

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2020-2021)

(Budget Report for Fiscal Year 2021-2022)

District: WEST HILLS

District Code: 580

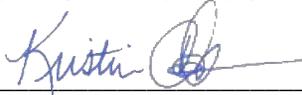
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

11/10/2021

Date



District Superintendent

11/10/21

Date

Contact: Kristin Clark

(559) 934-2131

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2021. Please submit the report to :

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 580

Name: WEST HILLS

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	6,586,471	6,586,471		6,586,471
Other	1300	4,331,074	4,331,074	27,036	4,358,110
<b>Total Instructional Salaries</b>		10,917,545	10,917,545	27,036	10,944,581
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		2,827,633	981,596	3,809,229
Other	1400		344,532	35,012	379,544
<b>Total Non-Instructional Salaries</b>		0	3,172,165	1,016,608	4,188,773
<b>Total Academic Salaries</b>		10,917,545	14,089,710	1,043,644	15,133,354
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		5,558,809	625,893	6,184,702
Other	2300		102,929	12,624	115,553
<b>Total Non-Instructional Salaries</b>		0	5,661,738	638,517	6,300,255
<b>Instructional Aides</b>					
Regular Status	2200	143,983	144,163		144,163
Other	2400	168,166	168,166	69,210	237,376
<b>Total Instructional Aides</b>		312,149	312,329	69,210	381,539
<b>Total Classified Salaries</b>		312,149	5,974,067	707,727	6,681,794
<b>Employee Benefits</b>	3000	3,596,543	8,750,944	699,434	9,450,378
<b>Supplies and Materials</b>	4000		386,107	136,565	522,672
<b>Other Operating Expenses</b>	5000		670,918	413,215	1,084,133
<b>Equipment Replacement</b>	6420			2,919	2,919
<b>Total Expenditures Prior to Exclusions</b>		14,826,237	29,871,746	3,003,504	32,875,250

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 580

Name: WEST HILLS

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900		342,468		342,468
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		616,846		616,846
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		165,646	6,535	172,181
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400		383,598		383,598
Total Supplies and Materials		0	383,598	0	383,598
Other Operating Expenses and Services	5000		506,907		506,907

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 580

Name: WEST HILLS

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
<b>Total Exclusions</b>		0	2,015,465	6,535	2,022,000
<b>Total for ECS 84362, 50% Law</b>		14,826,237	27,856,281	2,996,969	30,853,250
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		53.22%	100.00%		
<b>50% of Current Expense of Education</b>			13,928,140		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		14,826,237	27,856,281	2,996,969	30,853,250
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		14,826,237	29,871,746	3,003,504	32,875,250
<b>Capital Expenditures</b>	6000	10,827	55,201	78,901	134,102
<b>Equipment Replacement (Back out)</b>	6420		0	(2,919)	(2,919)
<b>Total Unrestricted General Fund Expenditures</b>		14,837,064	29,926,947	3,079,486	33,006,433

For Year Ended June 30, 2021

District ID: 580

Name: WEST HILLS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	1,759,325		1,759,325
In County Treasury	9112	20,172,164	300	20,172,464
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	393		393
Investments (at cost)	9120			0
Accounts Receivable	9130	9,748,083	2,999,748	12,747,831
Due from Other Funds	9140	13,421,886	9,590,158	23,012,044
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	8,747	200	8,947
<b>TOTAL ASSETS</b>		45,110,598	12,590,406	57,701,004
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,203,224	764,158	2,967,382
Accrued Salaries and Wages Payable	9520	1,371,180		1,371,180
Compensated Absences Payable Current	9530	482,827		482,827
Due to Other Funds	9540	11,848,563	3,802,185	15,650,748
Temporary Loans	9550	4,977,500		4,977,500
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,274,644	4,468,794	6,743,438
<b>TOTAL LIABILITIES</b>		23,157,938	9,035,137	32,193,075

For Year Ended June 30, 2021

District ID: 580

Name: WEST HILLS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		3,555,269	3,555,269
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	21,952,660		21,952,660
<b>Total Fund Balance</b>		<b>21,952,660</b>	<b>3,555,269</b>	<b>25,507,929</b>
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		<b>21,952,660</b>	<b>3,555,269</b>	<b>25,507,929</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>45,110,598</b>	<b>12,590,406</b>	<b>57,701,004</b>

- 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, 2021

District ID: 580

Name: WEST HILLS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	5,169,050		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	76,198		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		5,245,248	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0

- 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, 2021

District ID: 580

Name: WEST HILLS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	5,245,248		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		5,245,248	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		5,245,248	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		5,245,248	0	0

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

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2021

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		150	33,568			
In County Treasury	9112			6,346,986			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		54,987	179,356			24,633
Due from Other Funds	9140		531,167	877	463,684		639,356
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	586,304	6,560,787	463,684	0	663,989
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		5,201	15,521	56,852		10,446
Accrued Salaries and Wages Payable	9520						39,501
Compensated Absences Payable Current	9530		8,035	22,623	8,837		1,202
Due to Other Funds	9540		536,823	5,743,405	397,994		580,258
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570		36,244	141,912			32,707
<b>TOTAL LIABILITIES</b>		0	586,303	5,923,461	463,683	0	664,114

- 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, 2021

District ID: 580

Name: WEST HILLS

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	1	637,326	1	0	(125)
<b>Total Fund Balance</b>		0	1	637,326	1	0	(125)
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	1	637,326	1	0	(125)
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	586,304	6,560,787	463,684	0	663,989

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 580

Name: WEST HILLS

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	5,663,591	2,470,443	1,037,439
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	5,509,843	34,707	71,728
Due from Other Funds	9140	5,565,653		107,500
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		16,739,087	2,505,150	1,216,667
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,542,620	1,231,580	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	2,225,691		122,238
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		4,768,311	1,231,580	122,238

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 580

Name: WEST HILLS

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	11,970,776	1,273,570	1,094,429
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		<b>11,970,776</b>	<b>1,273,570</b>	<b>1,094,429</b>
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		<b>11,970,776</b>	<b>1,273,570</b>	<b>1,094,429</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>16,739,087</b>	<b>2,505,150</b>	<b>1,216,667</b>

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 580

Name: WEST HILLS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
<b>Fixed Assets</b>	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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 580

Name: WEST HILLS

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 580

Name: WEST HILLS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
<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, 2021

District ID: 580

Name: WEST HILLS

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 580

Name: WEST HILLS

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 580

Name: WEST HILLS

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	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, 2021

District ID: 580

Name: WEST HILLS

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	58,025				64,144			23,558
In County Treasury	9112		10,122		3,308,241				
Cash With Fiscal Agents	9113				533,333				
Revolving Cash Accounts	9114								
Investments (at cost)	9120	21			170	23,461	14,204,175		36,414
Accounts Receivable	9130	604			2,025,285				
Due from Other Funds	9140	108,464			(1,934,676)	45,395	300,000		16,816
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		167,114	10,122	0	3,932,353	133,000	14,504,175	0	76,788

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 580

Name: WEST HILLS

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	848			1,284,439	12,902			19
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	9,590			2,017,621	32,993			10,759
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	7,094			9,250				
Total Current Liabilities and Deferred Revenue		17,532	0	0	3,311,310	45,895	0	0	10,778
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	17,532	0	0	3,311,310	45,895	0	0	10,778

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 580

Name: WEST HILLS

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	149,582	10,122		621,043	87,105			66,010
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
<b>Total Reserved Fund Balance</b>		149,582	10,122	0	621,043	87,105	0	0	66,010
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752						14,504,175		
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
<b>Total Designated Fund Balance</b>		0	0	0	0	0	14,504,175	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>		149,582	10,122	0	621,043	87,105	14,504,175	0	66,010
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		167,114	10,122	0	3,932,353	133,000	14,504,175	0	76,788

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 580

Name: WEST HILLS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		2,622,826	2,622,826
Workforce Investment Act	8130		944,058	944,058
Temporary Assistance for Needy Families (TANF)	8140		283,224	283,224
Student Financial Aid	8150		69,092	69,092
Veterans Education	8160	176		176
Vocational and Technical Education Act (VATEA)	8170		134,033	134,033
Other Federal Revenues	8190	3,990	1,315,984	1,319,974
<b>Total Federal Revenues</b>	8100	4,166	5,369,217	5,373,383
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	33,855,817		33,855,817
Other General Apportionment	8613	923,132		923,132
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		860,104	860,104
Disabled Students Programs and Services(DSPS)	8623		660,868	660,868
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		396,072	396,072
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		4,707,339	4,707,339

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 580

Name: WEST HILLS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	8,771,967		8,771,967
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		2,438,789	2,438,789
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	55,049		55,049
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	11		11
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	945,344	640,024	1,585,368
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690		1,385,189	1,385,189
<b>Total State Revenues</b>	8600	44,551,320	11,088,385	55,639,705

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

**Details of General Fund Revenue**

**SUPPLEMENTAL DATA**

For Actual Year: 2020-2021

District ID: 580

Name: WEST HILLS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	6,604,225		6,604,225
Tax Allocation, Supplemental Roll	8812	150,328		150,328
Tax Allocation, Unsecured Roll	8813	326,836		326,836
Prior Years Taxes	8816	59,262		59,262
Education Revenues Augmentation Fund (ERAF)	8817	(567,381)		(567,381)
Redevelopment Agency Funds - Pass Through	8818	73,896		73,896
Redevelopment Agency Funds - Residual	8819	739,662		739,662
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		131,454	131,454
Contract Services	8830			
Contract Instructional Services	8831	279,088		279,088
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	82,090		82,090
Interest and Investment Income	8860	271,216		271,216
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	333,256		333,256
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	19,484		19,484
Nonresident Tuition	8880	219,289		219,289
Parking Services and Public Transportation	8881			0
Other Student Fees and Charges	8885	116,674		116,674
Other Local Revenues	8890	180,036	27,878	207,914
<b>Total Local Revenues</b>	8800	8,887,961	159,332	9,047,293
<b>Total Revenues</b>		53,443,447	16,616,934	70,060,381

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 580

Name: WEST HILLS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	5,000		5,000
Proceeds of Long-Term Debt	8940	4,977,500		4,977,500
Incoming Transfers -- (8970/8981/8982/8983)	898#	1,204,590	2,849,547	4,054,137
<b>Total Other Financing Sources</b>	8900	6,187,090	2,849,547	9,036,637
<b>Total Revenues and Other Financing Sources</b>		59,630,537	19,466,481	79,097,018

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 580

Name: WEST HILLS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	273,970	127,508	7,285			408,763
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,290,096		38,220			1,328,316
Business and Management	0500	711,600	2,472	39,783			753,855
Communications	0600	2,302					2,302
Computer and Information Science	0700	225,773	3,910	89,361			319,044
Education	0800	1,344,057	15,172	16,504			1,375,733
Engineering and Related Industrial Technology	0900	639,822	259,393	354,516	580,033		1,833,764
Fine and Applied Arts	1000	527,202		4,659			531,861
Foreign language	1100	82,216					82,216
Health	1200	1,320,531	501,762	91,096	6,903		1,920,292
Consumer Education And Home Economics	1300	796,532	(199)	38,709	10,827		845,869
Law	1400						0
Humanities(Letters)	1500	2,137,059		8,533			2,145,592
Library Science	1600						0
Mathematics	1700	1,840,920					1,840,920
Military Studies	1800						0
Physical Sciences	1900	735,195	4,605	3,826			743,626
Psychology	2000	505,496		15,434			520,930
Public Affairs and Services	2100	378,008					378,008
Social Sciences	2200	1,066,661		1,528			1,068,189
Commercial Services	3000						0
Interdisciplinary Studies	4900	605,939	381,685	282,859	43,309		1,313,792
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	342,468					342,468
<b>Sub-Total Instructional Activites</b>		14,825,847	1,296,308	992,313	641,072		17,755,540
<b>Total Expenditures for GF Activities*</b>		15,307,826	25,825,457	4,468,863	1,540,689	17,937,897	65,080,732

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 580

Name: WEST HILLS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		1,250,594	21,314	11,703		1,283,611
Course and Curriculum Development	6020		306,697	382,261	2,898		691,856
Academic / Faculty Senate	6030		17,101	2,842			19,943
Other Instructional Administration & Governance	6090		602,342	80,310			682,652
<b>Total Instructional Admin. &amp; Governance</b>		0	2,176,734	486,727	14,601	0	2,678,062
Instructional Support Services	6100						
Learning Center	6110	435,793	83,142	10,088	6,521		535,544
Library	6120		828,358	86,752	28,738		943,848
Media	6130		108,434	2,629	3,154		114,217
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		105,451	344,152			449,603
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		435,793	1,125,385	443,621	38,413	0	2,043,212
Admissions and Records	6200		208,134	22,926			231,060
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		605,285	600			605,885
Matriculation and Student Assessment	6320		2,654,362	210,130	9,810		2,874,302
Transfer Programs	6330		27,957				27,957
Career Guidance	6340		41,164	6,288			47,452
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		0	3,328,768	217,018	9,810	0	3,555,596

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 580

Name: WEST HILLS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410		364,590	13,085	864		378,539
Disabled Student Programs and Services (DSPS)	6420		1,111,529	79,304	748		1,191,581
Extended Opportunity Programs and Services (EOPS)	6430		1,060,412	57,224			1,117,636
Health Services	6440		11,643	3,696			15,339
Student Personnel Administration	6450		2,932,562	537,721	16,108		3,486,391
Financial Aid Administration	6460		1,009,328	180,380	598,282		1,787,990
Job Placement Services	6470		227,906	12,259			240,165
Veterans Services	6480		339,042	54,246	56,728		450,016
Miscellaneous Student Services	6490		144,936	23,796	2,624		171,356
<b>Total Other Student Services</b>		0	7,201,948	961,711	675,354	0	8,839,013
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		863,480	425,082	4,792		1,293,354
Custodial Services	6530		976,945	(406,230)	2,351		573,066
Grounds Maintenance and Repairs	6550		444,396	(49,907)	1,090		395,579
Utilities	6570			988,133			988,133
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>	6500	0	2,284,821	957,078	8,233	0	3,250,132
<b>Planning, Policymaking and Coordinations</b>	6600		1,938,931	(497,981)	4,338		1,445,288

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 580

Name: WEST HILLS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		143,542	(33,521)			110,021
Fiscal Operations	6720		1,526,851	(372,818)	1,762		1,155,795
Human Resources Management	6730		365,124	(101,127)			263,997
Noninstruct Staff Retirees' Benefits & Retirement *	6740		616,846				616,846
Staff Development	6750		21,603				21,603
Staff Diversity	6760		15,575	225			15,800
Logistical Services	6770		22,868	93,209			116,077
Management Information Systems	6780		871,860	579,447	9,116		1,460,423
Other General Institutional Support Services	6790			2,980			2,980
<b>Total General Institutional Support Services</b>	6700	0	3,584,269	168,395	10,878	0	3,763,542
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840		580,256	171,257	32,111		783,624
Other Community Services & Economic Development	6890		258,164	1,870			260,034
<b>Total Community Services</b>	6800	0	838,420	173,127	32,111	0	1,043,658

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 580

Name: WEST HILLS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		1,085				1,085
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		114,615	133,140			247,755
Student and Co-Curricular Activities	6960		1,053,376	363,967	105,879		1,523,222
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	1,169,076	497,107	105,879	0	1,772,062
Auxiliary Operations	7000						
Contract Education	7010	46,186	288,205	38,389			372,780
Other Auxiliary Operations	7090			8,432			8,432
<b>Total Auxiliary Operations</b>	7000	46,186	288,205	46,821	0	0	381,212

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 580

Name: WEST HILLS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
<b>Physical Property and Related Acquisitions</b>	7100		384,458				384,458
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					10,799,601	10,799,601
Student Aid	7320					593,891	593,891
Other Outgo	7390					5,677,500	5,677,500
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	17,070,992	17,070,992
<b>Sub-Total Non-Instructional Activites</b>		481,979	24,529,149	3,476,550	899,617	17,937,897	47,325,192
<b>Total Expenditures General Fund: activities *</b>		15,307,826	25,825,457	4,468,863	1,540,689	17,937,897	65,080,732

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: WEST HILLS

I.	2021-2022 Appropriations Limit:			
A.	2020-2021 Appropriations Limit:			\$65,054,462
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	5,963.60		
	2. 2020-2021 Second Period Actual FTES	4,939.20		
	3. 2020-2021 Population change factor (C2/C1)	0.8282		
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$56,965,321
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$56,965,321
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$56,965,321
II.	2021-2022 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			38,036,968
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			67,000
C.	Local Property taxes			7,266,671
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			5,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2021-2022 Appropriations Subject to Limit			\$45,375,639

For Actual Year: 2020-2021

Budget Year: 2021-2022

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	4,166		5,369,217	16,441,645	5,373,383	16,441,645
State Revenues	8600	44,551,320	40,816,434	11,088,385	15,002,273	55,639,705	55,818,707
Local Revenues	8800	8,887,961	7,806,854	159,332	32,586	9,047,293	7,839,440
<b>Total Revenues</b>		<b>53,443,447</b>	<b>48,623,288</b>	<b>16,616,934</b>	<b>31,476,504</b>	<b>70,060,381</b>	<b>80,099,792</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	15,133,351	17,361,405	2,709,713	3,927,689	17,843,064	21,289,094
Classified Salaries	2000	6,681,796	8,426,581	4,133,252	6,069,158	10,815,048	14,495,739
Employee Benefits	3000	9,450,379	10,128,221	3,024,792	4,292,772	12,475,171	14,420,993
Supplies and Materials	4000	522,669	733,379	717,162	1,700,199	1,239,831	2,433,578
Other Operating Expenses and Services	5000	1,045,961	7,990,791	2,183,071	5,689,071	3,229,032	13,679,862
Capital Outlay	6000	134,102	227,857	1,406,587	5,714,052	1,540,689	5,941,909
<b>Total Expenditures</b>		<b>32,968,258</b>	<b>44,868,234</b>	<b>14,174,577</b>	<b>27,392,941</b>	<b>47,142,835</b>	<b>72,261,175</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>20,475,189</b>	<b>3,755,054</b>	<b>2,442,357</b>	<b>4,083,563</b>	<b>22,917,546</b>	<b>7,838,617</b>
<b>Other Financing Sources</b>	8900	6,187,090		2,849,547	187,500	9,036,637	187,500
<b>Other Outgo</b>	7000	16,191,944	4,549,694	1,745,953	4,271,063	17,937,897	8,820,757
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>10,470,335</b>	<b>(794,640)</b>	<b>3,545,951</b>	<b>0</b>	<b>14,016,286</b>	<b>(794,640)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	18,760,282	29,230,617	6,277	3,552,228	18,766,559	32,782,845
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	18,760,282		6,277		18,766,559	
<b>Ending Fund Balance, June 30</b>		<b>29,230,617</b>	<b>28,435,977</b>	<b>3,552,228</b>	<b>3,552,228</b>	<b>32,782,845</b>	<b>31,988,205</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2020-2021

Budget Year: 2021-2022

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	2,187	2,200				
State Revenues	8600	20,403	20,000				
Local Revenues	8800	5,501,454	5,500,000				
<b>Total Revenues</b>		5,524,044	5,522,200	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	5,452,581	5,500,000				
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	5,452,581	5,500,000	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(5,452,581)	(5,500,000)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		71,463	22,200	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	5,449,242	5,520,705		0	(459,278)	0
Prior Years Adjustments	9020					459,278	
Adjusted Beginning Balance	9030	5,449,242		0		0	
<b>Ending Fund Balance, June 30</b>		5,520,705	5,542,905	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2020-2021

Budget Year: 2021-2022

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					41,597	200,820
State Revenues	8600					2,909,934	1,392,994
Local Revenues	8800			18,398	307,500	76,672	197,925
<b>Total Income</b>		0	0	18,398	307,500	3,028,203	1,791,739
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000			165,956	291,176	1,613,586	1,105,498
Employee Benefits	3000			103,641	153,335	721,749	445,956
Supplies and Materials	4000			43,017	130,000	52,035	157,139
Other Operating Expenses and Services	5000			333,648	25,500	2,650,864	150,945
Capital Outlay	6000			747	5,000	8,689	9,000
<b>Total Expenditures</b>		0	0	647,009	605,011	5,046,923	1,868,538
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(628,611)	(297,511)	(2,018,720)	(76,799)
<b>Other Financing Sources</b>	8900			913,894	297,511	2,566,248	90,000
<b>Other Outgo</b>	7000						13,200
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	285,283	0	547,528	1
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	(285,283)	0	87,513	635,041
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		(285,283)		87,513	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	635,041	635,042

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2020-2021

Budget Year: 2021-2022

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	180,834	270,300			66,590	201,059
<b>Total Income</b>		180,834	270,300	0	0	66,590	201,059
<b>Expenditures</b>							
Academic Salaries	1000	107,127	117,896				
Classified Salaries	2000	149,563	150,100			156,656	201,733
Employee Benefits	3000	132,836	157,501			105,190	165,433
Supplies and Materials	4000	83,514	41,018				10,000
Other Operating Expenses and Services	5000	769,148	113,528			439,932	89,000
Capital Outlay	6000	5,716					6,000
<b>Total Expenditures</b>		1,247,904	580,043	0	0	701,778	472,166
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(1,067,070)	(309,743)	0	0	(635,188)	(271,107)
<b>Other Financing Sources</b>	8900	1,026,564	309,743			802,543	271,107
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(40,506)	0	0	0	167,355	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	40,507	1		0	(167,363)	(8)
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	40,507		0		(167,363)	
<b>Ending Fund Balance, June 30</b>		1	1	0	0	(8)	(8)

For Actual Year: 2020-2021

Budget Year: 2021-2022

**Capital Projects Funds**

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	13,553,867	18,209,000				
Local Revenues	8800	57,000	75,000	67,022		252,827	
<b>Total Income</b>		13,610,867	18,284,000	67,022	0	252,827	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	612,058	1,730,159				
Capital Outlay	6000	15,230,794	22,689,162				
<b>Total Expenditures</b>		15,842,852	24,419,321	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(2,231,985)	(6,135,321)	67,022	0	252,827	0
<b>Other Financing Sources</b>	8900	4,949,147	8,033,981				
<b>Other Outgo</b>	7000	994,688	5,715,564	1,648,582	1,450,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		1,722,474	(3,816,904)	(1,581,560)	(1,450,000)	252,827	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	9,335,387	11,057,861	(523,833)	2,768,970	4,874,363	252,827
Prior Years Adustments	9020			4,874,363		(4,874,363)	
Adjusted Beginning Balance	9030	9,335,387		4,350,530		0	
<b>Ending Fund Balance, June 30</b>		11,057,861	7,240,957	2,768,970	1,318,970	252,827	252,827

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

Internal Service Funds

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	29,571	4,338	14,320	14,000		
<b>Total Income</b>		29,571	4,338	14,320	14,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	10,225					
Other Operating Expenses and Services	5000	9,900	5,000				
Capital Outlay	6000						
<b>Total Expenditures</b>		20,125	5,000	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		9,446	(662)	14,320	14,000	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000		75,700	6,158			
<b>Net Increase/(Decrease) in Fund Balance</b>		9,446	(76,362)	8,162	14,000	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	140,080	149,526		8,162		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	140,080		0		0	
<b>Ending Fund Balance, June 30</b>		149,526	73,164	8,162	22,162	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

**Fiduciary Funds Group**

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	13,106,252	13,694,881				
State Revenues	8600	3,683,661	1,760,065				
Local Revenues	8800	182		64,135	150,039	2,530,730	
<b>Total Income</b>		16,790,095	15,454,946	64,135	150,039	2,530,730	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,664	31,941				
Capital Outlay	6000						
<b>Total Expenditures</b>		1,664	31,941	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		16,788,431	15,423,005	64,135	150,039	2,530,730	0
<b>Other Financing Sources</b>	8900	(1,284,875)	50,000			300,000	600,000
<b>Other Outgo</b>	7000	14,916,557	15,473,005	62,632	207,454		
<b>Net Increase/(Decrease) in Fund Balance</b>		586,999	0	1,503	(57,415)	2,830,730	600,000
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	31,052	618,051	85,603	87,106	11,096,894	14,504,175
Prior Years Adjustments	9020					576,551	
Adjusted Beginning Balance	9030	31,052		85,603		11,673,445	
<b>Ending Fund Balance, June 30</b>		618,051	618,051	87,106	29,691	14,504,175	15,104,175

For Actual Year: 2020-2021

Budget Year: 2021-2022

**Fiduciary Funds Group**

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			9,258	7,210
<b>Total Income</b>		0	0	9,258	7,210
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			2,342	4,715
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	2,342	4,715
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	6,916	2,495
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	6,916	2,495
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	0	0	59,094	66,010
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		59,094	
<b>Ending Fund Balance, June 30</b>		0	0	66,010	68,505

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 580

Name: WEST HILLS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,169,819
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	913,894
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	2,568,534
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	1,026,564
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	802,668
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	3,300,565
77	DEFERRED COMPENSATION TRUST FUND	11	UNRESTRICTED SUBFUND	300,000
41	CAPITAL OUTLAY PROJECTS FUND	42	REVENUE BOND CONSTRUCTION FUND	1,648,582

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010					344,611		
Adjustments	9020							
Adjusted Beginning Balance	9030		0			344,611		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		945,344			424,070		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
<b>Expenditures</b>								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300	2,509	2,652		5,161	204,029		209,190
Noninstructional Supplies & Mtrls	4400		380,945		380,945			380,945
<b>Total Supplies and Materials</b>		2,509	383,597	0	386,106	204,029		590,135
Other Operating Expenses and Services	5000		506,907		506,907	33,100		540,007
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	39,163		39,163
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	39,163		39,163
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		2,509	890,504	0	893,013	276,292		1,169,305
<b>Ending Balance</b>					52,331	492,389		544,720

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 580

Name: WEST HILLS

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		52,331			492,389		
Adjustments	9020							
Adjusted Beginning Balance	9030		52,331			492,389		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		815,000			822,644		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20			Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
<b>Expenditures</b>								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	970,422		970,422
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	970,422		970,422
Other Operating Expenses and Services	5000		867,331		867,331			867,331
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	867,331	0	867,331	970,422		1,837,753
<b>Ending Balance</b>					0	344,611		

Annual Financial and Budget Report

For Actual Year: 2020-2021

District ID: 580

Name: WEST HILLS

<b>EPA Revenue</b>	8,771,967
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
TOTAL					

Annual Financial and Budget Report

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 580

Name: WEST HILLS

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2020-21	2,121,508	2,725,445	4,846,953	N/A	N/A
2021-22	1,998,689	3,467,981	5,466,670	619,717	12.79%
2022-23	2,134,389	3,859,645	5,994,034	527,364	9.65%
2023-24	2,276,433	4,271,688	6,548,121	554,087	9.24%
2024-25	2,425,077	4,704,979	7,130,056	581,935	8.89%
2025-26	2,580,592	5,160,424	7,741,016	610,960	8.57%

<b>Does the district have a plan to fund these expenses through 2025-26?</b>
Yes
<b>Explain Yes or No</b>
All available resources will be allocated to cover the increase in pension costs, before adding new and before increasing discretionary spending.