

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2022-2023)
(Budget Report for Fiscal Year 2023-2024)

District: WEST VALLEY

District Code: 490

I, the District Chief Business Officer, hereby 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 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer:

Electronic Certification Date:

Contact: Susan Victoria Budget Director
(408) 741-4089 Ext: susan.victoria@wvm.edu

The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 490

Name: WEST VALLEY

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	28,569,163	28,569,163		28,569,163
Other	1300	20,760,319	20,760,319		20,760,319
Total Instructional Salaries		49,329,482	49,329,482	0	49,329,482
Non-Instructional Salaries					
Contract or Regular	1200		12,848,424	497,400	13,345,824
Other	1400		870,045	193,966	1,064,011
Total Non-Instructional Salaries		0	13,718,469	691,366	14,409,835
Total Academic Salaries		49,329,482	63,047,951	691,366	63,739,317
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		23,556,396	1,422,974	24,979,370
Other	2300		1,268,882	92,478	1,361,360
Total Non-Instructional Salaries		0	24,825,278	1,515,452	26,340,730
Instructional Aides					
Regular Status	2200	1,327,830	1,327,830		1,327,830
Other	2400	574,093	574,093		574,093
Total Instructional Aides		1,901,923	1,901,923	0	1,901,923
Total Classified Salaries		1,901,923	26,727,201	1,515,452	28,242,653
Employee Benefits	3000	20,185,986	40,360,118	798,747	41,158,865
Supplies and Materials	4000		763,912	106,846	870,758
Other Operating Expenses	5000		9,990,072	1,285,610	11,275,682
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		71,417,391	140,889,254	4,398,021	145,287,275

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		527,019		527,019
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		7,171		7,171
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		849,130		849,130
Objects to Exclude	Object Code				
Rents and Leases	5060		36,420		36,420
Lottery Expenditures					
Academic Salaries	1000		1,764,662		1,764,662
Classified Salaries	2000				0
Employee Benefits	3000		380,779		380,779
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: 2022-2023

Budget Year: 2023-2024

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	3,565,181	0	3,565,181
Total for ECS 84362, 50% Law		71,417,391	137,324,073	4,398,021	141,722,094
Percent of CEE (Instructional Salary Cost / Total CEE)		52.01%	100.00%		
50% of Current Expense of Education			68,662,036		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		71,417,391	137,324,073	4,398,021	141,722,094
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		71,417,391	140,889,254	4,398,021	145,287,275
Capital Expenditures	6000	122,326	849,766	4,494	854,260
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		71,539,717	141,739,020	4,402,515	146,141,535

For Year Ended June 30, 2023

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	113,120,354	30,112,391	143,232,745
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	45,000		45,000
Investments (at cost)	9120			0
Accounts Receivable	9130	6,021,582	3,280,115	9,301,697
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	357,230		357,230
TOTAL ASSETS		119,544,166	33,392,506	152,936,672
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	861,050	3,543,678	4,404,728
Accrued Salaries and Wages Payable	9520	5,007,557	164,100	5,171,657
Compensated Absences Payable Current	9530	1,854,838		1,854,838
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	6,235,301	27,069,919	33,305,220
TOTAL LIABILITIES		13,958,746	30,777,697	44,736,443

For Year Ended June 30, 2023

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		2,614,809	2,614,809
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	5,683,749		5,683,749
Total Designated Fund Balance		6,560,265	2,614,809	9,175,074
Uncommitted Fund Balance	9790	99,025,155		99,025,155
TOTAL FUND EQUITY		105,585,420	2,614,809	108,200,229
TOTAL LIABILITIES AND FUND EQUITY		119,544,166	33,392,506	152,936,672

- 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, 2023

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			11,183,533
Cash With Fiscal Agents	9113	56,540,210		1,082,333
Investments (at cost)	9120			
Accounts Receivable	9130	282,810		25,000
Due from Other Funds	9140			
TOTAL ASSETS		56,823,020	0	12,290,866
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			720
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	720

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, 2023

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	56,823,020		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			12,290,146
Total Designated Fund Balance		56,823,020	0	12,290,146
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		56,823,020	0	12,290,146
TOTAL LIABILITIES AND FUND EQUITY		56,823,020	0	12,290,866

- 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, 2023

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			1,468,580			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			23,925			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	1,492,505	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			136,171			
Accrued Salaries and Wages Payable	9520			382			
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	136,553	0	0	0

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	1,355,952	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	1,355,952	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	1,355,952	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	1,492,505	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	43,044,094		234,942,871
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	3,795,804		1,889,749
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		46,839,898	0	236,832,620
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,697,670		7,744,014
Accrued Salaries and Wages Payable	9520			845
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	3,938,195		
TOTAL LIABILITIES		7,635,865	0	7,744,859

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	39,204,033		229,087,761
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		39,204,033	0	229,087,761
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		39,204,033	0	229,087,761
TOTAL LIABILITIES AND FUND EQUITY		46,839,898	0	236,832,620

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

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				5,902,301
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				150,748
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	6,053,049

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

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				9,592
Accrued Salaries and Wages Payable	9520				23,553
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				3,000
Total Current Liabilities and Deferred Revenue		0	0	0	36,145
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	36,145

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

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				6,016,904
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	6,016,904
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	6,053,049

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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, 2023

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, 2023

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, 2023

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								
In County Treasury	9112	868,595	92,336	796,849	(546,088)	227,464			
Cash With Fiscal Agents	9113								102,180,876
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	8	13,726	71,338	824,175				
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	0	0	0	0	0	0
TOTAL ASSETS		868,603	106,062	868,187	278,087	227,464	0	0	102,180,876

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	1,012	20,421		2,000	7			
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		19,028	81,903	258,028				
Total Current Liabilities and Deferred Revenue		1,012	39,449	81,903	260,028	7	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	1,012	39,449	81,903	260,028	7	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	867,591	66,613	786,284	18,059	227,457			102,180,876
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		867,591	66,613	786,284	18,059	227,457	0	0	102,180,876
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		867,591	66,613	786,284	18,059	227,457	0	0	102,180,876
TOTAL LIABILITIES AND FUND EQUITY		868,603	106,062	868,187	278,087	227,464	0	0	102,180,876

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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		17,586	17,586
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		391,237	391,237
Other Federal Revenues	8190	5,583	8,065,393	8,070,976
Total Federal Revenues	8100	5,583	8,474,216	8,479,799
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612			0
Other General Apportionment	8613	562,882		562,882
General Categorical Programs	8620			
Child Development	8621		63,454	63,454
Extended Opportunity Programs and Services(EOPS)	8622		1,883,744	1,883,744
Disabled Students Programs and Services(DSPS)	8623		1,671,384	1,671,384
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		287,839	287,839
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		15,928,681	15,928,681

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	1,032,282		1,032,282
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	468,353		468,353
Timber Yield Tax	8672	542		542
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,145,441	742,258	2,887,699
State Mandated Costs	8685	350,370		350,370
Other State Non-Tax Revenues	8686	781,616		781,616
Other State Revenues	8690	6,757,806	1,590,128	8,347,934
Total State Revenues	8600	12,099,292	22,167,488	34,266,780

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	140,064,882		140,064,882
Tax Allocation, Supplemental Roll	8812	6,539,085		6,539,085
Tax Allocation, Unsecured Roll	8813	8,503,259		8,503,259
Prior Years Taxes	8816	2,357		2,357
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	2,241,368		2,241,368
Redevelopment Agency Funds - Residual	8819	7,380,828		7,380,828
Redevelopment Agency Funds - Asset Liquidation	8819.1	278,020		278,020
Contributions, Gifts, Grants, and Endowments	8820	753,076	3,986,409	4,739,485
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850		69,615	69,615
Interest and Investment Income	8860	863,724	50,097	913,821
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	6,403,889		6,403,889
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		403,926	403,926
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	109,468		109,468
Nonresident Tuition	8880	2,365,564		2,365,564
Parking Services and Public Transportation	8881		482,726	482,726
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	88,888	(65)	88,823
Other Local Revenues	8890	2,769	515,132	517,901
Total Local Revenues	8800	175,597,177	5,507,840	181,105,017
Total Revenues		187,702,052	36,149,544	223,851,596

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	3,100		3,100
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	15,492	1,264,333	1,279,825
Total Other Financing Sources	8900	18,592	1,264,333	1,282,925
Total Revenues and Other Financing Sources		187,720,644	37,413,877	225,134,521

For Actual Year: 2022-2023

Budget Year: 2023-2024

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 Related Technologies	0200	483,123		13,086			496,209
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	5,377,864		335,613	50,337		5,763,814
Business and Management	0500	4,267,791		2,288			4,270,079
Media and Communications	0600	351,378		3,789			355,167
Information Technology	0700	2,527,802		558	998		2,529,358
Education	0800	4,493,874		274,927			4,768,801
Engineering and Industrial Technologies	0900	816,950		13,071			830,021
Fine and Applied Arts	1000	7,842,786		294,334	152,903		8,290,023
Foreign language	1100	1,534,533		86			1,534,619
Health	1200	3,111,574		57,650	6,373		3,175,597
Family and Consumer Sciences	1300	3,949,126		86,185	10,749		4,046,060
Law	1400	192,834		5,920			198,754
Humanities(Letters)	1500	8,941,964		1,894			8,943,858
Library Science	1600			220,902			220,902
Mathematics	1700	6,981,875		9,129			6,991,004
Military Studies	1800						0
Physical Sciences	1900	4,875,356		74,528	3,788		4,953,672
Psychology	2000	1,590,012		1,012			1,591,024
Public and Protective Services	2100	2,200,008		25,873			2,225,881
Social Sciences	2200	5,614,279		4,691			5,618,970
Commercial Services	3000						0
Interdisciplinary Studies	4900	5,944,551		133,707	525,738		6,603,996
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	527,021					527,021
Sub-Total Instructional Activites		71,624,701		1,559,243	750,886		73,934,830
Total Expenditures for GF Activities*		77,840,726	71,066,483	20,267,212	4,663,762	29,732,994	203,571,177

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	3,315,429	7,348,109	853,691	28,711		11,545,940
Course and Curriculum Development	6020		71,559				71,559
Academic / Faculty Senate	6030		472,617	16,161			488,778
Other Instructional Administration & Governance	6090		74,553	53,738			128,291
Total Instructional Admin. & Governance		3,315,429	7,966,838	923,590	28,711	0	12,234,568
Instructional Support Services	6100						
Learning Center	6110	2,316	233,561	700,654	334,320		1,270,851
Library	6120		2,559,727	88,146	86,048		2,733,921
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		2,302,943	337,039	1,042,959		3,682,941
Other Instructional Support Services	6190		1,211,096	370,319	130,981		1,712,396
Total Instructional Support Services		2,316	6,307,327	1,496,158	1,594,308	0	9,400,109
Admissions and Records	6200		2,273,221	35,391			2,308,612
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	1,660,975	4,502,064	2,893			6,165,932
Matriculation and Student Assessment	6320		2,113,257	1,230			2,114,487
Transfer Programs	6330		168,257	1,596			169,853
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		3,081				3,081
Total Student Counseling and Guidance		1,660,975	6,786,659	5,719	0	0	8,453,353

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		280,675	2,522	14,475		297,672
Disabled Student Programs and Services (DSPS)	6420		2,034,801	98,253	95,439		2,228,493
Extended Opportunity Programs and Services (EOPS)	6430		1,742,284	74,851	8,596		1,825,731
Health Services	6440		819,951	229,045			1,048,996
Student Personnel Administration	6450		1,927,883	214,359			2,142,242
Financial Aid Administration	6460		2,294,484	55,226	13,129		2,362,839
Job Placement Services	6470						0
Veterans Services	6480		506,426	34,165			540,591
Miscellaneous Student Services	6490		4,065,520	1,999,515	63,293		6,128,328
Total Other Student Services		0	13,672,024	2,707,936	194,932	0	16,574,892
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,279,901	1,288,622	10,979		3,579,502
Custodial Services	6530	1,237,305	2,108,209	166,512			3,512,026
Grounds Maintenance and Repairs	6550		697,273	29,874			727,147
Utilities	6570			2,327,005			2,327,005
Other Operations and Maintenance of Plant	6590			4,478	300,972		305,450
Total Operation and Maintenance of Plant	6500	1,237,305	5,085,383	3,816,491	311,951	0	10,451,130
Planning, Policymaking and Coordinations	6600		5,112,838	1,531,226	15,961		6,660,025

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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						0
Fiscal Operations	6720		3,136,819	252,128			3,388,947
Human Resources Management	6730		2,868,394	374,028			3,242,422
Noninstruct Staff Retirees' Benefits & Retirement *	6740		849,130				849,130
Staff Development	6750		20,065	120,154			140,219
Staff Diversity	6760						0
Logistical Services	6770		4,199,847	1,917,368	179,154		6,296,369
Management Information Systems	6780		5,418,503	2,329,307	369,081		8,116,891
Other General Institutional Support Services	6790		1,130,831	1,029,426	339,946		2,500,203
Total General Institutional Support Services	6700	0	17,623,589	6,022,411	888,181	0	24,534,181
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		273,950	47,291			321,241
Community Use of Facilities	6830		46,489				46,489
Economic Development	6840		202,080	273,260			475,340
Other Community Services & Economic Development	6890		1,995,207	736,277	874,258		3,605,742
Total Community Services	6800	0	2,517,726	1,056,828	874,258	0	4,448,812

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		60,658	27,136			87,794
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,580,215	195,465	144		1,775,824
Student and Co-Curricular Activities	6960		1,097,175	768,367	4,430		1,869,972
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	2,738,048	990,968	4,574	0	3,733,590
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		665,114	104,530			769,644
Total Auxiliary Operations	7000	0	665,114	104,530	0	0	769,644

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		317,716	16,721			334,437
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					10,100	10,100
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	10,100	10,100
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					21,157,891	21,157,891
Student Aid	7320					8,565,003	8,565,003
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	29,722,894	29,722,894
Sub-Total Non-Instructional Activites		6,216,025	71,066,483	18,707,969	3,912,876	29,732,994	129,636,347
Total Expenditures General Fund: activities *		77,840,726	71,066,483	20,267,212	4,663,762	29,732,994	203,571,177

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: WEST VALLEY

I.	2023-2024 Appropriations Limit:			
A.	2022-2023 Appropriations Limit:			\$150,577,054
B.	2023-2024 Price Factor:	1.0444		
C.	Population factor:			
	1. 2021-2022 Second Period Actual FTES	9,685.67		
	2. 2022-2023 Second Period Actual FTES	10,032.63		
	3. 2022-2023 Population change factor (C2/C1)	1.0358		
D.	2022-2023 Limit adjusted by inflation and population factors (A * B * C.3)			\$162,892,679
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)			\$162,892,679
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.	2023-2024 Appropriations Limit (D + E.3 - F.3)			\$162,892,679
II.	2023-2024 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			1,002,727
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			468,895
C.	Local Property taxes			165,009,798
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.	2023-2024 Appropriations Subject to Limit			\$166,481,420

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	5,583	5,000	8,474,216	4,698,613	8,479,799	4,703,613
State Revenues	8600	12,099,292	13,659,476	22,167,488	47,361,469	34,266,780	61,020,945
Local Revenues	8800	175,597,177	179,753,558	5,507,840	7,086,854	181,105,017	186,840,412
Total Revenues		187,702,052	193,418,034	36,149,544	59,146,936	223,851,596	252,564,970
EXPENDITURES:							
Academic Salaries	1000	63,739,323	71,171,506	4,334,238	5,486,475	68,073,561	76,657,981
Classified Salaries	2000	28,242,654	32,005,821	7,884,853	11,617,174	36,127,507	43,622,995
Employee Benefits	3000	41,158,867	47,940,625	3,547,274	4,993,970	44,706,141	52,934,595
Supplies and Materials	4000	870,759	654,772	2,470,016	5,548,022	3,340,775	6,202,794
Other Operating Expenses and Services	5000	10,632,583	13,060,881	6,293,854	13,780,938	16,926,437	26,841,819
Capital Outlay	6000	854,260	262,927	3,809,502	4,242,258	4,663,762	4,505,185
Total Expenditures		145,498,446	165,096,532	28,339,737	45,668,837	173,838,183	210,765,369
Excess /(Deficiency) of Revenues over Expenditures		42,203,606	28,321,502	7,809,807	13,478,099	50,013,413	41,799,601
Other Financing Sources	8900	18,592	0	1,264,333	1,995,177	1,282,925	1,995,177
Other Outgo	7000	20,960,905	26,445,646	8,772,089	15,818,753	29,732,994	42,264,399
Net Increase/(Decrease) in Fund Balance		21,261,293	1,875,856	302,051	(345,477)	21,563,344	1,530,379
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	84,324,127	105,585,420	2,312,758	2,614,809	86,636,885	108,200,229
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	84,324,127		2,312,758		86,636,885	
Ending Fund Balance, June 30		105,585,420	107,461,276	2,614,809	2,269,332	108,200,229	109,730,608

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

490 WEST VALLEY

For Actual Year: 2022-2023

Budget Year: 2023-2024

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					80,605	79,514
State Revenues	8600	118,395	120,000			263,005	265,000
Local Revenues	8800	55,621,993	53,005,000				
Total Revenues		55,740,388	53,125,000	0	0	343,610	344,514
Other Financing Sources	8900						
Interfund Transfers In	8981					8,977,990	10,281,977
Other Incoming Transfers	8983	13,991,514					
Total Other Financing Sources		13,991,514	0	0	0	8,977,990	10,281,977
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	57,482,878	60,931,669			8,359,167	9,826,729
Debt Interest and Other Service Charges	7120					694,175	505,644
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	57,482,878	60,931,669	0	0	9,053,342	10,332,373
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(43,491,364)	(60,931,669)	0	0	(75,352)	(50,396)
Net Increase/Decrease in Fund Balance		12,249,024	(7,806,669)	0	0	268,258	294,118
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	44,573,996	56,823,020	0	0	12,021,888	12,290,146
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	44,573,996		0		12,021,888	
Ending Fund Balance, June 30		56,823,020	49,016,351	0	0	12,290,146	12,584,264

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

490 WEST VALLEY

For Actual Year: 2022-2023

Budget Year: 2023-2024

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					27,009	24,888
State Revenues	8600					759,300	721,338
Local Revenues	8800					571,590	518,000
Total Income		0	0	0	0	1,357,899	1,264,226
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					1,066,228	1,657,457
Employee Benefits	3000					505,665	1,005,567
Supplies and Materials	4000					89,778	83,000
Other Operating Expenses and Services	5000					15,493	25,000
Capital Outlay	6000						
Total Expenditures		0	0	0	0	1,677,164	2,771,024
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(319,265)	(1,506,798)
Other Financing Sources	8900					475,000	1,535,715
Other Outgo	7000						28,917
Net Increase/(Decrease) in Fund Balance		0	0	0	0	155,735	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	1,200,217	1,355,952
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,200,217	
Ending Fund Balance, June 30		0	0	0	0	1,355,952	1,355,952

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

490 WEST VALLEY

For Actual Year: 2022-2023

Budget Year: 2023-2024

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: 2022-2023

Budget Year: 2023-2024

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	4,455,860	18,895,070				
Local Revenues	8800	5,616,098	6,762,275			6,137,876	2,967,691
Total Income		10,071,958	25,657,345	0	0	6,137,876	2,967,691
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	75,359	218,650			1,198,869	1,896,437
Employee Benefits	3000	21,582	108,065			540,142	780,489
Supplies and Materials	4000	44,309	55,831			42	
Other Operating Expenses and Services	5000	822,684	553,042			808,166	8,695,397
Capital Outlay	6000	6,418,526	22,804,014			56,609,786	220,667,552
Total Expenditures		7,382,460	23,739,602	0	0	59,157,005	232,039,875
Excess /(Deficiency) of Revenues over Expenditures		2,689,498	1,917,743	0	0	(53,019,129)	(229,072,184)
Other Financing Sources	8900	10,000,000	10,000,000			174,068,624	
Other Outgo	7000					7,000	5,500
Net Increase/(Decrease) in Fund Balance		12,689,498	11,917,743	0	0	121,042,495	(229,077,684)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	26,514,535	39,204,033	0	0	108,045,266	229,087,761
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	26,514,535		0		108,045,266	
Ending Fund Balance, June 30		39,204,033	51,121,776	0	0	229,087,761	10,077

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

490 WEST VALLEY

For Actual Year: 2022-2023

Budget Year: 2023-2024

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: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	2,494,535	2,042,151				
Other Financing Sources	8900	584,371	114,100				
Total Income		3,078,906	2,156,251				
Cost of Sales	5890						
Gross Profit or Loss		3,078,906	2,156,251				
Expenditures							
Academic Salaries	1000	20,987	238,312				
Classified Salaries	2000	1,035,768	1,180,471				
Employee Benefits	3000	226,206	447,936				
Supplies and Materials	4000	26,900	298,921				
Other Operating Expenses and Services	5000	939,917	1,004,093				
Capital Outlay	6000	49,922	70,848				
Total Expenditures		2,299,700	3,240,581				
Net Profit or Loss		779,206	(1,084,330)				
Other Outgo	7000	124,827	116,600				
Net Increase/(Decrease) in Fund Balance		654,379	(1,200,930)				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,362,525	6,016,904				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,362,525					
Ending Fund Balance, June 30		6,016,904	4,815,974				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

490 WEST VALLEY

For Actual Year: 2022-2023

Budget Year: 2023-2024

Internal Service Funds

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	253,015	249,496	40,831	42,000	246,113	247,258
Total Income		253,015	249,496	40,831	42,000	246,113	247,258
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					159,728	172,375
Employee Benefits	3000					71,553	71,569
Supplies and Materials	4000	40,398	84,948	745	7,500	5,485	24,171
Other Operating Expenses and Services	5000	110,176	168,743	9,152	22,500	25,568	91,892
Capital Outlay	6000		1,000		5,000		3,200
Total Expenditures		150,574	254,691	9,897	35,000	262,334	363,207
Excess /(Deficiency) of Revenues over Expenditures		102,441	(5,195)	30,934	7,000	(16,221)	(115,949)
Other Financing Sources	8900						
Other Outgo	7000			20,416	32,000		
Net Increase/(Decrease) in Fund Balance		102,441	(5,195)	10,518	(25,000)	(16,221)	(115,949)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	765,150	867,591	56,095	66,613	802,505	786,284
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	765,150		56,095		802,505	
Ending Fund Balance, June 30		867,591	862,396	66,613	41,613	786,284	670,335

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	12,554,641	9,304,925				
State Revenues	8600	1,316,175	1,298,707				
Local Revenues	8800			723,988	665,249		
Total Income		13,870,816	10,603,632	723,988	665,249	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	232,637	238,177				
Employee Benefits	3000						
Supplies and Materials	4000		10,000				
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		232,637	248,177	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		13,638,179	10,355,455	723,988	665,249	0	0
Other Financing Sources	8900						
Other Outgo	7000	13,653,672	10,373,513	668,247	826,673		
Net Increase/(Decrease) in Fund Balance		(15,493)	(18,058)	55,741	(161,424)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	33,552	18,059	171,716	227,457	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	33,552		171,716		0	
Ending Fund Balance, June 30		18,059	1	227,457	66,033	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

490 WEST VALLEY

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			2,248,530	2,200,000
Total Income		0	0	2,248,530	2,200,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			125,351	130,000
Capital Outlay	6000				
Total Expenditures		0	0	125,351	130,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	2,123,179	2,070,000
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	2,123,179	2,070,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	100,057,697	102,180,876
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		100,057,697	
Ending Fund Balance, June 30		0	0	102,180,876	104,250,876

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 490

Name: WEST VALLEY

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,240,007
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	8,977,990
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	10,000,000
59	OTHER ENTERPRISE FUND	11	UNRESTRICTED SUBFUND	6,136
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	475,000
59	OTHER ENTERPRISE FUND	12	RESTRICTED SUBFUND	453,408
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	15,492
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	18,976

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		2,145,441			742,258		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	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	1,551,493			1,551,493			1,551,493
Classified Salaries	2000				0			0
Employee Benefits	3000	593,948			593,948			593,948
Supplies & Materials								
Software	4100				0	122,409		122,409
Books, Magazines, & Periodicals	4200				0	107,001		107,001
Instructional Supplies & Materials	4300				0	473,945		473,945
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	703,355		703,355
Other Operating Expenses and Services	5000				0			0
Capital Outlay								
Library Books	6300				0	38,903		38,903
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	38,903		38,903
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		2,145,441	0	0	2,145,441	742,258		2,887,699
Ending Balance					0	0		0

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			Total
		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)	
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010	(2,145,441)				(742,258)		
Adjustments	9020	0				0		
Adjusted Beginning Balance	9030	(2,145,441)				(742,258)		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		1,785,116			0		
Expenditures								
Academic Salaries	1000	1,283,056			1,283,056			1,283,056
Classified Salaries	2000				0			0
Employee Benefits	3000	502,060			502,060			502,060
Supplies & Materials								
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0			0
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	0		0
Other Operating Expenses and Services	5000				0			0
Capital Outlay								
Library Books	6300				0			0
Equipment	6400				0			0
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		1,785,116	0	0	1,785,116	0		1,785,116
Ending Balance					(2,145,441)	(742,258)		

Annual Financial and Budget Report

For Actual Year: 2022-2023

District ID: 490

Name: WEST VALLEY

EPA Revenue	1,032,282
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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	1,032,282	0	0	1,032,282
TOTAL		1,032,282	0	0	1,032,282

Annual Financial and Budget Report

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 490

Name: WEST VALLEY

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2022-2023	9,325,404	8,239,468	17,564,872	N/A	N/A
2023-2024	11,991,089	8,159,401	20,150,490	2,585,618	14.72%
2024-2025	12,710,554	9,001,330	21,711,884	1,561,394	7.75%
2025-2026	13,346,082	9,686,841	23,032,923	1,321,039	6.08%
2026-2027	14,013,386	10,312,449	24,325,835	1,292,912	5.61%
2027-2028	14,714,055	11,384,308	26,098,363	1,772,528	7.29%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
The District has a Pension Stabilization Trust Fund through PARS to cover the increase in pension costs.
Does the district have an irrevocable trust?
Yes