

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

|   | Object | Activity (ECSA)           |             | Activity (ECSB) |                | Activity (ECSX)     |       |
|---|--------|---------------------------|-------------|-----------------|----------------|---------------------|-------|
|   |        | Instructional Salary Cost | ECS 84362 A | Total CEE       | ECS 84362 B    | Excluded Activities | Total |
| Exclusions  | Code   | AC 0100-5900 & AC 6110    |             | AC 0100 - 6799  | AC 6800 - 7390 |                     |       |
| <b>Activities to Exclude</b>  |        |                           |             |                 |                |                     |       |
| Instructional Staff-Retirees' Benefits and Retirement Incentives    | 5900   | 88,252                    | 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             |       |
| <b>Objects to Exclude</b>   |        |                           |             |                 |                |                     |       |
| 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             |       |
| Total Supplies and Materials  |        |                           | 0           |                 |                | 0                   |       |
| Other Operating Expenses and Services                               | 5000   |                           |             | 313,151         |                | 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)<br>Instructional Salary Cost                                | Activity (ECSB)<br>ECS 84362 B<br>Total CEE | Activity (ECSX)<br>Excluded<br>Activities | Total      |
|-------------|---|---|---|------------|
|             |   |   |   |            |
| 6000        | Capital Outlay  |   |   |            |
| 6300        | Library Books   |   |   | 0          |
| 6400        | Equipment   |   |   | 0          |
| 6410        | Equipment - Additional  |   |   | 0          |
| 6420        | Equipment - Replacement   |   |   | 0          |
|             | Total Equipment   | 0   | 0   | 0          |
|             | Total Capital Outlay  | 0   | 0   | 0          |
| 7000        | Other Outgo   |   |   | 0          |
|             | <b>Total Exclusions</b>   | 88,252                                      | 1,083,358                                 | 1,107,549  |
|             | <b>Total for ECS 84362, 50% Law</b>   | 10,059,873                                  | 20,022,929                                | 22,096,140 |
|             | <b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>               | 50.24%                                      | 100.00%                                   |            |
|             | 50% of Current Expense of Education   |   | 10,011,464                                |            |
|             | Nonexempted (Remaining) Deficiency from second preceding Fiscal Year        |   |   |            |
|             | <b>Amount Required to be Expended for Salaries of Classroom Instructors</b> | 10,059,873                                  | 20,022,929                                | 22,096,140 |
|             | <b>Reconciliation to Unrestricted General Fund Expenditures</b>             |   |   |            |
|             | Total Expenditures Prior to Exclusions                                      | 10,148,125                                  | 21,106,287                                | 23,203,689 |
| 6000        | Capital Expenditures  | 2,687                                       | 78,547                                    | 82,074     |
| 6420        | Equipment Replacement (Back out)  |   | 0   | 0          |
|             | <b>Total Unrestricted General Fund Expenditures</b>                         | 10,150,812                                  | 21,184,834                                | 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<br>(Object) | 11                           |                            | 12                         |                          | 10 |  |
|--|----------------|------------------------------|----------------------------|----------------------------|--------------------------|----|--|
|  |                | General Fund<br>Unrestricted | General Fund<br>Restricted | General Fund<br>Restricted | General Fund<br>COMBINED |    |  |
| <b>ASSETS</b>                            |                |                              |                            |                            |                          |    |  |
| 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                   |    |  |
| <b>TOTAL ASSETS</b>                      |                | 11,462,882                   | 3,069,160                  |                            | 14,532,042               |    |  |
| <b>LIABILITIES</b>                       |                |                              |                            |                            |                          |    |  |
| 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                |    |  |
| <b>TOTAL LIABILITIES</b>                 |                | 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<br>(Object) | 10                                 |                                  |                                |
|---|----------------|------------------------------------|----------------------------------|--------------------------------|
|   |                | 11<br>General Fund<br>Unrestricted | 12<br>General Fund<br>Restricted | 10<br>General Fund<br>COMBINED |
| <b>FUND EQUITY</b>                                |                |                                    |                                  |                                |
| Fund Balance Reserved                             | 9710           |                                    |                                  | 0                              |
| NonCash Assets                                    | 9711           |                                    |                                  | 0                              |
| Amounts Restricted by Law for Specific Purposes   | 9712           |                                    |                                  | 0                              |
| Reserve for Encumbrances Credit                   | 9713           |                                    |                                  | 0                              |
| Reserve for Encumbrances Debit                    | 9714           |                                    |                                  | 0                              |
| Reserve for Debt Services                         | 9715           |                                    |                                  | 0                              |
| Total Reserved Fund Balance                       |                | 0                                  | 0                                | 0                              |
| <b>Designated Fund Balance</b>                    | 9750           |                                    |                                  |                                |
| Commitments by Contract or Other Legal Obligation | 9751           |                                    |                                  | 0                              |
| Self Insurance Programs                           | 9752           |                                    |                                  | 0                              |
| Payments Resulting from Court Orders              | 9753           |                                    |                                  | 0                              |
| Specific Future Purposes                          | 9754           |                                    |                                  | 0                              |
| Total Designated Fund Balance                     |                | 0                                  | 0                                | 0                              |
| Uncommitted(Unrestricted) Fund Balance            | 9790           | 4,225,131                          |                                  | 4,225,131                      |
| <b>TOTAL FUND EQUITY</b>                          |                | 4,225,131                          | 0                                | 4,225,131                      |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>          |                | 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<br>(Object) | 21<br>Bond Interest<br>and<br>Redemption Fund | 22<br>Revenue Bond<br>Interest and<br>Redemption Fund | 29<br>Other Debt<br>Service Fund |
|--|----------------|---|---|----------------------------------|
| <b>ASSETS</b>                            |                |   |   |                                  |
| 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           |   |   |                                  |
| <b>TOTAL ASSETS</b>                      |                | 3,210,816                                     | 0   | 9,662,226                        |
| <b>LIABILITIES</b>                       |                |   |   |                                  |
| Current Liabilities and Deferred Revenue | 9500           |   |   |                                  |
| Accounts Payable                         | 9510           |   |   |                                  |
| Accrued Salaries and Wages Payable       | 9520           |   |   |                                  |
| Compensated Absences Payable Current     | 9530           |   |   |                                  |
| Due to Other Funds                       | 9540           |   |   |                                  |
| Temporary Loans                          | 9550           |   |   |                                  |
| Current Portion of Long-Term Debt        | 9560           |   |   |                                  |
| Deferred Revenues                        | 9570           |   |   |                                  |
| <b>TOTAL LIABILITIES</b>                 |                | 0   | 0   | 0                                |

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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 |
|---|-------------|--------------------------------------|--|----------------------------|
| <b>FUND EQUITY</b>                                |             |                                      |  |                            |
| 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                  |
| <b>Designated Fund Balance</b>                    | 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        |                                      |  |                            |
| <b>TOTAL FUND EQUITY</b>                          |             | 3,210,816                            | 0  | 9,662,226                  |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>          |             | 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 |
|--|-------------|-------------------|-------------------|---------------------------|------------------------|------------------------------|-------------------------------|
| <b>ASSETS</b>                            |             |                   |                   |                           |                        |                              |                               |
| 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                       |                        |                              |                               |
| <b>TOTAL ASSETS</b>                      |             | 312,894           | 149,938           | 456,517                   | 91,879                 | 0                            | 117,691                       |
| <b>LIABILITIES</b>                       |             |                   |                   |                           |                        |                              |                               |
| 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               |                           |                        |                              |                               |
| <b>TOTAL LIABILITIES</b>                 |             | 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

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 |
|---|-------------|-------------------|-------------------|---------------------------|------------------------|------------------------------|-------------------------------|
| <b>FUND EQUITY</b>                                |             |                   |                   |                           |                        |                              |                               |
| Fund Balance Reserved                             | 9710        |                   |                   |                           |                        |                              |                               |
| NonCash Assets                                    | 9711        |                   |                   |                           |                        |                              |                               |
| Amounts Restricted by Law for Specific Purposes   | 9712        |                   |                   |                           |                        |                              |                               |
| Reserve for Encumbrances Credit                   | 9713        |                   |                   |                           |                        |                              |                               |
| Reserve for Encumbrances Debit                    | 9714        |                   |                   |                           |                        |                              |                               |
| Reserve for Debt Services                         | 9715        |                   |                   |                           |                        |                              |                               |
| Total Reserved Fund Balance                       |             | 0                 | 0                 | 0                         | 0                      | 0                            | 0                             |
| <b>Designated Fund Balance</b>                    | 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                 |                              |                               |
| <b>TOTAL FUND EQUITY</b>                          |             | 300,178           | 0                 | 7,990                     | 57,225                 | 0                            | 0                             |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>          |             | 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<br>(Object) | 41                              |                                   | 42                              |                                   |
|--|----------------|---------------------------------|-----------------------------------|---------------------------------|-----------------------------------|
|  |                | Capital Outlay<br>Projects Fund | Revenue Bond<br>Construction Fund | Capital Outlay<br>Projects Fund | Revenue Bond<br>Construction Fund |
| <b>ASSETS</b>                            |                |                                 |                                   |                                 |                                   |
| 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           |                                 |                                   |                                 |                                   |
| <b>TOTAL ASSETS</b>                      |                | 18,919,640                      |                                   | 71,923,247                      |                                   |
| <b>LIABILITIES</b>                       |                |                                 |                                   |                                 |                                   |
| 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           |                                 |                                   |                                 |                                   |
| <b>TOTAL LIABILITIES</b>                 |                | 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<br>(Object) | 41<br>Capital Outlay<br>Projects Fund | 42<br>Revenue Bond<br>Construction Fund |
|---|----------------|---------------------------------------|---|
| <b>FUND EQUITY</b>                                |                |                                       |   |
| Fund Balance Reserved                             | 9710           |                                       |   |
| NonCash Assets                                    | 9711           |                                       |   |
| Amounts Restricted by Law for Specific Purposes   | 9712           |                                       |   |
| Reserve for Encumbrances Credit                   | 9713           |                                       |   |
| Reserve for Encumbrances Debit                    | 9714           |                                       |   |
| Reserve for Debt Services                         | 9715           |                                       |   |
| Total Reserved Fund Balance                       |                | 0                                     | 0                                       |
| <b>Designated Fund Balance</b>                    | 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           |                                       |   |
| <b>TOTAL FUND EQUITY</b>                          |                | 16,818,749                            | 69,584,614                              |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>          |                | 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<br>(Object) | 51<br>Bookstore<br>Fund | 52<br>Cafeteria<br>Fund | 53<br>Farm<br>Operations<br>Fund | 59<br>Other<br>Enterprise<br>Fund |
|--|----------------|-------------------------|-------------------------|----------------------------------|-----------------------------------|
| <b>ASSETS</b>                              |                |                         |                         |                                  |                                   |
| Cash, Investments, and Receivables         | 9100           |                         |                         |                                  |                                   |
| Cash:                                      |                |                         |                         |                                  |                                   |
| Awaiting Deposit and in Banks              | 9111           |                         |                         |                                  |                                   |
| In County Treasury                         | 9112           |                         |                         |                                  |                                   |
| Cash With Fiscal Agents                    | 9113           |                         |                         |                                  |                                   |
| Revolving Cash Accounts                    | 9114           |                         |                         |                                  |                                   |
| Investments (at cost)                      | 9120           |                         |                         |                                  |                                   |
| Accounts Receivable                        | 9130           |                         |                         |                                  |                                   |
| Due from Other Funds                       | 9140           |                         |                         |                                  |                                   |
| Inventories, Stores, and Prepaid Items     | 9200           |                         |                         |                                  |                                   |
| Inventories and Stores                     | 9210           |                         |                         |                                  |                                   |
| Prepaid Items                              | 9220           |                         |                         |                                  |                                   |
| <b>Fixed Assets</b>                        | 9300           |                         |                         |                                  |                                   |
| Sites                                      | 9310           |                         |                         |                                  |                                   |
| Site Improvements                          | 9320           |                         |                         |                                  |                                   |
| Accumulated Depreciation Site Improvements | 9321           |                         |                         |                                  |                                   |
| Buildings                                  | 9330           |                         |                         |                                  |                                   |
| Accumulated Depreciation Buildings         | 9331           |                         |                         |                                  |                                   |
| Library Books                              | 9340           |                         |                         |                                  |                                   |
| Equipment                                  | 9350           |                         |                         |                                  |                                   |
| Accumulated Depreciation Equipment         | 9351           |                         |                         |                                  |                                   |
| Work in Progress                           | 9360           |                         |                         |                                  |                                   |
| <b>Total Fixed Assets</b>                  |                | 0                       | 0                       | 0                                | 0                                 |
| <b>TOTAL ASSETS</b>                        |                | 0                       | 0                       | 0                                | 0                                 |

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 580

Name: WEST HILLS

| Description                                       | CA (Object) | 51 Bookstore Fund | 52 Cafeteria Fund | 53 Farm Operations Fund | 59 Other Enterprise Fund |
|---|-------------|-------------------|-------------------|-------------------------|--------------------------|
| <b>FUND EQUITY</b>                                |             |                   |                   |                         |                          |
| Fund Balance Reserved                             | 9710        |                   |                   |                         |                          |
| NonCash Assets                                    | 9711        |                   |                   |                         |                          |
| Amounts Restricted by Law for Specific Purposes   | 9712        |                   |                   |                         |                          |
| Reserve for Encumbrances Credit                   | 9713        |                   |                   |                         |                          |
| Reserve for Encumbrances Debit                    | 9714        |                   |                   |                         |                          |
| Reserve for Debt Services                         | 9715        |                   |                   |                         |                          |
| Total Reserved Fund Balance                       |             | 0                 | 0                 | 0                       | 0                        |
| <b>Designated Fund Balance</b>                    | 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        |                   |                   |                         |                          |
| <b>Other Equity</b>                               | 9800        |                   |                   |                         |                          |
| Contributed Capital                               | 9810        |                   |                   |                         |                          |
| Retained Earnings                                 | 9850        |                   |                   |                         |                          |
| Investment in General Fixed Assets                | 9890        |                   |                   |                         |                          |
| <b>TOTAL FUND EQUITY</b>                          |             | 0                 | 0                 | 0                       | 0                        |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>          |             | 0                 | 0                 | 0                       | 0                        |

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 580

Name: WEST HILLS

| Description                                | CA<br>(Object) | 61<br>Self-Insurance Fund | 69<br>Other Internal Service<br>Fund |
|--|----------------|---------------------------|--------------------------------------|
| <b>ASSETS</b>                              |                |                           |                                      |
| Cash, Investments, and Receivables         | 9100           |                           |                                      |
| Cash:                                      |                |                           |                                      |
| Awaiting Deposit and in Banks              | 9111           |                           |                                      |
| In County Treasury                         | 9112           |                           |                                      |
| Cash With Fiscal Agents                    | 9113           |                           |                                      |
| Revolving Cash Accounts                    | 9114           |                           |                                      |
| Investments (at cost)                      | 9120           |                           |                                      |
| Accounts Receivable                        | 9130           |                           |                                      |
| Due from Other Funds                       | 9140           |                           |                                      |
| Student Loans Receivable                   | 9150           |                           |                                      |
| Inventories, Stores, and Prepaid Items     | 9200           |                           |                                      |
| Inventories and Stores                     | 9210           |                           |                                      |
| Prepaid Items                              | 9220           |                           |                                      |
| <b>Fixed Assets</b>                        |                |                           |                                      |
| 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                                    |
| <b>TOTAL ASSETS</b>                        |                | 0                         | 0                                    |



CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 580

Name: WEST HILLS

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 580

Name: WEST HILLS

| Description                                       | CA<br>(Object) | 61                  |  | 69<br>Other Internal Service<br>Fund |
|---|----------------|---------------------|--|--------------------------------------|
|   |                | Self-Insurance Fund |  |                                      |
| <b>FUND EQUITY</b>                                |                |                     |  |                                      |
| Fund Balance Reserved                             | 9710           |                     |  |                                      |
| NonCash Assets                                    | 9711           |                     |  |                                      |
| Amounts Restricted by Law for Specific Purposes   | 9712           |                     |  |                                      |
| Reserve for Encumbrances Credit                   | 9713           |                     |  |                                      |
| Reserve for Encumbrances Debit                    | 9714           |                     |  |                                      |
| Reserve for Debt Services                         | 9715           |                     |  |                                      |
| Total Reserved Fund Balance                       |                | 0                   |  | 0                                    |
| <b>Designated Fund Balance</b>                    | 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           |                     |  |                                      |
| <b>Other Equity</b>                               | 9800           |                     |  |                                      |
| Contributed Capital                               | 9810           |                     |  |                                      |
| Retained Earnings                                 | 9850           |                     |  |                                      |
| Investment in General Fixed Assets                | 9890           |                     |  |                                      |
| <b>TOTAL FUND EQUITY</b>                          |                | 0                   |  | 0                                    |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>          |                | 0                   |  | 0                                    |

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 580

Name: WEST HILLS

| Description                                | CA (Object) | 71<br>Associated Students<br>Trust Fund | 72<br>Student Representation<br>Fee Trust Fund | 73<br>Student Body Center Fee<br>Trust Fund | 74<br>Student Financial Aid<br>Trust Fund | 75<br>Scholarship and Loan<br>Trust Fund | 76<br>Investment<br>Trust Fund | 77<br>Deferred Compensation<br>Trust Fund | 79<br>Other<br>Trust Fund |
|--|-------------|---|--|---|---|--|--------------------------------|---|---------------------------|
| <b>ASSETS</b>                              |             |   |  |   |   |  |                                |   |                           |
| 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        |   |  |   |   |  |                                |   |                           |
| <b>Fixed Assets</b>                        |             |   |  |   |   |  |                                |   |                           |
| Sites                                      | 9300        |   |  |   |   |  |                                |   |                           |
| Site Improvements                          | 9310        |   |  |   |   |  |                                |   |                           |
| Site Improvements                          | 9320        |   |  |   |   |  |                                |   |                           |
| Accumulated Depreciation Site Improvements | 9321        |   |  |   |   |  |                                |   |                           |
| Buildings                                  | 9330        |   |  |   |   |  |                                |   |                           |
| Accumulated Depreciation Buildings         | 9331        |   |  |   |   |  |                                |   |                           |
| Library Books                              | 9340        |   |  |   |   |  |                                |   |                           |
| Equipment                                  | 9350        |   |  |   |   |  |                                |   |                           |
| Accumulated Depreciation Equipment         | 9351        |   |  |   |   |  |                                |   |                           |
| Work in Progress                           | 9360        | 0                                       | 0  | 0   | 0   | 0  | 0                              | 0   | 0                         |
| <b>Total Fixed Assets</b>                  |             | 38,880                                  | 0  | 0   | 565,094                                   | 58,552                                   | 1,875,006                      | 0   | 36,076                    |
| <b>TOTAL ASSETS</b>                        |             |   |  |   |   |  |                                |   |                           |

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 |
|--|-------------|-----------------------------------|--|---------------------------------------|-------------------------------------|------------------------------------|--------------------------|-------------------------------------|---------------------|
| <b>LIABILITIES</b>                             |             |                                   |  |                                       |                                     |                                    |                          |                                     |                     |
| 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                   |
| <b>TOTAL LIABILITIES</b>                       | 968         |                                   |  |                                       |                                     |                                    |                          |                                     |                     |

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 580

Name: WEST HILLS

| Description  | CA (Object) | 71<br>Associated<br>Students<br>Trust Fund | 72<br>Student<br>Representation<br>Fee Trust Fund | 73<br>Student Body<br>Center Fee<br>Trust Fund | 74<br>Student<br>Financial Aid<br>Trust Fund | 75<br>Scholarship<br>and Loan<br>Trust Fund | 76<br>Investment<br>Trust Fund | 77<br>Deferred<br>Compensation<br>Trust Fund | 79<br>Other<br>Trust Fund |
|--|-------------|--|---|--|--|---|--------------------------------|--|---------------------------|
| <b>FUND EQUITY</b>                                   |             |  |   |  |  |   |                                |  |                           |
| Fund Balance Reserved                                | 9710        |  |   |  |  |   |                                |  |                           |
| NonCash Assets                                       | 9711        |  |   |  |  |   |                                |  |                           |
| Amounts Restricted by Law for Specific Purposes      | 9712        |  |   |  |  |   |                                |  |                           |
| Reserve for Encumbrances Credit                      | 9713        |  |   |  |  |   |                                |  |                           |
| Reserve for Encumbrances Debit                       | 9714        |  |   |  |  |   |                                |  |                           |
| Reserve for Debt Services                            | 9715        |  |   |  |  |   |                                |  |                           |
| Total Reserved Fund Balance                          |             | 0  | 0   | 0  | 0  | 0   | 0                              | 0  | 0                         |
| <b>Designated Fund Balance</b>                       |             |  |   |  |  |   |                                |  |                           |
| Commitments by Contract or Other Legal<br>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                                     |   |  |  |   |                                |  |                           |
| <b>Other Equity</b>                                  |             |  |   |  |  |   |                                |  |                           |
| Contributed Capital                                  | 9800        |  |   |  |  |   |                                |  |                           |
| Retained Earnings                                    | 9810        |  |   |  |  |   |                                |  |                           |
| Investment in General Fixed Assets                   | 9850        |  |   |  |  |   |                                |  |                           |
| Investment in General Fixed Assets                   | 9890        |  |   |  |  |   |                                |  |                           |
| <b>TOTAL FUND EQUITY</b>                             |             | 25,471                                     | 0   | 0  | 13,887                                       | 58,552                                      | 1,875,006                      | 154,751                                      | 36,076                    |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>             |             | 38,880                                     | 0   | 0  | 565,094                                      | 58,552                                      | 1,875,006                      | 154,751                                      | 36,076                    |

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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 |
| <b>Federal Revenues</b>   | 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      |        |
| <b>Total Federal Revenues</b>                                     | 8100        | 31,500       | 9,697,187  |            |              | 9,728,687      |        |
| <b>State Revenues</b>   | 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      |        |

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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 |                |            |
| <b>Reimbursable Categorical Programs</b> |             |                     |                   |                     |                     |                |            |
| Instructional Improvement Grant          | 8650        |                     |                   |                     |                     | 0              |            |
| Other Reimbursable Categorical Programs  | 8651        |                     |                   |                     |                     |                |            |
|  | 8652        |                     |                   | 2,238,679           |                     | 2,238,679      |            |
| <b>State Tax Subventions</b>             |             |                     |                   |                     |                     |                |            |
| Homeowners' Property Tax Relief          | 8670        |                     |                   |                     |                     |                | 51,590     |
| Timber Yield Tax                         | 8671        | 51,590              |                   |                     |                     |                | 0          |
| Other State Tax Subventions              | 8672        |                     |                   |                     |                     |                | 22         |
|  | 8673        |                     | 22                |                     |                     |                |            |
| <b>State Non-Tax Revenues</b>            |             |                     |                   |                     |                     |                |            |
| 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                 |                   |                     |                     |                |            |
| <b>Total State Revenues</b>              | 8600        | 26,219,887          |                   | 4,556,516           |                     |                | 30,776,403 |

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District ID: 580

Name: WEST HILLS

| Description   | Object Code | Fund S11     |            | Fund S12 | Fund S10 Total |            |              |
|---|-------------|--------------|------------|----------|----------------|------------|--------------|
|   |             | Unrestricted | Actual     |          | Restricted     | Actual     | General Fund |
| <b>Local Revenues</b>                               | 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    |              |
| <b>Total Local Revenues</b>                         | 8800        | 6,261,609    | 200,588    |          |                | 6,462,197  |              |
| <b>Total Revenues</b>                               |             | 32,512,996   | 14,454,291 |          |                | 46,967,287 |              |



CALIFORNIA COMMUNITY COLLEGES

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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 |
| <b>Other Financing Sources</b>                    |             |              |        |            |        |                |        |
| 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        |        |
| <b>Total Other Financing Sources</b>              | 8900        | 9,638        |        | 401,455    |        | 411,093        |        |
| <b>Total Revenues and Other Financing Sources</b> |             | 32,522,634   |        | 14,855,746 |        | 47,378,380     |        |

