

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2009-2010)
(Budget Report for Fiscal Year 2010-2011)

District Code: 580

District: WEST HILLS

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.

 _____ Date 10-8-10

District Chief Business Officer
 _____ Date 10-8-10
District Superintendent

Contact: Ken Stoppenbrink

(559) 934-2160

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 15, 2010. 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: 2009-2010 Budget Year: 2010-2011

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	Excluded Activities	AC 6800 - 7390
Academic Salaries							
Instructional Salaries							
Contract or Regular	1100	5,451,048		5,451,048			5,451,048
Other	1300	2,191,072		2,191,072			2,191,072
Total Instructional Salaries		7,642,120		7,642,120	0		7,642,120
Non-Instructional Salaries							
Contract or Regular	1200			2,027,529	639,721		2,667,250
Other	1400			128,435	52,946		181,381
Total Non-Instructional Salaries		0		2,155,964	692,667		2,848,631
Total Academic Salaries		7,642,120		9,798,084	692,667		10,490,751
Classified Salaries							
Non-Instructional Salaries							
Regular Status	2100			3,907,836	411,141		4,318,977
Other	2300			221,441	37,296		258,737
Total Non-Instructional Salaries		0		4,129,277	448,437		4,577,714
Instructional Aides							
Regular Status	2200	83,014		83,014			83,014
Other	2400	224,404		237,278	18,310		255,588
Total Instructional Aides		307,418		320,292	18,310		338,602
Total Classified Salaries		307,418		4,449,569	466,747		4,916,316
Employee Benefits	3000		1,824,053	4,211,436	295,593		4,507,029
Supplies and Materials	4000			344,458	109,113		453,571
Other Operating Expenses	5000		374,534	2,302,740	533,282		2,836,022
Equipment Replacement	6420						0
Total Expenditures Prior to Exclusions			10,148,125	21,106,287	2,097,402		23,203,689

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: 2009-2010 Budget Year: 2010-2011

District ID: 580

Name: WEST HILLS

Exclusions	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	88,252	ECS 84362 B Total CEE AC 0100 - 6799	88,252	Excluded Activities AC 6800 - 7390	Total
Activities to Exclude							
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	88,252	88,252			88,252	
Student Health Services Above Amount Collected	6441					0	
Student Transportation	6491		73,648			73,648	
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		107,355			107,355	
Objects to Exclude							
Rents and Leases	5060		216,806		24,191	240,997	
Lottery Expenditures	1000					0	
Academic Salaries	2000					0	
Classified Salaries	3000					0	
Employee Benefits	4000						
Supplies and Materials	4100					288	
Software	4200					4,717	
Books, Magazines, & Periodicals	4300					5,149	
Instructional Supplies & Materials	4400					273,992	
Noninstructional, Supplies & Materials						284,146	0
Total Supplies and Materials						313,151	
Other Operating Expenses and Services	5000						313,151

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: 2009-2010 Budget Year: 2010-2011

District ID: 580

Name: WEST HILLS

Object Code	Activity (ECSA) Instructional Salary Cost	Activity (ECSB) ECS 84362 B Total CEE	Activity (ECSX) Excluded Activities	Total
Capital Outlay				
6000				
Library Books				
6300				
Equipment				0
6400				
Equipment - Additional				0
6410				
Equipment - Replacement				0
6420				
Total Equipment	0	0	0	0
Total Capital Outlay	0	0	0	0
Other Outgo				0
7000				
Total Exclusions	88,252	1,083,358	24,191	1,107,549
Total for ECS 84362, 50% Law	10,059,873	20,022,929	2,073,211	22,096,140
Percent of CEE (Instructional Salary Cost / Total CEE)	50.24%	100.00%		
50% of Current Expense of Education		10,011,464		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year				
Amount Required to be Expended for Salaries of Classroom Instructors	10,059,873	20,022,929	2,073,211	22,096,140
Reconciliation to Unrestricted General Fund Expenditures				
Total Expenditures Prior to Exclusions	10,148,125	21,106,287	2,097,402	23,203,689
Capital Expenditures	2,687	78,547	3,527	82,074
Equipment Replacement (Back out)		0	0	0
Total Unrestricted General Fund Expenditures	10,150,812	21,184,834	2,100,929	23,285,763

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined
(Total Unrestricted and Restricted)

For Year Ended June 30, 2010

District ID: 580 Name: WEST HILLS

Description	CA (Object)	11		12		10	
		General Fund Unrestricted	General Fund Restricted	General Fund Restricted	General Fund COMBINED		
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	874,342	92,769		967,111		
In County Treasury	9112	3,048,714			3,048,714		
Cash With Fiscal Agents	9113				0		
Revolving Cash Accounts	9114	1,114			1,114		
Investments (at cost)	9120				0		
Accounts Receivable	9130	5,585,977	2,931,445		8,517,422		
Due from Other Funds	9140	1,952,735	32,692		1,985,427		
Inventories, Stores, and Prepaid Items	9200				0		
Inventories and Stores	9210				0		
Prepaid Items	9220		12,254		12,254		
TOTAL ASSETS		11,462,882	3,069,160		14,532,042		
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	1,037,540	275,941		1,313,481		
Accrued Salaries and Wages Payable	9520	511,462			511,462		
Compensated Absences Payable Current	9530	291,545			291,545		
Due to Other Funds	9540	3,815,582	1,389,339		5,204,921		
Temporary Loans	9550				0		
Current Portion of Long-Term Debt	9560				0		
Deferred Revenues	9570	1,581,622	1,403,880		2,985,502		
TOTAL LIABILITIES		7,237,751	3,069,160		10,306,911		

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2010

District ID: 580

Name: WEST HILLS

Description	CA (Object)	10		
		11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
FUND EQUITY				
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
Total Reserved Fund Balance		0	0	0
Designated Fund Balance				
Commitments by Contract or Other Legal Obligation	9750			0
Self Insurance Programs	9751			0
Payments Resulting from Court Orders	9752			0
Specific Future Purposes	9753			0
Total Designated Fund Balance	9754	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	4,225,131		4,225,131
TOTAL FUND EQUITY		4,225,131	0	4,225,131
TOTAL LIABILITIES AND FUND EQUITY		11,462,882	3,069,160	14,532,042

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, 2010

District ID: 580 Name: WEST HILLS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	3,210,816		1,519,040
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			8,143,186
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		3,210,816	0	9,662,226
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 580

Name: WEST HILLS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND EQUITY				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amonts Restricted by Law for Specific Purposes	9712	3,210,816		9,662,226
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Total Reserved Fund Balance		3,210,816	0	9,662,226
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754		0	0
Total Designated Fund Balance			0	0
Uncommitted(Unrestricted) Fund Balance	9790			
TOTAL FUND EQUITY		3,210,816	0	9,662,226
TOTAL LIABILITIES AND FUND EQUITY		3,210,816	0	9,662,226

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

- 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, 2010

District ID: 580 Name: WEST HILLS

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	280,608	4,780	6,017	8,232		446
In County Treasury	9112			8,287			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130	32,286	11,380	441,713	8,583		(507)
Due from Other Funds	9140		133,778		75,064		117,752
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			500			
TOTAL ASSETS		312,894	149,938	456,517	91,879	0	117,691
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						15,302
Accounts Payable	9510	3	32,983	56,184	28,927		
Accrued Salaries and Wages Payable	9520			(177)			6,046
Compensated Absences Payable Current	9530		7,317	45,378	5,727		94,765
Due to Other Funds	9540	12,716	109,375	347,142			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						1,578
Deferred Revenues	9570		263				
TOTAL LIABILITIES		12,716	149,938	448,527	34,654	0	117,691

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

For Year Ended June 30, 2010

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 EQUITY							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amounts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Total Reserved Fund Balance		0	0	0	0	0	0
Designated Fund Balance	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754						
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	300,178		7,990	57,225		
TOTAL FUND EQUITY		300,178	0	7,990	57,225	0	0
TOTAL LIABILITIES AND FUND EQUITY		312,894	149,938	456,517	91,879	0	117,691

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 580

Name: WEST HILLS

Description	CA (Object)	41		42	
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112	8,867,231		10,254,650	
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120			61,658,171	
Accounts Receivable	9130	4,431,225		10,426	
Due from Other Funds	9140	5,621,184			
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
TOTAL ASSETS		18,919,640		71,923,247	
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	2,096,834		2,338,633	
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	4,057			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
TOTAL LIABILITIES		2,100,891		2,338,633	

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, 2010

District ID: 580

Name: WEST HILLS

	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751	16,818,749	69,584,614
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		16,818,749	69,584,614
Uncommitted(Unrestricted) Fund Balance	9790		
TOTAL FUND EQUITY		16,818,749	69,584,614
TOTAL LIABILITIES AND FUND EQUITY		18,919,640	71,923,247

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, 2010

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				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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	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	0	0	0	0
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	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, 2010

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				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Total Reserved Fund Balance		0	0	0	0
Designated Fund Balance	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 580

Name: WEST HILLS

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 580

Name: WEST HILLS

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

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, 2010

District ID: 580

Name: WEST HILLS

Description	CA (Object)	61		69 Other Internal Service Fund
		Self-Insurance Fund		
FUND EQUITY				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Total Reserved Fund Balance		0		0
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
Total Designated Fund Balance		0		0
Uncommitted(Unrestricted) Fund Balance	9790			
Other Equity	9800			
Contributed Capital	9810			
Retained Earnings	9850			
Investment in General Fixed Assets	9890			
TOTAL FUND EQUITY		0		0
TOTAL LIABILITIES AND FUND EQUITY		0		0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	19,396			152,558	11,147			
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	876			170	27,596	1,475,006		35,886
Accounts Receivable	9130	1,043			380,293				
Due from Other Funds	9140	17,565			32,073	19,809	400,000		190
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets									
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	0	0	0	0	0	0	0	0
Total Fixed Assets		38,880	0	0	565,094	58,552	1,875,006	0	36,076
TOTAL ASSETS									

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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	72			207,383				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	13,322			280,914				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	15			62,910				
Total Current Liabilities and Deferred Revenue		13,409	0	0	551,207	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	0	0	0	0	0	0	0	0
Total Long-Term Liabilities		13,409	0	0	551,207	0	0	0	0
TOTAL LIABILITIES	968								

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Designated Fund Balance									
Commitments by Contract or Other Legal Obligation	9750					58,552	1,875,006	154,751	36,076
Self Insurance Programs	9751								
Payments Resulting from Court Orders	9752								
Specific Future Purposes	9753								
Total Designated Fund Balance	9754	0	0	0	13,887	58,552	1,875,006	154,751	36,076
Uncommitted(Unrestricted) Fund Balance	9790	25,471							
Other Equity									
Contributed Capital	9800								
Retained Earnings	9810								
Investment in General Fixed Assets	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		25,471	0	0	13,887	58,552	1,875,006	154,751	36,076
TOTAL LIABILITIES AND FUND EQUITY		38,880	0	0	565,094	58,552	1,875,006	154,751	36,076

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2009-2010

District ID: 580

Name: WEST HILLS

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Restricted	Restricted	General Fund	Actual	Actual
		Actual	Actual	Actual	Actual	Actual	Actual
Federal Revenues	8100						
Forest Revenues	8110					0	
Higher Education Act	8120	17,000	3,617,003		3,634,003		
Workforce Investment Act	8130		1,951,841		1,951,841		
Temporary Assistance for Needy Families (TANF)	8140		262,363		262,363		
Student Financial Aid	8150				0		
Veterans Education	8160	2,238			2,238		
Vocational and Technical Education Act (VATEA)	8170		905,179		905,179		
Other Federal Revenues	8190	12,262	2,960,801		2,973,063		
Total Federal Revenues	8100	31,500	9,697,187		9,728,687		
State Revenues	8600						
General Apportionments	8610				0		
Apprenticeship Apportionment	8611				0		
State General Apportionment	8612	25,366,103			25,366,103		
Other General Apportionment	8613	141,020			141,020		
General Categorical Programs	8620						
Child Development	8621				0		
Extended Opportunity Programs and Services(EOPS)	8622		507,877		507,877		
Disabled Students Programs and Services(DSPS)	8623		471,454		471,454		
Temporary Assistance for Needy Families (TANF)	8624				0		
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		197,160		197,160		
Telecommunications and Technology Infrastructure Program (TTIP)	8626		33,017		33,017		
Other General Categorical Programs	8627		1,002,802		1,002,802		

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 580

Name: WEST HILLS

Details of General Fund Revenue

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted Actual	Restricted Actual	General Fund Actual	General Fund Actual		
Reimbursable Categorical Programs							
Instructional Improvement Grant	8650					0	
Other Reimbursable Categorical Programs	8651						
	8652			2,238,679		2,238,679	
State Tax Subventions							
Homeowners' Property Tax Relief	8670						51,590
Timber Yield Tax	8671	51,590					0
Other State Tax Subventions	8672						22
	8673		22				
State Non-Tax Revenues							
State Lottery Proceeds	8680						766,372
State Mandated Costs	8681	660,845		105,527			0
Other State Non-Tax Revenues	8685						0
Other State Revenues	8686						307
	8690	307					
Total State Revenues	8600	26,219,887		4,556,516			30,776,403

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2009-2010

District ID: 580

Name: WEST HILLS

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Actual	Restricted	Actual	General Fund	Actual
Local Revenues	8800						
Property Taxes	8810						
Tax Allocation, Secured Roll	8811	3,889,975				3,889,975	
Tax Allocation, Supplemental Roll	8812	16,879				16,879	
Tax Allocation, Unsecured Roll	8813	168,961				168,961	
Prior Years Taxes	8816	56,174				56,174	
Education Revenues Augmentation Fund (ERAF)	8817	(839,100)				(839,100)	
Redevelopment Agency Funds	8818	19,552				19,552	
Contributions, Gifts, Grants, and Endowments	8820		200,588				200,588
Contract Services	8830						
Contract Instructional Services	8831	567,815				567,815	
Other Contract Services	8832					0	
Sales and Commissions	8840	4,174				4,174	
Rentals and Leases	8850	179,617				179,617	
Interest and Investment Income	8860	93,801				93,801	
Student Fees and Charges	8870						
Community Services Classes	8872					0	
Dormitory	8873					0	
Enrollment	8874	973,840				973,840	
Field Trips and Use of Nondistrict Facilities	8875					0	
Health Services	8876					0	
Instructional Materials Fees and Sales of Materials	8877	5,500				5,500	
Insurance	8878					0	
Student Records	8879	18,919				18,919	
Nonresident Tuition	8880	311,943				311,943	
Parking Services and Public Transportation	8881					0	
Other Student Fees and Charges	8885	673,175				673,175	
Other Local Revenues	8890	120,384				120,384	
Total Local Revenues	8800	6,261,609	200,588			6,462,197	
Total Revenues		32,512,996	14,454,291			46,967,287	

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 580

Name: WEST HILLS

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Actual	Restricted	Actual	General Fund	Actual
Other Financing Sources							
Proceeds of General Fixed Assets	8900					2,420	
Proceeds of Long-Term Debt	8910	2,420				0	
Incoming Transfers -- (8981/8982/8983)	8940					408,673	
	898#	7,218		401,455		411,093	
Total Other Financing Sources	8900	9,638		401,455		411,093	
Total Revenues and Other Financing Sources		32,522,634		14,855,746		47,378,380	

