California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2016-2017)
(Budget Report for Fiscal Year 2017-2018)

District: WEST HILLS **District Code:** 580

This is to certify that the Annual Financial and Budget Report has been prepared [redacted]

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

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

The Current Expense of Education

For Actual Year: 2016-2017 Budget Year: 2017-2018 District ID: 580 Name: WEST HILLS

	Object Code	Activity (ECSA) ECS 84362 A Instructional Salary Cost	Activity (ECSB) ECS 84362 B Total CEE	Activity (ECSX) Excluded Activities	
Academic Salaries					

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017 Budget Year: 2017-2018 District ID: [redacted]

[redacted]

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	217,444	217,444		217,444
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		54,055		54,055
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		253,153		253,153
Objects to Exclude	**Object Code**				
Rents and Leases	5060		311,085	29,494	340,579
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017 Budget Year: 2017-2018 District ID: 580 Name: WEST HILLS

	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		217,444	1,511,236	29,494	1,540,730
Total for ECS 84362, 50% Law		14,603,291	29,008,131	4,005,459	33,013,590
Percent of CEE (Instructional Salary Cost / Total CEE)		50.34%	100.00%		
50% of Current Expense of Education			14,504,066		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		14,603,291	29,008,131	4,005,459	33,013,590
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		14,820,735	30,519,367	4,034,953	34,554,320
Capital Expenditures	6000	27,887	384,060	72,940	457,000
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		14,848,622	30,903,427	4,107,893	35,011,320

(Total Unrestricted and Restricted)

For Year Ended June 30, 2017 District ID: 580 Name: WEST HILLS

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	2,142,753	1,057,264	3,200,017
In County Treasury	9112	17,526,901		17,526,901
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	4,263,478	1,597,166	5,860,644
Due from Other Funds	9140			

CALIFORNIA COMMUNITY COLLEGES

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2017 District ID: 580 Name: WEST HILLS

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Governmental Funds Group

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, 2017 District ID: 580 Name: WEST HILLS

		21	22	29
		Bond Interest	Revenue Bond	

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, 20XX

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 Held in Trust for Specific Purposes	9712			

[redacted]

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, 2017 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:							
Revolving Deposit and In Banks	9111						

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

Governmental Funds Group

30 Special Revenue Funds:

31 Bookstore Fund

32 Cafeteria Fund

33 Child Development Fund

34 Farm Operation Fund

35 Revenue Bond Project Fund

[redacted]

For Year Ended June 30, 2017 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
Non-Cash Assets	9714						

[redacted]

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 590 Name: WEST HILLS

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 580 Name: WEST HILLS

		41	42	43

Annual Financial and Budget Report

COMBINED BALANCE SHEET

50 Enterprise Funds:

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

For Year Ended June 30, 2017 District ID: 580 Name: WEST HILLS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				

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, 2017 District ID: 580 Name: WEST HILLS

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				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	[illegible]				

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

50 Enterprise Funds:

COMBINED BALANCE SHEET 52 Cafeteria Fund 59 Other Enterprise Fund

For Year Ended June 30, 2017 District ID: 580 Name: WEST HILLS

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				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

District ID: 580 Name: WEST HILLS

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

61 Self-Insurance Fund

COMBINED BALANCE SHEET

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2017 District ID 588 Alpine [redacted]

60 Internal Service Funds:
61 Self-Insurance Fund
69 Other Internal Service Fund

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Fiduciary Funds Group

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2017 District ID: 580 Name: WEST HILLS

Description	CA (Object)	71 Associated Students	72 Student Representation	73 Student Body Center Fee	74 Student Financial Aid	75 Scholarship and Loan	76 Investment	77 Deferred Compensation	79 Other

COMBINED BALANCE SHEET

For Year Ended June 30, 2017 District ID: 580 Name: WEST HILLS

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	848			456,472	2,906			70
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	10,229			186,935	33,093			10,222
Temporary Loans	9550								

CALIFORNIA COMMUNITY COLLEGES | **Fiduciary Funds Group**

Annual Financial and Budget Report | **70 Trust Funds**

COMBINED BALANCE SHEET

For Year Ended June 30, 2017 | District ID: 580 | Name: WEST HILLS

		71	72	73	74	75	76	77	79
	CA	Associated Students	Student Representation	Student Body Center Fee	Student Financial Aid	Scholarship and Loan	Investment	Deferred Compensation	Other

[redacted]

SUPPLEMENTAL DATA

For Actual Year: 2016-2017 District ID: 580 Name: WEST HILLS

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		3,485,997	3,485,997
Workforce Investment Act	8130		1,464,783	1,464,783
Temporary Assistance for Needy Families (TANF)	8140		251,760	251,760
Student Financial Aid	8150			0
Veterans Education	8160	492		492
Vocational and Technical Education Act (VATEA)	8170		376,854	376,854
Other Federal Revenues	8190	558	192,111	192,669
[redacted]				

[redacted]

SUPPLEMENTAL DATA

For Actual Year: 2016-2017 District ID: 580 Name: WEST HILLS

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
EPA Proceeds	8630	5,134,403		5,134,403
Reimburseable Categorical Programs	8650			
Instructional Inprovement Grant	8651			0

SUPPLEMENTAL DATA

For Actual Year: 2016-2017 District ID: 580 Name: WEST HILLS

	Object	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017 District ID: 580 Name: WEST HILLS

	Object	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2016-2017 Budget Year: 2017-2018 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 Natural Resources	0100						

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017 Budget Year: 2017-2018 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						

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

For Actual Year: 2016-2017 Budget Year: 2017-2018 District ID: 580 Name: WEST HILLS

	Activity	Salaries and Benefits	Operating Expenses	Capital Outlay	Other Outgo	Total

Annual Financial and Budget Report

SUPPLEMENTAL DATA

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017 Budget Year: 2017-2018 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							