

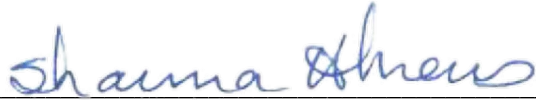
California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2021-2022)  
(Budget Report for Fiscal Year 2022-2023)

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

4/12/23

Date



District Superintendent

04/14/2023

Date

Contact: Christine Alcaraz Director of Fiscal Services

(559) 934-2111 Ext: christinealcaraz@whccd.edu

In accordance with the California Code of Regulations, title 5, section 58305(d): Each district shall submit a copy of its adopted annual financial and budget report to the Chancellor's Office on or before October 10th.

Please submit the report electronically to: [fiscalstandards@cccco.edu](mailto:fiscalstandards@cccco.edu)

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	7,403,196	7,403,196	1,249,562	8,652,758
Other	1300	4,567,165	4,567,165	21,447	4,588,612
<b>Total Instructional Salaries</b>		11,970,361	11,970,361	1,271,009	13,241,370
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		2,650,852		2,650,852
Other	1400		136,408	120,062	256,470
<b>Total Non-Instructional Salaries</b>		0	2,787,260	120,062	2,907,322
<b>Total Academic Salaries</b>		11,970,361	14,757,621	1,391,071	16,148,692
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		6,297,564	797,211	7,094,775
Other	2300		163,159	79,241	242,400
<b>Total Non-Instructional Salaries</b>		0	6,460,723	876,452	7,337,175
<b>Instructional Aides</b>					
Regular Status	2200	192,286	192,045		192,045
Other	2400	198,166	203,424	90,950	294,374
<b>Total Instructional Aides</b>		390,452	395,469	90,950	486,419
<b>Total Classified Salaries</b>		390,452	6,856,192	967,402	7,823,594
<b>Employee Benefits</b>	3000	4,890,843	10,581,993	924,878	11,506,871
<b>Supplies and Materials</b>	4000		526,995	97,615	624,610
<b>Other Operating Expenses</b>	5000	271,240	2,819,013	717,228	3,536,241
<b>Equipment Replacement</b>	6420		2,666		2,666
<b>Total Expenditures Prior to Exclusions</b>		17,522,896	35,544,480	4,098,194	39,642,674

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	1,361,601	1,361,601		1,361,601
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		11,801		11,801
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		711,090		711,090
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		163,426		163,426
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		1,040,796		1,040,796

For Actual Year: 2021-2022

Budget Year: 2022-2023

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>		1,361,601	3,288,714	0	3,288,714
<b>Total for ECS 84362, 50% Law</b>		16,161,295	32,255,766	4,098,194	36,353,960
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.10%	100.00%		
<b>50% of Current Expense of Education</b>			16,127,883		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		16,161,295	32,255,766	4,098,194	36,353,960
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		17,522,896	35,544,480	4,098,194	39,642,674
<b>Capital Expenditures</b>	6000		131,022	32,852	163,874
<b>Equipment Replacement (Back out)</b>	6420		(1,924)	0	(1,924)
<b>Total Unrestricted General Fund Expenditures</b>		17,522,896	35,673,578	4,131,046	39,804,624

For Year Ended June 30, 2022

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	6,073,343	1,742,568	7,815,911
In County Treasury	9112	29,586,036	300	29,586,336
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	393		393
Investments (at cost)	9120			0
Accounts Receivable	9130	3,325,896	3,727,299	7,053,195
Due from Other Funds	9140	1,347,224	4,243,785	5,591,009
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	122,012	779,874	901,886
<b>TOTAL ASSETS</b>		40,454,904	10,493,826	50,948,730
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,789,446	1,272,078	3,061,524
Accrued Salaries and Wages Payable	9520	3,526,973		3,526,973
Compensated Absences Payable Current	9530	447,902		447,902
Due to Other Funds	9540	4,372,580	144,760	4,517,340
Temporary Loans	9550	32,986		32,986
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,999,376	7,557,895	10,557,271
<b>TOTAL LIABILITIES</b>		13,169,263	8,974,733	22,143,996

For Year Ended June 30, 2022

District ID: 580

Name: WEST HILLS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		1,519,093	1,519,093
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	27,285,641		27,285,641
<b>Total Fund Balance</b>		<b>27,285,641</b>	<b>1,519,093</b>	<b>28,804,734</b>
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		<b>27,285,641</b>	<b>1,519,093</b>	<b>28,804,734</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>40,454,904</b>	<b>10,493,826</b>	<b>50,948,730</b>

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, 2022

District ID: 580

Name: WEST HILLS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	5,743,930		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	215,958		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		5,959,888	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 580

Name: WEST HILLS

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	5,959,888		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		5,959,888	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		5,959,888	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		5,959,888	0	0



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

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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		605,760		20,089		517,183
In County Treasury	9112			17,988			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		60,718	90,914	652		32,726
Due from Other Funds	9140				21,240		12,307
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			1,925	188		
<b>TOTAL ASSETS</b>		0	666,478	110,827	42,169	0	562,216
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		10,014	14,993	34,270		15,283
Accrued Salaries and Wages Payable	9520						48,525
Compensated Absences Payable Current	9530		6,999	34,023	7,899		2,493
Due to Other Funds	9540		649,465				495,915
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			61,811			
<b>TOTAL LIABILITIES</b>		0	666,478	110,827	42,169	0	562,216

- 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, 2022

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 BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	666,478	110,827	42,169	0	562,216

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 580

Name: WEST HILLS

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	5,360,449		
In County Treasury	9112	7,303,347	2,051,875	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	3,201,318	32,984	
Due from Other Funds	9140	1,367,823		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	(8,747)		
<b>TOTAL ASSETS</b>		17,224,190	2,084,859	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	996,588	217,916	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540		1,231,580	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		996,588	1,449,496	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 580

Name: WEST HILLS

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	16,227,602	635,363	
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		16,227,602	635,363	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		16,227,602	635,363	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		17,224,190	2,084,859	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

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				76,150
Due from Other Funds	9140				32,732
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	108,882

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

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				3,750
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				105,132
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	108,882
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	108,882

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 580

Name: WEST HILLS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	108,882

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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, 2022

District ID: 580

Name: WEST HILLS

Description	CA	61	69
	(Object)	Self-Insurance Fund	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, 2022

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		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 580

Name: WEST HILLS

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	58,025			2,832,782	64,144			23,558
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	25			170	23,463	15,275,145		36,414
Accounts Receivable	9130	501			1,388,454		7,900		
Due from Other Funds	9140	74,275	18,321			29,694			10,229
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>		132,826	18,321	0	4,221,406	117,301	15,283,045	0	70,201

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	1,001			426,527				274
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	10,229			3,123	32,993			2,360
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	7,850	380		1,087,682				
Total Current Liabilities and Deferred Revenue		19,080	380	0	1,517,332	32,993	0	0	2,634
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	19,080	380	0	1,517,332	32,993	0	0	2,634

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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		17,941		2,704,074	84,308	15,283,045		67,567
Reserve for Encumbrances Credit	9713	113,746							
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
<b>Total Reserved Fund Balance</b>		113,746	17,941	0	2,704,074	84,308	15,283,045	0	67,567
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
<b>Total Designated Fund Balance</b>		0	0	0	0	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>		113,746	17,941	0	2,704,074	84,308	15,283,045	0	67,567
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		132,826	18,321	0	4,221,406	117,301	15,283,045	0	70,201

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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		936,318	936,318
Higher Education Act	8120		2,711,724	2,711,724
Workforce Investment Act	8130		218,751	218,751
Temporary Assistance for Needy Families (TANF)	8140		376,638	376,638
Student Financial Aid	8150		280,404	280,404
Veterans Education	8160	1,520		1,520
Vocational and Technical Education Act (VATEA)	8170		314,238	314,238
Other Federal Revenues	8190		6,079,794	6,079,794
<b>Total Federal Revenues</b>	8100	1,520	10,917,867	10,919,387
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	30,877,945		30,877,945
State General Apportionment	8612	1,063,409		1,063,409
Other General Apportionment	8613			0
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		976,623	976,623
Disabled Students Programs and Services(DSPS)	8623		782,984	782,984
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		367,186	367,186
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		5,077,836	5,077,836

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 580

Name: WEST HILLS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	12,344,803		12,344,803
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		2,184,139	2,184,139
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	54,920		54,920
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	1,658		1,658
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	1,040,796	114,035	1,154,831
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,306,003	758,259	2,064,262
<b>Total State Revenues</b>	8600	46,689,534	10,261,062	56,950,596

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

**Details of General Fund Revenue**

**SUPPLEMENTAL DATA**

For Actual Year: 2021-2022

District ID: 580

Name: WEST HILLS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	6,759,777		6,759,777
Tax Allocation, Supplemental Roll	8812	367,234		367,234
Tax Allocation, Unsecured Roll	8813	115,051		115,051
Prior Years Taxes	8816	57,517		57,517
Education Revenues Augmentation Fund (ERAF)	8817	(568,157)		(568,157)
Redevelopment Agency Funds - Pass Through	8818	132,318		132,318
Redevelopment Agency Funds - Residual	8819	810,188		810,188
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		30,731	30,731
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840	2,902		2,902
Rentals and Leases	8850	83,437		83,437
Interest and Investment Income	8860	(476,515)		(476,515)
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	998,101		998,101
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	19,077		19,077
Nonresident Tuition	8880	597,410		597,410
Parking Services and Public Transportation	8881			0
Other Student Fees and Charges	8885	99,510		99,510
Other Local Revenues	8890	(346)		(346)
<b>Total Local Revenues</b>	8800	8,997,504	30,731	9,028,235
<b>Total Revenues</b>		55,688,558	21,209,660	76,898,218



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	(2,719,944)	(139,941)	(2,859,885)
<b>Total Other Financing Sources</b>	8900	(2,719,944)	(139,941)	(2,859,885)
<b>Total Revenues and Other Financing Sources</b>		52,968,614	21,069,719	74,038,333

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 580

Name: WEST HILLS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	311,118	208,254	63,539	36,770		619,681
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,327,848	28,692	55,011	11,504		1,423,055
Business and Management	0500	786,703	100,366	74,575	25,017		986,661
Communications	0600						0
Computer and Information Science	0700	229,047	59,607	286,260			574,914
Education	0800	1,598,229	432	12,189			1,610,850
Engineering and Related Industrial Technology	0900	758,806	317,535	234,838	143,608		1,454,787
Fine and Applied Arts	1000	561,393	90	(465)			561,018
Foreign language	1100	77,632					77,632
Health	1200	1,437,098	494,505	66,266	70,951		2,068,820
Consumer Education And Home Economics	1300	853,210	1,031	30,135			884,376
Law	1400						0
Humanities(Letters)	1500	2,276,270		5,385			2,281,655
Library Science	1600						0
Mathematics	1700	2,020,946					2,020,946
Military Studies	1800						0
Physical Sciences	1900	728,513	57,068	27,850	1,857		815,288
Psychology	2000	516,427		16,335			532,762
Public Affairs and Services	2100	483,309					483,309
Social Sciences	2200	1,162,640	271	109			1,163,020
Commercial Services	3000						0
Interdisciplinary Studies	4900	848,815	552,078	578,764	23,702		2,003,359
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	277,618	1,310,356				1,587,974
<b>Sub-Total Instructional Activites</b>		16,255,622	3,130,285	1,450,791	313,409		21,150,107
<b>Total Expenditures for GF Activities*</b>		16,853,849	30,853,263	8,548,837	5,229,692	9,197,775	70,683,416

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 580

Name: WEST HILLS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		1,219,100	79,791	13,709		1,312,600
Course and Curriculum Development	6020		277,262	470,721	1,530		749,513
Academic / Faculty Senate	6030		18,243	5,173			23,416
Other Instructional Administration & Governance	6090		509,819	228,961	54,960		793,740
<b>Total Instructional Admin. &amp; Governance</b>		0	2,024,424	784,646	70,199	0	2,879,269
Instructional Support Services	6100						
Learning Center	6110	569,297	31,512	16,872	3,150		620,831
Library	6120		856,900	43,347	30,351		930,598
Media	6130		97,477	13,417	5,399		116,293
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		90,287	168,282			258,569
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		569,297	1,076,176	241,918	38,900	0	1,926,291
Admissions and Records	6200		334,933	26,884			361,817
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		654,242				654,242
Matriculation and Student Assessment	6320		3,497,738	294,797	9,051		3,801,586
Transfer Programs	6330		2,814				2,814
Career Guidance	6340		56,709	4,616	6,838		68,163
Other Student Counseling and Guidance	6390		69,437	200			69,637
<b>Total Student Counseling and Guidance</b>		0	4,280,940	299,613	15,889	0	4,596,442

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		355,777	8,012			363,789
Disabled Student Programs and Services (DSPS)	6420		1,207,635	122,321	10,484		1,340,440
Extended Opportunity Programs and Services (EOPS)	6430		1,228,617	47,623	936		1,277,176
Health Services	6440						0
Student Personnel Administration	6450		2,249,146	519,274	6,342		2,774,762
Financial Aid Administration	6460		1,151,509	993,962	4,102,087		6,247,558
Job Placement Services	6470		329,074	5,422			334,496
Veterans Services	6480		265,191	52,370	2,161		319,722
Miscellaneous Student Services	6490		367,009	33,983	6,543		407,535
<b>Total Other Student Services</b>		0	7,153,958	1,782,967	4,128,553	0	13,065,478
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		950,484	566,515	28,085		1,545,084
Custodial Services	6530		1,248,892	(391,640)	9,170		866,422
Grounds Maintenance and Repairs	6550		448,548	(1,318)	24,530		471,760
Utilities	6570			1,725,999			1,725,999
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>	6500	0	2,647,924	1,899,556	61,785	0	4,609,265
<b>Planning, Policymaking and Coordinations</b>	6600		1,713,120	278,620	205,504		2,197,244

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		189,102	140,920			330,022
Fiscal Operations	6720		1,724,074	(583,483)	1,985		1,142,576
Human Resources Management	6730		538,710	55,529	1,801		596,040
Noninstruct Staff Retirees' Benefits & Retirement *	6740		711,020				711,020
Staff Development	6750	4,038	19,836				23,874
Staff Diversity	6760		18,902				18,902
Logistical Services	6770		28,226	122,829			151,055
Management Information Systems	6780		1,028,566	910,292			1,938,858
Other General Institutional Support Services	6790						0
<b>Total General Institutional Support Services</b>	6700	4,038	4,258,436	646,087	3,786	0	4,912,347
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840		1,267,192	329,388	337,354		1,933,934
Other Community Services & Economic Development	6890		709,553	13,930	6,458		729,941
<b>Total Community Services</b>	6800	0	1,976,745	343,318	343,812	0	2,663,875

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 580

Name: WEST HILLS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		3,357				3,357
Farm Operations	6930		1,148				1,148
Food Services	6940		6,650				6,650
Parking	6950		129,945	133,146			263,091
Student and Co-Curricular Activities	6960		1,682,692	650,452	47,855		2,380,999
Student Housing	6970		540				540
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	1,824,332	783,598	47,855	0	2,655,785
Auxiliary Operations	7000						
Contract Education	7010	24,892					24,892
Other Auxiliary Operations	7090			5,256			5,256
<b>Total Auxiliary Operations</b>	7000	24,892	0	5,256	0	0	30,148

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		431,990	5,583			437,573
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					941,480	941,480
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	941,480	941,480
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					7,059,297	7,059,297
Student Aid	7320					479,766	479,766
Other Outgo	7390					(35,016)	(35,016)
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	7,504,047	7,504,047
<b>Sub-Total Non-Instructional Activites</b>		598,227	27,722,978	7,098,046	4,916,283	9,197,775	49,533,309
<b>Total Expenditures General Fund: activities *</b>		16,853,849	30,853,263	8,548,837	5,229,692	9,197,775	70,683,416

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: WEST HILLS

I.	2022-2023 Appropriations Limit:			
A.	2021-2022 Appropriations Limit:			\$45,375,639
B.	2022-2023 Price Factor:	1.0755		
C.	Population factor:			
	1. 2020-2021 Second Period Actual FTES	4,939.20		
	2. 2021-2022 Second Period Actual FTES	4,546.96		
	3. 2021-2022 Population change factor (C2/C1)	0.9206		
D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)			\$44,926,661
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$8,956,238	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			8,956,238
	Sub-Total (D + E.3)			\$53,882,899
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.	2022-2023 Appropriations Limit (D + E.3 - F.3)			\$53,882,899
II.	2022-2023 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			46,458,610
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			52,811
C.	Local Property taxes			7,367,026
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			4,452
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2022-2023 Appropriations Subject to Limit			\$53,882,899



For Actual Year: 2021-2022

Budget Year: 2022-2023

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	1,520	0	10,917,867	15,379,907	10,919,387	15,379,907
State Revenues	8600	46,689,534	46,844,572	10,261,062	20,056,113	56,950,596	66,900,685
Local Revenues	8800	8,997,504	9,123,228	30,731	138,828	9,028,235	9,262,056
<b>Total Revenues</b>		<b>55,688,558</b>	<b>55,967,800</b>	<b>21,209,660</b>	<b>35,574,848</b>	<b>76,898,218</b>	<b>91,542,648</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	16,151,615	17,405,619	3,520,249	4,005,130	19,671,864	21,410,749
Classified Salaries	2000	7,855,602	8,832,117	4,929,736	7,125,103	12,785,338	15,957,220
Employee Benefits	3000	11,506,867	11,907,233	3,743,043	4,953,332	15,249,910	16,860,565
Supplies and Materials	4000	624,610	753,379	852,204	2,125,295	1,476,814	2,878,674
Other Operating Expenses and Services	5000	3,537,333	8,073,565	3,534,690	7,932,293	7,072,023	16,005,858
Capital Outlay	6000	163,874	399,503	5,065,818	2,238,520	5,229,692	2,638,023
<b>Total Expenditures</b>		<b>39,839,901</b>	<b>47,371,416</b>	<b>21,645,740</b>	<b>28,379,673</b>	<b>61,485,641</b>	<b>75,751,089</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>15,848,657</b>	<b>8,596,384</b>	<b>(436,080)</b>	<b>7,195,175</b>	<b>15,412,577</b>	<b>15,791,559</b>
<b>Other Financing Sources</b>	8900	-2,719,944	0	(139,941)	187,500	(2,859,885)	187,500
<b>Other Outgo</b>	7000	7,737,705	8,413,181	1,460,070	7,382,675	9,197,775	15,795,856
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>5,391,008</b>	<b>183,203</b>	<b>(2,036,091)</b>	<b>0</b>	<b>3,354,917</b>	<b>183,203</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	21,960,521	27,351,529	3,339,319	1,519,178	25,299,840	28,870,707
Prior Years Adjustments	9020			215,950		215,950	
Adjusted Beginning Balance	9030	21,960,521		3,555,269		25,515,790	
<b>Ending Fund Balance, June 30</b>		<b>27,351,529</b>	<b>27,534,732</b>	<b>1,519,178</b>	<b>1,519,178</b>	<b>28,870,707</b>	<b>29,053,910</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	20,509					
Local Revenues	8800	6,236,838					
<b>Total Revenues</b>		6,257,347	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	5,542,707					
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	5,542,707	0	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(5,542,707)	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		714,640	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	5,520,705	6,235,345		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,520,705		0		0	
<b>Ending Fund Balance, June 30</b>		6,235,345	6,235,345	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2021-2022

Budget Year: 2022-2023

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					115,069	366,800
State Revenues	8600					3,004,109	2,641,602
Local Revenues	8800			392,641	512,200	(322,292)	268,456
<b>Total Income</b>		0	0	392,641	512,200	2,796,886	3,276,858
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000			337,293	372,264	2,037,448	2,080,652
Employee Benefits	3000			149,384	186,737	1,131,536	1,307,140
Supplies and Materials	4000			336,026	267,800	127,577	234,700
Other Operating Expenses and Services	5000			239,061	190,345	1,988,822	994,348
Capital Outlay	6000			748	6,500	51,940	21,000
<b>Total Expenditures</b>		0	0	1,062,512	1,023,646	5,337,323	4,637,840
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(669,871)	(511,446)	(2,540,437)	(1,360,982)
<b>Other Financing Sources</b>	8900			669,871	511,446	1,904,731	1,360,982
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	(635,706)	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	0	0	635,041	(665)
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		635,041	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	(665)	(665)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	191,488	142,600			321,844	439,549
<b>Total Income</b>		191,488	142,600	0	0	321,844	439,549
<b>Expenditures</b>							
Academic Salaries	1000	116,685	114,706				
Classified Salaries	2000	160,373	165,713			203,105	211,097
Employee Benefits	3000	147,300	163,536			147,423	160,458
Supplies and Materials	4000	195,296	24,000			12,783	10,000
Other Operating Expenses and Services	5000	571,823	160,554			384,033	442,937
Capital Outlay	6000					2,725	
<b>Total Expenditures</b>		1,191,477	628,509	0	0	750,069	824,492
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(999,989)	(485,909)	0	0	(428,225)	(384,943)
<b>Other Financing Sources</b>	8900	999,987	485,909			428,105	384,943
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(2)	0	0	0	(120)	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1	(1)	0	0	(8)	(128)
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1		0	0	(8)	
<b>Ending Fund Balance, June 30</b>		(1)	(1)	0	0	(128)	(128)

For Actual Year: 2021-2022

Budget Year: 2022-2023

**Capital Projects Funds**

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	19,851,863	11,595,824				
Local Revenues	8800	(242,792)	30,000	(32,563)			
<b>Total Income</b>		19,609,071	11,625,824	(32,563)	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	1,048					
Other Operating Expenses and Services	5000	314,159	7,549,555				
Capital Outlay	6000	19,276,265	4,063,689				
<b>Total Expenditures</b>		19,591,472	11,613,244	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		17,599	12,580	(32,563)	0	0	0
<b>Other Financing Sources</b>	8900	4,788,503	5,119,841				
<b>Other Outgo</b>	7000	1,655,409	955,194	593,941			
<b>Net Increase/(Decrease) in Fund Balance</b>		3,150,693	4,177,227	(626,504)	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	12,710,688	15,861,381	1,368,970	742,466	0	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	12,710,688		1,368,970		0	
<b>Ending Fund Balance, June 30</b>		15,861,381	20,038,608	742,466	742,466	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2021-2022

Budget Year: 2022-2023

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: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800	564,578	550,000				
Other Financing Sources	8900	37,250	64,799				
<b>Total Income</b>		601,828	614,799				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		601,828	614,799				
<b>Expenditures</b>							
Academic Salaries	1000	142,670	161,806				
Classified Salaries	2000	107,632	120,500				
Employee Benefits	3000	64,485	76,408				
Supplies and Materials	4000	11,789	10,000				
Other Operating Expenses and Services	5000	275,252	246,085				
Capital Outlay	6000						
<b>Total Expenditures</b>		601,828	614,799				
<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: 2021-2022

Budget Year: 2022-2023

Internal Service Funds

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



For Actual Year: 2021-2022

Budget Year: 2022-2023

**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	27,936		17,941	15,036		
<b>Total Income</b>		27,936	0	17,941	15,036	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	18,151	15,000		6,989		
Other Operating Expenses and Services	5000	45,622	25,000				
Capital Outlay	6000						
<b>Total Expenditures</b>		63,773	40,000	0	6,989	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(35,837)	(40,000)	17,941	8,047	0	0
<b>Other Financing Sources</b>	8900		40,000				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(35,837)	0	17,941	8,047	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	149,526	113,689	8,162	26,103		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	149,526		8,162		0	
<b>Ending Fund Balance, June 30</b>		113,689	113,689	26,103	34,150	0	0

For Actual Year: 2021-2022

Budget Year: 2022-2023

**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	16,502,355	13,500,000				
State Revenues	8600	3,125,823	2,000,000				
Local Revenues	8800	497		45,194	65,000	(2,005,822)	120,000
<b>Total Income</b>		19,628,675	15,500,000	45,194	65,000	(2,005,822)	120,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						1,100,000
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	37,053				19,038	10,000
Capital Outlay	6000						
<b>Total Expenditures</b>		37,053	0	0	0	19,038	1,110,000
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		19,591,622	15,500,000	45,194	65,000	(2,024,860)	(990,000)
<b>Other Financing Sources</b>	8900	2,198,814				2,803,731	57,895
<b>Other Outgo</b>	7000	19,707,405	15,500,000	47,991	65,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		2,083,031	0	(2,797)	0	778,871	(932,105)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	618,051	2,701,082	87,106	84,309	14,504,175	15,283,046
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	618,051		87,106		14,504,175	
<b>Ending Fund Balance, June 30</b>		2,701,082	2,701,082	84,309	84,309	15,283,046	14,350,941

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

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Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			9,224	7,210
<b>Total Income</b>		0	0	9,224	7,210
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			7,667	10,000
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	7,667	10,000
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	1,557	(2,790)
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	1,557	(2,790)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	0	0	66,010	67,567
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		66,010	
<b>Ending Fund Balance, June 30</b>		0	0	67,567	64,777

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 580

Name: WEST HILLS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	669,871
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	1,902,445
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	999,988
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	427,980
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	941,480
59	OTHER ENTERPRISE FUND	11	UNRESTRICTED SUBFUND	37,250
76	INVESTMENT TRUST FUND	11	UNRESTRICTED SUBFUND	2,803,731
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	228,056
41	CAPITAL OUTLAY PROJECTS FUND	43	GENERAL OBLIGATION BOND FUND	593,941

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		1,078,066			492,389		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		1,078,066			492,389		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		1,040,796			114,035		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
<b>Expenditures</b>								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200		(234)		(234)			(234)
Instructional Supplies & Materials	4300	4,171	10,587		14,758	234,267		249,025
Noninstructional Supplies & Mtrls	4400		496,915		496,915			496,915
<b>Total Supplies and Materials</b>		4,171	507,268	0	511,439	234,267		745,706
Other Operating Expenses and Services	5000				0	21,794		21,794
Capital Outlay	6000							
Library Books	6300				0	15,691		15,691
Equipment	6400							
Equipment - Additional	6410				0	40,959		40,959
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	56,650		56,650
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		4,171	507,268	0	511,439	312,711		824,150
<b>Ending Balance</b>					1,607,423	293,713		1,901,136

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District ID: 580

Name: WEST HILLS

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		1,607,423			293,713		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		1,607,423			293,713		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		749,800			1,226,703		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20			Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
<b>Expenditures</b>								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200		294		294			294
Instructional Supplies & Materials	4300	7,600	7,000		14,600	1,087,202		1,101,802
Noninstructional Supplies & Mtrls	4400		755,821		755,821			755,821
<b>Total Supplies and Materials</b>		7,600	763,115	0	770,715	1,087,202		1,857,917
Other Operating Expenses and Services	5000	499,700			499,700	14,500		514,200
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	125,000		125,000
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	125,000		125,000
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		507,300	763,115	0	1,270,415	1,226,702		2,497,117
<b>Ending Balance</b>					1,086,808	293,714		

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Name: WEST HILLS

<b>EPA Revenue</b>	12,344,803
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	12,344,803	0	0	12,344,803
<b>TOTAL</b>		12,344,803	0	0	12,344,803

Annual Financial and Budget Report

For Actual Year: 2021-2022

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District ID: 580

Name: WEST HILLS

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2021-22	2,459,580	3,517,871	5,977,451	N/A	N/A
2022-23	4,152,573	5,890,041	10,042,614	4,065,163	68.01%
2023-24	4,486,305	5,427,412	9,913,717	-128,897	-1.28%
2024-25	4,836,324	5,992,625	10,828,949	915,232	9.23%
2025-26	5,203,306	6,586,865	11,790,171	961,222	8.88%
2026-27	5,587,955	7,211,367	12,799,322	1,009,151	8.56%

<b>Does the district have a plan to fund these expenses through 2026-27?</b>
Yes
<b>Explain Yes or No</b>
PERS/STRS will be funded through our general fund budget allocation