

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

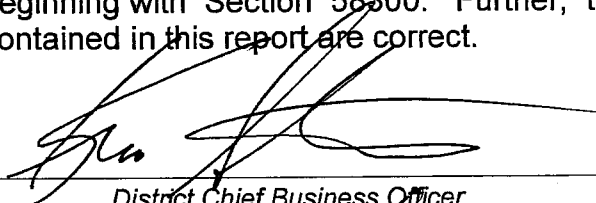
(Financial Report for Fiscal Year 2007-08)

(Budget Report for Fiscal Year 2008-09)

District: **West Hills Community College District**

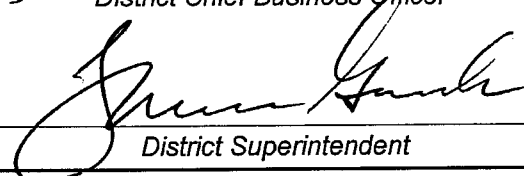
District Code: **580**

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

10-10-08

Date


District Superintendent

10-10-08

Date

Contact:

Tammy Weatherman

Name

Director of Fiscal Services

Title

(559) 934-2117

Phone Number

Extension

tammyweatherman@whccd.edu

E-Mail

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, 2008**.

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

Governmental Funds Group
10 General Fund:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
 For Actual Year: 2007-08 Budget Year: 2008-09

GENERAL FUND

Description	State Use Only (EDP)	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	3,106	2,150	4,634,768	5,892,680	4,637,874	5,894,830
State Revenues	8600	25,862,670	26,422,364	6,280,083	5,766,570	32,142,753	32,188,934
Local Revenues	8800	5,618,116	5,042,976	81,292	194,640	5,699,408	5,237,616
TOTAL REVENUES	801	31,483,892	31,467,490	10,996,143	11,853,890	42,480,035	43,321,380
EXPENDITURES:							
Academic Salaries	1000	12,749,661	12,176,232	1,730,356	2,167,964	14,480,017	14,344,196
Classified Salaries	2000	5,242,907	5,721,399	3,215,229	3,569,609	8,458,136	9,291,008
Employee Benefits	3000	4,918,826	5,644,314	1,356,568	1,891,474	6,275,394	7,535,788
Supplies and Materials	4000	635,023	679,556	576,438	947,778	1,211,461	1,627,334
Other Operating Expenses and Services	5000	3,921,821	5,295,688	2,385,809	1,553,516	6,307,630	6,849,204
Capital Outlay	6000	407,878	337,837	1,045,188	1,085,720	1,453,066	1,423,557
TOTAL EXPENDITURES	501	27,876,116	29,855,026	10,309,588	11,216,061	38,185,704	41,071,087
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	3,607,776	1,612,464	686,555	637,829	4,294,331	2,250,293
OTHER FINANCING SOURCES	8900	156		700,635	200,000	700,791	200,000
OTHER OUTGO	7000	4,791,999	3,184,180	1,387,190	837,829	6,179,189	4,022,009
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(1,184,067)	(1,571,716)			(1,184,067)	(1,571,716)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	5,570,474	4,193,706			5,570,474	4,193,706
Prior Years Adjustments	903	(192,701)				(192,701)	
Adjusted Beginning Balance	904	5,377,773				5,377,773	
ENDING FUND BALANCE, JUNE 30	905	4,193,706	2,621,990			4,193,706	2,621,990

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
20 Debt service Funds:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2007-08 Budget Year: 2008-09

DEBT SERVICE FUNDS

Description	State Use Only (EDP)	Fund: <u>21</u>		Fund: <u>22</u>		Fund: <u>29</u>	
		BOND INTEREST AND REDEMPTION FUND	Budget (2)	REVENUE BOND INTEREST AND REDEMPTION FUND	Budget (2)	OTHER DEBT SERVICE FUND	Budget (2)
		Actual (1)		Actual (1)		Actual (1)	
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	5,628					
Local Revenues	8800	3,431,798					
TOTAL REVENUES	801	3,437,426					
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802						
Other Incoming Transfers	803						
TOTAL - OTHER FINANCING SOURCES	808						
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711	1,265,077					
Debt Interest and Other Service Charges	712						
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	1,265,077					
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(1,265,077)					
NET INCREASE/(DECREASE) IN FUND BALANCE	901	2,172,349					
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	2,332,201	4,504,550			9,646,634	9,646,634
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	2,332,201				9,646,634	
ENDING FUND BALANCE, JUNE 30	905	4,504,550	4,504,550			9,646,634	9,646,634

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
30 Special Revenue Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2007-08 Budget Year: 2008-09

Special Revenue Funds

Description	State Use Only (EDP)	FUND: 31 BOOKSTORE FUND		FUND: 32 CAFETERIA FUND		FUND: 33 CHILD DEVELOPMENT FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100					382,072	573,766
State Revenues	8600			697,188	680,600	4,305,483	4,669,191
Local Revenues	8800	1,758,860		314,966	76,075	284,771	315,600
TOTAL REVENUES	801	1,758,860		1,012,154	756,675	4,972,326	5,558,557
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	209,213		305,378	310,228	3,101,063	3,280,137
Employee Benefits	3000	84,919		119,455	121,189	1,077,730	1,200,037
Supplies and Materials	4000	1,396,150		380,187	314,908	314,195	420,013
Other Operating Expenses and Services	5000	350,303		196,880	7,350	718,416	493,574
Capital Outlay	6000	942		10,254	3,000	26,398	29,430
TOTAL EXPENDITURES	501	2,041,527		1,012,154	756,675	5,237,802	5,423,191
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(282,667)				(265,476)	135,366
OTHER FINANCING SOURCES	8900						
		105,887				444,323	
OTHER OUTGO	7000						
						178,847	135,366
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(176,780)					
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	534,766	357,986				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	534,766					
ENDING FUND BALANCE, JUNE 30	905	357,986	357,986				

West Hills Community College District

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District Code No.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
30 Special Revenue Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2007-08 Budget Year: 2008-09

Special Revenue Funds

Description	State Use Only (EDP)	FUND: 34 FARM OPERATIONS FUND		FUND: 39 OTHER SPECIAL REVENUE FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	16,561	16,600	340,358	345,200		
TOTAL REVENUES	801	16,561	16,600	340,358	345,200		
EXPENDITURES:							
Academic Salaries	1000	89,977	126,165				
Classified Salaries	2000	46,190	94,629	174,986	179,624		
Employee Benefits	3000	37,991	56,129	98,939	101,251		
Supplies and Materials	4000	23,563	21,900	4,090	2,000		
Other Operating Expenses and Services	5000	144,540	72,655	264,593	114,981		
Capital Outlay	6000	1,183					
TOTAL EXPENDITURES	501	343,444	371,478	542,608	397,856		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(326,883)	(354,878)	(202,250)	(52,656)		
OTHER FINANCING SOURCES	8900	384,831	274,052	314,194	164,600		
OTHER OUTGO	7000			111,944	111,944		
NET INCREASE/(DECREASE) IN FUND BALANCE	901	57,948	(80,826)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	138,236	196,184				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	138,236					
ENDING FUND BALANCE, JUNE 30	905	196,184	115,358				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2007-08 Budget Year: 2008-09

Capital Projects Funds

Description	State Use Only (EDP)	FUND: 41 CAPITAL OUTLAY PROJECTS FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100		23,365				
State Revenues	8600	708,421	22,190,000				
Local Revenues	8800	255,771	110,000				
TOTAL REVENUES	801	964,192	22,323,365				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	21,963					
Other Operating Expenses and Services	5000	1,490	5,500				
Capital Outlay	6000	3,323,473	29,583,550				
TOTAL EXPENDITURES	501	3,346,926	29,589,050				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(2,382,734)	(7,265,685)				
OTHER FINANCING SOURCES	8900	2,434,201	1,750,000				
OTHER OUTGO	7000	13,088	50,000				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	38,379	(5,565,685)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	5,855,013	5,893,392				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	5,855,013					
ENDING FUND BALANCE, JUNE 30	905	5,893,392	327,707				

District Code No.

West Hills Community College District

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CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 2007-08 Budget Year: 2008-09

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND: 74 STUDENT FINANCIAL AID TRUST FUND		FUND: 75 SCHOLARSHIP AND LOAN TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100			5,594,950	5,744,740		
State Revenues	8600			694,285	638,300		
Local Revenues	8800	5,774	5,721	1,527,998	1,525,050	140,781	130,600
TOTAL REVENUES	801	5,774	5,721	7,817,233	7,908,090	140,781	130,600
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	597	600				
Other Operating Expenses and Services	5000	2,421	2,750	12,965	9,702		
Capital Outlay	6000						
TOTAL EXPENDITURES	501	3,018	3,350	12,965	9,702		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	2,756	2,371	7,804,268	7,898,388	140,781	130,600
OTHER FINANCING SOURCES	8900			369,022	298,000		
OTHER OUTGO	7000	1,500		8,167,000	8,206,090	136,616	134,900
NET INCREASE/(DECREASE) IN FUND BALANCE	901	1,256	2,371	6,290	(9,702)	4,165	(4,300)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	20,988	22,244	9,217	15,991	52,766	56,931
Prior Years Adjustments	903			484			
Adjusted Beginning Balance	904	20,988		9,701		52,766	
ENDING FUND BALANCE, JUNE 30	905	22,244	24,615	15,991	6,289	56,931	52,631

West Hills Community College District

District Code No. **580**

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2007-08 Budget Year: 2008-09

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: 79 OTHER TRUST FUNDS		FUND: 77 DEFERRED COMPENSATION TRUST FUND		FUND: 76 INVESTMENT TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	8,392	6,602				
TOTAL REVENUES	801	8,392	6,602				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	139					
Other Operating Expenses and Services	5000	6,666	4,867				
Capital Outlay	6000						
TOTAL EXPENDITURES	501	6,805	4,867				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	1,587	1,735				
OTHER FINANCING SOURCES	8900			27,164		300,000	
OTHER OUTGO	7000					65,017	
NET INCREASE/(DECREASE) IN FUND BALANCE	901	1,587	1,735	27,164		234,983	
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	30,656	32,243	75,001	102,165	700,000	934,983
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	30,656		75,001		700,000	
ENDING FUND BALANCE, JUNE 30	905	32,243	33,978	102,165	102,165	934,983	934,983

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

Gann Appropriation Limit

SUPPLEMENTAL DATA

Proposition 4: Gann Appropriation Limit

Proposition 4 (November 1979, Special Election) added Article XIII B to the State Constitution to place limitations of the expenditures of State and local governments.

SB 1352, Chapter 1205/80, provided the implementation of Article XIII B. Subsequently, that legislation was amended by SB 98 (Chapter 82/89), AB 198 (Chapter 83/89), and AB 751 (Chapter 1395/89).

Using the method prescribed by the Chancellor's Office and approved by the Department of Finance; please provide district information for the budget year, pursuant to Government Code Sections 7908(c) and 7910, as follows:

Budget Year: 2008-09

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$37,817,045
Appropriations subject to limit.	12	\$28,019,452
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$24,917,717
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of Net Ending Balance
For the General Fund

SUPPLEMENTAL DATA

For Actual Year: 2007-08

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	4,214,908
Identify the following legally restricted or Board designated amounts <i>within the net ending balance</i> :		
B. Noncash Assets (items of noncash nature not readily available to meet fund expenditures)		
Investments (at cost)	611	
Student Loans Receivable	612	
Stores, Inventories, and Prepaid Items	613	3,195
Subtotal B	619	3,195
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	
Local	622	
Subtotal C	629	
D. Subtotal. Reserved (B + C)	675	3,195
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	
Other	633	
Subtotal E	639	
F. Amounts for district's self-insurance program	649	
G. Amounts for court order payments	659	
H. Amounts designated by Board action for specific future purposes excluding amounts above:		
Capital Outlay and Equipment Replacement	661	1,750,000
Personal Services and/or Consulting Contracts	662	
General Reserve	663	1,645,317
Other	664	
Subtotal H	669	3,395,317
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	3,398,512
J. UNCOMMITTED BALANCE (A less I)	690	816,396

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2007-08

Analysis of compliance with the 50 Percent Law (ECS 84362)
The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND		ECS 84362(a)	ECS 84362(b)
Object Category	State Use Only (EDP)	Instructional Salary Costs (AC 0100-5900 and AC 6110) (1)	Total (AC 0100 - 6799) (2)
Academic Salaries (CA 1000):			
Instructional Salaries (CA 1100 and 1300)	407	9,596,504	9,596,504
Noninstructional Salaries (CA 1200 and 1400)	408		2,464,632
Subtotal Academic Salaries	409	9,596,504	12,061,136
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		4,483,145
Instructional Aides (CA 2200 and 2400)	416	206,849	206,849
Subtotal Classified Salaries	419	206,849	4,689,994
Employee Benefits (CA 3000)	429	2,080,738	4,593,907
Supplies and Materials (CA 4000)	435		511,577
Other Operating Expenses and Services (CA 5000)	449	307,798	3,527,912
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	12,191,889	25,384,526
Less Exclusions for Current Expense of Education	469		1,191,926
TOTALS for ECS 84362, 50 Percent Law (459 - 469))	470	12,191,889	24,192,600
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	50.40%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		12,096,300
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		12,096,300

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA
 For Actual Year: 2007-08

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Federal Revenues (CA 8100):				
Forest Reserve	8110			
Higher Education Act	8120		2,747,055	2,747,055
Workforce Investment Act	8130		885,125	885,125
Temporary Assistance for Needy Families (TANF)	8140		194,029	194,029
Student Financial Aid	8150			
Veterans Education	8160	1,569		1,569
Vocational and Technical Education Act (VTEA)	8170		519,487	519,487
Other Federal Revenues	8190	1,537	289,072	290,609
TOTAL FEDERAL REVENUES	8100	3,106	4,634,768	4,637,874
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121			
State General Apportionment	122	25,001,731		25,001,731
Other General Apportionments	123	193,302		193,302
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		764,878	764,878
Disabled Students Programs and Services (DSPS)	126		758,719	758,719
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		261,956	261,956
Telecomm. and Technology Infrastructure Program (TTIP)	129		109,645	109,645
Other General Categorical Programs	130		1,801,495	1,801,495
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		2,482,432	2,482,432
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	52,467		52,467
Timber Yield Tax	135			
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	615,170	100,958	716,128
State Mandated Costs	138			
Other State Non-Tax Revenues	139			
Other State Revenues	8690			
TOTAL STATE REVENUES	8600	25,862,670	6,280,083	32,142,753

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2007-08

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Local Revenues (CA 8800):				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	3,292,156		3,292,156
Tax Allocation, Supplemental Roll	8812	187,790		187,790
Tax Allocation, Unsecured Roll	8813	150,752		150,752
Prior Years Taxes	8816	40,362		40,362
Education Revenue Augmentation Fund (ERAF)	8817	(766,928)		(766,928)
Contributions, Gifts, Grants, and Endowments	8820		80,955	80,955
Contract Services (CA 8830):				
Contract Instructional Services	140	233,739		233,739
Other Contract Services	141			
Sales and Commissions	8840	4,992		4,992
Rentals and Leases	8850	11,508		11,508
Interest and Investment Income	8860	286,407		286,407
Student Fees and Charges				
Community Services Classes	8872			
Dormitory	8873			
Enrollment	8874	986,983		986,983
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876			
Instructional Materials Fees and Sales of Materials	8877	4,900		4,900
Insurance	8878			
Student Records	8879	17,834		17,834
Nonresident Tuition	8880	1,009,863		1,009,863
Parking Services and Public Transportation	8881			
Other Student Fees and Charges	8885	32,400		32,400
Other Local Revenues	8890	125,358	337	125,695
TOTAL LOCAL REVENUES	8800	5,618,116	81,292	5,699,408
TOTAL REVENUES (8100 + 8600 + 8800)	801	31,483,892	10,996,143	42,480,035
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910	156		156
Proceeds of General Long-Term Debt	8940		500,000	500,000
Incoming Transfer	8980		200,635	200,635
TOTAL OTHER FINANCING SOURCES	8900	156	700,635	700,791
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	31,484,048	11,696,778	43,180,826

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA
For Actual Year: 2007-08

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100	199,013	24,831	2,248	17,501		243,593
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	946,387	8,975	27,492	597		983,451
Business and Management	0500	564,508	1,836	38,435	659		605,438
Communications	0600						
Information Technology	0700	668,597	1,368	4,914			674,879
Education	0800	1,309,173	152,983	273,734	34,081		1,769,971
Engineering and Industrial Tech.	0900	165,382	43,677	6,151	29,306		244,516
Fine and Applied Arts	1000	539,403	7,335	17,379	30,803		594,920
Foreign Language	1100	140,375		2,061			142,436
Health	1200	960,454	166,019	111,115	9,062		1,246,650
Family and Consumer Sciences	1300	651,152	73,587	44,883			769,622
Law	1400						
Humanities (Letters)	1500	1,584,258	7,516	11,733	45,351		1,648,858
Library Science	1600						
Mathematics	1700	1,208,203	36,065	24,688			1,268,956
Military Studies	1800						
Physical Sciences	1900	337,008	4,249	2,082			343,339
Psychology	2000	246,431		1,232			247,663
Public and Protective Services	2100	496,738	59,831	8,382			564,951
Social Sciences	2200	938,603		20,490	1,080		960,173
Commercial Services	3000						
Interdisciplinary Studies	4900	909,132	17,713	293,710	43,646		1,264,201
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	67,998					67,998
Subtotal - Instructional Activities	599	11,932,815	605,985	890,729	212,086		13,641,615

** Salaries and Benefits of staff in noninstructional assignments * Salaries and Benefits of instructors and instructional aides in instructional assignments
CCFS-311 Page 13 West Hills Community College District District Code No. 580

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2007-08

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Instruct. Admin. & Instruct. Governance (6000)							
Academic Administration	6010		1,127,077	283,725	50,219		1,461,021
Course and Curriculum Development	6020		119,880	3,366			123,246
Academic/Faculty Senate	6030		46,703	2,085			48,788
Other Instruct. Admin. & Instruct. Governance	6090						
Subtotal - Instructional Administration	6000		1,293,660	289,176	50,219		1,633,055
Instructional Support Services (6100)							
Learning Center	6110	505,499	380,698	120,095	77,492		1,083,784
Library	6120		487,517	43,064	62,005		592,586
Media	6130		319,169	59,615	19,217		398,001
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150		32,933	8,479	118,895		160,307
Other Instructional Support Services	6190		62,082	23,975			86,057
Subtotal - Instructional Support Services	6100	505,499	1,282,399	255,228	277,609		2,320,735
Admissions and Records	6200		127,438	14,026	632		142,096
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		560,385	82,636			643,021
Matriculation and Student Assessment	6320		630,022	239,305	73,930		943,257
Transfer Programs	6330		98,796	4,743	942		104,481
Career Guidance	6340		203,794	42,768	109,329		355,891
Other Student Counseling and Guidance	6390						
Subtotal - Student Counseling and Guidance	6300		1,492,997	369,452	184,201		2,046,650

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

