

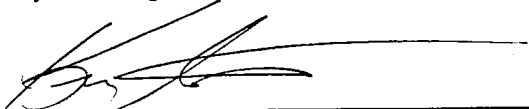
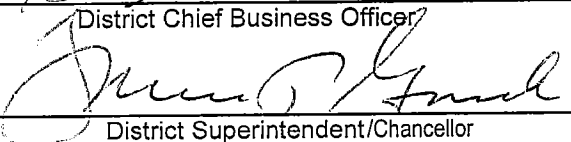
California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2015-2016)
(Budget Report for Fiscal Year 2016-2017)

District: WEST HILLS

District Code: 580

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.

 _____ District Chief Business Officer	10/10/2016 _____ Date
 _____ District Superintendent/Chancellor	10/10/2016 _____ Date

Contact: Tammy Weatherman
Associate Vice Chancellor, Business Services
(559) 934-2117
tammyweatherman@whccd.edu

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, 2016. Please submit the report to :

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 580

Name: WEST HILLS

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	6,217,455	6,217,455		6,217,455
Other	1300	3,370,204	3,370,204	89,667	3,459,871
Total Instructional Salaries		9,587,659	9,587,659	89,667	9,677,326
Non-Instructional Salaries					
Contract or Regular	1200		2,761,052	731,619	3,492,671
Other	1400		212,442	115,507	327,949
Total Non-Instructional Salaries		0	2,973,494	847,126	3,820,620
Total Academic Salaries		9,587,659	12,561,153	936,793	13,497,946
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		4,882,027	767,735	5,649,762
Other	2300		210,932	77,701	288,633
Total Non-Instructional Salaries		0	5,092,959	845,436	5,938,395
Instructional Aides					
Regular Status	2200	82,876	82,876		82,876
Other	2400	160,596	160,596	5,760	166,356
Total Instructional Aides		243,472	243,472	5,760	249,232
Total Classified Salaries		243,472	5,336,431	851,196	6,187,627
Employee Benefits	3000	2,696,027	6,273,320	549,238	6,822,558
Supplies and Materials	4000		623,422	173,955	797,377
Other Operating Expenses	5000	352,043	1,973,182	1,279,908	3,253,090
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		12,879,201	26,767,508	3,791,090	30,558,598

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 580

Name: WEST HILLS

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	226,387	226,387		226,387
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		28,721		28,721
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		197,775		197,775
Objects to Exclude	Object Code				
Rents and Leases	5060		258,322	27,988	286,310
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300		68,776		68,776
Noninstructional, Supplies & Materials	4400		555,551		555,551
Total Supplies and Materials		0	624,327	0	624,327
Other Operating Expenses and Services	5000		168,775		168,775

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 580

Name: WEST HILLS

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		226,387	1,504,307	27,988	1,532,295
Total for ECS 84362, 50% Law		12,652,814	25,263,201	3,763,102	29,026,303
Percent of CEE (Instructional Salary Cost / Total CEE)		50.08%	100.00%		
50% of Current Expense of Education			12,631,600		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		12,652,814	25,263,201	3,763,102	29,026,303
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		12,879,201	26,767,508	3,791,090	30,558,598
Capital Expenditures	6000		157,253	45,024	202,277
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		12,879,201	26,924,761	3,836,114	30,760,875

For Year Ended June 30, 2016

District ID: 580

Name: WEST HILLS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	1,957,323	678,167	2,635,490
In County Treasury	9112	14,851,648		14,851,648
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	714		714
Investments (at cost)	9120			0
Accounts Receivable	9130	4,278,732	1,692,335	5,971,067
Due from Other Funds	9140	452,607	5,473,614	5,926,221
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	27,068	8,576	35,644
TOTAL ASSETS		21,568,092	7,852,692	29,420,784
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,542,730	1,177,283	2,720,013
Accrued Salaries and Wages Payable	9520	613,613		613,613
Compensated Absences Payable Current	9530	288,071		288,071
Due to Other Funds	9540	6,249,832		6,249,832
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	4,518,235	6,675,409	11,193,644
TOTAL LIABILITIES		13,212,481	7,852,692	21,065,173

For Year Ended June 30, 2016

District ID: 580

Name: WEST HILLS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	8,355,611		8,355,611
TOTAL FUND EQUITY		8,355,611	0	8,355,611
TOTAL LIABILITIES AND FUND EQUITY		21,568,092	7,852,692	29,420,784

- 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, 2016

District ID: 580

Name: WEST HILLS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	5,568,216		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	73,441		
Due from Other Funds	9140			
TOTAL ASSETS		5,641,657	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

- 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, 2016

District ID: 580

Name: WEST HILLS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	5,641,657		
Total Designated Fund Balance		5,641,657	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		5,641,657	0	0
TOTAL LIABILITIES AND FUND EQUITY		5,641,657	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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		12,273	83,234			5,434
In County Treasury	9112			505,388	8,232		
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114		150				
Investments (at cost)	9120						
Accounts Receivable	9130		(1,546)	240,472	938		(2,937)
Due from Other Funds	9140		21,826		82,158		46,816
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220				1,310		
TOTAL ASSETS		0	32,703	829,094	92,638	0	49,313
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		21,833	125,990	15,280		37,410
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530		5,852	62,415	4,535		7,239
Due to Other Funds	9540			367,746			3,096
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570		2,612	15,658			1,568
TOTAL LIABILITIES		0	30,297	571,809	19,815	0	49,313

- 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, 2016

District ID: 580

Name: WEST HILLS

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	2,406	257,285	72,823	0	0
TOTAL FUND EQUITY		0	2,406	257,285	72,823	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	32,703	829,094	92,638	0	49,313

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 580

Name: WEST HILLS

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	7,608,130		17,441,051
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	1,109,748		
Accounts Receivable	9130	877,403		65,430
Due from Other Funds	9140	2,214,634		34,172
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		11,809,915	0	17,540,653
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	157,799		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	38,289		1,886,565
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		196,088	0	1,886,565

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 580

Name: WEST HILLS

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	11,613,827		15,654,088
Total Designated Fund Balance		11,613,827	0	15,654,088
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		11,613,827	0	15,654,088
TOTAL LIABILITIES AND FUND EQUITY		11,809,915	0	17,540,653

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 580

Name: WEST HILLS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 580

Name: WEST HILLS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

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				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 580

Name: WEST HILLS

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 580

Name: WEST HILLS

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 580

Name: WEST HILLS

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 580

Name: WEST HILLS

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	35,535			241,258	74,995	16,840		10,354
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	400							
Investments (at cost)	9120	3			170	23,449	7,154,580		36,414
Accounts Receivable	9130	958			166,880				
Due from Other Funds	9140	75,136			232,952	48,120			10,229
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220				36,696				
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		112,032	0	0	677,956	146,564	7,171,420	0	56,997

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 580

Name: WEST HILLS

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	1,119			470,796				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	58,349			3,526	46,095			10,354
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	9,367			148,658				
Total Current Liabilities and Deferred Revenue		68,835	0	0	622,980	46,095	0	0	10,354
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	68,835	0	0	622,980	46,095	0	0	10,354

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 580

Name: WEST HILLS

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752					100,469			
Committed Fund Balance	9753						7,171,420		
Assigned Fund Balance	9754	43,197			54,976				46,443
Total Designated Fund Balance		43,197	0	0	54,976	100,469	7,171,420	0	46,443
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		43,197	0	0	54,976	100,469	7,171,420	0	46,443
TOTAL LIABILITIES AND FUND EQUITY		112,032	0	0	677,956	146,564	7,171,420	0	56,797

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 580

Name: WEST HILLS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		2,626,835	2,626,835
Workforce Investment Act	8130		1,174,195	1,174,195
Temporary Assistance for Needy Families (TANF)	8140		274,949	274,949
Student Financial Aid	8150			0
Veterans Education	8160	1,080		1,080
Vocational and Technical Education Act (VATEA)	8170		391,515	391,515
Other Federal Revenues	8190		851,252	851,252
Total Federal Revenues	8100	1,080	5,318,746	5,319,826
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	21,927,250		21,927,250
Other General Apportionment	8613	259,304		259,304
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		867,177	867,177
Disabled Students Programs and Services(DSPS)	8623		501,848	501,848
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		317,949	317,949
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		3,534,622	3,534,622

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 580

Name: WEST HILLS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	5,274,094		5,274,094
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		2,248,808	2,248,808
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	63,166		63,166
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	1,057		1,057
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	793,082	175,680	968,762
State Mandated Costs	8685	2,965,328		2,965,328
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690		2,469,675	2,469,675
Total State Revenues	8600	31,283,281	10,115,759	41,399,040

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 580

Name: WEST HILLS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	5,283,492		5,283,492
Tax Allocation, Supplemental Roll	8812	81,424		81,424
Tax Allocation, Unsecured Roll	8813	261,462		261,462
Prior Years Taxes	8816	28,072		28,072
Education Revenues Augmentation Fund (ERAF)	8817	(652,805)		(652,805)
Redevelopment Agency Funds - Pass Through	8818	61,633		61,633
Redevelopment Agency Funds - Residual	8819	380,046		380,046
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		52,964	52,964
Contract Services	8830			
Contract Instructional Services	8831	258,557	77,265	335,822
Other Contract Services	8832			0
Sales and Commissions	8840	9,994		9,994
Rentals and Leases	8850	45,656		45,656
Interest and Investment Income	8860	162,016		162,016
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	906,082		906,082
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	20,105		20,105
Nonresident Tuition	8880	877,674		877,674
Parking Services and Public Transportation	8881			0
Other Student Fees and Charges	8885	18,742		18,742
Other Local Revenues	8890	9,794	15,203	24,997
Total Local Revenues	8800	7,751,944	145,432	7,897,376
Total Revenues		39,036,305	15,579,937	54,616,242

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 580

Name: WEST HILLS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	112,597		112,597
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#		212,957	212,957
Total Other Financing Sources	8900	112,597	212,957	325,554
Total Revenues and Other Financing Sources		39,148,902	15,792,894	54,941,796

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	740,250	427,929	642,551	419,111		2,229,841
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,043,953	256	55,130			1,099,339
Business and Management	0500	564,064	3,964	18,668	20,362		607,058
Communications	0600	21,867		2,455			24,322
Computer and Information Science	0700	361,931	83,815	46,775	3,322		495,843
Education	0800	1,597,024	34,271	33,328	7,931		1,672,554
Engineering and Related Industrial Technology	0900	260,706		214,982	2,802		478,490
Fine and Applied Arts	1000	406,260	734	9,690			416,684
Foreign language	1100	56,281		650			56,931
Health	1200	1,409,866	407,844	175,420	92,754		2,085,884
Consumer Education And Home Economics	1300	681,380	13,577	17,665	18,871		731,493
Law	1400						0
Humanities(Letters)	1500	1,721,595	248	10,620			1,732,463
Library Science	1600						0
Mathematics	1700	1,587,573	171	8,757			1,596,501
Military Studies	1800						0
Physical Sciences	1900	369,259	4,386	2,118			375,763
Psychology	2000	316,380	80	52			316,512
Public Affairs and Services	2100	429,974	7,812	5,777	3,728		447,291
Social Sciences	2200	1,069,378	323	11,662			1,081,363
Commercial Services	3000						0
Interdisciplinary Studies	4900	651,353	210,355	661,162	2,046		1,524,916
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	226,387					226,387
Sub-Total Instructional Activites		13,515,481	1,195,765	1,917,462	570,927		17,199,635
Total Expenditures for GF Activities*		14,161,228	22,484,616	7,475,482	1,158,869	5,315,888	50,596,083

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		930,909	109,061			1,039,970
Course and Curriculum Development	6020		654,665	228,929	44,486		928,080
Academic / Faculty Senate	6030		42,847	8,542			51,389
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	1,628,421	346,532	44,486	0	2,019,439
Instructional Support Services	6100						
Learning Center	6110	541,567	365,963	81,389	583		989,502
Library	6120		753,599	44,938	110,272		908,809
Media	6130		115,818	17,719	7,327		140,864
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		259,538	102,270			361,808
Other Instructional Support Services	6190		427,560	99,627	99,311		626,498
Total Instructional Support Services		541,567	1,922,478	345,943	217,493	0	3,027,481
Admissions and Records	6200		193,235	22,074			215,309
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		442,218	10,495			452,713
Matriculation and Student Assessment	6320		1,837,491	321,035	49,017		2,207,543
Transfer Programs	6330		45,389	777			46,166
Career Guidance	6340		30,898	7,226	1,640		39,764
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	2,355,996	339,533	50,657	0	2,746,186

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 580

Name: WEST HILLS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410		240,695	25,309	16,475		282,479
Disabled Student Programs and Services (DSPS)	6420		889,170	105,466	1,638		996,274
Extended Opportunity Programs and Services (EOPS)	6430		1,154,235	30,629	43,452	159,280	1,387,596
Health Services	6440						0
Student Personnel Administration	6450		2,464,201	702,909	45,725		3,212,835
Financial Aid Administration	6460		926,710	47,337	1,315		975,362
Job Placement Services	6470		39,415	2,253			41,668
Veterans Services	6480			1,125			1,125
Miscellaneous Student Services	6490		178,917	93,208	672		272,797
Total Other Student Services		0	5,893,343	1,008,236	109,277	159,280	7,170,136
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		460,745	251,528	46,672		758,945
Custodial Services	6530		974,939	(148,440)	8,330		834,829
Grounds Maintenance and Repairs	6550		399,470	(23,741)	14,374		390,103
Utilities	6570			1,293,830			1,293,830
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	1,835,154	1,373,177	69,376	0	3,277,707
Planning, Policymaking and Coordinations	6600		1,800,679	366,642	50,104		2,217,425

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		125,869	188,201			314,070
Fiscal Operations	6720		1,079,615	(207,219)	1,525		873,921
Human Resources Management	6730		294,132	123,758			417,890
Noninstruct Staff Retirees' Benefits & Retirement *	6740		197,775				197,775
Staff Development	6750		33,865	4,515			38,380
Staff Diversity	6760			4,264			4,264
Logistical Services	6770		23,493	46,853			70,346
Management Information Systems	6780		994,236	(114,824)			879,412
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	0	2,748,985	45,548	1,525	0	2,796,058
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840		730,919	267,928			998,847
Other Community Services & Economic Development	6890		343,976	84,196			428,172
Total Community Services	6800	0	1,074,895	352,124	0	0	1,427,019

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 580

Name: WEST HILLS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		21,280	9,631			30,911
Farm Operations	6930		1,616				1,616
Food Services	6940		59,045	1,836			60,881
Parking	6950		117,210	109,939			227,149
Student and Co-Curricular Activities	6960		803,487	650,175	44,624		1,498,286
Student Housing	6970		1,301				1,301
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,003,939	771,581	44,624	0	1,820,144
Auxiliary Operations	7000						
Contract Education	7010	104,180	209,932	249,738			563,850
Other Auxiliary Operations	7090		143,006	246,864			389,870
Total Auxiliary Operations	7000	104,180	352,938	496,602	0	0	953,720

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 580

Name: WEST HILLS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		478,788	90,028	400		569,216
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					193,809	193,809
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	193,809	193,809
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					3,842,735	3,842,735
Student Aid	7320					501,823	501,823
Other Outgo	7390					618,241	618,241
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	4,962,799	4,962,799
Sub-Total Non-Instructional Activites		645,747	21,288,851	5,558,020	587,942	5,315,888	33,396,448
Total Expenditures General Fund: activities *		14,161,228	22,484,616	7,475,482	1,158,869	5,315,888	50,596,083

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: WEST HILLS

I.	2016-2017 Appropriations Limit:			
A.	2015-2016 Appropriations Limit:			\$46,138,181
B.	2016-2017 Price Factor:	1.0537		
C.	Population factor:			
	1. 2014-2015 Second Period Actual FTES	5,100.00		
	2. 2015-2016 Second Period Actual FTES	5,281.00		
	3. 2015-2016 Population change factor (C2/C1)	1.0355		
D.	2015-2016 Limit adjusted by inflation and population factors (A * B * C.3)			\$50,341,662
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$50,341,662
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2016-2017 Appropriations Limit (D + E.3 - F.3)			\$50,341,662
II.	2016-2017 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			26,126,237
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			67,000
C.	Local Property taxes			5,713,133
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			5,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2016-2017 Appropriations Subject to Limit			\$31,911,370

For Actual Year: 2015-2016

Budget Year: 2016-2017

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	1,080		5,318,746	4,361,500	5,319,826	4,361,500
State Revenues	8600	31,283,281	28,579,741	10,115,759	14,392,638	41,399,040	42,972,379
Local Revenues	8800	7,751,944	7,258,734	145,432		7,897,376	7,258,734
Total Revenues		39,036,305	35,838,475	15,579,937	18,754,138	54,616,242	54,592,613
EXPENDITURES:							
Academic Salaries	1000	13,496,190	14,226,025	3,022,033	2,695,351	16,518,223	16,921,376
Classified Salaries	2000	6,183,601	7,241,876	4,571,370	4,840,829	10,754,971	12,082,705
Employee Benefits	3000	6,822,559	8,511,157	2,550,091	3,118,015	9,372,650	11,629,172
Supplies and Materials	4000	797,376	883,191	689,549	1,083,770	1,486,925	1,966,961
Other Operating Expenses and Services	5000	3,253,831	7,004,857	2,734,726	4,942,465	5,988,557	11,947,322
Capital Outlay	6000	202,277	213,469	956,592	1,192,727	1,158,869	1,406,196
Total Expenditures		30,755,834	38,080,575	14,524,361	17,873,157	45,280,195	55,953,732
Excess /(Deficiency) of Revenues over Expenditures		8,280,471	(2,242,100)	1,055,576	880,981	9,336,047	(1,361,119)
Other Financing Sources	8900	112,597	2,000,000	212,957	187,500	325,554	2,187,500
Other Outgo	7000	4,047,355	2,566,631	1,268,533	1,068,481	5,315,888	3,635,112
Net Increase/(Decrease) in Fund Balance		4,345,713	(2,808,731)	0	0	4,345,713	(2,808,731)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	4,009,898	8,355,611	0	0	4,009,898	8,355,611
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	4,009,898		0		4,009,898	
Ending Fund Balance, June 30		8,355,611	5,546,880	0	0	8,355,611	5,546,880

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2015-2016

Budget Year: 2016-2017

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	22,516					
Local Revenues	8800	5,539,049					
Total Revenues		5,561,565	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981	333,890					
Other Incoming Transfers	8983						
Total Other Financing Sources		333,890	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	3,289,462					
Debt Interest and Other Service Charges	7120	(13,508)					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	3,275,954	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(2,942,064)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		2,619,501	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,022,156	5,641,657		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,022,156		0		0	
Ending Fund Balance, June 30		5,641,657	5,641,657	0	0	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					403,637	615,000
State Revenues	8600					4,017,896	3,775,662
Local Revenues	8800			735,395	708,407	195,136	649,848
Total Income		0	0	735,395	708,407	4,616,669	5,040,510
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			348,375	319,022	3,018,684	3,066,419
Employee Benefits	3000			157,395	155,183	1,104,116	1,256,561
Supplies and Materials	4000			455,290	328,301	316,103	562,447
Other Operating Expenses and Services	5000			315,971	6,050	1,326,106	391,583
Capital Outlay	6000			1,300	9,000	25,472	19,500
Total Expenditures		0	0	1,278,331	817,556	5,790,481	5,296,510
Excess /(Deficiency) of Revenues over Expenditures		0	0	(542,936)	(109,149)	(1,173,812)	(256,000)
Other Financing Sources	8900			545,342	109,149	1,631,844	300,000
Other Outgo	7000					201,781	44,000
Net Increase/(Decrease) in Fund Balance		0	0	2,406	0	256,251	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	0	2,406	1,034	257,285
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,034	
Ending Fund Balance, June 30		0	0	2,406	2,406	257,285	257,285

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	110,340	130,436			289,459	402,118
Total Income		110,340	130,436	0	0	289,459	402,118
Expenditures							
Academic Salaries	1000	129,935	149,101				
Classified Salaries	2000	66,120	92,617			180,000	181,383
Employee Benefits	3000	64,047	104,501			140,683	144,212
Supplies and Materials	4000	95,692	102,557			19,913	20,413
Other Operating Expenses and Services	5000	339,366	152,250			218,777	112,650
Capital Outlay	6000	10,116				3,266	
Total Expenditures		705,276	601,026	0	0	562,639	458,658
Excess /(Deficiency) of Revenues over Expenditures		(594,936)	(470,590)	0	0	(273,180)	(56,540)
Other Financing Sources	8900	508,357	350,000			273,180	56,540
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(86,579)	(120,590)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	159,402	72,823		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	159,402		0		0	
Ending Fund Balance, June 30		72,823	(47,767)	0	0	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	145,910	193,030				
Local Revenues	8800	487,613	42,500			232,031	
Total Income		633,523	235,530	0	0	232,031	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	2,545					
Other Operating Expenses and Services	5000	1,118,238	820,784			(333,890)	
Capital Outlay	6000	12,234,295	11,249,187				
Total Expenditures		13,355,078	12,069,971	0	0	(333,890)	0
Excess /(Deficiency) of Revenues over Expenditures		(12,721,555)	(11,834,441)	0	0	565,921	0
Other Financing Sources	8900	13,009,407	12,955,189			12,655,000	
Other Outgo	7000	479,991	1,796,994			11,731,373	
Net Increase/(Decrease) in Fund Balance		(192,139)	(676,246)	0	0	1,489,548	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	8,943,875	11,613,829	17,026,633	0		15,654,088
Prior Years Adustments	9020	2,862,093		(17,026,633)		14,164,540	
Adjusted Beginning Balance	9030	11,805,968		0		14,164,540	
Ending Fund Balance, June 30		11,613,829	10,937,583	0	0	15,654,088	15,654,088

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		0	0				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0				
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2015-2016

Budget Year: 2016-2017

Internal Service Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	5,363	4,338				
Total Income		5,363	4,338	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	6,121	144				
Capital Outlay	6000						
Total Expenditures		6,121	144	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(758)	4,194	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	150					
Net Increase/(Decrease) in Fund Balance		(908)	4,194	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	44,104	43,196		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	44,104		0		0	
Ending Fund Balance, June 30		43,196	47,390	0	0	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	13,948,317	14,688,995				
State Revenues	8600	1,496,347	1,514,895				
Local Revenues	8800	1,468		100,404	150,039	53,808	271,168
Total Income		15,446,132	16,203,890	100,404	150,039	53,808	271,168
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	237,044	28,385			500	500
Capital Outlay	6000						
Total Expenditures		237,044	28,385	0	0	500	500
Excess /(Deficiency) of Revenues over Expenditures		15,209,088	16,175,505	100,404	150,039	53,308	270,668
Other Financing Sources	8900	356,482	50,000	68,225			500,000
Other Outgo	7000	15,564,999	16,279,910	147,374	157,100		
Net Increase/(Decrease) in Fund Balance		571	(54,405)	21,255	(7,061)	53,308	770,668
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	54,405	54,976	79,214	100,469	7,118,112	7,171,420
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	54,405		79,214		7,118,112	
Ending Fund Balance, June 30		54,976	571	100,469	93,408	7,171,420	7,942,088

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			8,393	7,210
Total Income		0	0	8,393	7,210
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			12	
Other Operating Expenses and Services	5000			4,155	4,715
Capital Outlay	6000				
Total Expenditures		0	0	4,167	4,715
Excess /(Deficiency) of Revenues over Expenditures		0	0	4,226	2,495
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	4,226	2,495
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	0	0	42,417	46,643
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		42,417	
Ending Fund Balance, June 30		0	0	46,643	49,138

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 580

Name: WEST HILLS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	212,957
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	510,051
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	1,472,063
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	508,357
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	273,180
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	4,008
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	258,645
32	CAFETERIA FUND	12	RESTRICTED SUBFUND	35,291
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	762,916
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	97,837
75	SCHOLARSHIP AND LOAN TRUST FUND	12	RESTRICTED SUBFUND	68,225
41	CAPITAL OUTLAY PROJECTS FUND	42	REVENUE BOND CONSTRUCTION FUND	11,397,483
21	BOND INTEREST AND REDEMPTION FUND	43	GENERAL OBLIGATION BOND FUND	333,890

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		793,082			175,680	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	10,133	10,133
Instructional Supplies & Materials	4300	60,568	8,208		68,776	120,813	189,589
Noninstructional Supplies & Mtrls	4400	7,520	548,031		555,551		555,551
Total Supplies and Materials		68,088	556,239	0	624,327	130,946	755,273
Other Operating Expenses and Services	5000	131,922	36,833		168,755	9,916	178,671
Capital Outlay	6000						
Library Books	6300				0	34,818	34,818
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	34,818	34,818
Other Outgo	7000				0		0
Total Expenditures		200,010	593,072	0	793,082	175,680	968,762
Ending Balance					0	0	0

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030			0		0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681			685,000		523,000	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200		430		430		430
Instructional Supplies & Materials	4300	6,800	2,500		9,300	523,000	532,300
Noninstructional Supplies & Mtrls	4400	4,132	105,120		109,252		109,252
Total Supplies and Materials		10,932	108,050	0	118,982	523,000	641,982
Other Operating Expenses and Services	5000	2,641	563,377		566,018		566,018
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		13,573	671,427	0	685,000	523,000	1,208,000
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2015-2016

District ID: 580

Name: WEST HILLS

EPA Revenue	5,274,094
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	5,274,094	0	0	5,274,094
TOTAL		5,274,094	0	0	5,274,094

Annual Financial and Budget Report

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 580

Name: WEST HILLS

Fiscal Year	STRS		PERS		Total	Increase	
	Amount	Rate	Amount	Rate		Amount	Rate
2015-16	1,399,198	10.73%	1,557,537	11.85%	2,956,735	N/A	N/A
2016-17	1,722,461	12.58%	1,916,954	13.89%	3,639,415	682,680	23.09%
2017-18	2,074,553	14.43%	2,246,107	15.50%	4,320,660	681,245	18.72%
2018-19	2,457,547	16.28%	2,601,861	17.10%	5,059,408	738,748	17.10%
2019-20	2,873,654	18.13%	2,971,599	18.60%	5,845,253	785,845	15.53%
2020-21	3,178,772	19.10%	3,321,481	19.80%	6,500,253	655,000	11.21%

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