California Community Colleges

# ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2010-2011)
(Budget Report for Fiscal Year 2011-2012)

**District:** WEST VALLEY **District Code:** 490

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.

District Chief Business Officer — Date

District Superintendent — Date

Contact: Edralin Maduli

(408) 741-2082

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2011. Please submit the report to :

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

**CALIFORNIA COMMUNITY COLLEGES** | **Analysis of compliance with the 50 Percent Law (ECS 84362)**

**Annual Financial and Budget Report** | **The Current Expense of Education**

**SUPPLEMENTAL DATA** | **S11 GENERAL FUND - UNRESTRICTED SUBFUND**

For Actual Year: 2010-2011 Budget Year: 2011-2012 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 | |
| **Academic Salaries** | **Code** | **AC 0100-5900 & AC 6110** | **AC 0100 - 6799** | **AC 6800 - 7390** | **Total** |
| **Instructional Salaries** | | | | | |
| Contract or Regular | 1100 | 18,162,849 | 18,103,572 | | 18,103,572 |
| Other | 1300 | 13,228,256 | 13,327,859 | | 13,327,859 |
| **Total Instructional Salaries** | | 31,391,105 | 31,431,431 | 0 | 31,431,431 |
| **Non-Instructional Salaries** | | | | | |
| Contract or Regular | 1200 | | 7,356,050 | 211,515 | 7,567,565 |
| Other | 1400 | | 387,858 | 101,190 | 489,048 |
| **Total Non-Instructional Salaries** | | 0 | 7,743,908 | 312,705 | 8,056,613 |
| **Total Academic Salaries** | | 31,391,105 | 39,175,339 | 312,705 | 39,488,044 |
| | | | | | |
| **Classified Salaries** | | | | | |
| **Non-Instructional Salaries** | | | | | |
| Regular Status | 2100 | | 13,606,561 | 157,863 | 13,764,424 |
| Other | 2300 | | 701,092 | 40,451 | 741,543 |
| **Total Non-Instructional Salaries** | | 0 | 14,307,653 | 198,314 | 14,505,967 |
| **Instructional Aides** | | | | | |
| Regular Status | 2200 | 950,655 | 950,655 | 48,440 | 999,095 |
| Other | 2400 | 303,773 | 304,175 | 6,250 | 310,425 |
| **Total Instructional Aides** | | 1,254,428 | 1,254,830 | 54,690 | 1,309,520 |
| **Total Classified Salaries** | | 1,254,428 | 15,562,483 | 253,004 | 15,815,487 |
| | | | | | |
| **Employee Benefits** | 3000 | 12,247,890 | 24,542,881 | 181,068 | 24,723,949 |
| **Supplies and Materials** | 4000 | | 1,160,416 | 108,774 | 1,269,190 |
| **Other Operating Expenses** | 5000 | 462,495 | 7,521,333 | 352,920 | 7,874,253 |
| **Equipment Replacement** | 6420 | | 48,380 | | 48,380 |
| | | | | | |
| **Total Expenditures Prior to Exclusions** | | 45,355,918 | 88,010,832 | 1,208,471 | 89,219,303 |

**CALIFORNIA COMMUNITY COLLEGES** **Analysis of compliance with the 50 Percent Law (ECS 84362)**

**Annual Financial and Budget Report** **The Current Expense of Education**

**SUPPLEMENTAL DATA** **S11 GENERAL FUND - UNRESTRICTED SUBFUND**

For Actual Year: 2010-2011 Budget Year: 2011-2012 District ID: 490 Name: WEST VALLEY

| Exclusions | | Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110 | Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799 | Activity (ECSX) Excluded Activities AC 6800 - 7390 | Total |
|---|---|---|---|---|---|
| **Activities to Exclude** | **TOP Code** | | | | |
| Instructional Staff–Retirees' Benefits and Retirement Incentives | 5900 | 4,312,640 | 8,068,691 | | 8,068,691 |
| Student Health Services Above Amount Collected | 6441 | | | | 0 |
| Student Transportation | 6491 | | | | 0 |
| Noninstructional Staff-Retirees' Benefits and Retirement Incentives | 6740 | | | | 0 |
| **Objects to Exclude** | **Object Code** | | | | |
| Rents and Leases | 5060 | | 150,771 | 685 | 151,456 |
| Lottery Expenditures | | | | | |
| Academic Salaries | 1000 | | 1,538,534 | | 1,538,534 |
| Classified Salaries | 2000 | | | | 0 |
| Employee Benefits | 3000 | | 481,016 | | 481,016 |
| Supplies and Materials | 4000 | | | | |
| Software | 4100 | | | | 0 |
| Books, Magazines, & Periodicals | 4200 | | | | 0 |
| Instructional Supplies & Materials | 4300 | | | | 0 |
| Noninstructional, Supplies & Materials | 4400 | | | | 0 |
| Total Supplies and Materials | | 0 | 0 | 0 | 0 |
| Other Operating Expenses and Services | 5000 | | | | 0 |

**CALIFORNIA COMMUNITY COLLEGES** | **Analysis of compliance with the 50 Percent Law (ECS 84362)**

**Annual Financial and Budget Report** | **The Current Expense of Education**

**SUPPLEMENTAL DATA** | **S11 GENERAL FUND - UNRESTRICTED SUBFUND**

For Actual Year: 2010-2011 Budget Year: 2011-2012 District ID: 490 Name: WEST VALLEY

| | Object Code | Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110 | Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799 | Activity (ECSX) 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 |
| Total Capital Outlay | | 0 | 0 | 0 | 0 |
| Other Outgo | 7000 | | | | 0 |
| **Total Exclusions** | | 4,312,640 | 10,239,012 | 685 | 10,239,697 |
| **Total for ECS 84362, 50% Law** | | 41,043,278 | 77,771,820 | 1,207,786 | 78,979,606 |
| **Percent of CEE (Instructional Salary Cost / Total CEE)** | | 52.77% | 100.00% | | |
| **50% of Current Expense of Education** | | | 38,885,910 | | |
| **Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year** | | | | | |
| **Amount Required to be Expended for Salaries of Classroom Instructors** | | 41,043,278 | 77,771,820 | 1,207,786 | 78,979,606 |
| **Reconciliation to Unrestricted General Fund Expenditures** | | | | | |
| **Total Expenditures Prior to Exclusions** | | 45,355,918 | 88,010,832 | 1,208,471 | 89,219,303 |
| **Capital Expenditures** | 6000 | 44,545 | 251,918 | 171,296 | 423,214 |
| **Equipment Replacement (Back out)** | 6420 | | (48,380) | 0 | (48,380) |
| **Total Unrestricted General Fund Expenditures** | | 45,400,463 | 88,214,370 | 1,379,767 | 89,594,137 |

**CALIFORNIA COMMUNITY COLLEGES** **Governmental Funds Group**

**COMBINED BALANCE SHEET** **10 General Fund — Combined**

**(Total Unrestricted and Restricted)**

For Year Ended June 30, 2011 District ID: 490 Name: WEST VALLEY

| Description | CA (Object) | 11 General Fund Unrestricted | 12 General Fund Restricted | 10 General Fund COMBINED |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash, Investments, and Receivables | 9100 | | | |
| Cash: | | | | |
| Awaiting Deposit and in Banks | 9111 | 1,042,577 | | 1,042,577 |
| In County Treasury | 9112 | 21,065,667 | 4,096,932 | 25,162,599 |
| Cash With Fiscal Agents | 9113 | | | 0 |
| Revolving Cash Accounts | 9114 | 136,500 | | 136,500 |
| Investments (at cost) | 9120 | | | 0 |
| Accounts Receivable | 9130 | 6,846,897 | 2,158,280 | 9,005,177 |
| Due from Other Funds | 9140 | | | 0 |
| Inventories, Stores, and Prepaid Items | 9200 | | | |
| Inventories and Stores | 9210 | | | 0 |
| Prepaid Items | 9220 | 121,254 | 17,500 | 138,754 |
| **TOTAL ASSETS** | | 29,212,895 | 6,272,712 | 35,485,607 |
| **LIABILITIES** | | | | |
| Current Liabilities and Deferred Revenue | 9500 | | | |
| Accounts Payable | 9510 | 8,778,321 | 167,587 | 8,945,908 |
| Accrued Salaries and Wages Payable | 9520 | (749,352) | | (749,352) |
| Compensated Absences Payable Current | 9530 | | | 0 |
| Due to Other Funds | 9540 | | | 0 |
| Temporary Loans | 9550 | | | 0 |
| Current Portion of Long-Term Debt | 9560 | 6,224,966 | | 6,224,966 |
| Deferred Revenues | 9570 | 5,005,825 | 3,343,877 | 8,349,702 |
| **TOTAL LIABILITIES** | | 19,259,760 | 3,511,464 | 22,771,224 |

**CALIFORNIA COMMUNITY COLLEGES** **Governmental Funds Group**

**COMBINED BALANCE SHEET** **10 General Fund — Combined**

**(Total Unrestricted and Restricted)**

For Year Ended June 30, 2011 District ID: 490 Name: WEST VALLEY

| Description | CA (Object) | 11 General Fund Unrestricted | 12 General Fund Restricted | 10 General Fund COMBINED |
|---|---|---|---|---|
| **FUND EQUITY** | | | | |
| Fund Balance Reserved | 9710 | | | 0 |
| NonCash Assets | 9711 | | | 0 |
| Amonts Restricted by Law for Specific Purposes | 9712 | 4,611,719 | 371,761 | 4,983,480 |
| Reserve for Encumbrances Credit | 9713 | | | 0 |
| Reserve for Encumbrances Debit | 9714 | | | 0 |
| Reserve for Debt Services | 9715 | | | 0 |
| Total Reserved Fund Balance | | 4,611,719 | 371,761 | 4,983,480 |
| **Designated Fund Balance** | 9750 | | | |
| Commitments by Contract or Other Legal Obligation | 9751 | 257,999 | 2,389,487 | 2,647,486 |
| Self Insurance Programs | 9752 | | | 0 |
| Payments Resulting from Court Orders | 9753 | | | 0 |
| Specific Future Purposes | 9754 | 3,276,450 | | 3,276,450 |
| Total Designated Fund Balance | | 3,534,449 | 2,389,487 | 5,923,936 |
| Uncommitted(Unrestricted) Fund Balance | 9790 | 1,806,967 | | 1,806,967 |
| **TOTAL FUND EQUITY** | | 9,953,135 | 2,761,248 | 12,714,383 |
| **TOTAL LIABILITIES AND FUND EQUITY** | | 29,212,895 | 6,272,712 | 35,485,607 |

**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**

**COMBINED BALANCE SHEET** **29 Other Debt Service Fund**

For Year Ended June 30, 2011 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 | | 9,466,558 | 3,408,993 |
| Cash With Fiscal Agents | 9113 | | | |
| Investments (at cost) | 9120 | | | |
| Accounts Receivable | 9130 | | 8,209 | 6,639,652 |
| Due from Other Funds | 9140 | | | |
| **TOTAL ASSETS** | | 0 | 9,474,767 | 10,048,645 |
| **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 LIABILITIES** | | 0 | 0 | 0 |

**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**

**COMBINED BALANCE SHEET** **29 Other Debt Service Fund**

For Year Ended June 30, 2011 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 EQUITY** | | | | |
| Fund Balance Reserved | 9710 | | | |
| NonCash Assets | 9711 | | | |
| Amonts Restricted by Law for Specific Purposes | 9712 | | | |
| Reserve for Encumbrances Credit | 9713 | | | |
| Reserve for Encumbrances Debit | 9714 | | | |
| Reserve for Debt Services | 9715 | | | |
| Total Reserved Fund Balance | | 0 | 0 | 0 |
| **Designated Fund Balance** | 9750 | | | |
| Commitments by Contract or Other Legal Obligation | 9751 | | | |
| Self Insurance Programs | 9752 | | | |
| Payments Resulting from Court Orders | 9753 | | | |
| Specific Future Purposes | 9754 | | 9,474,767 | 10,048,645 |
| Total Designated Fund Balance | | 0 | 9,474,767 | 10,048,645 |
| Uncommitted(Unrestricted) Fund Balance | 9790 | | | |
| **TOTAL FUND EQUITY** | | 0 | 9,474,767 | 10,048,645 |
| **TOTAL LIABILITIES AND FUND EQUITY** | | 0 | 9,474,767 | 10,048,645 |

**CALIFORNIA COMMUNITY COLLEGES** **Governmental Funds Group**

**Annual Financial and Budget Report** **30 Special Revenue Funds:**

**31 Bookstore Fund** **34 Farm Operation Fund**

**32 Cafeteria Fund** **35 Revenue Bond Project Fund**

**COMBINED BALANCE SHEET** **33 Child Development Fund** **39 Other Special Revenue Fund**

For Year Ended June 30, 2011 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 | | | (232,950) | | | |
| Cash With Fiscal Agents | 9113 | | | | | | |
| Revolving Cash Accounts | 9114 | | | | | | |
| Investments (at cost) | 9120 | | | | | | |
| Accounts Receivable | 9130 | | | 247,289 | | | |
| Due from Other Funds | 9140 | | | | | | |
| Inventories, Stores, and Prepaid Items | 9200 | | | | | | |
| Inventories and Stores | 9210 | | | | | | |
| Prepaid Items | 9220 | | | | | | |
| **TOTAL ASSETS** | | 0 | 0 | 14,339 | 0 | 0 | 0 |
| **LIABILITIES** | | | | | | | |
| Current Liabilities and Deferred Revenue | 9500 | | | | | | |
| Accounts Payable | 9510 | | | 2,399 | | | |
| 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 | 2,399 | 0 | 0 | 0 |

**CALIFORNIA COMMUNITY COLLEGES** **Governmental Funds Group**

**Annual Financial and Budget Report** **30 Special Revenue Funds:**

**31 Bookstore Fund** **34 Farm Operation Fund**

**32 Cafeteria Fund** **35 Revenue Bond Project Fund**

**COMBINED BALANCE SHEET** **33 Child Development Fund** **39 Other Special Revenue Fund**

For Year Ended June 30, 2011 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 EQUITY** | | | | | | | |
| Fund Balance Reserved | 9710 | | | | | | |
| NonCash Assets | 9711 | | | | | | |
| Amonts Restricted by Law for Specific Purposes | 9712 | | | | | | |
| Reserve for Encumbrances Credit | 9713 | | | | | | |
| Reserve for Encumbrances Debit | 9714 | | | | | | |
| Reserve for Debt Services | 9715 | | | | | | |
| Total Reserved Fund Balance | | 0 | 0 | 0 | 0 | 0 | 0 |
| **Designated Fund Balance** | 9750 | | | | | | |
| Commitments by Contract or Other Legal Obligation | 9751 | | | | | | |
| Self Insurance Programs | 9752 | | | | | | |
| Payments Resulting from Court Orders | 9753 | | | | | | |
| Specific Future Purposes | 9754 | | | 11,940 | | | |
| Total Designated Fund Balance | | 0 | 0 | 11,940 | 0 | 0 | 0 |
| Uncommitted(Unrestricted) Fund Balance | 9790 | | | | | | |
| **TOTAL FUND EQUITY** | | 0 | 0 | 11,940 | 0 | 0 | 0 |
| **TOTAL LIABILITIES AND FUND EQUITY** | | 0 | 0 | 14,339 | 0 | 0 | 0 |

**CALIFORNIA COMMUNITY COLLEGES** **Governmental Funds Group**

**Annual Financial and Budget Report** **40 Capital Projects Funds:**

**41 Capital Outlay Projects Fund**

**COMBINED BALANCE SHEET** **42 Revenue Bond Construction Fund**

For Year Ended June 30, 2011 District ID: 490 Name: WEST VALLEY

| Description | CA (Object) | 41 Capital Outlay Projects Fund | 42 Revenue Bond Construction Fund |
|---|---|---|---|
| **ASSETS** | | | |
| Cash, Investments, and Receivables | 9100 | | |
| Cash: | | | |
| Awaiting Deposit and in Banks | 9111 | | |
| In County Treasury | 9112 | (716,079) | 126,893,189 |
| Cash With Fiscal Agents | 9113 | | |
| Revolving Cash Accounts | 9114 | | |
| Investments (at cost) | 9120 | | |
| Accounts Receivable | 9130 | 2,597,748 | 101,747 |
| Due from Other Funds | 9140 | | |
| Inventories, Stores, and Prepaid Items | 9200 | | |
| Inventories and Stores | 9210 | | |
| Prepaid Items | 9220 | | |
| **TOTAL ASSETS** | | 1,881,669 | 126,994,936 |
| **LIABILITIES** | | | |
| Current Liabilities and Deferred Revenue | 9500 | | |
| Accounts Payable | 9510 | | 422,765 |
| Accrued Salaries and Wages Payable | 9520 | 170,424 | |
| Compensated Absences Payable Current | 9530 | | |
| Due to Other Funds | 9540 | | |
| Temporary Loans | 9550 | | |
| Current Portion of Long-Term Debt | 9560 | | |
| Deferred Revenues | 9570 | 201,521 | |
| **TOTAL LIABILITIES** | | 371,945 | 422,765 |

**CALIFORNIA COMMUNITY COLLEGES** **Governmental Funds Group**

**Annual Financial and Budget Report** **40 Capital Projects Funds:**

**41 Capital Outlay Projects Fund**

**COMBINED BALANCE SHEET** **42 Revenue Bond Construction Fund**

For Year Ended June 30, 2011 District ID: 490 Name: WEST VALLEY

| Description | CA (Object) | 41 Capital Outlay Projects Fund | 42 Revenue Bond Construction Fund |
|---|---|---|---|
| **FUND EQUITY** | | | |
| Fund Balance Reserved | 9710 | | |
| NonCash Assets | 9711 | | |
| Amonts Restricted by Law for Specific Purposes | 9712 | | |
| Reserve for Encumbrances Credit | 9713 | | |
| Reserve for Encumbrances Debit | 9714 | | |
| Reserve for Debt Services | 9715 | | |
| Total Reserved Fund Balance | | 0 | 0 |
| **Designated Fund Balance** | 9750 | | |
| Commitments by Contract or Other Legal Obligation | 9751 | | |
| Self Insurance Programs | 9752 | | |
| Payments Resulting from Court Orders | 9753 | | |
| Specific Future Purposes | 9754 | 1,509,724 | 126,572,171 |
| Total Designated Fund Balance | | 1,509,724 | 126,572,171 |
| Uncommitted(Unrestricted) Fund Balance | 9790 | | |
| **TOTAL FUND EQUITY** | | 1,509,724 | 126,572,171 |
| **TOTAL LIABILITIES AND FUND EQUITY** | | 1,881,669 | 126,994,936 |

**CALIFORNIA COMMUNITY COLLEGES** **Proprietary Funds Group**

**Annual Financial and Budget Report** **50 Enterprise Funds:**

**51 Bookstore Fund** **53 Farm Operations Fund**

**COMBINED BALANCE SHEET** **52 Cafeteria Fund** **59 Other Enterprise Fund**

For Year Ended June 30, 2011 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 | | | | 18,778 |
| In County Treasury | 9112 | | | | 4,426,773 |
| Cash With Fiscal Agents | 9113 | | | | |
| Revolving Cash Accounts | 9114 | | | | |
| Investments (at cost) | 9120 | | | | |
| Accounts Receivable | 9130 | | | | 145,980 |
| Due from Other Funds | 9140 | | | | |
| Inventories, Stores, and Prepaid Items | 9200 | | | | |
| Inventories and Stores | 9210 | | | | |
| Prepaid Items | 9220 | | | | 7,595 |
| **Fixed Assets** | 9300 | | | | |
| Sites | 9310 | | | | |
| Site Improvements | 9320 | | | | |
| Accumulated Depreciation Site Improvements | 9321 | | | | |
| Buildings | 9330 | | | | |
| Accumulated Depreciation Buildings | 9331 | | | | |
| Library Books | 9340 | | | | |
| Equipment | 9350 | | | | |
| Accumulated Depreciation Equipment | 9351 | | | | |
| Work in Progress | 9360 | | | | |
| **Total Fixed Assets** | | 0 | 0 | 0 | 0 |
| **TOTAL ASSETS** | | 0 | 0 | 0 | 4,599,126 |

**CALIFORNIA COMMUNITY COLLEGES** **Proprietary Funds Group**

**Annual Financial and Budget Report** **50 Enterprise Funds:**

**51 Bookstore Fund** **53 Farm Operations Fund**

**COMBINED BALANCE SHEET** **52 Cafeteria Fund** **59 Other Enterprise Fund**

For Year Ended June 30, 2011 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 | | | | 28,400 |
| Accrued Salaries and Wages Payable | 9520 | | | | 10,783 |
| Compensated Absences Payable Current | 9530 | | | | |
| Due to Other Funds | 9540 | | | | |
| Temporary Loans | 9550 | | | | |
| Current Portion of Long-Term Debt | 9560 | | | | |
| Deferred Revenues | 9570 | | | | 2,016,883 |
| Total Current Liabilities and Deferred Revenue | | 0 | 0 | 0 | 2,056,066 |
| 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 | 2,056,066 |

**CALIFORNIA COMMUNITY COLLEGES** **Proprietary Funds Group**

**Annual Financial and Budget Report** **50 Enterprise Funds:**

**51 Bookstore Fund** **53 Farm Operations Fund**

**COMBINED BALANCE SHEET** **52 Cafeteria Fund** **59 Other Enterprise Fund**

For Year Ended June 30, 2011 District ID: 490 Name: WEST VALLEY

| Description | CA (Object) | 51 Bookstore Fund | 52 Cafeteria Fund | 53 Farm Operations Fund | 59 Other Enterprise Fund |
|---|---|---|---|---|---|
| **FUND EQUITY** | | | | | |
| Fund Balance Reserved | 9710 | | | | |
| NonCash Assets | 9711 | | | | |
| Amonts Restricted by Law for Specific Purposes | 9712 | | | | |
| Reserve for Encumbrances Credit | 9713 | | | | |
| Reserve for Encumbrances Debit | 9714 | | | | |
| Reserve for Debt Services | 9715 | | | | |
| Total Reserved Fund Balance | | 0 | 0 | 0 | 0 |
| **Designated Fund Balance** | 9750 | | | | |
| Commitments by Contract or Other Legal Obligation | 9751 | | | | |
| Self Insurance Programs | 9752 | | | | |
| Payments Resulting from Court Orders | 9753 | | | | |
| Specific Future Purposes | 9754 | | | | 965,232 |
| Total Designated Fund Balance | | 0 | 0 | 0 | 965,232 |
| Uncommitted(Unrestricted) Fund Balance | 9790 | | | | 1,577,828 |
| **Other Equity** | 9800 | | | | |
| Contributed Capital | 9810 | | | | |
| Retained Earnings | 9850 | | | | |
| Investment in General Fixed Assets | 9890 | | | | |
| **TOTAL FUND EQUITY** | | 0 | 0 | 0 | 2,543,060 |
| **TOTAL LIABILITIES AND FUND EQUITY** | | 0 | 0 | 0 | 4,599,126 |

**CALIFORNIA COMMUNITY COLLEGES** **Proprietary Funds Group**

**Annual Financial and Budget Report** **60 Internal Service Funds:**

**61 Self-Insurance Fund**

**COMBINED BALANCE SHEET** **69 Other Internal Service Fund**

For Year Ended June 30, 2011 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** | 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 |

**CALIFORNIA COMMUNITY COLLEGES** **Proprietary Funds Group**

**Annual Financial and Budget Report** **60 Internal Service Funds:**

**61 Self-Insurance Fund**

**COMBINED BALANCE SHEET** **69 Other Internal Service Fund**

For Year Ended June 30, 2011 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 |

**CALIFORNIA COMMUNITY COLLEGES** **Proprietary Funds Group**

**Annual Financial and Budget Report** **60 Internal Service Funds:**

**61 Self-Insurance Fund**

**COMBINED BALANCE SHEET** **69 Other Internal Service Fund**

For Year Ended June 30, 2011 District ID: 490 Name: WEST VALLEY

| Description | CA (Object) | 61 Self-Insurance Fund | 69 Other Internal Service Fund |
|---|---|---|---|
| **FUND EQUITY** | | | |
| Fund Balance Reserved | 9710 | | |
| NonCash Assets | 9711 | | |
| Amonts Restricted by Law for Specific Purposes | 9712 | | |
| Reserve for Encumbrances Credit | 9713 | | |
| Reserve for Encumbrances Debit | 9714 | | |
| Reserve for Debt Services | 9715 | | |
| Total Reserved Fund Balance | | 0 | 0 |
| **Designated Fund Balance** | 9750 | | |
| Commitments by Contract or Other Legal Obligation | 9751 | | |
| Self Insurance Programs | 9752 | | |
| Payments Resulting from Court Orders | 9753 | | |
| Specific Future Purposes | 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 |

Fiduciary Funds Group

70 Trust Funds

## COMBINED BALANCE SHEET

For Year Ended June 30, 2011 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 | 453,803 | | | 118,927 | | 98,285 | | |
| In County Treasury | 9112 | (89,744) | 6,164 | 1,071,287 | (1,750,361) | (141,084) | | | 12,557,253 |
| Cash With Fiscal Agents | 9113 | | | | | | 26,963,341 | | 18,027,596 |
| Revolving Cash Accounts | 9114 | | | | | | | | |
| Investments (at cost) | 9120 | | | | | | | | |
| Accounts Receivable | 9130 | 22,257 | | 131,303 | 1,907,797 | 166,520 | | | |
| 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** | | 386,316 | 6,164 | 1,202,590 | 276,363 | 25,436 | 27,061,626 | 0 | 30,584,849 |

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2011 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 |
|---|---|---|---|---|---|---|---|---|---|
| **LIABILITIES** | | | | | | | | | |
| Current Liabilities and Deferred Revenue | 9500 | | | | | | | | |
| Accounts Payable | 9510 | 929 | | | 151,097 | 10,300 | 6,639,652 | | |
| Accrued Salaries and Wages Payable | 9520 | | | 1,907 | | | | | |
| Compensated Absences Payable Current | 9530 | | | | | | | | |
| Due to Other Funds | 9540 | | | | | | | | |
| Temporary Loans | 9550 | | | | | | | | |
| Current Portion of Long-Term Debt | 9560 | | | 125,000 | | | | | |
| Deferred Revenues | 9570 | | | 234,942 | | | | | |
| Total Current Liabilities and Deferred Revenue | | 929 | 0 | 361,849 | 151,097 | 10,300 | 6,639,652 | 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 | 929 | 0 | 361,849 | 151,097 | 10,300 | 6,639,652 | 0 | 0 |

## COMBINED BALANCE SHEET

For Year Ended June 30, 2011 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 | | | | | | | | |
| Amonts Restricted by Law for Specific Purposes | 9712 | | | | | | | | |
| Reserve for Encumbrances Credit | 9713 | | | | | | | | |
| Reserve for Encumbrances Debit | 9714 | | | | | | | | |
| Reserve for Debt Services | 9715 | | | | | | | | |
| Total Reserved Fund Balance | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Designated Fund Balance** | 9750 | | | | | | | | |
| Commitments by Contract or Other Legal Obligation | 9751 | | | | 125,266 | 15,136 | | | |
| Self Insurance Programs | 9752 | | | | | | | | |
| Payments Resulting from Court Orders | 9753 | | | | | | | | |
| Specific Future Purposes | 9754 | | 6,164 | | | | 20,421,974 | | 30,584,849 |
| Total Designated Fund Balance | | 0 | 6,164 | 0 | 125,266 | 15,136 | 20,421,974 | 0 | 30,584,849 |
| Uncommitted(Unrestricted) Fund Balance | 9790 | 385,387 | | 829,240 | | | | | |
| **Other Equity** | 9800 | | | | | | | | |
| Contributed Capital | 9810 | | | | | | | | |
| Retained Earnings | 9850 | | | 11,501 | | | | | |
| Investment in General Fixed Assets | 9890 | | | | | | | | |
| **TOTAL FUND EQUITY** | | 385,387 | 6,164 | 840,741 | 125,266 | 15,136 | 20,421,974 | 0 | 30,584,849 |
| **TOTAL LIABILITIES AND FUND EQUITY** | | 386,316 | 6,164 | 1,202,590 | 276,363 | 25,436 | 27,061,626 | 0 | 30,584,849 |

**Annual Financial and Budget Report**

**SUPPLEMENTAL DATA**

For Actual Year: 2010-2011 District ID: 490 Name: WEST VALLEY

| Description | Object Code | Fund S11 Unrestricted Actual | Fund S12 Restricted Actual | Fund S10 Total General Fund Actual |
|---|---|---|---|---|
| **Federal Revenues** | 8100 | | | |
| Forest Revenues | 8110 | | | 0 |
| Higher Education Act | 8120 | | | 0 |
| Workforce Investment Act | 8130 | | | 0 |
| Temporary Assistance for Needy Families (TANF) | 8140 | | | 0 |
| Student Financial Aid | 8150 | | | 0 |
| Veterans Education | 8160 | | | 0 |
| Vocational and Technical Education Act (VATEA) | 8170 | | 430,282 | 430,282 |
| Other Federal Revenues | 8190 | | 1,764,331 | 1,764,331 |
| **Total Federal Revnues** | 8100 | 0 | 2,194,613 | 2,194,613 |
| **State Revenues** | 8600 | | | |
| General Apportionments | 8610 | | | 0 |
| Apprenticeship Apportionment | 8611 | | | 0 |
| State General Apportionment | 8612 | 14,823,789 | | 14,823,789 |
| Other General Apportionment | 8613 | 15,204 | | 15,204 |
| General Categorical Programs | 8620 | | | |
| Child Development | 8621 | | | 0 |
| Extended Opportunity Programs and Services(EOPS) | 8622 | | 941,243 | 941,243 |
| Disabled Students Programs and Services(DSPS) | 8623 | | 779,617 | 779,617 |
| Temporary Assistance for Needy Families (TANF) | 8624 | | | 0 |
| California Work Opportunity and Responsibility to Kids (CalWORKs) | 8625 | | 335,906 | 335,906 |
| Telecommunications and Technology Infrasturcture Program (TTIP) | 8626 | | | 0 |
| Other General Categorical Programs | 8627 | | 2,297,839 | 2,297,839 |

**Annual Financial and Budget Report**

**SUPPLEMENTAL DATA**

For Actual Year: 2010-2011 District ID: 490 Name: WEST VALLEY

| Description | Object Code | Fund S11 Unrestricted Actual | Fund S12 Restricted Actual | Fund S10 Total General Fund Actual |
|---|---|---|---|---|
| **Reimburseable Categorical Programs** | 8650 | | | |
| Instructional Inprovement Grant | 8651 | | | 0 |
| Other Reimburseable Categorical Programs | 8652 | | 1,355,294 | 1,355,294 |
| **State Tax Subventions** | 8670 | | | |
| Homeowners' Property Tax Refief | 8671 | 519,381 | | 519,381 |
| Timber Yield Tax | 8672 | | | 0 |
| Other State Tax Subventions | 8673 | | | 0 |
| **State Non-Tax Revenues** | 8680 | | | |
| State Lottery Proceeds | 8681 | 2,019,550 | 144,299 | 2,163,849 |
| State Mandated Costs | 8685 | 322,490 | | 322,490 |
| Other State Non-Tax Revnues | 8686 | | | 0 |
| Other State Revenues | 8690 | 514,877 | | 514,877 |
| **Total State Revenues** | 8600 | 18,215,291 | 5,854,198 | 24,069,489 |

**Annual Financial and Budget Report**

**SUPPLEMENTAL DATA**

For Actual Year: 2010-2011 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** | 8800 | | | |
| Property Taxes | 8810 | | | |
| Tax Allocation, Secured Roll | 8811 | 58,363,884 | | 58,363,884 |
| Tax Allocation, Supplemental Roll | 8812 | | | 0 |
| Tax Allocation, Unsecured Roll | 8813 | 5,595,213 | | 5,595,213 |
| Prior Years Taxes | 8816 | | | 0 |
| Education Revenues Augmentation Fund (ERAF) | 8817 | | | 0 |
| Redevelopment Agency Funds | 8818 | 123,368 | | 123,368 |
| Contributions, Gifts, Grants, and Endowments | 8820 | 438,200 | 1,923,610 | 2,361,810 |
| Contract Services | 8830 | | | |
| Contract Instructional Services | 8831 | | | 0 |
| Other Contranct Services | 8832 | | | 0 |
| Sales and Commissions | 8840 | 174 | | 174 |
| Rentals and Leases | 8850 | 591,831 | | 591,831 |
| Interest and Investment Income | 8860 | 243,115 | | 243,115 |
| Student Fees and Charges | 8870 | | | |
| Community Services Classes | 8872 | | | 0 |
| Dormitory | 8873 | | | 0 |
| Enrollment | 8874 | 6,037,743 | | 6,037,743 |
| Field Trips and Use of Nondistrict Facilities | 8875 | | | 0 |
| Health Services | 8876 | | 838,394 | 838,394 |
| Instructional Materials Fees and Sales of Materials | 8877 | 66,114 | | 66,114 |
| Insurance | 8878 | | | 0 |
| Student Records | 8879 | | | 0 |
| Nonresident Tuition | 8880 | 2,639,459 | 4,600 | 2,644,059 |
| Parking Services and Public Transportation | 8881 | | 1,312,383 | 1,312,383 |
| Other Student Fees and Charges | 8885 | 352,392 | | 352,392 |
| Other Local Revenues | 8890 | 544,041 | 221,938 | 765,979 |
| **Total Local Revenues** | 8800 | 74,995,534 | 4,300,925 | 79,296,459 |
| **Total Revenues** | | 93,210,825 | 12,349,736 | 105,560,561 |

**Annual Financial and Budget Report**

**SUPPLEMENTAL DATA**

For Actual Year: 2010-2011 District ID: 490 Name: WEST VALLEY

| Description | Object Code | Fund S11 Unrestricted Actual | Fund S12 Restricted Actual | Fund S10 Total General Fund Actual |
|---|---|---|---|---|
| **Other Financing Sources** | 8900 | | | |
| Proceeds of General Fixed Assets | 8910 | | | 0 |
| Proceeds of Long-Term Debt | 8940 | | | 0 |
| Incoming Transfers -- (8981/8982/8983) | 898# | 2,098,525 | 810,252 | 2,908,777 |
| **Total Other Financing Sources** | 8900 | 2,098,525 | 810,252 | 2,908,777 |
| **Total Revenues and Other Financing Sources** | | 95,309,350 | 13,159,988 | 108,469,338 |

**CALIFORNIA COMMUNITY COLLEGES** **Expend by Instructional Activity**

**Annual Financial and Budget Report** **S10 General Fund - Combined**

**SUPPLEMENTAL DATA** (Total Unrestricted and Restricted)

For Actual Year: 2010-2011 Budget Year: 2011-2012 District ID: 490 Name: WEST VALLEY

| Activity Classification | Activity Code | Salaries and Benefits Instructional | Salaries and Benefits Non Instructional | Operating Expenses (4000 - 5000) | Capital Outlay (6000) | Other Outgo (7000) | Total |
|---|---|---|---|---|---|---|---|
| Agriculture and Natual Resources | 0100 | | | | | | 0 |
| Architecture and Environmental Design | 0200 | 203,554 | | 216 | | | 203,770 |
| Environmental Sciences and Technologies | 0300 | | | | | | 0 |
| Biological Sciences | 0400 | 2,031,666 | 766 | 99,256 | | | 2,131,688 |
| Business and Management | 0500 | 2,388,689 | 12,923 | 44,223 | 24,476 | | 2,470,311 |
| Communications | 0600 | 55,349 | | 611 | | | 55,960 |
| Computer and Information Science | 0700 | 1,610,731 | 95,354 | 69,623 | 52,619 | | 1,828,327 |
| Education | 0800 | 3,917,523 | 111,425 | 119,297 | 31,853 | | 4,180,098 |
| Engineering and Related Industrial Technology | 0900 | 1,232,908 | 143,084 | 76,010 | | | 1,452,002 |
| Fine and Applied Arts | 1000 | 4,092,165 | 49,965 | 87,847 | 1,771 | | 4,231,748 |
| Foreign language | 1100 | 1,128,508 | | 3,088 | | | 1,131,596 |
| Health | 1200 | 2,234,624 | 108,408 | 45,969 | 1,391 | | 2,390,392 |
| Consumer Education And Home Economics | 1300 | 2,050,491 | 2,768 | 107,522 | | | 2,160,781 |
| Law | 1400 | 248,464 | | 2,452 | | | 250,916 |
| Humanities(Letters) | 1500 | 7,265,876 | 8,456 | 26,873 | | | 7,301,205 |
| Library Science | 1600 | | | | | | 0 |
| Mathematics | 1700 | 3,878,672 | 4,999 | 11,298 | | | 3,894,969 |
| Military Studies | 1800 | | | | | | 0 |
| Physical Sciences | 1900 | 2,024,216 | | 72,216 | | | 2,096,432 |
| Psychology | 2000 | 818,646 | | 2,528 | | | 821,174 |
| Public Affairs and Services | 2100 | 1,488,246 | 50,071 | 518,634 | | | 2,056,951 |
| Social Sciences | 2200 | 2,941,494 | | 14,572 | | | 2,956,066 |
| Commercial Services | 3000 | | | | | | 0 |
| Interdisciplinary Studies | 4900 | 1,222,376 | 154,137 | 190,763 | 123,027 | | 1,690,303 |
| Instruc Staff-Retirees' Bnfts & Retire Incents | 5900 | | 4,312,640 | | | | 4,312,640 |
| **Sub-Total Instructional Activites** | | 40,834,198 | 5,054,996 | 1,492,998 | 235,137 | | 47,617,329 |
| **Total Expenditures for GF Activities*** | | 40,907,759 | 47,588,455 | 12,436,103 | 1,770,389 | 3,295,628 | 105,998,334 |

*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: 2010-2011 Budget Year: 2011-2012 District ID: 490 Name: WEST VALLEY

| Activity Classification | Activity Code | Salaries and Benefits Instructional | Salaries and Benefits Non Instructional | Operating Expenses (4000 - 5000) | Capital Outlay (6000) | Other Outgo (7000) | Total |
|---|---|---|---|---|---|---|---|
| Instructional Administration and Governance | 6000 | | | | | | |
| Academic Administration | 6010 | | 4,085,245 | 131,155 | 2,803 | | 4,219,203 |
| Course and Curriculum Development | 6020 | | 354,779 | 47,923 | | | 402,702 |
| Academic / Faculty Senate | 6030 | | 173,441 | 7,902 | | | 181,343 |
| Other Instructional Administration & Governance | 6090 | | 273,080 | 46,202 | | | 319,282 |
| **Total Instructional Admin. & Governance** | | 0 | 4,886,545 | 233,182 | 2,803 | 0 | 5,122,530 |
| Instructional Support Services | 6100 | | | | | | |
| Learning Center | 6110 | 45,126 | 17,359 | 37,038 | | | 99,523 |
| Library | 6120 | | 1,933,043 | 107,989 | 21,651 | | 2,062,683 |
| Media | 6130 | | 244,974 | 14,963 | 5,743 | | 265,680 |
| Museums and Gallaries | 6140 | | | | | | 0 |
| Academic Information Systems and Technology | 6150 | | 629,926 | 116,000 | | | 745,926 |
| Other Instructional Support Services | 6190 | | 788,406 | 101,404 | 105,517 | | 995,327 |
| **Total Instructional Support Services** | | 45,126 | 3,613,708 | 377,394 | 132,911 | 0 | 4,169,139 |
| Admissions and Records | 6200 | | 1,710,758 | 27,892 | | | 1,738,650 |
| Student Counseling and Guidance | 6300 | | | | | | |
| Counseling and Guidance | 6310 | | 3,633,820 | 59,402 | 5,839 | | 3,699,061 |
| Matriculation and Student Assessment | 6320 | | 582,706 | 53 | | | 582,759 |
| Transfer Programs | 6330 | | | | | | 0 |
| Career Guidance | 6340 | | 533,126 | 115,377 | 2,179 | | 650,682 |
| Other Student Counseling and Guidance | 6390 | | | | | | 0 |
| **Total Student Couseling and Guidance** | | 0 | 4,749,652 | 174,832 | 8,018 | 0 | 4,932,502 |

**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: 2010-2011 Budget Year: 2011-2012 District ID: 490 Name: WEST VALLEY

| Activity Classification | Activity Code | Salaries and Benefits Instructional | Salaries and Benefits Non Instructional | Operating Expenses (4000 - 5000) | Capital Outlay (6000) | Other Outgo (7000) | Total |
|---|---|---|---|---|---|---|---|
| Other Student Services | 6400 | | | | | | |
| Cal Work Opportunity and Responsibility to Kids * | 6410 | 28,435 | 1,134,101 | 299,019 | 34,508 | | 1,496,063 |
| Disabled Student Programs and Services (DSPS) | 6420 | | 996,908 | 37,231 | 6,813 | | 1,040,952 |
| Extended Opportunity Programs and Services (EOPS) | 6430 | | 962,518 | 28,776 | 1,693 | | 992,987 |
| Health Services | 6440 | | 767,397 | 342,539 | 6,376 | | 1,116,312 |
| Student Personnel Administration | 6450 | | 381,203 | 3,090 | | | 384,293 |
| Financial Aid Administration | 6460 | | 1,144,608 | 55,793 | 426 | | 1,200,827 |
| Job Placement Services | 6470 | | 81,472 | 37,416 | | | 118,888 |
| Veterans Services | 6480 | | 759 | 2,757 | | | 3,516 |
| Miscellaneous Student Services | 6490 | | 167,774 | 12,410 | | | 180,184 |
| **Total Other Student Services** | | 28,435 | 5,636,740 | 819,031 | 49,816 | 0 | 6,534,022 |
| Operation and maintenance of Plant | 6500 | | | | | | |
| Building Maintenance and Repairs | 6510 | | 1,532,093 | 703,428 | 61,972 | | 2,297,493 |
| Custodial Services | 6530 | | 2,560,510 | 119,573 | | | 2,680,083 |
| Grounds Maintenance and Repairs | 6550 | | | | | | 0 |
| Utilities | 6570 | | | 2,428,587 | | | 2,428,587 |
| Other Operations and Maintenance of Plant | 6590 | | 394,612 | 195,128 | | | 589,740 |
| **Total Operation and Maintenance of Plant** | 6500 | 0 | 4,487,215 | 3,446,716 | 61,972 | 0 | 7,995,903 |
| **Planning, Policymaking and Coordinations** | 6600 | | 2,556,087 | 683,670 | 2,238 | | 3,241,995 |

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

**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: 2010-2011 Budget Year: 2011-2012 District ID: 490 Name: WEST VALLEY

| Activity Classification | Activity Code | Salaries and Benefits Instructional | Salaries and Benefits Non Instructional | Operating Expenses (4000 - 5000) | Capital Outlay (6000) | Other Outgo (7000) | Total |
|---|---|---|---|---|---|---|---|
| General Institutional Support Services | 6700 | | | | | | |
| Community Relations | 6710 | | 898,290 | 11,668 | 32 | | 909,990 |
| Fiscal Operations | 6720 | | 1,468,117 | 1,057,380 | 20,408 | | 2,545,905 |
| Human Resourses Management | 6730 | | 1,047,744 | 353,376 | | | 1,401,120 |
| Noninstruct Staff Retirees' Benefits & Retirement * | 6740 | | 3,756,051 | | | | 3,756,051 |
| Staff Development | 6750 | | 2,793 | 263,035 | 3,147 | | 268,975 |
| Staff Diversity | 6760 | | | 34,695 | | | 34,695 |
| Logistical Services | 6770 | | 2,078,300 | 748,232 | 130,430 | | 2,956,962 |
| Management Information Systems | 6780 | | 2,956,819 | 667,566 | 175,665 | | 3,800,050 |
| Other General Institutional Support Services | 6790 | | 334,210 | 617,942 | 626,790 | | 1,578,942 |
| **Total General Institutional Support Services** | 6700 | 0 | 12,542,324 | 3,753,894 | 956,472 | 0 | 17,252,690 |
| Community Services & Economic Development | 6800 | | | | | | |
| Community Recreation | 6810 | | | | | | 0 |
| Community Service Classes | 6820 | | 161,185 | 5,745 | | | 166,930 |
| Community Use of Facilities | 6830 | | 157,706 | 222,150 | 168,039 | | 547,895 |
| Economic Development | 6840 | | 1,308,603 | 820,258 | 27,590 | | 2,156,451 |
| Other Community Services & Economic Development | 6880 | | 8,136 | | | | 8,136 |
| **Total Community Services** | 6800 | 0 | 1,635,630 | 1,048,153 | 195,629 | 0 | 2,879,412 |

* 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: 2010-2011 Budget Year: 2011-2012 District ID: 490 Name: WEST VALLEY

| Activity Classification | Activity Code | Salaries and Benefits Instructional | Salaries and Benefits Non Instructional | Operating Expenses (4000 - 5000) | Capital Outlay (6000) | Other Outgo (7000) | Total |
|---|---|---|---|---|---|---|---|
| Ancillary Services | 6900 | | | | | | |
| Bookstore | 6910 | | | | | | 0 |
| Child Development Centers | 6920 | | 40,721 | | | | 40,721 |
| Farm Operations | 6930 | | | | | | 0 |
| Food Services | 6940 | | | | | | 0 |
| Parking | 6950 | | 283,549 | 102,385 | 121,636 | | 507,570 |
| Student and Co-Curricular Activities | 6960 | | 389,227 | 263,776 | 3,757 | | 656,760 |
| Student Housing | 6970 | | | | | | 0 |
| Other Ancillary Services | 6990 | | | | | | 0 |
| **Total Ancillary Services** | 6900 | 0 | 713,497 | 366,161 | 125,393 | 0 | 1,205,051 |
| Auxiliary Operations | 7000 | | | | | | |
| Contract Education | 7010 | | | | | | 0 |
| Other Auxiliary Operations | 7090 | | 1,303 | 12,180 | | | 13,483 |
| **Total Auxiliary Operations** | 7000 | 0 | 1,303 | 12,180 | 0 | 0 | 13,483 |

**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: 2010-2011 Budget Year: 2011-2012 District ID: 490 Name: WEST VALLEY

| Activity Classification | Activity Code | Salaries and Benefits Instructional | Salaries and Benefits Non Instructional | Operating Expenses (4000 - 5000) | Capital Outlay (6000) | Other Outgo (7000) | Total |
|---|---|---|---|---|---|---|---|
| **Physical Property and Related Acquisitions** | 7100 | | | | | | 0 |
| Long-Term Debt and Other Financing | 7200 | | | | | | |
| Long_Term Debt | 7210 | | | | | | 0 |
| Tax revenue Anticipation Notes | 7220 | | | | | | 0 |
| Other Financing | 7290 | | | | | | 0 |
| **Total Long-Term Debt and Other Financing** | 7200 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers, Student Aid and Other Outgo | 7300 | | | | | | |
| Transfers | 7310 | | | | | 2,611,724 | 2,611,724 |
| Student Aid | 7320 | | | | | 663,406 | 663,406 |
| Other Outgo | 7330 | | | | | | 0 |
| **Total Transfers, Student Aid and Other Outgo** | 7300 | 0 | 0 | 0 | 0 | 3,275,130 | 3,275,130 |
| | | | | | | | |
| **Sub-Total Non-Instructional Activites** | | 73,561 | 42,533,459 | 10,943,105 | 1,535,252 | 3,295,628 | 58,381,005 |
| | | | | | | | |
| **Total Expenditures General Fund: activities *** | | 40,907,759 | 47,588,455 | 12,436,103 | 1,770,389 | 3,295,628 | 105,998,334 |

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

**CALIFORNIA COMMUNITY COLLEGES** **Budget Year: 2011-2012**

**Gann Appropriations Limit** **GANN Report**

DISTRICT NAME: WEST VALLEY

| | | | | | |
|---|---|---|---|---|---|
| I. | 2011-2012 Appropriations Limit: | | | | |
| | A. | 2010-2011 Appropriations Limit: | | | $222,452,817 |
| | B. | 2011-2012 Price Factor: | 1.0251 | | |
| | C. | Population factor: | | | |
| | | 1. 2009-2010 Second Period Actual FTES | 17,264.35 | | |
| | | 2. 2010-2011 Second Period Actual FTES | 17,555.66 | | |
| | | 3. 2010-2011 Population change factor (C2/C1) | 1.0169 | | |
| | D. | 2010-2011 Limit adjusted by inflation and population factors (A * B * C.3) | | | $231,890,198 |
| | 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) | | | $231,890,198 |
| | 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. | 2011-2012 Appropriations Limit (D + E.3 - F.3) | | | $231,890,198 |
| | | | | | |
| II. | 2011-2012 Appropriations Subject to Limit: | | | | |
| | A. | State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence) | | | 4,632,165 |
| | B. | State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.) | | | 527,360 |
| | C. | Local Property taxes | | | 63,673,391 |
| | D. | Estimated excess Debt Service taxes | | | 0 |
| | E. | Estimated Parcel taxes, Square Foot taxes, etc. | | | 136,008 |
| | F. | Interest on proceeds of taxes | | | 200,000 |
| | G. | Local appropriations from taxes for unreimbursed State, court, and federal mandates | | | 306,991 |
| | H. | 2011-2012 Appropriations Subject to Limit | | | $68,861,933 |

CALIFORNIA COMMUNITY COLLEGES | **Governmental Funds Group**

Annual Financial and Budget Report | **10** **General Fund**

REVENUES, EXPENDITURES, AND FUND BALANCE DATA | **490** WEST VALLEY

For Actual Year: 2010-2011 Budget Year: 2011-2012

## General Fund

| Description | Object Code | Fund: 11 UNRESTRICTED SUBFUND | | Fund: 12 RESTRICTED SUBFUND | | Fund: 10 TOTAL | |
|---|---|---|---|---|---|---|---|
| | | Actual | Budget | Actual | Budget | Actual | Budget |
| **REVENUES:** | | | | | | | |
| Federal Revenues | 8100 | | | 2,194,613 | 3,028,391 | 2,194,613 | 3,028,391 |
| State Revenues | 8600 | 18,215,291 | 11,478,971 | 5,854,198 | 7,295,677 | 24,069,489 | 18,774,648 |
| Local Revenues | 8800 | 74,995,534 | 75,559,264 | 4,300,925 | 6,072,703 | 79,296,459 | 81,631,967 |
| **Total Revenues** | | 93,210,825 | 87,038,235 | 12,349,736 | 16,396,771 | 105,560,561 | 103,435,006 |
| **EXPENDITURES:** | | | | | | | |
| Academic Salaries | 1000 | 39,488,044 | 38,775,611 | 2,004,050 | 2,363,376 | 41,492,094 | 41,138,987 |
| Classified Salaries | 2000 | 15,815,488 | 16,187,322 | 4,368,209 | 5,510,392 | 20,183,697 | 21,697,714 |
| Employee Benefits | 3000 | 24,723,948 | 26,768,645 | 2,096,475 | 2,700,853 | 26,820,423 | 29,469,498 |
| Supplies and Materials | 4000 | 1,269,191 | 1,251,827 | 1,037,167 | 2,274,817 | 2,306,358 | 3,526,644 |
| Other Operating Expenses and Services | 5000 | 7,874,252 | 7,577,625 | 2,255,493 | 3,450,837 | 10,129,745 | 11,028,462 |
| Capital Outlay | 6000 | 423,214 | 452,856 | 1,347,175 | 1,370,326 | 1,770,389 | 1,823,182 |
| **Total Expenditures** | | 89,594,137 | 91,013,886 | 13,108,569 | 17,670,601 | 102,702,706 | 108,684,487 |
| **Excess /(Deficiency) of Revenues over Expenditures** | | 3,616,688 | (3,975,651) | (758,833) | (1,273,830) | 2,857,855 | (5,249,481) |
| **Other Financing Sources** | 8900 | 2,098,525 | 999,696 | 810,252 | 898,110 | 2,908,777 | 1,897,806 |
| **Other Outgo** | 7000 | 2,500,307 | 1,342,918 | 795,321 | 580,389 | 3,295,628 | 1,923,307 |
| **Net Increase/(Decrease) in Fund Balance** | | 3,214,906 | (4,318,873) | (743,902) | (956,109) | 2,471,004 | (5,274,982) |
| **BEGINNING FUND BALANCE:** | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 6,738,229 | 9,953,135 | 3,505,150 | 2,761,248 | 10,243,379 | 12,714,383 |
| Prior Years Adustments | 9020 | | | | | 0 | |
| Adjusted Beginning Balance | 9030 | 6,738,229 | | 3,505,150 | | 10,243,379 | |
| **Ending Fund Balance, June 30** | | 9,953,135 | 5,634,262 | 2,761,248 | 1,805,139 | 12,714,383 | 7,439,401 |

Governmental Funds Group

20 Debt service Funds

490 WEST VALLEY

For Actual Year: 2010-2011 Budget Year: 2011-2012

## DEBT SERVICE FUNDS

| Description | Object Code | Fund: 21 BOND INTEREST AND REDEMPTION FUND | | Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND | | Fund: 29 OTHER DEBT SERVICE FUND | |
|---|---|---|---|---|---|---|---|
| | | Actual | Budget | Actual | Budget | Actual | Budget |
| **REVENUES:** | | | | | | | |
| Federal Revenues | 8100 | | | | | | |
| State Revenues | 8600 | | | | | | |
| Local Revenues | 8800 | | | 11,669,331 | 11,669,331 | | |
| **Total Revenues** | | 0 | 0 | 11,669,331 | 11,669,331 | 0 | 0 |
| Other Financing Sources | 8900 | | | | | | |
| Interfund Transfers In | 8981 | | | | | 6,747,548 | 4,368,479 |
| Other Incoming Transfers | 8983 | | | | | 6,639,653 | 4,254,774 |
| **Total Other Financing Sources** | | 0 | 0 | 0 | 0 | 13,387,201 | 8,623,253 |
| Other Outgo | 7000 | | | | | | |
| Debt Retirement (Long Term Debt) | 7100 | | | | | | |
| Debt Reduction | 7110 | | | 2,020,346 | 2,087,416 | 20,000 | 40,000 |
| Debt Interest and Other Service Charges | 7120 | | | 9,457,605 | 9,614,034 | 5,299,880 | 4,295,284 |
| Transfers Outgoing | 7300 & 7400 | | | | | 7,216,653 | 4,942,352 |
| Reserve for Contingencies | 7900 | | | | | | |
| **Total Other Outgo** | 7000 | 0 | 0 | 11,477,951 | 11,701,450 | 12,536,533 | 9,277,636 |
| **Net Other Financing Sources / (Other Outgo)** | 8900 & 7000 | 0 | 0 | (11,477,951) | (11,701,450) | 850,668 | (654,383) |
| **Net Increase/Decrease in Fund Balance** | | 0 | 0 | 191,380 | (32,119) | 850,668 | (654,383) |
| **BEGINNING FUND BALANCE:** | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | | 0 | 9,283,387 | 9,474,767 | 9,090,080 | 10,048,645 |
| Prior Years Adustments | 9020 | | | | | 107,897 | |
| Adjusted Beginning Balance | 9030 | 0 | | 9,283,387 | | 9,197,977 | |
| **Ending Fund Balance, June 30** | | 0 | 0 | 9,474,767 | 9,442,648 | 10,048,645 | 9,394,262 |

For Actual Year: 2010-2011 Budget Year: 2011-2012

## 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 | | | | | 32,436 | 38,000 |
| State Revenues | 8600 | | | | | 844,626 | 780,064 |
| Local Revenues | 8800 | | | | | 912,237 | 1,007,029 |
| **Total Income** | | 0 | 0 | 0 | 0 | 1,789,299 | 1,825,093 |
| **Expenditures** | | | | | | | |
| Academic Salaries | 1000 | | | | | 9,290 | |
| Classified Salaries | 2000 | | | | | 1,272,359 | 1,158,201 |
| Employee Benefits | 3000 | | | | | 566,821 | 554,124 |
| Supplies and Materials | 4000 | | | | | 25,476 | 32,900 |
| Other Operating Expenses and Services | 5000 | | | | | 107,303 | 74,868 |
| Capital Outlay | 6000 | | | | | | 5,000 |
| **Total Expenditures** | | 0 | 0 | 0 | 0 | 1,981,249 | 1,825,093 |
| **Excess /(Deficiency) of Revenues over Expenditures** | | 0 | 0 | 0 | 0 | (191,950) | 0 |
| **Other Financing Sources** | 8900 | | | | | 215,399 | |
| **Other Outgo** | 7000 | | | | | 18,418 | |
| **Net Increase/(Decrease) in Fund Balance** | | 0 | 0 | 0 | 0 | 5,031 | 0 |
| **Begining Fund Balance:** | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | | 0 | | 0 | 6,909 | 11,940 |
| Prior Years Adustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 0 | | 0 | | 6,909 | |
| **Ending Fund Balance, June 30** | | 0 | 0 | 0 | 0 | 11,940 | 11,940 |

**CALIFORNIA COMMUNITY COLLEGES** **Governmental Funds Group**

**Annual Financial and Budget Report** **30 Special Revenue Funds -- Part 2**

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA** **490** WEST VALLEY

For Actual Year: 2010-2011 Budget Year: 2011-2012

## Special Revenue Funds

| Description | Object Code | FUND: 34 FARM OPERATION FUND | | FUND 35 REVENUE BOND PROJECT FUND | | FUND 39 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 |
| **Begining Fund Balance:** | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | | 0 | | 0 | | 0 |
| Prior Years Adustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 0 | | 0 | | 0 | |
| **Ending Fund Balance, June 30** | | 0 | 0 | 0 | 0 | 0 | 0 |

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Governmental Funds Group

40 Capital Projects Funds

490 WEST VALLEY

For Actual Year: 2010-2011 Budget Year: 2011-2012

## Capital Projects Funds

| Description | Object Code | FUND: 41 CAPITAL QUTLAY PROJECTS FUND | | FUND 42 REVENUE BOND CONSTRUCTION FUND | |
|---|---|---|---|---|---|
| | | Actual | Budget | Actual | Budget |
| **REVENUES:** | | | | | |
| Federal Revenues | 8100 | | | | |
| State Revenues | 8600 | 8,906,687 | 4,272,051 | | |
| Local Revenues | 8800 | 648,695 | 643,285 | 256,232 | 632,861 |
| **Total Income** | | 9,555,382 | 4,915,336 | 256,232 | 632,861 |
| **Expenditures** | | | | | |
| Academic Salaries | 1000 | | | 13,661 | |
| Classified Salaries | 2000 | | | 567,330 | 746,973 |
| Employee Benefits | 3000 | | | 182,929 | 240,819 |
| Supplies and Materials | 4000 | 40,896 | 38,273 | | |
| Other Operating Expenses and Services | 5000 | 253,609 | 46,644 | | 1,552,877 |
| Capital Outlay | 6000 | 9,560,964 | 5,161,761 | 31,533,533 | 25,573,675 |
| **Total Expenditures** | | 9,855,469 | 5,246,678 | 32,297,453 | 28,114,344 |
| **Excess /(Deficiency) of Revenues over Expenditures** | | (300,087) | (331,342) | (32,041,221) | (27,481,483) |
| **Other Financing Sources** | 8900 | | | 90,687 | 909,313 |
| **Other Outgo** | 7000 | | | 4,500 | 909,313 |
| **Net Increase/(Decrease) in Fund Balance** | | (300,087) | (331,342) | (31,955,034) | (27,481,483) |
| **Begining Fund Balance:** | | | | | |
| Net Beginning Balance, July 1 | 9010 | 1,809,811 | 1,509,724 | 158,527,205 | 126,572,171 |
| Prior Years Adustments | 9020 | | | | |
| Adjusted Beginning Balance | 9030 | 1,809,811 | | 158,527,205 | |
| **Ending Fund Balance, June 30** | | 1,509,724 | 1,178,382 | 126,572,171 | 99,090,688 |

**CALIFORNIA COMMUNITY COLLEGES** **Proprietary Funds Group**

**Annual Financial and Budget Report** **50 Enterprise Funds Group -- Part 1**

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA** **490** WEST VALLEY

For Actual Year: 2010-2011 Budget Year: 2011-2012

## 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 |
| **Begining Fund Balance:** | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | | 0 | | 0 | | 0 |
| Prior Years Adustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 0 | | 0 | | 0 | |
| **Ending Fund Balance, June 30** | | 0 | 0 | 0 | 0 | 0 | 0 |

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Proprietary Funds Group

50 Enterprise Funds Group -- Part 2

490 WEST VALLEY

For Actual Year: 2010-2011 Budget Year: 2011-2012

## Enterprise Funds

| Description | Object Code | FUND: 59 OTHER ENTERPRISE FUND Actual | Budget | | | | |
|---|---|---|---|---|---|---|---|
| **REVENUES:** | | | | | | | |
| Local Revenues | 8800 | 4,039,170 | 7,441,837 | | | | |
| Other Financing Sources | 8900 | 230,753 | | | | | |
| **Total Income** | | 4,269,923 | 7,441,837 | | | | |
| **Cost of Sales** | 5890 | | | | | | |
| **Gross Profit or Loss** | | 4,269,923 | 7,441,837 | | | | |
| **Expenditures** | | | | | | | |
| Academic Salaries | 1000 | 70,818 | 243,817 | | | | |
| Classified Salaries | 2000 | 1,873,218 | 2,842,684 | | | | |
| Employee Benefits | 3000 | 402,256 | 691,179 | | | | |
| Supplies and Materials | 4000 | 195,657 | 819,813 | | | | |
| Other Operating Expenses and Services | 5000 | 1,452,737 | 2,657,747 | | | | |
| Capital Outlay | 6000 | 29,787 | 408,405 | | | | |
| **Total Expenditures** | | 4,024,473 | 7,663,645 | | | | |
| **Net Profit or Loss** | | 245,450 | (221,808) | | | | |
| **Other Outgo** | 7000 | 261,309 | 91,148 | | | | |
| **Net Increase/(Decrease) in Fund Balance** | | (15,859) | (312,956) | | | | |
| **Begining Fund Balance:** | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 2,633,353 | 2,543,060 | | | | |
| Prior Years Adustments | 9020 | (74,434) | | | | | |
| Adjusted Beginning Balance | 9030 | 2,558,919 | | | | | |
| **Ending Fund Balance, June 30** | | 2,543,060 | 2,230,104 | | | | |

**CALIFORNIA COMMUNITY COLLEGES** **Proprietary Funds Group**

**Annual Financial and Budget Report** **60** **Enterprise Funds Group**

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA** **490** WEST VALLEY

For Actual Year: 2010-2011 Budget Year: 2011-2012

## Internal Service Funds

| Description | Object Code | FUND: 61 SELF-INSURANCE FUND | | FUND 69 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 | | |
| **Begining Fund Balance:** | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | | 0 | | 0 | | |
| Prior Years Adustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 0 | | 0 | | | |
| **Ending Fund Balance, June 30** | | 0 | 0 | 0 | 0 | | |

For Actual Year: 2010-2011 Budget Year: 2011-2012

## Fiduciary Funds Group

| Description | Object Code | FUND: 71 ASSOCIATED STUDENTS TRUST FUND | | FUND 72 REPRESENTATION FEE TRUST FUND | | FUND 73 BODY CENTER FEE TRUST FUND | |
|---|---|---|---|---|---|---|---|
| | | Actual | Budget | Actual | Budget | Actual | Budget |
| **REVENUES:** | | | | | | | |
| Federal Revenues | 8100 | | | | | | |
| State Revenues | 8600 | | | | | | |
| Local Revenues | 8800 | 185,813 | 244,000 | 6,164 | 20,750 | 985,908 | 970,163 |
| **Total Income** | | 185,813 | 244,000 | 6,164 | 20,750 | 985,908 | 970,163 |
| **Expenditures** | | | | | | | |
| Academic Salaries | 1000 | | | | | 28,980 | |
| Classified Salaries | 2000 | 837 | 1,450 | | | 432,722 | 519,435 |
| Employee Benefits | 3000 | | | | | 161,851 | 162,574 |
| Supplies and Materials | 4000 | 59,256 | 88,000 | | 4,150 | 39,660 | 49,524 |
| Other Operating Expenses and Services | 5000 | 105,089 | 147,800 | | 16,600 | 46,555 | 61,925 |
| Capital Outlay | 6000 | 3,595 | 6,750 | | | 18,092 | 17,000 |
| **Total Expenditures** | | 168,777 | 244,000 | 0 | 20,750 | 727,860 | 810,458 |
| **Excess /(Deficiency) of Revenues over Expenditures** | | 17,036 | 0 | 6,164 | 0 | 258,048 | 159,705 |
| **Other Financing Sources** | 8900 | | | | | | |
| **Other Outgo** | 7000 | 785 | | | | 107,897 | 113,705 |
| **Net Increase/(Decrease) in Fund Balance** | | 16,251 | 0 | 6,164 | 0 | 150,151 | 46,000 |
| **Begining Fund Balance:** | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 543,687 | 385,387 | | 6,164 | 690,590 | 840,741 |
| Prior Years Adustments | 9020 | (174,551) | | | | | |
| Adjusted Beginning Balance | 9030 | 369,136 | | 0 | | 690,590 | |
| **Ending Fund Balance, June 30** | | 385,387 | 385,387 | 6,164 | 6,164 | 840,741 | 886,741 |

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 2

490 WEST VALLEY

For Actual Year: 2010-2011 Budget Year: 2011-2012

## Fiduciary Funds Group

| Description | Object Code | FUND: 74 FINANCIAL AID TRUST FUND | | FUND 75 SCHOLARSHIP & LOAN TRUST FUND | | FUND 76 INVESTMENT TRUST FUND | |
|---|---|---|---|---|---|---|---|
| | | Actual | Budget | Actual | Budget | Actual | Budget |
| **REVENUES:** | | | | | | | |
| Federal Revenues | 8100 | 17,216,049 | 19,076,482 | 1,648,450 | 700,000 | | |
| State Revenues | 8600 | 556,670 | 590,000 | | | | |
| Local Revenues | 8800 | 54 | 1,000 | 210,600 | 296,000 | 79,905 | |
| **Total Income** | | 17,772,773 | 19,667,482 | 1,859,050 | 996,000 | 79,905 | 0 |
| **Expenditures** | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | 302,629 | 304,825 | 4,089 | | | |
| Employee Benefits | 3000 | 3,838 | 13,513 | | | | |
| Supplies and Materials | 4000 | | | | | | |
| Other Operating Expenses and Services | 5000 | 364 | 1,000 | 6,300 | | 99,334 | |
| Capital Outlay | 6000 | | | | | | |
| **Total Expenditures** | | 306,831 | 319,338 | 10,389 | 0 | 99,334 | 0 |
| **Excess /(Deficiency) of Revenues over Expenditures** | | 17,465,942 | 19,348,144 | 1,848,661 | 996,000 | (19,429) | 0 |
| **Other Financing Sources** | 8900 | 171,374 | 162,236 | | | 26,963,341 | 9,778,098 |
| **Other Outgo** | 7000 | 17,640,723 | 19,460,810 | 1,833,525 | 996,000 | 6,639,652 | 4,254,774 |
| **Net Increase/(Decrease) in Fund Balance** | | (3,407) | 49,570 | 15,136 | 0 | 20,304,260 | 5,523,324 |
| **Begining Fund Balance:** | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 92,330 | 125,266 | 51,497 | 15,136 | 117,714 | 20,421,974 |
| Prior Years Adustments | 9020 | 36,343 | | (51,497) | | | |
| Adjusted Beginning Balance | 9030 | 128,673 | | 0 | | 117,714 | |
| **Ending Fund Balance, June 30** | | 125,266 | 174,836 | 15,136 | 15,136 | 20,421,974 | 25,945,298 |

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 3

490 WEST VALLEY

For Actual Year: 2010-2011 Budget Year: 2011-2012

## Fiduciary Funds Group

| Description | Object Code | FUND: 77 DEFERRED COMPENSATION TRUST FUND | | FUND 79 OTHER TRUST FUNDS | |
|---|---|---|---|---|---|
| | | Actual | Budget | Actual | Budget |
| **REVENUES:** | | | | | |
| Federal Revenues | 8100 | | | 1,752,541 | |
| State Revenues | 8600 | | | | |
| Local Revenues | 8800 | | | 1,278 | |
| **Total Income** | | 0 | 0 | 1,753,819 | 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 |
| **Excess /(Deficiency) of Revenues over Expenditures** | | 0 | 0 | 1,753,819 | 0 |
| **Other Financing Sources** | 8900 | | | 57,628,741 | 341,575 |
| **Other Outgo** | 7000 | | | 29,107,314 | 10,925,411 |
| **Net Increase/(Decrease) in Fund Balance** | | 0 | 0 | 30,275,246 | (10,583,836) |
| **Begining Fund Balance:** | | | | | |
| Net Beginning Balance, July 1 | 9010 | | 0 | (225,628) | 30,584,849 |
| Prior Years Adustments | 9020 | | | 535,231 | |
| Adjusted Beginning Balance | 9030 | 0 | | 309,603 | |
| **Ending Fund Balance, June 30** | | 0 | 0 | 30,584,849 | 20,001,013 |

**CALIFORNIA COMMUNITY COLLEGES** **Interfund Transfer Report**

**Annual Financial and Budget Report**

**SUPPLEMENTAL DATA**

**For Actual Year:** **2010-2011** District ID: 490 Name: WEST VALLEY

| Fund Number In | Fund Name | Fund Number Out | Fund Name | Amount Transferred |
|---|---|---|---|---|
| 12 | RESTRICTED SUBFUND | 11 | UNRESTRICTED SUBFUND | 779,399 |
| 59 | OTHER ENTERPRISE FUND | 11 | UNRESTRICTED SUBFUND | 230,753 |
| 74 | STUDENT FINANCIAL AID TRUST FUND | 11 | UNRESTRICTED SUBFUND | 154,826 |
| 79 | OTHER TRUST FUNDS | 11 | UNRESTRICTED SUBFUND | 1,314,830 |
| 11 | UNRESTRICTED SUBFUND | 12 | RESTRICTED SUBFUND | 131,915 |
| 11 | UNRESTRICTED SUBFUND | 29 | OTHER DEBT SERVICE FUND | 577,000 |
| 11 | UNRESTRICTED SUBFUND | 59 | OTHER ENTERPRISE FUND | 45,910 |
| 33 | CHILD DEVELOPMENT FUND | 59 | OTHER ENTERPRISE FUND | 215,399 |
| 29 | OTHER DEBT SERVICE FUND | 73 | STUDENT BODY CENTER FEE TRUST FUND | 107,896 |
| 12 | RESTRICTED SUBFUND | 74 | STUDENT FINANCIAL AID TRUST FUND | 30,853 |
| 29 | OTHER DEBT SERVICE FUND | 76 | INVESTMENT TRUST FUND | 6,639,652 |
| 11 | UNRESTRICTED SUBFUND | 79 | OTHER TRUST FUNDS | 1,343,700 |
| 76 | INVESTMENT TRUST FUND | 79 | OTHER TRUST FUNDS | 26,963,341 |

**CALIFORNIA COMMUNITY COLLEGES** | **Receipt and Expenditures of Lottery Proceeds**

**Annual Financial and Budget Report** | **Lottery Actual Report**

**SUPPLEMENTAL DATA** | L10 GENERAL FUND

For Actual Year: 2010-2011 Budget Year: 2011-2012 District ID: 490 Name: WEST VALLEY

| Activity Classification | Activity Code | Unrestricted | | | Restricted Prop 20 | | |
|---|---|---|---|---|---|---|---|
| Lottery Adjustments and Proceeds: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | | | | | | |
| Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | | 0 | | | 0 | |
| Actual Fiscal Year Data | | | | | | | |
| State Lottery Proceeds: | 8681 | | 2,019,550 | | | 144,299 | |
| | | Instructional & Institutional Unrestricted | | | | Instructional Materials Propostition 20 | Total |
| | | Instructional Activities (AC 0100-5900) | Support Activities (AC 6000-6700) | Support Activities (AC 6800-7390) | Total Unrestricted | Instructional (AC 0100-4900) | |
| **Expenditures** | | | | | | | |
| Academic Salaries | 1000 | | 1,538,534 | | 1,538,534 | | 1,538,534 |
| Classified Salaries | 2000 | | | | 0 | | 0 |
| Employee Benefits | 3000 | | 481,016 | | 481,016 | | 481,016 |
| **Supplies & Materials** | 4000 | | | | | | |
| Software | 4100 | | | | 0 | | 0 |
| Books, Magazines, & Periodicals | 4200 | | | | 0 | 7,649 | 7,649 |
| Instructional Supplies & Materials | 4300 | | | | 0 | 111,072 | 111,072 |
| Noninstructional Supplies & Mtrls | 4400 | | | | 0 | | 0 |
| **Total Supplies and Materials** | | 0 | 0 | 0 | 0 | 118,721 | 118,721 |
| Other Operating Expenses and Services | 5000 | | | | 0 | 5,578 | 5,578 |
| Capital Outlay | 6000 | | | | | | |
| Library Books | 6300 | | | | 0 | 20,000 | 20,000 |
| Equipment | 6400 | | | | | | |
| Equipment - Additional | 6410 | | | | 0 | | 0 |
| Equipment - Replacement | 6420 | | | | 0 | | 0 |
| **Total Capital Outlay** | | 0 | 0 | 0 | 0 | 20,000 | 20,000 |
| Other Outgo | 7000 | | | | 0 | | 0 |
| **Total Expenditures** | | 0 | 2,019,550 | 0 | 2,019,550 | 144,299 | 2,163,849 |
| **Ending Balance** | | | | | 0 | 0 | 0 |

**CALIFORNIA COMMUNITY COLLEGES** | **Receipt and Expenditures of Lottery Proceeds**

**Annual Financial and Budget Report** | **Lottery Budget Report**

**SUPPLEMENTAL DATA** | L10 GENERAL FUND

For Actual Year: 2010-2011 Budget Year: 2011-2012 District ID: 490 Name: WEST VALLEY

| Activity Classification | Activity Code | Unrestricted | | | Restricted Prop 20 | | |
|---|---|---|---|---|---|---|---|
| Lottery Adjustments and Proceeds: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | | | | | | |
| Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | | 0 | | | 0 | |
| Budget Fiscal Year Data | | | | | | | |
| State Lottery Proceeds: | 8681 | | 1,876,011 | | | 530,963 | |
| | | **Instructional & Institutional Unrestricted** | | | | **Instructional Materials Propostition 20** | **Total** |
| | | **Instructional Activities** (AC 0100-5900) | **Support Activities** (AC 6000-6700) | **Support Activities** (AC 6800-7390) | **Total** Unrestricted | **Instructional** (AC 0100-4900) | |
| **Expenditures** | | | | | | | |
| Academic Salaries | 1000 | | 1,426,003 | | 1,426,003 | | 1,426,003 |
| Classified Salaries | 2000 | | | | 0 | | 0 |
| Employee Benefits | 3000 | | 450,008 | | 450,008 | | 450,008 |
| **Supplies & Materials** | 4000 | | | | | | |
| Software | 4100 | | | | 0 | 315,963 | 315,963 |
| 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 | 315,963 | 315,963 |
| Other Operating Expenses and Services | 5000 | | | | 0 | 170,000 | 170,000 |
| Capital Outlay | 6000 | | | | | | |
| Library Books | 6300 | | | | 0 | 45,000 | 45,000 |
| Equipment | 6400 | | | | | | |
| Equipment - Additional | 6410 | | | | 0 | | 0 |
| Equipment - Replacement | 6420 | | | | 0 | | 0 |
| **Total Capital Outlay** | | 0 | 0 | 0 | 0 | 45,000 | 45,000 |
| Other Outgo | 7000 | | | | 0 | | 0 |
| **Total Expenditures** | | 0 | 1,876,011 | 0 | 1,876,011 | 530,963 | 2,406,974 |
| **Ending Balance** | | | | | 0 | 0 | |