

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2017-2018)

(Budget Report for Fiscal Year 2018-2019)

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: Edralin Maduli

(408) 741-2082

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2018. Please submit the report to :

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	22,977,774	22,977,774		22,977,774
Other	1300	16,982,409	16,982,409		16,982,409
Total Instructional Salaries		39,960,183	39,960,183	0	39,960,183
Non-Instructional Salaries					
Contract or Regular	1200		9,903,848	150,379	10,054,227
Other	1400		343,364	110,280	453,644
Total Non-Instructional Salaries		0	10,247,212	260,659	10,507,871
Total Academic Salaries		39,960,183	50,207,395	260,659	50,468,054
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		18,229,008	654,777	18,883,785
Other	2300		2,101,043	157,631	2,258,674
Total Non-Instructional Salaries		0	20,330,051	812,408	21,142,459
Instructional Aides					
Regular Status	2200	1,026,214	1,026,214	80,831	1,107,045
Other	2400	176,524	176,524		176,524
Total Instructional Aides		1,202,738	1,202,738	80,831	1,283,569
Total Classified Salaries		1,202,738	21,532,789	893,239	22,426,028
Employee Benefits	3000	12,655,276	25,362,907	377,032	25,739,939
Supplies and Materials	4000		712,737	10,354	723,091
Other Operating Expenses	5000	143,584	8,764,784	908,752	9,673,536
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		53,961,781	106,580,612	2,450,036	109,030,648

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

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				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		33,561		33,561
Lottery Expenditures					
Academic Salaries	1000		1,557,293		1,557,293
Classified Salaries	2000				0
Employee Benefits	3000		579,556		579,556
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: 2017-2018

Budget Year: 2018-2019

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
Total Exclusions		0	2,170,410	0	2,170,410
Total for ECS 84362, 50% Law		53,961,781	104,410,202	2,450,036	106,860,238
Percent of CEE (Instructional Salary Cost / Total CEE)		51.68%	100.00%		
50% of Current Expense of Education			52,205,101		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		53,961,781	104,410,202	2,450,036	106,860,238
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		53,961,781	106,580,612	2,450,036	109,030,648
Capital Expenditures	6000	147,372	782,222		782,222
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		54,109,153	107,362,834	2,450,036	109,812,870

For Year Ended June 30, 2018

District ID: 490

Name: WEST VALLEY

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	63,628,628	8,820,330	72,448,958
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	45,000		45,000
Investments (at cost)	9120			0
Accounts Receivable	9130	1,862,826	2,947,068	4,809,894
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	876,516		876,516
TOTAL ASSETS		66,412,970	11,767,398	78,180,368
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,819,209	2,013,992	3,833,201
Accrued Salaries and Wages Payable	9520	236,068	87,781	323,849
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560	343,241		343,241
Deferred Revenues	9570	3,690,662	7,769,698	11,460,360
TOTAL LIABILITIES		6,089,180	9,871,471	15,960,651

For Year Ended June 30, 2018

District ID: 490

Name: WEST VALLEY

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	876,516		876,516
Restricted Fund Balance	9752		1,895,927	1,895,927
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	6,165,859		6,165,859
Total Designated Fund Balance		7,042,375	1,895,927	8,938,302
Uncommitted Fund Balance	9790	53,281,415		53,281,415
TOTAL FUND EQUITY		60,323,790	1,895,927	62,219,717
TOTAL LIABILITIES AND FUND EQUITY		66,412,970	11,767,398	78,180,368

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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			11,140,825
Cash With Fiscal Agents	9113	29,370,212		8,698,391
Investments (at cost)	9120			
Accounts Receivable	9130	82,361		25,763
Due from Other Funds	9140			
TOTAL ASSETS		29,452,573	0	19,864,979
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			39,100
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	39,100

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, 2018

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	29,452,573		8,698,391
Committed Fund Balance	9753			
Assigned Fund Balance	9754			11,127,488
Total Designated Fund Balance		29,452,573	0	19,825,879
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		29,452,573	0	19,825,879
TOTAL LIABILITIES AND FUND EQUITY		29,452,573	0	19,864,979

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 490

Name: WEST VALLEY

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			559,778			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			7,750			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	567,528	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			1,908			
Accrued Salaries and Wages Payable	9520			6,009			
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	7,917	0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	559,611	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	559,611	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	559,611	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	567,528	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 490

Name: WEST VALLEY

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	6,393,638		153,899,316
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,310,332		684,078
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		7,703,970	0	154,583,394
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	705,494		9,990,747
Accrued Salaries and Wages Payable	9520	807		2,493
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	1,946,815		
TOTAL LIABILITIES		2,653,116	0	9,993,240

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 490

Name: WEST VALLEY

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	5,050,854		144,590,154
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		5,050,854	0	144,590,154
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		5,050,854	0	144,590,154
TOTAL LIABILITIES AND FUND EQUITY		7,703,970	0	154,583,394

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 490

Name: WEST VALLEY

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				3,824,486
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				428,815
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	4,253,301

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 490

Name: WEST VALLEY

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				213,254
Accrued Salaries and Wages Payable	9520				80,472
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				12,368
Total Current Liabilities and Deferred Revenue		0	0	0	306,094
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	306,094

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 490

Name: WEST VALLEY

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				3,947,207
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	3,947,207
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	4,253,301

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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, 2018

District ID: 490

Name: WEST VALLEY

Description	CA (Object)	61 Self-Insurance Fund	69 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, 2018

District ID: 490

Name: WEST VALLEY

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
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, 2018

District ID: 490

Name: WEST VALLEY

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	497,225							
In County Treasury	9112		46,992	321,449		247,409			
Cash With Fiscal Agents	9113								68,163,494
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130		1,769	60,194	1,069,496				10,500,000
Due from Other Funds	9140				(1,022,519)				
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		497,225	48,761	381,643	46,977	247,409	0	0	78,663,494

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 490

Name: WEST VALLEY

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	16,556		23,823					
Accrued Salaries and Wages Payable	9520			979	2,626				
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570		3,195	64,932					
Total Current Liabilities and Deferred Revenue		16,556	3,195	89,734	2,626	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	16,556	3,195	89,734	2,626	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 490

Name: WEST VALLEY

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	480,669	45,566	291,909	44,351	247,409			78,663,494
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		480,669	45,566	291,909	44,351	247,409	0	0	78,663,494
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		480,669	45,566	291,909	44,351	247,409	0	0	78,663,494
TOTAL LIABILITIES AND FUND EQUITY		497,225	48,761	381,643	46,977	247,409	0	0	78,663,494

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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		245,769	245,769
Other Federal Revenues	8190	8,354	4,405,740	4,414,094
Total Federal Revenues	8100	8,354	4,651,509	4,659,863
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		52,699	52,699
Extended Opportunity Programs and Services(EOPS)	8622		1,446,972	1,446,972
Disabled Students Programs and Services(DSPS)	8623		1,260,030	1,260,030
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		331,198	331,198
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		15,067	15,067

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	1,267,234		1,267,234
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	501,456		501,456
Timber Yield Tax	8672	1,503		1,503
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,136,850	987,364	3,124,214
State Mandated Costs	8685	381,290		381,290
Other State Non-Tax Revenues	8686	267,918		267,918
Other State Revenues	8690	3,881,794	11,691,441	15,573,235
Total State Revenues	8600	8,438,045	15,784,771	24,222,816

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 490

Name: WEST VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	91,257,940		91,257,940
Tax Allocation, Supplemental Roll	8812	3,805,214		3,805,214
Tax Allocation, Unsecured Roll	8813	7,270,215		7,270,215
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	2,229,797		2,229,797
Redevelopment Agency Funds - Residual	8819	10,597,396		10,597,396
Redevelopment Agency Funds - Asset Liquidation	8819.1	3,701,459		3,701,459
Contributions, Gifts, Grants, and Endowments	8820	629,201	3,012,762	3,641,963
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850		50,866	50,866
Interest and Investment Income	8860	1,209,400		1,209,400
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	8,068,396		8,068,396
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		678,106	678,106
Instructional Materials Fees and Sales of Materials	8877	41,933		41,933
Insurance	8878			0
Student Records	8879	199,838		199,838
Nonresident Tuition	8880	2,572,375		2,572,375
Parking Services and Public Transportation	8881		1,659,752	1,659,752
Other Student Fees and Charges	8885	117,336	4,916	122,252
Other Local Revenues	8890	30,965	585,295	616,260
Total Local Revenues	8800	131,731,465	5,991,697	137,723,162
Total Revenues		140,177,864	26,427,977	166,605,841

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	34,387	960	35,347
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#		176,374	176,374
Total Other Financing Sources	8900	34,387	177,334	211,721
Total Revenues and Other Financing Sources		140,212,251	26,605,311	166,817,562

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	243,830		900			244,730
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,695,091		171,418	44,624		3,911,133
Business and Management	0500	3,449,730		18,246			3,467,976
Communications	0600			82,926			82,926
Computer and Information Science	0700	1,767,499		37,334			1,804,833
Education	0800	3,873,082		266,406	4,191		4,143,679
Engineering and Related Industrial Technology	0900	538,878		7,200			546,078
Fine and Applied Arts	1000	5,559,603		90,905	88,780		5,739,288
Foreign language	1100	1,251,722		2,740			1,254,462
Health	1200	2,018,417		35,417	145,582		2,199,416
Consumer Education And Home Economics	1300	3,505,387		124,308			3,629,695
Law	1400	226,061		6,312			232,373
Humanities(Letters)	1500	7,113,825		11,443			7,125,268
Library Science	1600	22,678		63,492			86,170
Mathematics	1700	6,180,627	21,772	20,899	978		6,224,276
Military Studies	1800						0
Physical Sciences	1900	3,845,024		74,230			3,919,254
Psychology	2000	1,178,396		1,957			1,180,353
Public Affairs and Services	2100	1,542,686	329	166,428	20,771		1,730,214
Social Sciences	2200	4,810,247		13,801			4,824,048
Commercial Services	3000						0
Interdisciplinary Studies	4900	3,308,328		31,438	4,956		3,344,722
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		54,131,111	22,101	1,227,800	309,882		55,690,894
Total Expenditures for GF Activities*		54,131,160	59,021,932	18,525,452	1,992,171	23,633,727	157,304,442

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		7,375,141	308,849	39,790		7,723,780
Course and Curriculum Development	6020		29,013				29,013
Academic / Faculty Senate	6030		343,386	21,436			364,822
Other Instructional Administration & Governance	6090		59,305	53,264			112,569
Total Instructional Admin. & Governance		0	7,806,845	383,549	39,790	0	8,230,184
Instructional Support Services	6100						
Learning Center	6110		320,514	142,980	53,542		517,036
Library	6120		2,548,604	101,803	12,210		2,662,617
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		1,136,576	73,194	478,705		1,688,475
Other Instructional Support Services	6190		1,488,861	325,509	112,827		1,927,197
Total Instructional Support Services		0	5,494,555	643,486	657,284	0	6,795,325
Admissions and Records	6200		2,408,056	26,945			2,435,001
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	49	3,332,060	16,960			3,349,069
Matriculation and Student Assessment	6320		3,505,558	162,094	7,709		3,675,361
Transfer Programs	6330		214,336	18,802			233,138
Career Guidance	6340		41,593				41,593
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		49	7,093,547	197,856	7,709	0	7,299,161

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		535,388	4,658			540,046
Disabled Student Programs and Services (DSPS)	6420		1,696,354	94,517	39,348		1,830,219
Extended Opportunity Programs and Services (EOPS)	6430		1,341,028	63,850	28,417		1,433,295
Health Services	6440		799,873	177,842			977,715
Student Personnel Administration	6450		1,256,561	103,434	3,534		1,363,529
Financial Aid Administration	6460		2,087,300	61,166	3,337		2,151,803
Job Placement Services	6470		69,398	33,949			103,347
Veterans Services	6480		307,316	13,566	390		321,272
Miscellaneous Student Services	6490		2,461,185	944,651	202,169		3,608,005
Total Other Student Services		0	10,554,403	1,497,633	277,195	0	12,329,231
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,783,980	921,002	563		2,705,545
Custodial Services	6530		2,823,473	123,786			2,947,259
Grounds Maintenance and Repairs	6550		712,684	22,183			734,867
Utilities	6570			2,484,829			2,484,829
Other Operations and Maintenance of Plant	6590			6,849	131,882		138,731
Total Operation and Maintenance of Plant	6500	0	5,320,137	3,558,649	132,445	0	9,011,231
Planning, Policymaking and Coordinations	6600		3,160,500	931,470	28,766		4,120,736

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		234,296	98,378			332,674
Fiscal Operations	6720		2,432,032	601,789	10,536		3,044,357
Human Resources Management	6730		2,025,615	428,117			2,453,732
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		2,551	183,821			186,372
Staff Diversity	6760						0
Logistical Services	6770		2,478,164	1,549,834	4,342		4,032,340
Management Information Systems	6780		3,789,307	1,909,625	224,021		5,922,953
Other General Institutional Support Services	6790		971,994	(22,449)	154,791		1,104,336
Total General Institutional Support Services	6700	0	11,933,959	4,749,115	393,690	0	17,076,764
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		339,191	67,368			406,559
Community Use of Facilities	6830		45,046				45,046
Economic Development	6840		1,218,230	2,932,704	40,306		4,191,240
Other Community Services & Economic Development	6890		1,051,032	497,766	46,079		1,594,877
Total Community Services	6800	0	2,653,499	3,497,838	86,385	0	6,237,722

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		56,946	13,978	39,239		110,163
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,507,919	241,049	5,886		1,754,854
Student and Co-Curricular Activities	6960		612,442	282,071			894,513
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	2,177,307	537,098	45,125	0	2,759,530
Auxiliary Operations	7000						
Contract Education	7010		397,023	630,399			1,027,422
Other Auxiliary Operations	7090			3,643			3,643
Total Auxiliary Operations	7000	0	397,023	634,042	0	0	1,031,065

For Actual Year: 2017-2018

Budget Year: 2018-2019

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			639,971	13,900		653,871
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					7,458	7,458
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	7,458	7,458
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					21,293,189	21,293,189
Student Aid	7320					2,333,080	2,333,080
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	23,626,269	23,626,269
Sub-Total Non-Instructional Activites		49	58,999,831	17,297,652	1,682,289	23,633,727	101,613,548
Total Expenditures General Fund: activities *		54,131,160	59,021,932	18,525,452	1,992,171	23,633,727	157,304,442

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: WEST VALLEY

I.	2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:			\$218,817,700
B.	2018-2019 Price Factor:	1.0367		
C.	Population factor:			
	1. 2016-2017 Second Period Actual FTES	13,406.82		
	2. 2017-2018 Second Period Actual FTES	12,751.55		
	3. 2017-2018 Population change factor (C2/C1)	0.9511		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$215,755,427
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)			\$215,755,427
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.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$215,755,427
II.	2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			1,275,155
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			502,959
C.	Local Property taxes			118,597,453
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.	2018-2019 Appropriations Subject to Limit			\$120,375,567

For Actual Year: 2017-2018

Budget Year: 2018-2019

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	8,354	5,387	4,651,509	7,199,517	4,659,863	7,204,904
State Revenues	8600	8,438,045	7,479,372	15,784,771	21,898,070	24,222,816	29,377,442
Local Revenues	8800	131,731,465	127,802,447	5,991,697	6,207,780	137,723,162	134,010,227
Total Revenues		140,177,864	135,287,206	26,427,977	35,305,367	166,605,841	170,592,573
EXPENDITURES:							
Academic Salaries	1000	50,468,052	51,517,619	4,198,082	4,944,063	54,666,134	56,461,682
Classified Salaries	2000	22,424,841	24,054,783	7,101,964	8,625,475	29,526,805	32,680,258
Employee Benefits	3000	25,739,648	29,221,412	3,220,505	4,821,583	28,960,153	34,042,995
Supplies and Materials	4000	723,091	939,696	1,466,028	2,433,177	2,189,119	3,372,873
Other Operating Expenses and Services	5000	9,673,538	10,687,840	6,662,795	10,076,077	16,336,333	20,763,917
Capital Outlay	6000	782,222	1,784,969	1,209,949	2,258,628	1,992,171	4,043,597
Total Expenditures		109,811,392	118,206,319	23,859,323	33,159,003	133,670,715	151,365,322
Excess /(Deficiency) of Revenues over Expenditures		30,366,472	17,080,887	2,568,654	2,146,364	32,935,126	19,227,251
Other Financing Sources	8900	34,387		177,334	49,918	211,721	49,918
Other Outgo	7000	21,380,944	13,010,438	2,252,783	2,635,544	23,633,727	15,645,982
Net Increase/(Decrease) in Fund Balance		9,019,915	4,070,449	493,205	(439,262)	9,513,120	3,631,187
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	51,303,875	60,323,790	1,402,722	1,895,927	52,706,597	62,219,717
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	51,303,875		1,402,722		52,706,597	
Ending Fund Balance, June 30		60,323,790	64,394,239	1,895,927	1,456,665	62,219,717	65,850,904

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

490 WEST VALLEY

For Actual Year: 2017-2018

Budget Year: 2018-2019

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					1,648,799	1,530,864
State Revenues	8600	90,163					
Local Revenues	8800	27,585,904	25,149,930			68,544	24,100
Total Revenues		27,676,067	25,149,930	0	0	1,717,343	1,554,964
Other Financing Sources	8900						
Interfund Transfers In	8981					10,848,131	9,718,252
Other Incoming Transfers	8983	10,284,595					
Total Other Financing Sources		10,284,595	0	0	0	10,848,131	9,718,252
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	32,613,080	30,746,454			7,687,018	5,860,000
Debt Interest and Other Service Charges	7120					4,885,262	4,864,283
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	32,613,080	30,746,454	0	0	12,572,280	10,724,283
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(22,328,485)	(30,746,454)	0	0	(1,724,149)	(1,006,031)
Net Increase/Decrease in Fund Balance		5,347,582	(5,596,524)	0	0	(6,806)	548,933
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	24,104,991	29,452,573	0	0	19,832,685	19,825,879
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	24,104,991		0		19,832,685	
Ending Fund Balance, June 30		29,452,573	23,856,049	0	0	19,825,879	20,374,812

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

490 WEST VALLEY

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					35,010	40,000
State Revenues	8600					287,571	493,812
Local Revenues	8800					1,756,731	1,469,505
Total Income		0	0	0	0	2,079,312	2,003,317
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					1,372,233	1,207,416
Employee Benefits	3000					536,212	661,852
Supplies and Materials	4000					65,955	83,332
Other Operating Expenses and Services	5000					26,013	31,552
Capital Outlay	6000						1,020
Total Expenditures		0	0	0	0	2,000,413	1,985,172
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	78,899	18,145
Other Financing Sources	8900					29,985	33,481
Other Outgo	7000					37,801	25,626
Net Increase/(Decrease) in Fund Balance		0	0	0	0	71,083	26,000
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	488,528	559,611
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		488,528	
Ending Fund Balance, June 30		0	0	0	0	559,611	585,611

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

490 WEST VALLEY

For Actual Year: 2017-2018

Budget Year: 2018-2019

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		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	2,718,487	2,557,972				
Local Revenues	8800	4,199,856	3,561,899			2,310,649	1,336,093
Total Income		6,918,343	6,119,871	0	0	2,310,649	1,336,093
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	35,680	32,500			909,650	1,032,883
Employee Benefits	3000	2,887	2,702			321,914	368,671
Supplies and Materials	4000	94,504	83,163				
Other Operating Expenses and Services	5000	1,435,549	196,716			7,306	2,673,349
Capital Outlay	6000	4,661,155	5,269,748			63,712,386	141,846,344
Total Expenditures		6,229,775	5,584,829	0	0	64,951,256	145,921,247
Excess /(Deficiency) of Revenues over Expenditures		688,568	535,042	0	0	(62,640,607)	(144,585,154)
Other Financing Sources	8900	314,003				99,648,653	
Other Outgo	7000	4,256				7,150	5,000
Net Increase/(Decrease) in Fund Balance		998,315	535,042	0	0	37,000,896	(144,590,154)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	4,052,539	5,050,854	0	0	107,589,258	144,590,154
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	4,052,539		0		107,589,258	
Ending Fund Balance, June 30		5,050,854	5,585,896	0	0	144,590,154	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

490 WEST VALLEY

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
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: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	5,455,636	4,820,549				
Other Financing Sources	8900	591,235					
Total Income		6,046,871	4,820,549				
Cost of Sales	5890						
Gross Profit or Loss		6,046,871	4,820,549				
Expenditures							
Academic Salaries	1000	168,592	275,324				
Classified Salaries	2000	2,557,748	2,720,253				
Employee Benefits	3000	613,960	714,787				
Supplies and Materials	4000	362,529	421,099				
Other Operating Expenses and Services	5000	2,327,891	2,701,036				
Capital Outlay	6000	245,367	243,180				
Total Expenditures		6,276,087	7,075,679				
Net Profit or Loss		(229,216)	(2,255,130)				
Other Outgo	7000	1,217,774	22,344				
Net Increase/(Decrease) in Fund Balance		(1,446,990)	(2,277,474)				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,394,197	3,947,207				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,394,197					
Ending Fund Balance, June 30		3,947,207	1,669,733				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

490 WEST VALLEY

For Actual Year: 2017-2018

Budget Year: 2018-2019

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800						
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		

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		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	186,075	148,000	14,289	15,000	753,193	720,000
Total Income		186,075	148,000	14,289	15,000	753,193	720,000
Expenditures							
Academic Salaries	1000					118,782	286,978
Classified Salaries	2000	111	2,000			492,691	191,707
Employee Benefits	3000					238,159	374,556
Supplies and Materials	4000	21,177	18,800	891	15,566	22,582	8,428
Other Operating Expenses and Services	5000	193,617	125,200	5,928	25,000	38,535	32,500
Capital Outlay	6000		2,000		20,000	5,393	3,000
Total Expenditures		214,905	148,000	6,819	60,566	916,142	897,169
Excess /(Deficiency) of Revenues over Expenditures		(28,830)	0	7,470	(45,566)	(162,949)	(177,169)
Other Financing Sources	8900					223,678	
Other Outgo	7000	13,884				143,410	112,605
Net Increase/(Decrease) in Fund Balance		(42,714)	0	7,470	(45,566)	(82,681)	(289,774)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	523,383	480,669	38,096	45,566	374,590	291,909
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	523,383		38,096		374,590	
Ending Fund Balance, June 30		480,669	480,669	45,566	0	291,909	2,135

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	11,133,454	13,293,460				
State Revenues	8600	858,818	590,000				
Local Revenues	8800			463,028	387,285		
Total Income		11,992,272	13,883,460	463,028	387,285	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	265,239	150,124		9,358		
Employee Benefits	3000				642		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		265,239	150,124	0	10,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		11,727,033	13,733,336	463,028	377,285	0	0
Other Financing Sources	8900						
Other Outgo	7000	11,726,824	13,733,336	401,185	377,285		
Net Increase/(Decrease) in Fund Balance		209	0	61,843	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	44,142	44,351	185,566	247,409	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	44,142		185,566		0	
Ending Fund Balance, June 30		44,351	44,351	247,409	247,409	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

490 WEST VALLEY

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			4,668,214	1,525,000
Total Income		0	0	4,668,214	1,525,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			56,796	45,000
Capital Outlay	6000				
Total Expenditures		0	0	56,796	45,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	4,611,418	1,480,000
Other Financing Sources	8900			10,500,000	3,293,000
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	15,111,418	4,773,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	63,552,076	78,663,494
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		63,552,076	
Ending Fund Balance, June 30		0	0	78,663,494	83,436,494

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 490

Name: WEST VALLEY

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	10,736,901
59	OTHER ENTERPRISE FUND	11	UNRESTRICTED SUBFUND	1,552
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	10,500,000
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	29,985
59	OTHER ENTERPRISE FUND	33	CHILD DEVELOPMENT FUND	12,000
12	RESTRICTED SUBFUND	59	OTHER ENTERPRISE FUND	100,554
41	CAPITAL OUTLAY PROJECTS FUND	59	OTHER ENTERPRISE FUND	309,747
73	STUDENT BODY CENTER FEE TRUST FUND	59	OTHER ENTERPRISE FUND	207,931
73	STUDENT BODY CENTER FEE TRUST FUND	71	ASSOCIATED STUDENTS TRUST FUND	13,884
29	OTHER DEBT SERVICE FUND	73	STUDENT BODY CENTER FEE TRUST FUND	111,230
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	43,051

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		2,136,850			205,975	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000	1,594,792			1,594,792		1,594,792
Classified Salaries	2000				0		0
Employee Benefits	3000	542,058			542,058		542,058
Supplies & Materials	4000						
Software	4100				0	65,306	65,306
Books, Magazines, & Periodicals	4200				0	29,791	29,791
Instructional Supplies & Materials	4300				0	110,590	110,590
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	205,687	205,687
Other Operating Expenses and Services	5000				0	288	288
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		2,136,850	0	0	2,136,850	205,975	2,342,825
Ending Balance					0	0	0

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		1,976,530			519,112	
		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	1,433,685			1,433,685		1,433,685
Classified Salaries	2000				0		0
Employee Benefits	3000	542,845			542,845		542,845
Supplies & Materials	4000						
Software	4100				0	40,865	40,865
Books, Magazines, & Periodicals	4200				0	105,250	105,250
Instructional Supplies & Materials	4300				0	372,997	372,997
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	519,112	519,112
Other Operating Expenses and Services	5000				0		0
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		1,976,530	0	0	1,976,530	519,112	2,495,642
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2017-2018

District ID: 490

Name: WEST VALLEY

EPA Revenue	1,267,234
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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	1,267,234	0	0	1,267,234
TOTAL		1,267,234	0	0	1,267,234

Annual Financial and Budget Report

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 490

Name: WEST VALLEY

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		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	355,595	866,623	-3,252	-0.37%
2018-19	610,784	570,573	1,181,357	314,734	36.32%
2019-20	898,540	671,118	1,569,658	388,301	32.87%
2020-21	485,260	681,118	1,166,378	-403,280	-25.69%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
In FY 17/18, the District established a Pension Stabilization Trust through PARS to set aside \$10.5 million to fund future pension rate increase. The District also have sufficient fund balance to cover the increase in cost.