



ACCREDITING COMMISSION FOR
COMMUNITY AND JUNIOR COLLEGES
WESTERN ASSOCIATION OF SCHOOLS AND COLLEGES

[| Help](#) | [Logout](#)

2020 Annual Fiscal Report
California Community College
Reporting Year: 2018-2019
Final Submission
05/06/2020

West Hills College Lemoore
555 College Avenue
Lemoore, CA 93245

General Information

#	Question	Answer
1.	Confirm the correct college's report	Confirmed
2.	District Name:	West Hills Community College District
3.	a. Name of College Chief Business Officer (CBO) b. Title of College CBO c. Phone number of College CBO d. E-mail of College CBO e. Name of District CBO f. Title of District CBO g. Phone number of District CBO h. E-mail of District CBO	Dr. Richard Storti Deputy Chancellor 559-934-2160 richardstorti@whccd.edu Dr. Richard Storti Deputy Chancellor 559-934-2160 richardstorti@whccd.edu

DISTRICT DATA (including single college organizations) Revenue

4.	(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)			
		FY 16/17	FY 17/18	FY 18/19

	a. Total Unrestricted General Fund Revenues	\$ 38,728,287	\$ 40,633,283	\$ 43,239,010
	b. Other Unrestricted Financing Sources (Account 8900)	\$ 340,467	\$ 0	\$ 0
(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)				
		FY 16/17	FY 17/18	FY 18/19
5.	a. Net (Adjusted) Unrestricted General Fund Beginning Balance	\$ 8,355,611	\$ 7,401,079	\$ 6,027,048
	b. Net Unrestricted General Fund Ending Balance, including transfers in/out	\$ 7,401,079	\$ 6,027,048	\$ 3,631,548

Expenditures/Transfers (General Fund Expenditures/Operating Expenditures)

(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)				
		FY 16/17	FY 17/18	FY 18/19
6.	a. Total Unrestricted General Fund Expenditures (including account 7000)	\$ 34,970,136	\$ 37,723,887	\$ 40,841,095
	b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	\$ 29,911,003	\$ 32,284,546	\$ 34,801,276
	c. Other Unrestricted General Fund Outgo (6a - 6b)	\$ 5,053,150	\$ 4,283,427	\$ 4,771,159
	d. Unrestricted General Fund Ending Balance	\$ 7,401,079	\$ 6,027,048	\$ 3,631,548

Liabilities

7.	Did the District borrow funds for cash flow purposes?	FY 16/17	FY 17/18	FY 18/19
		No	No	No
Total Borrowing				
		FY 16/17	FY 17/18	FY 18/19
8.	a. Short-Term Borrowing (TRANS, etc)	\$ 0	\$ 0	\$ 0
	b. Long Term Borrowing (COPs, Capital Leases, other long-term borrowing):	\$ 1,016,275	\$ 13,762,192	\$ 3,000,000
9.		FY 16/17	FY 17/18	FY 18/19

	a. Did the district issue long-term debt instruments or other new borrowing (not G.O. bonds) during the fiscal year noted?	No	No	No
	b. What type(s)	n/a	n/a	n/a
	c. Total amount	\$ 0	\$ 0	\$ 0
10.	Debt Service Payments (Unrestricted General Fund)	FY 18/19 \$ 1,098,592	FY 17/18 \$ 541,510	FY 18/19 \$ 701,965

Other Post Employment Benefits

	(Source: Most recent GASB 74/75 OPEB Actuarial Report)	FY 16/17		
11.	a. Total OPEB Liability (TOL) for OPEB	\$ 15,432,992		
	b. Net OPEB Liability (NOL) for OPEB	\$ 4,346,400		
	c. Funded Ratio [Fiduciary Net Position (FNP/TOL)]	71.84 %		
	d. NOL as Percentage of OPEB Payroll	11 %		
	e. Service Cost (SC)	\$ 565,546		
	f. Amount of Contribution to Annual Service Cost, plus any additional funding of the Net OPEB Liability	\$ 4,911,946		
12.	Date of most recent GASB 74/75 OPEB Actuarial Report – use valuation date (mm/dd/yyyy)	06/30/2017		
13.	a. Has an irrevocable trust been established for OPEB liabilities?	Yes		
	b. Amount deposited into Irrevocable OPEB Reserve/Trust	FY 16/17 \$ 739,458	FY 17/18 \$ 620,650	FY 18/19 \$ 1,134,278
	c. Amount deposited into non-irrevocable Reserve specifically for OPEB	\$ 0	\$ 0	\$ 0
	d. OPEB Irrevocable Trust Balance as of fiscal year end	\$ 8,607,110	\$ 9,846,108	\$ 11,086,592

Cash Position

		FY 16/17	FY 17/18	FY 18/19
14.	Cash Balance at June 30 from Annual CCFS-311 Report (Combined Balance Sheet Total accounts 9100 through 9115)	\$ 20,726,918	\$ 15,837,058	\$ 10,053,204
15.	Does the district prepare cash flow projections during the year?	Yes		

Annual Audit Information

16.	Date annual audit report for fiscal year was electronically submitted to accjc.org, along with the institution's response to any audit exceptions (mm/dd/yyyy)	03/10/2020
	NOTE: Audited financial statements are due to the ACCJC no later than 4/3/2020. A multi-college district may submit a single district audit report on behalf of all the colleges in the district.	
17.	Summarize Material Weaknesses and Significant Deficiencies from the annual audit report (enter n/a if not applicable):	
	FY 16/17	None
	FY 17/18	None
	FY 18/19	None

Other District Information

		FY 16/17	FY 17/18	FY 18/19
18.	a. Final Adopted Budget ♦ budgeted Full Time Equivalent Students (FTES) (Annual Target)	5,500	5,750	5,800
	b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	5,500	5,750	6,242
19.		FY 16/17	FY 17/18	FY 18/19
	Number of FTES shifted into the fiscal year, or out of the fiscal year	0	0	0

20.	a. During the reporting period, did the district settle any contracts with employee bargaining units?	Yes
	b. Did any negotiations remain open?	No
	c. Describe significant impacts of settlements. If any negotiations remain open over one year, describe length of negotiations, and issues	None

College Data

NOTE: For a single college district the information is the same that was entered into the District section of the report.				
21.		FY 16/17	FY 17/18	FY 18/19
	a. Final Adopted Budget ♦ budgeted Full Time Equivalent Students (FTES) (Annual Target)	3,405	3,581	3,612
	b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	3,405	3,581	3,684
22.		FY 16/17	FY 17/18	FY 18/19
	Final Unrestricted General Fund allocation from the District (for Single College Districts, use the number in 4a.)	\$ 16,800,613	\$ 19,057,439	\$ 21,079,600
23.		FY 16/17	FY 17/18	FY 18/19
	Final Unrestricted General Fund Expenditures (for Single College Districts, use the number in 6a.)	\$ 16,800,613	\$ 19,057,439	\$ 21,079,600
24.		FY 16/17	FY 17/18	FY 18/19
	Final Unrestricted General Fund Ending Balance (for Single College Districts, use the number in 6d.)	\$ 3,372,888	\$ 4,609,392	\$ 1,365,960
25.		FY 16/17	FY 17/18	FY 18/19
	What percentage of the Unrestricted General Fund prior year Ending Balance did the District permit the College to carry forward into the next year's budget?	0 %	0 %	0 %
26.		Cohort Year 2014	Cohort Year 2015	Cohort Year 2016
	USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	24 %	18 %	20 %

27.	<p>Were there any executive or senior administration leadership changes at the College during the fiscal year, including June 30? List for the College or for Single College District</p> <p>Please describe the leadership change(s)</p>	<input data-bbox="1606 133 1913 196" type="text" value="No"/>
-----	---	---

The data included in this report are certified as a complete and accurate representation of the reporting college.

[Click to Print This Page](#)

[ACCJC | Contact Us](#)

◆ 2010 ACCJC