

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2017-2018)

(Budget Report for Fiscal Year 2018-2019)

District Code: 580

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 our knowledge, the data contained in this report are correct.



\_\_\_\_\_  
Chief Business Officer

10-23-2018  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Superintendent

10/24/18  
\_\_\_\_\_  
Date

Print Name

Page

California Code of Regulations, Section 58305(d) a copy of this report must be submitted 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

		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
Academic Salaries		Object Code			
<b>Instructional Salaries</b>					
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
<b>Total Instructional Salaries</b>		11,856,494	11,856,494	45,504	11,901,998
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		2,800,407	1,001,122	3,801,529
Other	1400		306,089	44,339	350,428
<b>Total Non-Instructional Salaries</b>		0	3,106,496	1,045,461	4,151,957
<b>Total Academic Salaries</b>		11,856,494	14,962,990	1,090,965	16,053,955
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		5,796,647	847,839	6,644,486
Other	2300		257,176	48,237	305,413
<b>Total Non-Instructional Salaries</b>		0	6,053,823	896,076	6,949,899
<b>Instructional Aides</b>					
Regular Status	2200	142,643	142,643		142,643
Other	2400	284,882	284,882	97,629	382,511
<b>Total Instructional Aides</b>		427,525	427,525	97,629	525,154
<b>Total Classified Salaries</b>		427,525			

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 B Total CEE AC 0100 - 6799	Excluded Activities AC 6800 - 7390	
<b>Activities to Exclude</b>	<b>TOP Code</b>				
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
<b>Objects to Exclude</b>	<b>Object Code</b>				
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					

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



	<b>11</b>	<b>12</b>	<b>10</b>
<b>CA</b>	<b>General Fund</b>	<b>General Fund</b>	<b>General Fund</b>

ASSETS	Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
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		21	22	29
	CA	Bond Interest and	Revenue Bond Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
<b>FUND BALANCE (NON/GASB 54)</b>				
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
<b>Fund Balance (GASB 54)</b>	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		
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		5,189,058	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>			0	0

Balance 10/26/2018 30,0018



Description	CA	31	32	33	34	35	39
(Object)	Bookstore Fund	Cafeteria Fund	Child Development	Farm Operation	Revenue Bond	Other Special	

CA

31

32

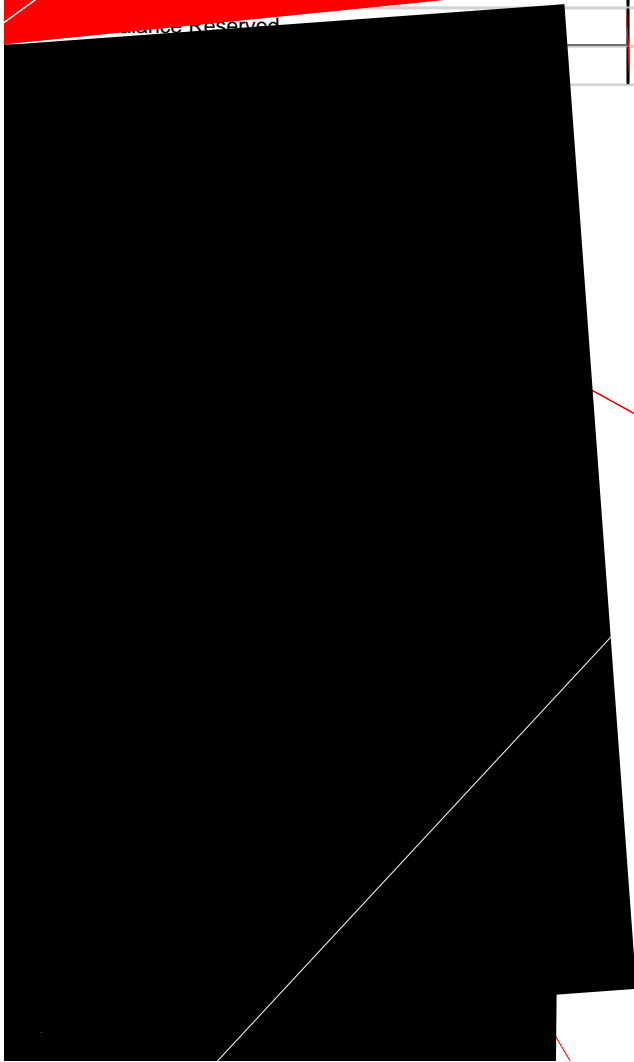
33  
Child  
Development

34

35

39

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
<b>ASSETS</b>				
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			



	41	42	43
	Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
9710			
9711			
9712			
9713			
9714			
9715			
9754			5,084,465
9790			
	0	0	5,084,465
9750			
9751			
9752			
9753			
9754	9,356,038		
	9,356,038	0	0
9790			
	9,356,038	0	5,084,465
	9,594,605	0	5,084,465

	51	52	53	59
CA	Bookstore	Cafeteria	Farm Operations	Other Enterprise

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
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		51	52	53	59
	CA	Bookstore	Cafeteria	Farm Operations	Other Enterprise
Description	(Object)	Fund	Fund	Fund	Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		



Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
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 CW5:tal Lease			

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
<b>FUND EQUITY</b>			
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
<b>Fund Balance (GASB 54)</b>	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		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0

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71  
**Associated**

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Federal Revenues	Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
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		<b>Fund S11</b>	<b>Fund S12</b>	<b>Fund S10 Total</b>
	<b>Description</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>General Fund</b>
<b>Local Revenues</b>	<b>Object Code</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
	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



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
<b>Other Financing Sources</b>	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
<b>Total Other Financing Sources</b>	8900	0	1,245,780	1,245,780
<b>Total Revenues and Other Financing Sources</b>		40,633,283	19,787,336	60,420,619

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**SUPPLEMENTAL DATA**

**Expend by Instructional Activity**

**S10 General Fund - Combined**

Activity Classification	Activity Code	Salaries and Benefits		Operating	Capital	Other	Total
		Instructional	Non	Expenses	Outlay	Outgo	
			Instructional	(4000 - 5000)	(6000)	(7000)	
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		

Activity Classification	Activity Code	Salaries and Benefits		Operating	Capital	Other	Total
		Instructional	Non Instructional	Expenses (4000 - 5000)	Outlay (6000)	Outgo (7000)	
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
<b>Total Instructional Admin. &amp; Governance</b>		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		



Activity Classification	Activity Code	Salaries and Benefits		Operating	Capital	Other	Total
		Instructional	Non	Expenses	Outlay	Outgo	
			Instructional	(4000 - 5000)	(6000)	(7000)	
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
<b>Total General Institutional Support Services</b>	6700	0	3,275,216	594,310			



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				
<b>Physical Property and Related Acquisitions</b>	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
<b>Total Long-Term Debt and Other Financing</b>	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)
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	5,875,524	5,875,524
<b>Sub-Total Non-Instructional Activites</b>		932,408	25,040,522	7,697,921	609,392	6,107,176	40,387,419
<b>Total Expenditures General Fund: activities *</b>		17,476,412	27,170,503	9,624,341	1,416,218	6,107,176	61,794,650

I. 2018-2019 Appropriations Limit:

A. 2017-2018 Appropriations Limit:		\$54,365,539
B. 2018-2019 Price Factor:	1.0367	
C. <del>Population factor:</del>		
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		



**Governmental Funds Group**

**10 General Fund**

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	1,818		5,593,096	4,771,272	5,594,914	4,771,272
State Revenues	8600						

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**

**Governmental Funds Group**

20 Debt service Funds

Object Code

**Fund: 21**  
**BOND INTEREST AND**  
**REDEMPTION FUND**

**Fund: 22**  
**REVENUE BOND INTEREST**  
**AND REDEMPTION FUND**

**Fund: 29**  
**OTHER DEBT SERVICE FUND**

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Governmental Funds Group

30 Special Revenue Funds -- Part 1

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
<b>Total Income</b>		0	0	594,426	667,107	4,592,188	4,539,610

Object	FUND: 34	FUND 35	FUND 39
Code	FARM OPERATION FUND	REVENUE BOND PROJECT FUND	OTHER SPEB63mAL VENUE BOND



CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Proprietary Funds Group

50 Enterprise Funds Group -- Part 1

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800						
Other Financing Sources	8900						
<b>Total Income</b>		0	0	0	0	0	0
<b>Cost ofQ q 19.0 379.0 232.0 16 re W n BT /F5 BT /F5 7.999 T</b>							

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Description	Object Code	FUND: 59	
		OTHER ENTERPRISE FUND	
		Actual	Budget
<b>REVENUES:</b>			
Local Revenues	8800		
Other Financing Sources	8900		
<b>Total Income</b>		0	0
<b>Cost of Sales</b>	5890		
<b>Gross Profit or Loss</b>		0	0
<b>Expenditures</b>			
Academic Salaries	1000		
Classified Salaries	2000		
Employee Benefits	3000		
SuppTd (3000) Tj T* ET Q q 19.0 271.0 232.0 16 re W n BT4E			





REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Description	Object	FUND: 71		FUND 72	FUND 73
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND	BODY CENTER FEE TRUST FUND
		Actual	Budget	Actual	

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 2

	FUND: 74	FUND 75	FUND 76	
	FINANCIAL AID TRUST FUND	SCHOLARSHIP	INVESTMENT TRUST FUND	
	Actual		Actual	Budget
Lo			110,023	271,168
Income				
Res				
ies				
Total		0	0	0
Excess (Deficiency) of Revenues over Expenditures		150,039	110,023	271,168
Other Financing Sources			500,000	500,000
Other Outgo	7000	207,454		7,388,780
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>(57,415)</b>	<b>610,023</b>	<b>(6,617,612)</b>
<b>Beginning Fund Balance:</b>				
Net Beginning Balance, July 1	9010	88,415	8,617,737	9,227,760
Prior Years Adustments	9020			
Adjusted Beginning Balance	9030	72,947	8,617,737	
<b>Ending Fund Balance, June 30</b>		<b>78,819</b>	<b>9,227,760</b>	<b>2,610,148</b>

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 3

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			11,515	7,210
<b>Total Income</b>		0	0	11,515	7,210
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	0	0
<b>0</b>					



Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support	Support	Total	Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Unrestricted	Instructional (AC 0100-4900)	
<b>Lottery Adjustments and Proceeds:</b>							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030			0		0	
<b>Actual Fiscal Year Data</b>							
State Lottery Proceeds:	8681		846,177			250,274	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>							
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	



Annual Financial and Budget Report

For Actual Year: 2017-2018

District ID: 580

Name: WEST HILLS

<b>EPA Revenue</b>	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
<b>TOTAL</b>		5,279,713	0	0	5,279,713

**CALIFORNIA COMMUNITY COLLEGES**

**Pension Costs**

**Annual Financial and Budget Report**

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 580

Name: WEST HILLS

	<b>STRS</b>	<b>PERS</b>		<b>Increase</b>	
<b>Fiscal Year</b>	<b>Amount</b>	<b>Amount</b>	<b>Total</b>	<b>Amount</b>	<b>Rate</b>
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%