



WEST HILLS

COMMUNITY COLLEGE DISTRICT

[West Hills College Coalinga](#) [West Hills College Lemoore](#) [North District Center, Firebaugh](#) [Naval Air Station, Lemoore](#)

FY 2020-21

PROPOSED ADOPTED BUDGET

Report

Board of Trustees

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"Once You Go Here, You Can Go Anywhere"™

TO: Board of Trustees

Presented for your review and approval is the FY 2020-21 Proposed Adopted Budget of the West Hills Community College District.

ACTION:

It is recommended the Board of Trustees approve the Proposed Adopted Budget as presented.

GENERAL FUND 11 - Unrestricted:

Proposed Adopted Budget highlights:

- * FTES Target: 5,100 (Reduction of 700 FTES (12%) from FY 2019/20 Target)

Unrestricted General Fund - Summary of Ongoing Operations

Revenue	\$40,938,402
Expenditures	<u>40,938,402</u>
Surplus (Deficit)	<u>-0-</u>

Unrestricted General Fund - Fund Balance

Beginning Fund Balance (Projected)	\$10,350,000
FY 2020/21 Surplus (Deficit)	-0-
Transfer to Capital Outlay	<u>(756,000)</u>
Ending Fund Balance	<u>\$9,594,000</u>

- * Projected Ending Fund Balance of \$9,594,000 (General Reserve: \$8,187,680 (20%), Economic Recession Reserve \$1,228,152 (3.0%), Contingency Reserve \$178,168 (0.4%)).
- * Net \$756K reduction in Fund Balance - transfer to Capital Outlay for first two years of match requirements for the WHCL Instruction Bldg project.
- * Net \$4.8 million reduction in Base Expense Budget
 - * Salaries and Benefits - 15% Reduction for Each Labor Group: (\$4,123,389)
 - * Adjunct Budget: (\$1,300,000)
 - * Transfer to OPEB Irrevocable Trust: \$300,000
 - * Districtwide Operating Expense Contintency: \$318,844

GENERAL FUND 12 - Restricted:

The Proposed Adopted Budget for GF12 Restricted Funds is based on the current information. Categorical program budgets are modified and revised throughout the years based on official allocation notices.

The following pages summarize the District's Fiscal Year 2020-21 Proposed Adopted Budget.

WEST HILLS COMMUNITY COLLEGE DISTRICT
FY 2020-2021 Proposed Adopted Budget
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**WEST HILLS COMMUNITY COLLEGE DISTRICT
PROPOSED ADOPTED BUDGET - FY 2020-2021**

General Fund 11 - Unrestricted

FTES:

FY 2019-20 Target	5,800
FY 2020-21 Target	5,100

REVENUE:

State General Apportionment	\$ 29,095,161	
EPA Education Protection Account	\$ 3,065,321	
Property Taxes	\$ 7,002,089	
Enrollment Fees	\$ 925,831	
Lottery (Unrestricted)	\$ 750,000	
Other / Misc. Revenue	<u>\$ 100,000</u>	
TOTAL REVENUE		\$ 40,938,402

EXPENDITURES:

Expenditure Base from 19-20 Adopted Budget		\$ 45,742,947
Expenditure Base Adjustments:		
Salary and Benefit Expense - 15% Reduction	\$ (4,123,389)	
Adjunct Reduction	\$ (1,300,000)	
Retiree Health Benefits - Transfer to OPEB	\$ 300,000	
Districtwide Operating Contingency	<u>\$ 318,844</u>	
Total Adjustments to Base Budget		\$ (4,804,545)
TOTAL EXPENDITURES		\$ 40,938,402

NET SURPLUS (DEFICIT)		\$ -
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FUND BALANCE

Projected Beginning Fund Balance	\$ 10,350,000
FY 2020/21 Surplus (Deficit)	\$ -
Transfer to Capital Outlay - WHCL Inst. Bldg (Year 1 and 2 Match)	<u>\$ (756,000)</u>
Projected Ending Fund Balance	<u><u>\$ 9,594,000</u></u>

FUND BALANCE ALLOCATION

Unrestricted General Fund Reserve (20%)	\$ 8,187,680	20.0%
Economic Recession Contingency	\$ 1,228,152	3.0%
Contingency Reserve	<u>\$ 178,168</u>	0.4%
Total Ending Fund Balance	<u><u>\$ 9,594,000</u></u>	23.4%

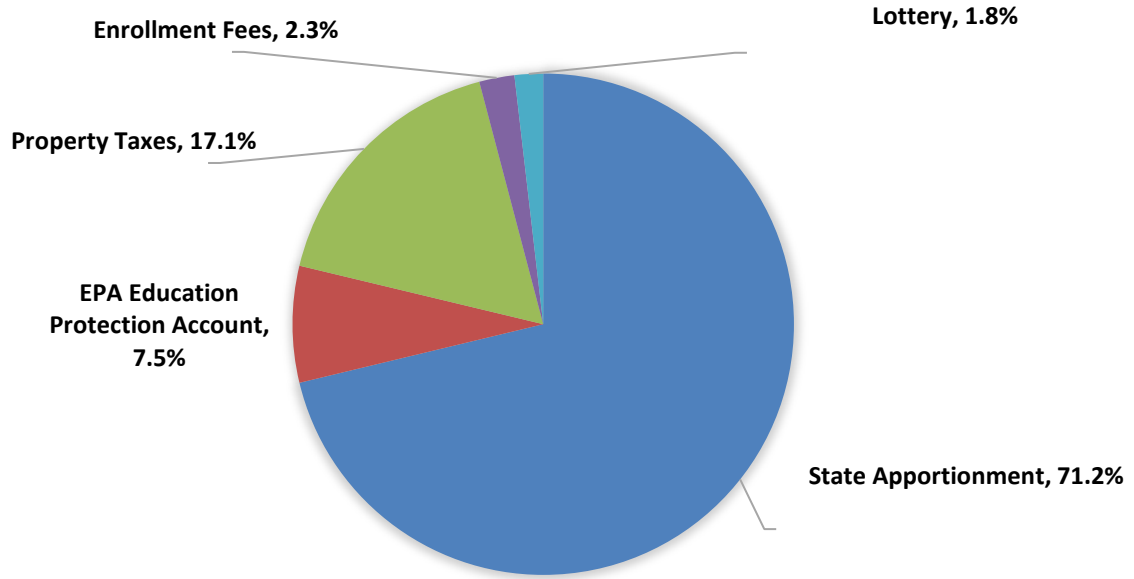
**WEST HILLS COMMUNITY COLLEGE DISTRICT
PROPOSED ADOPTED BUDGET - FY 2020-2021**

General Fund 12 - Restricted

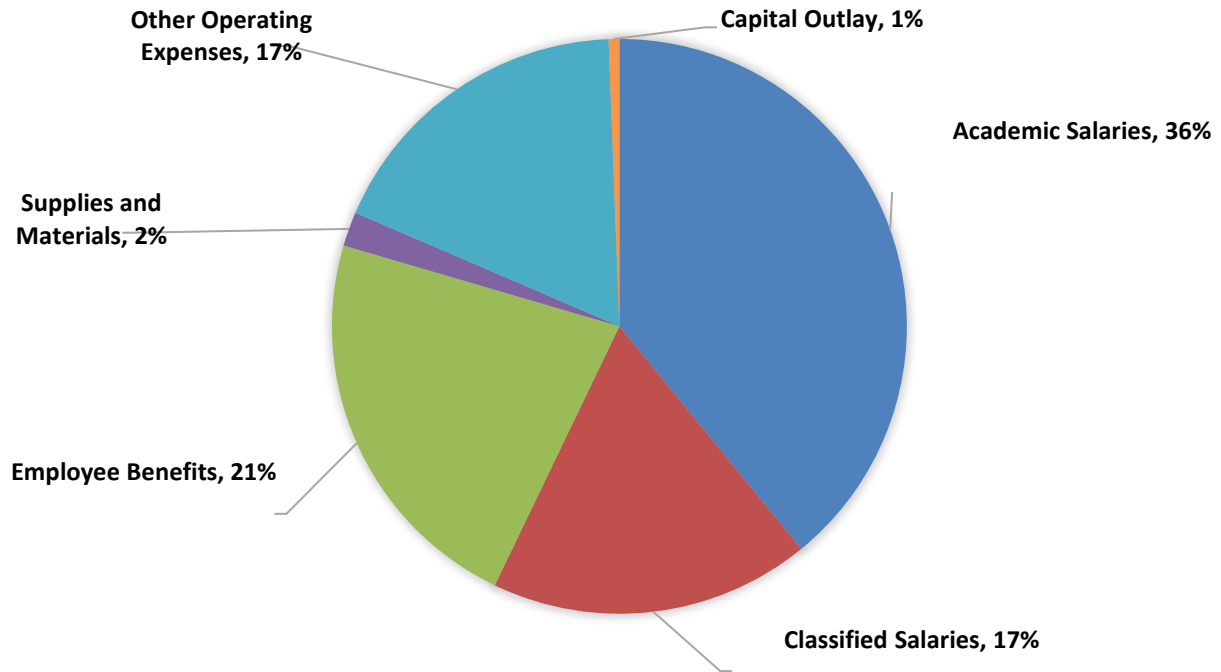
Categorical Program budgets are prepared based on Chancellor's Office allocation notices. Restricted fund budget changes are made throughout the year as Final Allocation Notices and Final Grant Award Notices are received.

81	Literacy Fund Awards - English/Other Grants	\$	8,000
84	8th Grade Career Smr Acad	\$	43,500
92	Comm. Assessment Project	\$	1,313
93	ACCJC/Lumina Fndtn/DQPP	\$	268
96	Immigrants Rising	\$	79,855
97	College Futures Foundation	\$	687
103	Kings Co CalWorks	\$	185,033
110	ITA/Truck Driving	\$	132,000
113	WIA/One Stop	\$	624,932
114	ITA	\$	50,000
117	AYOS	\$	461,656
120	SSS	\$	364,729
124	CAMP 16-21	\$	456,724
125	T5-Access/Success	\$	273,550
129	NEA	\$	10,000
130	Upward Bound 17-22	\$	434,510
133	UB Math/Science 17-22	\$	301,913
134	Upward Bound 17-22	\$	301,913
136	DOE/UB Veterans 17-22	\$	351,795
139	Upward Bound 2 17-22	\$	287,537
140	Federal Workstudy	\$	450,538
142	CARES Act	\$	305,086
143	CARES Act	\$	1,426,404
144	COVID - State Block Grant	\$	374,497
149	HEP 2020-2026	\$	533,951
156	NSF/Welding Ed Outreach	\$	126,985
156	NSF/CORES	\$	156,546
156	NSF-Subrecipient	\$	18,000
159	TANF	\$	72,895
160	VTEA 1C	\$	213,690
165	VTEA/State Leadership	\$	100,000
173	USDA/NIFA	\$	500,000
183	ChowHS/21st Cent	\$	77,666
198	Veterans Resource Center	\$	69,723
200	EOPS	\$	866,537
202	CARE	\$	175,599
205	Campus Safety	\$	13,946
206	Staff Diversity	\$	50,000
210	DSPS	\$	621,747
210	DSPS Print/Electronic Access	\$	19,507
211	Strong Workforce	\$	2,028,430
212	BFAP Fin Aid Admin	\$	316,646
213	CCCCO/Mental Health Support	\$	552,570
214	State Lottery Funds	\$	1,060,188
216	Hunger Free Campus	\$	66,391
218	CAI Apprenticeship	\$	362,976
219	Solano/Gig Economy Project	\$	15,000
220	CalWorks	\$	351,107
222	CalWorks Workstudy	\$	26,670
223	CCC Guided Pathways	\$	538,010
224	CDCR Pleasant Valley St.Prison	\$	109,040
229	SEA Carryover	\$	801,324
229	Student Equity and Achievement	\$	2,601,151
231	RSCCD:Regional Director	\$	198,329
232	Plant Maint. & Instrl Support	\$	74,360
233	Santa Clarita CCD/IEPI	\$	199,592
234	AB798 Textbook Affordability	\$	29,499
236	Financial Aid Technology	\$	138,961
237	CCCCO/Adult Ed/AB104	\$	1,336,328
240	CA Acad. Partnrship (CAPP)	\$	129,455
241	CCCCO/CCAP STEM	\$	438,105
244	CCCCO/Westside Works	\$	443,000
246	CCCCO/Nursing	\$	166,281
251	Song-Brown RN Cap	\$	100,000
266	CNA Program	\$	37,028
270	ECE	\$	425
271	CA Promise Grant	\$	337,568
272	MESA	\$	24,854
276	Awd for Innovation/PLA	\$	440,212
276	Awd for Innovation/DOF Cont.	\$	178,972
276	Awd for Innovation/Bitwise	\$	253,040
290	CEC/PowWow IEE	\$	199,855
296	Middle College HS	\$	100,000
	Total Restricted Funds	\$	24,198,599

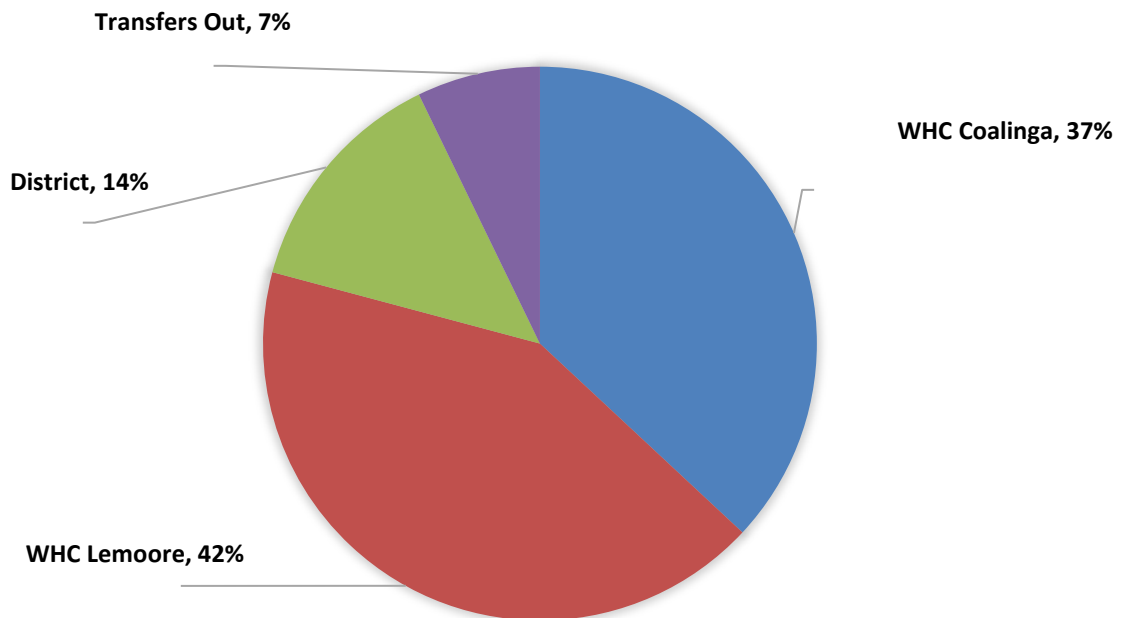
G11 REVENUE BY SOURCE



G11 EXPENDITURES BY CATEGORY



G11 EXPENDITURES BY LOCATION



WEST HILLS COMMUNITY COLLEGE DISTRICT
FY 2020-2021 Proposed Adopted Capital Outlay Budget

48010	Est. Beginning Balance	\$ 3,315,016
48651	Community College NDC Expansion Building Project	\$ 29,338,297
48861	Interest	\$ 75,000
48942	Loan Proceeds	\$ 2,917,718
48981	Transfer In DO Pmt	\$ 706,470
48981	Transfer In Central Plant Pmt	\$ 235,010
48981	Transfer In WHCL Instr Bldg	\$ 756,000
48986	Measure T Funds	\$ 1,873,903
		\$ 39,217,414
	Coalinga College Projects	\$ 3,662,841
	NDC Projects	\$ 29,343,297
	Lemoore College Projects	\$ 1,013,329
	District Projects	\$ 757,261
	Measure T Projects	\$ 1,552,559
		\$ 36,329,287

Ending Balance: \$ 2,888,127

WHC COALINGA PROJECTS:		Project budget	State, Fed., Loan	Local Funds
District No:	Project	for 2020-2021	or SFID funds	Needed
41-301	WHC Master Planning/CEQA	\$ 15,000	\$ -	\$ 15,000
41-232	WHC SCH MAINT. 2017-2020	\$ 356,727	\$ 356,727	\$ -
41-614	WHC Central Plant Long Term Pay	\$ 235,010	\$ -	\$ 235,010
41-798	WHC Facility Use Maintenance & Repair	\$ 138,386	\$ -	\$ 138,386
41-799	WHC Central Plant	\$ 2,917,718	\$ -	\$ 2,917,718
COALINGA PROJECTS TOTAL:		\$ 3,662,841	\$ 356,727	\$ 3,306,114

NDC PROJECTS:		Project budget	State, Fed., Loan	Local Funds
District No:	Project	for 2020-2021	or SFID funds	Needed
41 401	NDC Master Planning/CEQA	\$ 5,000	\$ -	\$ 5,000
41 428	NDC Building/Center Expansion CCCCCO	\$ 29,338,297	\$ 29,338,297	\$ -
NDC PROJECTS TOTAL:		\$ 29,343,297	\$ 29,338,297	\$ 5,000

WEST HILLS COMMUNITY COLLEGE DISTRICT
FY 2020-2021 Proposed Adopted Capital Outlay Budget

WHL LEMOORE PROJECTS:		Project budget	State, Fed., Loan	Local Funds
<i>District No:</i>	<i>Project</i>	for 2020-2021	or SFID funds	Needed
41-590	WHL Master Planning/CEQA	\$ 26,000	\$ -	\$ 26,000
41-232	WHL SCH MAINT. 2017-2019	\$ 173,167	\$ 173,167	\$ -
41-798	WHL Facility Use Maintenance & Repairs	\$ 58,162	\$ -	\$ 58,162
41-799	WHL Instructional Building (Match)	\$ 756,000	\$ -	\$ 756,000
LEMOORE PROJECTS TOTAL:		\$ 1,013,329	\$ 173,167	\$ 840,162

DISTRICT OFFICE PROJECTS		Project budget	State, Fed., Loan	Local Funds
<i>District No:</i>	<i>Project</i>	for 2020-2021	or SFID funds	Needed
41 601	DO Master Planning/CEQA	\$ 50,000	\$ -	\$ 50,000
41-614	DO AdminBldg/Equip Long Term Pay	\$ 707,261	\$ -	\$ 707,261
DISTRICT PROJECTS TOTAL:		\$ 757,261	\$ -	\$ 757,261

MEASURE T PROJECTS		Project budget	State, Fed., Loan	Local Funds
<i>District No:</i>	<i>Project</i>	for 2020-2021	or SFID funds	Needed
41 672	Devices & Technology System	\$ 1,552,559	\$ 1,552,559	\$ -
MEASURE T PROJECTS TOTAL:		\$ 1,552,559	\$ 1,552,559	\$ -

West Hills Community College District

FY 2020-2021 Proposed Adopted Budget

Budget Summary Report

Summary By: Class, Fund

FY16-17

FY17-18

FY18-19

FY19-20

FY 20-21

GL Account No: Description	Actuals	Actuals	Actuals	Adopted	Adopted	
Fund: 11	G/F Unrestricted	\$ (47,424,366)	\$ (48,034,361)	\$ (49,243,802)	\$ (48,018,162)	\$ (51,288,402)
Fund: 12	G/F Restricted	\$ (19,314,164)	\$ (19,787,337)	\$ (18,497,320)	\$ (20,108,673)	\$ (24,198,599)
Fund: 32	Cafeteria	\$ (1,163,159)	\$ (947,133)	\$ (985,366)	\$ (684,126)	\$ (598,110)
Fund: 33	Child Development Center	\$ (6,687,504)	\$ (6,476,488)	\$ (7,008,304)	\$ (6,272,463)	\$ (1,568,116)
Fund: 34	Farm	\$ (898,634)	\$ (777,262)	\$ (910,660)	\$ (550,882)	\$ (653,141)
Fund: 39	Residential Living	\$ (593,602)	\$ (650,545)	\$ (1,128,813)	\$ (508,728)	\$ (472,166)
Fund: 41	Capital Projects	\$ (19,676,520)	\$ (13,081,989)	\$ (23,900,908)	\$ (18,429,438)	\$ (39,217,414)
Fund: 71	ASB Fund	\$ (77,134)	\$ (40,700)	\$ (135,592)	\$ (40,700)	\$ (40,700)
Fund: 74	Financial Aid	\$ (15,670,154)	\$ (17,108,306)	\$ (18,138,774)	\$ (16,318,364)	\$ (16,318,364)
Fund: 75	Scholarship and Loan	\$ (282,495)	\$ (180,163)	\$ (168,928)	\$ (207,454)	\$ (207,454)
Fund: 78	OPEB/GASB 45	\$ (8,618,237)	\$ (9,227,760)	\$ (11,106,738)	\$ (7,389,280)	\$ (12,673,852)
Fund: 79	Clubs and Trusts	\$ (48,800)	\$ (58,533)	\$ (57,107)	\$ (46,552)	\$ (46,552)
Fund: 83	Foundation	\$ (746,105)	\$ (666,908)	\$ (495,668)	\$ (501,590)	\$ (500,772)
Class: 4	Beginning Balances and Revenues	\$ (121,200,874)	\$ (117,037,485)	\$ (131,777,980)	\$ (119,076,412)	\$ (147,783,641)
Fund: 11	G/F Unrestricted	\$ 47,424,366	\$ 48,034,361	\$ 49,243,802	\$ 48,018,162	\$ 51,288,402
Fund: 12	G/F Restricted	\$ 19,314,164	\$ 19,787,337	\$ 18,497,320	\$ 20,108,673	\$ 24,198,599
Fund: 32	Cafeteria	\$ 1,163,159	\$ 947,133	\$ 985,366	\$ 684,126	\$ 598,110
Fund: 33	Child Development Center	\$ 6,687,504	\$ 6,476,488	\$ 7,008,304	\$ 6,272,463	\$ 1,568,116
Fund: 34	Farm	\$ 898,634	\$ 777,262	\$ 910,660	\$ 550,882	\$ 653,141
Fund: 39	Residential Living	\$ 593,602	\$ 650,545	\$ 1,128,813	\$ 508,728	\$ 472,166
Fund: 41	Capital Projects	\$ 19,676,520	\$ 13,081,989	\$ 23,900,908	\$ 18,429,438	\$ 39,217,414
Fund: 71	ASB Fund	\$ 77,134	\$ 40,700	\$ 135,592	\$ 40,700	\$ 40,700
Fund: 74	Financial Aid	\$ 15,670,154	\$ 17,108,306	\$ 18,138,774	\$ 16,318,364	\$ 16,318,364
Fund: 75	Scholarship and Loan	\$ 282,495	\$ 180,163	\$ 168,928	\$ 207,454	\$ 207,454
Fund: 78	OPEB/GASB 45	\$ 8,618,237	\$ 9,227,760	\$ 11,106,738	\$ 7,389,280	\$ 12,673,852
Fund: 79	Clubs and Trusts	\$ 48,800	\$ 58,533	\$ 57,107	\$ 46,552	\$ 46,552
Fund: 83	Foundation	\$ 746,105	\$ 666,908	\$ 495,668	\$ 501,590	\$ 500,772
Class: 5	Ending Fund Balance and Expenses	\$ 121,200,874	\$ 117,037,485	\$ 131,777,980	\$ 119,076,412	\$ 147,783,642
	Excess Deficit (Revenue) over Expenses	\$ -	\$ -	\$ -	\$ -	\$ 0

West Hills Community College District

FY 2020-2021 Proposed Adopted Budget

Budget Summary Report

Summary By: Fund, Subclass, Class

		FY16-17	FY17-18	FY18-19	FY19-20	FY 20-21
GL Account No: Description	Actuals	Actuals	Actuals	Adopted	Adopted	
Fund: 11: G/F Unrestricted						
Class 4:						
Subclass: 48	Beginning Balance and Revenues	\$ (47,424,366)	\$ (48,034,361)	\$ (49,243,802)	\$ (48,018,162)	\$ (51,288,402)
Class 5:						
Subclass: 51	Academic Salaries	\$ 15,395,516	\$ 16,053,955	\$ 17,273,873	\$ 17,312,043	\$ 14,793,930
Subclass: 52	Classified Salaries	\$ 6,718,636	\$ 7,475,053	\$ 7,903,118	\$ 8,028,639	\$ 6,824,343
Subclass: 53	Employee Benefits	\$ 7,811,384	\$ 8,754,703	\$ 9,633,860	\$ 10,176,481	\$ 8,475,501
Subclass: 54	Supplies and Materials	\$ 895,614	\$ 800,141	\$ 810,346	\$ 730,929	\$ 730,929
Subclass: 55	Other Operating Expenses	\$ 3,733,169	\$ 4,384,396	\$ 4,772,829	\$ 7,171,424	\$ 6,782,624
Subclass: 56	Capital Outlay	\$ 457,000	\$ 277,876	\$ 457,528	\$ 194,357	\$ 227,857
Subclass: 57	Other outgo	\$ 12,413,047	\$ 10,288,237	\$ 8,392,248	\$ 4,404,289	\$ 13,453,218
Fund: 11	G/F Unrestricted	\$ -	\$ -	\$ -	\$ -	\$ 0
COALINGA COLLEGE:						
Fund: 11: G/F Unrestricted						
Class 4:						
Subclass: 48	Revenues	\$ (16,598,528)	\$ (18,118,561)	\$ (19,697,521)	\$ (19,207,265)	\$ (20,515,361)
Class 5:						
Subclass: 51	Academic Salaries	\$ 6,717,149	\$ 6,824,182	\$ 7,605,873	\$ 7,413,325	\$ 6,372,353
Subclass: 52	Classified Salaries	\$ 1,765,603	\$ 1,964,416	\$ 2,615,549	\$ 2,766,362	\$ 2,351,408
Subclass: 53	Employee Benefits	\$ 2,798,014	\$ 2,962,111	\$ 3,650,598	\$ 4,049,898	\$ 3,366,334
Subclass: 54	Supplies and Materials	\$ 320,827	\$ 307,220	\$ 336,335	\$ 257,982	\$ 257,982
Subclass: 55	Other Operating Expenses	\$ 1,710,732	\$ 2,012,561	\$ 1,819,579	\$ 2,879,728	\$ 2,623,729
Subclass: 56	Capital Outlay	\$ 219,597	\$ 152,808	\$ 288,197	\$ 89,967	\$ 94,967
Subclass: 57	Other outgo	\$ 3,229,772	\$ 3,998,964	\$ 3,158,389	\$ 1,024,907	\$ 1,155,268
Fund: 11	G/F Unrestricted	\$ 163,166	\$ 103,701	\$ (223,001)	\$ (725,096)	\$ (4,293,320)
LEMOORE COLLEGE:						
Fund: 11: G/F Unrestricted						
Class 4:						
Subclass: 48	Revenues	\$ (30,825,838)	\$ (29,915,800)	\$ (29,546,281)	\$ (28,810,897)	\$ (30,773,041)
Class 5:						
Subclass: 51	Academic Salaries	\$ 7,641,279	\$ 8,283,204	\$ 8,710,503	\$ 9,062,113	\$ 7,668,632
Subclass: 52	Classified Salaries	\$ 1,870,009	\$ 2,140,622	\$ 2,745,447	\$ 2,865,624	\$ 2,435,780
Subclass: 53	Employee Benefits	\$ 2,921,966	\$ 3,248,644	\$ 3,920,937	\$ 4,286,657	\$ 3,547,522
Subclass: 54	Supplies and Materials	\$ 501,837	\$ 442,496	\$ 433,116	\$ 411,381	\$ 411,381
Subclass: 55	Other Operating Expenses	\$ 2,415,995	\$ 2,713,186	\$ 3,091,021	\$ 3,312,069	\$ 3,041,735
Subclass: 56	Capital Outlay	\$ 218,563	\$ 118,860	\$ 168,400	\$ 79,690	\$ 79,690
Subclass: 57	Other outgo	\$ 1,028,099	\$ 2,110,428	\$ 754,751	\$ 331,699	\$ 756,000
Fund: 11	G/F Unrestricted	\$ (14,228,090)	\$ (10,858,360)	\$ (9,722,106)	\$ (8,461,664)	\$ (12,832,301)
DISTRICT OPERATIONS:						
Fund: 11: G/F Unrestricted						
Class 4:						
Subclass: 48	Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Class 5:						
Subclass: 51	Academic Salaries	\$ 1,037,088	\$ 946,568	\$ 957,497	\$ 836,605	\$ 752,945
Subclass: 52	Classified Salaries	\$ 3,083,024	\$ 3,370,016	\$ 2,542,123	\$ 2,396,653	\$ 2,037,155
Subclass: 53	Employee Benefits	\$ 2,091,405	\$ 2,543,948	\$ 2,062,325	\$ 1,839,926	\$ 1,561,645
Subclass: 54	Supplies and Materials	\$ 72,950	\$ 82,984	\$ 40,895	\$ 61,566	\$ 61,566
Subclass: 55	Other Operating Expenses	\$ (393,559)	\$ (341,351)	\$ (137,770)	\$ 979,627	\$ 1,117,160
Subclass: 56	Capital Outlay	\$ 18,840	\$ 6,208	\$ 931	\$ 24,700	\$ 53,200
Subclass: 57	Other outgo	\$ 8,155,176	\$ 4,178,846	\$ 4,479,106	\$ 3,047,683	\$ 11,541,950
Fund: 11	G/F Unrestricted	\$ 14,064,924	\$ 10,787,219	\$ 9,945,107	\$ 9,186,760	\$ 17,125,620

West Hills Community College District

FY 2020-2021 Proposed Adopted Budget

Budget Summary Report

Summary By: Fund, Subclass, Class

		FY16-17	FY17-18	FY18-19	FY19-20	FY 20-21
GL Account No: Description	Actuals	Actuals	Actuals	Adopted	Adopted	
Fund: 12: G/F Restricted						
Class 4:						
Subclass: 48	Revenues	\$ (19,314,164)	\$ (19,787,337)	\$ (18,497,320)	\$ (20,108,673)	\$ (24,198,599)
Class 5:						
Subclass: 51	Academic Salaries	\$ 3,167,888	\$ 3,565,164	\$ 2,751,583	\$ 2,270,745	\$ 3,098,486
Subclass: 52	Classified Salaries	\$ 5,388,026	\$ 5,486,543	\$ 5,689,269	\$ 6,931,014	\$ 6,174,643
Subclass: 53	Employee Benefits	\$ 2,974,237	\$ 3,310,660	\$ 3,148,015	\$ 3,520,333	\$ 4,106,138
Subclass: 54	Supplies and Materials	\$ 599,583	\$ 728,582	\$ 791,791	\$ 1,696,890	\$ 1,635,555
Subclass: 55	Other Operating Expenses	\$ 4,233,736	\$ 3,734,078	\$ 3,534,876	\$ 3,791,813	\$ 5,145,423
Subclass: 56	Capital Outlay	\$ 857,912	\$ 1,138,560	\$ 960,944	\$ 454,337	\$ 1,611,520
Subclass: 57	Other outgo	\$ 2,092,782	\$ 1,823,750	\$ 1,620,842	\$ 1,443,541	\$ 2,426,834
Fund: 12	G/F Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 32: Cafeteria						
Class 4:						
Subclass: 48	Revenues	\$ (1,163,159)	\$ (947,133)	\$ (985,366)	\$ (684,126)	\$ (598,110)
Class 5:						
Subclass: 52	Classified Salaries	\$ 297,612	\$ 260,473	\$ 260,793	\$ 251,803	\$ 284,275
Subclass: 53	Employee Benefits	\$ 140,228	\$ 130,746	\$ 136,919	\$ 134,791	\$ 153,335
Subclass: 54	Supplies and Materials	\$ 417,754	\$ 307,891	\$ 307,772	\$ 261,532	\$ 130,000
Subclass: 55	Other Operating Expenses	\$ 286,717	\$ 248,023	\$ 277,566	\$ 31,000	\$ 25,500
Subclass: 56	Capital Outlay	\$ 5,471	\$ -	\$ 2,316	\$ 5,000	\$ 5,000
Subclass: 57	Other outgo	\$ 15,377				
Fund: 32	Cafeteria	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 33: Child Development Centers						
Class 4:						
Subclass: 48	Revenues	\$ (6,687,504)	\$ (6,544,241)	\$ (7,008,304)	\$ (6,272,463)	\$ (1,568,116)
Class 5:						
Subclass: 52	Classified Salaries	\$ 3,034,573	\$ 3,368,940	\$ 3,620,268	\$ 3,684,993	\$ 921,248
Subclass: 53	Employee Benefits	\$ 1,181,722	\$ 1,344,775	\$ 1,469,422	\$ 1,486,519	\$ 371,630
Subclass: 54	Supplies and Materials	\$ 303,677	\$ 298,311	\$ 310,613	\$ 523,798	\$ 130,950
Subclass: 55	Other Operating Expenses	\$ 1,420,374	\$ 1,405,750	\$ 1,552,037	\$ 503,153	\$ 125,788
Subclass: 56	Capital Outlay	\$ 24,171	\$ 16,713	\$ 13,964	\$ 30,000	\$ 7,500
Subclass: 57	Other outgo	\$ 722,987	\$ 109,752	\$ 42,000	\$ 44,000	\$ 11,000
Fund: 33	Child Development Centers	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 34: Farm						
Class 4:						
Subclass: 48	Revenues	\$ (898,634)	\$ (777,262)	\$ (910,660)	\$ (550,882)	\$ (653,141)
Class 5:						
Subclass: 51	Academic Salaries	\$ 125,985	\$ 135,285	\$ 116,896	\$ 118,023	\$ 117,896
Subclass: 52	Classified Salaries	\$ 79,515	\$ 94,913	\$ 117,254	\$ 135,039	\$ 182,180
Subclass: 53	Employee Benefits	\$ 87,443	\$ 93,717	\$ 109,801	\$ 102,156	\$ 157,501
Subclass: 54	Supplies and Materials	\$ 62,423	\$ 78,707	\$ 121,870	\$ 82,036	\$ 69,036
Subclass: 55	Other Operating Expenses	\$ 493,066	\$ 374,640	\$ 379,846	\$ 113,628	\$ 126,528
Subclass: 56	Capital Outlay	\$ -	\$ -	\$ 3,785	\$ -	\$ -
Subclass: 57	Other outgo	\$ 50,202	\$ -	\$ 61,208	\$ -	\$ -
Fund: 34	Farm	\$ -	\$ -	\$ -	\$ -	\$ -

West Hills Community College District

FY 2020-2021 Proposed Adopted Budget

Budget Summary Report

Summary By: Fund, Subclass, Class

		<i>FY16-17</i>	<i>FY17-18</i>	<i>FY18-19</i>	<i>FY19-20</i>	<i>FY 20-21</i>
<i>GL Account No: Description</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Adopted</i>	<i>Adopted</i>	<i>Adopted</i>
Fund: 39: Residential Living						
Class 4:						
Subclass: 48	Revenues	\$ (593,602)	\$ (650,545)	\$ (1,128,813)	\$ (508,728)	\$ (472,166)
Class 5:						
Subclass: 52	Classified Salaries	\$ 186,607	\$ 206,633	\$ 199,528	\$ 191,377	\$ 201,733
Subclass: 53	Employee Benefits	\$ 146,513	\$ 152,617	\$ 151,721	\$ 148,938	\$ 165,433
Subclass: 54	Supplies and Materials	\$ 15,461	\$ 19,799	\$ 24,525	\$ 20,205	\$ 10,000
Subclass: 55	Other Operating Expenses	\$ 245,021	\$ 262,834	\$ 695,424	\$ 148,208	\$ 89,000
Subclass: 56	Capital Outlay	\$ -	\$ 8,662	\$ 57,615	\$ -	\$ 6,000
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 39	Residential Living	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 41: Capital Projects						
Class 4:						
Subclass: 48	Revenues	\$ (19,676,520)	\$ (13,081,989)	\$ (23,900,908)	\$ (18,429,438)	\$ (39,217,414)
Class 5:						
Subclass: 52	Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 53	Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 54	Supplies and Materials	\$ 25,689	\$ 5,330	\$ 18,753	\$ 1,000	\$ -
Subclass: 55	Other Operating Expenses	\$ 313,500	\$ 519,936	\$ 265,898	\$ 879,127	\$ 775,894
Subclass: 56	Capital Outlay	\$ 10,143,817	\$ 3,815,395	\$ 11,227,760	\$ 10,888,778	\$ 34,735,918
Subclass: 57	Other outgo	\$ 9,193,514	\$ 8,741,328	\$ 12,388,497	\$ 6,660,533	\$ 3,705,602
Fund: 41	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 71: ASB Fund						
Class 4:						
Subclass: 48	Revenues	\$ (77,134)	\$ (112,334)	\$ (135,592)	\$ (40,700)	\$ (40,700)
Class 5:						
Subclass: 54	Supplies and Materials	\$ 178	\$ 1,295	\$ 8,176	\$ -	\$ -
Subclass: 55	Other Operating Expenses	\$ 2,212	\$ 16,075	\$ 14,512	\$ 144	\$ 144
Subclass: 56	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 57	Other outgo	\$ 74,744	\$ 94,964	\$ 112,904	\$ 40,556	\$ 40,556
Fund: 71	ASB Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 74: Financial Aid						
Class 4:						
Subclass: 48	Revenues	\$ (15,670,154)	\$ (17,108,306)	\$ (18,138,774)	\$ (16,318,364)	\$ (16,318,364)
Class 5:						
Subclass: 54	Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 55	Other Operating Expenses	\$ 21,458	\$ 32,927	\$ 33,526	\$ 31,941	\$ 31,941
Subclass: 57	Other outgo	\$ 15,648,696	\$ 17,075,379	\$ 18,105,248	\$ 16,286,423	\$ 16,286,423
Fund: 74	Financial Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 75: Scholarship and Loan						
Class 4:						
Subclass: 48	Revenues	\$ (282,495)	\$ (180,163)	\$ (168,928)	\$ (207,454)	\$ (207,454)
Class 5:						
Subclass: 54	Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 55	Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 57	Other outgo	\$ 282,495	\$ 180,163	\$ 168,928	\$ 207,454	\$ 207,454
Fund: 75	Scholarship and Loan	\$ -	\$ -	\$ -	\$ -	\$ -

West Hills Community College District

FY 2020-2021 Proposed Adopted Budget

Budget Summary Report

Summary By: Fund, Subclass, Class

		<i>FY16-17</i>	<i>FY17-18</i>	<i>FY18-19</i>	<i>FY19-20</i>	<i>FY 20-21</i>
<i>GL Account No: Description</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Adopted</i>	<i>Adopted</i>	<i>Adopted</i>
Fund: 78: OPEB/GASB 45						
Class 4:						
Subclass: 48	Contributions	\$ (8,618,237)	\$ (9,227,760)	\$ (11,106,738)	\$ (7,389,280)	\$ (12,673,852)
Class 5:						
Subclass: 53	Employee Benefits					
Subclass: 55	Other Operating Expenses	\$ 500	\$ 500	\$ 9,844	\$ 500	\$ 10,000
Subclass: 57	Other outgo	\$ 8,617,737	\$ 9,227,260	\$ 11,096,894	\$ 7,388,780	\$ 12,663,852
Fund: 78	OPEB/GASB 45	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 79: Clubs and Trusts						
Class 4:						
Subclass: 48	Revenues	\$ (48,800)	\$ (58,533)	\$ (57,107)	\$ (46,552)	\$ (46,552)
Class 5:						
Subclass: 54	Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 55	Other Operating Expenses	\$ 1,782	\$ 58,533	\$ 4,316	\$ 4,715	\$ 4,715
Subclass: 57	Other outgo	\$ 47,018	\$ -	\$ 52,791	\$ 41,837	\$ 41,837
Fund: 79	Clubs and Trusts	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 83: Foundation						
Class 4:						
Subclass: 48	Revenues	\$ (746,105)	\$ (666,908)	\$ (495,668)	\$ (501,590)	\$ (500,772)
Class 5:						
Subclass: 51	Academic Salaries	\$ 122,527	\$ 122,770	\$ 105,272	\$ 90,004	\$ 58,256
Subclass: 52	Classified Salaries	\$ 257,983	\$ 154,331	\$ 208,895	\$ 206,612	\$ 219,860
Subclass: 53	Employee Benefits	\$ 116,250	\$ 114,439	\$ 128,139	\$ 130,924	\$ 148,606
Subclass: 54	Supplies and Materials	\$ 11,287	\$ 27	\$ (67)	\$ 1,500	\$ 1,500
Subclass: 55	Other Operating Expenses	\$ 238,058	\$ 275,341	\$ 53,429	\$ 71,050	\$ 71,050
Subclass: 56	Capital Outlay	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 83	Foundation	\$ -	\$ -	\$ -	\$ -	\$ -

West Hills Community College District

FY 2020-2021 Proposed Adopted Budget

Budget Summary Report

Summary By: Fund, Class, Category

		<i>FY16-17</i>	<i>FY17-18</i>	<i>FY18-19</i>	<i>FY19-20</i>	<i>FY 20-21</i>
<i>GL Account No:</i>	<i>Description</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Adopted</i>	<i>Adopted</i>
Fund: 11: G/F Unrestricted						
Category: 480	Beginning Balances	\$ (8,355,611)	\$ (7,401,079)	\$ (6,004,792)	\$ (3,600,000)	\$ (10,350,000)
Category: 481	Federal Revenue	\$ (1,050)	\$ (1,818)	\$ (2,166)	\$ -	\$ -
Category: 486	State Revenue	\$ (29,819,592)	\$ (31,581,092)	\$ (34,385,083)	\$ (34,106,911)	\$ (32,910,482)
Category: 488	Local Revenue	\$ (8,907,646)	\$ (9,050,372)	\$ (8,851,761)	\$ (9,438,919)	\$ (8,027,920)
Category: 489	Other Financing	\$ (340,467)	\$ -	\$ -	\$ (872,332)	\$ -
Class: 4	Beginning Balance and Revenue	\$ (47,424,366)	\$ (48,034,361)	\$ (49,243,802)	\$ (48,018,162)	\$ (51,288,402)
Category: 511	Academic, Regular/Contract	\$ 6,626,611	\$ 6,826,998	\$ 6,968,170	\$ 8,053,804	\$ 7,248,424
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 3,825,792	\$ 3,801,529	\$ 4,189,070	\$ 3,842,282	\$ 3,458,054
Category: 513	Academic, Instruct Salary, Other	\$ 4,568,350	\$ 5,075,000	\$ 5,698,385	\$ 5,130,912	\$ 3,830,912
Category: 514	Academic, Non-Instruct Salary, Other	\$ 374,763	\$ 350,428	\$ 418,248	\$ 285,045	\$ 256,541
Category: 521	Classified, Regular FT and PT	\$ 6,132,948	\$ 6,644,486	\$ 7,200,239	\$ 7,201,263	\$ 6,121,074
Category: 522	Classified Aide, Direct Instruct FT	\$ 115,700	\$ 142,643	\$ 131,113	\$ 216,735	\$ 184,225
Category: 523	Classified, Non-instruction, PT	\$ 265,296	\$ 305,412	\$ 271,531	\$ 385,524	\$ 327,695
Category: 524	Classified, Direct Instruction, PT	\$ 204,692	\$ 382,511	\$ 300,234	\$ 225,117	\$ 191,349
Category: 531	STRS Fund	\$ 1,475,759	\$ 1,719,184	\$ 2,070,251	\$ 2,667,728	\$ 2,015,744
Category: 532	PERS Fund	\$ 1,072,944	\$ 1,304,595	\$ 1,583,787	\$ 1,552,091	\$ 1,199,223
Category: 533	OASDI Fund	\$ 753,030	\$ 818,128	\$ 864,339	\$ 924,594	\$ 785,905
Category: 534	Health/Welfare Insurance	\$ 4,039,452	\$ 4,432,538	\$ 4,598,430	\$ 4,515,807	\$ 4,035,807
Category: 535	State Unemployment Insurance	\$ 19,526	\$ 20,670	\$ 17,756	\$ 62,882	\$ 53,450
Category: 536	Worker's Compensation Insurance	\$ 347,301	\$ 359,161	\$ 387,884	\$ 398,984	\$ 339,136
Category: 537	APPLE (Alternate Retirement System)	\$ 59,568	\$ 66,481	\$ 77,151	\$ 13,615	\$ 11,573
Category: 539	Other Benefits	\$ 43,804	\$ 33,945	\$ 34,261	\$ 40,780	\$ 34,663
Category: 541	Books & Magazines	\$ (305)	\$ 3,131	\$ 789	\$ 294	\$ 294
Category: 543	Instructional Supplies	\$ 59,839	\$ 68,033	\$ 17,387	\$ 12,100	\$ 12,100
Category: 545	Non-instructional Supplies	\$ 836,080	\$ 728,977	\$ 792,170	\$ 718,535	\$ 718,535
Category: 551	Consultant Services	\$ 413,297	\$ 309,309	\$ 476,695	\$ 366,384	\$ 366,384
Category: 552	Travel & Conference	\$ 601,596	\$ 628,107	\$ 725,243	\$ 739,641	\$ 246,547
Category: 553	Dues & Memberships	\$ 169,763	\$ 216,030	\$ 207,186	\$ 201,234	\$ 198,247
Category: 554	Insurance	\$ 322,503	\$ 408,536	\$ 424,043	\$ 422,467	\$ 435,141
Category: 555	Utilities/Housekeeping Costs	\$ 1,562,805	\$ 1,921,111	\$ 1,687,478	\$ 1,420,422	\$ 1,096,185
Category: 556	Contracts/Lease/Maintenance	\$ 2,485,984	\$ 2,672,838	\$ 3,267,407	\$ 3,537,147	\$ 3,637,147
Category: 557	Other Operating Expenses	\$ 279,038	\$ 291,828	\$ 454,796	\$ 469,886	\$ 788,730
Category: 559	Other Expenses	\$ (2,101,817)	\$ (2,063,363)	\$ (2,470,019)	\$ 14,243	\$ 14,243
Category: 561	Building Repairs	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 562	Building Costs	\$ -	\$ 1,900	\$ -	\$ -	\$ -
Category: 563	Library Books	\$ 71,022	\$ 15,885	\$ 33,417	\$ 15,916	\$ 15,916
Category: 564	Equipment	\$ 385,978	\$ 260,091	\$ 424,112	\$ 178,441	\$ 211,941
Category: 571	Debt Retirement Long-term	\$ 531,869	\$ 15,930	\$ 13,172	\$ 942,271	\$ 941,480
Category: 573	Interfund Transfer-Out	\$ 4,479,668	\$ 4,267,729	\$ 4,747,440	\$ 1,186,803	\$ 2,917,738
Category: 575	Student Financial Aid	\$ 431	\$ (218)	\$ 85	\$ -	\$ -
Category: 576	Other Student Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 579	Contingencies	\$ 7,401,079	\$ 6,004,798	\$ 3,631,552	\$ 2,275,215	\$ 9,594,000
Class: 5	Expenses	\$ 47,424,366	\$ 48,034,361	\$ 49,243,802	\$ 48,018,162	\$ 51,288,402
Fund: 11	G/F Unrestricted	\$ -	\$ -	\$ -	\$ -	\$ 0

West Hills Community College District

FY 2020-2021 Proposed Adopted Budget

Budget Summary Report

Summary By: Fund, Class, Category

		FY16-17	FY17-18	FY18-19	FY19-20	FY 20-21
GL Account No:	Description	Actuals	Actuals	Actuals	Adopted	Adopted
COALINGA COLLEGE:						
Fund: 11: G/F Unrestricted						
Category: 480	Beginning Balances	\$ (2,924,464)	\$ (2,791,687)	\$ (2,401,917)	\$ (1,440,000)	\$ (4,140,000)
Category: 481	Federal Revenue	\$ (368)	\$ (686)	\$ -	\$ -	\$ -
Category: 486	State Revenue	\$ (10,436,857)	\$ (11,912,388)	\$ (13,754,033)	\$ (13,642,764)	\$ (13,164,193)
Category: 488	Local Revenue	\$ (3,117,676)	\$ (3,413,800)	\$ (3,540,704)	\$ (3,775,568)	\$ (3,211,168)
Category: 489	Other Financing	\$ (119,164)	\$ -	\$ -	\$ (348,933)	\$ -
Class: 4	Revenues	\$ (16,598,528)	\$ (18,118,561)	\$ (19,696,654)	\$ (19,207,265)	\$ (20,515,361)
Category: 511	Academic, Regular/Contract	\$ 3,181,987	\$ 3,197,057	\$ 3,456,216	\$ 3,900,013	\$ 3,510,012
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 1,344,161	\$ 1,382,917	\$ 1,410,308	\$ 1,444,660	\$ 1,300,194
Category: 513	Academic, Instruct Salary, Other	\$ 2,067,049	\$ 2,144,861	\$ 2,648,313	\$ 2,035,560	\$ 1,532,365
Category: 514	Academic, Non-Instruct. Salary, Other	\$ 123,952	\$ 99,347	\$ 91,037	\$ 33,092	\$ 29,783
Category: 521	Classified, Regular FT and PT	\$ 1,518,633	\$ 1,649,421	\$ 2,363,850	\$ 2,438,908	\$ 2,073,072
Category: 522	Classified Aide, Direct Instruction FT	\$ 59,243	\$ 62,335	\$ 61,036	\$ 62,609	\$ 53,218
Category: 523	Classified, Non-instruction, PT	\$ 86,540	\$ 115,104	\$ 94,966	\$ 152,488	\$ 129,615
Category: 524	Classified, Direct Instruction, PT	\$ 101,187	\$ 137,557	\$ 95,696	\$ 112,357	\$ 95,503
Category: 531	STRS Fund	\$ 663,642	\$ 747,449	\$ 977,223	\$ 1,194,564	\$ 902,672
Category: 532	PERS Fund	\$ 293,193	\$ 358,024	\$ 504,694	\$ 547,989	\$ 423,404
Category: 533	OASDI Fund	\$ 251,592	\$ 267,695	\$ 315,624	\$ 356,172	\$ 302,746
Category: 534	Health/Welfare Insurance	\$ 1,416,179	\$ 1,416,008	\$ 1,652,509	\$ 1,774,765	\$ 1,587,565
Category: 535	State Unemployment Insurance	\$ 7,539	\$ 7,745	\$ 6,505	\$ 5,315	\$ 4,518
Category: 536	Worker's Compensation Insurance	\$ 133,759	\$ 134,269	\$ 156,996	\$ 163,751	\$ 139,188
Category: 537	APPLE (Alternate Retirement System)	\$ 24,190	\$ 24,095	\$ 25,919	\$ 7,342	\$ 6,241
Category: 539	Other Benefits	\$ 7,920	\$ 6,827	\$ 11,128	\$ -	\$ -
Category: 541	Books & Magazines	\$ (2,047)	\$ (1,565)	\$ (851)	\$ 294	\$ 294
Category: 543	Instructional Supplies	\$ 4,649	\$ 4,142	\$ 1,855	\$ 3,000	\$ 3,000
Category: 545	Non-instructional Supplies	\$ 318,225	\$ 304,643	\$ 335,331	\$ 254,688	\$ 254,688
Category: 551	Consultant Services	\$ 93,253	\$ 83,459	\$ 55,689	\$ 67,036	\$ 67,036
Category: 552	Travel & Conference	\$ 271,832	\$ 286,633	\$ 329,885	\$ 308,718	\$ 102,906
Category: 553	Dues & Memberships	\$ 50,377	\$ 51,032	\$ 54,303	\$ 54,385	\$ 54,393
Category: 554	Insurance	\$ 188,591	\$ 198,813	\$ 208,982	\$ 205,795	\$ 211,969
Category: 555	Utilities/Housekeeping Costs	\$ 758,700	\$ 782,415	\$ 769,142	\$ 582,678	\$ 451,309
Category: 556	Contracts/Lease/Maintenance	\$ 811,677	\$ 913,704	\$ 1,003,040	\$ 1,287,930	\$ 1,287,930
Category: 557	Other Operating Expenses	\$ 51,075	\$ 32,323	\$ 24,735	\$ 126,656	\$ 201,656
Category: 559	Other Expenses	\$ (514,772)	\$ (335,818)	\$ (626,197)	\$ 246,530	\$ 246,530
Category: 561	Building Repairs	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 562	Building Costs	\$ -	\$ 1,550	\$ -	\$ -	\$ -
Category: 563	Library Books	\$ 52,778	\$ 15,609	\$ 31,136	\$ 15,000	\$ 15,000
Category: 564	Equipment	\$ 166,819	\$ 135,649	\$ 257,061	\$ 74,967	\$ 79,967
Category: 571	Debt Retirement Long-term	\$ 92,776	\$ 2,758	\$ -	\$ 235,010	\$ 235,010
Category: 573	Interfund Transfer-Out	\$ 3,136,996	\$ 2,855,295	\$ 3,158,390	\$ 789,897	\$ 920,258
Category: 575	Student Financial Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 576	Other Student Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 579	Contingencies	\$ -	\$ 1,140,909	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ 16,761,695	\$ 18,222,262	\$ 19,474,521	\$ 18,482,169	\$ 16,222,041
Fund: 11	G/F Unrestricted	\$ 73,806	\$ 103,701	\$ (222,133)	\$ (725,096)	\$ (4,293,320)

West Hills Community College District

FY 2020-2021 Proposed Adopted Budget

Budget Summary Report

Summary By: Fund, Class, Category

		FY16-17	FY17-18	FY18-19	FY19-20	FY 20-21
GL Account No:	Description	Actuals	Actuals	Actuals	Adopted	Adopted
LEMOORE COLLEGE:						
Fund: 11: G/F Unrestricted						
Category: 480	Beginning Balances	\$ (5,431,147)	\$ (4,609,392)	\$ (3,602,875)	\$ (2,160,000)	\$ (6,210,000)
Category: 481	Federal Revenue	\$ (683)	\$ (1,132)	\$ (1,300)	\$ -	\$ -
Category: 486	State Revenue	\$ (19,382,734)	\$ (19,668,704)	\$ (20,631,050)	\$ (20,464,147)	\$ (19,746,289)
Category: 488	Local Revenue	\$ (5,789,970)	\$ (5,636,572)	\$ (5,311,057)	\$ (5,663,351)	\$ (4,816,752)
Category: 489	Other Financing	\$ (221,304)	\$ -	\$ -	\$ (523,399)	\$ -
Class: 4	Revenues	\$ (30,825,838)	\$ (29,915,800)	\$ (29,546,281)	\$ (28,810,897)	\$ (30,773,041)
Category: 511	Academic, Regular/Contract	\$ 3,444,623	\$ 3,629,941	\$ 3,511,955	\$ 4,153,791	\$ 3,738,412
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 1,463,983	\$ 1,491,644	\$ 1,840,385	\$ 1,581,177	\$ 1,423,059
Category: 513	Academic, Instruct Salary, Other	\$ 2,501,301	\$ 2,930,138	\$ 3,073,610	\$ 3,095,352	\$ 2,298,547
Category: 514	Academic, Non-Instruct. Salary, Other	\$ 231,372	\$ 231,481	\$ 284,553	\$ 231,793	\$ 208,614
Category: 521	Classified, Regular FT and PT	\$ 1,659,402	\$ 1,814,561	\$ 2,483,088	\$ 2,525,404	\$ 2,146,593
Category: 522	Classified Aide, Direct Instruction FT	\$ 56,458	\$ 80,309	\$ 70,077	\$ 154,126	\$ 131,007
Category: 523	Classified, Non-instruction, PT	\$ 80,025	\$ 98,427	\$ 86,205	\$ 83,334	\$ 70,834
Category: 524	Classified, Direct Instruction, PT	\$ 74,124	\$ 147,325	\$ 106,076	\$ 102,760	\$ 87,346
Category: 531	STRS Fund	\$ 745,841	\$ 918,191	\$ 1,035,093	\$ 1,417,076	\$ 1,070,813
Category: 532	PERS Fund	\$ 308,404	\$ 364,025	\$ 581,411	\$ 528,591	\$ 408,416
Category: 533	OASDI Fund	\$ 262,803	\$ 288,055	\$ 350,282	\$ 355,715	\$ 302,358
Category: 534	Health/Welfare Insurance	\$ 1,398,106	\$ 1,459,625	\$ 1,711,544	\$ 1,771,010	\$ 1,583,810
Category: 535	State Unemployment Insurance	\$ 8,427	\$ 10,602	\$ 9,077	\$ 26,006	\$ 22,105
Category: 536	Worker's Compensation Insurance	\$ 149,140	\$ 157,758	\$ 177,138	\$ 183,642	\$ 156,096
Category: 537	APPLE (Alternate Retirement System)	\$ 33,173	\$ 37,611	\$ 46,369	\$ 4,617	\$ 3,924
Category: 539	Other Benefits	\$ 16,072	\$ 12,777	\$ 10,023	\$ -	\$ -
Category: 541	Books & Magazines	\$ 198	\$ 79	\$ -	\$ -	\$ -
Category: 543	Instructional Supplies	\$ 54,287	\$ 60,394	\$ 11,697	\$ 9,100	\$ 9,100
Category: 545	Non-instructional Supplies	\$ 447,352	\$ 382,023	\$ 421,419	\$ 402,281	\$ 402,281
Category: 551	Consultant Services	\$ 48,795	\$ 51,738	\$ 56,745	\$ 44,641	\$ 44,641
Category: 552	Travel & Conference	\$ 165,356	\$ 174,065	\$ 214,973	\$ 253,438	\$ 84,479
Category: 553	Dues & Memberships	\$ 61,627	\$ 60,471	\$ 58,635	\$ 52,179	\$ 52,329
Category: 554	Insurance	\$ 192,747	\$ 194,139	\$ 221,447	\$ 201,672	\$ 207,722
Category: 555	Utilities/Housekeeping Costs	\$ 748,183	\$ 1,070,255	\$ 845,435	\$ 748,440	\$ 565,864
Category: 556	Contracts/Lease/Maintenance	\$ 1,132,349	\$ 1,040,025	\$ 1,440,985	\$ 1,627,057	\$ 1,627,057
Category: 557	Other Operating Expenses	\$ 74,210	\$ 124,399	\$ 290,048	\$ 144,279	\$ 219,279
Category: 559	Other Expenses	\$ (7,272)	\$ (1,906)	\$ (37,248)	\$ 240,363	\$ 240,363
Category: 561	Building Repairs	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 562	Building Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 563	Library Books	\$ 18,244	\$ 276	\$ 2,281	\$ 916	\$ 916
Category: 564	Equipment	\$ 200,319	\$ 118,584	\$ 166,119	\$ 78,774	\$ 78,774
Category: 571	Debt Retirement Long-term	\$ 11,811	\$ 13,172	\$ 13,172	\$ -	\$ -
Category: 573	Interfund Transfer-Out	\$ 1,016,288	\$ 1,076,439	\$ 741,581	\$ 331,699	\$ 756,000
Category: 575	Student Financial Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 576	Other Student Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 579	Contingencies	\$ -	\$ 1,020,816	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ 16,800,613	\$ 19,057,439	\$ 19,824,175	\$ 20,349,233	\$ 17,940,741
Fund: 11	G/F Unrestricted	\$ (12,413,946)	\$ (10,858,361)	\$ (9,722,106)	\$ (8,461,664)	\$ (12,832,301)

West Hills Community College District

FY 2020-2021 Proposed Adopted Budget

Budget Summary Report

Summary By: Fund, Class, Category

		FY16-17	FY17-18	FY18-19	FY19-20	FY 20-21
GL Account No: Description	Actuals	Actuals	Actuals	Adopted	Adopted	
DISTRICT OPERATIONS:						
Fund: 11: G/F Unrestricted						
Category: 480	Beginning Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 481	Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 486	State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 488	Local Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 489	Other Financing	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 4	Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 511	Academic, Regular/Contract	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 1,017,648	\$ 926,968	\$ 938,377	\$ 816,445	\$ 734,801
Category: 513	Academic, Instruct Salary, Other	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 514	Academic, Non-Instruct. Salary, Other	\$ 19,440	\$ 19,600	\$ 19,120	\$ 20,160	\$ 18,144
Category: 521	Classified, Regular FT and PT	\$ 2,954,912	\$ 3,180,504	\$ 2,353,301	\$ 2,236,951	\$ 1,901,408
Category: 522	Classified Aide, Direct Instruction FT	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 523	Classified, Non-instruction, PT	\$ 98,732	\$ 91,882	\$ 90,360	\$ 149,702	\$ 127,247
Category: 524	Classified, Direct Instruction, PT	\$ 29,380	\$ 97,629	\$ 98,462	\$ 10,000	\$ 8,500
Category: 531	STRS Fund	\$ 66,276	\$ 53,544	\$ 57,934	\$ 56,088	\$ 42,258
Category: 532	PERS Fund	\$ 471,347	\$ 582,546	\$ 497,682	\$ 475,511	\$ 367,404
Category: 533	OASDI Fund	\$ 238,636	\$ 262,379	\$ 198,433	\$ 212,707	\$ 180,801
Category: 534	Health/Welfare Insurance	\$ 1,225,167	\$ 1,556,906	\$ 1,234,377	\$ 970,032	\$ 864,432
Category: 535	State Unemployment Insurance	\$ 3,560	\$ 2,323	\$ 2,175	\$ 31,561	\$ 26,827
Category: 536	Worker's Compensation Insurance	\$ 64,403	\$ 67,134	\$ 53,750	\$ 51,591	\$ 43,852
Category: 537	APPLE (Alternate Retirement System)	\$ 2,205	\$ 4,775	\$ 4,863	\$ 1,656	\$ 1,408
Category: 539	Other Benefits	\$ 19,811	\$ 14,341	\$ 13,110	\$ 40,780	\$ 34,663
Category: 541	Books & Magazines	\$ 1,544	\$ 4,617	\$ 1,640	\$ -	\$ -
Category: 543	Instructional Supplies	\$ 903	\$ 3,497	\$ 3,835	\$ -	\$ -
Category: 545	Non-instructional Supplies	\$ 70,503	\$ 42,311	\$ 35,419	\$ 61,566	\$ 61,566
Category: 551	Consultant Services	\$ 271,249	\$ 174,113	\$ 364,262	\$ 254,707	\$ 254,707
Category: 552	Travel & Conference	\$ 164,408	\$ 167,409	\$ 180,385	\$ 177,485	\$ 59,162
Category: 553	Dues & Memberships	\$ 57,759	\$ 104,527	\$ 94,248	\$ 94,670	\$ 91,525
Category: 554	Insurance	\$ (58,835)	\$ 15,583	\$ (6,386)	\$ 15,000	\$ 15,450
Category: 555	Utilities/Housekeeping Costs	\$ 55,922	\$ 68,441	\$ 72,901	\$ 89,304	\$ 79,011
Category: 556	Contracts/Lease/Maintenance	\$ 541,958	\$ 719,109	\$ 823,382	\$ 622,160	\$ 722,160
Category: 557	Other Operating Expenses	\$ 153,753	\$ 135,107	\$ 140,013	\$ 198,951	\$ 367,795
Category: 559	Other Expenses	\$ (1,579,773)	\$ (1,725,639)	\$ (1,806,575)	\$ (472,650)	\$ (472,650)
Category: 561	Building Repairs	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 562	Building Costs	\$ -	\$ 350	\$ -	\$ -	\$ -
Category: 563	Library Books	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 564	Equipment	\$ 18,840	\$ 5,858	\$ 932	\$ 24,700	\$ 53,200
Category: 571	Debt Retirement Long-term	\$ 427,282	\$ -	\$ -	\$ 707,261	\$ 706,470
Category: 573	Interfund Transfer-Out	\$ 326,384	\$ 335,995	\$ 847,470	\$ 65,207	\$ 1,241,480
Category: 575	Student Financial Aid	\$ 431	\$ (218)	\$ 85	\$ -	\$ -
Category: 576	Other Student Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 579	Contingencies	\$ 7,401,079	\$ 3,843,069	\$ 3,631,550	\$ 2,275,215	\$ 9,594,000
Class: 5	Expenses	\$ 14,064,924	\$ 10,754,660	\$ 9,945,105	\$ 9,186,760	\$ 17,125,620
Fund: 11	G/F Unrestricted	\$ 12,340,140	\$ 10,754,660	\$ 9,945,105	\$ 9,186,760	\$ 17,125,620

West Hills Community College District
 FY 2020-2021 Proposed Adopted Budget
 Budget Summary Report
 Summary By: Fund, Class, Category

		FY16-17	FY17-18	FY18-19	FY19-20	FY 20-21
GL Account No:	Description	Actuals	Actuals	Actuals	Adopted	Adopted
Fund: 12: G/F Restricted						
Category: 480	Beginning Balances	\$ -	\$ -	\$ -	\$ -	
Category: 481	Federal Revenue	\$ (5,771,505)	\$ (5,593,097)	\$ (5,599,884)	\$ (6,104,280)	\$ (8,100,275)
Category: 486	State Revenue	\$ (12,547,840)	\$ (12,853,938)	\$ (11,426,874)	\$ (13,596,942)	\$ (15,785,196)
Category: 488	Local Revenue	\$ (114,395)	\$ (94,522)	\$ (270,689)	\$ (219,951)	\$ (125,628)
Category: 489	Other Financing	\$ (880,424)	\$ (1,245,780)	\$ (1,199,873)	\$ (187,500)	\$ (187,500)
Class: 4	Revenues	\$ (19,314,164)	\$ (19,787,337)	\$ (18,497,320)	\$ (20,108,673)	\$ (24,198,599)
Category: 511	Academic, Regular/Contract	\$ 86,109	\$ 140,921	\$ 157,217	\$ 84,804	\$ 287,309
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 1,809,464	\$ 2,155,914	\$ 1,748,159	\$ 1,447,846	\$ 1,623,113
Category: 513	Academic, Instruct Salary, Other	\$ 904,748	\$ 810,490	\$ 469,696	\$ 439,443	\$ 378,407
Category: 514	Academic, Non-Instruct. Salary, Other	\$ 367,567	\$ 457,839	\$ 376,512	\$ 298,652	\$ 809,657
Category: 521	Classified, Regular FT and PT	\$ 3,751,992	\$ 4,006,409	\$ 4,103,676	\$ 5,138,735	\$ 4,966,980
Category: 522	Classified Aide, Direct Instruction FT	\$ 35,361	\$ 45,278	\$ 44,991	\$ 105,364	\$ 41,187
Category: 523	Classified, Non-instruction, PT	\$ 760,292	\$ 666,247	\$ 585,551	\$ 693,783	\$ 604,292
Category: 524	Classified, Direct Instruction, PT	\$ 840,381	\$ 768,611	\$ 955,051	\$ 993,132	\$ 562,184
Category: 531	STRS Fund	\$ 268,498	\$ 332,649	\$ 351,514	\$ 302,472	\$ 444,573
Category: 532	PERS Fund	\$ 539,078	\$ 686,985	\$ 731,630	\$ 967,541	\$ 1,079,057
Category: 533	OASDI Fund	\$ 316,932	\$ 342,859	\$ 340,965	\$ 471,778	\$ 509,658
Category: 534	Health/Welfare Insurance	\$ 1,680,006	\$ 1,787,327	\$ 1,558,023	\$ 1,552,186	\$ 1,857,143
Category: 535	State Unemployment Insurance	\$ 6,860	\$ 5,759	\$ 9,215	\$ 33,197	\$ 17,169
Category: 536	Worker's Compensation Insurance	\$ 118,547	\$ 123,069	\$ 120,868	\$ 145,153	\$ 165,486
Category: 537	APPLE (Alternate Retirement System)	\$ 27,389	\$ 32,012	\$ 35,799	\$ 48,006	\$ 33,052
Category: 539	Other Benefits	\$ 16,927	\$ -	\$ -	\$ -	\$ -
Category: 541	Books & Magazines	\$ 133,439	\$ 134,533	\$ 249,133	\$ 10,522	\$ 44,566
Category: 543	Instructional Supplies	\$ 262,704	\$ 310,184	\$ 407,288	\$ 1,294,027	\$ 1,269,974
Category: 545	Non-instructional Supplies	\$ 203,440	\$ 283,865	\$ 135,369	\$ 392,341	\$ 321,015
Category: 551	Consultant Services	\$ 215,399	\$ 92,456	\$ 97,778	\$ 31,900	\$ 31,925
Category: 552	Travel & Conference	\$ 1,117,847	\$ 1,224,588	\$ 837,460	\$ 1,216,910	\$ 1,066,769
Category: 553	Dues & Memberships	\$ 25,046	\$ 23,101	\$ 30,265	\$ 14,330	\$ 24,288
Category: 554	Insurance	\$ 4,606	\$ 3,628	\$ 4,000	\$ 4,600	\$ 3,200
Category: 555	Utilities/Housekeeping Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 556	Contracts/Lease/Maintenance	\$ 2,370,295	\$ 1,884,660	\$ 1,778,698	\$ 1,945,098	\$ 3,435,084
Category: 557	Other Operating Expenses	\$ -	\$ -	\$ 45	\$ -	\$ 1,650
Category: 559	Other Expenses	\$ 500,543	\$ 505,645	\$ 786,632	\$ 578,975	\$ 582,507
Category: 561	Sites/Site Improvement	\$ -	\$ 16,181	\$ -	\$ -	\$ 145,000
Category: 563	Library Books	\$ 99,563	\$ 54,176	\$ 53,387	\$ 10,000	\$ 11,000
Category: 564	Equipment	\$ 758,349	\$ 1,068,202	\$ 907,557	\$ 444,337	\$ 1,455,520
Category: 571	Debt Retirement Long-term	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 573	Interfund Transfer-Out	\$ 1,046,268	\$ 372,022	\$ 420,063	\$ 265,900	\$ 247,713
Category: 574	Pass Through Transfer	\$ 671,647	\$ 1,015,552	\$ 726,885	\$ 777,106	\$ 812,872
Category: 575	Financial Aid Grants	\$ 34,300	\$ 91,500	\$ 52,125	\$ 45,750	\$ 471,542
Category: 576	Other Student Aid	\$ 340,567	\$ 344,675	\$ 421,768	\$ 354,785	\$ 894,707
Category: 579	Contingencies					
Class: 5	Expenses	\$ 19,314,164	\$ 19,787,337	\$ 18,497,320	\$ 20,108,673	\$ 24,198,599
Fund: 12	G/F Restricted	\$ -	\$ -	\$ -	\$ -	\$ 0

West Hills Community College District
 FY 2020-2021 Proposed Adopted Budget
 Budget Summary Report
 Summary By: Fund, Class, Category

		FY16-17	FY17-18	FY18-19	FY19-20	FY 20-21
GL Account No: Description	Actuals	Actuals	Actuals	Adopted	Adopted	
Fund: 32: Cafeteria						
Category: 480	Beginning Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 488	Local Revenue	\$ (747,953)	\$ (947,133)	\$ (551,109)	\$ (615,327)	\$ (307,500)
Category: 489	Other Financing	\$ (415,206)	\$ -	\$ (434,257)	\$ (68,799)	\$ (290,610)
Class: 4	Revenues	\$ (1,163,159)	\$ (947,133)	\$ (985,366)	\$ (684,126)	\$ (598,110)
Category: 521	Classified, Regular FT and PT	\$ 226,262	\$ 197,826	\$ 211,389	\$ 205,647	\$ 238,119
Category: 523	Classified, Non-instruction, PT	\$ 71,350	\$ 62,647	\$ 49,404	\$ 46,156	\$ 46,156
Category: 532	PERS Fund	\$ 33,252	\$ 33,719	\$ 39,363	\$ 37,560	\$ 48,841
Category: 533	OASDI Fund	\$ 18,054	\$ 16,541	\$ 16,157	\$ 15,519	\$ 18,216
Category: 534	Health/Welfare Insurance	\$ 81,595	\$ 74,988	\$ 75,981	\$ 77,192	\$ 81,120
Category: 535	State Unemployment Insurance	\$ 619	\$ 130	\$ 127	\$ 103	\$ 119
Category: 536	Worker's Compensation Insurance	\$ 4,690	\$ 3,974	\$ 3,982	\$ 3,342	\$ 3,870
Category: 537	APPLE (Alternate Retirement System)	\$ 2,018	\$ 1,395	\$ 1,310	\$ 1,075	\$ 1,169
Category: 543	Instructional Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 545	Non-instructional supplies	\$ 417,754	\$ 307,891	\$ 307,772	\$ 261,532	\$ 130,000
Category: 552	Travel & Conference	\$ 129	\$ -	\$ 75	\$ 1,000	\$ -
Category: 553	Dues & Memberships	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 555	Utilities/Housekeeping Costs	\$ 4,592	\$ 6,938	\$ 9,474	\$ 9,000	\$ 4,500
Category: 556	Contracts/Lease/Maintenance	\$ 13,903	\$ 13,992	\$ 23,453	\$ 21,000	\$ 21,000
Category: 559	Other Expenses	\$ 268,093	\$ 227,092	\$ 244,563	\$ -	\$ -
Category: 564	Equipment	\$ 5,471	\$ -	\$ 2,316	\$ 5,000	\$ 5,000
Category: 573	Interfund Transfer-Out	\$ 15,377	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ 1,163,159	\$ 947,133	\$ 985,366	\$ 684,126	\$ 598,110
Fund: 32	Cafeteria	\$ -	\$ -	\$ 0	\$ -	\$ -
Fund: 33: Child Development Centers						
Category: 480	Beginning Balances	\$ (257,285)	\$ (334,758)	\$ (67,753)	\$ -	\$ -
Category: 481	Federal Revenue	\$ (412,105)	\$ (370,080)	\$ (410,676)	\$ (669,400)	\$ (167,350)
Category: 486	State Revenue	\$ (4,252,575)	\$ (4,434,368)	\$ (5,038,856)	\$ (4,643,315)	\$ (1,160,829)
Category: 488	Local Revenue	\$ (210,820)	\$ (157,820)	\$ (126,823)	\$ (659,748)	\$ (164,937)
Category: 489	Other Local Revenue	\$ (1,219,961)	\$ (1,247,215)	\$ (1,364,196)	\$ (300,000)	\$ (75,000)
Class: 4	Revenues	\$ (6,352,746)	\$ (6,544,241)	\$ (7,008,304)	\$ (6,272,463)	\$ (1,568,116)
Category: 521	Classified, Regular FT and PT	\$ 2,900,710	\$ 3,243,683	\$ 3,407,521	\$ 3,555,995	\$ 888,999
Category: 523	Classified, Non-instruction, PT	\$ 133,863	\$ 125,257	\$ 212,747	\$ 128,998	\$ 32,250
Category: 524	Classified, Direct Instruction, PT	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 532	PERS Fund	\$ 325,978	\$ 417,938	\$ 522,064	\$ 481,807	\$ 120,452
Category: 533	OASDI Fund	\$ 182,981	\$ 208,769	\$ 224,971	\$ 271,198	\$ 67,800
Category: 534	Health/Welfare Insurance	\$ 597,619	\$ 637,917	\$ 639,890	\$ 641,622	\$ 160,406
Category: 535	State Unemployment Insurance	\$ 2,965	\$ 5,196	\$ 3,333	\$ 2,607	\$ 652
Category: 536	Worker's Compensation Insurance	\$ 47,733	\$ 51,515	\$ 55,289	\$ 54,946	\$ 13,737
Category: 537	APPLE (Alternate Retirement System)	\$ 23,787	\$ 23,441	\$ 23,875	\$ 34,339	\$ 8,585
Category: 539	Other Benefits	\$ 658	\$ -	\$ -	\$ -	\$ -
Category: 543	Instructional Supplies	\$ 37,509	\$ 45,258	\$ 39,356	\$ 30,408	\$ 7,602
Category: 545	Non-instructional supplies	\$ 266,167	\$ 253,053	\$ 271,257	\$ 493,390	\$ 123,348
Category: 551	Consultant Services	\$ 24,969	\$ 2,100	\$ 2,385	\$ 9,100	\$ 2,275
Category: 552	Travel & Conference	\$ 8,019	\$ 1,652	\$ 4,925	\$ 36,400	\$ 9,100
Category: 553	Dues & Memberships	\$ 9,261	\$ 6,025	\$ 6,982	\$ 31,500	\$ 7,875
Category: 554	Insurance	\$ 1,201	\$ 7,366	\$ 4,209	\$ 8,450	\$ 2,113
Category: 555	Utilities/Housekeeping Costs	\$ 57,074	\$ 60,241	\$ 48,321	\$ 153,238	\$ 38,310
Category: 556	Contracts/Lease/Maintenance	\$ 99,173	\$ 72,818	\$ 122,798	\$ 168,744	\$ 42,186
Category: 557	Other Operating Expenses	\$ 23	\$ -	\$ -	\$ 8,700	\$ 2,175
Category: 559	Other Expenses	\$ 1,220,653	\$ 1,255,548	\$ 1,362,417	\$ 87,021	\$ 21,755
Category: 561	Sites/Site Improvement	\$ -	\$ -	\$ 13,964	\$ -	\$ -
Category: 564	Equipment	\$ 24,171	\$ 16,713	\$ 42,000	\$ 30,000	\$ 7,500
Category: 571	Debt Retirement Long-term	\$ 42,000	\$ 109,751	\$ -	\$ 44,000	\$ 11,000
Category: 573	Interfund Transfer-Out	\$ 346,232	\$ -	\$ -	\$ -	\$ -
Category: 579	Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ 6,352,746	\$ 6,544,241	\$ 7,008,304	\$ 6,272,463	\$ 1,568,116
Fund: 33	Child Development Centers	\$ -	\$ -	\$ -	\$ -	\$ -

West Hills Community College District
 FY 2020-2021 Proposed Adopted Budget
 Budget Summary Report
 Summary By: Fund, Class, Category

GL Account No:	Description	FY16-17 Actuals	FY17-18 Actuals	FY18-19 Actuals	FY19-20 Adopted	FY 20-21 Adopted
Fund: 34: Farm						
Category: 480	Beginning Balances	\$ (72,823)	\$ -	\$ (119,200)	\$ -	\$ (90,000)
Category: 488	Local Revenue	\$ (188,661)	\$ (217,505)	\$ (171,589)	\$ (192,600)	\$ (204,600)
Category: 489	Other Financing	\$ (637,150)	\$ (559,757)	\$ (619,871)	\$ (358,282)	\$ (358,541)
Class: 4	Revenues	\$ (898,634)	\$ (777,262)	\$ (910,660)	\$ (550,882)	\$ (653,141)
Category: 511	Academic, Regular/Contract	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 125,985	\$ 135,285	\$ 116,896	\$ 118,023	\$ 117,896
Category: 514	Academic, Non-Instruct. Salary, Other	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 521	Classified, Regular FT and PT	\$ 61,761	\$ 72,602	\$ 97,203	\$ 110,239	\$ 157,380
Category: 523	Classified, Non-instruction, PT	\$ 17,754	\$ 22,311	\$ 20,051	\$ 24,800	\$ 24,800
Category: 531	STRS Fund	\$ 15,211	\$ 15,322	\$ 19,254	\$ 19,214	\$ 21,693
Category: 532	PERS Fund	\$ 8,622	\$ 10,371	\$ 17,206	\$ 11,204	\$ 37,142
Category: 533	OASDI Fund	\$ 6,572	\$ 7,454	\$ 9,061	\$ 9,821	\$ 13,749
Category: 534	Health/Welfare Insurance	\$ 53,589	\$ 56,902	\$ 59,529	\$ 57,894	\$ 80,106
Category: 535	State Unemployment Insurance	\$ 97	\$ 106	\$ 120	\$ 114	\$ 138
Category: 536	Worker's Compensation Insurance	\$ 3,215	\$ 3,511	\$ 3,736	\$ 3,909	\$ 4,673
Category: 537	APPLE (Alternate Retirement System)	\$ 137	\$ 51	\$ 896	\$ -	\$ -
Category: 543	Instructional Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 545	Non-instructional supplies	\$ 62,423	\$ 78,707	\$ 121,870	\$ 82,036	\$ 69,036
Category: 551	Consultant Services	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 552	Travel & Conference	\$ 4,498	\$ 3,681	\$ 5,261	\$ 6,000	\$ 6,000
Category: 553	Dues & Memberships	\$ 425	\$ 425	\$ 425	\$ 425	\$ 425
Category: 555	Utilities/Housekeeping Costs	\$ 19,870	\$ 23,759	\$ 19,623	\$ 17,300	\$ 17,300
Category: 556	Contracts/Lease/Maintenance	\$ 262,776	\$ 77,670	\$ 161,032	\$ 89,803	\$ 102,803
Category: 557	Other Operating Expenses	\$ 39	\$ 269,105	\$ -	\$ 100	\$ -
Category: 559	Other Expenses	\$ 205,458	\$ -	\$ 193,505	\$ -	\$ -
Category: 564	Equipment	\$ 50,202	\$ -	\$ 3,785	\$ -	\$ -
Category: 579	Contingencies	\$ -	\$ -	\$ 61,207	\$ -	\$ -
Class: 5	Expenses	\$ 898,634	\$ 777,262	\$ 910,660	\$ 550,882	\$ 653,141
Fund: 34	Farm	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 39: Residential Living						
Category: 480	Beginning Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 488	Local Revenue	\$ (389,668)	\$ (370,635)	\$ (324,597)	\$ (402,118)	\$ (201,059)
Category: 489	Other Financing	\$ (203,934)	\$ (279,909)	\$ (804,216)	\$ (106,810)	\$ (271,107)
Class: 4	Revenues	\$ (593,602)	\$ (650,544)	\$ (1,128,813)	\$ (508,728)	\$ (472,166)
Category: 521	Classified, Regular FT and PT	\$ 180,790	\$ 188,060	\$ 183,763	\$ 177,031	\$ 187,387
Category: 523	Classified, Non-instruction, PT	\$ 5,817	\$ 18,573	\$ 15,765	\$ 14,346	\$ 14,346
Category: 532	PERS Fund	\$ 25,163	\$ 29,208	\$ 32,860	\$ 31,975	\$ 44,224
Category: 533	OASDI Fund	\$ 13,016	\$ 13,875	\$ 13,200	\$ 13,543	\$ 14,335
Category: 534	Health/Welfare Insurance	\$ 66,853	\$ 67,457	\$ 63,554	\$ 64,455	\$ 67,735
Category: 535	State Unemployment Insurance	\$ 94	\$ 103	\$ 221	\$ 88	\$ 94
Category: 536	Worker's Compensation Insurance	\$ 2,933	\$ 3,151	\$ 3,040	\$ 2,877	\$ 3,045
Category: 537	APPLE (Alternate Retirement System)	\$ 207	\$ 588	\$ 591	\$ 1,000	\$ 1,000
Category: 539	Other Benefits	\$ 38,247	\$ 38,235	\$ 38,254	\$ 35,000	\$ 35,000
Category: 545	Non-instructional supplies	\$ 15,461	\$ 19,799	\$ 24,525	\$ 20,205	\$ 10,000
Category: 552	Travel & Conference	\$ 3,035	\$ 136	\$ -	\$ -	\$ -
Category: 555	Utilities/Housekeeping Costs	\$ 76,670	\$ 88,395	\$ 84,309	\$ 96,708	\$ 50,000
Category: 556	Contracts/Lease/Maintenance	\$ 21,964	\$ 24,814	\$ 352,893	\$ 39,000	\$ 39,000
Category: 557	Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 559	Other Expenses	\$ 143,352	\$ 149,489	\$ 258,222	\$ 12,500	\$ 6,000
Category: 564	Equipment	\$ -	\$ 8,661	\$ 57,616	\$ -	\$ -
Category: 571	Debt Retirement Long-term	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 573	Interfund Transfer-Out	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ 593,602	\$ 650,544	\$ 1,128,813	\$ 508,728	\$ 472,166
Fund: 39	Residential Living	\$ -	\$ -	\$ -	\$ -	\$ -

West Hills Community College District
 FY 2020-2021 Proposed Adopted Budget
 Budget Summary Report
 Summary By: Fund, Class, Category

		FY16-17	FY17-18	FY18-19	FY19-20	FY 20-21
GL Account No: Description	Actuals	Actuals	Actuals	Adopted	Adopted	
Fund: 41: Capital Projects						
Category: 480	Beginning Balances	\$ (8,838,171)	\$ (8,521,881)	\$ (8,033,513)	\$ (6,447,120)	\$ (3,315,016)
Category: 481	Federal Revenue			\$ -		\$ -
Category: 486	State Revenue	\$ -	\$ (381,864)	\$ (2,128,000)	\$ -	\$ (29,338,297)
Category: 488	Local Revenue	\$ (311,258)	\$ (350,206)	\$ (398,018)	\$ (133,084)	\$ (75,000)
Category: 489	Other Financing	\$ (10,527,091)	\$ (3,828,038)	\$ (13,341,377)	\$ (12,049,234)	\$ (6,489,101)
Class: 4	Revenues	\$ (19,676,520)	\$ (13,081,989)	\$ (23,900,908)	\$ (18,629,438)	\$ (39,217,414)
Category: 523	Classified, Non-instruction, PT	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 536	Worker's Compensation Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 543	Instructional Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 545	Non-instructional supplies	\$ 25,689	\$ 5,330	\$ 18,753	\$ 1,000	\$ -
Category: 551	Consultant Services	\$ 8,368	\$ 6,706	\$ 6,706	\$ -	\$ -
Category: 552	Travel & Conference	\$ -	\$ 76	\$ -	\$ -	\$ -
Category: 556	Contracts/Lease/Maintenance	\$ 305,132	\$ 513,154	\$ 259,192	\$ 1,079,127	\$ 1,331,894
Category: 557	Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 559	Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 561	Sites/Site Improvement	\$ 55,012	\$ 414,620	\$ 5,709,023	\$ -	\$ -
Category: 562	Buildings	\$ 8,980,237	\$ 2,915,481	\$ 3,375,158	\$ 8,518,640	\$ 32,306,015
Category: 564	Equipment	\$ 1,108,568	\$ 485,294	\$ 2,143,578	\$ 2,370,138	\$ 1,873,903
Category: 571	Debt Retirement Long-term	\$ 671,633	\$ 8,741,328	\$ 1,319,512	\$ 1,323,692	\$ 941,481
Category: 573	Interfund Transfer-Out	\$ -	\$ -	\$ 265,151	\$ 872,332	\$ 1,200,931
Category: 579	Contingencies	\$ 8,521,881	\$ -	\$ 10,803,835	\$ 4,464,509	\$ 1,563,190
Class: 5	Expenses	\$ 19,676,520	\$ 13,081,989	\$ 23,900,908	\$ 18,629,438	\$ 39,217,414
Fund: 41	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 71: ASB Fund						
Category: 480	Beginning Balances	\$ (43,197)	\$ -	\$ (94,215)	\$ (36,362)	\$ (36,362)
Category: 488	Local Revenue	\$ (33,937)	\$ (112,334)	\$ (41,377)	\$ (4,338)	\$ (4,338)
Category: 489	Other Financing					
Class: 4	Revenues	\$ (77,134)	\$ (112,334)	\$ (135,592)	\$ (40,700)	\$ (40,700)
Category: 543	Instructional Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 545	Non-instructional supplies	\$ 178	\$ 1,295	\$ 8,176	\$ -	\$ -
Category: 552	Travel & Conference	\$ -	\$ 3,771	\$ 10,195	\$ -	\$ -
Category: 556	Contracts/Lease/Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 559	Other Expenses	\$ 2,212	\$ 12,305	\$ 4,317	\$ 144	\$ 144
Category: 575	Student Financial Aid	\$ -	\$ 94,963	\$ 300	\$ -	\$ -
Category: 579	Contingencies	\$ 74,744	\$ -	\$ 112,604	\$ 40,556	\$ 40,556
Class: 5	Expenses	\$ 77,134	\$ 112,334	\$ 135,592	\$ 40,700	\$ 40,700
Fund: 71	ASB Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 74: Financial Aid						
Category: 480	Beginning Balances	\$ (54,976)	\$ -	\$ (87,654)	\$ -	\$ -
Category: 481	Federal Revenue	\$ (13,785,095)	\$ (14,362,871)	\$ (14,422,646)	\$ (14,415,664)	\$ (14,415,664)
Category: 486	State Revenue	\$ (1,655,739)	\$ (2,580,608)	\$ (3,460,867)	\$ (1,852,700)	\$ (1,852,700)
Category: 488	Local Revenue	\$ (88)	\$ (127)	\$ (119)	\$ -	\$ -
Category: 489	Other Financing	\$ (174,256)	\$ (164,700)	\$ (167,488)	\$ (50,000)	\$ (50,000)
Class: 4	Revenues	\$ (15,670,154)	\$ (17,108,306)	\$ (18,138,774)	\$ (16,318,364)	\$ (16,318,364)
Category: 545	Non-instructional supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 552	Travel & Conference	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 559	Other Expenses	\$ 21,458	\$ 32,928	\$ 33,526	\$ 31,941	\$ 31,941
Category: 573	Interfund Transfer-Out	\$ 1,680	\$ -	\$ 7,059	\$ -	\$ -
Category: 575	Student Financial Aid	\$ 15,647,016	\$ 17,075,378	\$ 18,098,189	\$ 16,286,423	\$ 16,286,423
Category: 576	Other Student Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ 15,670,154	\$ 17,108,306	\$ 18,138,774	\$ 16,318,364	\$ 16,318,364
Fund: 74	Financial Aid	\$ -	\$ -	\$ -	\$ -	\$ -

West Hills Community College District
 FY 2020-2021 Proposed Adopted Budget
 Budget Summary Report
 Summary By: Fund, Class, Category

FY16-17 FY17-18 FY18-19 FY19-20 FY 20-21

GL Account No: Description		Actuals	Actuals	Actuals	Adopted	Adopted
Fund: 75: Scholarship and Loan						
Category: 480	Beginning Balances	\$ (100,469)	\$ -	\$ (88,415)	\$ (57,415)	\$ (57,415)
Category: 488	Local Revenue	\$ (182,026)	\$ (180,163)	\$ (80,513)	\$ (150,039)	\$ (150,039)
Class: 4	Revenues	\$ (282,495)	\$ (180,163)	\$ (168,928)	\$ (207,454)	\$ (207,454)
Category: 575	Student Financial Aid	\$ 190,108	\$ 180,163	\$ 78,064	\$ 157,100	\$ 157,100
Category: 579	Contingencies	\$ 92,387	\$ -	\$ 90,864	\$ 50,354	\$ 50,354
Class: 5	Expenses	\$ 282,495	\$ 180,163	\$ 168,928	\$ 207,454	\$ 207,454
Fund: 75	Scholarship and Loan	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 78: OPEB/GASB 45						
Category: 480	Beginning Balances	\$ (7,171,420)	\$ (8,617,737)	\$ (9,227,760)	\$ (6,618,112)	\$ (11,673,445)
Category: 488	Local Revenues	\$ (846,817)	\$ (110,023)	\$ (1,378,978)	\$ (271,168)	\$ (700,407)
Category: 489	Contributions	\$ (600,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (300,000)
Class: 4	Revenues	\$ (8,618,237)	\$ (9,227,760)	\$ (11,106,738)	\$ (7,389,280)	\$ (12,673,852)
Category: 534	Health/Welfare Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 551	Consultant Services	\$ 500	\$ 500	\$ 9,844	\$ 500	\$ 10,000
Category: 579	Contingencies	\$ 8,617,737	\$ 9,227,260	\$ 11,096,894	\$ 7,388,780	\$ 12,663,852
Class: 5	Expenses	\$ 8,618,237	\$ 9,227,760	\$ 11,106,738	\$ 7,389,280	\$ 12,673,852
Fund: 78	OPEB/GASB 45	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 79: Clubs and Trusts						
Category: 480	Beginning Balances	\$ (46,643)	\$ (47,018)	\$ (50,922)	\$ (39,342)	\$ (39,342)
Category: 488	Local Revenue	\$ (2,157)	\$ (11,515)	\$ (6,185)	\$ (7,210)	\$ (7,210)
Class: 4	Revenues	\$ (48,800)	\$ (58,533)	\$ (57,107)	\$ (46,552)	\$ (46,552)
Category: 545	Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 559	Other Expenses	\$ 1,782	\$ 58,533	\$ 4,316	\$ 4,715	\$ 4,715
Category: 579	Contingencies	\$ 47,018	\$ -	\$ 52,791	\$ 41,837	\$ 41,837
Class: 5	Expenses	\$ 48,800	\$ 58,533	\$ 57,107	\$ 46,552	\$ 46,552
Fund: 79	Clubs and Trusts	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 83: Foundation						
Category: 488	Local Revenue	\$ (90,110)	\$ -	\$ (63,084)	\$ -	\$ -
Category: 489	Other Financing	\$ (655,995)	\$ (666,908)	\$ (432,584)	\$ (501,590)	\$ (500,772)
Class: 4	Revenues	\$ (746,105)	\$ (666,908)	\$ (495,668)	\$ (501,590)	\$ (500,772)
Category: 511	Academic, Regular/Contract	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 122,527	\$ 122,770	\$ 105,272	\$ 90,004	\$ 58,256
Category: 521	Classified, Regular FT and PT	\$ 242,968	\$ 140,978	\$ 199,582	\$ 197,212	\$ 210,460
Category: 523	Classified, Non-instruction, PT	\$ 15,015	\$ 8,563	\$ 8,999	\$ 9,400	\$ 9,400
Category: 524	Classified, Direct Instruction, PT	\$ -	\$ 4,790	\$ 315	\$ -	\$ -
Category: 531	STRS Fund	\$ 8,209	\$ 7,641	\$ 7,232	\$ 7,150	\$ 6,034
Category: 532	PERS Fund	\$ 31,558	\$ 28,698	\$ 42,598	\$ 43,945	\$ 55,677
Category: 533	OASDI Fund	\$ 17,696	\$ 14,163	\$ 18,112	\$ 19,248	\$ 23,689
Category: 534	Health/Welfare Insurance	\$ 51,147	\$ 58,324	\$ 54,882	\$ 55,386	\$ 58,204
Category: 535	State Unemployment Insurance	\$ 438	\$ 609	\$ 157	\$ 141	\$ 134
Category: 536	Worker's Compensation Insurance	\$ 6,043	\$ 4,230	\$ 4,831	\$ 4,554	\$ 4,368
Category: 537	APPLE (Alternate Retirement System)	\$ 1,159	\$ 774	\$ 328	\$ 500	\$ 500
Category: 545	Non-instructional supplies	\$ 11,287	\$ 27	\$ (67)	\$ 1,500	\$ 1,500
Category: 551	Consultant Services	\$ 1,275	\$ 33,000	\$ 36,000	\$ 33,000	\$ 33,000
Category: 552	Travel & Conference	\$ 278	\$ 11,030	\$ -	\$ 3,650	\$ 3,650
Category: 554	Insurance	\$ -	\$ -	\$ 1,550	\$ 11,500	\$ 11,500
Category: 555	Utilities/Housekeeping Costs	\$ 1,386	\$ 1,400	\$ 1,431	\$ 2,000	\$ 2,000
Category: 556	Contracts/Lease/Maintenance	\$ 65,035	\$ 24	\$ -	\$ 3,500	\$ 3,500
Category: 557	Other Operating Expenses	\$ -	\$ 20,500	\$ 14,420	\$ 17,000	\$ 17,000
Category: 559	Other Expenses	\$ 170,084	\$ 209,387	\$ 26	\$ 400	\$ 400
Category: 564	Equipment	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
Class: 5	Expenses	\$ 746,105	\$ 666,908	\$ 495,668	\$ 501,590	\$ 500,772
Fund: 83	Foundation	\$ -	\$ -	\$ -	\$ -	\$ -