

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2020-2021)
(Budget Report for Fiscal Year 2021-2022)

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: Ngoc Chim

(408) 741-2078

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, 2021. Please submit the report to :

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

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)
 The Current Expense of Education
 S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021 Budget Year: 2021-2022

District ID: 490

Name: WEST VALLEY

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 A	Total CEE AC 0100 - 6799	ECS 84362 B	Excluded Activities AC 6800 - 7390	Total
Instructional Salaries							
Contract or Regular	1100	26,872,963		26,872,963			26,872,963
Other	1300	18,948,945		18,948,945			18,948,945
Total Instructional Salaries		45,821,908		45,821,908	0		45,821,908
Non-Instructional Salaries							
Contract or Regular	1200			12,929,886	271,159		13,201,045
Other	1400			350,270	97,932		448,202
Total Non-Instructional Salaries		0		13,280,156	369,091		13,649,247
Total Academic Salaries		45,821,908		59,102,064	369,091		59,471,155
Classified Salaries							
Non-Instructional Salaries							
Regular Status	2100			23,661,605	673,665		24,335,270
Other	2300			1,088,417	135,623		1,224,040
Total Non-Instructional Salaries		0		24,750,022	809,288		25,559,310
Instructional Aides							
Regular Status	2200	1,229,917		1,229,917			1,229,917
Other	2400	237,363		237,363			237,363
Total Instructional Aides		1,467,280		1,467,280	0		1,467,280
Total Classified Salaries		1,467,280		26,217,302	809,288		27,026,590
Employee Benefits							
	3000	17,190,385		34,402,604	392,153		34,794,757
Supplies and Materials							
	4000			948,237	96,681		1,044,918
Other Operating Expenses							
	5000			8,881,401	779,542		9,660,943
Equipment Replacement							
	6420						0
Total Expenditures Prior to Exclusions							
		64,479,573		129,551,608	2,446,755		131,998,363

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

For Actual Year: 2020-2021 Budget Year: 2021-2022 District ID: 490 Name: WEST VALLEY

Analysis of compliance with the 50 Percent Law (ECS 84362)		The Current Expense of Education		S11 GENERAL FUND - UNRESTRICTED SUBFUND	
Activities to Exclude	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 B Total CEE	Excluded Activities AC 6800 - 7390	
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		93,418		93,418
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		67,902		67,902
Lottery Expenditures					
Academic Salaries	1000		1,323,163		1,323,163
Classified Salaries	2000				0
Employee Benefits	3000		487,269		487,269
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000				0

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 490

Name: WEST VALLEY

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 A	Total CEE AC 0100 - 6799	ECS 84362 B	Excluded Activities 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	0	0
Total Capital Outlay		0	0	0	0	0	0
Other Outgo	7000						0
Total Exclusions		0	1,971,752	1,971,752	0	0	1,971,752
Total for ECS 84362, 50% Law		64,479,573	64,479,573	127,579,856	2,446,755	2,446,755	130,026,611
Percent of CEE (Instructional Salary Cost / Total CEE)		50.54%	50.54%	100.00%			
50% of Current Expense of Education				63,789,928			
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year							
Amount Required to be Expended for Salaries of Classroom Instructors			64,479,573	127,579,856	2,446,755	2,446,755	130,026,611
Reconciliation to Unrestricted General Fund Expenditures							
Total Expenditures Prior to Exclusions		64,479,573	64,479,573	129,551,608	2,446,755	2,446,755	131,998,363
Capital Expenditures	6000	51,575	51,575	454,284	74,378	74,378	528,662
Equipment Replacement (Back out)	6420			0	0	0	0
Total Unrestricted General Fund Expenditures		64,531,148	64,531,148	130,005,892	2,521,133	2,521,133	132,527,025

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group
10 General Fund — Combined
(Total Unrestricted and Restricted)

For Year Ended June 30, 2021

District ID: 490 Name: WEST VALLEY

Description	CA (Object)	11		12		10	
		General Fund Unrestricted	General Fund Restricted	General Fund Restricted	General Fund COMBINED		
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111					0	
In County Treasury	9112	80,220,965		6,021,934		86,242,899	
Cash With Fiscal Agents	9113					0	
Revolving Cash Accounts	9114	45,000				45,000	
Investments (at cost)	9120					0	
Accounts Receivable	9130	2,600,809		7,061,795		9,662,604	
Due from Other Funds	9140					0	
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210					0	
Prepaid Items	9220	1,260,613		8,996		1,269,609	
TOTAL ASSETS		84,127,387	13,092,725			97,220,112	
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	4,814,654	661,207			5,475,861	
Accrued Salaries and Wages Payable	9520	62,731	148,251			210,982	
Compensated Absences Payable Current	9530					0	
Due to Other Funds	9540					0	
Temporary Loans	9550					0	
Current Portion of Long-Term Debt	9560	756,345				756,345	
Deferred Revenues	9570	4,968,733	9,304,747			14,273,480	
TOTAL LIABILITIES		10,602,463	10,114,205			20,716,668	

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group
10 General Fund — Combined
(Total Unrestricted and Restricted)

For Year Ended June 30, 2021

District ID: 490 Name: WEST VALLEY

Description	CA (Object)	11		12		10	
		General Fund Unrestricted	General Fund Restricted	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)							
Nonspendable Fund Balance	9750					0	
Restricted Fund Balance	9751				2,978,520	2,978,520	
Committed Fund Balance	9752					0	
Assigned Fund Balance	9753					0	
Total Designated Fund Balance	9754		0	2,978,520		2,978,520	
Uncommitted Fund Balance	9790		73,524,924			73,524,924	
TOTAL FUND EQUITY			73,524,924	2,978,520		76,503,444	
TOTAL LIABILITIES AND FUND EQUITY			84,127,387	13,092,725		97,220,112	

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, 2021

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			11,188,614
Cash With Fiscal Agents	9113	47,520,476		593,446
Investments (at cost)	9120			
Accounts Receivable	9130	50,564		46,220
Due from Other Funds	9140			
TOTAL ASSETS		47,571,040	0	11,828,280
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			107,347
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	107,347

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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)				
Nonspendable Fund Balance	9750			
Restricted Fund Balance	9751			
Committed Fund Balance	9752	47,571,040		11,720,933
Assigned Fund Balance	9753			
Total Designated Fund Balance	9754	47,571,040	0	11,720,933
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		47,571,040	0	11,720,933
TOTAL LIABILITIES AND FUND EQUITY		47,571,040	0	11,828,280

- 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, 2021

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			308,049			
Cash With Fiscal Agents	9113						
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	308,049	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			7,082			
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	7,082	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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)							
Nonspendable Fund Balance	9750						
Restricted Fund Balance	9751	0	0	0	0	0	0
Committed Fund Balance	9752	0	0	300,967	0	0	0
Assigned Fund Balance	9753	0	0	0	0	0	0
Total Designated Fund Balance	9754	0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	300,967	0	0	0
TOTAL FUND EQUITY		0	0	300,967	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	308,049	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 490

Name: WEST VALLEY

Description	CA (Object)	41			42			43		
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund	Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund	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			185,090,318						
Cash With Fiscal Agents	9113									
Revolving Cash Accounts	9114									
Investments (at cost)	9120									
Accounts Receivable	9130			3,773,378						390,966
Due from Other Funds	9140			13,885,888						
Inventories, Stores, and Prepaid Items	9200									
Inventories and Stores	9210									
Prepaid Items	9220									
TOTAL ASSETS				17,659,266		0				185,481,284
LIABILITIES										
Current Liabilities and Deferred Revenue	9500									
Accounts Payable	9510			110,193						10,465,001
Accrued Salaries and Wages Payable	9520			4,516						2,893
Compensated Absences Payable Current	9530									
Due to Other Funds	9540									
Temporary Loans	9550									
Current Portion of Long-Term Debt	9560									
Deferred Revenues	9570			32,750						
TOTAL LIABILITIES				147,459		0				10,467,894

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	0	0	0	0
Fund Balance (GASB 54)								
Nonspendable Fund Balance	9750							
Restricted Fund Balance	9751							
Committed Fund Balance	9752	17,511,807				175,013,390		
Assigned Fund Balance	9753							
Assigned Fund Balance	9754							
Total Designated Fund Balance		17,511,807			0	175,013,390		
Uncommitted Fund Balance	9790							
TOTAL FUND EQUITY				17,511,807	0	175,013,390		
TOTAL LIABILITIES AND FUND EQUITY				17,659,266	0	185,481,284		

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

For Year Ended June 30, 2021 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				4,214,094
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				102,596
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets					
Sites	9300				
Site Improvements	9310				
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	4,316,690

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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				30,597
Accrued Salaries and Wages Payable	9520				32,936
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				2,600
Total Current Liabilities and Deferred Revenue		0	0	0	66,133
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	66,133

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 490

Name: WEST VALLEY

Description	CA (Object)	51 Bookstore Fund				53 Farm Operations Fund				59 Other Enterprise Fund								
		Fund				Fund				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																	223,446
Committed Fund Balance	9753																	
Assigned Fund Balance	9754																	
Total Designated Fund Balance					0				0					0				223,446
Uncommitted(Unrestricted) Fund Balance	9790																	4,027,111
Other Equity	9800																	
Contributed Capital	9810																	
Retained Earnings	9850																	
Investment in General Fixed Assets	9890																	
TOTAL FUND EQUITY					0				0					0				4,250,557
TOTAL LIABILITIES AND FUND EQUITY					0				0					0				4,316,690

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 490

Name: WEST VALLEY

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		
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			
Sites	9300		
Site Improvements	9310		
Accumulated Depreciation Site Improvements	9320		
Buildings	9321		
Accumulated Depreciation Buildings	9330		
Library Books	9331		
Equipment	9340		
Accumulated Depreciation Equipment	9350		
Work in Progress	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		0	0

61 Self-Insurance Fund
69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 490

Name: WEST VALLEY

Description	CA (Object)	61		69 Other Internal Service Fund
		Self-Insurance 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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
60 Internal Service Funds:

- 61 Self-Insurance Fund
- 69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 490

Name: WEST VALLEY

Description	CA (Object)	61		69 Other Internal Service Fund
		Self-Insurance 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)				
Nonspendable Fund Balance	9750			
Restricted Fund Balance	9751			
Committed Fund Balance	9752			
Assigned Fund Balance	9753			
Total Designated Fund Balance	9754			
Uncommitted(Unrestricted) Fund Balance			0	0
Other Equity				
Contributed Capital	9790			
Retained Earnings	9800			
Investment in General Fixed Assets	9810			
	9850			
	9890			
TOTAL FUND EQUITY			0	0
TOTAL LIABILITIES AND FUND EQUITY			0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 490

Name: WEST VALLEY

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	690,044	85,777	776,197		191,121			
Cash With Fiscal Agents	9113								112,514,350
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130		7,321	47,985	926,275				
Due from Other Funds	9140				(744,621)				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets									
Sites	9300								
Site Improvements	9310								
Accumulated Depreciation Site Improvements	9320								
Buildings	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		690,044	93,098	824,182	181,654	191,121	0	0	112,514,350

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 490

Name: WEST VALLEY

CA (Object)	Description	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
9500	Current Liabilities and Deferred Revenue								
9510	Accounts Payable	1,756	33,265						
9520	Accrued Salaries and Wages Payable								
9530	Compensated Absences Payable Current								
9540	Due to Other Funds								
9550	Temporary Loans								
9560	Current Portion of Long-Term Debt								
9570	Deferred Revenues		15,826	70,899	148,103				
	Total Current Liabilities and Deferred Revenue	1,756	49,091	70,899	148,103	0	0	0	0
9600	Long-Term Liabilities								
9610	Bonds Payable								
9620	Revenue Bonds Payable								
9630	Certificates of Participation								
9640	Lease Purchase of Capital Lease								
9650	Compensated Absences Long Term								
9660	Post-Employment Benefits Long Term								
9670	Other Long-Term Liabilities								
	Total Long-Term Liabilities	0	0	0	0	0	0	0	0
968	TOTAL LIABILITIES	1,756	49,091	70,899	148,103	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 490

Name: WEST VALLEY

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
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)									
Nondesignable Fund Balance	9750								
Restricted Fund Balance	9751								
Committed Fund Balance	9752	688,288	44,007	753,283	33,551	191,121			112,514,350
Assigned Fund Balance	9753								
Total Designated Fund Balance	9754	688,288	44,007	753,283	33,551	191,121	0	0	112,514,350
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		688,288	44,007	753,283	33,551	191,121	0	0	112,514,350
TOTAL LIABILITIES AND FUND EQUITY		690,044	93,098	824,182	181,654	191,121	0	0	112,514,350

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

For Actual Year: 2020-2021 District ID: 490 Name: WEST VALLEY

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Actual	Restricted	Actual	General Fund	Actual
Federal Revenues							
Forest Revenues	8100						
	8110						0
Higher Education Act	8120						0
Workforce Investment Act	8130						0
Temporary Assistance for Needy Families (TANF)	8140						0
Student Financial Aid	8150			(3,940)			(3,940)
Veterans Education	8160						0
Vocational and Technical Education Act (VATEA)	8170			278,737			278,737
Other Federal Revenues	8190		5,031	10,845,146			10,850,177
Total Federal Revenues	8100		5,031	11,119,943			11,124,974
State Revenues							
General Apportionments	8600						0
	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				1,377,152		1,377,152
Disabled Students Programs and Services(DSPS)	8623				1,599,316		1,599,316
Temporary Assistance for Needy Families (TANF)	8624						0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625				365,366		365,366
Telecommunications and Technology Infrastructure Program (TTIP)	8626						0
Other General Categorical Programs	8627						0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2020-2021

District ID: 490

Name: WEST VALLEY

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Actual	Restricted	Actual	General Fund	Actual
EPA Proceeds	8630	1,062,532				1,062,532	
Reimbursable Categorical Programs	8650						
Instructional Improvement Grant	8651					0	
Other Reimbursable Categorical Programs	8652					0	
State Tax Subventions	8670						
Homeowners' Property Tax Relief	8671	486,855				486,855	
Timber Yield Tax	8672	1,327				1,327	
Other State Tax Subventions	8673					0	
State Non-Tax Revenues	8680						
State Lottery Proceeds	8681	1,810,432		206,789		2,017,221	
State Mandated Costs	8685	352,306				352,306	
Other State Non-Tax Revenues	8686	236,112				236,112	
Other State Revenues	8690	7,012,137		11,646,550		18,658,687	
Total State Revenues	8600	10,961,701		15,251,061		26,212,762	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2020-2021

District ID: 490

Name: WEST VALLEY

Description		Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues					
Property Taxes		8800			
Tax Allocation, Secured Roll		8810			
Tax Allocation, Supplemental Roll		8811	115,691,995		115,691,995
Tax Allocation, Unsecured Roll		8812	4,317,398		4,317,398
Prior Years Taxes		8813	8,516,076		8,516,076
Education Revenues Augmentation Fund (ERAF)		8816	4,718		4,718
Redevelopment Agency Funds - Pass Through		8817			0
Redevelopment Agency Funds - Residual		8818	2,914,611		2,914,611
Redevelopment Agency Funds - Asset Liquidation		8819	7,393,202		7,393,202
Contributions, Gifts, Grants, and Endowments		8819.1	686,409		686,409
Contract Services		8820	680,086	2,821,015	3,501,101
Contract Instructional Services		8830			
Other Contract Services		8831			0
Sales and Commissions		8832			0
Rentals and Leases		8840			0
Interest and Investment Income		8850			0
Student Fees and Charges		8860	756,715	8,360	765,075
Community Services Classes		8870			
Dormitory		8872			0
Enrollment		8873			0
Enrollment Contra Revenue for Uncollectible Receivables		8874	7,548,564		7,548,564
Enrollment Contra Revenue for HEERF Lost Revenue		8874.1			0
Enrollment Contra Revenue for AB19 College Promise Waivers		8874.3			0
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)		8874.5			0
Field Trips and Use of Nondistrict Facilities		8874.7			0
Health Services		8875			0
Instructional Materials Fees and Sales of Materials		8876		742,073	742,073
Insurance		8877	960		960
Student Records		8878			0
Nonresident Tuition		8879	169,078		169,078
Parking Services and Public Transportation		8880	2,045,880		2,045,880
Other Student Fees and Charges		8881		213,663	213,663
Other Local Revenues		8885	103,503	238	103,741
Total Local Revenues		8890	85,400	591,720	677,120
Total Revenues		8800	150,914,595	4,377,069	155,291,664
			161,881,327	30,748,073	192,629,400

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2020-2021

District ID: 490

Name: WEST VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Other Financing Sources				
Proceeds of General Fixed Assets	8900			
Proceeds of Long-Term Debt	8910	12,351		12,351
Incoming Transfers -- (8970/8981/8982/8983)	8940			0
	898#		1,579,058	1,579,058
Total Other Financing Sources	8900	12,351	1,579,058	1,591,409
Total Revenues and Other Financing Sources		161,893,678	32,327,131	194,220,809

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: 2020-2021 Budget Year: 2021-2022

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 Natural Resources	0100						0
Architecture and Environmental Design	0200	396,175		79			396,254
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	4,830,907		156,514	355		4,987,776
Business and Management	0500	4,446,404		2,763			4,449,167
Communications	0600	429,675		1,423			431,098
Computer and Information Science	0700	2,054,166					2,054,166
Education	0800	4,407,140		295,815	21,754		4,724,709
Engineering and Related Industrial Technology	0900	557,816		488			558,304
Fine and Applied Arts	1000	7,247,273		80,317	45,987		7,373,577
Foreign language	1100	1,424,576		6			1,424,582
Health	1200	2,461,333		19,939			2,481,272
Consumer Education And Home Economics	1300	3,878,025		27,885	380		3,906,290
Law	1400	219,290		5,700			224,990
Humanities(Letters)	1500	8,407,580		4,038			8,411,618
Library Science	1600			36,468			36,468
Mathematics	1700	6,795,683		2,326			6,798,009
Military Studies	1800						0
Physical Sciences	1900	4,657,422		99,597	6,116		4,763,135
Psychology	2000	1,428,311		367			1,428,678
Public Affairs and Services	2100	1,605,085		26,735			1,631,820
Social Sciences	2200	5,421,648		1,103			5,422,751
Commercial Services	3000						0
Interdisciplinary Studies	4900	4,302,955		24,512			4,327,467
Instruc Staff-Retirees' Bnfts & Retire Incentis	5900						0
Sub-Total Instructional Activities		64,971,464		786,075	74,592		65,832,131
Total Expenditures for GF Activities*		65,007,267	73,025,494	17,897,861	2,566,603	20,510,379	179,007,604

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

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		9,933,904	540,113	7,279		10,481,296
Course and Curriculum Development	6020	(12)	55,503				55,491
Academic / Faculty Senate	6030		567,642	12,044			579,686
Other Instructional Administration & Governance	6090		103,920	58,608			162,528
Total Instructional Admin. & Governance		(12)	10,660,969	610,765	7,279	0	11,279,001
Instructional Support Services	6100						
Learning Center	6110	35,815	404,682	483,708	118,758		1,042,963
Library	6120		2,650,545	315,858	39,501		3,005,904
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		1,823,893	69,453	4,335		1,897,681
Other Instructional Support Services	6190		954,667	280,970	161,000		1,396,637
Total Instructional Support Services		35,815	5,833,787	1,149,989	323,594	0	7,343,185
Admissions and Records	6200		2,640,717	31,107			2,671,824
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,604,972	5,311			4,610,283
Matriculation and Student Assessment	6320		4,058,693	94,811	5,624		4,159,128
Transfer Programs	6330		278,959				278,959
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	8,942,624	100,122	5,624	0	9,048,370

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		586,874	200			587,074
Disabled Student Programs and Services (DSPS)	6420		2,127,005	77,267	9,563		2,213,835
Extended Opportunity Programs and Services (EOPS)	6430		1,504,955	7,369	19,223		1,531,547
Health Services	6440		880,124	187,083	5,200		1,072,407
Student Personnel Administration	6450		1,612,694	627,458	104,911		2,345,063
Financial Aid Administration	6460		2,401,985	265,538	18,148		2,685,671
Job Placement Services	6470		103,646				103,646
Veterans Services	6480		389,350	9,580	3,379		402,309
Miscellaneous Student Services	6490		3,161,984	682,960	61,391		3,906,335
Total Other Student Services		0	12,768,617	1,857,455	221,815	0	14,847,887
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,097,092	1,016,962			3,114,054
Custodial Services	6530		3,422,622	61,441			3,484,063
Grounds Maintenance and Repairs	6550		773,530	19,052			792,582
Utilities	6570			2,046,569			2,046,569
Other Operations and Maintenance of Plant	6590			24,842	45,838		70,680
Total Operation and Maintenance of Plant	6500	0	6,293,244	3,168,866	45,838	0	9,507,948
Planning, Policymaking and Coordinations	6600		4,668,559	553,572	15,712		5,237,843

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		364,701	26,937			391,638
Fiscal Operations	6720		3,136,012	548,634	10,861		3,695,507
Human Resources Management	6730		2,652,757	333,326			2,986,083
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		78,339	25,099	400		103,838
Staff Diversity	6760						0
Logistical Services	6770		3,128,548	1,528,087	1,468		4,658,103
Management Information Systems	6780		5,192,551	2,858,947	1,001,570		9,053,068
Other General Institutional Support Services	6790		1,283,129	1,003,589	89,293		2,376,011
Total General Institutional Support Services	6700	0	15,836,037	6,324,619	1,103,592	0	23,264,248
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		373,748	162,460			536,208
Community Use of Facilities	6830		93,216	25,801			119,017
Economic Development	6840		355,615	1,334,474	1,593		1,691,682
Other Community Services & Economic Development	6890		2,074,710	551,886	152,554		2,779,150
Total Community Services	6800	0	2,897,289	2,074,621	154,147	0	5,126,057

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		71,186	4,100			75,286
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,312,187	92,499			1,404,686
Student and Co-Curricular Activities	6960		761,797	356,628	74,378		1,192,803
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	2,145,170	453,227	74,378	0	2,672,775
Auxiliary Operations	7000						
Contract Education	7010		270,632	631,648			902,280
Other Auxiliary Operations	7090		67,849	8,900			76,749
Total Auxiliary Operations	7000	0	338,481	640,548	0	0	979,029

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: 2020-2021 Budget Year: 2021-2022

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			146,895	540,032		686,927
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					10,525	10,525
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	10,525	10,525
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					16,505,084	16,505,084
Student Aid	7320					3,994,770	3,994,770
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	20,499,854	20,499,854
Sub-Total Non-Instructional Activities		35,803	73,025,494	17,111,786	2,492,011	20,510,379	113,175,473
Total Expenditures General Fund: activities *		65,007,267	73,025,494	17,897,861	2,566,603	20,510,379	179,007,604

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: WEST VALLEY

I.	2021-2022 Appropriations Limit:				\$216,097,314
A.	2020-2021 Appropriations Limit:				
B.	2021-2022 Price Factor:	1.0573			
C.	Population factor:				
	1. 2019-2020 Second Period Actual FTES	11,857.00			
	2. 2020-2021 Second Period Actual FTES	10,709.00			
	3. 2020-2021 Population change factor (C2/C1)	0.9032			
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)				\$206,362,856
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)				\$206,362,856
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.	2021-2022 Appropriations Limit (D + E.3 - F.3)				\$206,362,856
II.	2021-2022 Appropriations Subject to Limit:				
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)				1,062,524
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)				488,182
C.	Local Property taxes				139,524,409
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.	2021-2022 Appropriations Subject to Limit				\$141,075,115

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	5,031	5,031	11,119,943	17,319,000	11,124,974	17,324,031
State Revenues	8600	10,961,701	11,586,487	15,251,061	24,112,624	26,212,762	35,699,111
Local Revenues	8800	150,914,595	157,014,727	4,377,069	7,274,749	155,291,664	164,289,476
Total Revenues		161,881,327	168,606,245	30,748,073	48,706,373	192,629,400	217,312,618
EXPENDITURES:							
Academic Salaries	1000	59,470,999	66,776,342	4,928,146	4,360,151	64,399,145	71,136,493
Classified Salaries	2000	27,026,750	28,935,675	7,446,725	8,847,384	34,473,475	37,783,059
Employee Benefits	3000	34,794,755	41,585,411	4,365,386	4,207,832	39,160,141	45,793,243
Supplies and Materials	4000	1,044,916	973,133	959,109	3,907,782	2,004,025	4,880,915
Other Operating Expenses and Services	5000	10,182,147	11,553,685	5,711,689	17,796,145	15,893,836	29,349,830
Capital Outlay	6000	528,662	305,039	2,037,941	4,107,950	2,566,603	4,412,989
Total Expenditures		133,048,229	150,129,285	25,448,996	43,227,244	158,497,225	193,356,529
Excess/(Deficiency) of Revenues over Expenditures		28,833,098	18,476,960	5,299,077	5,479,129	34,132,175	23,956,089
Other Financing Sources	8900	12,351		1,579,058	32,529	1,591,409	32,529
Other Outgo	7000	14,448,320	16,420,439	6,062,059	6,880,151	20,510,379	23,300,590
Net Increase/(Decrease) in Fund Balance		14,397,129	2,056,521	816,076	(1,368,493)	15,213,205	688,028
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	59,127,795	73,524,924	2,162,444	2,978,520	61,290,239	76,503,444
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	59,127,795		2,162,444		61,290,239	
Ending Fund Balance, June 30		73,524,924	75,581,445	2,978,520	1,610,027	76,503,444	77,191,472

For Actual Year: 2020-2021

Budget Year: 2021-2022

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND	REVENUE BOND INTEREST AND REDEMPTION FUND	OTHER DEBT SERVICE FUND	Actual	Budget	Actual
REVENUES:							
Federal Revenues	8100					79,513	79,514
State Revenues	8600	134,281	134,300				
Local Revenues	8800	52,106,013	49,020,694			72	80
Total Revenues		52,240,294	49,154,994	0	0	79,585	79,594
Other Financing Sources	8900						
Interfund Transfers In	8981					6,068,825	6,340,120
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	6,068,825	6,340,120
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	28,250,000	31,580,000			5,145,775	5,376,272
Debt Interest and Other Service Charges	7120	25,652,181	24,497,181			783,132	749,244
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo		53,902,181	56,077,181	0	0	5,928,907	6,125,516
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(53,902,181)	(56,077,181)	0	0	139,918	214,604
Net Increase/Decrease in Fund Balance		(1,661,887)	(6,922,187)	0	0	219,503	294,198
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	49,232,927	47,571,040	0	0	11,501,430	11,720,933
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	49,232,927		0	0	11,501,430	
Ending Fund Balance, June 30		47,571,040	40,648,853	0	0	11,720,933	12,015,131

For Actual Year: 2020-2021

Budget Year: 2021-2022

Special Revenue Funds

Description	Object Code	FUND: 31 BOOKSTORE FUND		FUND 32 CAFETERIA FUND		FUND 33 CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					132	25,500
State Revenues	8600					327,411	301,111
Local Revenues	8800					21,248	594,500
Total Income		0	0	0	0	348,791	921,111
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					292,488	1,042,327
Employee Benefits	3000					193,155	605,031
Supplies and Materials	4000					112	41,755
Other Operating Expenses and Services	5000					3,309	30,450
Capital Outlay	6000						
Total Expenditures		0	0	0	0	489,064	1,719,563
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(140,273)	(798,452)
Other Financing Sources	8900						746,952
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(140,273)	(51,500)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	441,240	300,967
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		441,240	
Ending Fund Balance, June 30		0	0	0	0	300,967	249,467

For Actual Year: 2020-2021

Budget Year: 2021-2022

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND	REVENUE BOND PROJECT FUND	OTHER SPECIAL REVENUE FUND	Actual	Budget	Actual
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	0	0	0
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	7,860,014	4,473,643				
Local Revenues	8800	3,022,097	4,622,950			2,284,289	1,441,265
Total Income		10,882,111	9,096,593	0	0	2,284,289	1,441,265
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	47,211	134,032			1,561,232	1,868,981
Employee Benefits	3000	15,028	64,814			612,209	768,029
Supplies and Materials	4000	74,144	57,489				
Other Operating Expenses and Services	5000	521,420	1,255,653			13,079	9,914,359
Capital Outlay	6000	8,255,549	6,244,213			68,608,448	163,903,286
Total Expenditures		8,913,352	7,756,201	0	0	70,794,968	176,454,655
Excess (Deficiency) of Revenues over Expenditures		1,968,759	1,340,392	0	0	(68,510,679)	(175,013,390)
Other Financing Sources	8900	5,000,000	10,000,000				
Other Outgo	7000					5,500	
Net Increase/(Decrease) in Fund Balance		6,968,759	11,340,392	0	0	(68,516,179)	(175,013,390)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	10,543,048	17,511,807	0	0	243,529,569	175,013,390
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	10,543,048		0	0	243,529,569	
Ending Fund Balance, June 30		17,511,807	28,852,199	0	0	175,013,390	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

490 WEST VALLEY

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

Description	Object Code	FUND: 59	
		OTHER ENTERPRISE FUND Actual	Budget
REVENUES:			
Local Revenues	8800	1,887,210	2,378,555
Other Financing Sources	8900	528,735	300,000
Total Income		2,415,945	2,678,555
Cost of Sales	5890		
Gross Profit or Loss		2,415,945	2,678,555
Expenditures			
Academic Salaries	1000	52,522	211,941
Classified Salaries	2000	1,054,352	1,912,449
Employee Benefits	3000	272,550	508,984
Supplies and Materials	4000	13,351	206,897
Other Operating Expenses and Services	5000	156,030	1,530,584
Capital Outlay	6000	4,271	128,826
Total Expenditures		1,553,076	4,499,681
Net Profit or Loss		862,869	(1,821,126)
Other Outgo	7000	14,054	221,600
Net Increase/(Decrease) in Fund Balance		848,815	(2,042,726)
Beginning Fund Balance:			
Net Beginning Balance, July 1	9010	3,401,742	4,250,557
Prior Years Adjustments	9020		
Adjusted Beginning Balance	9030	3,401,742	
Ending Fund Balance, June 30		4,250,557	2,207,831

For Actual Year: 2020-2021

Budget Year: 2021-2022

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69	
		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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

490 WEST VALLEY

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	275,993	58,304	62,000	327,482	320,000	320,000
Total Income		275,993	58,304	62,000	327,482	320,000	320,000
Expenditures							
Academic Salaries	1000				9,332		
Classified Salaries	2000					296,045	
Employee Benefits	3000				14,118	144,763	
Supplies and Materials	4000	3,584	4,106	13,000	237	24,447	
Other Operating Expenses and Services	5000	83,774	4,950	31,253	32	39,000	
Capital Outlay	6000			2,000			
Total Expenditures		87,358	9,056	46,253	23,719	504,255	
Excess /(Deficiency) of Revenues over Expenditures		188,635	49,248	15,747	303,763	(184,255)	
Other Financing Sources	8900				130,653		
Other Outgo	7000	15,000	29,159	44,500		18,824	
Net Increase/(Decrease) in Fund Balance		173,635	20,089	(28,753)	434,416	(203,079)	
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	514,653	688,288	44,007	318,867	753,283	
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	514,653	23,918		318,867		
Ending Fund Balance, June 30		688,288	778,288	15,254	753,283	550,204	

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

490 WEST VALLEY

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
REVENUES:							
Federal Revenues	8100	10,639,496	17,813,074				
State Revenues	8600	1,489,013	920,952				
Local Revenues	8800		663,332	655,150			
Total Income		12,128,509	18,734,026	663,332	655,150	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	117,118	227,506				
Employee Benefits	3000	848	5,431				
Supplies and Materials	4000		10,000				
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		117,966	242,937	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		12,010,543	18,491,089	663,332	655,150	0	0
Other Financing Sources	8900	15,000					
Other Outgo	7000	12,020,861	18,524,640	657,926	840,359		
Net Increase/(Decrease) in Fund Balance		4,682	(33,551)	5,406	(185,209)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	28,869	33,551	185,715	191,121	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	28,869		185,715		0	
Ending Fund Balance, June 30		33,551	0	191,121	5,912	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

490 WEST VALLEY

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND: 79	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			13,038,178	3,000,000
Total Income		0	0	13,038,178	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	13,038,178	3,000,000
Other Financing Sources	8900			3,242,289	
Other Outgo	7000			126,270	126,300
Net Increase/(Decrease) in Fund Balance		0	0	16,154,197	2,873,700
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010			96,360,153	112,514,350
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		96,360,153	
Ending Fund Balance, June 30		0	0	112,514,350	115,388,050

Interfund Transfer Report

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	6,068,825
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	5,000,000
59	OTHER ENTERPRISE FUND	11	UNRESTRICTED SUBFUND	4,524
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	3,242,289
59	OTHER ENTERPRISE FUND	12	RESTRICTED SUBFUND	510,157
73	STUDENT BODY CENTER FEE TRUST FUND	12	RESTRICTED SUBFUND	130,653
74	STUDENT FINANCIAL AID TRUST FUND	71	ASSOCIATED STUDENTS TRUST FUND	15,000
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	30,422

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Actual Report

Budget Year: 2021-2022 District ID: 490
 L10 GENERAL FUND Name: WEST VALLEY

For Actual Year: 2020-2021

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Instructional (AC 0100-4900)	Support Activities (AC 7320)	Instructional Materials Proposition 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		1,810,432				206,789	
		Instructional & Institutional Unrestricted						
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000	1,323,163			1,323,163			1,323,163
Classified Salaries	2000				0			0
Employee Benefits	3000	487,269			487,269			487,269
Supplies & Materials	4000							
Software	4100				0	25,427		25,427
Books, Magazines, & Periodicals	4200				0	25,233		25,233
Instructional Supplies & Materials	4300				0	156,129		156,129
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	206,789		206,789
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	0	0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo		0	0	0	0			0
Total Expenditures		1,810,432	0	0	1,810,432	206,789		2,017,221
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: 2020-2021

Budget Year: 2021-2022

District ID: 490

Name: WEST VALLEY

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	Total	
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		1,772,283			1,529,911		
Expenditures								
Academic Salaries	1000	1,286,119		1,286,119				1,286,119
Classified Salaries	2000					0		0
Employee Benefits	3000	486,164		486,164				486,164
Supplies & Materials	4000							
Software	4100					438,453		438,453
Books, Magazines, & Periodicals	4200					92,800		92,800
Instructional Supplies & Materials	4300					807,174		807,174
Noninstructional Supplies & Mtrls	4400					0		0
Total Supplies and Materials		0	0	0		1,338,427		1,338,427
Other Operating Expenses and Services	5000					0		0
Capital Outlay	6000							
Library Books	6300					44,000		44,000
Equipment	6400							
Equipment - Additional	6410					147,484		147,484
Equipment - Replacement	6420					0		0
Total Capital Outlay		0	0	0		191,484		191,484
Other Outgo	7000					0		0
Direct Aid to Students	7500					0		0
Total Other Outgo		0	0	0		0		0
Total Expenditures		1,772,283	0	1,772,283		1,529,911		3,302,194
Ending Balance						0		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of Education Protection Account

For Actual Year: 2020-2021

District ID: 490

Name: WEST VALLEY

EPA Revenue	1,062,532
--------------------	-----------

Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	1,062,532	0	0	1,062,532
TOTAL		1,062,532	0	0	1,062,532

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Pension Costs

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 490

Name: WEST VALLEY

Fiscal Year	STRS		PERS		Increase		Rate
	Amount	Amount	Amount	Amount	Amount	Rate	
2020-21	7,502,590	6,116,742	13,619,332	N/A	N/A	N/A	N/A
2021-22	8,116,561	7,492,494	15,609,055	1,989,723	14.61%		14.61%
2022-23	9,583,430	7,622,777	17,206,207	1,597,152	10.23%		10.23%
2023-24	10,062,602	8,310,580	18,373,182	1,166,975	6.78%		6.78%
2024-25	10,565,732	8,919,306	19,485,038	1,111,856	6.05%		6.05%
2025-26	10,777,047	9,130,536	19,907,583	422,545	2.17%		2.17%

Does the district have a plan to fund these expenses through 2025-26?

Yes

Explain Yes or No

The District has established a Pension Stabilization Trust fund through PARS to cover the increase in pension costs.