

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.

District Chief Business Officer

Date

District Superintendent

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

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
Instructional Salaries					
Contract or Regular	1100	26,782,383	26,782,383		26,782,383
Other	1300	20,714,330	20,714,330		20,714,330
Total Instructional Salaries		47,496,713	47,496,713	0	47,496,713
Non-Instructional Salaries					
Contract or Regular	1200		12,145,390	179,699	12,325,089
Other	1400		360,368	138,202	498,570
Total Non-Instructional Salaries		0	12,505,758	317,901	12,823,659
Total Academic Salaries		47,496,713	60,002,471	317,901	60,320,372
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		21,511,561	677,876	22,189,437
Other	2300		1,486,035	174,623	1,660,658
Total Non-Instructional Salaries		0	22,997,596	852,499	23,850,095
Instructional Aides					
Regular Status	2200	1,208,644	1,208,644		1,208,644
Other	2400	150,077	150,077		150,077
Total Instructional Aides		1,358,721	1,358,721	0	1,358,721
Total Classified Salaries		1,358,721	24,356,317	852,499	25,208,816
Employee Benefits	3000	16,742,720	32,559,646	397,176	32,956,822
Supplies and Materials	4000		582,469	50,332	632,801
Other Operating Expenses	5000	42,805	10,069,578	309,544	10,379,122
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		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

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		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				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
Objects to Exclude	Object Code				
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

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

CALIFORNIA COMMUNITY COLLEGES

COMBINED BALANCE SHEET

Governmental Funds Group

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
ASSETS				
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
TOTAL ASSETS		71,352,597	11,003,459	82,356,056
LIABILITIES				
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
TOTAL LIABILITIES		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

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 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	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
TOTAL FUND EQUITY		59,127,795	2,162,444	61,290,239
TOTAL LIABILITIES AND FUND EQUITY		71,352,597	11,003,459	82,356,056

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

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
ASSETS				
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			
TOTAL ASSETS		49,232,927	0	11,557,240
LIABILITIES				
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			
TOTAL LIABILITIES		0	0	55,810

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

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
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	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			
TOTAL FUND EQUITY		49,232,927	0	11,501,430
TOTAL LIABILITIES AND FUND EQUITY		49,232,927	0	11,557,240

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

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
ASSETS							
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						
TOTAL ASSETS		0	0	455,122	0	0	0
LIABILITIES							
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						
TOTAL LIABILITIES		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
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	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
TOTAL FUND EQUITY		0	0	441,240	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		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

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
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			
TOTAL ASSETS		11,253,474	0	252,173,744
LIABILITIES				
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		
TOTAL LIABILITIES		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

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

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
ASSETS					
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				
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		0	0	0	3,580,798

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
LIABILITIES					
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
TOTAL LIABILITIES	968	0	0	0	179,056

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
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				3,401,742
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	3,401,742
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	3,580,798

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
ASSETS			
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		
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		0	0

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
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 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
TOTAL LIABILITIES	968	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 490

Name: WEST VALLEY

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

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
ASSETS									
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								
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		530,256	49,712	393,728	30,269	185,715	0	0	96,360,153

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
LIABILITIES									
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
TOTAL LIABILITIES	968	15,603	25,794	74,861	1,400	0	0	0	0

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
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	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								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		514,653	23,918	318,867	28,869	185,715	0	0	96,360,153
TOTAL LIABILITIES AND FUND EQUITY		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
Federal Revenues	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
Total Federal Revenues	8100	5,353	4,669,693	4,675,046
State Revenues	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
EPA Proceeds	8630	1,169,997		1,169,997
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	493,854		493,854
Timber Yield Tax	8672	1,709		1,709
Other State Tax Subventions	8673			0
State Non-Tax Revenues	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 Revenues	8686	209,050		209,050
Other State Revenues	8690	5,877,923	12,262,786	18,140,709
Total State Revenues	8600	9,974,445	16,246,067	26,220,512

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
Local Revenues	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
Total Local Revenues	8800	163,125,343	6,091,197	169,216,540
Total Revenues		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
Other Financing Sources	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
Total Other Financing Sources	8900	24,786	435,099	459,885
Total Revenues and Other Financing Sources		173,129,927	27,442,056	200,571,983

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 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
Sub-Total Instructional Activites		66,016,602	12,479	905,990	69,313		67,004,384
Total Expenditures for GF Activities*		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.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 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
Total Instructional Admin. & Governance		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
Total Instructional Support Services		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
Total Student Counseling and Guidance		0	8,838,695	124,510	461	0	8,963,666

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 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
Total Other Student Services		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)
Total Operation and Maintenance of Plant	6500	0	5,847,938	3,762,712	13,287	0	9,623,937
Planning, Policymaking and Coordinations	6600		4,053,866	716,738	6,184		4,776,788

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 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
Total General Institutional Support Services	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
Total Community Services	6800	0	2,450,206	1,353,489	63,909	0	3,867,604

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 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
Total Ancillary Services	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
Total Auxiliary Operations	7000	0	304,369	583,537	0	0	887,906

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 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				
Physical Property and Related Acquisitions	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
Total Long-Term Debt and Other Financing	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
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	20,923,444	20,923,444
Sub-Total Non-Instructional Activites		8,887	69,101,558	15,570,715	1,632,036	43,431,835	129,745,031
Total Expenditures General Fund: activities *		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

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
REVENUES:							
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
Total Revenues		173,105,141	158,454,594	27,006,957	37,786,430	200,112,098	196,241,024
EXPENDITURES:							
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
Total Expenditures		129,205,672	137,370,420	24,111,908	33,854,012	153,317,580	171,224,432
Excess /(Deficiency) of Revenues over Expenditures		43,899,469	21,084,174	2,895,049	3,932,418	46,794,518	25,016,592
Other Financing Sources	8900	24,786		435,099	32,789	459,885	32,789
Other Outgo	7000	40,151,902	16,084,879	3,279,933	4,693,540	43,431,835	20,778,419
Net Increase/(Decrease) in Fund Balance		3,772,353	4,999,295	50,215	(728,333)	3,822,568	4,270,962
BEGINNING FUND BALANCE:							
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	
Ending Fund Balance, June 30		59,127,795	64,127,090	2,162,444	1,434,111	61,290,239	65,561,201

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
REVENUES:							
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	
Total Revenues		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						
Total Other Financing Sources		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						
Total Other Outgo	7000	37,812,603	53,830,856	0	0	18,566,190	7,612,716
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(37,812,603)	(53,830,856)	0	0	(9,430,087)	145,798
Net Increase/Decrease in Fund Balance		7,584,019	(12,440,545)	0	0	(8,491,130)	230,118
BEGINNING FUND BALANCE:							
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	
Ending Fund Balance, June 30		49,232,927	36,792,382	0	0	11,501,430	11,731,548

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
REVENUES:							
Federal Revenues	8100					35,653	39,395
State Revenues	8600					401,682	337,290
Local Revenues	8800					1,462,194	8,500
Total Income		0	0	0	0	1,899,529	385,185
Expenditures							
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						
Total Expenditures		0	0	0	0	2,150,605	596,971
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(251,076)	(211,786)
Other Financing Sources	8900					34,500	44,624
Other Outgo	7000					32,507	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(249,083)	(167,162)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	690,323	441,240
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		690,323	
Ending Fund Balance, June 30		0	0	0	0	441,240	274,078

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

490 WEST VALLEY

For Actual Year: 2019-2020

Budget Year: 2020-2021

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						
Total Income		0	0	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		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

490 WEST VALLEY

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
REVENUES:							
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
Total Income		7,375,415	16,045,731	0	0	5,175,524	4,767,011
Expenditures							
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
Total Expenditures		6,817,252	14,345,998	0	0	26,560,070	248,296,580
Excess /(Deficiency) of Revenues over Expenditures		558,163	1,699,733	0	0	(21,384,546)	(243,529,569)
Other Financing Sources	8900	5,000,000	5,000,000				
Other Outgo	7000					5,289	
Net Increase/(Decrease) in Fund Balance		5,558,163	6,699,733	0	0	(21,389,835)	(243,529,569)
Beginning Fund Balance:							
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	
Ending Fund Balance, June 30		10,543,048	17,242,781	0	0	243,529,569	0

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
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		0	0	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
Net Profit or Loss		0	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

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				
REVENUES:							
Local Revenues	8800	3,520,474	3,046,702				
Other Financing Sources	8900	469,978	57,553				
Total Income		3,990,452	3,104,255				
Cost of Sales	5890						
Gross Profit or Loss		3,990,452	3,104,255				
Expenditures							
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				
Total Expenditures		4,390,927	4,941,512				
Net Profit or Loss		(400,475)	(1,837,257)				
Other Outgo	7000	388,480	59,653				
Net Increase/(Decrease) in Fund Balance		(788,955)	(1,896,910)				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	4,190,697	3,401,742				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,190,697					
Ending Fund Balance, June 30		3,401,742	1,504,832				

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

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	294,361	188,000	12,410	35,000	465,006	444,948
Total Income		294,361	188,000	12,410	35,000	465,006	444,948
Expenditures							
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
Total Expenditures		118,231	188,000	24,496	34,918	397,860	641,815
Excess /(Deficiency) of Revenues over Expenditures		176,130	0	(12,086)	82	67,146	(196,867)
Other Financing Sources	8900	47,800					
Other Outgo	7000	152,800			24,000	55,052	
Net Increase/(Decrease) in Fund Balance		71,130	0	(12,086)	(23,918)	12,094	(196,867)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	443,523	514,653	36,004	23,918	306,773	318,867
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	443,523		36,004		306,773	
Ending Fund Balance, June 30		514,653	514,653	23,918	0	318,867	122,000

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
REVENUES:							
Federal Revenues	8100	11,413,951	10,746,834				
State Revenues	8600	1,126,697	778,869				
Local Revenues	8800			554,275	563,450		
Total Income		12,540,648	11,525,703	554,275	563,450	0	0
Expenditures							
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						
Total Expenditures		253,107	331,952	4,998	5,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		12,287,541	11,193,751	549,277	558,450	0	0
Other Financing Sources	8900	30,000					
Other Outgo	7000	12,310,601	11,196,565	542,132	564,900		
Net Increase/(Decrease) in Fund Balance		6,940	(2,814)	7,145	(6,450)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	21,929	28,869	178,570	185,715	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	21,929		178,570		0	
Ending Fund Balance, June 30		28,869	26,055	185,715	179,265	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

490 WEST VALLEY

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
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			5,729,241	3,000,000
Total Income		0	0	5,729,241	3,000,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	5,729,241	3,000,000
Other Financing Sources	8900			2,944,259	3,242,289
Other Outgo	7000			100,793	99,000
Net Increase/(Decrease) in Fund Balance		0	0	8,572,707	6,143,289
Beginning Fund Balance:					
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	
Ending Fund Balance, June 30		0	0	96,360,153	102,503,442

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 490

Name: WEST VALLEY

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report

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)	
Expenditures							
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
Supplies & Materials	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
Total Supplies and Materials		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
Total Capital Outlay		0	0	0	0	38,900	38,900
Other Outgo	7000				0		0
Total Expenditures		1,850,974	0	0	1,850,974	828,625	2,679,599
Ending Balance					0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 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)	
Expenditures							
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
Supplies & Materials	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
Total Supplies and Materials		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
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		1,683,315	0	0	1,683,315	804,898	2,488,213
Ending Balance					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.