

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2023-2024)
(Budget Report for Fiscal Year 2024-2025)

District: WEST HILLS

District Code: 580

I, the District Chief Business Officer, hereby 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 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer: Shanna Ahrens

Electronic Certification Date: Thursday, November 07, 2024

Contact: Christine Alcaraz Director of Fiscal Services
(559) 934-2111 Ext: christinealcaraz@whccd.edu

The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.

For Actual Year: 2023-2024

Budget Year: 2024-2025

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
Instructional Salaries					
Contract or Regular	1100	9,774,566	9,769,013		9,769,013
Other	1300	5,234,967	5,236,342	2,500	5,238,842
Total Instructional Salaries		15,009,533	15,005,355	2,500	15,007,855
Non-Instructional Salaries					
Contract or Regular	1200		3,364,886	1,452,477	4,817,363
Other	1400		206,569	75,172	281,741
Total Non-Instructional Salaries		0	3,571,455	1,527,649	5,099,104
Total Academic Salaries		15,009,533	18,576,810	1,530,149	20,106,959
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		7,276,521	1,094,602	8,371,123
Other	2300		134,373	134,467	268,840
Total Non-Instructional Salaries		0	7,410,894	1,229,069	8,639,963
Instructional Aides					
Regular Status	2200	116,849	115,106		115,106
Other	2400	207,715	207,715	156,600	364,315
Total Instructional Aides		324,564	322,821	156,600	479,421
Total Classified Salaries		324,564	7,733,715	1,385,669	9,119,384
Employee Benefits	3000	6,468,258	12,976,790	1,239,267	14,216,057
Supplies and Materials	4000		485,568	159,477	645,045
Other Operating Expenses	5000	334,564	3,435,678	592,817	4,028,495
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		22,136,919	43,208,561	4,907,379	48,115,940

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2023-2024

Budget Year: 2024-2025

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
Activities to Exclude	TOP Code				
Instructional Staff–Retirees' Benefits and Retirement Incentives	5900	1,568,358	1,568,358		1,568,358
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		698,101		698,101
Objects to Exclude	Object Code				
Rents and Leases	5060		511,513		511,513
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		1,307,056		1,307,056

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		9,924		9,924
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	9,924	0	9,924
Other Outgo	7000				0
Total Exclusions		1,568,358	4,094,952	0	4,094,952
Total for ECS 84362, 50% Law		20,568,561	39,113,609	4,907,379	44,020,988
Percent of CEE (Instructional Salary Cost / Total CEE)		52.59%	100.00%		
50% of Current Expense of Education			19,556,804		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		20,568,561	39,113,609	4,907,379	44,020,988
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		22,136,919	43,208,561	4,907,379	48,115,940
Capital Expenditures	6000		79,633	24,081	103,714
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		22,136,919	43,288,194	4,931,460	48,219,654

For Year Ended June 30, 2024

District ID: 580

Name: WEST HILLS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	7,377,217		7,377,217
In County Treasury	9112	42,691,905	557,257	43,249,162
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	393		393
Investments (at cost)	9120			0
Accounts Receivable	9130	4,761,119	4,584,126	9,345,245
Due from Other Funds	9140	9,097,795	18,648,500	27,746,295
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	923,588	284,742	1,208,330
TOTAL ASSETS		64,852,017	24,074,625	88,926,642
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,257,189	4,074,002	5,331,191
Accrued Salaries and Wages Payable	9520	3,390,232		3,390,232
Compensated Absences Payable Current	9530	447,877		447,877
Due to Other Funds	9540	15,856,307	364,040	16,220,347
Temporary Loans	9550	(32,986)		(32,986)
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	4,433,026	18,888,853	23,321,879
TOTAL LIABILITIES		25,351,645	23,326,895	48,678,540

For Year Ended June 30, 2024

District ID: 580

Name: WEST HILLS

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		747,730	747,730
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	747,730	747,730
Fund Balance (GASB 54)	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	39,500,372		39,500,372
TOTAL FUND EQUITY		39,500,372	747,730	40,248,102
TOTAL LIABILITIES AND FUND EQUITY		64,852,017	24,074,625	88,926,642

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

Governmental Funds Group

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

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
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112			10,683,140
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			189,793
Due from Other Funds	9140			
TOTAL ASSETS		0	0	10,872,933
LIABILITIES				
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 LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			10,872,933
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	10,872,933
Fund Balance (GASB 54)	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			
TOTAL FUND EQUITY		0	0	10,872,933
TOTAL LIABILITIES AND FUND EQUITY		0	0	10,872,933

- 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, 2024

District ID: 580

Name: WEST HILLS

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111		150	555,166			114
In County Treasury	9112		3,078	2,619,502	24,475		
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		121,434	181,432	16,169		83,256
Due from Other Funds	9140		408,113	43,102	29,269		401,490
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			4,236	187		
TOTAL ASSETS		0	532,775	3,403,438	70,100	0	484,860
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		8,861	199,913	63,988		13,245
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530		9,074	85,259	4,503		6,190
Due to Other Funds	9540		514,840	2,729,498	1,609		377,471
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						87,709
Deferred Revenues	9570			316,129			
TOTAL LIABILITIES		0	532,775	3,330,799	70,100	0	484,615

- 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, 2024

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
FUND BALANCE (NON-GASB 54)							
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
Fund Balance (GASB 54)	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	72,639	0	0	245
TOTAL FUND EQUITY		0	0	72,639	0	0	245
TOTAL LIABILITIES AND FUND EQUITY		0	532,775	3,403,438	70,100	0	484,860

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 580

Name: WEST HILLS

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	46,724		
In County Treasury	9112	35,060,473	11,239,328	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	5,217,700	113,907	
Due from Other Funds	9140	44,623		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	166,494		
TOTAL ASSETS		40,536,014	11,353,235	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	269,238		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	4,917,233		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		5,186,471	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 580

Name: WEST HILLS

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	35,349,543	11,353,235	
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		35,349,543	11,353,235	0
Fund Balance (GASB 54)	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			
TOTAL FUND EQUITY		35,349,543	11,353,235	0
TOTAL LIABILITIES AND FUND EQUITY		40,536,014	11,353,235	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

District ID: 580

Name: WEST HILLS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
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				148,853
Due from Other Funds	9140				287,970
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	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				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	436,823

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

District ID: 580

Name: WEST HILLS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				24,550
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				1,120
Due to Other Funds	9540				128,584
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	154,254
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
TOTAL LIABILITIES	968	0	0	0	154,254

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

District ID: 580

Name: WEST HILLS

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				282,569
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	282,569
Fund Balance (GASB 54)	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				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	282,569
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	436,823

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 580

Name: WEST HILLS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
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		
Fixed Assets	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		
Total Fixed Assets		0	0
TOTAL ASSETS		0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 580

Name: WEST HILLS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
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
TOTAL LIABILITIES	968	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 580

Name: WEST HILLS

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
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
Fund Balance (GASB 54)	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		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	58,025			3,612,978	64,144			23,557
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	108			170	23,514	21,524,790		36,414
Accounts Receivable	9130	1,649			5,790,220		11,975		
Due from Other Funds	9140	37,418	20,562			31,928			15,481
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	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								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		97,200	20,562	0	9,403,368	119,586	21,536,765	0	75,452

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	848			426,528	1,994			175
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	39,882			3,979,708	32,993			
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	9,150	2,696		4,079,078				
Total Current Liabilities and Deferred Revenue		49,880	2,696	0	8,485,314	34,987	0	0	175
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
TOTAL LIABILITIES	968	49,880	2,696	0	8,485,314	34,987	0	0	175

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	47,320	17,866		918,054	84,599	21,536,765		75,277
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		47,320	17,866	0	918,054	84,599	21,536,765	0	75,277
Fund Balance (GASB 54)	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	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		47,320	17,866	0	918,054	84,599	21,536,765	0	75,277
TOTAL LIABILITIES AND FUND EQUITY		97,200	20,562	0	9,403,368	119,586	21,536,765	0	75,452

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 580

Name: WEST HILLS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110		1,277,145	1,277,145
Higher Education Act	8120		2,473,587	2,473,587
Workforce Investment Act	8130		51,516	51,516
Temporary Assistance for Needy Families (TANF)	8140		178,610	178,610
Student Financial Aid	8150		225,862	225,862
Veterans Education	8160	1,424		1,424
Vocational and Technical Education Act (VATEA)	8170		253,597	253,597
Other Federal Revenues	8190		1,686,219	1,686,219
Total Federal Revenues	8100	1,424	6,146,536	6,147,960
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	44,337,635		44,337,635
Other General Apportionment	8613	336,435		336,435
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,320,115	1,320,115
Disabled Students Programs and Services(DSPS)	8623		948,433	948,433
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		449,206	449,206
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		10,126,679	10,126,679

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 580

Name: WEST HILLS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	4,980,078		4,980,078
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		86,602	86,602
Other Reimbursable Categorical Programs	8652		1,113,903	1,113,903
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	52,243		52,243
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	9,679		9,679
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,307,056	494,537	1,801,593
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	2,087,693	1,897,061	3,984,754
Total State Revenues	8600	53,110,819	16,436,536	69,547,355

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 580

Name: WEST HILLS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	7,590,795		7,590,795
Tax Allocation, Supplemental Roll	8812	531,855		531,855
Tax Allocation, Unsecured Roll	8813	140,768		140,768
Prior Years Taxes	8816	61,315		61,315
Education Revenues Augmentation Fund (ERAF)	8817	(730,669)		(730,669)
Redevelopment Agency Funds - Pass Through	8818	117,552		117,552
Redevelopment Agency Funds - Residual	8819	1,154,942		1,154,942
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840	3,409		3,409
Rentals and Leases	8850	29,077		29,077
Interest and Investment Income	8860	2,129,788		2,129,788
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	860,108		860,108
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	135		135
Nonresident Tuition	8880	699,840		699,840
Parking Services and Public Transportation	8881			0
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	8,920		8,920
Other Local Revenues	8890	10	75,482	75,492
Total Local Revenues	8800	12,597,845	75,482	12,673,327
Total Revenues		65,710,088	22,658,554	88,368,642

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 580

Name: WEST HILLS

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#		889,425	889,425
Total Other Financing Sources	8900	0	889,425	889,425
Total Revenues and Other Financing Sources		65,710,088	23,547,979	89,258,067

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	389,310	169,734	145,985	6,439		711,468
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,599,537		79,677	30,818		1,710,032
Business and Management	0500	1,175,059	181,991	15,874	3,386		1,376,310
Media and Communications	0600	10,110		1,653			11,763
Information Technology	0700	278,650		381			279,031
Education	0800	1,358,313	19,646	59,145	2,784		1,439,888
Engineering and Industrial Technologies	0900	1,001,117	223,533	158,217	32,981		1,415,848
Fine and Applied Arts	1000	657,194	169	37,387	2,998		697,748
Foreign language	1100	47,025					47,025
Health	1200	1,900,797	571,663	193,920	124,238		2,790,618
Family and Consumer Sciences	1300	812,173	217,920	107,568	12,805		1,150,466
Law	1400						0
Humanities(Letters)	1500	2,891,918		2,286			2,894,204
Library Science	1600						0
Mathematics	1700	2,286,429					2,286,429
Military Studies	1800						0
Physical Sciences	1900	1,017,757	3,110	45,068	6,521		1,072,456
Psychology	2000	678,758					678,758
Public and Protective Services	2100	532,519		7,511			540,030
Social Sciences	2200	1,656,253	3,386	18,073			1,677,712
Commercial Services	3000						0
Interdisciplinary Studies	4900	1,537,981	754,552	750,645	28,537		3,071,715
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	439,480	1,337,027				1,776,507
Sub-Total Instructional Activites		20,270,380	3,482,731	1,623,390	251,507		25,628,008
Total Expenditures for GF Activities*		20,576,303	38,214,190	8,925,871	1,467,035	14,130,109	83,313,508

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

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	464	1,631,437	121,206	915		1,754,022
Course and Curriculum Development	6020		417,219	279,392	1,711		698,322
Academic / Faculty Senate	6030		19,395	3,430			22,825
Other Instructional Administration & Governance	6090		274,609	78,133			352,742
Total Instructional Admin. & Governance		464	2,342,660	482,161	2,626	0	2,827,911
Instructional Support Services	6100						
Learning Center	6110	284,649	481,859	31,388			797,896
Library	6120		1,092,727	50,460	86,213		1,229,400
Media	6130		130,949	4,437	3,137		138,523
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		69,456	69,270			138,726
Other Instructional Support Services	6190						0
Total Instructional Support Services		284,649	1,774,991	155,555	89,350	0	2,304,545
Admissions and Records	6200		354,751	20,777			375,528
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		790,773				790,773
Matriculation and Student Assessment	6320		3,281,300	221,758	10,304		3,513,362
Transfer Programs	6330		69,260	837	1,589		71,686
Career Guidance	6340		162,032	24,327			186,359
Other Student Counseling and Guidance	6390		197,059	117,745	5,800		320,604
Total Student Counseling and Guidance		0	4,500,424	364,667	17,693	0	4,882,784

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	2,435	380,099	45,981	177		428,692
Disabled Student Programs and Services (DSPS)	6420	168	1,533,602	121,074	32,377		1,687,221
Extended Opportunity Programs and Services (EOPS)	6430		1,629,237	106,714	6,052		1,742,003
Health Services	6440						0
Student Personnel Administration	6450		2,583,654	743,210	78,216		3,405,080
Financial Aid Administration	6460		1,226,390	132,817	364,347		1,723,554
Job Placement Services	6470		98,641	13,030			111,671
Veterans Services	6480		278,942	49,876	28,353		357,171
Miscellaneous Student Services	6490		1,185,439	486,054	251,494		1,922,987
Total Other Student Services		2,603	8,916,004	1,698,756	761,016	0	11,378,379
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,088,840	834,557	34,853		1,958,250
Custodial Services	6530		1,316,708	55,304	5,233		1,377,245
Grounds Maintenance and Repairs	6550		550,733	210,017	7,525		768,275
Utilities	6570			2,431,997			2,431,997
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	2,956,281	3,531,875	47,611	0	6,535,767
Planning, Policymaking and Coordinations	6600		2,242,946	527,695	6,734		2,777,375

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

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		321,184	200,650			521,834
Fiscal Operations	6720		1,927,099	(2,866,770)			(939,671)
Human Resources Management	6730		794,747	167,299	2,070		964,116
Noninstruct Staff Retirees' Benefits & Retirement *	6740		958,287				958,287
Staff Development	6750	8,131	176,182	48,453			232,766
Staff Diversity	6760		26,381	26,433			52,814
Logistical Services	6770			96,656			96,656
Management Information Systems	6780		1,401,906	1,571,204	2,518		2,975,628
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	8,131	5,605,786	(756,075)	4,588	0	4,862,430
Community Services & Economic Development	6800						
Community Recreation	6810		156,625	73,615			230,240
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840		1,613,386	433,705	260,183		2,307,274
Other Community Services & Economic Development	6890		1,172,463	32,354	1,646		1,206,463
Total Community Services	6800	0	2,942,474	539,674	261,829	0	3,743,977

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		50,358				50,358
Farm Operations	6930		10,161				10,161
Food Services	6940		3,850				3,850
Parking	6950		92,691				92,691
Student and Co-Curricular Activities	6960	10,076	2,164,732	733,977	24,081		2,932,866
Student Housing	6970		7,611				7,611
Other Ancillary Services	6990						0
Total Ancillary Services	6900	10,076	2,329,403	733,977	24,081	0	3,097,537
Auxiliary Operations	7000						
Contract Education	7010		12,097				12,097
Other Auxiliary Operations	7090			619			619
Total Auxiliary Operations	7000	0	12,097	619	0	0	12,716

For Actual Year: 2023-2024

Budget Year: 2024-2025

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				
Physical Property and Related Acquisitions	7100		753,642				753,642
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290			2,800			2,800
Total Long-Term Debt and Other Financing	7200	0	0	2,800	0	0	2,800
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					12,518,552	12,518,552
Student Aid	7320					719,342	719,342
Other Outgo	7390					2,790	2,790
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	13,240,684	13,240,684
Sub-Total Non-Instructional Activites		305,923	34,731,459	7,302,481	1,215,528	14,130,109	57,685,500
Total Expenditures General Fund: activities *		20,576,303	38,214,190	8,925,871	1,467,035	14,130,109	83,313,508

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: WEST HILLS

I.	2024-2025 Appropriations Limit:			
A.	2023-2024 Appropriations Limit:			\$59,295,614
B.	2024-2025 Price Factor:	1.0362		
C.	Population factor:			
	1. 2022-2023 Second Period Actual FTES	4,679.55		
	2. 2023-2024 Second Period Actual FTES	5,315.05		
	3. 2023-2024 Population change factor (C2/C1)	1.1358		
D.	2023-2024 Limit adjusted by inflation and population factors (A * B * C.3)			\$69,785,954
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$69,785,954
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.	2024-2025 Appropriations Limit (D + E.3 - F.3)			\$69,785,954
II.	2024-2025 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			55,484,374
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			50,886
C.	Local Property taxes			8,562,943
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			5,168
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2024-2025 Appropriations Subject to Limit			\$64,103,371

For Actual Year: 2023-2024

Budget Year: 2024-2025

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	1,424	1,424	6,146,536	12,994,309	6,147,960	12,995,733
State Revenues	8600	53,110,819	52,380,959	16,436,536	35,944,079	69,547,355	88,325,038
Local Revenues	8800	12,597,845	11,245,074	75,482	113,747	12,673,327	11,358,821
Total Revenues		65,710,088	63,627,457	22,658,554	49,052,135	88,368,642	112,679,592
EXPENDITURES:							
Academic Salaries	1000	20,109,282	20,793,859	3,400,042	5,275,934	23,509,324	26,069,793
Classified Salaries	2000	9,114,274	10,250,055	6,875,250	10,394,961	15,989,524	20,645,016
Employee Benefits	3000	14,216,057	12,893,008	5,075,588	7,854,511	19,291,645	20,747,519
Supplies and Materials	4000	645,043	859,415	1,107,916	3,338,900	1,752,959	4,198,315
Other Operating Expenses and Services	5000	4,028,496	5,431,826	3,144,416	14,966,341	7,172,912	20,398,167
Capital Outlay	6000	103,714	312,761	1,363,321	4,137,141	1,467,035	4,449,902
Total Expenditures		48,216,866	50,540,924	20,966,533	45,967,788	69,183,399	96,508,712
Excess /(Deficiency) of Revenues over Expenditures		17,493,222	13,086,533	1,692,021	3,084,347	19,185,243	16,170,880
Other Financing Sources	8900		0	889,425	912,772	889,425	912,772
Other Outgo	7000	11,548,663	13,086,533	2,581,446	3,997,119	14,130,109	17,083,652
Net Increase/(Decrease) in Fund Balance		5,944,559	0	0	0	5,944,559	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	33,606,591	39,500,372	792,381	747,730	34,398,972	40,248,102
Prior Years Adjustments	9020	(50,778)		(44,651)		(95,429)	
Adjusted Beginning Balance	9030	33,555,813		747,730		34,303,543	
Ending Fund Balance, June 30		39,500,372	39,500,372	747,730	747,730	40,248,102	40,248,102

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2023-2024

Budget Year: 2024-2025

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
REVENUES:							
Federal Revenues	8100					364,549	
State Revenues	8600					19,521	
Local Revenues	8800					7,830,674	
Total Revenues		0	0	0	0	8,214,744	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110					5,375,292	
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	0	0	0	0	5,375,292	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	0	0	0	0	(5,375,292)	0
Net Increase/Decrease in Fund Balance		0	0	0	0	2,839,452	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	6,235,345	6,235,345		0	2,073,593	4,913,045
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,235,345		0		2,073,593	
Ending Fund Balance, June 30		6,235,345	6,235,345	0	0	4,913,045	4,913,045

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2023-2024

Budget Year: 2024-2025

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
REVENUES:							
Federal Revenues	8100					172,935	533,157
State Revenues	8600					5,823,156	5,785,734
Local Revenues	8800			583,196	696,375	309,756	321,230
Total Income		0	0	583,196	696,375	6,305,847	6,640,121
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			433,817	425,045	3,057,180	3,368,059
Employee Benefits	3000			197,842	205,561	1,529,420	1,763,252
Supplies and Materials	4000			425,044	424,950	183,844	291,339
Other Operating Expenses and Services	5000			419,883	375,491	1,626,597	2,030,130
Capital Outlay	6000			11,850	18,500	38,050	189,310
Total Expenditures		0	0	1,488,436	1,449,547	6,435,091	7,642,090
Excess /(Deficiency) of Revenues over Expenditures		0	0	(905,240)	(753,172)	(129,244)	(1,001,969)
Other Financing Sources	8900			905,240	753,172		874,720
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(129,244)	(127,249)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	0	0	201,219	71,975
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		201,219	
Ending Fund Balance, June 30		0	0	0	0	71,975	(55,274)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2023-2024

Budget Year: 2024-2025

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	89,870	70,000			425,703	456,186
Total Income		89,870	70,000	0	0	425,703	456,186
Expenditures							
Academic Salaries	1000	114,305	113,731				
Classified Salaries	2000	177,234	191,999			276,116	322,476
Employee Benefits	3000	164,742	175,466			206,916	255,205
Supplies and Materials	4000	48,378	46,500			23,485	22,752
Other Operating Expenses and Services	5000	397,522	336,308			416,738	438,391
Capital Outlay	6000	5,824				48,973	
Total Expenditures		908,005	864,004	0	0	972,228	1,038,824
Excess /(Deficiency) of Revenues over Expenditures		(818,135)	(794,004)	0	0	(546,525)	(582,638)
Other Financing Sources	8900	818,135	794,004			546,770	582,638
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	245	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(1)	0		0	(128)	0
Prior Years Adjustments	9020	1				(117)	
Adjusted Beginning Balance	9030	0		0		(245)	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2023-2024

Budget Year: 2024-2025

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	5,599,793	17,711,558				
Local Revenues	8800	6,795,373	814,000	49,613			
Total Income		12,395,166	18,525,558	49,613	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,712,391	5,908,001	31,148			
Capital Outlay	6000	5,309,391	39,174,281				
Total Expenditures		7,021,782	45,082,282	31,148	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		5,373,384	(26,556,724)	18,465	0	0	0
Other Financing Sources	8900	7,141,403	6,354,353	10,476,800			
Other Outgo	7000	952,739	952,719	523,744			
Net Increase/(Decrease) in Fund Balance		11,562,048	(21,155,090)	9,971,521	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	23,424,820	34,986,868	(15,021)	9,956,500	0	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	23,424,820		(15,021)		0	
Ending Fund Balance, June 30		34,986,868	13,831,778	9,956,500	9,956,500	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2023-2024

Budget Year: 2024-2025

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Net Profit or Loss		0	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2023-2024

Budget Year: 2024-2025

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	955,964	673,930				
Other Financing Sources	8900	63,451	20,217				
Total Income		1,019,415	694,147				
Cost of Sales	5890						
Gross Profit or Loss		1,019,415	694,147				
Expenditures							
Academic Salaries	1000	183,544	181,806				
Classified Salaries	2000	119,710	111,879				
Employee Benefits	3000	78,513	81,919				
Supplies and Materials	4000	12,969	25,700				
Other Operating Expenses and Services	5000	663,199	575,413				
Capital Outlay	6000						
Total Expenditures		1,057,935	976,717				
Net Profit or Loss		(38,520)	(282,570)				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(38,520)	(282,570)				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	321,090	282,570				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	321,090					
Ending Fund Balance, June 30		282,570	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2023-2024

Budget Year: 2024-2025

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900	609,488	919,698				
Total Income		609,488	919,698	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	609,488	919,698				
Capital Outlay	6000						
Total Expenditures		609,488	919,698	0	0		
Net Profit or Loss		0	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0			
Ending Fund Balance, June 30		0	0	0	0		

For Actual Year: 2023-2024

Budget Year: 2024-2025

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	27,563	31,817	3,872	5,000		
Total Income		27,563	31,817	3,872	5,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	19,244	31,488				
Other Operating Expenses and Services	5000	45,560	47,397		22,866		
Capital Outlay	6000						
Total Expenditures		64,804	78,885	0	22,866	0	0
Excess /(Deficiency) of Revenues over Expenditures		(37,241)	(47,068)	3,872	(17,866)	0	0
Other Financing Sources	8900						
Other Outgo	7000	1,900					
Net Increase/(Decrease) in Fund Balance		(39,141)	(47,068)	3,872	(17,866)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	86,405	47,264	22,156	26,028		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	86,405		22,156		0	
Ending Fund Balance, June 30		47,264	196	26,028	8,162	0	0

For Actual Year: 2023-2024

Budget Year: 2024-2025

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
REVENUES:							
Federal Revenues	8100	16,327,353	15,756,229				
State Revenues	8600	6,406,010	7,350,349				
Local Revenues	8800	33,912	34,000	64,640	65,000	2,296,400	125,000
Total Income		22,767,275	23,140,578	64,640	65,000	2,296,400	125,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	20,221	22,800			23,902	25,000
Capital Outlay	6000						
Total Expenditures		20,221	22,800	0	0	23,902	25,000
Excess /(Deficiency) of Revenues over Expenditures		22,747,054	23,117,778	64,640	65,000	2,272,498	100,000
Other Financing Sources	8900	981,380	1,012,928			1,325,583	1,405,294
Other Outgo	7000	23,716,400	24,130,706	65,921	65,000		
Net Increase/(Decrease) in Fund Balance		12,034	0	(1,281)	0	3,598,081	1,505,294
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	903,028	915,062	85,882	84,601	17,938,684	21,536,765
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	903,028		85,882		17,938,684	
Ending Fund Balance, June 30		915,062	915,062	84,601	84,601	21,536,765	23,042,059

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2023-2024

Budget Year: 2024-2025

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			10,645	2,800
Total Income		0	0	10,645	2,800
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				1,600
Other Operating Expenses and Services	5000			6,049	
Capital Outlay	6000				
Total Expenditures		0	0	6,049	1,600
Excess /(Deficiency) of Revenues over Expenditures		0	0	4,596	1,200
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	4,596	1,200
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	0	0	70,682	75,278
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		70,682	
Ending Fund Balance, June 30		0	0	75,278	76,478

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 580

Name: WEST HILLS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	905,240
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	818,135
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	546,770
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	6,617,658
59	OTHER ENTERPRISE FUND	11	UNRESTRICTED SUBFUND	63,451
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	609,488
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	1,985,536
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	972,273
41	CAPITAL OUTLAY PROJECTS FUND	42	REVENUE BOND CONSTRUCTION FUND	523,744

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010	2,342,415			293,714			
Adjustments	9020	0			0			
Adjusted Beginning Balance	9030	2,342,415			293,714			
Actual Fiscal Year Data								
State Lottery Proceeds:	8681	1,307,056			494,537			
		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)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100		(90)		(90)	9,164		9,074
Books, Magazines, & Periodicals	4200		722		722			722
Instructional Supplies & Materials	4300	6,500			6,500	316,203		322,703
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		6,500	632	0	7,132	325,367		332,499
Other Operating Expenses and Services	5000		478,436		478,436	78,495		556,931
Capital Outlay	6000							
Library Books	6300				0	73,585		73,585
Equipment	6400							
Equipment - Additional	6410				0	17,091		17,091
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	90,676		90,676
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		6,500	479,068	0	485,568	494,538		980,106
Ending Balance					3,163,903	293,713		3,457,616

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		3,163,903			(200,824)		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		3,163,903			(200,824)		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		1,146,764			1,811,920		
		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)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100		399		399	22,000		22,399
Books, Magazines, & Periodicals	4200				0	5,000		5,000
Instructional Supplies & Materials	4300	2,045			2,045	1,408,101		1,410,146
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		2,045	399	0	2,444	1,435,101		1,437,545
Other Operating Expenses and Services	5000		627,963		627,963	204,189		832,152
Capital Outlay	6000							
Library Books	6300				0	83,000		83,000
Equipment	6400							
Equipment - Additional	6410				0	89,000		89,000
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	172,000		172,000
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		2,045	628,362	0	630,407	1,811,290		2,441,697
Ending Balance					3,680,260	(200,194)		

Annual Financial and Budget Report

For Actual Year: 2023-2024

District ID: 580

Name: WEST HILLS

EPA Revenue	4,980,078
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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	4,980,078	0	0	4,980,078
TOTAL		4,980,078	0	0	4,980,078

Annual Financial and Budget Report

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 580

Name: WEST HILLS

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2023-2024	3,706,143	5,193,178	8,899,321	N/A	N/A
2024-2025	5,049,140	6,873,430	11,922,570	3,023,249	33.97%
2025-2026	5,253,438	7,463,267	12,716,705	794,135	6.66%
2026-2027	5,465,448	8,082,309	13,547,757	831,052	6.54%
2027-2028	5,685,452	8,731,777	14,417,229	869,472	6.42%
2028-2029	5,913,736	9,412,939	15,326,675	909,446	6.31%

Does the district have a plan to fund these expenses through 2028-29?
Yes
Explain Yes or No
PERS/STRS will be funded through our general fund budget allocation.
Does the district have an irrevocable trust?
Yes