



WEST HILLS

COMMUNITY COLLEGE DISTRICT

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

FY 2021-22

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 review and approval is the FY 2021-22 Proposed Adopted Budget of the West Hills Community College District.

ACTION:

It is recommended the Board of Trustees approve the FY 2021-22 Proposed Adopted Budget as presented.

GENERAL FUND 11 - Unrestricted:

Proposed Adopted Budget highlights:

- * FTES Target: 5,300 (Increase of 200 FTES (4%) from FY 2020/21 Target)

Unrestricted General Fund - Summary of Ongoing Operations

Revenue	\$48,647,410
Expenditures	<u>48,647,410</u>
Surplus (Deficit)	<u>-0-</u>

Unrestricted General Fund - Fund Balance

Beginning Fund Balance (Projected)	\$10,500,000
FY 2021/22 Surplus (Deficit)	-0-
Transfer to OPEB Trust	(600,000)
Transfer to Capital Outlay	<u>(170,518)</u>
Ending Fund Balance	<u>\$ 9,729,482</u>

- * Projected Ending Fund Balance of \$9,729,482 is comprised of: General Reserve: \$7,783,586 (16%), Economic Recession Reserve \$1,459,422 (3.0%), Contingency Reserve \$486,473 (1.0%).

GENERAL FUND 12 - Restricted:

The Proposed Adopted Budget for GF12 Restricted Funds is based on the most 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 2021-22 Proposed Adopted Budget.

WEST HILLS COMMUNITY COLLEGE DISTRICT
FY 2021-2022 Proposed Adopted Budget
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WEST HILLS COMMUNITY COLLEGE DISTRICT
PROPOSED ADOPTED BUDGET - FY 2021-2022

General Fund 11 - Unrestricted

FTES:

FY 2021-22 Target	5,300
FY 2020-21 Target	5,100
FY 2019-20 Target	5,800

REVENUE:

State General Apportionment	\$ 31,179,979	
EPA Education Protection Account	\$ 8,821,455	
Property Taxes	\$ 7,389,410	
Enrollment Fees	\$ 341,566	
Lottery (Unrestricted)	\$ 815,000	
Other / Misc. Revenue	\$ 100,000	
	<hr/>	
TOTAL REVENUE		\$ 48,647,410

EXPENDITURES:

Salaries and Benefits	\$ 35,916,207	
Operating Expenses	\$ 8,952,027	
Transfers Out	\$ 2,836,905	
Debt Service	\$ 942,271	
	<hr/>	
TOTAL EXPENDITURES		\$ 48,647,410

NET SURPLUS (DEFICIT)		<hr/> <hr/>	\$ -
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FUND BALANCE

Projected Beginning Fund Balance	\$ 10,500,000	
FY 2021/22 Surplus (Deficit)	\$ -	
Transfer to OPEB	\$ (600,000)	
Transfer to Capital Outlay	\$ (170,518)	
	<hr/>	
Projected Ending Fund Balance	\$ 9,729,482	

FUND BALANCE ALLOCATION

Unrestricted General Fund Reserve (16%)	\$ 7,783,586	16.0%
Economic Recession Contingency (3%)	\$ 1,459,422	3.0%
Contingency Reserve (1%)	\$ 486,473	1.0%
	<hr/>	
Total Ending Fund Balance	\$ 9,729,482	20.0%

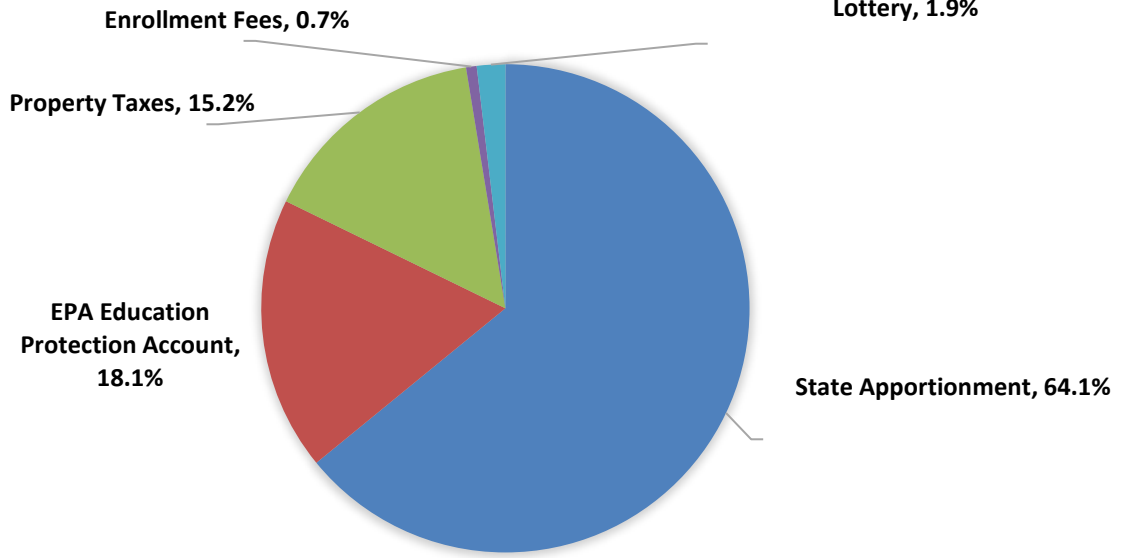
**WEST HILLS COMMUNITY COLLEGE DISTRICT
PROPOSED ADOPTED BUDGET - FY 2021-2022**

General Fund 12 - Restricted

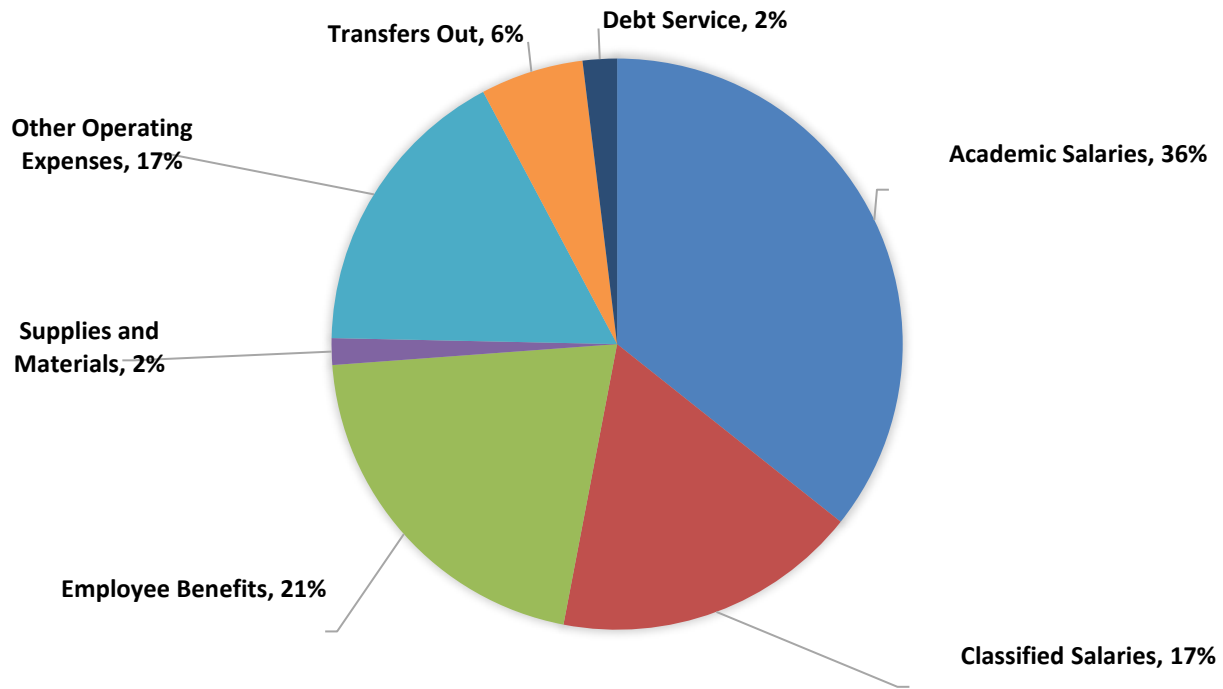
Categorical Program budgets are prepared based on Chancellor's Office allocation notices. Restricted fund budget changes are made throughout the year as Final Allocation Notices and Final Grant Award Notices are received.

82	Wish You Foundation	\$	7,786
92	Comm. Assessment Project	\$	1,319
93	ACCJC/Lumina Fndtn/DQPP	\$	267
96	Immigrants Rising	\$	31,000
101	National Farm Jobs Program	\$	1,507,897
103	Kings Co CalWorks	\$	252,579
110	ITA/Truck Driving	\$	132,000
114	ITA	\$	50,000
117	AYOS	\$	450,097
120	SSS	\$	322,553
122	DOE CC ECHO	\$	1,084,918
124	CAMP 16-21	\$	530,000
129	NEA	\$	10,000
130	Upward Bound 17-22	\$	310,696
133	UB Math/Science 17-22	\$	312,480
134	Upward Bound 17-22	\$	312,480
136	DOE/UB Veterans 17-22	\$	346,204
139	Upward Bound 2 17-22	\$	297,601
140	Federal Workstudy	\$	450,538
143	CARES Act / HEERF / ARP	\$	8,259,856
144	COVID - State Block Grant	\$	174,996
145	COVID	\$	146,112
149	HEP 2020-2026	\$	619,235
156	NSF/Welding Ed Outreach	\$	100,000
156	NSF/CORES	\$	296,575
156	NSF-Subrecipient	\$	18,232
159	TANF	\$	73,546
160	VTEA 1C	\$	247,338
165	VTEA/State Leadership	\$	100,000
173	USDA/NIFA	\$	258,542
183	ChowHS/21st Cent	\$	77,666
198	Veterans Resource Center	\$	62,000
200	EOPS	\$	944,730
202	CARE	\$	189,594
206	Staff Diversity	\$	100,000
208	Other Counseling/Guidnc	\$	60,000
210	DSPS	\$	719,334
210	DSPS Print/Electronic Access	\$	19,658
211	Strong Workforce	\$	639,000
212	BFAP Fin Aid Admin	\$	334,906
213	CCCCO/Mental Health Support	\$	525,000
214	State Lottery Funds	\$	822,644
218	CAI Apprenticeship	\$	240,000
219	Strong Workforce	\$	1,499,535
219	Solano/Gig Economy Project	\$	2,741
220	CalWorks	\$	414,294
222	CalWorks Workstudy	\$	26,195
223	CCC Guided Pathways	\$	578,614
224	CDCR Pleasant Valley St.Prison	\$	96,569
229	Student Equity and Achievement	\$	3,508,056
230	Classified Professional Dev	\$	27,300
231	RSCCD:Regional Director	\$	110,000
233	Santa Clarita CCD/IEPI	\$	192,742
234	AB798	\$	4,926
236	Financial Aid Technology	\$	152,526
237	CCCCO/Adult Ed/AB104	\$	1,559,902
240	CA Acad. Partnrship (CAPP)	\$	98,971
241	CCCCO/CCAP STEM	\$	400,637
244	CCCCO/Westside Works	\$	375,000
246	CCCCO/Nursing	\$	108,176
251	Song-Brown RN Cap	\$	50,000
270	ECE	\$	425
271	CA Promise Grant	\$	295,503
276	Awd for Innovation/PLA	\$	323,241
276	Awd for Innovation/DOF Cont.	\$	108,530
276	Awd for Innovation/Bitwise	\$	176,040
290	PowWow	\$	24,702
296	Middle College HS	\$	90,000
	Total Restricted Funds	\$	31,664,004

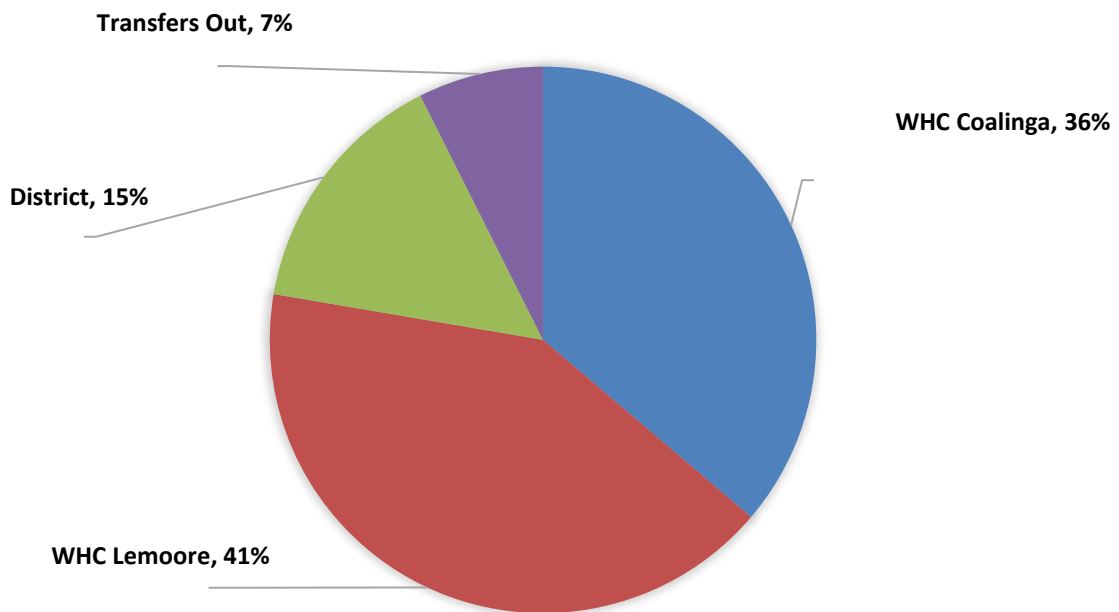
G11 REVENUE BY SOURCE



G11 EXPENDITURES BY CATEGORY



G11 EXPENDITURES BY LOCATION



WEST HILLS COMMUNITY COLLEGE DISTRICT
FY 2021-2022 Proposed Adopted Capital Outlay Budget

48010	Est. Beginning Balance	\$ 4,816,904
48651	Community College NDC Expansion Building Project	\$ 18,209,000
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 Scheduled Maintenance	\$ 170,518
48981	State Scheduled Maintenance	\$ 2,554,265
48986	Measure T Funds	\$ 1,450,000
		\$ 31,134,885

Coalinga College Projects	\$ 4,583,247
NDC Projects	\$ 18,209,000
Lemoore College Projects	\$ 1,361,294
District Projects	\$ 757,261
Measure T Projects	\$ 1,450,000
	\$ 26,360,802

Contingency:	\$ 4,774,083
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WHC COALINGA PROJECTS:		Project Budget for 2021-2022	State, Fed., Loan or SFID funds	Local Funds Needed
District No:	Project			
41-301	WHC Master Planning/CEQA	\$ 15,000	\$ -	\$ 15,000
41-232	WHC SCH MAINT.	\$ 1,277,133	\$ 1,277,133	\$ -
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:		\$ 4,583,247	\$ 1,277,133	\$ 3,306,114

NDC PROJECTS:		Project Budget for 2021-2022	State, Fed., Loan or SFID funds	Local Funds Needed
District No:	Project			
41 401	NDC Master Planning/CEQA	\$ -	\$ -	\$ -
41 428	NDC Building/Center Expansion CCCCCO	\$ 18,209,000	\$ 18,209,000	\$ -
NDC PROJECTS TOTAL:		\$ 18,209,000	\$ 18,209,000	\$ -

WEST HILLS COMMUNITY COLLEGE DISTRICT
FY 2021-2022 Proposed Adopted Capital Outlay Budget

WHL LEMOORE PROJECTS:		Project Budget	State, Fed., Loan	Local Funds
<i>District No:</i>	<i>Project</i>	for 2021-2022	or SFID funds	Needed
41-590	WHL Master Planning/CEQA	\$ 26,000	\$ -	\$ 26,000
41-232	WHL SCH MAINT.	\$ 1,277,132	\$ 1,277,132	\$ -
41-798	WHL Facility Use Maintenance & Repairs	\$ 58,162	\$ -	\$ 58,162
41-799	WHL Instructional Building (Match)	\$ -	\$ -	\$ -
LEMOORE PROJECTS TOTAL:		\$ 1,361,294	\$ 1,277,132	\$ 84,162

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	\$ 1,450,000	\$ 1,450,000	\$ -
MEASURE T PROJECTS TOTAL:		\$ 1,450,000	\$ 1,450,000	\$ -

West Hills Community College District

FY 2021-2022 Proposed Adopted Budget

Budget Summary Report

Summary By: Class, Fund

		FY16-17	FY17-18	FY18-19	FY19-20	FY 20-21	FY 21-22
GL Account No:	Description	Actuals	Actuals	Actuals	Adopted	Adopted	Adopted
Fund: 11	G/F Unrestricted	\$ (47,424,366)	\$ (48,034,361)	\$ (49,243,802)	\$ (48,018,162)	\$ (51,288,402)	\$ (59,147,410)
Fund: 12	G/F Restricted	\$ (19,314,164)	\$ (19,787,337)	\$ (18,497,320)	\$ (20,108,673)	\$ (24,198,599)	\$ (31,664,004)
Fund: 32	Cafeteria	\$ (1,163,159)	\$ (947,133)	\$ (985,366)	\$ (684,126)	\$ (598,110)	\$ (605,011)
Fund: 33	Child Development Center	\$ (6,687,504)	\$ (6,476,488)	\$ (7,008,304)	\$ (6,272,463)	\$ (1,568,116)	\$ (1,881,738)
Fund: 34	Farm	\$ (898,634)	\$ (777,262)	\$ (910,660)	\$ (550,882)	\$ (653,141)	\$ (580,043)
Fund: 39	Residential Living	\$ (593,602)	\$ (650,545)	\$ (1,128,813)	\$ (508,728)	\$ (472,166)	\$ (472,166)
Fund: 41	Capital Projects	\$ (19,676,520)	\$ (13,081,989)	\$ (23,900,908)	\$ (18,429,438)	\$ (39,217,414)	\$ (30,134,885)
Fund: 71	ASB Fund	\$ (77,134)	\$ (40,700)	\$ (135,592)	\$ (40,700)	\$ (40,700)	\$ (80,700)
Fund: 74	Financial Aid	\$ (15,670,154)	\$ (17,108,306)	\$ (18,138,774)	\$ (16,318,364)	\$ (16,318,364)	\$ (15,504,946)
Fund: 75	Scholarship and Loan	\$ (282,495)	\$ (180,163)	\$ (168,928)	\$ (207,454)	\$ (207,454)	\$ (207,454)
Fund: 78	OPEB/GASB 45	\$ (8,618,237)	\$ (9,227,760)	\$ (11,106,738)	\$ (7,389,280)	\$ (12,673,852)	\$ (14,192,524)
Fund: 79	Clubs and Trusts	\$ (48,800)	\$ (58,533)	\$ (57,107)	\$ (46,552)	\$ (46,552)	\$ (46,552)
Fund: 83	Foundation	\$ (746,105)	\$ (666,908)	\$ (495,668)	\$ (501,590)	\$ (500,772)	\$ (543,393)
Class: 4	Beginning Balances and Revenues	\$ (121,200,874)	\$ (117,037,485)	\$ (131,777,980)	\$ (119,076,412)	\$ (147,783,641)	\$ (155,060,826)
Fund: 11	G/F Unrestricted	\$ 47,424,366	\$ 48,034,361	\$ 49,243,802	\$ 48,018,162	\$ 51,288,402	\$ 59,147,410
Fund: 12	G/F Restricted	\$ 19,314,164	\$ 19,787,337	\$ 18,497,320	\$ 20,108,673	\$ 24,198,599	\$ 31,664,004
Fund: 32	Cafeteria	\$ 1,163,159	\$ 947,133	\$ 985,366	\$ 684,126	\$ 598,110	\$ 605,011
Fund: 33	Child Development Center	\$ 6,687,504	\$ 6,476,488	\$ 7,008,304	\$ 6,272,463	\$ 1,568,115	\$ 1,881,738
Fund: 34	Farm	\$ 898,634	\$ 777,262	\$ 910,660	\$ 550,882	\$ 653,141	\$ 580,043
Fund: 39	Residential Living	\$ 593,602	\$ 650,545	\$ 1,128,813	\$ 508,728	\$ 472,166	\$ 472,166
Fund: 41	Capital Projects	\$ 19,676,520	\$ 13,081,989	\$ 23,900,908	\$ 18,429,438	\$ 39,217,414	\$ 30,134,885
Fund: 71	ASB Fund	\$ 77,134	\$ 40,700	\$ 135,592	\$ 40,700	\$ 40,700	\$ 80,700
Fund: 74	Financial Aid	\$ 15,670,154	\$ 17,108,306	\$ 18,138,774	\$ 16,318,364	\$ 16,318,364	\$ 15,504,946
Fund: 75	Scholarship and Loan	\$ 282,495	\$ 180,163	\$ 168,928	\$ 207,454	\$ 207,454	\$ 207,454
Fund: 78	OPEB/GASB 45	\$ 8,618,237	\$ 9,227,760	\$ 11,106,738	\$ 7,389,280	\$ 12,673,852	\$ 14,192,524
Fund: 79	Clubs and Trusts	\$ 48,800	\$ 58,533	\$ 57,107	\$ 46,552	\$ 46,552	\$ 46,552
Fund: 83	Foundation	\$ 746,105	\$ 666,908	\$ 495,668	\$ 501,590	\$ 500,772	\$ 543,393
Class: 5	Ending Fund Balance and Expenses	\$ 121,200,874	\$ 117,037,485	\$ 131,777,980	\$ 119,076,412	\$ 147,783,641	\$ 155,060,826
	Excess Deficit (Revenue) over Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

West Hills Community College District

FY 2021-2022 Proposed Adopted Budget

Budget Summary Report

Summary By: Fund, Subclass, Class

		FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22
<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: 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)	\$ (59,147,410)
Class 5:							
Subclass: 51	Academic Salaries	\$ 15,395,516	\$ 16,053,955	\$ 17,273,873	\$ 17,312,043	\$ 14,793,930	\$ 17,361,405
Subclass: 52	Classified Salaries	\$ 6,718,636	\$ 7,475,053	\$ 7,903,118	\$ 8,028,639	\$ 6,824,343	\$ 8,426,581
Subclass: 53	Employee Benefits	\$ 7,811,384	\$ 8,754,703	\$ 9,633,860	\$ 10,176,481	\$ 8,475,501	\$ 10,128,221
Subclass: 54	Supplies and Materials	\$ 895,614	\$ 800,141	\$ 810,346	\$ 730,929	\$ 730,929	\$ 733,379
Subclass: 55	Other Operating Expenses	\$ 3,733,169	\$ 4,384,396	\$ 4,772,829	\$ 7,171,424	\$ 6,782,624	\$ 7,990,791
Subclass: 56	Capital Outlay	\$ 457,000	\$ 277,876	\$ 457,528	\$ 194,357	\$ 227,857	\$ 227,857
Subclass: 57	Other outgo	\$ 12,413,047	\$ 10,288,237	\$ 8,392,248	\$ 4,404,289	\$ 13,453,218	\$ 14,279,176
Fund: 11	G/F Unrestricted	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ 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)	\$ (23,658,964)
Class 5:							
Subclass: 51	Academic Salaries	\$ 6,717,149	\$ 6,824,182	\$ 7,605,873	\$ 7,413,325	\$ 6,372,353	\$ 7,485,725
Subclass: 52	Classified Salaries	\$ 1,765,603	\$ 1,964,416	\$ 2,615,549	\$ 2,766,362	\$ 2,351,408	\$ 2,706,435
Subclass: 53	Employee Benefits	\$ 2,798,014	\$ 2,962,111	\$ 3,650,598	\$ 4,049,898	\$ 3,366,334	\$ 3,973,494
Subclass: 54	Supplies and Materials	\$ 320,827	\$ 307,220	\$ 336,335	\$ 257,982	\$ 257,982	\$ 256,982
Subclass: 55	Other Operating Expenses	\$ 1,710,732	\$ 2,012,561	\$ 1,819,579	\$ 2,879,728	\$ 2,623,729	\$ 2,892,726
Subclass: 56	Capital Outlay	\$ 219,597	\$ 152,808	\$ 288,197	\$ 89,967	\$ 94,967	\$ 94,967
Subclass: 57	Other outgo	\$ 3,229,772	\$ 3,998,964	\$ 3,158,389	\$ 1,024,907	\$ 1,155,268	\$ 1,113,371
Fund: 11	G/F Unrestricted	\$ 163,166	\$ 103,701	\$ (223,001)	\$ (725,096)	\$ (4,293,320)	\$ (5,135,264)
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)	\$ (35,488,446)
Class 5:							
Subclass: 51	Academic Salaries	\$ 7,641,279	\$ 8,283,204	\$ 8,710,503	\$ 9,062,113	\$ 7,668,632	\$ 9,013,977
Subclass: 52	Classified Salaries	\$ 1,870,009	\$ 2,140,622	\$ 2,745,447	\$ 2,865,624	\$ 2,435,780	\$ 2,951,593
Subclass: 53	Employee Benefits	\$ 2,921,966	\$ 3,248,644	\$ 3,920,937	\$ 4,286,657	\$ 3,547,522	\$ 4,259,603
Subclass: 54	Supplies and Materials	\$ 501,837	\$ 442,496	\$ 433,116	\$ 411,381	\$ 411,381	\$ 414,831
Subclass: 55	Other Operating Expenses	\$ 2,415,995	\$ 2,713,186	\$ 3,091,021	\$ 3,312,069	\$ 3,041,735	\$ 3,474,865
Subclass: 56	Capital Outlay	\$ 218,563	\$ 118,860	\$ 168,400	\$ 79,690	\$ 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)	\$ (15,293,887)
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	\$ 861,703
Subclass: 52	Classified Salaries	\$ 3,083,024	\$ 3,370,016	\$ 2,542,123	\$ 2,396,653	\$ 2,037,155	\$ 2,768,553
Subclass: 53	Employee Benefits	\$ 2,091,405	\$ 2,543,948	\$ 2,062,325	\$ 1,839,926	\$ 1,561,645	\$ 1,895,124
Subclass: 54	Supplies and Materials	\$ 72,950	\$ 82,984	\$ 40,895	\$ 61,566	\$ 61,566	\$ 61,566
Subclass: 55	Other Operating Expenses	\$ (393,559)	\$ (341,351)	\$ (137,770)	\$ 979,627	\$ 1,117,160	\$ 1,623,200
Subclass: 56	Capital Outlay	\$ 18,840	\$ 6,208	\$ 931	\$ 24,700	\$ 53,200	\$ 53,200
Subclass: 57	Other outgo	\$ 8,155,176	\$ 4,178,846	\$ 4,479,106	\$ 3,047,683	\$ 11,541,950	\$ 13,165,805
Fund: 11	G/F Unrestricted	\$ 14,064,924	\$ 10,787,219	\$ 9,945,107	\$ 9,186,760	\$ 17,125,620	\$ 20,429,151

West Hills Community College District

FY 2021-2022 Proposed Adopted Budget

Budget Summary Report

Summary By: Fund, Subclass, Class

		FY16-17	FY17-18	FY18-19	FY19-20	FY 20-21	FY 21-22
GL Account No: Description		Actuals	Actuals	Actuals	Adopted	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)	\$ (31,664,004)
Class 5:							
Subclass: 51	Academic Salaries	\$ 3,167,888	\$ 3,565,164	\$ 2,751,583	\$ 2,270,745	\$ 3,098,486	\$ 3,927,689
Subclass: 52	Classified Salaries	\$ 5,388,026	\$ 5,486,543	\$ 5,689,269	\$ 6,931,014	\$ 6,174,643	\$ 6,069,158
Subclass: 53	Employee Benefits	\$ 2,974,237	\$ 3,310,660	\$ 3,148,015	\$ 3,520,333	\$ 4,106,138	\$ 4,292,772
Subclass: 54	Supplies and Materials	\$ 599,583	\$ 728,582	\$ 791,791	\$ 1,696,890	\$ 1,635,555	\$ 1,700,199
Subclass: 55	Other Operating Expenses	\$ 4,233,736	\$ 3,734,078	\$ 3,534,876	\$ 3,791,813	\$ 5,145,423	\$ 5,689,071
Subclass: 56	Capital Outlay	\$ 857,912	\$ 1,138,560	\$ 960,944	\$ 454,337	\$ 1,611,520	\$ 5,714,052
Subclass: 57	Other outgo	\$ 2,092,782	\$ 1,823,750	\$ 1,620,842	\$ 1,443,541	\$ 2,426,834	\$ 4,271,063
Fund: 12	G/F Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 32: Cafeteria							
Class 4:							
Subclass: 48	Revenues	\$ (1,163,159)	\$ (947,133)	\$ (985,366)	\$ (684,126)	\$ (598,110)	\$ (605,011)
Class 5:							
Subclass: 52	Classified Salaries	\$ 297,612	\$ 260,473	\$ 260,793	\$ 251,803	\$ 284,275	\$ 291,176
Subclass: 53	Employee Benefits	\$ 140,228	\$ 130,746	\$ 136,919	\$ 134,791	\$ 153,335	\$ 153,335
Subclass: 54	Supplies and Materials	\$ 417,754	\$ 307,891	\$ 307,772	\$ 261,532	\$ 130,000	\$ 130,000
Subclass: 55	Other Operating Expenses	\$ 286,717	\$ 248,023	\$ 277,566	\$ 31,000	\$ 25,500	\$ 25,500
Subclass: 56	Capital Outlay	\$ 5,471	\$ -	\$ 2,316	\$ 5,000	\$ 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)	\$ (1,881,738)
Class 5:							
Subclass: 52	Classified Salaries	\$ 3,034,573	\$ 3,368,940	\$ 3,620,268	\$ 3,684,993	\$ 921,248	\$ 1,105,498
Subclass: 53	Employee Benefits	\$ 1,181,722	\$ 1,344,775	\$ 1,469,422	\$ 1,486,519	\$ 371,630	\$ 445,956
Subclass: 54	Supplies and Materials	\$ 303,677	\$ 298,311	\$ 310,613	\$ 523,798	\$ 130,950	\$ 157,139
Subclass: 55	Other Operating Expenses	\$ 1,420,374	\$ 1,405,750	\$ 1,552,037	\$ 503,153	\$ 125,788	\$ 150,945
Subclass: 56	Capital Outlay	\$ 24,171	\$ 16,713	\$ 13,964	\$ 30,000	\$ 7,500	\$ 9,000
Subclass: 57	Other outgo	\$ 722,987	\$ 109,752	\$ 42,000	\$ 44,000	\$ 11,000	\$ 13,200
Fund: 33	Child Development Centers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 34: Farm							
Class 4:							
Subclass: 48	Revenues	\$ (898,634)	\$ (777,262)	\$ (910,660)	\$ (550,882)	\$ (653,141)	\$ (580,043)
Class 5:							
Subclass: 51	Academic Salaries	\$ 125,985	\$ 135,285	\$ 116,896	\$ 118,023	\$ 117,896	\$ 117,896
Subclass: 52	Classified Salaries	\$ 79,515	\$ 94,913	\$ 117,254	\$ 135,039	\$ 182,180	\$ 150,100
Subclass: 53	Employee Benefits	\$ 87,443	\$ 93,717	\$ 109,801	\$ 102,156	\$ 157,501	\$ 157,501
Subclass: 54	Supplies and Materials	\$ 62,423	\$ 78,707	\$ 121,870	\$ 82,036	\$ 69,036	\$ 41,018
Subclass: 55	Other Operating Expenses	\$ 493,066	\$ 374,640	\$ 379,846	\$ 113,628	\$ 126,528	\$ 113,528
Subclass: 56	Capital Outlay	\$ -	\$ -	\$ 3,785	\$ -	\$ -	\$ -
Subclass: 57	Other outgo	\$ 50,202	\$ -	\$ 61,208	\$ -	\$ -	\$ -
Fund: 34	Farm	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

West Hills Community College District

FY 2021-2022 Proposed Adopted Budget

Budget Summary Report

Summary By: Fund, Subclass, Class

		FY16-17	FY17-18	FY18-19	FY19-20	FY 20-21	FY 21-22
GL Account No:	Description	Actuals	Actuals	Actuals	Adopted	Adopted	Adopted
Fund: 39: Residential Living							
Class 4:							
Subclass: 48	Revenues	\$ (593,602)	\$ (650,545)	\$ (1,128,813)	\$ (508,728)	\$ (472,166)	\$ (472,166)
Class 5:							
Subclass: 52	Classified Salaries	\$ 186,607	\$ 206,633	\$ 199,528	\$ 191,377	\$ 201,733	\$ 201,733
Subclass: 53	Employee Benefits	\$ 146,513	\$ 152,617	\$ 151,721	\$ 148,938	\$ 165,433	\$ 165,433
Subclass: 54	Supplies and Materials	\$ 15,461	\$ 19,799	\$ 24,525	\$ 20,205	\$ 10,000	\$ 10,000
Subclass: 55	Other Operating Expenses	\$ 245,021	\$ 262,834	\$ 695,424	\$ 148,208	\$ 89,000	\$ 89,000
Subclass: 56	Capital Outlay	\$ -	\$ 8,662	\$ 57,615	\$ -	\$ 6,000	\$ 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)	\$ (30,134,885)
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	\$ 1,730,159
Subclass: 56	Capital Outlay	\$ 10,143,817	\$ 3,815,395	\$ 11,227,760	\$ 10,888,778	\$ 34,735,918	\$ 22,689,162
Subclass: 57	Other outgo	\$ 9,193,514	\$ 8,741,328	\$ 12,388,497	\$ 6,660,533	\$ 3,705,602	\$ 5,715,564
Fund: 41	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 71: ASB Fund							
Class 4:							
Subclass: 48	Revenues	\$ (77,134)	\$ (112,334)	\$ (135,592)	\$ (40,700)	\$ (40,700)	\$ (80,700)
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	\$ 5,000
Subclass: 56	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 57	Other outgo	\$ 74,744	\$ 94,964	\$ 112,904	\$ 40,556	\$ 40,556	\$ 75,700
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)	\$ (15,504,946)
Class 5:							
Subclass: 54	Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 55	Other Operating Expenses	\$ 21,458	\$ 32,927	\$ 33,526	\$ 31,941	\$ 31,941	\$ 31,941
Subclass: 57	Other outgo	\$ 15,648,696	\$ 17,075,379	\$ 18,105,248	\$ 16,286,423	\$ 16,286,423	\$ 15,473,005
Fund: 74	Financial Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 75: Scholarship and Loan							
Class 4:							
Subclass: 48	Revenues	\$ (282,495)	\$ (180,163)	\$ (168,928)	\$ (207,454)	\$ (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	\$ 207,454
Fund: 75	Scholarship and Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

West Hills Community College District

FY 2021-2022 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>FY 21-22</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>	<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)	\$ (14,192,524)
Class 5:							
Subclass: 53	Employee Benefits						
Subclass: 55	Other Operating Expenses	\$ 500	\$ 500	\$ 9,844	\$ 500	\$ 10,000	\$ 10,000
Subclass: 57	Other outgo	\$ 8,617,737	\$ 9,227,260	\$ 11,096,894	\$ 7,388,780	\$ 12,663,852	\$ 14,182,524
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)	\$ (46,552)
Class 5:							
Subclass: 54	Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 55	Other Operating Expenses	\$ 1,782	\$ 58,533	\$ 4,316	\$ 4,715	\$ 4,715	\$ 4,715
Subclass: 57	Other outgo	\$ 47,018	\$ -	\$ 52,791	\$ 41,837	\$ 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)	\$ (543,393)
Class 5:							
Subclass: 51	Academic Salaries	\$ 122,527	\$ 122,770	\$ 105,272	\$ 90,004	\$ 58,256	\$ 64,082
Subclass: 52	Classified Salaries	\$ 257,983	\$ 154,331	\$ 208,895	\$ 206,612	\$ 219,860	\$ 241,846
Subclass: 53	Employee Benefits	\$ 116,250	\$ 114,439	\$ 128,139	\$ 130,924	\$ 148,606	\$ 163,415
Subclass: 54	Supplies and Materials	\$ 11,287	\$ 27	\$ (67)	\$ 1,500	\$ 1,500	\$ 1,500
Subclass: 55	Other Operating Expenses	\$ 238,058	\$ 275,341	\$ 53,429	\$ 71,050	\$ 71,050	\$ 71,050
Subclass: 56	Capital Outlay	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 83	Foundation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

West Hills Community College District

FY 2021-2022 Proposed Adopted Budget

Budget Summary Report

Summary By: Fund, Class, Category

		FY16-17	FY17-18	FY18-19	FY19-20	FY 20-21	FY 21-22
GL Account No:	Description	Actuals	Actuals	Actuals	Adopted	Adopted	Adopted
Fund: 11: G/F Unrestricted							
Category: 480	Beginning Balances	\$ (8,355,611)	\$ (7,401,079)	\$ (6,004,792)	\$ (3,600,000)	\$ (10,350,000)	\$ (10,500,000)
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)	\$ (40,816,434)
Category: 488	Local Revenue	\$ (8,907,646)	\$ (9,050,372)	\$ (8,851,761)	\$ (9,438,919)	\$ (8,027,920)	\$ (7,830,976)
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)	\$ (59,147,410)
Category: 511	Academic, Regular/Contract	\$ 6,626,611	\$ 6,826,998	\$ 6,968,170	\$ 8,053,804	\$ 7,248,424	\$ 8,295,418
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 3,825,792	\$ 3,801,529	\$ 4,189,070	\$ 3,842,282	\$ 3,458,054	\$ 3,987,550
Category: 513	Academic, Instruct Salary, Other	\$ 4,568,350	\$ 5,075,000	\$ 5,698,385	\$ 5,130,912	\$ 3,830,912	\$ 4,784,840
Category: 514	Academic, Non-Instruct Salary, Other	\$ 374,763	\$ 350,428	\$ 418,248	\$ 285,045	\$ 256,541	\$ 293,597
Category: 521	Classified, Regular FT and PT	\$ 6,132,948	\$ 6,644,486	\$ 7,200,239	\$ 7,201,263	\$ 6,121,074	\$ 7,574,383
Category: 522	Classified Aide, Direct Instruct FT	\$ 115,700	\$ 142,643	\$ 131,113	\$ 216,735	\$ 184,225	\$ 223,237
Category: 523	Classified, Non-instruction, PT	\$ 265,296	\$ 305,412	\$ 271,531	\$ 385,524	\$ 327,695	\$ 397,090
Category: 524	Classified, Direct Instruction, PT	\$ 204,692	\$ 382,511	\$ 300,234	\$ 225,117	\$ 191,349	\$ 231,871
Category: 531	STRS Fund	\$ 1,475,759	\$ 1,719,184	\$ 2,070,251	\$ 2,667,728	\$ 2,015,744	\$ 2,511,186
Category: 532	PERS Fund	\$ 1,072,944	\$ 1,304,595	\$ 1,583,787	\$ 1,552,091	\$ 1,199,223	\$ 1,516,362
Category: 533	OASDI Fund	\$ 753,030	\$ 818,128	\$ 864,339	\$ 924,594	\$ 785,905	\$ 941,398
Category: 534	Health/Welfare Insurance	\$ 4,039,452	\$ 4,432,538	\$ 4,598,430	\$ 4,515,807	\$ 4,035,807	\$ 4,631,466
Category: 535	State Unemployment Insurance	\$ 19,526	\$ 20,670	\$ 17,756	\$ 62,882	\$ 53,450	\$ 64,696
Category: 536	Worker's Compensation Insurance	\$ 347,301	\$ 359,161	\$ 387,884	\$ 398,984	\$ 339,136	\$ 408,631
Category: 537	APPLE (Alternate Retirement System)	\$ 59,568	\$ 66,481	\$ 77,151	\$ 13,615	\$ 11,573	\$ 12,479
Category: 539	Other Benefits	\$ 43,804	\$ 33,945	\$ 34,261	\$ 40,780	\$ 34,663	\$ 42,003
Category: 541	Books & Magazines	\$ (305)	\$ 3,131	\$ 789	\$ 294	\$ 294	\$ 294
Category: 543	Instructional Supplies	\$ 59,839	\$ 68,033	\$ 17,387	\$ 12,100	\$ 12,100	\$ 12,100
Category: 545	Non-instructional Supplies	\$ 836,080	\$ 728,977	\$ 792,170	\$ 718,535	\$ 718,535	\$ 720,985
Category: 551	Consultant Services	\$ 413,297	\$ 309,309	\$ 476,695	\$ 366,384	\$ 366,384	\$ 367,624
Category: 552	Travel & Conference	\$ 601,596	\$ 628,107	\$ 725,243	\$ 739,641	\$ 246,547	\$ 701,901
Category: 553	Dues & Memberships	\$ 169,763	\$ 216,030	\$ 207,186	\$ 201,234	\$ 198,247	\$ 200,892
Category: 554	Insurance	\$ 322,503	\$ 408,536	\$ 424,043	\$ 422,467	\$ 435,141	\$ 430,591
Category: 555	Utilities/Housekeeping Costs	\$ 1,562,805	\$ 1,921,111	\$ 1,687,478	\$ 1,420,422	\$ 1,096,185	\$ 1,106,477
Category: 556	Contracts/Lease/Maintenance	\$ 2,485,984	\$ 2,672,838	\$ 3,267,407	\$ 3,537,147	\$ 3,637,147	\$ 3,827,549
Category: 557	Other Operating Expenses	\$ 279,038	\$ 291,828	\$ 454,796	\$ 469,886	\$ 788,730	\$ 1,385,729
Category: 559	Other Expenses	\$ (2,101,817)	\$ (2,063,363)	\$ (2,470,019)	\$ 14,243	\$ 14,243	\$ (29,972)
Category: 561	Building Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 562	Building Costs	\$ -	\$ 1,900	\$ -	\$ -	\$ -	\$ -
Category: 563	Library Books	\$ 71,022	\$ 15,885	\$ 33,417	\$ 15,916	\$ 15,916	\$ 15,916
Category: 564	Equipment	\$ 385,978	\$ 260,091	\$ 424,112	\$ 178,441	\$ 211,941	\$ 211,941
Category: 571	Debt Retirement Long-term	\$ 531,869	\$ 15,930	\$ 13,172	\$ 942,271	\$ 941,480	\$ 942,271
Category: 573	Interfund Transfer-Out	\$ 4,479,668	\$ 4,267,729	\$ 4,747,440	\$ 1,186,803	\$ 2,917,738	\$ 3,607,423
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	\$ 9,729,482
Class: 5	Expenses	\$ 47,424,366	\$ 48,034,361	\$ 49,243,802	\$ 48,018,162	\$ 51,288,402	\$ 59,147,410
Fund: 11	G/F Unrestricted	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ 0

West Hills Community College District

FY 2021-2022 Proposed Adopted Budget

Budget Summary Report

Summary By: Fund, Class, Category

		FY16-17	FY17-18	FY18-19	FY19-20	FY 20-21	FY 21-22
GL Account No:	Description	Actuals	Actuals	Actuals	Adopted	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)	\$ (4,200,000)
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)	\$ (16,326,574)
Category: 488	Local Revenue	\$ (3,117,676)	\$ (3,413,800)	\$ (3,540,704)	\$ (3,775,568)	\$ (3,211,168)	\$ (3,132,390)
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)	\$ (23,658,964)
Category: 511	Academic, Regular/Contract	\$ 3,181,987	\$ 3,197,057	\$ 3,456,216	\$ 3,900,013	\$ 3,510,012	\$ 4,017,013
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 1,344,161	\$ 1,382,917	\$ 1,410,308	\$ 1,444,660	\$ 1,300,194	\$ 1,518,000
Category: 513	Academic, Instruct Salary, Other	\$ 2,067,049	\$ 2,144,861	\$ 2,648,313	\$ 2,035,560	\$ 1,532,365	\$ 1,916,627
Category: 514	Academic, Non-Instruct. Salary, Other	\$ 123,952	\$ 99,347	\$ 91,037	\$ 33,092	\$ 29,783	\$ 34,085
Category: 521	Classified, Regular FT and PT	\$ 1,518,633	\$ 1,649,421	\$ 2,363,850	\$ 2,438,908	\$ 2,073,072	\$ 2,369,157
Category: 522	Classified Aide, Direct Instruction FT	\$ 59,243	\$ 62,335	\$ 61,036	\$ 62,609	\$ 53,218	\$ 64,487
Category: 523	Classified, Non-instruction, PT	\$ 86,540	\$ 115,104	\$ 94,966	\$ 152,488	\$ 129,615	\$ 157,083
Category: 524	Classified, Direct Instruction, PT	\$ 101,187	\$ 137,557	\$ 95,696	\$ 112,357	\$ 95,503	\$ 115,728
Category: 531	STRS Fund	\$ 663,642	\$ 747,449	\$ 977,223	\$ 1,194,564	\$ 902,672	\$ 1,134,836
Category: 532	PERS Fund	\$ 293,193	\$ 358,024	\$ 504,694	\$ 547,989	\$ 423,404	\$ 496,781
Category: 533	OASDI Fund	\$ 251,592	\$ 267,695	\$ 315,624	\$ 356,172	\$ 302,746	\$ 355,924
Category: 534	Health/Welfare Insurance	\$ 1,416,179	\$ 1,416,008	\$ 1,652,509	\$ 1,774,765	\$ 1,587,565	\$ 1,808,193
Category: 535	State Unemployment Insurance	\$ 7,539	\$ 7,745	\$ 6,505	\$ 5,315	\$ 4,518	\$ 5,402
Category: 536	Worker's Compensation Insurance	\$ 133,759	\$ 134,269	\$ 156,996	\$ 163,751	\$ 139,188	\$ 166,341
Category: 537	APPLE (Alternate Retirement System)	\$ 24,190	\$ 24,095	\$ 25,919	\$ 7,342	\$ 6,241	\$ 6,017
Category: 539	Other Benefits	\$ 7,920	\$ 6,827	\$ 11,128	\$ -	\$ -	\$ -
Category: 541	Books & Magazines	\$ (2,047)	\$ (1,565)	\$ (851)	\$ 294	\$ 294	\$ 294
Category: 543	Instructional Supplies	\$ 4,649	\$ 4,142	\$ 1,855	\$ 3,000	\$ 3,000	\$ 3,000
Category: 545	Non-instructional Supplies	\$ 318,225	\$ 304,643	\$ 335,331	\$ 254,688	\$ 254,688	\$ 253,688
Category: 551	Consultant Services	\$ 93,253	\$ 83,459	\$ 55,689	\$ 67,036	\$ 67,036	\$ 67,036
Category: 552	Travel & Conference	\$ 271,832	\$ 286,633	\$ 329,885	\$ 308,718	\$ 102,906	\$ 275,718
Category: 553	Dues & Memberships	\$ 50,377	\$ 51,032	\$ 54,303	\$ 54,385	\$ 54,393	\$ 53,893
Category: 554	Insurance	\$ 188,591	\$ 198,813	\$ 208,982	\$ 205,795	\$ 211,969	\$ 207,869
Category: 555	Utilities/Housekeeping Costs	\$ 758,700	\$ 782,415	\$ 769,142	\$ 582,678	\$ 451,309	\$ 451,309
Category: 556	Contracts/Lease/Maintenance	\$ 811,677	\$ 913,704	\$ 1,003,040	\$ 1,287,930	\$ 1,287,930	\$ 1,285,930
Category: 557	Other Operating Expenses	\$ 51,075	\$ 32,323	\$ 24,735	\$ 126,656	\$ 201,656	\$ 348,656
Category: 559	Other Expenses	\$ (514,772)	\$ (335,818)	\$ (626,197)	\$ 246,530	\$ 246,530	\$ 202,315
Category: 561	Building Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 562	Building Costs	\$ -	\$ 1,550	\$ -	\$ -	\$ -	\$ -
Category: 563	Library Books	\$ 52,778	\$ 15,609	\$ 31,136	\$ 15,000	\$ 15,000	\$ 15,000
Category: 564	Equipment	\$ 166,819	\$ 135,649	\$ 257,061	\$ 74,967	\$ 79,967	\$ 79,967
Category: 571	Debt Retirement Long-term	\$ 92,776	\$ 2,758	\$ -	\$ 235,010	\$ 235,010	\$ 235,010
Category: 573	Interfund Transfer-Out	\$ 3,136,996	\$ 2,855,295	\$ 3,158,390	\$ 789,897	\$ 920,258	\$ 878,361
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	\$ 18,523,700
Fund: 11	G/F Unrestricted	\$ 73,806	\$ 103,701	\$ (222,133)	\$ (725,096)	\$ (4,293,320)	\$ (5,135,264)

West Hills Community College District

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Budget Summary Report

Summary By: Fund, Class, Category

		FY16-17	FY17-18	FY18-19	FY19-20	FY 20-21	FY 21-22
GL Account No:	Description	Actuals	Actuals	Actuals	Adopted	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)	\$ (6,300,000)
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)	\$ (24,489,860)
Category: 488	Local Revenue	\$ (5,789,970)	\$ (5,636,572)	\$ (5,311,057)	\$ (5,663,351)	\$ (4,816,752)	\$ (4,698,586)
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)	\$ (35,488,446)
Category: 511	Academic, Regular/Contract	\$ 3,444,623	\$ 3,629,941	\$ 3,511,955	\$ 4,153,791	\$ 3,738,412	\$ 4,278,405
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 1,463,983	\$ 1,491,644	\$ 1,840,385	\$ 1,581,177	\$ 1,423,059	\$ 1,628,612
Category: 513	Academic, Instruct Salary, Other	\$ 2,501,301	\$ 2,930,138	\$ 3,073,610	\$ 3,095,352	\$ 2,298,547	\$ 2,868,213
Category: 514	Academic, Non-Instruct. Salary, Other	\$ 231,372	\$ 231,481	\$ 284,553	\$ 231,793	\$ 208,614	\$ 238,747
Category: 521	Classified, Regular FT and PT	\$ 1,659,402	\$ 1,814,561	\$ 2,483,088	\$ 2,525,404	\$ 2,146,593	\$ 2,601,166
Category: 522	Classified Aide, Direct Instruction FT	\$ 56,458	\$ 80,309	\$ 70,077	\$ 154,126	\$ 131,007	\$ 158,750
Category: 523	Classified, Non-instruction, PT	\$ 80,025	\$ 98,427	\$ 86,205	\$ 83,334	\$ 70,834	\$ 85,834
Category: 524	Classified, Direct Instruction, PT	\$ 74,124	\$ 147,325	\$ 106,076	\$ 102,760	\$ 87,346	\$ 105,843
Category: 531	STRS Fund	\$ 745,841	\$ 918,191	\$ 1,035,093	\$ 1,417,076	\$ 1,070,813	\$ 1,318,579
Category: 532	PERS Fund	\$ 308,404	\$ 364,025	\$ 581,411	\$ 528,591	\$ 408,416	\$ 529,805
Category: 533	OASDI Fund	\$ 262,803	\$ 288,055	\$ 350,282	\$ 355,715	\$ 302,358	\$ 366,386
Category: 534	Health/Welfare Insurance	\$ 1,398,106	\$ 1,459,625	\$ 1,711,544	\$ 1,771,010	\$ 1,583,810	\$ 1,824,140
Category: 535	State Unemployment Insurance	\$ 8,427	\$ 10,602	\$ 9,077	\$ 26,006	\$ 22,105	\$ 26,786
Category: 536	Worker's Compensation Insurance	\$ 149,140	\$ 157,758	\$ 177,138	\$ 183,642	\$ 156,096	\$ 189,151
Category: 537	APPLE (Alternate Retirement System)	\$ 33,173	\$ 37,611	\$ 46,369	\$ 4,617	\$ 3,924	\$ 4,756
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	\$ 9,100
Category: 545	Non-instructional Supplies	\$ 447,352	\$ 382,023	\$ 421,419	\$ 402,281	\$ 402,281	\$ 405,731
Category: 551	Consultant Services	\$ 48,795	\$ 51,738	\$ 56,745	\$ 44,641	\$ 44,641	\$ 45,881
Category: 552	Travel & Conference	\$ 165,356	\$ 174,065	\$ 214,973	\$ 253,438	\$ 84,479	\$ 248,698
Category: 553	Dues & Memberships	\$ 61,627	\$ 60,471	\$ 58,635	\$ 52,179	\$ 52,329	\$ 52,329
Category: 554	Insurance	\$ 192,747	\$ 194,139	\$ 221,447	\$ 201,672	\$ 207,722	\$ 207,722
Category: 555	Utilities/Housekeeping Costs	\$ 748,183	\$ 1,070,255	\$ 845,435	\$ 748,440	\$ 565,864	\$ 565,864
Category: 556	Contracts/Lease/Maintenance	\$ 1,132,349	\$ 1,040,025	\$ 1,440,985	\$ 1,627,057	\$ 1,627,057	\$ 1,744,729
Category: 557	Other Operating Expenses	\$ 74,210	\$ 124,399	\$ 290,048	\$ 144,279	\$ 219,279	\$ 369,279
Category: 559	Other Expenses	\$ (7,272)	\$ (1,906)	\$ (37,248)	\$ 240,363	\$ 240,363	\$ 240,363
Category: 561	Building Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 562	Building Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 563	Library Books	\$ 18,244	\$ 276	\$ 2,281	\$ 916	\$ 916	\$ 916
Category: 564	Equipment	\$ 200,319	\$ 118,584	\$ 166,119	\$ 78,774	\$ 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	\$ 20,194,559
Fund: 11	G/F Unrestricted	\$ (12,413,946)	\$ (10,858,361)	\$ (9,722,106)	\$ (8,461,664)	\$ (12,832,301)	\$ (15,293,887)

West Hills Community College District

FY 2021-2022 Proposed Adopted Budget

Budget Summary Report

Summary By: Fund, Class, Category

		FY16-17	FY17-18	FY18-19	FY19-20	FY 20-21	FY 21-22
GL Account No:	Description	Actuals	Actuals	Actuals	Adopted	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	\$ 840,938
Category: 513	Academic, Instruct Salary, Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 514	Academic, Non-Instruct. Salary, Other	\$ 19,440	\$ 19,600	\$ 19,120	\$ 20,160	\$ 18,144	\$ 20,765
Category: 521	Classified, Regular FT and PT	\$ 2,954,912	\$ 3,180,504	\$ 2,353,301	\$ 2,236,951	\$ 1,901,408	\$ 2,604,060
Category: 522	Classified Aide, Direct Instruction FT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 523	Classified, Non-instruction, PT	\$ 98,732	\$ 91,882	\$ 90,360	\$ 149,702	\$ 127,247	\$ 154,193
Category: 524	Classified, Direct Instruction, PT	\$ 29,380	\$ 97,629	\$ 98,462	\$ 10,000	\$ 8,500	\$ 10,300
Category: 531	STRS Fund	\$ 66,276	\$ 53,544	\$ 57,934	\$ 56,088	\$ 42,258	\$ 57,771
Category: 532	PERS Fund	\$ 471,347	\$ 582,546	\$ 497,682	\$ 475,511	\$ 367,404	\$ 489,776
Category: 533	OASDI Fund	\$ 238,636	\$ 262,379	\$ 198,433	\$ 212,707	\$ 180,801	\$ 219,088
Category: 534	Health/Welfare Insurance	\$ 1,225,167	\$ 1,556,906	\$ 1,234,377	\$ 970,032	\$ 864,432	\$ 999,133
Category: 535	State Unemployment Insurance	\$ 3,560	\$ 2,323	\$ 2,175	\$ 31,561	\$ 26,827	\$ 32,508
Category: 536	Worker's Compensation Insurance	\$ 64,403	\$ 67,134	\$ 53,750	\$ 51,591	\$ 43,852	\$ 53,139
Category: 537	APPLE (Alternate Retirement System)	\$ 2,205	\$ 4,775	\$ 4,863	\$ 1,656	\$ 1,408	\$ 1,706
Category: 539	Other Benefits	\$ 19,811	\$ 14,341	\$ 13,110	\$ 40,780	\$ 34,663	\$ 42,003
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	\$ 61,566
Category: 551	Consultant Services	\$ 271,249	\$ 174,113	\$ 364,262	\$ 254,707	\$ 254,707	\$ 254,707
Category: 552	Travel & Conference	\$ 164,408	\$ 167,409	\$ 180,385	\$ 177,485	\$ 59,162	\$ 177,485
Category: 553	Dues & Memberships	\$ 57,759	\$ 104,527	\$ 94,248	\$ 94,670	\$ 91,525	\$ 94,670
Category: 554	Insurance	\$ (58,835)	\$ 15,583	\$ (6,386)	\$ 15,000	\$ 15,450	\$ 15,000
Category: 555	Utilities/Housekeeping Costs	\$ 55,922	\$ 68,441	\$ 72,901	\$ 89,304	\$ 79,011	\$ 89,304
Category: 556	Contracts/Lease/Maintenance	\$ 541,958	\$ 719,109	\$ 823,382	\$ 622,160	\$ 722,160	\$ 796,890
Category: 557	Other Operating Expenses	\$ 153,753	\$ 135,107	\$ 140,013	\$ 198,951	\$ 367,795	\$ 667,794
Category: 559	Other Expenses	\$ (1,579,773)	\$ (1,725,639)	\$ (1,806,575)	\$ (472,650)	\$ (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	\$ 53,200
Category: 571	Debt Retirement Long-term	\$ 427,282	\$ -	\$ -	\$ 707,261	\$ 706,470	\$ 707,261
Category: 573	Interfund Transfer-Out	\$ 326,384	\$ 335,995	\$ 847,470	\$ 65,207	\$ 1,241,480	\$ 2,729,062
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	\$ 9,729,482
Class: 5	Expenses	\$ 14,064,924	\$ 10,754,660	\$ 9,945,105	\$ 9,186,760	\$ 17,125,620	\$ 20,429,151
Fund: 11	G/F Unrestricted	\$ 12,340,140	\$ 10,754,660	\$ 9,945,105	\$ 9,186,760	\$ 17,125,620	\$ 20,429,151

West Hills Community College District

FY 2021-2022 Proposed Adopted Budget

Budget Summary Report

Summary By: Fund, Class, Category

		FY16-17	FY17-18	FY18-19	FY19-20	FY 20-21	FY 21-22
GL Account No:	Description	Actuals	Actuals	Actuals	Adopted	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)	\$ (16,441,645)
Category: 486	State Revenue	\$ (12,547,840)	\$ (12,853,938)	\$ (11,426,874)	\$ (13,596,942)	\$ (15,785,196)	\$ (15,002,273)
Category: 488	Local Revenue	\$ (114,395)	\$ (94,522)	\$ (270,689)	\$ (219,951)	\$ (125,628)	\$ (32,586)
Category: 489	Other Financing	\$ (880,424)	\$ (1,245,780)	\$ (1,199,873)	\$ (187,500)	\$ (187,500)	\$ (187,500)
Class: 4	Revenues	\$ (19,314,164)	\$ (19,787,337)	\$ (18,497,320)	\$ (20,108,673)	\$ (24,198,599)	\$ (31,664,004)
Category: 511	Academic, Regular/Contract	\$ 86,109	\$ 140,921	\$ 157,217	\$ 84,804	\$ 287,309	\$ 385,480
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 1,809,464	\$ 2,155,914	\$ 1,748,159	\$ 1,447,846	\$ 1,623,113	\$ 1,811,426
Category: 513	Academic, Instruct Salary, Other	\$ 904,748	\$ 810,490	\$ 469,696	\$ 439,443	\$ 378,407	\$ 393,509
Category: 514	Academic, Non-Instruct. Salary, Other	\$ 367,567	\$ 457,839	\$ 376,512	\$ 298,652	\$ 809,657	\$ 1,337,274
Category: 521	Classified, Regular FT and PT	\$ 3,751,992	\$ 4,006,409	\$ 4,103,676	\$ 5,138,735	\$ 4,966,980	\$ 4,547,004
Category: 522	Classified Aide, Direct Instruction FT	\$ 35,361	\$ 45,278	\$ 44,991	\$ 105,364	\$ 41,187	\$ 95,309
Category: 523	Classified, Non-instruction, PT	\$ 760,292	\$ 666,247	\$ 585,551	\$ 693,783	\$ 604,292	\$ 873,505
Category: 524	Classified, Direct Instruction, PT	\$ 840,381	\$ 768,611	\$ 955,051	\$ 993,132	\$ 562,184	\$ 553,340
Category: 531	STRS Fund	\$ 268,498	\$ 332,649	\$ 351,514	\$ 302,472	\$ 444,573	\$ 554,662
Category: 532	PERS Fund	\$ 539,078	\$ 686,985	\$ 731,630	\$ 967,541	\$ 1,079,057	\$ 1,170,002
Category: 533	OASDI Fund	\$ 316,932	\$ 342,859	\$ 340,965	\$ 471,778	\$ 509,658	\$ 489,746
Category: 534	Health/Welfare Insurance	\$ 1,680,006	\$ 1,787,327	\$ 1,558,023	\$ 1,552,186	\$ 1,857,143	\$ 1,865,335
Category: 535	State Unemployment Insurance	\$ 6,860	\$ 5,759	\$ 9,215	\$ 33,197	\$ 17,169	\$ 20,182
Category: 536	Worker's Compensation Insurance	\$ 118,547	\$ 123,069	\$ 120,868	\$ 145,153	\$ 165,486	\$ 171,649
Category: 537	APPLE (Alternate Retirement System)	\$ 27,389	\$ 32,012	\$ 35,799	\$ 48,006	\$ 33,052	\$ 21,196
Category: 539	Other Benefits	\$ 16,927	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 541	Books & Magazines	\$ 133,439	\$ 134,533	\$ 249,133	\$ 10,522	\$ 44,566	\$ 36,290
Category: 543	Instructional Supplies	\$ 262,704	\$ 310,184	\$ 407,288	\$ 1,294,027	\$ 1,269,974	\$ 1,216,324
Category: 545	Non-instructional Supplies	\$ 203,440	\$ 283,865	\$ 135,369	\$ 392,341	\$ 321,015	\$ 447,585
Category: 551	Consultant Services	\$ 215,399	\$ 92,456	\$ 97,778	\$ 31,900	\$ 31,925	\$ 44,379
Category: 552	Travel & Conference	\$ 1,117,847	\$ 1,224,588	\$ 837,460	\$ 1,216,910	\$ 1,066,769	\$ 1,188,642
Category: 553	Dues & Memberships	\$ 25,046	\$ 23,101	\$ 30,265	\$ 14,330	\$ 24,288	\$ 30,571
Category: 554	Insurance	\$ 4,606	\$ 3,628	\$ 4,000	\$ 4,600	\$ 3,200	\$ 2,100
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	\$ 3,687,230
Category: 557	Other Operating Expenses	\$ -	\$ -	\$ 45	\$ -	\$ 1,650	\$ 3,050
Category: 559	Other Expenses	\$ 500,543	\$ 505,645	\$ 786,632	\$ 578,975	\$ 582,507	\$ 733,099
Category: 561	Sites/Site Improvement	\$ -	\$ 16,181	\$ -	\$ -	\$ 145,000	\$ -
Category: 563	Library Books	\$ 99,563	\$ 54,176	\$ 53,387	\$ 10,000	\$ 11,000	\$ 6,000
Category: 564	Equipment	\$ 758,349	\$ 1,068,202	\$ 907,557	\$ 444,337	\$ 1,455,520	\$ 5,708,052
Category: 571	Debt Retirement Long-term	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 573	Interfund Transfer-Out	\$ 1,046,268	\$ 372,022	\$ 420,063	\$ 265,900	\$ 247,713	\$ 184,850
Category: 574	Pass Through Transfer	\$ 671,647	\$ 1,015,552	\$ 726,885	\$ 777,106	\$ 812,872	\$ 880,000
Category: 575	Financial Aid Grants	\$ 34,300	\$ 91,500	\$ 52,125	\$ 45,750	\$ 471,542	\$ 500,236
Category: 576	Other Student Aid	\$ 340,567	\$ 344,675	\$ 421,768	\$ 354,785	\$ 894,707	\$ 2,705,977
Category: 579	Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 5	Expenses	\$ 19,314,164	\$ 19,787,337	\$ 18,497,320	\$ 20,108,673	\$ 24,198,599	\$ 31,664,004
Fund: 12	G/F Restricted	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -

West Hills Community College District

FY 2021-2022 Proposed Adopted Budget

Budget Summary Report

Summary By: Fund, Class, Category

		FY16-17	FY17-18	FY18-19	FY19-20	FY 20-21	FY 21-22
GL Account No: Description	Actuals	Actuals	Actuals	Adopted	Adopted	Adopted	
Fund: 32: Cafeteria							
Category: 480 Beginning Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 488 Local Revenue	\$ (747,953)	\$ (947,133)	\$ (551,109)	\$ (615,327)	\$ (307,500)	\$ (307,500)	\$ (307,500)
Category: 489 Other Financing	\$ (415,206)	\$ -	\$ (434,257)	\$ (68,799)	\$ (290,610)	\$ (297,511)	\$ (297,511)
Class: 4 Revenues	\$ (1,163,159)	\$ (947,133)	\$ (985,366)	\$ (684,126)	\$ (598,110)	\$ (605,011)	\$ (605,011)
Category: 521 Classified, Regular FT and PT	\$ 226,262	\$ 197,826	\$ 211,389	\$ 205,647	\$ 238,119	\$ 245,020	\$ 245,020
Category: 523 Classified, Non-instruction, PT	\$ 71,350	\$ 62,647	\$ 49,404	\$ 46,156	\$ 46,156	\$ 46,156	\$ 46,156
Category: 532 PERS Fund	\$ 33,252	\$ 33,719	\$ 39,363	\$ 37,560	\$ 48,841	\$ 48,841	\$ 48,841
Category: 533 OASDI Fund	\$ 18,054	\$ 16,541	\$ 16,157	\$ 15,519	\$ 18,216	\$ 18,216	\$ 18,216
Category: 534 Health/Welfare Insurance	\$ 81,595	\$ 74,988	\$ 75,981	\$ 77,192	\$ 81,120	\$ 81,120	\$ 81,120
Category: 535 State Unemployment Insurance	\$ 619	\$ 130	\$ 127	\$ 103	\$ 119	\$ 119	\$ 119
Category: 536 Worker's Compensation Insurance	\$ 4,690	\$ 3,974	\$ 3,982	\$ 3,342	\$ 3,870	\$ 3,870	\$ 3,870
Category: 537 APPLE (Alternate Retirement System)	\$ 2,018	\$ 1,395	\$ 1,310	\$ 1,075	\$ 1,169	\$ 1,169	\$ 1,169
Category: 543 Instructional Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 545 Non-instructional supplies	\$ 417,754	\$ 307,891	\$ 307,772	\$ 261,532	\$ 130,000	\$ 130,000	\$ 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	\$ 4,500	\$ 4,500
Category: 556 Contracts/Lease/Maintenance	\$ 13,903	\$ 13,992	\$ 23,453	\$ 21,000	\$ 21,000	\$ 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	\$ 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	\$ 605,011	\$ 605,011
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)	\$ (200,820)	\$ (200,820)
Category: 486 State Revenue	\$ (4,252,575)	\$ (4,434,368)	\$ (5,038,856)	\$ (4,643,315)	\$ (1,160,829)	\$ (1,392,994)	\$ (1,392,994)
Category: 488 Local Revenue	\$ (210,820)	\$ (157,820)	\$ (126,823)	\$ (659,748)	\$ (164,937)	\$ (197,925)	\$ (197,925)
Category: 489 Other Local Revenue	\$ (1,219,961)	\$ (1,247,215)	\$ (1,364,196)	\$ (300,000)	\$ (75,000)	\$ (90,000)	\$ (90,000)
Class: 4 Revenues	\$ (6,352,746)	\$ (6,544,241)	\$ (7,008,304)	\$ (6,272,463)	\$ (1,568,116)	\$ (1,881,738)	\$ (1,881,738)
Category: 521 Classified, Regular FT and PT	\$ 2,900,710	\$ 3,243,683	\$ 3,407,521	\$ 3,555,995	\$ 888,999	\$ 1,066,799	\$ 1,066,799
Category: 523 Classified, Non-instruction, PT	\$ 133,863	\$ 125,257	\$ 212,747	\$ 128,998	\$ 32,250	\$ 38,699	\$ 38,699
Category: 524 Classified, Direct Instruction, PT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 532 PERS Fund	\$ 325,978	\$ 417,938	\$ 522,064	\$ 481,807	\$ 120,452	\$ 144,542	\$ 144,542
Category: 533 OASDI Fund	\$ 182,981	\$ 208,769	\$ 224,971	\$ 271,198	\$ 67,800	\$ 81,359	\$ 81,359
Category: 534 Health/Welfare Insurance	\$ 597,619	\$ 637,917	\$ 639,890	\$ 641,622	\$ 160,406	\$ 192,487	\$ 192,487
Category: 535 State Unemployment Insurance	\$ 2,965	\$ 5,196	\$ 3,333	\$ 2,607	\$ 652	\$ 782	\$ 782
Category: 536 Worker's Compensation Insurance	\$ 47,733	\$ 51,515	\$ 55,289	\$ 54,946	\$ 13,737	\$ 16,484	\$ 16,484
Category: 537 APPLE (Alternate Retirement System)	\$ 23,787	\$ 23,441	\$ 23,875	\$ 34,339	\$ 8,585	\$ 10,302	\$ 10,302
Category: 539 Other Benefits	\$ 658	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 543 Instructional Supplies	\$ 37,509	\$ 45,258	\$ 39,356	\$ 30,408	\$ 7,602	\$ 9,122	\$ 9,122
Category: 545 Non-instructional supplies	\$ 266,167	\$ 253,053	\$ 271,257	\$ 493,390	\$ 123,348	\$ 148,017	\$ 148,017
Category: 551 Consultant Services	\$ 24,969	\$ 2,100	\$ 2,385	\$ 9,100	\$ 2,275	\$ 2,730	\$ 2,730
Category: 552 Travel & Conference	\$ 8,019	\$ 1,652	\$ 4,925	\$ 36,400	\$ 9,100	\$ 10,920	\$ 10,920
Category: 553 Dues & Memberships	\$ 9,261	\$ 6,025	\$ 6,982	\$ 31,500	\$ 7,875	\$ 9,450	\$ 9,450
Category: 554 Insurance	\$ 1,201	\$ 7,366	\$ 4,209	\$ 8,450	\$ 2,113	\$ 2,535	\$ 2,535
Category: 555 Utilities/Housekeeping Costs	\$ 57,074	\$ 60,241	\$ 48,321	\$ 153,238	\$ 38,310	\$ 45,971	\$ 45,971
Category: 556 Contracts/Lease/Maintenance	\$ 99,173	\$ 72,818	\$ 122,798	\$ 168,744	\$ 42,186	\$ 50,623	\$ 50,623
Category: 557 Other Operating Expenses	\$ 23	\$ -	\$ -	\$ 8,700	\$ 2,175	\$ 2,610	\$ 2,610
Category: 559 Other Expenses	\$ 1,220,653	\$ 1,255,548	\$ 1,362,417	\$ 87,021	\$ 21,755	\$ 26,106	\$ 26,106
Category: 561 Sites/Site Improvement	\$ -	\$ -	\$ 13,964	\$ -	\$ -	\$ -	\$ -
Category: 564 Equipment	\$ 24,171	\$ 16,713	\$ 42,000	\$ 30,000	\$ 7,500	\$ 9,000	\$ 9,000
Category: 571 Debt Retirement Long-term	\$ 42,000	\$ 109,751	\$ -	\$ 44,000	\$ 11,000	\$ 13,200	\$ 13,200
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	\$ 1,881,738	\$ 1,881,738
Fund: 33 Child Development Centers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

West Hills Community College District

FY 2021-2022 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	FY 21-22 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)	\$ (270,300)
Category: 489	Other Financing	\$ (637,150)	\$ (559,757)	\$ (619,871)	\$ (358,282)	\$ (358,541)	\$ (309,743)
Class: 4	Revenues	\$ (898,634)	\$ (777,262)	\$ (910,660)	\$ (550,882)	\$ (653,141)	\$ (580,043)
Category: 511	Academic, Regular/Contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 125,985	\$ 135,285	\$ 116,896	\$ 118,023	\$ 117,896	\$ 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	\$ 125,300
Category: 523	Classified, Non-instruction, PT	\$ 17,754	\$ 22,311	\$ 20,051	\$ 24,800	\$ 24,800	\$ 24,800
Category: 531	STRS Fund	\$ 15,211	\$ 15,322	\$ 19,254	\$ 19,214	\$ 21,693	\$ 21,693
Category: 532	PERS Fund	\$ 8,622	\$ 10,371	\$ 17,206	\$ 11,204	\$ 37,142	\$ 37,142
Category: 533	OASDI Fund	\$ 6,572	\$ 7,454	\$ 9,061	\$ 9,821	\$ 13,749	\$ 13,749
Category: 534	Health/Welfare Insurance	\$ 53,589	\$ 56,902	\$ 59,529	\$ 57,894	\$ 80,106	\$ 80,106
Category: 535	State Unemployment Insurance	\$ 97	\$ 106	\$ 120	\$ 114	\$ 138	\$ 138
Category: 536	Worker's Compensation Insurance	\$ 3,215	\$ 3,511	\$ 3,736	\$ 3,909	\$ 4,673	\$ 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	\$ 41,018
Category: 551	Consultant Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 552	Travel & Conference	\$ 4,498	\$ 3,681	\$ 5,261	\$ 6,000	\$ 6,000	\$ 6,000
Category: 553	Dues & Memberships	\$ 425	\$ 425	\$ 425	\$ 425	\$ 425	\$ 425
Category: 555	Utilities/Housekeeping Costs	\$ 19,870	\$ 23,759	\$ 19,623	\$ 17,300	\$ 17,300	\$ 17,300
Category: 556	Contracts/Lease/Maintenance	\$ 262,776	\$ 77,670	\$ 161,032	\$ 89,803	\$ 102,803	\$ 89,803
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	\$ 580,043
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)	\$ (201,059)
Category: 489	Other Financing	\$ (203,934)	\$ (279,909)	\$ (804,216)	\$ (106,610)	\$ (271,107)	\$ (271,107)
Class: 4	Revenues	\$ (593,602)	\$ (650,544)	\$ (1,128,813)	\$ (508,728)	\$ (472,166)	\$ (472,166)
Category: 521	Classified, Regular FT and PT	\$ 180,790	\$ 188,060	\$ 183,763	\$ 177,031	\$ 187,387	\$ 187,387
Category: 523	Classified, Non-instruction, PT	\$ 5,817	\$ 18,573	\$ 15,765	\$ 14,346	\$ 14,346	\$ 14,346
Category: 532	PERS Fund	\$ 25,163	\$ 29,208	\$ 32,860	\$ 31,975	\$ 44,224	\$ 44,224
Category: 533	OASDI Fund	\$ 13,016	\$ 13,875	\$ 13,200	\$ 13,543	\$ 14,335	\$ 14,335
Category: 534	Health/Welfare Insurance	\$ 66,853	\$ 67,457	\$ 63,554	\$ 64,455	\$ 67,735	\$ 67,735
Category: 535	State Unemployment Insurance	\$ 94	\$ 103	\$ 221	\$ 88	\$ 94	\$ 94
Category: 536	Worker's Compensation Insurance	\$ 2,933	\$ 3,151	\$ 3,040	\$ 2,877	\$ 3,045	\$ 3,045
Category: 537	APPLE (Alternate Retirement System)	\$ 207	\$ 588	\$ 591	\$ 1,000	\$ 1,000	\$ 1,000
Category: 539	Other Benefits	\$ 38,247	\$ 38,235	\$ 38,254	\$ 35,000	\$ 35,000	\$ 35,000
Category: 545	Non-instructional supplies	\$ 15,461	\$ 19,799	\$ 24,525	\$ 20,205	\$ 10,000	\$ 10,000
Category: 552	Travel & Conference	\$ 3,035	\$ 136	\$ -	\$ -	\$ -	\$ -
Category: 555	Utilities/Housekeeping Costs	\$ 76,670	\$ 88,395	\$ 84,309	\$ 96,708	\$ 50,000	\$ 50,000
Category: 556	Contracts/Lease/Maintenance	\$ 21,964	\$ 24,814	\$ 352,893	\$ 39,000	\$ 39,000	\$ 39,000
Category: 557	Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 559	Other Expenses	\$ 143,352	\$ 149,489	\$ 258,222	\$ 12,500	\$ 6,000	\$ 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	\$ 472,166
Fund: 39	Residential Living	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

West Hills Community College District

FY 2021-2022 Proposed Adopted Budget

Budget Summary Report

Summary By: Fund, Class, Category

GL Account No: Description	FY16-17	FY17-18	FY18-19	FY19-20	FY 20-21	FY 21-22
	Actuals	Actuals	Actuals	Adopted	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)	\$ (3,816,904)
Category: 481 Federal Revenue			\$ -		\$ -	\$ -
Category: 486 State Revenue	\$ -	\$ (381,864)	\$ (2,128,000)	\$ -	\$ (29,338,297)	\$ (18,209,000)
Category: 488 Local Revenue	\$ (311,258)	\$ (350,206)	\$ (398,018)	\$ (133,084)	\$ (75,000)	\$ (75,000)
Category: 489 Other Financing	\$ (10,527,091)	\$ (3,828,038)	\$ (13,341,377)	\$ (12,049,234)	\$ (6,489,101)	\$ (8,033,981)
Class: 4 Revenues	\$ (19,676,520)	\$ (13,081,989)	\$ (23,900,908)	\$ (18,629,438)	\$ (39,217,414)	\$ (30,134,885)
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	\$ 1,730,159
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	\$ 21,239,162
Category: 564 Equipment	\$ 1,108,568	\$ 485,294	\$ 2,143,578	\$ 2,370,138	\$ 1,873,903	\$ 1,450,000
Category: 571 Debt Retirement Long-term	\$ 671,633	\$ 8,741,328	\$ 1,319,512	\$ 1,323,692	\$ 941,481	\$ 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	\$ 4,774,083
Class: 5 Expenses	\$ 19,676,520	\$ 13,081,989	\$ 23,900,908	\$ 18,629,438	\$ 39,217,414	\$ 30,134,885
Fund: 41 Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 71: ASB Fund						
Category: 480 Beginning Balances	\$ (43,197)	\$ -	\$ (94,215)	\$ (36,362)	\$ (36,362)	\$ (76,362)
Category: 488 Local Revenue	\$ (33,937)	\$ (112,334)	\$ (41,377)	\$ (4,338)	\$ (4,338)	\$ (4,338)
Category: 489 Other Financing						
Class: 4 Revenues	\$ (77,134)	\$ (112,334)	\$ (135,592)	\$ (40,700)	\$ (40,700)	\$ (80,700)
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	\$ 5,000
Category: 575 Student Financial Aid	\$ -	\$ 94,963	\$ 300	\$ -	\$ -	\$ -
Category: 579 Contingencies	\$ 74,744	\$ -	\$ 112,604	\$ 40,556	\$ 40,556	\$ 75,700
Class: 5 Expenses	\$ 77,134	\$ 112,334	\$ 135,592	\$ 40,700	\$ 40,700	\$ 80,700
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)	\$ (13,694,881)
Category: 486 State Revenue	\$ (1,655,739)	\$ (2,580,608)	\$ (3,460,867)	\$ (1,852,700)	\$ (1,852,700)	\$ (1,760,065)
Category: 488 Local Revenue	\$ (88)	\$ (127)	\$ (119)	\$ -	\$ -	\$ -
Category: 489 Other Financing	\$ (174,256)	\$ (164,700)	\$ (167,488)	\$ (50,000)	\$ (50,000)	\$ (50,000)
Class: 4 Revenues	\$ (15,670,154)	\$ (17,108,306)	\$ (18,138,774)	\$ (16,318,364)	\$ (16,318,364)	\$ (15,504,946)
Category: 545 Non-instructional supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 552 Travel & Conference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 559 Other Expenses	\$ 21,458	\$ 32,928	\$ 33,526	\$ 31,941	\$ 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	\$ 15,473,005
Category: 576 Other Student Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 5 Expenses	\$ 15,670,154	\$ 17,108,306	\$ 18,138,774	\$ 16,318,364	\$ 16,318,364	\$ 15,504,946
Fund: 74 Financial Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

West Hills Community College District

FY 2021-2022 Proposed Adopted Budget

Budget Summary Report

Summary By: Fund, Class, Category

		FY16-17	FY17-18	FY18-19	FY19-20	FY 20-21	FY 21-22
GL Account No: Description	Actuals	Actuals	Actuals	Adopted	Adopted	Adopted	
Fund: 75: Scholarship and Loan							
Category: 480	Beginning Balances	\$ (100,469)	\$ -	\$ (88,415)	\$ (57,415)	\$ (57,415)	\$ (57,415)
Category: 488	Local Revenue	\$ (182,026)	\$ (180,163)	\$ (80,513)	\$ (150,039)	\$ (150,039)	\$ (150,039)
Class: 4	Revenues	\$ (282,495)	\$ (180,163)	\$ (168,928)	\$ (207,454)	\$ (207,454)	\$ (207,454)
Category: 575	Student Financial Aid	\$ 190,108	\$ 180,163	\$ 78,064	\$ 157,100	\$ 157,100	\$ 157,100
Category: 579	Contingencies	\$ 92,387	\$ -	\$ 90,864	\$ 50,354	\$ 50,354	\$ 50,354
Class: 5	Expenses	\$ 282,495	\$ 180,163	\$ 168,928	\$ 207,454	\$ 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)	\$ (13,292,524)
Category: 488	Local Revenues	\$ (846,817)	\$ (110,023)	\$ (1,378,978)	\$ (271,168)	\$ (700,407)	\$ (300,000)
Category: 489	Contributions	\$ (600,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (300,000)	\$ (600,000)
Class: 4	Revenues	\$ (8,618,237)	\$ (9,227,760)	\$ (11,106,738)	\$ (7,389,280)	\$ (12,673,852)	\$ (14,192,524)
Category: 534	Health/Welfare Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 551	Consultant Services	\$ 500	\$ 500	\$ 9,844	\$ 500	\$ 10,000	\$ 10,000
Category: 579	Contingencies	\$ 8,617,737	\$ 9,227,260	\$ 11,096,894	\$ 7,388,780	\$ 12,663,852	\$ 14,182,524
Class: 5	Expenses	\$ 8,618,237	\$ 9,227,260	\$ 11,106,738	\$ 7,389,280	\$ 12,673,852	\$ 14,192,524
Fund: 78	OPEB/GASB 45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 79: Clubs and Trusts							
Category: 480	Beginning Balances	\$ (46,643)	\$ (47,018)	\$ (50,922)	\$ (39,342)	\$ (39,342)	\$ (39,342)
Category: 488	Local Revenue	\$ (2,157)	\$ (11,515)	\$ (6,185)	\$ (7,210)	\$ (7,210)	\$ (7,210)
Class: 4	Revenues	\$ (48,800)	\$ (58,533)	\$ (57,107)	\$ (46,552)	\$ (46,552)	\$ (46,552)
Category: 545	Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 559	Other Expenses	\$ 1,782	\$ 58,533	\$ 4,316	\$ 4,715	\$ 4,715	\$ 4,715
Category: 579	Contingencies	\$ 47,018	\$ -	\$ 52,791	\$ 41,837	\$ 41,837	\$ 41,837
Class: 5	Expenses	\$ 48,800	\$ 58,533	\$ 57,107	\$ 46,552	\$ 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)	\$ (543,393)
Class: 4	Revenues	\$ (746,105)	\$ (666,908)	\$ (495,668)	\$ (501,590)	\$ (500,772)	\$ (543,393)
Category: 511	Academic, Regular/Contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 122,527	\$ 122,770	\$ 105,272	\$ 90,004	\$ 58,256	\$ 64,082
Category: 521	Classified, Regular FT and PT	\$ 242,968	\$ 140,978	\$ 199,582	\$ 197,212	\$ 210,460	\$ 231,506
Category: 523	Classified, Non-instruction, PT	\$ 15,015	\$ 8,563	\$ 8,999	\$ 9,400	\$ 9,400	\$ 10,340
Category: 524	Classified, Direct Instruction, PT	\$ -	\$ 4,790	\$ 315	\$ -	\$ -	\$ -
Category: 531	STRS Fund	\$ 8,209	\$ 7,641	\$ 7,232	\$ 7,150	\$ 6,034	\$ 6,637
Category: 532	PERS Fund	\$ 31,558	\$ 28,698	\$ 42,598	\$ 43,945	\$ 55,677	\$ 61,245
Category: 533	OASDI Fund	\$ 17,696	\$ 14,163	\$ 18,112	\$ 19,248	\$ 23,689	\$ 26,057
Category: 534	Health/Welfare Insurance	\$ 51,147	\$ 58,324	\$ 54,882	\$ 55,386	\$ 58,204	\$ 64,024
Category: 535	State Unemployment Insurance	\$ 438	\$ 609	\$ 157	\$ 141	\$ 134	\$ 147
Category: 536	Worker's Compensation Insurance	\$ 6,043	\$ 4,230	\$ 4,831	\$ 4,554	\$ 4,368	\$ 4,805
Category: 537	APPLE (Alternate Retirement System)	\$ 1,159	\$ 774	\$ 328	\$ 500	\$ 500	\$ 500
Category: 545	Non-instructional supplies	\$ 11,287	\$ 27	\$ (67)	\$ 1,500	\$ 1,500	\$ 1,500
Category: 551	Consultant Services	\$ 1,275	\$ 33,000	\$ 36,000	\$ 33,000	\$ 33,000	\$ 33,000
Category: 552	Travel & Conference	\$ 278	\$ 11,030	\$ -	\$ 3,650	\$ 3,650	\$ 3,650
Category: 554	Insurance	\$ -	\$ -	\$ 1,550	\$ 11,500	\$ 11,500	\$ 11,500
Category: 555	Utilities/Housekeeping Costs	\$ 1,386	\$ 1,400	\$ 1,431	\$ 2,000	\$ 2,000	\$ 2,000
Category: 556	Contracts/Lease/Maintenance	\$ 65,035	\$ 24	\$ -	\$ 3,500	\$ 3,500	\$ 3,500
Category: 557	Other Operating Expenses	\$ -	\$ 20,500	\$ 14,420	\$ 17,000	\$ 17,000	\$ 17,000
Category: 559	Other Expenses	\$ 170,084	\$ 209,387	\$ 26	\$ 400	\$ 400	\$ 400
Category: 564	Equipment	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
Class: 5	Expenses	\$ 746,105	\$ 666,908	\$ 495,668	\$ 501,590	\$ 500,772	\$ 543,393
Fund: 83	Foundation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -