

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2011-2012)

(Budget Report for Fiscal Year 2012-2013)

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
District Superintendent

\_\_\_\_\_  
Date

Contact: Ken Stoppenbrink

(559) 934-2160

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2012. 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: 2011-2012

Budget Year: 2012-2013

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	6,117,937	6,117,937		6,117,937
Other	1300	2,748,014	2,748,013	44,091	2,792,104
<b>Total Instructional Salaries</b>		8,865,951	8,865,950	44,091	8,910,041
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		2,816,142	532,244	3,348,386
Other	1400		247,175	65,068	312,243
<b>Total Non-Instructional Salaries</b>		0	3,063,317	597,312	3,660,629
<b>Total Academic Salaries</b>		8,865,951	11,929,267	641,403	12,570,670
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		4,082,981	545,395	4,628,376
Other	2300		326,909	41,749	368,658
<b>Total Non-Instructional Salaries</b>		0	4,409,890	587,144	4,997,034
<b>Instructional Aides</b>					
Regular Status	2200	100,359	100,359		100,359
Other	2400	885,756	886,626		886,626
<b>Total Instructional Aides</b>		986,115	986,985	0	986,985
<b>Total Classified Salaries</b>		986,115	5,396,875	587,144	5,984,019
<b>Employee Benefits</b>	3000	2,444,910	5,352,598	364,311	5,716,909
<b>Supplies and Materials</b>	4000		463,869	128,508	592,377
<b>Other Operating Expenses</b>	5000	231,721	2,873,050	559,593	3,432,643
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		12,528,697	26,015,659	2,280,959	28,296,618

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	89,499	89,499		89,499
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		221,742		221,742
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		117,553		117,553
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		127,472	19,574	147,046
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100		649		649
Books, Magazines, & Periodicals	4200		861		861
Instructional Supplies & Materials	4300		97,623		97,623
Noninstructional, Supplies & Materials	4400		295,073		295,073
Total Supplies and Materials		0	394,206	0	394,206
Other Operating Expenses and Services	5000		338,210		338,210

For Actual Year: 2011-2012

Budget Year: 2012-2013

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>		89,499	1,288,682	19,574	1,308,256
<b>Total for ECS 84362, 50% Law</b>		12,439,198	24,726,977	2,261,385	26,988,362
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.31%	100.00%		
<b>50% of Current Expense of Education</b>			12,363,488		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		12,439,198	24,726,977	2,261,385	26,988,362
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		12,528,697	26,015,659	2,280,959	28,296,618
<b>Capital Expenditures</b>	6000		421,949	19,702	441,651
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		12,528,697	26,437,608	2,300,661	28,738,269

For Year Ended June 30, 2012

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	1,488,113		1,488,113
In County Treasury	9112	1,757,947		1,757,947
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	1,114		1,114
Investments (at cost)	9120			0
Accounts Receivable	9130	9,682,899	2,751,684	12,434,583
Due from Other Funds	9140	1,181,538		1,181,538
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	12,861		12,861
<b>TOTAL ASSETS</b>		14,124,472	2,751,684	16,876,156
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,041,265	683,416	1,724,681
Accrued Salaries and Wages Payable	9520	529,592		529,592
Compensated Absences Payable Current	9530	266,394		266,394
Due to Other Funds	9540	5,749,871	763,983	6,513,854
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,523,587	1,304,285	3,827,872
<b>TOTAL LIABILITIES</b>		10,110,709	2,751,684	12,862,393

For Year Ended June 30, 2012

District ID: 580

Name: WEST HILLS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND EQUITY</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance		0	0	0
<b>Designated Fund Balance</b>	9750			
Commitments by Contract or Other Legal Obligation	9751			0
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	4,013,763		4,013,763
<b>TOTAL FUND EQUITY</b>		4,013,763	0	4,013,763
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		14,124,472	2,751,684	16,876,156

- 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, 2012

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	983,079		1,201,583
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			6,648,319
Accounts Receivable	9130	3,481		18,635
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		986,560	0	7,868,537
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

- 20 Debt Service Funds:**
- 21 Bond Interest and Redemption Fund**
- 22 Revenue Bond Interest and Redemption Fund**
- 29 Other Debt Service Fund**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2012

District ID: 580

Name: WEST HILLS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND EQUITY</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Total Reserved Fund Balance		0	0	0
<b>Designated Fund Balance</b>	9750			
Commitments by Contract or Other Legal Obligation	9751	986,560		7,868,537
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
Total Designated Fund Balance		986,560	0	7,868,537
Uncommitted(Unrestricted) Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		986,560	0	7,868,537
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		986,560	0	7,868,537



- 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, 2012

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		2,236	154,753	8,232		476
In County Treasury	9112			12,776			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114		150				
Investments (at cost)	9120						
Accounts Receivable	9130		8,348	322,867	60,666		2,527
Due from Other Funds	9140		25,507		94,615		24,444
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	36,241	490,396	163,513	0	27,447
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		26,740	21,740			19,713
Accrued Salaries and Wages Payable	9520			(177)	30,235		
Compensated Absences Payable Current	9530		7,158	61,078			3,600
Due to Other Funds	9540			257,755	6,383		2,496
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570		2,343	150,000			1,638
<b>TOTAL LIABILITIES</b>		0	36,241	490,396	36,618	0	27,447

- 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, 2012

District ID: 580

Name: WEST HILLS

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>FUND EQUITY</b>							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amounts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Total Reserved Fund Balance		0	0	0	0	0	0
<b>Designated Fund Balance</b>	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754						
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				126,895		
<b>TOTAL FUND EQUITY</b>		0	0	0	126,895	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	36,241	490,396	163,513	0	27,447

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 580

Name: WEST HILLS

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	2,996,683	21,103,917
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		64,612,926
Accounts Receivable	9130	28,272	6,833
Due from Other Funds	9140	6,574,669	
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>TOTAL ASSETS</b>		9,599,624	85,723,676
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	1,031,687	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		1,004,080
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
<b>TOTAL LIABILITIES</b>		1,031,687	1,004,080

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 580

Name: WEST HILLS

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amonts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		0	0
<b>Designated Fund Balance</b>	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754	8,567,937	84,719,596
Total Designated Fund Balance		8,567,937	84,719,596
Uncommitted(Unrestricted) Fund Balance	9790		
<b>TOTAL FUND EQUITY</b>		8,567,937	84,719,596
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		9,599,624	85,723,676

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

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, 2012

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  
52 Cafeteria Fund

53 Farm Operations Fund  
59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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				
Total Reserved Fund Balance		0	0	0	0
<b>Designated Fund Balance</b>	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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, 2012

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, 2012

District ID: 580

Name: WEST HILLS

Description	CA	61	69
	(Object)	Self-Insurance Fund	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		
Total Reserved Fund Balance		0	0
<b>Designated Fund Balance</b>	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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	28,165			208,600	20,832			2,965
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	405							
Investments (at cost)	9120	918			170	23,039	3,813,699		35,887
Accounts Receivable	9130	1,058			250,443		8,161		
Due from Other Funds	9140	37,281				17,086			3,481
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>		67,827	0	0	459,213	60,957	3,821,860	0	42,333

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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	14,769			295,336				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	20,567			100,430	3,008			2,965
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				55,577				
Total Current Liabilities and Deferred Revenue		35,336	0	0	451,343	3,008	0	0	2,965
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	35,336	0	0	451,343	3,008	0	0	2,965

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
<b>Designated Fund Balance</b>	9750								
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754					57,949	3,821,860		39,368
Total Designated Fund Balance		0	0	0	0	57,949	3,821,860	0	39,368
Uncommitted(Unrestricted) Fund Balance	9790	32,491			7,870				
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		32,491	0	0	7,870	57,949	3,821,860	0	39,368
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		67,827	0	0	459,213	60,957	3,821,860	0	42,333

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

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		2,452,753	2,452,753
Workforce Investment Act	8130		2,333,269	2,333,269
Temporary Assistance for Needy Families (TANF)	8140		240,820	240,820
Student Financial Aid	8150			0
Veterans Education	8160	1,414		1,414
Vocational and Technical Education Act (VATEA)	8170		732,400	732,400
Other Federal Revenues	8190	1,390	3,120,302	3,121,692
<b>Total Federal Revenues</b>	8100	2,804	8,879,544	8,882,348
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	22,392,578		22,392,578
Other General Apportionment	8613	151,388		151,388
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		535,780	535,780
Disabled Students Programs and Services(DSPS)	8623		428,163	428,163
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		235,259	235,259
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		863,952	863,952

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 580

Name: WEST HILLS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		3,191,244	3,191,244
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	60,831		60,831
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	20		20
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	732,416	106,871	839,287
State Mandated Costs	8685	14,170		14,170
Other State Non-Tax Revenues	8686	867		867
Other State Revenues	8690			0
<b>Total State Revenues</b>	8600	23,352,270	5,361,269	28,713,539

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 580

Name: WEST HILLS



Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	4,372,584		4,372,584
Tax Allocation, Supplemental Roll	8812	12,224		12,224
Tax Allocation, Unsecured Roll	8813	223,425		223,425
Prior Years Taxes	8816	53,189		53,189
Education Revenues Augmentation Fund (ERAF)	8817	(1,054,508)		(1,054,508)
Redevelopment Agency Funds - Pass Through	8818	50,847		50,847
Redevelopment Agency Funds - Residual	8819	64,442		64,442
Contributions, Gifts, Grants, and Endowments	8820	1,239	140,966	142,205
Contract Services	8830			
Contract Instructional Services	8831	221,270	94,613	315,883
Other Contract Services	8832			0
Sales and Commissions	8840	4,804		4,804
Rentals and Leases	8850	141,261		141,261
Interest and Investment Income	8860	89,707		89,707
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	902,033		902,033
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	5,000		5,000
Insurance	8878			0
Student Records	8879	18,540		18,540
Nonresident Tuition	8880	866,264		866,264
Parking Services and Public Transportation	8881			0
Other Student Fees and Charges	8885	31,226		31,226
Other Local Revenues	8890	70,020		70,020
<b>Total Local Revenues</b>	8800	6,073,567	235,579	6,309,146
<b>Total Revenues</b>		29,428,641	14,476,392	43,905,033

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

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	1,300		1,300
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	1,767,433	167,595	1,935,028
<b>Total Other Financing Sources</b>	8900	1,768,733	167,595	1,936,328
<b>Total Revenues and Other Financing Sources</b>		31,197,374	14,643,987	45,841,361

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 580

Name: WEST HILLS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	271,499	45,804	41,200	35,574		394,077
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	867,517	1,395	37,950	35,266		942,128
Business and Management	0500	437,763	14,654	467			452,884
Communications	0600						0
Computer and Information Science	0700	345,208		4,462			349,670
Education	0800	1,174,950	86,291	36,821	2,873		1,300,935
Engineering and Related Industrial Technology	0900	609,256	55,433	288,591	25,113		978,393
Fine and Applied Arts	1000	349,827	5,262	5,068			360,157
Foreign language	1100	84,205		204			84,409
Health	1200	1,535,701	373,079	335,892			2,244,672
Consumer Education And Home Economics	1300	689,729	5,015	51,002			745,746
Law	1400						0
Humanities(Letters)	1500	1,537,823	485	14,997			1,553,305
Library Science	1600						0
Mathematics	1700	1,251,170		28,353			1,279,523
Military Studies	1800						0
Physical Sciences	1900	269,076		5,709			274,785
Psychology	2000	211,244		954			212,198
Public Affairs and Services	2100	323,990	15,884	4,919			344,793
Social Sciences	2200	818,301		13,510			831,811
Commercial Services	3000						0
Interdisciplinary Studies	4900	992,360	296,498	265,104	3,490		1,557,452
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	89,499					89,499
<b>Sub-Total Instructional Activites</b>		11,859,118	899,800	1,135,203	102,316		13,996,437
<b>Total Expenditures for GF Activities*</b>		12,460,842	20,420,621	7,067,133	935,521	6,116,440	47,000,557

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		981,103	93,344	75,945		1,150,392
Course and Curriculum Development	6020		649,116	198,413	62,918		910,447
Academic / Faculty Senate	6030		54,472	947			55,419
Other Instructional Administration & Governance	6090						0
<b>Total Instructional Admin. &amp; Governance</b>		0	1,684,691	292,704	138,863	0	2,116,258
Instructional Support Services	6100						
Learning Center	6110	553,016	1,058,520	323,168	24,834		1,959,538
Library	6120		569,534	42,120	101,992		713,646
Media	6130		382,060	142,939	3,930		528,929
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		553,016	2,010,114	508,227	130,756	0	3,202,113
Admissions and Records	6200		108,825	17,922			126,747
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		599,800	4,354	1,234		605,388
Matriculation and Student Assessment	6320		640,576	72,184	13,854		726,614
Transfer Programs	6330		55,418	1,471			56,889
Career Guidance	6340		40,877	9,539			50,416
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		0	1,336,671	87,548	15,088	0	1,439,307

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		138,326	1,959			140,285
Disabled Student Programs and Services (DSPS)	6420		851,519	99,021	9,533		960,073
Extended Opportunity Programs and Services (EOPS)	6430		971,519	17,939			989,458
Health Services	6440						0
Student Personnel Administration	6450		2,578,815	357,522	3,769		2,940,106
Financial Aid Administration	6460		738,742	99,094	7,420		845,256
Job Placement Services	6470		454,392	207,432	175,617		837,441
Veterans Services	6480		378,336	72,155	2,636		453,127
Miscellaneous Student Services	6490		397,933	412,755	1,041		811,729
<b>Total Other Student Services</b>		0	6,509,582	1,267,877	200,016	0	7,977,475
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		377,282	278,338	4,646		660,266
Custodial Services	6530		727,210	(41,671)	6,687		692,226
Grounds Maintenance and Repairs	6550		347,584	(6,017)	26,648		368,215
Utilities	6570			1,155,850			1,155,850
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>	6500	0	1,452,076	1,386,500	37,981	0	2,876,557
<b>Planning, Policymaking and Coordinations</b>	6600		1,857,965	473,312	12,822		2,344,099

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		152,700	72,887	7,533		233,120
Fiscal Operations	6720		642,364	(183,271)	55,905		514,998
Human Resources Management	6730		138,903	29,904	2,759		171,566
Noninstruct Staff Retirees' Benefits & Retirement *	6740		117,553				117,553
Staff Development	6750		28,830	475			29,305
Staff Diversity	6760			4,670			4,670
Logistical Services	6770		25,789	18,549			44,338
Management Information Systems	6780		732,412	500,445	143,487		1,376,344
Other General Institutional Support Services	6790						0
<b>Total General Institutional Support Services</b>	6700	0	1,838,551	443,659	209,684	0	2,491,894
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830		453	17,989			18,442
Economic Development	6840		1,173,719	705,066	68,293		1,947,078
Other Community Services & Economic Development	6880		248,507	24,063	2,668		275,238
<b>Total Community Services</b>	6800	0	1,422,679	747,118	70,961	0	2,240,758

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2011-2012

Budget Year: 2012-2013

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			1,616			1,616
Child Development Centers	6920		24,359	31,433			55,792
Farm Operations	6930						0
Food Services	6940		30,383				30,383
Parking	6950		114,891				114,891
Student and Co-Curricular Activities	6960		619,891	533,304	17,034		1,170,229
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	789,524	566,353	17,034	0	1,372,911
Auxiliary Operations	7000						
Contract Education	7010	48,708	932	52,710			102,350
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	7000	48,708	932	52,710	0	0	102,350

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		509,211	80,500			589,711
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					181,616	181,616
Tax revenue Anticipation Notes	7220						0
Other Financing	7290			7,500			7,500
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	7,500	0	181,616	189,116
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					4,979,490	4,979,490
Student Aid	7320					1,003,806	1,003,806
Other Outgo	7390					(48,472)	(48,472)
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	5,934,824	5,934,824
<b>Sub-Total Non-Instructional Activites</b>		601,724	19,520,821	5,931,930	833,205	6,116,440	33,004,120
<b>Total Expenditures General Fund: activities *</b>		12,460,842	20,420,621	7,067,133	935,521	6,116,440	47,000,557

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



Gann Appropriations Limit

GANN Report

DISTRICT NAME: WEST HILLS

I.	2012-2013 Appropriations Limit:			
A.	2011-2012 Appropriations Limit:			\$43,699,581
B.	2012-2013 Price Factor:	1.0377		
C.	Population factor:			
	1. 2010-2011 Second Period Actual FTES	5,457.05		
	2. 2011-2012 Second Period Actual FTES	5,043.02		
	3. 2011-2012 Population change factor (C2/C1)	0.9241		
D.	2011-2012 Limit adjusted by inflation and population factors (A * B * C.3)			\$41,905,214
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)			\$41,905,214
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.	2012-2013 Appropriations Limit (D + E.3 - F.3)			\$41,905,214
II.	2012-2013 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			22,624,618
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			31,027
C.	Local Property taxes			3,552,511
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			825
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2012-2013 Appropriations Subject to Limit			\$26,208,981

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	2,804	3,350	8,879,544	6,971,049	8,882,348	6,974,399
State Revenues	8600	23,352,270	22,194,527	5,361,269	4,850,875	28,713,539	27,045,402
Local Revenues	8800	6,073,567	6,019,006	235,579	293,000	6,309,146	6,312,006
<b>Total Revenues</b>		29,428,641	28,216,883	14,476,392	12,114,924	43,905,033	40,331,807
<b>EXPENDITURES:</b>							
Academic Salaries	1000	12,588,872	11,598,679	2,331,297	2,517,540	14,920,169	14,116,219
Classified Salaries	2000	6,002,466	5,046,992	4,149,602	3,694,432	10,152,068	8,741,424
Employee Benefits	3000	5,716,908	6,512,948	2,092,318	2,076,503	7,809,226	8,589,451
Supplies and Materials	4000	592,380	559,152	617,481	661,267	1,209,861	1,220,419
Other Operating Expenses and Services	5000	3,401,002	6,203,970	2,456,270	2,742,330	5,857,272	8,946,300
Capital Outlay	6000	441,651	235,418	493,870	110,501	935,521	345,919
<b>Total Expenditures</b>		28,743,279	30,157,159	12,140,838	11,802,573	40,884,117	41,959,732
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		685,362	(1,940,276)	2,335,554	312,351	3,020,916	(1,627,925)
<b>Other Financing Sources</b>	8900	1,768,733	1,321,344	167,595	150,000	1,936,328	1,471,344
<b>Other Outgo</b>	7000	3,613,288	1,732,551	2,503,152	462,351	6,116,440	2,194,902
<b>Net Increase/(Decrease) in Fund Balance</b>		(1,159,193)	(2,351,483)	(3)	0	(1,159,196)	(2,351,483)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	5,172,956	4,013,763	3	0	5,172,959	4,013,763
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	5,172,956		3		5,172,959	
<b>Ending Fund Balance, June 30</b>		4,013,763	1,662,280	0	0	4,013,763	1,662,280

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2011-2012

Budget Year: 2012-2013

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						
State Revenues	8600	2,605				79	
Local Revenues	8800	219,993				1,638,456	
<b>Total Revenues</b>		222,598	0	0	0	1,638,535	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	1,261,088				1,543,053	
Debt Interest and Other Service Charges	7120					744,474	
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	1,261,088	0	0	0	2,287,527	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(1,261,088)	0	0	0	(2,287,527)	0
<b>Net Increase/Decrease in Fund Balance</b>		(1,038,490)	0	0	0	(648,992)	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	2,025,050	986,560		0	8,489,022	7,868,537
Prior Years Adjustments	9020					28,507	
Adjusted Beginning Balance	9030	2,025,050			0	8,517,529	
<b>Ending Fund Balance, June 30</b>		986,560	986,560		0	7,868,537	7,868,537

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2011-2012

Budget Year: 2012-2013

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					366,577	557,500
State Revenues	8600					3,672,740	3,724,379
Local Revenues	8800			592,334	587,003	213,100	824,016
<b>Total Income</b>		0	0	592,334	587,003	4,252,417	5,105,895
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000			315,577	250,411	2,913,413	2,876,229
Employee Benefits	3000			129,174	134,384	1,154,176	1,145,831
Supplies and Materials	4000			324,088	254,883	276,976	526,245
Other Operating Expenses and Services	5000			139,520	13,850	977,158	406,090
Capital Outlay	6000			1,378		2,665	55,500
<b>Total Expenditures</b>		0	0	909,737	653,528	5,324,388	5,009,895
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(317,403)	(66,525)	(1,071,971)	96,000
<b>Other Financing Sources</b>	8900			382,133	66,525	1,165,118	
<b>Other Outgo</b>	7000			64,730		94,000	96,000
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	(853)	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	0	0	853	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		853	
<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: 2011-2012

Budget Year: 2012-2013

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	236,890	194,900			286,499	426,388
<b>Total Income</b>		236,890	194,900	0	0	286,499	426,388
<b>Expenditures</b>							
Academic Salaries	1000	124,395					
Classified Salaries	2000	89,325	167,692			156,946	163,046
Employee Benefits	3000	53,677	93,798			127,345	120,808
Supplies and Materials	4000	77,027	77,847			9,120	12,260
Other Operating Expenses and Services	5000	190,656	64,300			178,167	132,761
Capital Outlay	6000		157,469				
<b>Total Expenditures</b>		535,080	561,106	0	0	471,578	428,875
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(298,190)	(366,206)	0	0	(185,079)	(2,487)
<b>Other Financing Sources</b>	8900	425,085	350,000			214,513	2,487
<b>Other Outgo</b>	7000					29,434	
<b>Net Increase/(Decrease) in Fund Balance</b>		126,895	(16,206)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	126,895		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		126,895	110,689	0	0	0	0

For Actual Year: 2011-2012

Budget Year: 2012-2013

**Capital Projects Funds**

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600	6,209,957	2,000		
Local Revenues	8800	188,946	85,000	1,619,817	
<b>Total Income</b>		6,398,903	87,000	1,619,817	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000	40,109			
Other Operating Expenses and Services	5000	286,629	10,000	707,801	
Capital Outlay	6000	15,791,323	20,867,106		
<b>Total Expenditures</b>		16,118,061	20,877,106	707,801	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(9,719,158)	(20,790,106)	912,016	0
<b>Other Financing Sources</b>	8900	9,077,306	20,203,644	20,510,084	
<b>Other Outgo</b>	7000	390,000	1,568,046	17,584,117	
<b>Net Increase/(Decrease) in Fund Balance</b>		(1,031,852)	(2,154,508)	3,837,983	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	11,517,566	8,567,937	81,495,569	84,719,596
Prior Years Adustments	9020	(1,917,777)		(613,956)	
Adjusted Beginning Balance	9030	9,599,789		80,881,613	
<b>Ending Fund Balance, June 30</b>		8,567,937	6,413,429	84,719,596	84,719,596

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2011-2012

Budget Year: 2012-2013

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: 2011-2012

Budget Year: 2012-2013

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				



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2011-2012

Budget Year: 2012-2013

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		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: 2011-2012

Budget Year: 2012-2013

**Fiduciary Funds Group**

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	4,886	6,896				
<b>Total Income</b>		4,886	6,896	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	1,115	2,087				
Capital Outlay	6000						
<b>Total Expenditures</b>		1,115	2,087	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		3,771	4,809	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	300	500				
<b>Net Increase/(Decrease) in Fund Balance</b>		3,471	4,309	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	29,019	32,490		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	29,019		0		0	
<b>Ending Fund Balance, June 30</b>		32,490	36,799	0	0	0	0

For Actual Year: 2011-2012

Budget Year: 2012-2013

**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	13,740,376	13,429,786				
State Revenues	8600	618,677	641,487				
Local Revenues	8800	160	452	147,143	110,000	287,535	113,545
<b>Total Income</b>		14,359,213	14,071,725	147,143	110,000	287,535	113,545
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	101,558	316,637			500	
Capital Outlay	6000						
<b>Total Expenditures</b>		101,558	316,637	0	0	500	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		14,257,655	13,755,088	147,143	110,000	287,035	113,545
<b>Other Financing Sources</b>	8900	120,798	341,707			500,000	400,000
<b>Other Outgo</b>	7000	14,385,604	14,111,816	147,496	110,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		(7,151)	(15,021)	(353)	0	787,035	513,545
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	15,021	7,870	58,302	57,949	3,034,825	3,821,860
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	15,021		58,302		3,034,825	
<b>Ending Fund Balance, June 30</b>		7,870	(7,151)	57,949	57,949	3,821,860	4,335,405

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2011-2012

Budget Year: 2012-2013

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			10,674	7,407
<b>Total Income</b>		0	0	10,674	7,407
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			10,601	5,680
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	10,601	5,680
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	73	1,727
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				5,680
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	73	(3,953)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	0	0	39,295	39,368
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		39,295	
<b>Ending Fund Balance, June 30</b>		0	0	39,368	35,415

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 580

Name: WEST HILLS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	167,595
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	382,133
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	1,165,118
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	411,501
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	214,513
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	111,256
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	95,042
77	DEFERRED COMPENSATION TRUST FUND	11	UNRESTRICTED SUBFUND	500,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	1,698,463
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	25,756
11	UNRESTRICTED SUBFUND	32	CAFETERIA FUND	64,730
11	UNRESTRICTED SUBFUND	39	OTHER SPECIAL REVENUE FUND	4,240
41	CAPITAL OUTLAY PROJECTS FUND	42	REVENUE BOND CONSTRUCTION FUND	12,264,056

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 580

Name: WEST HILLS

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					105,241	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			105,241	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		732,416			106,871	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<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		649		649	2,419	3,068
Books, Magazines, & Periodicals	4200		861		861		861
Instructional Supplies & Materials	4300	89,077	8,546		97,623	69,933	167,556
Noninstructional Supplies & Mtrls	4400	1,780	293,293		295,073		295,073
<b>Total Supplies and Materials</b>		90,857	303,349	0	394,206	72,352	466,558
Other Operating Expenses and Services	5000	4,186	334,024		338,210	2,950	341,160
Capital Outlay	6000						
Library Books	6300				0	31,569	31,569
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	31,569	31,569
Other Outgo	7000				0		0
<b>Total Expenditures</b>		95,043	637,373	0	732,416	106,871	839,287
<b>Ending Balance</b>					0	105,241	105,241

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					105,241	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			105,241	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		780,000			104,889	
		<b>Instructional &amp; Institutional Unrestricted</b>				<b>Instructional Materials Proposition 20</b>	<b>Total</b>
		<b>Instructional Activities</b> (AC 0100-5900)	<b>Support Activities</b> (AC 6000-6700)	<b>Support Activities</b> (AC 6800-7390)	<b>Total Unrestricted</b>	<b>Instructional</b> (AC 0100-4900)	
<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		1,950		1,950		1,950
Instructional Supplies & Materials	4300	42,439	18,678		61,117	267,737	328,854
Noninstructional Supplies & Mtrls	4400		392,209		392,209		392,209
<b>Total Supplies and Materials</b>		42,439	412,837	0	455,276	267,737	723,013
Other Operating Expenses and Services	5000		324,724		324,724		324,724
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
Other Outgo	7000				0		0
<b>Total Expenditures</b>		42,439	737,561	0	780,000	267,737	1,047,737
<b>Ending Balance</b>					0	(57,607)	