

## California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2019-2020)

(Budget Report for Fiscal Year 2020-2021)

District: WEST VALLEY

District Code: 490

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.

DocuSigned by:



263333B46DEB4CA...

District Chief Business Officer

3/29/2021

Date

DocuSigned by:



0E933C71BDDF432...

District Superintendent

3/29/2021

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, 2020. Please submit the report to :

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

## CALIFORNIA COMMUNITY COLLEGES

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

## Annual Financial and Budget Report

## The Current Expense of Education

## SUPPLEMENTAL DATA

## S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 490

Name: WEST VALLEY

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	26,782,383	26,782,383		26,782,383
Other	1300	20,714,330	20,714,330		20,714,330
<b>Total Instructional Salaries</b>		47,496,713	47,496,713	0	47,496,713
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		12,145,390	179,699	12,325,089
Other	1400		360,368	138,202	498,570
<b>Total Non-Instructional Salaries</b>		0	12,505,758	317,901	12,823,659
<b>Total Academic Salaries</b>		47,496,713	60,002,471	317,901	60,320,372
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		21,511,561	677,876	22,189,437
Other	2300		1,486,035	174,623	1,660,658
<b>Total Non-Instructional Salaries</b>		0	22,997,596	852,499	23,850,095
<b>Instructional Aides</b>					
Regular Status	2200	1,208,644	1,208,644		1,208,644
Other	2400	150,077	150,077		150,077
<b>Total Instructional Aides</b>		1,358,721	1,358,721	0	1,358,721
<b>Total Classified Salaries</b>		1,358,721	24,356,317	852,499	25,208,816
<b>Employee Benefits</b>	3000	16,742,720	32,559,646	397,176	32,956,822
<b>Supplies and Materials</b>	4000		582,469	50,332	632,801
<b>Other Operating Expenses</b>	5000	42,805	10,069,578	309,544	10,379,122
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		65,640,959	127,570,481	1,927,452	129,497,933

**Annual Financial and Budget Report**

**The Current Expense of Education**

**SUPPLEMENTAL DATA**

**S11 GENERAL FUND - UNRESTRICTED SUBFUND**

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 490

Name: WEST VALLEY

		<b>Activity (ECSA)</b>	<b>Activity (ECSB)</b>	<b>Activity (ECSX)</b>	
		<b>ECS 84362 A</b>	<b>ECS 84362 B</b>	<b>Excluded</b>	
		<b>Instructional Salary Cost</b>	<b>Total CEE</b>	<b>Activities</b>	
<b>Exclusions</b>		<b>AC 0100-5900 &amp; AC 6110</b>	<b>AC 0100 - 6799</b>	<b>AC 6800 - 7390</b>	<b>Total</b>
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441		150,503		150,503
Student Transportation	6491		105,904		105,904
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		6,139		6,139
Lottery Expenditures					
Academic Salaries	1000		1,355,194		1,355,194
Classified Salaries	2000				0
Employee Benefits	3000		495,780		495,780
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				0

## CALIFORNIA COMMUNITY COLLEGES

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

## Annual Financial and Budget Report

## The Current Expense of Education

## SUPPLEMENTAL DATA

## S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 490

Name: WEST 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
<b>Total Exclusions</b>		0	2,113,520	0	2,113,520
<b>Total for ECS 84362, 50% Law</b>		65,640,959	125,456,961	1,927,452	127,384,413
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		52.32%	100.00%		
<b>50% of Current Expense of Education</b>			62,728,480		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		65,640,959	125,456,961	1,927,452	127,384,413
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		65,640,959	127,570,481	1,927,452	129,497,933
<b>Capital Expenditures</b>	6000	962	99,442	8,296	107,738
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		65,641,921	127,669,923	1,935,748	129,605,671

**CALIFORNIA COMMUNITY COLLEGES****Governmental Funds Group****COMBINED BALANCE SHEET****10 General Fund — Combined****(Total Unrestricted and Restricted)**

For Year Ended June 30, 2020

District ID: 490

Name: WEST VALLEY

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	65,320,270	7,928,011	73,248,281
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	45,000		45,000
Investments (at cost)	9120			0
Accounts Receivable	9130	3,943,215	3,075,448	7,018,663
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	2,044,112		2,044,112
<b>TOTAL ASSETS</b>		71,352,597	11,003,459	82,356,056
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,210,489	929,304	6,139,793
Accrued Salaries and Wages Payable	9520	113,474	167,963	281,437
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560	1,312,782		1,312,782
Deferred Revenues	9570	5,588,057	7,743,748	13,331,805
<b>TOTAL LIABILITIES</b>		12,224,802	8,841,015	21,065,817

**CALIFORNIA COMMUNITY COLLEGES****Governmental Funds Group****COMBINED BALANCE SHEET****10 General Fund — Combined****(Total Unrestricted and Restricted)**

For Year Ended June 30, 2020

District ID: 490

Name: WEST VALLEY

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751	101,432		101,432
Restricted Fund Balance	9752		2,162,444	2,162,444
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	6,323,221		6,323,221
Total Designated Fund Balance		6,424,653	2,162,444	8,587,097
Uncommitted Fund Balance	9790	52,703,142		52,703,142
<b>TOTAL FUND EQUITY</b>		59,127,795	2,162,444	61,290,239
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		71,352,597	11,003,459	82,356,056

**CALIFORNIA COMMUNITY COLLEGES****Governmental Funds Group****Annual Financial and Budget Report****20 Debt Service Funds:****21 Bond Interest and Redemption Fund****22 Revenue Bond Interest and Redemption Fund****29 Other Debt Service Fund****COMBINED BALANCE SHEET**

For Year Ended June 30, 2020

District ID: 490

Name: WEST VALLEY

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112			11,140,375
Cash With Fiscal Agents	9113	49,102,006		373,942
Investments (at cost)	9120			
Accounts Receivable	9130	130,921		42,923
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		49,232,927	0	11,557,240
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			55,810
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	55,810

**CALIFORNIA COMMUNITY COLLEGES****Governmental Funds Group****Annual Financial and Budget Report****20 Debt Service Funds:****21 Bond Interest and Redemption Fund****22 Revenue Bond Interest and Redemption Fund****29 Other Debt Service Fund****COMBINED BALANCE SHEET**

For Year Ended June 30, 2020

District ID: 490

Name: WEST VALLEY

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	49,232,927		373,942
Committed Fund Balance	9753			
Assigned Fund Balance	9754			11,127,488
Total Designated Fund Balance		49,232,927	0	11,501,430
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		49,232,927	0	11,501,430
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		49,232,927	0	11,557,240



**CALIFORNIA COMMUNITY COLLEGES****Governmental Funds Group****Annual Financial and Budget Report****30 Special Revenue Funds:****31 Bookstore Fund****34 Farm Operation Fund****32 Cafeteria Fund****35 Revenue Bond Project Fund****33 Child Development Fund****39 Other Special Revenue Fund****COMBINED BALANCE SHEET**

For Year Ended June 30, 2020

District ID: 490

Name: WEST VALLEY

	CA	31	32	33	34	35	39
Description	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			452,626			
Cash With Fiscal Agents	9113			2,496			
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130						
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	455,122	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			13,882			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	13,882	0	0	0

**CALIFORNIA COMMUNITY COLLEGES****Governmental Funds Group****Annual Financial and Budget Report****30 Special Revenue Funds:****31 Bookstore Fund****34 Farm Operation Fund****32 Cafeteria Fund****35 Revenue Bond Project Fund****33 Child Development Fund****39 Other Special Revenue Fund****COMBINED BALANCE SHEET**

For Year Ended June 30, 2020

District ID: 490

Name: WEST VALLEY

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>FUND BALANCE (NON-GASB 54)</b>							
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
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	441,240	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	441,240	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	441,240	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	455,122	0	0	0

**CALIFORNIA COMMUNITY COLLEGES****Governmental Funds Group****Annual Financial and Budget Report****40 Capital Projects Funds:****41 Capital Outlay Projects Fund****42 Revenue Bond Construction Fund****COMBINED BALANCE SHEET**

For Year Ended June 30, 2020

District ID: 490

Name: WEST VALLEY

		<b>41</b>	<b>42</b>	<b>43</b>
	<b>CA</b>	<b>Capital Outlay</b>	<b>Revenue Bond</b>	<b>General Obligation</b>
<b>Description</b>	<b>(Object)</b>	<b>Projects Fund</b>	<b>Construction Fund</b>	<b>Bond Fund</b>
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	8,788,008		250,287,462
Cash With Fiscal Agents	9113	2,465,466		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			1,886,282
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		11,253,474	0	252,173,744
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	592,693		8,625,666
Accrued Salaries and Wages Payable	9520			18,509
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	117,733		
<b>TOTAL LIABILITIES</b>		710,426	0	8,644,175

**CALIFORNIA COMMUNITY COLLEGES****Governmental Funds Group****Annual Financial and Budget Report****40 Capital Projects Funds:****41 Capital Outlay Projects Fund****42 Revenue Bond Construction Fund****COMBINED BALANCE SHEET**

For Year Ended June 30, 2020

District ID: 490

Name: WEST VALLEY

		<b>41</b>	<b>42</b>	<b>43</b>
	<b>CA</b>	<b>Capital Outlay</b>	<b>Revenue Bond</b>	<b>General Obligation</b>
<b>Description</b>	<b>(Object)</b>	<b>Projects Fund</b>	<b>Construction Fund</b>	<b>Bond Fund</b>
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	10,543,048		243,529,569
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		10,543,048	0	243,529,569
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		10,543,048	0	243,529,569
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		11,253,474	0	252,173,744

**CALIFORNIA COMMUNITY COLLEGES****Proprietary Funds Group****Annual Financial and Budget Report****50 Enterprise Funds:****51 Bookstore Fund****53 Farm Operations Fund****COMBINED BALANCE SHEET****52 Cafeteria Fund****59 Other Enterprise Fund**

For Year Ended June 30, 2020

District ID: 490

Name: WEST VALLEY

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				3,373,609
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				207,189
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
<b>Fixed Assets</b>	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		0	0	0	3,580,798

**CALIFORNIA COMMUNITY COLLEGES****Proprietary Funds Group****Annual Financial and Budget Report****50 Enterprise Funds:****51 Bookstore Fund****53 Farm Operations Fund****COMBINED BALANCE SHEET****52 Cafeteria Fund****59 Other Enterprise Fund**

For Year Ended June 30, 2020

District ID: 490

Name: WEST VALLEY

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				143,974
Accrued Salaries and Wages Payable	9520				31,982
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				3,100
Total Current Liabilities and Deferred Revenue		0	0	0	179,056
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
<b>TOTAL LIABILITIES</b>	968	0	0	0	179,056

**CALIFORNIA COMMUNITY COLLEGES****Proprietary Funds Group****Annual Financial and Budget Report****50 Enterprise Funds:****COMBINED BALANCE SHEET****51 Bookstore Fund****53 Farm Operations Fund****52 Cafeteria Fund****59 Other Enterprise Fund**

For Year Ended June 30, 2020

District ID: 490

Name: WEST VALLEY

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
<b>Fund Balance (GASB 54)</b>	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				3,401,742
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	3,401,742
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	3,580,798

**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, 2020

District ID: 490

Name: WEST VALLEY

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		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, 2020

District ID: 490

Name: WEST VALLEY

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

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

For Year Ended June 30, 2020

District ID: 490

Name: WEST VALLEY

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
<b>Fund Balance (GASB 54)</b>	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		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0

## Annual Financial and Budget Report

## 70 Trust Funds

## COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 490

Name: WEST VALLEY

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	530,247	36,292	292,997		185,715			
Cash With Fiscal Agents	9113								96,360,153
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	9	13,420	100,731	949,826				
Due from Other Funds	9140				(919,557)				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		530,256	49,712	393,728	30,269	185,715	0	0	96,360,153

## Annual Financial and Budget Report

## 70 Trust Funds

## COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 490

Name: WEST VALLEY

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	15,603		1,158					
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		25,794	73,703	1,400				
Total Current Liabilities and Deferred Revenue		15,603	25,794	74,861	1,400	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
<b>TOTAL LIABILITIES</b>	968	15,603	25,794	74,861	1,400	0	0	0	0

## Annual Financial and Budget Report

## 70 Trust Funds

## COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 490

Name: WEST VALLEY

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan		Compensation	
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	514,653	23,918	318,867	28,869	185,715			96,360,153
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		514,653	23,918	318,867	28,869	185,715	0	0	96,360,153
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		514,653	23,918	318,867	28,869	185,715	0	0	96,360,153
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		530,256	49,712	393,728	30,269	185,715	0	0	96,360,153

**Annual Financial and Budget Report**

**SUPPLEMENTAL DATA**

For Actual Year: 2019-2020

District ID: 490

Name: WEST VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120			0
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		253,492	253,492
Other Federal Revenues	8190	5,353	4,416,201	4,421,554
<b>Total Federal Revnuues</b>	8100	5,353	4,669,693	4,675,046
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612			0
Other General Apportionment	8613			0
General Categorical Programs	8620			
Child Development	8621		55,888	55,888
Extended Opportunity Programs and Services(EOPS)	8622		1,421,001	1,421,001
Disabled Students Programs and Services(DSPS)	8623		1,421,336	1,421,336
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		256,431	256,431
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627			0

**Annual Financial and Budget Report**

**SUPPLEMENTAL DATA**

For Actual Year: 2019-2020

District ID: 490

Name: WEST VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	1,169,997		1,169,997
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	493,854		493,854
Timber Yield Tax	8672	1,709		1,709
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	1,850,974	828,625	2,679,599
State Mandated Costs	8685	370,938		370,938
Other State Non-Tax Revnues	8686	209,050		209,050
Other State Revenues	8690	5,877,923	12,262,786	18,140,709
<b>Total State Revenues</b>	8600	9,974,445	16,246,067	26,220,512

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020                      District ID: 490                      Name: WEST VALLEY



Description	Object	Fund S11	Fund S12	Fund S10 Total
	Code	Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	108,384,537		108,384,537
Tax Allocation, Supplemental Roll	8812	3,165,634		3,165,634
Tax Allocation, Unsecured Roll	8813	8,153,675		8,153,675
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	2,459,599		2,459,599
Redevelopment Agency Funds - Residual	8819	12,493,240		12,493,240
Redevelopment Agency Funds - Asset Liquidation	8819.1	16,478,089		16,478,089
Contributions, Gifts, Grants, and Endowments	8820	840,988	3,925,850	4,766,838
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contranct Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850		76,187	76,187
Interest and Investment Income	8860	1,470,197	12,664	1,482,861
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	7,699,118		7,699,118
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(703,854)		(703,854)
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		662,883	662,883
Instructional Materials Fees and Sales of Materials	8877	16,985		16,985
Insurance	8878			0
Student Records	8879	163,477		163,477
Nonresident Tuition	8880	2,369,690		2,369,690
Parking Services and Public Transportation	8881		1,245,993	1,245,993
Other Student Fees and Charges	8885	103,926	9	103,935
Other Local Revenues	8890	30,042	167,611	197,653
<b>Total Local Revenues</b>	8800	163,125,343	6,091,197	169,216,540
<b>Total Revenues</b>		173,105,141	27,006,957	200,112,098

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 490

Name: WEST VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	23,383		23,383
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	1,403	435,099	436,502
<b>Total Other Financing Sources</b>	8900	24,786	435,099	459,885
<b>Total Revenues and Other Financing Sources</b>		173,129,927	27,442,056	200,571,983

**Expend by Instructional Activity**

**Annual Financial and Budget Report**

**S10 General Fund - Combined**

**SUPPLEMENTAL DATA**

(Total Unrestricted and Restricted)

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 490

Name: WEST VALLEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100						0
Architecture and Environmental Design	0200	480,986		1,000			481,986
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	4,436,520		143,916	54,013		4,634,449
Business and Management	0500	4,194,183		1,225			4,195,408
Communications	0600	423,350		1,032			424,382
Computer and Information Science	0700	1,955,848		5,093			1,960,941
Education	0800	4,753,331	5,123	217,898			4,976,352
Engineering and Related Industrial Technology	0900	595,161	2,068	7,181			604,410
Fine and Applied Arts	1000	7,460,196	223	85,522	5,958		7,551,899
Foreign language	1100	1,272,904		3,634			1,276,538
Health	1200	2,458,481		29,057			2,487,538
Consumer Education And Home Economics	1300	3,994,102		83,721	2,974		4,080,797
Law	1400	221,838		5,700			227,538
Humanities(Letters)	1500	8,093,334		27,567	195		8,121,096
Library Science	1600	32,425		82,224			114,649
Mathematics	1700	7,041,983		7,901			7,049,884
Military Studies	1800						0
Physical Sciences	1900	4,313,789		73,755	6,173		4,393,717
Psychology	2000	1,393,864					1,393,864
Public Affairs and Services	2100	1,746,214	1,257	50,039			1,797,510
Social Sciences	2200	5,489,519		8,464			5,497,983
Commercial Services	3000						0
Interdisciplinary Studies	4900	5,658,574	3,808	71,061			5,733,443
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
<b>Sub-Total Instructional Activites</b>		66,016,602	12,479	905,990	69,313		67,004,384
<b>Total Expenditures for GF Activities*</b>		66,025,489	69,114,037	16,476,705	1,701,349	43,431,835	196,749,415

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

**Expend by Non-Instructional Activity**

**Annual Financial and Budget Report**

**S10 General Fund - Combined**

**SUPPLEMENTAL DATA**

(Total Unrestricted and Restricted)

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 490

Name: WEST 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		9,459,575	424,891	309		9,884,775
Course and Curriculum Development	6020		168,173				168,173
Academic / Faculty Senate	6030		353,126	13,094			366,220
Other Instructional Administration & Governance	6090		285,388	115,417			400,805
<b>Total Instructional Admin. &amp; Governance</b>		0	10,266,262	553,402	309	0	10,819,973
Instructional Support Services	6100						
Learning Center	6110	8,887	415,542	196,807	38,900		660,136
Library	6120		2,711,194	113,102	1,520		2,825,816
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		2,004,039	75,149	184,878		2,264,066
Other Instructional Support Services	6190		929,370	161,273	258,850		1,349,493
<b>Total Instructional Support Services</b>		8,887	6,060,145	546,331	484,148	0	7,099,511
Admissions and Records	6200		2,126,511	29,655	3,386		2,159,552
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,156,313	3,437	461		4,160,211
Matriculation and Student Assessment	6320		4,374,626	116,803			4,491,429
Transfer Programs	6330		266,692	2,991			269,683
Career Guidance	6340		41,064	1,279			42,343
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		0	8,838,695	124,510	461	0	8,963,666

**Expend by Non-Instructional Activity**

**Annual Financial and Budget Report**

**S10 General Fund - Combined**

**SUPPLEMENTAL DATA**

(Total Unrestricted and Restricted)

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 490

Name: WEST 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		470,606	2,479			473,085
Disabled Student Programs and Services (DSPS)	6420		1,823,611	10,225		2,701	1,836,537
Extended Opportunity Programs and Services (EOPS)	6430		1,502,757	43,909	2,530		1,549,196
Health Services	6440		813,341	201,643			1,014,984
Student Personnel Administration	6450		1,463,281	86,490	174		1,549,945
Financial Aid Administration	6460		2,332,595	35,490	12,412		2,380,497
Job Placement Services	6470		64,031				64,031
Veterans Services	6480		420,260	35,794	16,877		472,931
Miscellaneous Student Services	6490		3,059,007	1,074,460	297,311		4,430,778
<b>Total Other Student Services</b>		0	11,949,489	1,490,490	329,304	2,701	13,771,984
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,947,474	1,105,987	16,256		3,069,717
Custodial Services	6530		3,110,560	136,293			3,246,853
Grounds Maintenance and Repairs	6550		789,904	16,140			806,044
Utilities	6570			2,501,843			2,501,843
Other Operations and Maintenance of Plant	6590			2,449	(2,969)		(520)
<b>Total Operation and Maintenance of Plant</b>	6500	0	5,847,938	3,762,712	13,287	0	9,623,937
<b>Planning, Policymaking and Coordinations</b>	6600		4,053,866	716,738	6,184		4,776,788

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

**Expend by Non-Instructional Activity**

**Annual Financial and Budget Report**

**S10 General Fund - Combined**

**SUPPLEMENTAL DATA**

(Total Unrestricted and Restricted)

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 490

Name: WEST 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		744,838	21,091			765,929
Fiscal Operations	6720		2,868,528	529,734	4,472		3,402,734
Human Resources Management	6730		2,487,457	353,137	2,847		2,843,441
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		16,603	74,439			91,042
Staff Diversity	6760						0
Logistical Services	6770		3,017,387	1,244,918	9,466		4,271,771
Management Information Systems	6780		4,400,623	3,156,650	429,556		7,986,829
Other General Institutional Support Services	6790		1,354,283	361,317	31,494		1,747,094
<b>Total General Institutional Support Services</b>	6700	0	14,889,719	5,741,286	477,835	0	21,108,840
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		119,314				119,314
Community Use of Facilities	6830						0
Economic Development	6840		648,028	740,196	44,906		1,433,130
Other Community Services & Economic Development	6890		1,682,864	613,293	19,003		2,315,160
<b>Total Community Services</b>	6800	0	2,450,206	1,353,489	63,909	0	3,867,604

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

**Expend by Non-Instructional Activity**

**Annual Financial and Budget Report**

**S10 General Fund - Combined**

**SUPPLEMENTAL DATA**

(Total Unrestricted and Restricted)

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 490

Name: WEST 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		74,803	5,230			80,033
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,307,183	210,961			1,518,144
Student and Co-Curricular Activities	6960		931,199	452,374	8,459		1,392,032
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	2,313,185	668,565	8,459	0	2,990,209
Auxiliary Operations	7000						
Contract Education	7010		298,602	579,128			877,730
Other Auxiliary Operations	7090		5,767	4,409			10,176
<b>Total Auxiliary Operations</b>	7000	0	304,369	583,537	0	0	887,906

**Expend by Non-Instructional Activity**

**Annual Financial and Budget Report**

**S10 General Fund - Combined**

**SUPPLEMENTAL DATA**

(Total Unrestricted and Restricted)

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 490

Name: WEST VALLEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
<b>Physical Property and Related Acquisitions</b>	7100		1,173		244,754		245,927
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					22,505,690	22,505,690
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	22,505,690	22,505,690
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					17,545,775	17,545,775
Student Aid	7320					3,377,669	3,377,669
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	20,923,444	20,923,444
<b>Sub-Total Non-Instructional Activities</b>		8,887	69,101,558	15,570,715	1,632,036	43,431,835	129,745,031
<b>Total Expenditures General Fund: activities *</b>		66,025,489	69,114,037	16,476,705	1,701,349	43,431,835	196,749,415

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



**Gann Appropriations Limit**

**GANN Report**

DISTRICT NAME: WEST VALLEY

I.	2020-2021 Appropriations Limit:			
A.	2019-2020 Appropriations Limit:			\$130,706,089
B.	2020-2021 Price Factor:	1.0373		
C.	Population factor:			
	1. 2018-2019 Second Period Actual FTES	11,219.19		
	2. 2019-2020 Second Period Actual FTES	11,856.88		
	3. 2019-2020 Population change factor (C2/C1)	1.0568		
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)			\$143,282,451
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)			\$143,282,451
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.	2020-2021 Appropriations Limit (D + E.3 - F.3)			\$143,282,451
II.	2020-2021 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			1,169,997
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			495,563
C.	Local Property taxes			151,134,774
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2020-2021 Appropriations Subject to Limit			\$152,800,334

Governmental Funds Group

Annual Financial and Budget Report

10 General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

490 WEST VALLEY

For Actual Year: 2019-2020

Budget Year: 2020-2021

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	5,353	5,000	4,669,693	9,179,706	4,675,046	9,184,706
State Revenues	8600	9,974,445	10,026,881	16,246,067	21,555,154	26,220,512	31,582,035
Local Revenues	8800	163,125,343	148,422,713	6,091,197	7,051,570	169,216,540	155,474,283
<b>Total Revenues</b>		173,105,141	158,454,594	27,006,957	37,786,430	200,112,098	196,241,024
<b>EXPENDITURES:</b>							
Academic Salaries	1000	60,320,373	60,829,004	4,894,033	5,121,722	65,214,406	65,950,726
Classified Salaries	2000	24,908,817	27,293,113	7,914,991	8,685,272	32,823,808	35,978,385
Employee Benefits	3000	32,856,822	35,012,049	4,244,490	4,308,917	37,101,312	39,320,966
Supplies and Materials	4000	632,802	2,082,439	1,389,110	3,428,866	2,021,912	5,511,305
Other Operating Expenses and Services	5000	10,379,120	11,682,015	4,075,673	10,138,297	14,454,793	21,820,312
Capital Outlay	6000	107,738	471,800	1,593,611	2,170,938	1,701,349	2,642,738
<b>Total Expenditures</b>		129,205,672	137,370,420	24,111,908	33,854,012	153,317,580	171,224,432
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		43,899,469	21,084,174	2,895,049	3,932,418	46,794,518	25,016,592
<b>Other Financing Sources</b>	8900	24,786		435,099	32,789	459,885	32,789
<b>Other Outgo</b>	7000	40,151,902	16,084,879	3,279,933	4,693,540	43,431,835	20,778,419
<b>Net Increase/(Decrease) in Fund Balance</b>		3,772,353	4,999,295	50,215	(728,333)	3,822,568	4,270,962
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	55,355,442	59,127,795	2,112,229	2,162,444	57,467,671	61,290,239
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	55,355,442		2,112,229		57,467,671	
<b>Ending Fund Balance, June 30</b>		59,127,795	64,127,090	2,162,444	1,434,111	61,290,239	65,561,201

## CALIFORNIA COMMUNITY COLLEGES

## Governmental Funds Group

## Annual Financial and Budget Report

20 Debt service Funds

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

490 WEST VALLEY

For Actual Year: 2019-2020

Budget Year: 2020-2021

## DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					850,402	84,320
State Revenues	8600	129,771	30,000				
Local Revenues	8800	45,266,851	41,360,311			88,555	
<b>Total Revenues</b>		45,396,622	41,390,311	0	0	938,957	84,320
Other Financing Sources	8900						
Interfund Transfers In	8981					9,136,103	7,758,514
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	9,136,103	7,758,514
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	12,560,000	28,120,850			15,018,301	5,849,022
Debt Interest and Other Service Charges	7120	25,252,603	25,710,006			3,547,889	1,763,694
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	37,812,603	53,830,856	0	0	18,566,190	7,612,716
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(37,812,603)	(53,830,856)	0	0	(9,430,087)	145,798
<b>Net Increase/Decrease in Fund Balance</b>		7,584,019	(12,440,545)	0	0	(8,491,130)	230,118
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	41,648,908	49,232,927	0	0	19,992,560	11,501,430
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	41,648,908		0		19,992,560	
<b>Ending Fund Balance, June 30</b>		49,232,927	36,792,382	0	0	11,501,430	11,731,548

**Annual Financial and Budget Report**

**30 Special Revenue Funds -- Part 1**

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**

**490 WEST VALLEY**

For Actual Year: 2019-2020

Budget Year: 2020-2021

**Special Revenue Funds**

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					35,653	39,395
State Revenues	8600					401,682	337,290
Local Revenues	8800					1,462,194	8,500
<b>Total Income</b>		0	0	0	0	1,899,529	385,185
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					1,405,627	358,936
Employee Benefits	3000					642,835	179,526
Supplies and Materials	4000					59,089	25,759
Other Operating Expenses and Services	5000					43,054	32,750
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	2,150,605	596,971
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(251,076)	(211,786)
<b>Other Financing Sources</b>	8900					34,500	44,624
<b>Other Outgo</b>	7000					32,507	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	(249,083)	(167,162)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	690,323	441,240
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		690,323	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	441,240	274,078

**Annual Financial and Budget Report**

**30 Special Revenue Funds -- Part 2**

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**

**490 WEST VALLEY**

For Actual Year: 2019-2020

Budget Year: 2020-2021

**Special Revenue Funds**

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

**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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	1,801,676	11,448,658				
Local Revenues	8800	5,573,739	4,597,073			5,175,524	4,767,011
<b>Total Income</b>		7,375,415	16,045,731	0	0	5,175,524	4,767,011
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	47,017	20,000			1,377,228	1,751,075
Employee Benefits	3000	4,152	1,832			550,089	689,570
Supplies and Materials	4000	121,843	74,000				
Other Operating Expenses and Services	5000	2,098,302	979,480			13,730	
Capital Outlay	6000	4,545,938	13,270,686			24,619,023	245,855,935
<b>Total Expenditures</b>		6,817,252	14,345,998	0	0	26,560,070	248,296,580
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		558,163	1,699,733	0	0	(21,384,546)	(243,529,569)
<b>Other Financing Sources</b>	8900	5,000,000	5,000,000				
<b>Other Outgo</b>	7000					5,289	
<b>Net Increase/(Decrease) in Fund Balance</b>		5,558,163	6,699,733	0	0	(21,389,835)	(243,529,569)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	4,984,885	10,543,048	0	0	264,919,404	243,529,569
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	4,984,885		0		264,919,404	
<b>Ending Fund Balance, June 30</b>		10,543,048	17,242,781	0	0	243,529,569	0

**Annual Financial and Budget Report**

**50 Enterprise Funds Group -- Part 1**

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**

**490 WEST VALLEY**

For Actual Year: 2019-2020

Budget Year: 2020-2021

**Enterprise Funds**

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800						
Other Financing Sources	8900						
<b>Total Income</b>		0	0	0	0	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Net Profit or Loss</b>		0	0	0	0	0	0
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

**Annual Financial and Budget Report**

**50 Enterprise Funds Group -- Part 2**

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**

**490 WEST VALLEY**

For Actual Year: 2019-2020

Budget Year: 2020-2021

**Enterprise Funds**

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800	3,520,474	3,046,702				
Other Financing Sources	8900	469,978	57,553				
<b>Total Income</b>		3,990,452	3,104,255				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		3,990,452	3,104,255				
<b>Expenditures</b>							
Academic Salaries	1000	177,883	203,246				
Classified Salaries	2000	2,072,923	1,893,386				
Employee Benefits	3000	589,373	586,827				
Supplies and Materials	4000	143,982	197,971				
Other Operating Expenses and Services	5000	1,230,517	1,889,720				
Capital Outlay	6000	176,249	170,362				
<b>Total Expenditures</b>		4,390,927	4,941,512				
<b>Net Profit or Loss</b>		(400,475)	(1,837,257)				
<b>Other Outgo</b>	7000	388,480	59,653				
<b>Net Increase/(Decrease) in Fund Balance</b>		(788,955)	(1,896,910)				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	4,190,697	3,401,742				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,190,697					
<b>Ending Fund Balance, June 30</b>		3,401,742	1,504,832				



**Annual Financial and Budget Report**

**60 Enterprise Funds Group**

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**

**490 WEST VALLEY**

For Actual Year: 2019-2020

Budget Year: 2020-2021

**Internal Service Funds**

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800						
Other Financing Sources	8900						
<b>Total Income</b>		0	0	0	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0		
<b>Net Profit or Loss</b>		0	0	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0			
<b>Ending Fund Balance, June 30</b>		0	0	0	0		

**Annual Financial and Budget Report**

**70 Fiduciary Funds Group -- Part 1**

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**

**490 WEST VALLEY**

For Actual Year: 2019-2020

Budget Year: 2020-2021

**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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	294,361	188,000	12,410	35,000	465,006	444,948
<b>Total Income</b>		294,361	188,000	12,410	35,000	465,006	444,948
<b>Expenditures</b>							
Academic Salaries	1000					1,516	
Classified Salaries	2000					265,356	336,549
Employee Benefits	3000					118,185	144,287
Supplies and Materials	4000	22,379	38,500		12,918	5,805	42,817
Other Operating Expenses and Services	5000	95,852	148,500	24,496	20,000	6,998	94,500
Capital Outlay	6000		1,000		2,000		23,662
<b>Total Expenditures</b>		118,231	188,000	24,496	34,918	397,860	641,815
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		176,130	0	(12,086)	82	67,146	(196,867)
<b>Other Financing Sources</b>	8900	47,800					
<b>Other Outgo</b>	7000	152,800			24,000	55,052	
<b>Net Increase/(Decrease) in Fund Balance</b>		71,130	0	(12,086)	(23,918)	12,094	(196,867)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	443,523	514,653	36,004	23,918	306,773	318,867
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	443,523		36,004		306,773	
<b>Ending Fund Balance, June 30</b>		514,653	514,653	23,918	0	318,867	122,000

**Annual Financial and Budget Report**

**70 Fiduciary Funds Group -- Part 2**

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**

**490 WEST VALLEY**

For Actual Year: 2019-2020

Budget Year: 2020-2021

**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
<b>REVENUES:</b>							
Federal Revenues	8100	11,413,951	10,746,834				
State Revenues	8600	1,126,697	778,869				
Local Revenues	8800			554,275	563,450		
<b>Total Income</b>		12,540,648	11,525,703	554,275	563,450	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	252,207	250,678	4,687	5,000		
Employee Benefits	3000	900	6,604	311			
Supplies and Materials	4000						
Other Operating Expenses and Services	5000		74,670				
Capital Outlay	6000						
<b>Total Expenditures</b>		253,107	331,952	4,998	5,000	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		12,287,541	11,193,751	549,277	558,450	0	0
<b>Other Financing Sources</b>	8900	30,000					
<b>Other Outgo</b>	7000	12,310,601	11,196,565	542,132	564,900		
<b>Net Increase/(Decrease) in Fund Balance</b>		6,940	(2,814)	7,145	(6,450)	0	0
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010	21,929	28,869	178,570	185,715	0	0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	21,929		178,570		0	
<b>Ending Fund Balance, June 30</b>		28,869	26,055	185,715	179,265	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

**Fiduciary Funds Group**

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			5,729,241	3,000,000
<b>Total Income</b>		0	0	5,729,241	3,000,000
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	5,729,241	3,000,000
<b>Other Financing Sources</b>	8900			2,944,259	3,242,289
<b>Other Outgo</b>	7000			100,793	99,000
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	8,572,707	6,143,289
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	87,787,446	96,360,153
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		87,787,446	
<b>Ending Fund Balance, June 30</b>		0	0	96,360,153	102,503,442

**CALIFORNIA COMMUNITY COLLEGES****Interfund Transfer Report****Annual Financial and Budget Report****SUPPLEMENTAL DATA****For Actual Year: 2019-2020**

District ID: 490

Name: WEST VALLEY

<b>Fund Number In</b>	<b>Fund Name</b>	<b>Fund Number Out</b>	<b>Fund Name</b>	<b>Amount Transferred</b>
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	400,000
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	9,081,051
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	5,000,000
59	OTHER ENTERPRISE FUND	11	UNRESTRICTED SUBFUND	68,640
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	2,944,259
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	34,500
59	OTHER ENTERPRISE FUND	12	RESTRICTED SUBFUND	14,466
59	OTHER ENTERPRISE FUND	33	CHILD DEVELOPMENT FUND	4,501
74	STUDENT FINANCIAL AID TRUST FUND	71	ASSOCIATED STUDENTS TRUST FUND	30,000
29	OTHER DEBT SERVICE FUND	73	STUDENT BODY CENTER FEE TRUST FUND	55,052
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	33,643

**CALIFORNIA COMMUNITY COLLEGES****Receipt and Expenditures of Lottery Proceeds****Annual Financial and Budget Report****Lottery Actual Report****SUPPLEMENTAL DATA****L10 GENERAL FUND**

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 490

Name: WEST VALLEY

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		1,850,974			828,625	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000	1,355,194			1,355,194		1,355,194
Classified Salaries	2000				0		0
Employee Benefits	3000	495,780			495,780		495,780
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	174,185	174,185
Books, Magazines, & Periodicals	4200				0	66,572	66,572
Instructional Supplies & Materials	4300				0	548,968	548,968
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	789,725	789,725
Other Operating Expenses and Services	5000				0		0
Capital Outlay	6000						
Library Books	6300				0	38,900	38,900
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	38,900	38,900
Other Outgo	7000				0		0
<b>Total Expenditures</b>		1,850,974	0	0	1,850,974	828,625	2,679,599
<b>Ending Balance</b>					0	0	0

**CALIFORNIA COMMUNITY COLLEGES****Receipt and Expenditures of Lottery Proceeds****Annual Financial and Budget Report****Lottery Budget Report****SUPPLEMENTAL DATA**

L10 GENERAL FUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 490

Name: WEST VALLEY

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	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,683,315			804,898	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000	1,237,752			1,237,752		1,237,752
Classified Salaries	2000				0		0
Employee Benefits	3000	445,563			445,563		445,563
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	180,525	180,525
Books, Magazines, & Periodicals	4200				0	29,650	29,650
Instructional Supplies & Materials	4300				0	584,223	584,223
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	794,398	794,398
Other Operating Expenses and Services	5000				0	10,500	10,500
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		1,683,315	0	0	1,683,315	804,898	2,488,213
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year: 2019-2020

District ID: 490

Name: WEST VALLEY

EPA Revenue	1,169,997
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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	1,169,997	0	0	1,169,997
TOTAL		1,169,997	0	0	1,169,997



Annual Financial and Budget Report

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 490

Name: WEST VALLEY

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2015-16	475,199	13,149	488,348	N/A	N/A
2016-17	498,277	371,598	869,875	381,527	78.13%
2017-18	511,028	335,595	846,623	-23,252	-2.67%
2018-19	610,784	561,664	1,172,448	325,825	38.49%
2019-20	404,666	168,446	573,112	-599,336	-51.12%
2020-21	-533,262	244,141	-289,121	-862,233	-150.45%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
The District has established a Pension Stabilization Trust fund through PARS to cover the increased in pension cost.