

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2018-2019)
(Budget Report for Fiscal Year 2019-2020)

District: VICTOR VALLEY

District Code: 990

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


District Chief Business Officer

10/7/19
Date


District Superintendent

10/8/19
Date

Contact:

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, 2019. Please submit the report to :

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 990

Name: VICTOR VALLEY

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	11,077,066	11,077,066		11,077,066
Other	1300	13,596,150	13,625,083		13,625,083
Total Instructional Salaries		24,673,216	24,702,149	0	24,702,149
Non-Instructional Salaries					
Contract or Regular	1200		3,449,681		3,449,681
Other	1400		627,163		627,163
Total Non-Instructional Salaries		0	4,076,844	0	4,076,844
Total Academic Salaries		24,673,216	28,778,993	0	28,778,993
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		10,257,961	130,601	10,388,562
Other	2300		428,323	7,513	435,836
Total Non-Instructional Salaries		0	10,686,284	138,114	10,824,398
Instructional Aides					
Regular Status	2200	1,423,022	1,485,202		1,485,202
Other	2400	289,714	291,495		291,495
Total Instructional Aides		1,712,736	1,776,697	0	1,776,697
Total Classified Salaries		1,712,736	12,462,981	138,114	12,601,095
Employee Benefits	3000	7,363,584	19,261,526	54,262	19,315,788
Supplies and Materials	4000		367,970	10,719	378,689
Other Operating Expenses	5000		6,710,246	166,455	6,876,701
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		33,749,536	67,581,716	369,550	67,951,266

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 990

Name: VICTOR VALLEY

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	340,750	340,750		340,750
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		53,070		53,070
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		853,270		853,270
Objects to Exclude	Object Code				
Rents and Leases	5060		494,677	164,000	658,677
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		1,699,868		1,699,868

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 990

Name: VICTOR VALLEY

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		340,750	3,441,635	164,000	3,605,635
Total for ECS 84362, 50% Law		33,408,786	64,140,081	205,550	64,345,631
Percent of CEE (Instructional Salary Cost / Total CEE)		52.09%	100.00%		
50% of Current Expense of Education			32,070,040		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		33,408,786	64,140,081	205,550	64,345,631
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		33,749,536	67,581,716	369,550	67,951,266
Capital Expenditures	6000	87,214	672,454	2,346	674,800
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		33,836,750	68,254,170	371,896	68,626,066

For Year Ended June 30, 2019

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	11	12	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	9,810,480	7,408,791	17,219,271
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120			0
Accounts Receivable	9130	2,538,166	1,953,048	4,491,214
Due from Other Funds	9140	3,224	107,260	110,484
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	44,776		44,776
TOTAL ASSETS		12,496,646	9,469,099	21,965,745
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,235,711	2,642,649	6,878,360
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	890,189	546,234	1,436,423
Temporary Loans	9550	(36,968)		(36,968)
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,082,872	5,987,057	7,069,929
TOTAL LIABILITIES		6,171,804	9,175,940	15,347,744

For Year Ended June 30, 2019

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
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	6,324,842	293,159	6,618,001
TOTAL FUND EQUITY		6,324,842	293,159	6,618,001
TOTAL LIABILITIES AND FUND EQUITY		12,496,646	9,469,099	21,965,745

- 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, 2019

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	7,619,558		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		7,619,558	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

- 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, 2019

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
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	7,619,558		
Total Fund Balance		7,619,558	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			
TOTAL FUND EQUITY		7,619,558	0	0
TOTAL LIABILITIES AND FUND EQUITY		7,619,558	0	0

- 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, 2019

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			388,677			209,298
Cash With Fiscal Agents	9113						29,315,168
Revolving Cash Accounts	9114						
Investments (at cost)	9120						2,315,944
Accounts Receivable	9130			2,144			1,188
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	390,821	0	0	31,841,598
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			12,513			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						276,754
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			579			
TOTAL LIABILITIES		0	0	13,092	0	0	276,754

- 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, 2019

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 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	0
Total Fund Balance		0	0	0	0	0	0
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		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	377,729	0	0	31,564,844
TOTAL FUND EQUITY		0	0	377,729	0	0	31,564,844
TOTAL LIABILITIES AND FUND EQUITY		0	0	390,821	0	0	31,841,598

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	4,211,731	1,173,736	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	33,442	27,641	
Due from Other Funds	9140	1,741,387		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		5,986,560	1,201,377	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	101,394	94,602	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540		576,219	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		101,394	670,821	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation 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	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	5,885,166	530,556	
TOTAL FUND EQUITY		5,885,166	530,556	0
TOTAL LIABILITIES AND FUND EQUITY		5,986,560	1,201,377	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

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				
In County Treasury	9112				
Cash With Fiscal Agents	9113	1,392,585			715,844
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	501,332			
Due from Other Funds	9140				8,681
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	877,291			
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		2,771,208	0	0	724,525

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	87,171			105,566
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	81,537			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	459,830			
Total Current Liabilities and Deferred Revenue		628,538	0	0	105,566
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	628,538	0	0	105,566

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	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				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	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	0
Uncommitted(Unrestricted) Fund Balance	9790	2,142,670			618,959
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		2,142,670	0	0	618,959
TOTAL LIABILITIES AND FUND EQUITY		2,771,208	0	0	724,525

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 990

Name: VICTOR VALLEY

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	702,870	42,857
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	4,153	243
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		707,023	43,100

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 990

Name: VICTOR VALLEY

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	50	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		50	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	50	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 990

Name: VICTOR VALLEY

Description	CA	61	69
	(Object)	Self-Insurance Fund	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		
Assigned/Committed	9754		
Unassigned	9790		
Total 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	706,973	43,100
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		706,973	43,100
TOTAL LIABILITIES AND FUND EQUITY		707,023	43,100

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112			3,679					
Cash With Fiscal Agents	9113	385,411			253,419				26,152
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130			5,002	38,497				53,848
Due from Other Funds	9140	13,961							
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		399,372	0	8,681	291,916	0	0	0	80,000

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	29,780			98,483				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540			8,681					
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		29,780	0	8,681	98,483	0	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	29,780	0	8,681	98,483	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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
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	0	0	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	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	369,592			193,433				80,000
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		369,592	0	0	193,433	0	0	0	80,000
TOTAL LIABILITIES AND FUND EQUITY		399,372	0	8,681	291,916	0	0	0	80,000

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 990

Name: VICTOR VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		472,833	472,833
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		120,129	120,129
Student Financial Aid	8150		51,188	51,188
Veterans Education	8160		3,212	3,212
Vocational and Technical Education Act (VATEA)	8170		895,774	895,774
Other Federal Revenues	8190			0
Total Federal Revenues	8100	0	1,543,136	1,543,136
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	35,557,037		35,557,037
Other General Apportionment	8613	187,617		187,617
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		3,000,055	3,000,055
Disabled Students Programs and Services(DSPS)	8623		732,720	732,720
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		700,932	700,932
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		8,180,311	8,180,311

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 990

Name: VICTOR VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	9,057,545		9,057,545
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	120,216		120,216
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,699,868	813,713	2,513,581
State Mandated Costs	8685	270,259		270,259
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	4,084,041	4,264,323	8,348,364
Total State Revenues	8600	50,976,583	17,692,054	68,668,637

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 990

Name: VICTOR VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	12,939,641		12,939,641
Tax Allocation, Supplemental Roll	8812	389,588		389,588
Tax Allocation, Unsecured Roll	8813	96,471		96,471
Prior Years Taxes	8816	614,471		614,471
Education Revenues Augmentation Fund (ERAF)	8817	(3,198,260)		(3,198,260)
Redevelopment Agency Funds - Pass Through	8818	131,939		131,939
Redevelopment Agency Funds - Residual	8819	2,879,522		2,879,522
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		695,675	695,675
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	141,170	17,894	159,064
Interest and Investment Income	8860	339,425		339,425
Student Fees and Charges	8870			
Community Services Classes	8872		62,454	62,454
Dormitory	8873			0
Enrollment	8874	2,219,316		2,219,316
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	73,646		73,646
Nonresident Tuition	8880	484,530		484,530
Parking Services and Public Transportation	8881		508,061	508,061
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	206,820	701,349	908,169
Total Local Revenues	8800	17,318,279	1,985,433	19,303,712
Total Revenues		68,294,862	21,220,623	89,515,485

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 990

Name: VICTOR VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		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#	400,000	1,467,964	1,867,964
Total Other Financing Sources	8900	400,000	1,467,964	1,867,964
Total Revenues and Other Financing Sources		68,694,862	22,688,587	91,383,449

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 990

Name: VICTOR VALLEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	427,303	54,101	50,803	120,961		653,168
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,027,270	25,170	140,568	15,074		2,208,082
Business and Management	0500	1,180,474	34,187	191,083	6,281		1,412,025
Communications	0600						0
Computer and Information Science	0700	940,685	46,318	1,402	1,164		989,569
Education	0800	2,061,174	564,272	343,473	1,405		2,970,324
Engineering and Related Industrial Technology	0900	3,334,752	313,144	309,420	154,142		4,111,458
Fine and Applied Arts	1000	2,026,807	31,822	48,206	5,935		2,112,770
Foreign language	1100	527,282	15,288	74			542,644
Health	1200	4,779,191	390,948	242,290	44,651		5,457,080
Consumer Education And Home Economics	1300	940,615	30,204	114,543	12,047		1,097,409
Law	1400						0
Humanities(Letters)	1500	4,196,835	198,942	7,274			4,403,051
Library Science	1600						0
Mathematics	1700	3,227,108	305,472	205,828	342,034		4,080,442
Military Studies	1800						0
Physical Sciences	1900	1,105,032	46,294	16,597			1,167,923
Psychology	2000	809,246	44,737	361	308		854,652
Public Affairs and Services	2100	2,263,810	197,581	260,880	206,691		2,928,962
Social Sciences	2200	2,314,858	106,130	29,007			2,449,995
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,000,548	130,815	104,627	9,191		2,245,181
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	3,295,962	853,270				4,149,232
Sub-Total Instructional Activites		37,458,952	3,388,695	2,066,436	919,884		43,833,967
Total Expenditures for GF Activities*		38,068,770	33,152,997	16,917,512	2,107,778	1,127,313	91,374,370

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 990

Name: VICTOR VALLEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		1,200,599	128,237	1,370		1,330,206
Course and Curriculum Development	6020		598,675	3,068			601,743
Academic / Faculty Senate	6030		396,653	3,388			400,041
Other Instructional Administration & Governance	6090		1,627,902	220,514	9,179		1,857,595
Total Instructional Admin. & Governance		0	3,823,829	355,207	10,549	0	4,189,585
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		901,783	120,249	47,309		1,069,341
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190			3,071			3,071
Total Instructional Support Services		0	901,783	123,320	47,309	0	1,072,412
Admissions and Records	6200		896,863	32,352			929,215
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,289,953	21,980	3,875		2,315,808
Matriculation and Student Assessment	6320	18,941	2,177,191	878,839	5,692		3,080,663
Transfer Programs	6330						0
Career Guidance	6340		64,757	15,933			80,690
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		18,941	4,531,901	916,752	9,567	0	5,477,161

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 990

Name: VICTOR VALLEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410	25,599	487,507	153,381	34,446		700,933
Disabled Student Programs and Services (DSPS)	6420	29,124	869,487	150,080	31,122		1,079,813
Extended Opportunity Programs and Services (EOPS)	6430	52	987,080	364,875	155,067	1,100,564	2,607,638
Health Services	6440						0
Student Personnel Administration	6450	53	636,236	147,798			784,087
Financial Aid Administration	6460	9,022	1,546,798	1,984,090	950		3,540,860
Job Placement Services	6470		322,172	2,269,338	3,557		2,595,067
Veterans Services	6480	190	59,770	22,501	17,169		99,630
Miscellaneous Student Services	6490			17,885			17,885
Total Other Student Services		64,040	4,909,050	5,109,948	242,311	1,100,564	11,425,913
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,441,203	181,545			1,622,748
Custodial Services	6530		1,500,465	112,769			1,613,234
Grounds Maintenance and Repairs	6550		506,502	32,776	574		539,852
Utilities	6570			1,850,646			1,850,646
Other Operations and Maintenance of Plant	6590			75,897			75,897
Total Operation and Maintenance of Plant	6500	0	3,448,170	2,253,633	574	0	5,702,377
Planning, Policymaking and Coordinations	6600		1,966,072	2,711,404	45,377		4,722,853

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

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 990

Name: VICTOR VALLEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		580,442				580,442
Fiscal Operations	6720		1,610,874	261,124			1,871,998
Human Resources Management	6730		1,008,402	396,227			1,404,629
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,765,695				1,765,695
Staff Development	6750			11,019			11,019
Staff Diversity	6760			36,948			36,948
Logistical Services	6770		1,152,724	623,802	570,236		2,346,762
Management Information Systems	6780		2,245,922	1,178,316	(10,070)		3,414,168
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	0	8,364,059	2,507,436	560,166	0	11,431,661
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830		258,484	23,712	4,692		286,888
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	258,484	23,712	4,692	0	286,888

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		411,419	210,107	217,833		839,359
Student and Co-Curricular Activities	6960						0
Student Housing	6970						0
Other Ancillary Services	6990			164,000			164,000
Total Ancillary Services	6900	0	411,419	374,107	217,833	0	1,003,359
Auxiliary Operations	7000						
Contract Education	7010	526,837	252,672	443,205	49,516	1,549	1,273,779
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	526,837	252,672	443,205	49,516	1,549	1,273,779

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

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				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
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						
Transfers	7310						0
Student Aid	7320						0
Other Outgo	7390					25,200	25,200
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	25,200	25,200
Sub-Total Non-Instructional Activites		609,818	29,764,302	14,851,076	1,187,894	1,127,313	47,540,403
Total Expenditures General Fund: activities *		38,068,770	33,152,997	16,917,512	2,107,778	1,127,313	91,374,370

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: VICTOR VALLEY

I.	2019-2020 Appropriations Limit:			
A.	2018-2019 Appropriations Limit:			\$121,447,334
B.	2019-2020 Price Factor:	1.0385		
C.	Population factor:			
	1. 2017-2018 Second Period Actual FTES	9,621.48		
	2. 2018-2019 Second Period Actual FTES	9,653.70		
	3. 2018-2019 Population change factor (C2/C1)	1.0033		
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)			\$126,539,262
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$126,539,262
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2019-2020 Appropriations Limit (D + E.3 - F.3)			\$126,539,262
II.	2019-2020 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			47,976,585
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			2,065,915
C.	Local Property taxes			15,098,249
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			154,158
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2019-2020 Appropriations Subject to Limit			\$65,294,907

For Actual Year: 2018-2019

Budget Year: 2019-2020

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			1,543,136	1,588,018	1,543,136	1,588,018
State Revenues	8600	50,976,583	52,167,399	17,692,054	19,899,947	68,668,637	72,067,346
Local Revenues	8800	17,318,279	17,347,508	1,985,433	4,979,709	19,303,712	22,327,217
Total Revenues		68,294,862	69,514,907	21,220,623	26,467,674	89,515,485	95,982,581
EXPENDITURES:							
Academic Salaries	1000	28,778,993	29,754,172	4,329,754	4,810,503	33,108,747	34,564,675
Classified Salaries	2000	12,601,094	12,616,283	3,221,307	4,758,495	15,822,401	17,374,778
Employee Benefits	3000	19,315,784	17,728,302	2,974,835	3,942,036	22,290,619	21,670,338
Supplies and Materials	4000	378,690	670,000	1,992,009	2,664,449	2,370,699	3,334,449
Other Operating Expenses and Services	5000	6,876,703	6,803,853	7,670,110	6,859,425	14,546,813	13,663,278
Capital Outlay	6000	674,800	681,997	1,432,978	1,993,770	2,107,778	2,675,767
Total Expenditures		68,626,064	68,254,607	21,620,993	25,028,678	90,247,057	93,283,285
Excess /(Deficiency) of Revenues over Expenditures		(331,202)	1,260,300	(400,370)	1,438,996	(731,572)	2,699,296
Other Financing Sources	8900	400,000		1,467,964	1,876,140	1,867,964	1,876,140
Other Outgo	7000	25,200	716,200	1,102,113	3,355,557	1,127,313	4,071,757
Net Increase/(Decrease) in Fund Balance		43,598	544,100	(34,519)	(40,421)	9,079	503,679
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	6,347,749	6,391,347	327,679	293,160	6,675,428	6,684,507
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	6,347,749		327,679		6,675,428	
Ending Fund Balance, June 30		6,391,347	6,935,447	293,160	252,739	6,684,507	7,188,186

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	63,083					
Local Revenues	8800	6,576,802	6,703,450				
Total Revenues		6,639,885	6,703,450	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	1,480,292	1,480,000				
Debt Interest and Other Service Charges	7120	5,650,121	5,400,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	7,130,413	6,880,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(7,130,413)	(6,880,000)	0	0	0	0
Net Increase/Decrease in Fund Balance		(490,528)	(176,550)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	8,110,087	7,619,559		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	8,110,087		0		0	
Ending Fund Balance, June 30		7,619,559	7,443,009	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					186,474	165,103
Local Revenues	8800					181,307	170,498
Total Income		0	0	0	0	367,781	335,601
Expenditures							
Academic Salaries	1000					162,014	154,621
Classified Salaries	2000					12,996	44,082
Employee Benefits	3000					82,602	93,702
Supplies and Materials	4000					4,193	25,769
Other Operating Expenses and Services	5000					641	17,427
Capital Outlay	6000						
Total Expenditures		0	0	0	0	262,446	335,601
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	105,335	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	105,335	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	280,241	384,793
Prior Years Adjustments	9020					(783)	
Adjusted Beginning Balance	9030	0		0		279,458	
Ending Fund Balance, June 30		0	0	0	0	384,793	384,793

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					2,319,997	1,150,000
Total Income		0	0	0	0	2,319,997	1,150,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					276,754	
Capital Outlay	6000						
Total Expenditures		0	0	0	0	276,754	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	2,043,243	1,150,000
Other Financing Sources	8900						
Other Outgo	7000						16,322,192
Net Increase/(Decrease) in Fund Balance		0	0	0	0	2,043,243	(15,172,192)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	29,521,602	31,564,845
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		29,521,602	
Ending Fund Balance, June 30		0	0	0	0	31,564,845	16,392,653

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	2,143,999	1,525,000	114,966	75,000		
Total Income		2,143,999	1,525,000	114,966	75,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	21,283	5,000				
Other Operating Expenses and Services	5000	1,242,841	2,198,101				
Capital Outlay	6000	793,554	15,962,842	6,311,942	605,556		
Total Expenditures		2,057,678	18,165,943	6,311,942	605,556	0	0
Excess /(Deficiency) of Revenues over Expenditures		86,321	(16,640,943)	(6,196,976)	(530,556)	0	0
Other Financing Sources	8900		16,322,192				
Other Outgo	7000		480,000				
Net Increase/(Decrease) in Fund Balance		86,321	(798,751)	(6,196,976)	(530,556)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,798,846	5,885,167	6,727,533	530,557		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	5,798,846		6,727,533		0	
Ending Fund Balance, June 30		5,885,167	5,086,416	530,557	1	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900	3,063,057	1,980,071				
Total Income		3,063,057	1,980,071	0	0	0	0
Cost of Sales	5890	1,976,843	1,148,435				
Gross Profit or Loss		1,086,214	831,636	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	421,135	450,000				
Employee Benefits	3000	245,934	209,844				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	171,782	171,792				
Capital Outlay	6000						
Total Expenditures		838,851	831,636	0	0	0	0
Net Profit or Loss		247,363	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		247,363	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,895,308	2,142,671	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,895,308		0		0	
Ending Fund Balance, June 30		2,142,671	2,142,671	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900	471,986	366,085				
Total Income		471,986	366,085				
Cost of Sales	5890						
Gross Profit or Loss		471,986	366,085				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	186,387	216,400				
Employee Benefits	3000	77,130	91,900				
Supplies and Materials	4000	763	2,000				
Other Operating Expenses and Services	5000	34,675	55,785				
Capital Outlay	6000						
Total Expenditures		298,955	366,085				
Net Profit or Loss		173,031	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		173,031	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	445,928	618,959				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	445,928					
Ending Fund Balance, June 30		618,959	618,959				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	37,022	3,000	830	250		
Other Financing Sources	8900	24,000	24,000				
Total Income		61,022	27,000	830	250		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000		1,500				
Other Operating Expenses and Services	5000	86,055	112,000				
Capital Outlay	6000	5,565	3,000				
Total Expenditures		91,620	116,500	0	0		
Net Profit or Loss		(30,598)	(89,500)	830	250		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(30,598)	(89,500)	830	250		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	737,571	706,973	42,271	43,101		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	737,571		42,271			
Ending Fund Balance, June 30		706,973	617,473	43,101	43,351		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					129,964	100,300
Total Income		0	0	0	0	129,964	100,300
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	270,745	279,450				
Capital Outlay	6000						
Total Expenditures		270,745	279,450	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(270,745)	(279,450)	0	0	129,964	100,300
Other Financing Sources	8900	266,809	219,000				
Other Outgo	7000					129,964	100,300
Net Increase/(Decrease) in Fund Balance		(3,936)	(60,450)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	373,527	369,591		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	373,527		0		0	
Ending Fund Balance, June 30		369,591	309,141	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	22,979,649	22,549,000				
State Revenues	8600	4,001,528	3,550,000				
Local Revenues	8800						
Total Income		26,981,177	26,099,000	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		26,981,177	26,099,000	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	26,874,446	26,099,000				
Net Increase/(Decrease) in Fund Balance		106,731	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	100,837	207,568	21,238	21,238	17,777,112	17,777,112
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	100,837		21,238		17,777,112	
Ending Fund Balance, June 30		207,568	207,568	21,238	21,238	17,777,112	17,777,112

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		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			49,752	25,000
Capital Outlay	6000				
Total Expenditures		0	0	49,752	25,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	(49,752)	(25,000)
Other Financing Sources	8900			30,248	44,095
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	(19,504)	19,095
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	103,220	83,716
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		103,220	
Ending Fund Balance, June 30		0	0	83,716	102,811

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 990

Name: VICTOR VALLEY

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
42	REVENUE BOND CONSTRUCTION FUND	41	CAPITAL OUTLAY PROJECTS FUND	3,052,072
11	UNRESTRICTED SUBFUND	61	SELF-INSURANCE FUND	24,000

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030			0		0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681			1,699,868		813,713	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	678,193	678,193
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	678,193	678,193
Other Operating Expenses and Services	5000		1,699,868		1,699,868	88,475	1,788,343
Capital Outlay	6000						
Library Books	6300				0	47,045	47,045
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	47,045	47,045
Other Outgo	7000				0		0
Total Expenditures		0	1,699,868	0	1,699,868	813,713	2,513,581
Ending Balance					0	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 990

Name: VICTOR VALLEY

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
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			497,070	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	497,070	497,070
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	497,070	497,070
Other Operating Expenses and Services	5000		1,388,160		1,388,160		1,388,160
Capital Outlay							
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	1,388,160	0	1,388,160	497,070	1,885,230
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2018-2019

District ID: 990

Name: VICTOR VALLEY

EPA Revenue	9,057,545
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	9,057,545	0	0	9,057,545
TOTAL		9,057,545	0	0	9,057,545

Annual Financial and Budget Report

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 990

Name: VICTOR VALLEY

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	2,529,613	1,439,972	3,969,585	N/A	N/A
2016-17	3,008,534	1,775,778	4,784,312	814,727	20.52%
2017-18	3,442,665	2,051,556	5,494,221	709,909	14.84%
2018-19	4,260,650	2,571,695	6,832,345	1,338,124	24.36%
2019-20	4,295,587	2,613,356	6,908,943	76,598	1.12%
2020-21	4,381,499	2,639,490	7,020,989	112,046	1.62%

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 off-set the rising cost of STRS & PERS.