

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2024-2025)
(Budget Report for Fiscal Year 2025-2026)

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: Tuesday, November 04, 2025

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: 2024-2025

Budget Year: 2025-2026

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	10,136,491	10,136,491		10,136,491
Other	1300	6,000,377	6,000,377	5,150	6,005,527
Total Instructional Salaries		16,136,868	16,136,868	5,150	16,142,018
Non-Instructional Salaries					
Contract or Regular	1200		3,422,338	1,553,783	4,976,121
Other	1400		173,475	88,240	261,715
Total Non-Instructional Salaries		0	3,595,813	1,642,023	5,237,836
Total Academic Salaries		16,136,868	19,732,681	1,647,173	21,379,854
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		7,604,941	1,308,246	8,913,187
Other	2300		146,240	61,993	208,233
Total Non-Instructional Salaries		0	7,751,181	1,370,239	9,121,420
Instructional Aides					
Regular Status	2200	181,640	181,640		181,640
Other	2400	228,926	228,926	145,375	374,301
Total Instructional Aides		410,566	410,566	145,375	555,941
Total Classified Salaries		410,566	8,161,747	1,515,614	9,677,361
Employee Benefits	3000	7,465,735	14,240,709	1,421,890	15,662,599
Supplies and Materials	4000		488,977	136,175	625,152
Other Operating Expenses	5000	312,879	3,614,239	1,689,734	5,303,973
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		24,326,048	46,238,353	6,410,586	52,648,939

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	1,908,429	1,908,429		1,908,429
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		725,405		725,405
Objects to Exclude	Object Code				
Rents and Leases	5060		686,706		686,706
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		6,857		6,857
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	6,857	0	6,857
Other Operating Expenses and Services	5000		951,590		951,590

For Actual Year: 2024-2025

Budget Year: 2025-2026

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		12,199		12,199
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	12,199	0	12,199
Other Outgo	7000				0
Total Exclusions		1,908,429	4,291,186	0	4,291,186
Total for ECS 84362, 50% Law		22,417,619	41,947,167	6,410,586	48,357,753
Percent of CEE (Instructional Salary Cost / Total CEE)		53.44%	100.00%		
50% of Current Expense of Education			20,973,584		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		22,417,619	41,947,167	6,410,586	48,357,753
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		24,326,048	46,238,353	6,410,586	52,648,939
Capital Expenditures	6000		183,681	48,570	232,251
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		24,326,048	46,422,034	6,459,156	52,881,190

For Year Ended June 30, 2025

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	5,988,441		5,988,441
In County Treasury	9112	50,580,490	661,008	51,241,498
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	393		393
Investments (at cost)	9120			0
Accounts Receivable	9130	4,843,362	4,105,025	8,948,387
Due from Other Funds	9140	6,341,048	16,611,072	22,952,120
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	420,179	336,598	756,777
TOTAL ASSETS		68,173,913	21,713,703	89,887,616
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,386,856	3,328,307	4,715,163
Accrued Salaries and Wages Payable	9520	4,827,460		4,827,460
Compensated Absences Payable Current	9530	447,877		447,877
Due to Other Funds	9540	15,638,365	415,207	16,053,572
Temporary Loans	9550	(32,986)		(32,986)
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,238,452	17,970,189	20,208,641
TOTAL LIABILITIES		24,506,024	21,713,703	46,219,727

For Year Ended June 30, 2025

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			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	43,667,889		43,667,889
Total Fund Balance		43,667,889	0	43,667,889
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			0
TOTAL FUND EQUITY		43,667,889	0	43,667,889
TOTAL LIABILITIES AND FUND EQUITY		68,173,913	21,713,703	89,887,616

- 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, 2025

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	10,921,423		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	142,100		
Due from Other Funds	9140			
TOTAL ASSETS		11,063,523	0	0
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, 2025

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	11,063,523		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		11,063,523	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	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		11,063,523	0	0
TOTAL LIABILITIES AND FUND EQUITY		11,063,523	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, 2025

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
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111		150	2,385			114
In County Treasury	9112		3,462	3,652,629	25,542		
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		171,734	186,308	19,552		107,108
Due from Other Funds	9140		643,496	43,102	3,290		656,034
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			14,511			
TOTAL ASSETS		0	818,842	3,898,935	48,384	0	763,256
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		9,956	200,066	42,272		24,179
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530		9,074	85,258	4,503		6,190
Due to Other Funds	9540		799,812	3,421,413	1,609		629,807
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						102,835
Deferred Revenues	9570			191,533			
TOTAL LIABILITIES		0	818,842	3,898,270	48,384	0	763,011

- 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, 2025

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	665	0	0	245
Total Fund Balance		0	0	665	0	0	245
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	0	0	0	0
TOTAL FUND EQUITY		0	0	665	0	0	245
TOTAL LIABILITIES AND FUND EQUITY		0	818,842	3,898,935	48,384	0	763,256

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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			
In County Treasury	9112	40,562,380		9,889,793
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	710,924		79,589
Due from Other Funds	9140	1,817,937		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	168,561		
TOTAL ASSETS		43,259,802	0	9,969,382
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,179,871		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	64,972		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		2,244,843	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	41,014,959		9,969,382
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		41,014,959	0	9,969,382
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		41,014,959	0	9,969,382
TOTAL LIABILITIES AND FUND EQUITY		43,259,802	0	9,969,382

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

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				107,246
Due from Other Funds	9140				340,325
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	447,571

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

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				24,527
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				1,120
Due to Other Funds	9540				274,321
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	299,968
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	299,968

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

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				147,603
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	147,603
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	147,603
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	447,571

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	539,767	
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		539,767	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	62,887	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	476,880	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		539,767	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	539,767	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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		539,767	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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			1,549,207	64,144			23,557
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	126			170	23,525	25,428,812		36,414
Accounts Receivable	9130	1,784			1,343,998		12,500		
Due from Other Funds	9140	38,588	24,890			39,611			24,247
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		98,523	24,890	0	2,893,375	127,280	25,441,312	0	84,218

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	7,470			426,528	4,912			55
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	60,942			4,630,606	32,993			
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	9,100	2,916		1,818,241				
Total Current Liabilities and Deferred Revenue		77,512	2,916	0	6,875,375	37,905	0	0	55
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	77,512	2,916	0	6,875,375	37,905	0	0	55

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	21,011	21,974		(3,982,000)	89,375	25,441,312		84,163
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		21,011	21,974	0	(3,982,000)	89,375	25,441,312	0	84,163
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		21,011	21,974	0	(3,982,000)	89,375	25,441,312	0	84,163
TOTAL LIABILITIES AND FUND EQUITY		98,523	24,890	0	2,893,375	127,280	25,441,312	0	84,218

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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		139,229	139,229
Higher Education Act	8120		3,082,758	3,082,758
Workforce Investment Act	8130		57,066	57,066
Temporary Assistance for Needy Families (TANF)	8140		80,864	80,864
Student Financial Aid	8150		371,906	371,906
Veterans Education	8160	1,824		1,824
Vocational and Technical Education Act (VATEA)	8170		260,357	260,357
Other Federal Revenues	8190		3,930,328	3,930,328
Total Federal Revenues	8100	1,824	7,922,508	7,924,332
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	43,920,470		43,920,470
Other General Apportionment	8613	2,670,533		2,670,533
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,488,798	1,488,798
Disabled Students Programs and Services(DSPS)	8623		1,043,065	1,043,065
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		487,425	487,425
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,626,584	1,626,584

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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	9,807,864		9,807,864
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		434,391	434,391
Other Reimbursable Categorical Programs	8652		2,267,579	2,267,579
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	47,593		47,593
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	4,670		4,670
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	970,646	591,320	1,561,966
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	2,300,932	11,419,076	13,720,008
Total State Revenues	8600	59,722,708	19,358,238	79,080,946

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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	8,013,811		8,013,811
Tax Allocation, Supplemental Roll	8812	478,066		478,066
Tax Allocation, Unsecured Roll	8813	157,358		157,358
Prior Years Taxes	8816	45,836		45,836
Education Revenues Augmentation Fund (ERAF)	8817	(660,295)		(660,295)
Redevelopment Agency Funds - Pass Through	8818	135,985		135,985
Redevelopment Agency Funds - Residual	8819	1,198,740		1,198,740
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		7,161	7,161
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840	2,777		2,777
Rentals and Leases	8850	23,178		23,178
Interest and Investment Income	8860	2,482,911		2,482,911
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	1,012,387		1,012,387
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for California College Promise	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	250		250
Nonresident Tuition	8880	767,247		767,247
Parking Services and Public Transportation	8881			0
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	7,260		7,260
Other Local Revenues	8890	4,602	193,171	197,773
Total Local Revenues	8800	13,670,113	200,332	13,870,445
Total Revenues		73,394,645	27,481,078	100,875,723

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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#		793,757	793,757
Total Other Financing Sources	8900	0	793,757	793,757
Total Revenues and Other Financing Sources		73,394,645	28,274,835	101,669,480

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 580

Name: WEST HILLS

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	401,752	195,913	94,484	55,454		747,603
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,709,227	436	55,451			1,765,114
Business and Management	0500	1,280,293	171,545	2,909			1,454,747
Media and Communications	0600	4,914		1,450			6,364
Information Technology	0700	311,891					311,891
Education	0800	1,449,268	17,849	99,519			1,566,636
Engineering and Industrial Technologies	0900	1,098,837	265,112	132,123	4,271		1,500,343
Fine and Applied Arts	1000	673,413		39,291			712,704
Foreign language	1100	55,998					55,998
Health	1200	2,190,841	768,002	312,817	154,187		3,425,847
Family and Consumer Sciences	1300	1,051,736	137,289	108,180	6,291		1,303,496
Law	1400						0
Humanities(Letters)	1500	3,016,812		(1,009)	104,929		3,120,732
Library Science	1600						0
Mathematics	1700	2,482,075		(110)			2,481,965
Military Studies	1800						0
Physical Sciences	1900	1,141,601	7,348	56,283			1,205,232
Psychology	2000	771,576		304			771,880
Public and Protective Services	2100	535,637		11,026			546,663
Social Sciences	2200	2,017,443	6,545	22,296			2,046,284
Commercial Services	3000						0
Interdisciplinary Studies	4900	1,646,102	1,089,175	808,801	93,848		3,637,926
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,908,429	251,206				2,159,635
Sub-Total Instructional Activites		23,747,845	2,910,420	1,743,815	418,980		28,821,060
Total Expenditures for GF Activities*		24,401,788	40,905,015	10,332,711	2,864,044	19,746,135	98,249,693

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

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	371	1,752,419	185,658	19,976		1,958,424
Course and Curriculum Development	6020	21,251	707,856	214,676	26,717		970,500
Academic / Faculty Senate	6030		19,974	3,697			23,671
Other Instructional Administration & Governance	6090	4,170	189,489	73,154			266,813
Total Instructional Admin. & Governance		25,792	2,669,738	477,185	46,693	0	3,219,408
Instructional Support Services	6100						
Learning Center	6110	378,289	618,635	47,373	5,372		1,049,669
Library	6120		1,082,270	79,393	70,291		1,231,954
Media	6130		92,165	6,417	646		99,228
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		96,231	12,246			108,477
Other Instructional Support Services	6190						0
Total Instructional Support Services		378,289	1,889,301	145,429	76,309	0	2,489,328
Admissions and Records	6200		296,853	12,601			309,454
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		752,903				752,903
Matriculation and Student Assessment	6320	58,059	2,801,394	244,393	2,794		3,106,640
Transfer Programs	6330	7	714,027	51,304	6,609		771,947
Career Guidance	6340	94	150,426	24,794	45,542		220,856
Other Student Counseling and Guidance	6390	60	69,053	126,842	23,722		219,677
Total Student Counseling and Guidance		58,220	4,487,803	447,333	78,667	0	5,072,023

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	5,909	408,857	44,030			458,796
Disabled Student Programs and Services (DSPS)	6420	25,228	1,619,818	115,984	20,251		1,781,281
Extended Opportunity Programs and Services (EOPS)	6430	3,478	1,864,963	85,379	1,700		1,955,520
Health Services	6440						0
Student Personnel Administration	6450	5,261	2,852,680	700,175	19,406		3,577,522
Financial Aid Administration	6460	1,832	1,508,851	198,800	232,506		1,941,989
Job Placement Services	6470		160,413	27,534	1,306		189,253
Veterans Services	6480	151	300,649	49,886	(1,273)		349,413
Miscellaneous Student Services	6490	3,521	1,317,341	601,622	51,789		1,974,273
Total Other Student Services		45,380	10,033,572	1,823,410	325,685	0	12,228,047
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,125,631	885,563	72,618		2,083,812
Custodial Services	6530		1,376,627	69,816	14,685		1,461,128
Grounds Maintenance and Repairs	6550		548,114	212,095	20,000		780,209
Utilities	6570			2,650,552			2,650,552
Other Operations and Maintenance of Plant	6590				14,391		14,391
Total Operation and Maintenance of Plant	6500	0	3,050,372	3,818,026	121,694	0	6,990,092
Planning, Policymaking and Coordinations	6600		2,475,186	453,431	71,617		3,000,234

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

For Actual Year: 2024-2025

Budget Year: 2025-2026

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		361,583	200,747	4,358		566,688
Fiscal Operations	6720		2,126,990	(2,190,412)			(63,422)
Human Resources Management	6730	4	852,109	143,438			995,551
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,073,663				1,073,663
Staff Development	6750	31,779	210,999	90,247			333,025
Staff Diversity	6760	51	27,785	22,006			49,842
Logistical Services	6770			89,394			89,394
Management Information Systems	6780		1,703,994	1,939,819	1,901		3,645,714
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	31,834	6,357,123	295,239	6,259	0	6,690,455
Community Services & Economic Development	6800						
Community Recreation	6810		129,573	39,855			169,428
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840	100,141	1,699,198	262,031	1,661,958		3,723,328
Other Community Services & Economic Development	6890	1,493	1,390,665	72,117	7,612		1,471,887
Total Community Services	6800	101,634	3,219,436	374,003	1,669,570	0	5,364,643

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2024-2025

Budget Year: 2025-2026

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		41,700				41,700
Farm Operations	6930		5,765				5,765
Food Services	6940		2,300				2,300
Parking	6950		102,148				102,148
Student and Co-Curricular Activities	6960	12,659	2,419,461	735,722	48,570		3,216,412
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	12,659	2,571,374	735,722	48,570	0	3,368,325
Auxiliary Operations	7000						
Contract Education	7010		9,461	1,424			10,885
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	9,461	1,424	0	0	10,885

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	135	934,376	3,723			938,234
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290			1,370			1,370
Total Long-Term Debt and Other Financing	7200	0	0	1,370	0	0	1,370
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320						0
Other Outgo	7390					19,746,135	19,746,135
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	19,746,135	19,746,135
Sub-Total Non-Instructional Activites		653,943	37,994,595	8,588,896	2,445,064	19,746,135	69,428,633
Total Expenditures General Fund: activities *		24,401,788	40,905,015	10,332,711	2,864,044	19,746,135	98,249,693

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: WEST HILLS

I.	2025-2026 Appropriations Limit:			
A.	2024-2025 Appropriations Limit:			\$64,103,371
B.	2025-2026 Price Factor:	1.0644		
C.	Population factor:			
	1. 2023-2024 Second Period Actual FTES	5,315.05		
	2. 2024-2025 Second Period Actual FTES	5,831.02		
	3. 2024-2025 Population change factor (C2/C1)	1.0971		
D.	2024-2025 Limit adjusted by inflation and population factors (A * B * C.3)			\$74,856,919
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)			\$74,856,919
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.	2025-2026 Appropriations Limit (D + E.3 - F.3)			\$74,856,919
II.	2025-2026 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			56,188,497
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			44,552
C.	Local Property taxes			8,933,792
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			5,387
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2025-2026 Appropriations Subject to Limit			\$65,172,228

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	1,824	1,424	7,922,508	9,238,783	7,924,332	9,240,207
State Revenues	8600	59,722,708	56,520,171	19,358,238	36,655,958	79,080,946	93,176,129
Local Revenues	8800	13,670,113	12,738,704	200,332	113,141	13,870,445	12,851,845
Total Revenues		73,394,645	69,260,299	27,481,078	46,007,882	100,875,723	115,268,181
EXPENDITURES:							
Academic Salaries	1000	21,379,852	22,602,805	4,445,974	5,906,687	25,825,826	28,509,492
Classified Salaries	2000	9,677,359	10,839,731	8,062,486	9,945,566	17,739,845	20,785,297
Employee Benefits	3000	15,662,600	16,005,815	6,078,532	8,478,653	21,741,132	24,484,468
Supplies and Materials	4000	625,154	989,097	1,393,825	2,859,414	2,018,979	3,848,511
Other Operating Expenses and Services	5000	4,233,376	5,541,325	4,080,356	14,468,596	8,313,732	20,009,921
Capital Outlay	6000	232,251	377,333	2,631,793	1,956,643	2,864,044	2,333,976
Total Expenditures		51,810,592	56,356,106	26,692,966	43,615,559	78,503,558	99,971,665
Excess /(Deficiency) of Revenues over Expenditures		21,584,053	12,904,193	788,112	2,392,323	22,372,165	15,296,516
Other Financing Sources	8900		0	793,757	933,974	793,757	933,974
Other Outgo	7000	17,416,536	12,904,193	2,329,599	3,326,297	19,746,135	16,230,490
Net Increase/(Decrease) in Fund Balance		4,167,517	0	(747,730)	0	3,419,787	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	39,500,372	43,667,889	747,730	0	40,248,102	43,667,889
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	39,500,372		747,730		40,248,102	
Ending Fund Balance, June 30		43,667,889	43,667,889	0	0	43,667,889	43,667,889

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2024-2025

Budget Year: 2025-2026

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						
State Revenues	8600	25,045					
Local Revenues	8800	7,822,208					
Total Revenues		7,847,253	0	0	0	0	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	7,656,664					
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	7,656,664	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(7,656,664)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		190,589	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	6,235,345	11,063,523		0	4,913,045	0
Prior Years Adjustments	9020	4,637,589				(4,913,045)	
Adjusted Beginning Balance	9030	10,872,934			0	0	
Ending Fund Balance, June 30		11,063,523	11,063,523		0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2024-2025

Budget Year: 2025-2026

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					218,829	519,538
State Revenues	8600					5,717,507	5,684,081
Local Revenues	8800			633,005	728,163	154,269	321,230
Total Income		0	0	633,005	728,163	6,090,605	6,524,849
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			430,722	481,273	3,322,402	3,367,283
Employee Benefits	3000			197,939	201,508	1,615,982	1,762,087
Supplies and Materials	4000			427,647	509,950	199,117	281,338
Other Operating Expenses and Services	5000			390,545	427,369	1,668,728	2,053,975
Capital Outlay	6000				18,500	76,624	53,310
Total Expenditures		0	0	1,446,853	1,638,600	6,882,853	7,517,993
Excess /(Deficiency) of Revenues over Expenditures		0	0	(813,848)	(910,437)	(792,248)	(993,144)
Other Financing Sources	8900			813,848	910,437	720,274	992,424
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(71,974)	(720)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	0	0	71,975	665
Prior Years Adjustments	9020					664	
Adjusted Beginning Balance	9030	0		0		72,639	
Ending Fund Balance, June 30		0	0	0	0	665	(55)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	58,256	85,000			421,010	456,186
Total Income		58,256	85,000	0	0	421,010	456,186
Expenditures							
Academic Salaries	1000	116,671	141,378				
Classified Salaries	2000	191,583	211,649			323,928	311,549
Employee Benefits	3000	178,778	192,201			218,790	201,409
Supplies and Materials	4000	58,600	49,500			21,147	20,252
Other Operating Expenses and Services	5000	364,917	371,449			417,498	424,409
Capital Outlay	6000						2,500
Total Expenditures		910,549	966,177	0	0	981,363	960,119
Excess /(Deficiency) of Revenues over Expenditures		(852,293)	(881,177)	0	0	(560,353)	(503,933)
Other Financing Sources	8900	852,293	881,177			560,353	503,933
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	0	0	245
Prior Years Adjustments	9020					245	
Adjusted Beginning Balance	9030	0		0		245	
Ending Fund Balance, June 30		0	0	0	0	245	245

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	199,511		17,087,226	624,332		
Local Revenues	8800	2,178,410	909,000			620,432	175,000
Total Income		2,377,921	909,000	17,087,226	624,332	620,432	175,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,737,574	2,499,325	270,000		14,407	17,200
Capital Outlay	6000	5,214,167	22,082,030	16,817,226	624,332	1,122,315	10,172,467
Total Expenditures		6,951,741	24,581,355	17,087,226	624,332	1,136,722	10,189,667
Excess /(Deficiency) of Revenues over Expenditures		(4,573,820)	(23,672,355)	0	0	(516,290)	(10,014,667)
Other Financing Sources	8900	11,240,787	5,575,210			40,728	
Other Outgo	7000	1,001,552	(9,161,948)			908,290	
Net Increase/(Decrease) in Fund Balance		5,665,415	(8,935,197)	0	0	(1,383,852)	(10,014,667)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	34,986,868	41,014,959	9,956,500	0	0	9,969,382
Prior Years Adustments	9020	362,676		(9,956,500)		11,353,234	
Adjusted Beginning Balance	9030	35,349,544		0		11,353,234	
Ending Fund Balance, June 30		41,014,959	32,079,762	0	0	9,969,382	(45,285)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	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: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	787,402	762,000				
Other Financing Sources	8900	31,760	122,857				
Total Income		819,162	884,857				
Cost of Sales	5890						
Gross Profit or Loss		819,162	884,857				
Expenditures							
Academic Salaries	1000	176,944	214,593				
Classified Salaries	2000	175,951	120,000				
Employee Benefits	3000	83,468	86,532				
Supplies and Materials	4000	6,314	25,741				
Other Operating Expenses and Services	5000	511,452	585,594				
Capital Outlay	6000						
Total Expenditures		954,129	1,032,460				
Net Profit or Loss		(134,967)	(147,603)				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(134,967)	(147,603)				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	282,570	147,603				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	282,570					
Ending Fund Balance, June 30		147,603	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	860,794	1,183,821				
Total Income		860,794	1,183,821	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	860,794	1,183,821				
Capital Outlay	6000						
Total Expenditures		860,794	1,183,821	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		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0			
Ending Fund Balance, June 30		0	0	0	0		

For Actual Year: 2024-2025

Budget Year: 2025-2026

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	23,535	33,117	7,626	8,000		
Total Income		23,535	33,117	7,626	8,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	23,618	20,000				
Other Operating Expenses and Services	5000	26,226	33,885	3,518	29,974		
Capital Outlay	6000						
Total Expenditures		49,844	53,885	3,518	29,974	0	0
Excess /(Deficiency) of Revenues over Expenditures		(26,309)	(20,768)	4,108	(21,974)	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(26,309)	(20,768)	4,108	(21,974)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	47,264	21,011	26,028	21,974		0
Prior Years Adjustments	9020	56		(8,162)			
Adjusted Beginning Balance	9030	47,320		17,866		0	
Ending Fund Balance, June 30		21,011	243	21,974	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	17,932,269	17,502,229				
State Revenues	8600	7,834,886	6,259,644				
Local Revenues	8800	14,253	58,000	159,995	139,928	2,517,846	155,000
Total Income		25,781,408	23,819,873	159,995	139,928	2,517,846	155,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	3,759,835	26,470			18,593	25,000
Capital Outlay	6000		24,689,893				
Total Expenditures		3,759,835	24,716,363	0	0	18,593	25,000
Excess /(Deficiency) of Revenues over Expenditures		22,021,573	(896,490)	159,995	139,928	2,499,253	130,000
Other Financing Sources	8900	705,498	910,740			1,405,294	1,293,201
Other Outgo	7000	27,627,395		155,220	139,928		
Net Increase/(Decrease) in Fund Balance		(4,900,324)	14,250	4,775	0	3,904,547	1,423,201
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	915,062	(3,982,000)	84,601	89,376	21,536,765	25,441,312
Prior Years Adjustments	9020	3,262					
Adjusted Beginning Balance	9030	918,324		84,601		21,536,765	
Ending Fund Balance, June 30		(3,982,000)	(3,967,750)	89,376	89,376	25,441,312	26,864,513

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2024-2025

Budget Year: 2025-2026

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			24,761	23,797
Total Income		0	0	24,761	23,797
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				23,454
Other Operating Expenses and Services	5000			15,875	
Capital Outlay	6000				
Total Expenditures		0	0	15,875	23,454
Excess /(Deficiency) of Revenues over Expenditures		0	0	8,886	343
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	8,886	343
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	0	0	75,278	84,164
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		75,278	
Ending Fund Balance, June 30		0	0	84,164	84,507

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 580

Name: WEST HILLS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	813,848
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	720,274
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	852,293
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	560,353
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	10,354,353
59	OTHER ENTERPRISE FUND	11	UNRESTRICTED SUBFUND	31,760
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	860,794
76	INVESTMENT TRUST FUND	11	UNRESTRICTED SUBFUND	1,405,294
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	743,029
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	705,498
41	CAPITAL OUTLAY PROJECTS FUND	43	GENERAL OBLIGATION BOND FUND	908,290

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010	3,163,903			293,713			
Adjustments	9020	0			0			
Adjusted Beginning Balance	9030	3,163,903			293,713			
Actual Fiscal Year Data								
State Lottery Proceeds:	8681	970,646			591,320			
		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								
Software	4100				0	7,244		7,244
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300	6,857			6,857	274,600		281,457
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		6,857	0	0	6,857	281,844		288,701
Other Operating Expenses and Services	5000		951,590		951,590	147,896		1,099,486
Capital Outlay								
Library Books	6300	12,199			12,199	54,526		66,725
Equipment	6400							
Equipment - Additional	6410				0	107,054		107,054
Equipment - Replacement	6420				0			0
Total Capital Outlay		12,199	0	0	12,199	161,580		173,779
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		19,056	951,590	0	970,646	591,320		1,561,966
Ending Balance					3,163,903	293,713		3,457,616

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 580

Name: WEST HILLS

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		3,163,903			293,713		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		3,163,903			293,713		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		1,146,764			1,705,812		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities	Support Activities	Support Activities	Total	Instructional	Support Activities	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100		299		299	15,000		15,299
Books, Magazines, & Periodicals	4200				0	5,000		5,000
Instructional Supplies & Materials	4300	5,889	50		5,939	1,254,812		1,260,751
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		5,889	349	0	6,238	1,274,812		1,281,050
Other Operating Expenses and Services	5000		734,220		734,220	302,000		1,036,220
Capital Outlay	6000							
Library Books	6300				0	105,000		105,000
Equipment	6400							
Equipment - Additional	6410				0	24,000		24,000
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	129,000		129,000
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		5,889	734,569	0	740,458	1,705,812		2,446,270
Ending Balance					3,570,209	293,713		

Annual Financial and Budget Report

For Actual Year: 2024-2025

District ID: 580

Name: WEST HILLS

EPA Revenue	9,807,864
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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	9,807,864	0	0	9,807,864
TOTAL		9,807,864	0	0	9,807,864

Annual Financial and Budget Report

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 580

Name: WEST HILLS

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2024-2025	5,811,136	5,949,118	11,760,254	N/A	N/A
2025-2026	5,160,650	6,212,640	11,373,290	-386,964	-3.29%
2026-2027	5,479,665	6,690,687	12,170,352	797,062	7.01%
2027-2028	5,813,716	7,191,825	13,005,541	835,189	6.86%
2028-2029	6,161,766	7,717,010	13,878,776	873,235	6.71%
2029-2030	6,526,039	8,267,233	14,793,272	914,496	6.59%

Does the district have a plan to fund these expenses through 2029-30?
Yes
Explain Yes or No
PERS/STRS will be funded through our general fund budget allocation.
Does the district have an irrevocable trust?
Yes