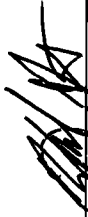


**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2018-2019)  
(Budget Report for Fiscal Year 2019-2020)

District: WEST HILLS

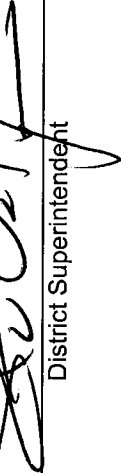
District Code: 580

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

Date



District Superintendent

10/22/19

Date

Contact:

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, 2019. 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  
 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: 2018-2019 Budget Year: 2019-2020

District ID: 580 Name: WEST HILLS

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost AC 0100-5900 & AC 6110	Total CEE AC 0100 - 6799	ECS 84362 B	Excluded Activities AC 6800 - 7390	Total	Total
<b>Academic Salaries</b>							
<b>Instructional Salaries</b>							
Contract or Regular	1100	6,968,170		6,968,170			6,968,170
Other	1300	5,667,677		5,667,677	30,708		5,698,385
<b>Total Instructional Salaries</b>		12,635,847		12,635,847	30,708		12,666,555
<b>Non-Instructional Salaries</b>							
Contract or Regular	1200			3,152,158	1,036,912		4,189,070
Other	1400			382,453	35,795		418,248
<b>Total Non-Instructional Salaries</b>		0		3,534,611	1,072,707		4,607,318
<b>Total Academic Salaries</b>		12,635,847		16,170,458	1,103,415		17,273,873
<b>Classified Salaries</b>							
<b>Non-Instructional Salaries</b>							
Regular Status	2100			6,286,024	914,215		7,200,239
Other	2300			232,339	39,192		271,531
<b>Total Non-Instructional Salaries</b>		0		6,518,363	953,407		7,471,770
<b>Instructional Aides</b>							
Regular Status	2200	131,113		131,113			131,113
Other	2400	201,773		201,773	98,462		300,235
<b>Total Instructional Aides</b>		332,886		332,886	98,462		431,348
<b>Total Classified Salaries</b>		332,886		6,851,249	1,051,869		7,903,118
<b>Employee Benefits</b>							
	3000	3,764,158		8,837,689	796,173		9,633,862
<b>Supplies and Materials</b>							
	4000			594,849	215,498		810,347
<b>Other Operating Expenses</b>							
	5000	387,792		3,184,201	1,588,628		4,772,829
<b>Equipment Replacement</b>							
	6420						0
<b>Total Expenditures Prior to Exclusions</b>							
		17,120,683		35,638,446	4,755,583		40,394,029



**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: 2018-2019 Budget Year: 2019-2020

District ID: 580

Name: WEST HILLS

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	
					TOP Code
					Object Code
Activities to Exclude					
Instructional Staff--Retirees' Benefits and Retirement Incentives	234,373	234,373		234,373	
Student Health Services Above Amount Collected				0	
Student Transportation		11,518		11,518	
Noninstructional Staff-Retirees' Benefits and Retirement Incentives		341,052		341,052	
<b>Objects to Exclude</b>					
Rents and Leases		164,746	21,210	185,956	
Lottery Expenditures					
Academic Salaries				0	
Classified Salaries				0	
Employee Benefits				0	
Supplies and Materials					
Software				0	
Books, Magazines, & Periodicals		789		789	
Instructional Supplies & Materials		13,552		13,552	
Noninstructional, Supplies & Materials		580,508		580,508	
Total Supplies and Materials		594,849	0	594,849	
Other Operating Expenses and Services		524,628		524,628	

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: 2018-2019 Budget Year: 2019-2020

District ID: 580

Name: WEST HILLS

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 A	Total CEE AC 0100 - 6799	ECS 84362 B	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	0	0
Total Capital Outlay		0	0	0	0	0	0
Other Outgo	7000						0
<b>Total Exclusions</b>			234,373	1,871,166	21,210		1,892,376
<b>Total for ECS 84362, 50% Law</b>			16,886,310	33,767,280	4,734,373		38,501,653
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>			50.01%	100.00%			
<b>50% of Current Expense of Education</b>				16,883,640			
<b>Nonexempted (Remaining) Deficiency from second preceding Fiscal Year</b>							
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>			16,886,310	33,767,280	4,734,373		38,501,653
<b>Reconciliation to Unrestricted General Fund Expenditures</b>							
<b>Total Expenditures Prior to Exclusions</b>			17,120,683	35,638,446	4,755,583		40,394,029
<b>Capital Expenditures</b>	6000		14,370	432,316	25,212		457,528
<b>Equipment Replacement (Back out)</b>	6420			(11,096)	(25,212)		(36,308)
<b>Total Unrestricted General Fund Expenditures</b>			17,135,053	36,059,666	4,755,583		40,815,249

CALIFORNIA COMMUNITY COLLEGES  
COMBINED BALANCE SHEET

Governmental Funds Group  
10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2019

District ID: 580

Name: WEST HILLS

Description	CA (Object)	11		12		10	
		General Fund Unrestricted	General Fund Restricted	General Fund Unrestricted	General Fund Restricted	General Fund Unrestricted	General Fund Restricted
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	3,027,389	912,912			3,940,301	
In County Treasury	9112	6,112,903				6,112,903	
Cash With Fiscal Agents	9113					0	
Revolving Cash Accounts	9114	714				714	
Investments (at cost)	9120					0	
Accounts Receivable	9130	3,645,211	3,445,589			7,090,800	
Due from Other Funds	9140	833,219	2,327,730			3,160,949	
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210					0	
Prepaid Items	9220	59,587	4,030			63,617	
<b>TOTAL ASSETS</b>		13,679,023	6,690,261			20,369,284	
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	1,307,289	746,006			2,053,295	
Accrued Salaries and Wages Payable	9520	918,289				918,289	
Compensated Absences Payable Current	9530	312,185				312,185	
Due to Other Funds	9540	3,732,034	6,100			3,738,134	
Temporary Loans	9550					0	
Current Portion of Long-Term Debt	9560					0	
Deferred Revenues	9570	3,777,678	5,938,155			9,715,833	
<b>TOTAL LIABILITIES</b>		10,047,475	6,690,261			16,737,736	

CALIFORNIA COMMUNITY COLLEGES  
COMBINED BALANCE SHEET

Governmental Funds Group  
10 General Fund — Combined  
(Total Unrestricted and Restricted)

For Year Ended June 30, 2019

District ID: 580 Name: WEST HILLS

Description	CA (Object)	11		12		10	
		General Fund Unrestricted	General Fund Restricted	General Fund Restricted	General Fund COMBINED		
<b>FUND BALANCE (NON-GASB 54)</b>							
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	0		0
<b>Fund Balance (GASB 54)</b>							
Nondisposable Fund Balance	9750						0
Restricted Fund Balance	9752						0
Committed Fund Balance	9753						0
Assigned Fund Balance	9754						0
Total Designated Fund Balance		0	0	0	0		0
Uncommitted Fund Balance	9790	3,631,548					3,631,548
<b>TOTAL FUND EQUITY</b>		3,631,548	0	0	0		3,631,548
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		13,679,023	6,690,261	6,690,261	6,690,261		20,369,284



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
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	5,349,318		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	99,924		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		5,449,242	0	0
<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			
<b>TOTAL LIABILITIES</b>		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

Debt Service Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amounts Restricted by Law for Specific Purposes	9712		5,449,242				
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Assigned/Committed	9754						
Unassigned	9790						
Total Fund Balance			5,449,242		0		0
<b>Fund Balance (GASB 54)</b>							
Nondisposable Fund Balance	9750						
Restricted Fund Balance	9751						
Committed Fund Balance	9752						
Assigned Fund Balance	9753						
Total Designated Fund Balance	9754				0		0
Uncommitted Fund Balance	9790						
<b>TOTAL FUND EQUITY</b>			5,449,242		0		0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>			5,449,242		0		0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

Special Revenue Funds:

- 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, 2019

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
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111		13,758	33,568			1,793
In County Treasury	9112			556,583			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114		150				
Investments (at cost)	9120						
Accounts Receivable	9130		32,776	280,006	6,601		5,548
Due from Other Funds	9140		273,252		93,539		211,042
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	319,936	870,157	100,140	0	218,383
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		34,988	103,511	34,774		179,622
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530		6,312	100,285	4,159		8,761
Due to Other Funds	9540		244,370	552,180			20,810
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570		11,143	114,181			8,190
<b>TOTAL LIABILITIES</b>		0	296,813	870,157	38,933	0	217,383

CALIFORNIA COMMUNITY COLLEGES  
 Annual Financial and Budget Report

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  
 39 Other Special Revenue Fund

COMBINED BALANCE SHEET  
 For Year Ended June 30, 2019  
 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
<b>FUND BALANCE (NON-GASB 54)</b>							
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
<b>Fund Balance (GASB 54)</b>							
Nondisposable Fund Balance	9750						
Restricted Fund Balance	9751	0	0	0	0	0	0
Committed Fund Balance	9752	0	0	0	0	0	0
Assigned Fund Balance	9753	0	0	0	0	0	0
Total Designated Fund Balance	9754	0	23,123	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	61,207	0	0
<b>TOTAL FUND EQUITY</b>		0	23,123	870,157	61,207	0	217,383
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	319,936	870,157	100,140	0	217,383

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 580

Name: WEST HILLS

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	799,778		
In County Treasury	9112	7,239,017		6,435,965
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	3,713,800		41,248
Due from Other Funds	9140	2,568,720		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		14,321,315	0	6,477,213
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,344,754		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	13,192		1,602,850
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		2,357,946	0	1,602,850

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 580

Name: WEST HILLS

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond 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>				
Nondisposable Fund Balance	9750			
Restricted Fund Balance	9751			
Committed Fund Balance	9752			4,874,363
Assigned Fund Balance	9753	11,963,369		
Total Designated Fund Balance	9754	0	0	4,874,363
Uncommitted Fund Balance	9790	11,963,369	0	4,874,363
<b>TOTAL FUND EQUITY</b>		14,321,315	0	6,477,213
<b>TOTAL LIABILITIES AND FUND EQUITY</b>				

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 580

Name: WEST HILLS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>ASSETS</b>					
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				
<b>Fixed Assets</b>					
Sites	9300				
Site Improvements	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				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Proprietary Funds Group  
50 Enterprise Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2019      District ID: 580      Name: WEST HILLS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise 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	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
<b>TOTAL LIABILITIES</b>	968	0	0	0	0



CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51

Bookstore Fund

53

Farm Operations Fund

52

Cafeteria Fund

59

Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 580

Name: WEST HILLS

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise 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	0	0
<b>Fund Balance (GASB 54)</b>					
Nonspendable Fund Balance	9750				
Restricted Fund Balance	9751				
Committed Fund Balance	9752				
Assigned Fund Balance	9753				
Total Designated Fund Balance	9754				
Uncommitted(Unrestricted) Fund Balance	9790	0	0	0	0
<b>Other Equity</b>					
Contributed Capital	9800				
Retained Earnings	9810				
Investment in General Fixed Assets	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 580

Name: WEST HILLS

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>ASSETS</b>			
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		
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 580

Name: WEST HILLS

Description	CA (Object)	61 Self-Insurance Fund	69 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 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
<b>TOTAL LIABILITIES</b>	968	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 580

Name: WEST HILLS

FUND EQUITY	Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
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	9880			
<b>TOTAL FUND EQUITY</b>			0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>			0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	57,625			504,749	64,144			14,340
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	400							
Investments (at cost)	9120	14			170	23,457	11,086,592		36,414
Accounts Receivable	9130	487			585,476		10,302		
Due from Other Funds	9140	85,461			264,941	36,256			10,229
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>									
Sites	9300								
Site Improvements	9310								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		143,987	0	0	1,355,336	123,857	11,096,894	0	60,983

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	848	634,626						
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	10,229	471,462	32,993					8,192
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	20,307	240,480						
Total Current Liabilities and Deferred Revenue		31,384	1,346,568	32,993	0	0	0	0	8,192
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	0	0	0	0	0	0	0	0
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	31,384	1,346,568	32,993	0	0	0	0	8,192

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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
<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	0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>									
Nonspendable Fund Balance	9750								
Restricted Fund Balance	9751								
Committed Fund Balance	9752					90,864			
Assigned Fund Balance	9753						11,096,894		
Total Designated Fund Balance	9754	112,603	0	0	0	90,864	11,096,894	0	52,791
Uncommitted(Unrestricted) Fund Balance	9790	0			8,768				52,791
<b>Other Equity</b>									
Contributed Capital	9800								
Retained Earnings	9810								
Investment in General Fixed Assets	9850								
	9890								
<b>TOTAL FUND EQUITY</b>		112,603	0	0	8,768	90,864	11,096,894	0	52,791
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		143,987	0	0	1,355,336	123,857	11,096,894	0	60,983

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

**Details of General Fund Revenue**

For Actual Year: 2018-2019 District ID: 580 Name: WEST HILLS

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted Actual	Restricted Actual	General Fund Actual	General Fund Actual		
<b>Federal Revenues</b>	8100						
Forest Revenues	8110				0		
Higher Education Act	8120		3,681,569		3,681,569		
Workforce Investment Act	8130		869,003		869,003		
Temporary Assistance for Needy Families (TANF)	8140		224,943		224,943		
Student Financial Aid	8150		262,945		262,945		
Veterans Education	8160	1,290			1,290		
Vocational and Technical Education Act (VATEA)	8170		394,270		394,270		
Other Federal Revenues	8190	876	167,154		168,030		
<b>Total Federal Revenues</b>	8100	2,166	5,599,884		5,602,050		
<b>State Revenues</b>	8600						
General Apportionments	8610				0		
Apprenticeship Apportionment	8611				0		
State General Apportionment	8612	26,702,286			26,702,286		
Other General Apportionment	8613	533,189			533,189		
General Categorical Programs	8620						
Child Development	8621				0		
Extended Opportunity Programs and Services(EOPS)	8622		828,590		828,590		
Disabled Students Programs and Services(DSPS)	8623		659,056		659,056		
Temporary Assistance for Needy Families (TANF)	8624				0		
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		375,791		375,791		
Telecommunications and Technology Infrastructure Program (TTIP)	8626				0		
Other General Categorical Programs	8627		4,058,014		4,058,014		



CALIFORNIA COMMUNITY COLLEGES  
 Annual Financial and Budget Report  
 SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2018-2019

District ID: 580

Name: WEST HILLS

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted Actual	Restricted Actual	General Fund Actual	General Fund Actual		
<b>EPA Proceeds</b>	8630	5,806,721			5,806,721		
<b>Reimbursable Categorical Programs</b>	8650						
Instructional Improvement Grant	8651					0	
Other Reimbursable Categorical Programs	8652		2,378,808		2,378,808		
<b>State Tax Subventions</b>	8670						
Homeowners' Property Tax Relief	8671	58,629				58,629	
Timber Yield Tax	8672					0	
Other State Tax Subventions	8673			15		15	
<b>State Non-Tax Revenues</b>	8680						
State Lottery Proceeds	8681	1,119,477	259,339			1,378,816	
State Mandated Costs	8685	164,766				164,766	
Other State Non-Tax Revenues	8686					0	
Other State Revenues	8690		2,867,276			2,867,276	
<b>Total State Revenues</b>	8600	34,385,083	11,426,874			45,811,957	

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

**Details of General Fund Revenue**

For Actual Year: 2018-2019 District ID: 580 Name: WEST HILLS

Description	Object Code	Fund S11		Fund S12	Fund S10 Total		
		Unrestricted	Actual		Restricted	Actual	General Fund
<b>Local Revenues</b>							
Property Taxes	8800						
	8810						
Tax Allocation, Secured Roll	8811	6,017,804			6,017,804		
Tax Allocation, Supplemental Roll	8812	184,900			184,900		
Tax Allocation, Unsecured Roll	8813	276,480			276,480		
Prior Years Taxes	8816	40,209			40,209		
Education Revenues Augmentation Fund (ERAF)	8817	(525,385)			(525,385)		
Redevelopment Agency Funds - Pass Through	8818	66,835			66,835		
Redevelopment Agency Funds - Residual	8819	623,248			623,248		
Redevelopment Agency Funds - Asset Liquidation	8819.1				0		
Contributions, Gifts, Grants, and Endowments	8820			270,689		270,689	
Contract Services	8830						
Contract Instructional Services	8831	196,268			196,268		
Other Contract Services	8832				0		
Sales and Commissions	8840	5,608			5,608		
Rentals and Leases	8850	48,881			48,881		
Interest and Investment Income	8860	213,899			213,899		
Student Fees and Charges	8870						
Community Services Classes	8872				0		
Dormitory	8873				0		
Enrollment	8874	1,011,896			1,011,896		
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	22,511			22,511		
Nonresident Tuition	8880	371,618			371,618		
Parking Services and Public Transportation	8881				0		
Other Student Fees and Charges	8885	294,063			294,063		
Other Local Revenues	8890	2,926			2,926		
<b>Total Local Revenues</b>	8800	8,851,761		270,689	8,851,761	9,122,450	
<b>Total Revenues</b>		43,239,010		17,297,447	43,239,010	60,536,457	

CALIFORNIA COMMUNITY COLLEGES  
 Annual Financial and Budget Report  
 SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2018-2019

District ID: 580

Name: WEST HILLS

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted Actual	Restricted Actual	Restricted Actual	General Fund 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#			1,199,873		1,199,873	
<b>Total Other Financing Sources</b>	8900			1,199,873		1,199,873	
<b>Total Revenues and Other Financing Sources</b>		43,239,010		18,497,320		61,736,330	

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

**Expend by Instructional Activity**  
**S10 General Fund - Combined**  
 (Total Unrestricted and Restricted)

For Actual Year: 2018-2019      Budget Year: 2019-2020      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	451,006	770,973	792,998	72,985		2,087,962
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,340,576	80	26,905			1,367,561
Business and Management	0500	779,559	2,701	9,736			791,996
Communications	0600	9,059		1,264			10,323
Computer and Information Science	0700	656,952	1,015	377,084			1,035,051
Education	0800	1,392,943	721,660	70,294	46,238		2,231,135
Engineering and Related Industrial Technology	0900	391,964	12,802	201,921	307,394		914,081
Fine and Applied Arts	1000	618,196	426	17,749			636,371
Foreign language	1100	100,650					100,650
Health	1200	1,609,745	591,826	116,456	1,666		2,319,693
Consumer Education And Home Economics	1300	809,564	(1,025)	18,850	81,488		908,877
Law	1400						0
Humanities(Letters)	1500	2,169,459	1,036	24,522			2,195,017
Library Science	1600						0
Mathematics	1700	2,093,660	659	21,882			2,116,201
Military Studies	1800						0
Physical Sciences	1900	750,524	5,097	9,625			765,246
Psychology	2000	464,098	4,645	10,034			478,777
Public Affairs and Services	2100	372,520	4,019	4,590			381,129
Social Sciences	2200	1,441,397	435	2,140	1,608		1,445,580
Commercial Services	3000						0
Interdisciplinary Studies	4900	1,052,093	509,015	572,034	5,342		2,138,484
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	234,373					234,373
<b>Sub-Total Instructional Activities</b>		16,738,338	2,625,364	2,278,084	516,721		22,158,507
<b>Total Expenditures for GF Activities*</b>		18,833,900	27,556,243	9,908,958	1,418,472	6,392,001	64,109,574

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

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: 2018-2019 Budget Year: 2019-2020

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		1,335,648	117,911	17,957		1,471,516
Course and Curriculum Development	6020		427,751	236,473	22,824		687,048
Academic / Faculty Senate	6030		158,415	4,168			162,583
Other Instructional Administration & Governance	6090		100,927	64,675	53,875		219,477
<b>Total Instructional Admin. &amp; Governance</b>		0	2,022,741	423,227	94,656	0	2,540,624
Instructional Support Services	6100						
Learning Center	6110	710,329	442,586	150,886	16,124		1,319,925
Library	6120		887,997	68,191	75,122		1,031,310
Media	6130		142,695	11,319	8,845		162,859
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		199,041	299,176	148,738		646,955
Other Instructional Support Services	6190		130,534	181,736	67,901		380,171
<b>Total Instructional Support Services</b>		710,329	1,802,853	711,308	316,730	0	3,541,220
Admissions and Records	6200		336,924	25,287			362,211
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		675,296	203			675,499
Matriculation and Student Assessment	6320		2,435,053	564,641	7,642		3,007,336
Transfer Programs	6330		58,342	691			59,033
Career Guidance	6340		151,611	36,395			188,006
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		0	3,320,302	601,930	7,642	0	3,929,874

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

**Expend by Non-Instructional Activity**  
**S10 General Fund - Combined**  
 (Total Unrestricted and Restricted)

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		331,487	18,348	822		350,657
Disabled Student Programs and Services (DSPS)	6420		1,152,193	117,166	96,412		1,365,771
Extended Opportunity Programs and Services (EOPS)	6430		1,072,335	31,086	1,629	256,066	1,361,116
Health Services	6440		3,938	10,662	1,643		16,243
Student Personnel Administration	6450		3,361,190	603,772	103,312		4,068,274
Financial Aid Administration	6460		901,340	37,497			938,837
Job Placement Services	6470		117,655	8,083			125,738
Veterans Services	6480		186,973	45,046	13,856		245,875
Miscellaneous Student Services	6490		146,240	15,021			161,261
<b>Total Other Student Services</b>		0	7,273,351	886,681	217,674	256,066	8,633,772
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		701,635	325,213	48,732		1,075,580
Custodial Services	6530		1,206,019	(155,787)	31,364		1,081,596
Grounds Maintenance and Repairs	6550		588,918	(3,025)	35,482		591,375
Utilities	6570			1,326,117			1,326,117
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>	6500	0	2,466,572	1,492,518	115,578	0	4,074,668
<b>Planning, Policymaking and Coordinations</b>	6600		2,015,607	280,027	69,934		2,365,568

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

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: 2018-2019 Budget Year: 2019-2020

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		247,084	216,286			463,370
Fiscal Operations	6720		1,528,328	(102,240)	4,401		1,430,489
Human Resources Management	6730	136,578	255,319	252,919			644,816
Noninstruct Staff Retirees' Benefits & Retirement *	6740		341,052				341,052
Staff Development	6750		25,235	121,145			146,380
Staff Diversity	6760		18,249	21,210			39,459
Logistical Services	6770		30,690	154,932			185,622
Management Information Systems	6780	333,488	741,596	530,027			1,605,111
Other General Institutional Support Services	6790						0
<b>Total General Institutional Support Services</b>	6700	470,066	3,187,553	1,194,279	4,401	0	4,856,299
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840	84,779	582,656	237,758	49,924		955,117
Other Community Services & Economic Development	6890		326,810	71,329			398,139
<b>Total Community Services</b>	6800	84,779	909,466	309,087	49,924	0	1,353,256

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES  
 Annual Financial and Budget Report  
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Expend by Non-Instructional Activity  
 S10 General Fund - Combined  
 (Total Unrestricted and Restricted)

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		51,883				51,883
Farm Operations	6930						0
Food Services	6940		3,599				3,599
Parking	6950		133,746	320,263			454,009
Student and Co-Curricular Activities	6960	313,524	808,532	826,867	25,212		1,974,135
Student Housing	6970		4,774				4,774
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	313,524	1,002,534	1,147,130	25,212	0	2,488,400
Auxiliary Operations	7000						
Contract Education	7010	309,645	66,006	226,677			602,328
Other Auxiliary Operations	7090	56,634	129,560	175,363			361,547
<b>Total Auxiliary Operations</b>	7000	366,279	195,566	402,030	0	0	963,875

For Actual Year: 2018-2019 Budget Year: 2019-2020 District ID: 580 Name: WEST HILLS



CALIFORNIA COMMUNITY COLLEGES  
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Expend by Non-Instructional Activity  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

For Actual Year: 2018-2019 Budget Year: 2019-2020

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	150,585	397,410	157,370			705,365
Long-Term Debt and Other Financing	7200						0
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					4,939,923	4,939,923
Student Aid	7320					445,492	445,492
Other Outgo	7390					750,520	750,520
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	6,135,935	6,135,935
<b>Sub-Total Non-Instructional Activities</b>		2,095,562	24,930,879	7,630,874	901,751	6,392,001	41,951,067
<b>Total Expenditures General Fund: activities *</b>		18,833,900	27,556,243	9,908,958	1,418,472	6,392,001	64,109,574

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



For Actual Year: 2018-2019

Budget Year: 2019-2020

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND	RESTRICTED SUBFUND	UNRESTRICTED SUBFUND	TOTAL	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	2,166		5,599,884	6,104,280	5,602,050	6,104,280
State Revenues	8600	34,385,083	34,106,911	11,426,874	13,596,942	45,811,957	47,703,853
Local Revenues	8800	8,851,761	9,438,919	270,689	219,951	9,122,450	9,658,870
<b>Total Revenues</b>		43,239,010	43,545,830	17,297,447	19,921,173	60,536,457	63,467,003
<b>EXPENDITURES:</b>							
Academic Salaries	1000	17,283,840	17,312,043	2,751,583	2,270,745	20,035,423	19,582,788
Classified Salaries	2000	7,883,574	8,028,639	5,689,269	6,931,014	13,572,843	14,959,653
Employee Benefits	3000	9,633,862	10,176,481	3,148,015	3,520,333	12,781,877	13,696,814
Supplies and Materials	4000	810,344	730,929	791,790	1,696,890	1,602,134	2,427,819
Other Operating Expenses and Services	5000	4,771,947	7,171,424	3,534,877	3,791,813	8,306,824	10,963,237
Capital Outlay	6000	457,528	194,357	960,944	454,337	1,418,472	648,694
<b>Total Expenditures</b>		40,841,095	43,613,873	16,876,478	18,665,132	57,717,573	62,279,005
<b>Excess (Deficiency) of Revenues over Expenditures</b>		2,397,915	(68,043)	420,969	1,256,041	2,818,884	1,187,998
<b>Other Financing Sources</b>	8900		872,332	1,199,873	187,500	1,199,873	1,059,832
<b>Other Outgo</b>	7000	4,771,159	2,129,074	1,620,842	1,443,541	6,392,001	3,572,615
<b>Net Increase/(Decrease) in Fund Balance</b>		(2,373,244)	(1,324,785)	0	0	(2,373,244)	(1,324,785)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	6,027,048	3,631,548	0	0	6,027,048	3,631,548
Prior Years Adjustments	9020	(22,256)				(22,256)	
Adjusted Beginning Balance	9030	6,004,792		0		6,004,792	
<b>Ending Fund Balance, June 30</b>		3,631,548	2,306,763	0	0	3,631,548	2,306,763

For Actual Year: 2018-2019

Budget Year: 2019-2020

**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
<b>REVENUES:</b>							
Federal Revenues	8100	2,355					
State Revenues	8600	22,397					
Local Revenues	8800	5,470,986					
<b>Total Revenues</b>		5,495,738	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110						
Debt Interest and Other Service Charges	7120	5,235,554					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	5,235,554	0	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(5,235,554)	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		260,184	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	5,648,335	5,449,242	0	(459,278)	(459,278)	(459,278)
Prior Years Adjustments	9020	(459,277)					
Adjusted Beginning Balance	9030	5,189,058		0		(459,278)	
<b>Ending Fund Balance, June 30</b>		5,449,242	5,449,242	0	0	(459,278)	(459,278)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					410,676	669,400
State Revenues	8600					5,038,856	4,643,315
Local Revenues	8800			524,364	659,748	126,823	659,748
<b>Total Income</b>		0	0	524,364	659,748	5,576,355	5,972,463
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000			260,793	251,803	3,620,268	3,684,993
Employee Benefits	3000			136,919	134,791	1,469,422	1,486,519
Supplies and Materials	4000			307,772	261,532	310,613	523,798
Other Operating Expenses and Services	5000			254,442	31,000	1,552,037	503,153
Capital Outlay	6000			2,316	5,000	13,964	30,000
<b>Total Expenditures</b>		0	0	962,242	684,126	6,966,304	6,228,463
<b>Excess (Deficiency) of Revenues over Expenditures</b>		0	0	(437,878)	(24,378)	(1,389,949)	(256,000)
<b>Other Financing Sources</b>	8900			434,257	68,799	1,364,196	300,000
<b>Other Outgo</b>	7000					42,000	44,000
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(3,621)	44,421	(67,753)	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	26,744	23,123	(302,329)	0
Prior Years Adjustments	9020					370,082	
Adjusted Beginning Balance	9030	0	0	26,744		67,753	
<b>Ending Fund Balance, June 30</b>		0	0	23,123	67,544	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND	REVENUE BOND PROJECT FUND	OTHER SPECIAL REVENUE FUND	Actual	Budget	Actual
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	171,589	192,600			324,597	402,118
Total Income		171,589	192,600	0	0	324,597	402,118
<b>Expenditures</b>							
Academic Salaries	1000	116,896	118,023				
Classified Salaries	2000	117,254	135,039			199,528	
Employee Benefits	3000	109,801	102,156			151,721	
Supplies and Materials	4000	121,870	82,036			24,525	
Other Operating Expenses and Services	5000	379,847	113,628			695,424	
Capital Outlay	6000	3,785				57,615	
Total Expenditures		849,453	550,882	0	0	1,128,813	0
Excess (Deficiency) of Revenues over Expenditures		(677,864)	(358,282)	0	0	(804,216)	402,118
Other Financing Sources	8900	619,872	358,282			804,216	106,610
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(57,992)	0	0	0	0	508,728
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	119,199	61,207			0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	119,199		0	0	0	
Ending Fund Balance, June 30		61,207	61,207	0	0	0	508,728

For Actual Year: 2018-2019

Budget Year: 2019-2020

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	2,128,000					
Local Revenues	8800	533,858	133,084			158,019	
<b>Total Income</b>		2,661,858	133,084	0	0	158,019	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	18,753	1,000				
Other Operating Expenses and Services	5000	374,948	879,127			109,863	
Capital Outlay	6000	11,227,760	10,888,778				
<b>Total Expenditures</b>		11,621,461	11,768,905	0	0	109,863	0
<b>Excess (Deficiency) of Revenues over Expenditures</b>		(8,959,603)	(11,635,821)	0	0	48,156	0
<b>Other Financing Sources</b>	8900	13,341,376	12,049,234			4,200,000	
<b>Other Outgo</b>	7000	1,774,442	6,660,533			4,458,258	
<b>Net Increase/(Decrease) in Fund Balance</b>		2,607,331	(6,247,120)	0	0	(210,102)	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	8,974,173	11,963,369	95,399	95,399	4,989,066	4,874,363
Prior Years Adjustments	9020	381,865				95,399	
Adjusted Beginning Balance	9030	9,356,038		95,399		5,084,465	
<b>Ending Fund Balance, June 30</b>		11,963,369	5,716,249	95,399	95,399	4,874,363	4,874,363

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

Description	Object Code	FUND: 51 BOOKSTORE FUND		FUND 52 CAFETERIA FUND		FUND 53 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 of Sales</b>	5890						
<b>Gross Profit or Loss</b>		0	0	0	0	0	0
<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	0	0
<b>Net Profit or Loss</b>		0	0	0	0	0	0
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0		0		0	



CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

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		
Supplies and Materials	4000		
Other Operating Expenses and Services	5000		
Capital Outlay	6000		
<b>Total Expenditures</b>		0	0
<b>Net Profit or Loss</b>		0	0
<b>Other Outgo</b>	7000		
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0
<b>Beginning Fund Balance:</b>			
Net Beginning Balance, July 1	9010		0
Prior Years Adjustments	9020		
Adjusted Beginning Balance	9030	0	
<b>Ending Fund Balance, June 30</b>		0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2018-2019

Budget Year: 2019-2020

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Local Revenues	8800				
Other Financing Sources	8900				
<b>Total Income</b>		0	0	0	0
<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>Net Profit or Loss</b>		0	0	0	0
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 1

580 WEST HILLS

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	41,377	4,338				
<b>Total Income</b>		41,377	4,338	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	8,176					
Other Operating Expenses and Services	5000	14,512	144				
Capital Outlay	6000						
<b>Total Expenditures</b>		22,688	144	0	0	0	0
<b>Excess (Deficiency) of Revenues over Expenditures</b>		18,689	4,194	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	300	40,556				
<b>Net Increase/(Decrease) in Fund Balance</b>		18,389	(36,362)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	197,725	112,603				
Prior Years Adjustments	9020	(103,511)					
Adjusted Beginning Balance	9030	94,214		0	0	0	0
<b>Ending Fund Balance, June 30</b>		112,603	76,241	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

580 WEST HILLS

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	14,422,647	14,415,664				
State Revenues	8600	3,460,867	1,852,700				
Local Revenues	8800	118		80,513	150,039	1,378,978	(271,168)
<b>Total Income</b>		17,883,632	16,268,364	80,513	150,039	1,378,978	(271,168)
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	33,527	31,941			9,844	500
Capital Outlay	6000						
<b>Total Expenditures</b>		33,527	31,941	0	0	9,844	500
<b>Excess (Deficiency) of Revenues over Expenditures</b>		17,850,105	16,236,423	80,513	150,039	1,369,134	(271,668)
<b>Other Financing Sources</b>	8900	167,488	50,000			500,000	(500,000)
<b>Other Outgo</b>	7000	18,096,479	16,286,423	78,064	207,454		7,388,780
<b>Net Increase/(Decrease) in Fund Balance</b>		(78,886)	0	2,449	(57,415)	1,869,134	(8,160,448)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	78,819	8,768	88,415	90,864	9,227,760	11,096,894
Prior Years Adjustments	9020	8,835					
Adjusted Beginning Balance	9030	87,654		88,415		9,227,760	
<b>Ending Fund Balance, June 30</b>		8,768	8,768	90,864	33,449	11,096,894	2,936,446

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 3

580 WEST HILLS

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			6,185	7,210
<b>Total Income</b>		0	0	6,185	7,210
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			4,316	4,715
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	4,316	4,715
<b>Excess (Deficiency) of Revenues over Expenditures</b>		0	0	1,869	2,495
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				41,837
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	1,869	(39,342)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	0	0	50,922	52,791
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0	0	50,922	
<b>Ending Fund Balance, June 30</b>		0	0	52,791	13,449

CALIFORNIA COMMUNITY COLLEGES  
 Annual Financial and Budget Report  
 SUPPLEMENTAL DATA

Interfund Transfer Report

For Actual Year: 2018-2019

District ID: 580

Name: WEST HILLS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	88,899
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	434,257
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	1,364,196
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	619,872
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	539,066
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	725,004
76	INVESTMENT TRUST FUND	11	UNRESTRICTED SUBFUND	500,000
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	223,954
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	189,051
39	OTHER SPECIAL REVENUE FUND	41	CAPITAL OUTLAY PROJECTS FUND	265,151
41	CAPITAL OUTLAY PROJECTS FUND	43	GENERAL OBLIGATION BOND FUND	4,458,258
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	28,622

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds  
Lottery Actual Report  
L10 GENERAL FUND

For Actual Year: 2018-2019 Budget Year: 2019-2020

District ID: 580

Name: WEST HILLS

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 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		1,119,477			259,339	
		Instructional & Institutional Unrestricted					
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20	Total
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200		789		789	38,781	39,570
Instructional Supplies & Materials	4300	5,565	7,987		13,552	173,453	187,005
Noninstructional Supplies & Mtrls	4400	4,040	576,468		580,508		580,508
<b>Total Supplies and Materials</b>		9,605	585,244	0	594,849	212,234	807,083
Other Operating Expenses and Services	5000	21,856	502,772		524,628	4,400	529,028
Capital Outlay	6000						
Library Books	6300				0	42,704	42,704
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	42,704	42,704
Other Outgo	7000				0		0
<b>Total Expenditures</b>		31,461	1,088,016	0	1,119,477	259,338	1,378,815
<b>Ending Balance</b>					0	1	1

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds  
Lottery Budget Report  
L10 GENERAL FUND

For Actual Year: 2018-2019 Budget Year: 2019-2020

District ID: 580

Name: WEST HILLS

Activity Classification	Activity Code	Unrestricted		Support Activities (AC 6800-7390)	Total Unrestricted	Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)			Instructional Materials Proposition 20	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010						1	
Adjustments	9020							
Adjusted Beginning Balance	9030		0				1	
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		905,000				1,003,400	
		Instructional & Institutional Unrestricted						
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20	Instructional (AC 0100-4900)	Total
<b>Expenditures</b>								
Academic Salaries	1000						0	0
Classified Salaries	2000						0	0
Employee Benefits	3000						0	0
Supplies & Materials	4000							
Software	4100		62,681		62,681		33,400	96,081
Books, Magazines, & Periodicals	4200						582,000	582,000
Instructional Supplies & Materials	4300	4,100	7,875		11,975		388,000	399,975
Noninstructional Supplies & Mtrls	4400	5,500	543,243		548,743			548,743
<b>Total Supplies and Materials</b>		9,600	613,799	0	623,399		1,003,400	1,626,799
Other Operating Expenses and Services	5000		281,601		281,601			281,601
Capital Outlay	6000							
Library Books	6300						0	0
Equipment	6400							
Equipment - Additional	6410						0	0
Equipment - Replacement	6420						0	0
<b>Total Capital Outlay</b>		0	0	0	0		0	0
Other Outgo	7000						0	0
<b>Total Expenditures</b>		9,600	895,400	0	905,000		1,003,400	1,908,400
<b>Ending Balance</b>							0	1



For Actual Year: 2018-2019

District ID: 580

Name: WEST HILLS

<b>EPA Revenue</b>	5,806,721
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Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	5,806,721	0	0	5,806,721
<b>TOTAL</b>		5,806,721	0	0	5,806,721

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Pension Costs**

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 580

Name: WEST HILLS

Fiscal Year	STRS		PERS		Increase	
	Amount	Total	Amount	Total	Amount	Rate
2015-16	1,399,198	2,956,341	1,557,143	N/A	N/A	N/A
2016-17	1,803,777	3,818,963	2,015,186	3,818,963	862,622	29.18%
2017-18	2,165,115	4,512,169	2,347,054	4,512,169	693,206	18.15%
2018-19	2,577,552	5,530,044	2,952,242	5,530,044	1,017,875	22.56%
2019-20	2,842,749	6,227,613	3,384,864	6,227,613	697,599	12.61%
2020-21	3,211,807	7,464,985	4,253,178	7,464,985	1,237,372	19.87%

**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 and before increasing discretionary spending.