

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2017-2018)

(Budget Report for Fiscal Year 2018-2019)

District: WEST HILLS

District Code: 580


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

10-23-2018

Date



District Superintendent

10/24/18

Date

Contact: Ken Stoppenbrink

(559) 934-2160

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

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 580

Name: WEST HILLS

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	Total
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Instructional Salaries					
Contract or Regular	1100	6,826,998	6,826,998		6,826,998
Other	1300	5,029,496	5,029,496	45,504	5,075,000
Total Instructional Salaries		11,856,494	11,856,494	45,504	11,901,998
Non-Instructional Salaries					
Contract or Regular	1200		2,800,407	1,001,122	3,801,529
Other	1400		306,089	44,339	350,428
Total Non-Instructional Salaries		0	3,106,496	1,045,461	4,151,957
Total Academic Salaries		11,856,494	14,962,990	1,090,965	16,053,955
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		5,796,647	847,839	6,644,486
Other	2300		257,176	48,237	305,413
Total Non-Instructional Salaries		0	6,053,823	896,076	6,949,899
Instructional Aides					
Regular Status	2200	142,643	142,643		142,643
Other	2400	284,882	284,882	97,629	382,511
Total Instructional Aides		427,525	427,525	97,629	525,154
Total Classified Salaries		427,525	6,481,348	993,705	7,475,053
Employee Benefits	3000	3,605,456	7,999,245	756,296	8,755,541
Supplies and Materials	4000		566,556	233,585	800,141
Other Operating Expenses	5000	275,162	3,062,864	1,298,096	4,360,960
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		16,164,637	33,073,003	4,372,647	37,445,650

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 580

Name: WEST HILLS

		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	275,742	275,742		275,742
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		126,580		126,580
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		362,335		362,335
Objects to Exclude	Object Code				
Rents and Leases	5060		227,553	18,271	245,824
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300		66,860		66,860
Noninstructional, Supplies & Materials	4400		496,566		496,566
Total Supplies and Materials		0	563,426	0	563,426
Other Operating Expenses and Services	5000				0

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 580

Name: WEST HILLS

		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		275,742	1,555,636	18,271	1,573,907
Total for ECS 84362, 50% Law		15,888,895	31,517,367	4,354,376	35,871,743
Percent of CEE (Instructional Salary Cost / Total CEE)		50.41%	100.00%		
50% of Current Expense of Education			15,758,684		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		15,888,895	31,517,367	4,354,376	35,871,743
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		16,164,637	33,073,003	4,372,647	37,445,650
Capital Expenditures	6000	15,099	202,177	75,480	277,657
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		16,179,736	33,275,180	4,448,127	37,723,307

For Year Ended June 30, 2018

District ID: 580

Name: WEST HILLS

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	2,721,093		2,721,093
In County Treasury	9112	12,024,170	1,091,795	13,115,965
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	3,953,429	2,407,100	6,360,529
Due from Other Funds	9140	5,382,374	4,842,729	10,225,103
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	71,663	10,887	82,550
TOTAL ASSETS		24,152,729	8,352,511	32,505,240
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,814,958	1,190,246	3,005,204
Accrued Salaries and Wages Payable	9520	801,598		801,598
Compensated Absences Payable Current	9530	302,605		302,605
Due to Other Funds	9540	10,820,595		10,820,595
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	4,399,446	7,160,082	11,559,528
TOTAL LIABILITIES		18,139,202	8,350,328	26,489,530

For Year Ended June 30, 2018

District ID: 580

Name: WEST HILLS

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			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	6,027,042		6,027,042
TOTAL FUND EQUITY		6,027,042	0	6,027,042
TOTAL LIABILITIES AND FUND EQUITY		24,166,244	8,350,328	32,516,572

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 580

Name: WEST HILLS

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	5,141,440		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	47,618		
Due from Other Funds	9140			
TOTAL ASSETS		5,189,058	0	0
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
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 580

Name: WEST HILLS

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			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	5,189,058		
Total Designated Fund Balance		5,189,058	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		5,189,058	0	0
TOTAL LIABILITIES AND FUND EQUITY		5,189,058	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 580

Name: WEST HILLS

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			14,099	8,232		911
In County Treasury	9112		3,172	135,770			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120		11,057				
Accounts Receivable	9130			178,966	31,411		1,562
Due from Other Funds	9140		37,498		111,673		81,587
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	51,727	328,835	151,316	0	84,060
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		20,654	21,327	25,448		38,517
Accrued Salaries and Wages Payable	9520			68,761			6,929
Compensated Absences Payable Current	9530		4,329		6,668		
Due to Other Funds	9540			91,669			38,613
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			79,324			
TOTAL LIABILITIES		0	24,983	261,081	32,116	0	84,059

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 580

Name: WEST HILLS

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	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	119,200	0	0
Total Designated Fund Balance		0	0	0	119,200	0	0
Uncommitted Fund Balance	9790	0	26,744	67,753	0	0	0
TOTAL FUND EQUITY		0	26,744	67,753	119,200	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	51,727	328,834	151,316	0	84,059

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 580

Name: WEST HILLS

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	8,192,494		5,081,977
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	1,136,924		
Accounts Receivable	9130	19,490		2,488
Due from Other Funds	9140	245,698		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		9,594,606	0	5,084,465
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	238,567		
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		238,567	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 580

Name: WEST HILLS

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			5,084,465
Unassigned	9790			
Total Fund Balance		0	0	5,084,465
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	9,356,038		
Total Designated Fund Balance		9,356,038	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		9,356,038	0	5,084,465
TOTAL LIABILITIES AND FUND EQUITY		9,594,605	0	5,084,465

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 580

Name: WEST HILLS

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				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
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	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 580

Name: WEST HILLS

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				
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	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
TOTAL LIABILITIES	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 580

Name: WEST HILLS

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				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 580

Name: WEST HILLS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 580

Name: WEST HILLS

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 580

Name: WEST HILLS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 580

Name: WEST HILLS

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	400							
In County Treasury	9112	36,914			158,745	69,816			10,667
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120					23,454	9,227,760		36,414
Accounts Receivable	9130	104,127			225,400				
Due from Other Funds	9140	85,942			151,474	35,118			14,063
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220				14,411				
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		227,383	0	0	550,030	128,388	9,227,760	0	61,144

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 580

Name: WEST HILLS

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	848			415,342	3,943			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	10,229			25,632	36,030			10,223
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	18,582			30,237				
Total Current Liabilities and Deferred Revenue		29,659	0	0	471,211	39,973	0	0	10,223
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	29,659	0	0	471,211	39,973	0	0	10,223

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 580

Name: WEST HILLS

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					88,415			
Committed Fund Balance	9753						9,227,760		
Assigned Fund Balance	9754	197,724			78,819				50,922
Total Designated Fund Balance		197,724	0	0	78,819	88,415	9,227,760	0	50,922
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		197,724	0	0	78,819	88,415	9,227,760	0	50,922
TOTAL LIABILITIES AND FUND EQUITY		227,383	0	0	550,030	128,388	9,227,760	0	61,145

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 580

Name: WEST HILLS

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		3,935,135	3,935,135
Workforce Investment Act	8130		1,022,412	1,022,412
Temporary Assistance for Needy Families (TANF)	8140		206,217	206,217
Student Financial Aid	8150			0
Veterans Education	8160	670		670
Vocational and Technical Education Act (VATEA)	8170		377,152	377,152
Other Federal Revenues	8190	1,148	52,180	53,328
Total Federal Revenues	8100	1,818	5,593,096	5,594,914
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	24,814,602		24,814,602
Other General Apportionment	8613	274,185		274,185
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		820,216	820,216
Disabled Students Programs and Services(DSPS)	8623		602,157	602,157
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		358,795	358,795
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		3,535,362	3,535,362

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 580

Name: WEST HILLS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	5,279,713		5,279,713
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		3,058,870	3,058,870
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	56,381		56,381
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	846,177	250,274	1,096,451
State Mandated Costs	8685	310,034		310,034
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690		4,228,264	4,228,264
Total State Revenues	8600	31,581,092	12,853,938	44,435,030

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 580

Name: WEST HILLS

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	5,739,433		5,739,433
Tax Allocation, Supplemental Roll	8812	97,022		97,022
Tax Allocation, Unsecured Roll	8813	257,619		257,619
Prior Years Taxes	8816	37,937		37,937
Education Revenues Augmentation Fund (ERAF)	8817	(471,026)		(471,026)
Redevelopment Agency Funds - Pass Through	8818	88,524		88,524
Redevelopment Agency Funds - Residual	8819	608,267		608,267
Redevelopment Agency Funds - Asset Liquidation	8819.1	120,279		120,279
Contributions, Gifts, Grants, and Endowments	8820		81,279	81,279
Contract Services	8830			
Contract Instructional Services	8831	603,780	13,243	617,023
Other Contract Services	8832			0
Sales and Commissions	8840	8,446		8,446
Rentals and Leases	8850	51,166		51,166
Interest and Investment Income	8860	158,547		158,547
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	994,441		994,441
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	20,053		20,053
Nonresident Tuition	8880	726,362		726,362
Parking Services and Public Transportation	8881			0
Other Student Fees and Charges	8885	9,390		9,390
Other Local Revenues	8890	133		133
Total Local Revenues	8800	9,050,373	94,522	9,144,895
Total Revenues		40,633,283	18,541,556	59,174,839

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 580

Name: WEST HILLS

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			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#		1,245,780	1,245,780
Total Other Financing Sources	8900	0	1,245,780	1,245,780
Total Revenues and Other Financing Sources		40,633,283	19,787,336	60,420,619

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 580

Name: WEST HILLS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	823,067	1,106,565	661,950	621,998		3,213,580
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,210,210		46,222	24,184		1,280,616
Business and Management	0500	614,154	7,086	11,001			632,241
Communications	0600	13,453		2,315			15,768
Computer and Information Science	0700	379,804	320	204,529			584,653
Education	0800	1,915,471	12,557	43,115	23,832		1,994,975
Engineering and Related Industrial Technology	0900	286,614	12,555	185,380	99,889		584,438
Fine and Applied Arts	1000	518,182		17,898			536,080
Foreign language	1100	52,423		837			53,260
Health	1200	1,675,635	486,753	131,800	15,553		2,309,741
Consumer Education And Home Economics	1300	832,096	387	16,550	16,181		865,214
Law	1400						0
Humanities(Letters)	1500	2,136,005		12,493			2,148,498
Library Science	1600						0
Mathematics	1700	1,979,840		23,604	1,611		2,005,055
Military Studies	1800						0
Physical Sciences	1900	507,901	1,613	4,247			513,761
Psychology	2000	431,494	3,834	355			435,683
Public Affairs and Services	2100	445,351	11,930	6,554			463,835
Social Sciences	2200	1,438,067		17,142			1,455,209
Commercial Services	3000						0
Interdisciplinary Studies	4900	1,008,495	486,381	540,428	3,578		2,038,882
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	275,742					275,742
Sub-Total Instructional Activites		16,544,004	2,129,981	1,926,420	806,826		21,407,231
Total Expenditures for GF Activities*		17,476,412	27,170,503	9,624,341	1,416,218	6,107,176	61,794,650

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 580

Name: WEST HILLS

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		1,152,826	111,006			1,263,832
Course and Curriculum Development	6020		366,691	98,087			464,778
Academic / Faculty Senate	6030	9,940	38,533	3,425			51,898
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		9,940	1,558,050	212,518	0	0	1,780,508
Instructional Support Services	6100						
Learning Center	6110	760,546	425,676	115,490	18,003		1,319,715
Library	6120		775,550	117,708	43,786		937,044
Media	6130		144,031	9,420	15,720		169,171
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		243,524	148,424	(3,408)		388,540
Other Instructional Support Services	6190		285,199	441,869	13,767		740,835
Total Instructional Support Services		760,546	1,873,980	832,911	87,868	0	3,555,305
Admissions and Records	6200		399,580	25,975	238		425,793
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		594,113	11,249			605,362
Matriculation and Student Assessment	6320		2,813,041	640,994	26,834		3,480,869
Transfer Programs	6330		34,135	397			34,532
Career Guidance	6340		153,824	23,849			177,673
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	3,595,113	676,489	26,834	0	4,298,436

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 580

Name: WEST HILLS

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		309,868	14,748	13,784		338,400
Disabled Student Programs and Services (DSPS)	6420		1,082,530	144,012	33,551		1,260,093
Extended Opportunity Programs and Services (EOPS)	6430		1,089,385	39,140		231,652	1,360,177
Health Services	6440						0
Student Personnel Administration	6450		3,083,995	587,547	89,938		3,761,480
Financial Aid Administration	6460		946,761	22,263	(218)		968,806
Job Placement Services	6470		87,405	4,127	1,916		93,448
Veterans Services	6480		28,252	15,881	6,977		51,110
Miscellaneous Student Services	6490		192,525	99,926	3,535		295,986
Total Other Student Services		0	6,820,721	927,644	149,483	231,652	8,129,500
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		629,723	371,745	57,376		1,058,844
Custodial Services	6530		1,176,656	(107,001)	23,407		1,093,062
Grounds Maintenance and Repairs	6550		519,864	48,323	44,467		612,654
Utilities	6570			1,567,804			1,567,804
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	2,326,243	1,880,871	125,250	0	4,332,364
Planning, Policymaking and Coordinations	6600		1,850,654	742,075	27,977		2,620,706

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 580

Name: WEST HILLS

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		224,490	226,374	1,657		452,521
Fiscal Operations	6720		1,393,540	(423,431)	1,035		971,144
Human Resources Management	6730		394,073	126,404			520,477
Noninstruct Staff Retirees' Benefits & Retirement *	6740		341,863				341,863
Staff Development	6750		23,293	9,935			33,228
Staff Diversity	6760						0
Logistical Services	6770		28,040	56,719			84,759
Management Information Systems	6780		869,917	598,309	1,357		1,469,583
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	0	3,275,216	594,310	4,049	0	3,873,575
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830			35			35
Economic Development	6840		810,144	292,942	113,248		1,216,334
Other Community Services & Economic Development	6890		375,488	92,257			467,745
Total Community Services	6800	0	1,185,632	385,234	113,248	0	1,684,114

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 580

Name: WEST HILLS

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		2,831				2,831
Child Development Centers	6920		28,573				28,573
Farm Operations	6930		805				805
Food Services	6940		4,136				4,136
Parking	6950		119,283	87,837			207,120
Student and Co-Curricular Activities	6960		1,095,035	702,670	72,250		1,869,955
Student Housing	6970		2,173				2,173
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,252,836	790,507	72,250	0	2,115,593
Auxiliary Operations	7000						
Contract Education	7010	161,922	170,411	319,495	1,685		653,513
Other Auxiliary Operations	7090		212,264	277,965	510		490,739
Total Auxiliary Operations	7000	161,922	382,675	597,460	2,195	0	1,144,252

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 580

Name: WEST HILLS

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		519,822	31,927			551,749
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					5,875,756	5,875,756
Student Aid	7320						0
Other Outgo	7390					(232)	(232)
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	5,875,524	5,875,524
Sub-Total Non-Instructional Activites		932,408	25,040,522	7,697,921	609,392	6,107,176	40,387,419
Total Expenditures General Fund: activities *		17,476,412	27,170,503	9,624,341	1,416,218	6,107,176	61,794,650

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: WEST HILLS

I.	2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:			\$54,365,539
B.	2018-2019 Price Factor:	1.0367		
C.	Population factor:			
	1. 2016-2017 Second Period Actual FTES	5,500.00		
	2. 2017-2018 Second Period Actual FTES	5,600.00		
	3. 2017-2018 Population change factor (C2/C1)	1.0182		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$57,386,520
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)			\$57,386,520
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$57,386,520
II.	2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			28,073,739
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			51,000
C.	Local Property taxes			6,091,314
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			5,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2018-2019 Appropriations Subject to Limit			\$34,221,053

For Actual Year: 2017-2018

Budget Year: 2018-2019

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	1,818		5,593,096	4,771,272	5,594,914	4,771,272
State Revenues	8600	31,581,092	41,558,871	12,853,938	10,451,419	44,435,030	52,010,290
Local Revenues	8800	9,050,373	8,682,754	94,522		9,144,895	8,682,754
Total Revenues		40,633,283	50,241,625	18,541,556	15,222,691	59,174,839	65,464,316
EXPENDITURES:							
Academic Salaries	1000	16,053,954	16,688,348	3,565,161	2,085,769	19,619,115	18,774,117
Classified Salaries	2000	7,475,055	8,298,060	5,486,546	5,709,762	12,961,601	14,007,822
Employee Benefits	3000	8,755,537	10,160,767	3,310,662	3,264,464	12,066,199	13,425,231
Supplies and Materials	4000	800,140	886,359	728,580	198,411	1,528,720	1,084,770
Other Operating Expenses and Services	5000	4,361,544	7,904,441	3,734,077	3,517,092	8,095,621	11,421,533
Capital Outlay	6000	277,657	209,100	1,138,561	99,852	1,416,218	308,952
Total Expenditures		37,723,887	44,147,075	17,963,587	14,875,350	55,687,474	59,022,425
Excess /(Deficiency) of Revenues over Expenditures		2,909,396	6,094,550	577,969	347,341	3,487,365	6,441,891
Other Financing Sources	8900			1,245,780	187,500	1,245,780	187,500
Other Outgo	7000	4,283,427	6,094,550	1,823,749	534,841	6,107,176	6,629,391
Net Increase/(Decrease) in Fund Balance		(1,374,031)	0	0	0	(1,374,031)	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	7,401,079	6,027,048	0	0	7,401,079	6,027,048
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	7,401,079		0		7,401,079	
Ending Fund Balance, June 30		6,027,048	6,027,048	0	0	6,027,048	6,027,048

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2017-2018

Budget Year: 2018-2019

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					22,047	22,047
Local Revenues	8800					4,932,602	4,932,602
Total Revenues		0	0	0	0	4,954,649	4,954,649
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110					5,413,927	
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	0	0	0	0	5,413,927	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	0	0	0	0	(5,413,927)	0
Net Increase/Decrease in Fund Balance		0	0	0	0	(459,278)	4,954,649
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	5,648,335	5,648,335		0	0	(459,278)
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,648,335		0		0	
Ending Fund Balance, June 30		5,648,335	5,648,335	0	0	(459,278)	4,495,371

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					4,434,368	3,872,962
Local Revenues	8800			594,426	667,107	157,820	666,648
Total Income		0	0	594,426	667,107	4,592,188	4,539,610
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			260,473	268,376	3,368,940	3,542,528
Employee Benefits	3000			130,746	130,806	1,344,775	1,450,160
Supplies and Materials	4000			307,891	300,967	298,311	649,275
Other Operating Expenses and Services	5000			236,656	22,097	1,405,750	569,075
Capital Outlay	6000				5,748	16,713	57,000
Total Expenditures		0	0	935,766	727,994	6,434,489	6,268,038
Excess /(Deficiency) of Revenues over Expenditures		0	0	(341,340)	(60,887)	(1,842,301)	(1,728,428)
Other Financing Sources	8900			352,707	60,314	1,247,215	300,000
Other Outgo	7000					42,000	44,000
Net Increase/(Decrease) in Fund Balance		0	0	11,367	(573)	(637,086)	(1,472,428)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	15,377	26,744	334,757	(302,329)
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		15,377		334,757	
Ending Fund Balance, June 30		0	0	26,744	26,171	(302,329)	(1,774,757)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	217,505	217,505			370,635	404,661
Total Income		217,505	217,505	0	0	370,635	404,661
Expenditures							
Academic Salaries	1000	135,285	144,101				
Classified Salaries	2000	94,913	146,954			206,633	197,931
Employee Benefits	3000	93,717	132,248			152,617	149,259
Supplies and Materials	4000	78,707	89,386			19,799	20,205
Other Operating Expenses and Services	5000	255,441	140,069			262,834	146,554
Capital Outlay	6000					8,661	
Total Expenditures		658,063	652,758	0	0	650,544	513,949
Excess /(Deficiency) of Revenues over Expenditures		(440,558)	(435,253)	0	0	(279,909)	(109,288)
Other Financing Sources	8900	559,757	409,851			279,909	90,244
Other Outgo	7000		87,909				
Net Increase/(Decrease) in Fund Balance		119,199	(113,311)	0	0	0	(19,044)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	119,199		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		119,199	5,888	0	0	0	(19,044)

For Actual Year: 2017-2018

Budget Year: 2018-2019

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						
Local Revenues	8800	545,261	339,708	95,399			
Total Income		545,261	339,708	95,399	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	5,330	23,333				
Other Operating Expenses and Services	5000	656,044	1,203,170				
Capital Outlay	6000	3,815,395	16,929,564				
Total Expenditures		4,476,769	18,156,067	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(3,931,508)	(17,816,359)	95,399	0	0	0
Other Financing Sources	8900	3,828,038	20,989,760				
Other Outgo	7000	908,954	9,111,778			2,468,113	
Net Increase/(Decrease) in Fund Balance		(1,012,424)	(5,938,377)	95,399	0	(2,468,113)	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	9,986,597	8,974,173	0	95,399	7,457,179	4,989,066
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	9,986,597		0		7,457,179	
Ending Fund Balance, June 30		8,974,173	3,035,796	95,399	95,399	4,989,066	4,989,066

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Net Profit or Loss		0	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		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				
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2017-2018

Budget Year: 2018-2019

Internal Service Funds

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object	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						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	1,295					
Other Operating Expenses and Services	5000	16,075	144				
Capital Outlay	6000						
Total Expenditures		17,370	144	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(17,370)	(144)	0	0	0	0
Other Financing Sources	8900	141,101	4,338				
Other Outgo	7000	750	40,556				
Net Increase/(Decrease) in Fund Balance		122,981	(36,362)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	74,744	197,725		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	74,744		0		0	
Ending Fund Balance, June 30		197,725	161,363	0	0	0	0

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	14,335,151	14,703,816				
State Revenues	8600	2,580,608	2,340,438				
Local Revenues	8800	127		87,776	150,039	110,023	271,168
Total Income		16,915,886	17,044,254	87,776	150,039	110,023	271,168
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	32,928	31,941				
Capital Outlay	6000						
Total Expenditures		32,928	31,941	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		16,882,958	17,012,313	87,776	150,039	110,023	271,168
Other Financing Sources	8900	164,700	50,000			500,000	500,000
Other Outgo	7000	17,041,786	16,353,023	91,748	207,454		7,388,780
Net Increase/(Decrease) in Fund Balance		5,872	709,290	(3,972)	(57,415)	610,023	(6,617,612)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	72,947	78,819	92,387	88,415	8,617,737	9,227,760
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	72,947		92,387		8,617,737	
Ending Fund Balance, June 30		78,819	788,109	88,415	31,000	9,227,760	2,610,148

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			11,515	7,210
Total Income		0	0	11,515	7,210
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	11,515	7,210
Other Financing Sources	8900				
Other Outgo	7000			7,611	41,837
Net Increase/(Decrease) in Fund Balance		0	0	3,904	(34,627)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	0	0	47,018	50,922
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		47,018	
Ending Fund Balance, June 30		0	0	50,922	16,295

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 580

Name: WEST HILLS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	187,500
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	273,480
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	1,247,215
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	559,757
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	674,017
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	50,000
76	INVESTMENT TRUST FUND	11	UNRESTRICTED SUBFUND	500,000
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	257,322
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	114,700

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 580

Name: WEST HILLS

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			846,177		250,274	
		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				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	79,618	79,618
Instructional Supplies & Materials	4300	61,690	5,170		66,860	145,966	212,826
Noninstructional Supplies & Mtrls	4400	8,653	487,913		496,566		496,566
Total Supplies and Materials		70,343	493,083	0	563,426	225,584	789,010
Other Operating Expenses and Services	5000	282,751			282,751	3,900	286,651
Capital Outlay	6000						
Library Books	6300				0	20,790	20,790
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	20,790	20,790
Other Outgo	7000				0		0
Total Expenditures		353,094	493,083	0	846,177	250,274	1,096,451
Ending Balance					0	0	0

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 580

Name: WEST HILLS

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		785,000			302,100	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	96,105	96,105
Instructional Supplies & Materials	4300	57,230	4,796		62,026	176,192	238,218
Noninstructional Supplies & Mtrls	4400	8,027	452,638		460,665		460,665
Total Supplies and Materials		65,257	457,434	0	522,691	272,297	794,988
Other Operating Expenses and Services	5000	262,309			262,309	4,708	267,017
Capital Outlay	6000						
Library Books	6300				0	25,095	25,095
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	25,095	25,095
Other Outgo	7000				0		0
Total Expenditures		327,566	457,434	0	785,000	302,100	1,087,100
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2017-2018

District ID: 580

Name: WEST HILLS

EPA Revenue	5,279,713
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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	5,279,713	0	0	5,279,713
TOTAL		5,279,713	0	0	5,279,713

Annual Financial and Budget Report

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 580

Name: WEST HILLS

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	1,399,198	1,557,143	2,956,341	N/A	N/A
2016-17	1,803,777	2,015,186	3,818,963	862,622	29.18%
2017-18	2,165,115	2,347,054	4,512,169	693,206	18.15%
2018-19	2,277,496	2,670,745	4,948,241	436,072	9.66%
2019-20	2,583,224	3,159,810	5,743,034	794,793	16.06%
2020-21	2,747,831	3,666,368	6,414,199	671,165	11.69%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
All available resources will be allocated to cover the increase in pension costs, before adding new staff and before increasing discretionary spending.