

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2022-2023)
(Budget Report for Fiscal Year 2023-2024)

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, October 26, 2023

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: 2022-2023

Budget Year: 2023-2024

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	8,227,205	8,273,185		8,273,185
Other	1300	4,693,299	4,694,037	11,558	4,705,595
Total Instructional Salaries		12,920,504	12,967,222	11,558	12,978,780
Non-Instructional Salaries					
Contract or Regular	1200		3,209,330	1,336,497	4,545,827
Other	1400		231,101	109,172	340,273
Total Non-Instructional Salaries		0	3,440,431	1,445,669	4,886,100
Total Academic Salaries		12,920,504	16,407,653	1,457,227	17,864,880
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		6,532,663	904,051	7,436,714
Other	2300		222,344	20,346	242,690
Total Non-Instructional Salaries		0	6,755,007	924,397	7,679,404
Instructional Aides					
Regular Status	2200	121,956	177,425		177,425
Other	2400	206,983	207,108	117,386	324,494
Total Instructional Aides		328,939	384,533	117,386	501,919
Total Classified Salaries		328,939	7,139,540	1,041,783	8,181,323
Employee Benefits	3000	5,862,051	11,913,210	1,046,782	12,959,992
Supplies and Materials	4000		577,402	200,660	778,062
Other Operating Expenses	5000	315,588	3,587,318	(35,646)	3,551,672
Equipment Replacement	6420		20,586		20,586
Total Expenditures Prior to Exclusions		19,427,082	39,645,709	3,710,806	43,356,515

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	1,454,103	1,454,103		1,454,103
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		627,299		627,299
Objects to Exclude	Object Code				
Rents and Leases	5060		387,251		387,251
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		1,295,537		1,295,537

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		29,208		29,208
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	29,208	0	29,208
Other Outgo	7000				0
Total Exclusions		1,454,103	3,793,398	0	3,793,398
Total for ECS 84362, 50% Law		17,972,979	35,852,311	3,710,806	39,563,117
Percent of CEE (Instructional Salary Cost / Total CEE)		50.13%	100.00%		
50% of Current Expense of Education			17,926,156		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		17,972,979	35,852,311	3,710,806	39,563,117
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		19,427,082	39,645,709	3,710,806	43,356,515
Capital Expenditures	6000		292,076	47,301	339,377
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		19,427,082	39,937,785	3,758,107	43,695,892

For Year Ended June 30, 2023

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	4,059,565		4,059,565
In County Treasury	9112	48,847,476	533,563	49,381,039
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	393		393
Investments (at cost)	9120			0
Accounts Receivable	9130	13,050,001	4,975,950	18,025,951
Due from Other Funds	9140	1,961,618	17,889,854	19,851,472
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	308,912	209,011	517,923
TOTAL ASSETS		68,227,965	23,608,378	91,836,343
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,791,724	4,061,164	7,852,888
Accrued Salaries and Wages Payable	9520	2,298,170		2,298,170
Compensated Absences Payable Current	9530	445,087		445,087
Due to Other Funds	9540	22,607,387	3,502,502	26,109,889
Temporary Loans	9550	(32,986)		(32,986)
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	5,511,992	15,252,630	20,764,622
TOTAL LIABILITIES		34,621,374	22,816,296	57,437,670

For Year Ended June 30, 2023

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		792,082	792,082
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	792,082	792,082
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	33,606,591		33,606,591
TOTAL FUND EQUITY		33,606,591	792,082	34,398,673
TOTAL LIABILITIES AND FUND EQUITY		68,227,965	23,608,378	91,836,343

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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			7,893,249
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			140,232
Due from Other Funds	9140			
TOTAL ASSETS		0	0	8,033,481
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, 2023

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			8,033,481
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	8,033,481
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	8,033,481
TOTAL LIABILITIES AND FUND EQUITY		0	0	8,033,481

- 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, 2023

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	2,285			114
In County Treasury	9112		3,078	5,693,701	20,100		
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		919,438	228,263	105,310		817,861
Due from Other Funds	9140			217,537	898		14,022
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			3,451	187		
TOTAL ASSETS		0	922,666	6,145,237	126,495	0	831,997
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		10,151	5,635,372	84,555		91,196
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530		7,104	62,332	5,602		1,797
Due to Other Funds	9540		905,411		36,338		737,142
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			245,649			1,862
TOTAL LIABILITIES		0	922,666	5,943,353	126,495	0	831,997

- 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, 2023

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	201,884	0	0	0
TOTAL FUND EQUITY		0	0	201,884	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	922,666	6,145,237	126,495	0	831,997

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	22,765		
In County Treasury	9112	18,307,462	1,773,692	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	2,196,945	38,307	
Due from Other Funds	9140	7,756,001		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		28,283,173	1,811,999	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,482,933		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	7,346	336,457	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		4,490,279	336,457	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	23,792,894	1,475,542	
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		23,792,894	1,475,542	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		23,792,894	1,475,542	0
TOTAL LIABILITIES AND FUND EQUITY		28,283,173	1,811,999	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

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				323,496
Due from Other Funds	9140				196,347
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				3,960
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	523,803

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

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				7,598
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				3,750
Due to Other Funds	9540				191,365
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	202,713
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	202,713

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

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				321,090
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	321,090
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	321,090
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	523,803

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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, 2023

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, 2023

District ID: 580

Name: WEST HILLS

Description	CA (Object)	61 Self-Insurance Fund	69 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, 2023

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			3,105,958	64,144			23,557
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	89			170	23,503	17,928,134		36,414
Accounts Receivable	9130	2,448			2,480,875		10,550		
Due from Other Funds	9140	45,276	16,570			31,515			10,962
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		105,838	16,570	0	5,587,003	119,162	17,938,684	0	70,933

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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			434,814	288			252
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	10,229				32,993			
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	8,300	2,576		4,246,169				
Total Current Liabilities and Deferred Revenue		19,377	2,576	0	4,680,983	33,281	0	0	252
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	19,377	2,576	0	4,680,983	33,281	0	0	252

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	86,461	13,994		906,020	85,881	17,938,684		
Reserve for Encumbrances Credit	9713								70,681
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		86,461	13,994	0	906,020	85,881	17,938,684	0	70,681
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		86,461	13,994	0	906,020	85,881	17,938,684	0	70,681
TOTAL LIABILITIES AND FUND EQUITY		105,838	16,570	0	5,587,003	119,162	17,938,684	0	70,933

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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			0
Higher Education Act	8120		2,591,686	2,591,686
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		356,422	356,422
Student Financial Aid	8150		196,795	196,795
Veterans Education	8160	1,376		1,376
Vocational and Technical Education Act (VATEA)	8170		273,234	273,234
Other Federal Revenues	8190		6,070,097	6,070,097
Total Federal Revenues	8100	1,376	9,488,234	9,489,610
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	44,070,135		44,070,135
Other General Apportionment	8613	269,055		269,055
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,158,752	1,158,752
Disabled Students Programs and Services(DSPS)	8623		882,481	882,481
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		442,734	442,734
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		8,266,443	8,266,443

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	2,893,802		2,893,802
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,165,941	1,165,941
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	48,745		48,745
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	4,443		4,443
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,312,394	746,259	2,058,653
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,978,288	378,009	2,356,297
Total State Revenues	8600	50,576,862	13,040,619	63,617,481

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	7,371,298		7,371,298
Tax Allocation, Supplemental Roll	8812	431,533		431,533
Tax Allocation, Unsecured Roll	8813	102,254		102,254
Prior Years Taxes	8816	75,843		75,843
Education Revenues Augmentation Fund (ERAF)	8817	(607,817)		(607,817)
Redevelopment Agency Funds - Pass Through	8818	142,479		142,479
Redevelopment Agency Funds - Residual	8819	981,482		981,482
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		10,081	10,081
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840	3,707		3,707
Rentals and Leases	8850	(78,280)		(78,280)
Interest and Investment Income	8860	(622,893)		(622,893)
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	959,365		959,365
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	8,865		8,865
Nonresident Tuition	8880	735,558		735,558
Parking Services and Public Transportation	8881			0
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	66,790		66,790
Other Local Revenues	8890	12,522	(725,394)	(712,872)
Total Local Revenues	8800	9,582,706	(715,313)	8,867,393
Total Revenues		60,160,944	21,813,540	81,974,484

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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#	1,517,468	865,311	2,382,779
Total Other Financing Sources	8900	1,517,468	865,311	2,382,779
Total Revenues and Other Financing Sources		61,678,412	22,678,851	84,357,263

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	359,889	194,990	94,415	37,457		686,751
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,329,261	4,877	90,224	13,584		1,437,946
Business and Management	0500	961,496	236,610	15,393	1,167		1,214,666
Media and Communications	0600	9,464		1,458			10,922
Information Technology	0700	286,957	23,865	29,246	35,951		376,019
Education	0800	1,350,179	4,012	19,980			1,374,171
Engineering and Industrial Technologies	0900	824,879	284,553	205,378	105,578		1,420,388
Fine and Applied Arts	1000	596,152		103,851			700,003
Foreign language	1100	53,809					53,809
Health	1200	1,704,624	462,523	91,132	14,608		2,272,887
Family and Consumer Sciences	1300	918,765	163,558	69,259	5,438		1,157,020
Law	1400						0
Humanities(Letters)	1500	2,487,857		18,517			2,506,374
Library Science	1600						0
Mathematics	1700	2,087,081		52			2,087,133
Military Studies	1800						0
Physical Sciences	1900	878,428	8,830	49,824	32,987		970,069
Psychology	2000	542,170					542,170
Public and Protective Services	2100	541,558					541,558
Social Sciences	2200	1,432,268		3,623			1,435,891
Commercial Services	3000						0
Interdisciplinary Studies	4900	1,204,025	787,956	536,677	40,263		2,568,921
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	445,475	1,189,458				1,634,933
Sub-Total Instructional Activites		18,014,337	3,361,232	1,329,029	287,033		22,991,631
Total Expenditures for GF Activities*		18,363,942	34,611,660	9,019,294	3,313,435	14,982,522	80,290,853

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	18,261	1,685,138	98,975			1,802,374
Course and Curriculum Development	6020		263,497	546,246			809,743
Academic / Faculty Senate	6030		18,349	3,379			21,728
Other Instructional Administration & Governance	6090		481,483	118,526	74,336		674,345
Total Instructional Admin. & Governance		18,261	2,448,467	767,126	74,336	0	3,308,190
Instructional Support Services	6100						
Learning Center	6110	320,681	113,673	1,390	1,185		436,929
Library	6120		1,029,545	91,025	76,572		1,197,142
Media	6130		137,976	5,025	2,579		145,580
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		64,982	145,771			210,753
Other Instructional Support Services	6190						0
Total Instructional Support Services		320,681	1,346,176	243,211	80,336	0	1,990,404
Admissions and Records	6200		366,544	16,334			382,878
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		749,545				749,545
Matriculation and Student Assessment	6320		3,438,611	336,908	6,195		3,781,714
Transfer Programs	6330			274			274
Career Guidance	6340		219,465	26,388			245,853
Other Student Counseling and Guidance	6390		135,223	25,527	38,601		199,351
Total Student Counseling and Guidance		0	4,542,844	389,097	44,796	0	4,976,737

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		419,288	17,023			436,311
Disabled Student Programs and Services (DSPS)	6420		1,426,388	138,642	22,668		1,587,698
Extended Opportunity Programs and Services (EOPS)	6430		1,446,820	58,143	6,789		1,511,752
Health Services	6440						0
Student Personnel Administration	6450		2,017,678	704,087	66,669		2,788,434
Financial Aid Administration	6460		1,334,658	437,674	1,570,788		3,343,120
Job Placement Services	6470		94,999	7,232	30,450		132,681
Veterans Services	6480		232,452	31,362			263,814
Miscellaneous Student Services	6490		998,140	187,682	198		1,186,020
Total Other Student Services		0	7,970,423	1,581,845	1,697,562	0	11,249,830
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,002,741	500,773	124,038		1,627,552
Custodial Services	6530		1,385,539	100,751			1,486,290
Grounds Maintenance and Repairs	6550		573,814	94,776	11,673		680,263
Utilities	6570			1,875,093			1,875,093
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	2,962,094	2,571,393	135,711	0	5,669,198
Planning, Policymaking and Coordinations	6600		1,980,868	742,228	85,930		2,809,026

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		216,230	246,058	17,776		480,064
Fiscal Operations	6720		2,029,788	(1,375,652)			654,136
Human Resources Management	6730		729,371	110,989			840,360
Noninstruct Staff Retirees' Benefits & Retirement *	6740		627,299				627,299
Staff Development	6750		29,081	13,497			42,578
Staff Diversity	6760		23,844	24,573			48,417
Logistical Services	6770		18,325	119,044			137,369
Management Information Systems	6780		1,173,996	1,064,334	20,872		2,259,202
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	0	4,847,934	202,843	38,648	0	5,089,425
Community Services & Economic Development	6800						
Community Recreation	6810		97,326	31,503	5,229		134,058
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840		1,187,621	323,520	816,553		2,327,694
Other Community Services & Economic Development	6890		850,762	16,243			867,005
Total Community Services	6800	0	2,135,709	371,266	821,782	0	3,328,757

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		6,027				6,027
Farm Operations	6930						0
Food Services	6940		6,660				6,660
Parking	6950		134,112				134,112
Student and Co-Curricular Activities	6960		1,792,436	799,735	47,301		2,639,472
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,939,235	799,735	47,301	0	2,786,271
Auxiliary Operations	7000						
Contract Education	7010	10,663					10,663
Other Auxiliary Operations	7090			2,387			2,387
Total Auxiliary Operations	7000	10,663	0	2,387	0	0	13,050

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		710,134			1,657,806	2,367,940
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					10,780,921	10,780,921
Student Aid	7320					647,372	647,372
Other Outgo	7390					(383,415)	(383,415)
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	11,044,878	11,044,878
Sub-Total Non-Instructional Activites		349,605	31,250,428	7,690,265	3,026,402	14,982,522	57,299,222
Total Expenditures General Fund: activities *		18,363,942	34,611,660	9,019,294	3,313,435	14,982,522	80,290,853

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: WEST HILLS

I.	2023-2024 Appropriations Limit:			
A.	2022-2023 Appropriations Limit:			\$53,882,899
B.	2023-2024 Price Factor:	1.0444		
C.	Population factor:			
	1. 2021-2022 Second Period Actual FTES	4,546.96		
	2. 2022-2023 Second Period Actual FTES	4,679.55		
	3. 2022-2023 Population change factor (C2/C1)	1.0292		
D.	2022-2023 Limit adjusted by inflation and population factors (A * B * C.3)			\$57,918,538
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$1,377,076	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			1,377,076
	Sub-Total (D + E.3)			\$59,295,614
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.	2023-2024 Appropriations Limit (D + E.3 - F.3)			\$59,295,614
II.	2023-2024 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			51,192,986
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			55,932
C.	Local Property taxes			8,041,837
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			4,859
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2023-2024 Appropriations Subject to Limit			\$59,295,614

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	1,376	0	9,488,234	14,469,762	9,489,610	14,469,762
State Revenues	8600	50,576,862	52,893,986	13,040,619	31,820,084	63,617,481	84,714,070
Local Revenues	8800	9,582,706	8,810,207	(715,313)	98,747	8,867,393	8,908,954
Total Revenues		60,160,944	61,704,193	21,813,540	46,388,593	81,974,484	108,092,786
EXPENDITURES:							
Academic Salaries	1000	17,835,181	20,003,886	3,440,906	4,508,135	21,276,087	24,512,021
Classified Salaries	2000	8,213,832	9,921,475	5,967,498	8,776,314	14,181,330	18,697,789
Employee Benefits	3000	12,959,989	13,205,686	4,558,196	6,390,457	17,518,185	19,596,143
Supplies and Materials	4000	778,063	894,242	975,825	3,296,758	1,753,888	4,191,000
Other Operating Expenses and Services	5000	4,215,198	6,127,958	3,050,208	12,596,380	7,265,406	18,724,338
Capital Outlay	6000	339,377	261,036	2,974,058	6,583,839	3,313,435	6,844,875
Total Expenditures		44,341,640	50,414,283	20,966,691	42,151,883	65,308,331	92,566,166
Excess /(Deficiency) of Revenues over Expenditures		15,819,304	11,289,910	846,849	4,236,710	16,666,153	15,526,620
Other Financing Sources	8900	1,517,468	0	865,311	187,500	2,382,779	187,500
Other Outgo	7000	11,783,178	11,289,910	3,199,344	4,424,210	14,982,522	15,714,120
Net Increase/(Decrease) in Fund Balance		5,553,594	0	(1,487,184)	0	4,066,410	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	27,351,529	32,905,123	1,519,178	31,994	28,870,707	32,937,117
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	27,351,529		1,519,178		28,870,707	
Ending Fund Balance, June 30		32,905,123	32,905,123	31,994	31,994	32,937,117	32,937,117

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2022-2023

Budget Year: 2023-2024

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					7,598	
State Revenues	8600					35,907	
Local Revenues	8800					7,856,964	
Total Revenues		0	0	0	0	7,900,469	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					5,826,876	
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	0	0	0	0	5,826,876	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	0	0	0	0	(5,826,876)	0
Net Increase/Decrease in Fund Balance		0	0	0	0	2,073,593	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	6,235,345	6,235,345		0	0	2,073,593
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,235,345		0		0	
Ending Fund Balance, June 30		6,235,345	6,235,345	0	0	2,073,593	2,073,593

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2022-2023

Budget Year: 2023-2024

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					155,085	494,224
State Revenues	8600					4,305,625	5,335,200
Local Revenues	8800			518,526	583,480	413,121	318,456
Total Income		0	0	518,526	583,480	4,873,831	6,147,880
Expenditures							
Academic Salaries	1000					15,788	
Classified Salaries	2000			370,305	397,586	2,295,752	3,020,456
Employee Benefits	3000			178,363	188,710	1,301,464	1,633,172
Supplies and Materials	4000			415,562	409,000	137,740	252,263
Other Operating Expenses and Services	5000			200,101	328,405	894,144	1,757,960
Capital Outlay	6000				12,500	27,059	26,586
Total Expenditures		0	0	1,164,331	1,336,201	4,671,947	6,690,437
Excess /(Deficiency) of Revenues over Expenditures		0	0	(645,805)	(752,721)	201,884	(542,557)
Other Financing Sources	8900			645,805	752,721		22,125
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	201,884	(520,432)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	0	0	(665)	201,219
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		(665)	
Ending Fund Balance, June 30		0	0	0	0	201,219	(319,213)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2022-2023

Budget Year: 2023-2024

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		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	55,319	150,000			420,949	454,117
Total Income		55,319	150,000	0	0	420,949	454,117
Expenditures							
Academic Salaries	1000	123,774	125,341				
Classified Salaries	2000	150,949	177,658			207,626	279,359
Employee Benefits	3000	154,250	169,238			170,216	199,406
Supplies and Materials	4000	23,029	32,500			15,420	20,952
Other Operating Expenses and Services	5000	180,988	288,375			487,762	383,126
Capital Outlay	6000	2,538				31,133	
Total Expenditures		635,528	793,112	0	0	912,157	882,843
Excess /(Deficiency) of Revenues over Expenditures		(580,209)	(643,112)	0	0	(491,208)	(428,726)
Other Financing Sources	8900	580,209	643,112			491,208	428,726
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(1)	(1)		0	(128)	(128)
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(1)		0		(128)	
Ending Fund Balance, June 30		(1)	(1)	0	0	(128)	(128)

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	6,799,282	7,807,545				
Local Revenues	8800	(13,698)	192,873	41,346			
Total Income		6,785,584	8,000,418	41,346	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	2,067,852	6,477,256				
Capital Outlay	6000	3,655,459	8,486,093				
Total Expenditures		5,723,311	14,963,349	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		1,062,273	(6,962,931)	41,346	0	0	0
Other Financing Sources	8900	7,448,838	7,276,046				
Other Outgo	7000	947,672	952,719	798,833			
Net Increase/(Decrease) in Fund Balance		7,563,439	(639,604)	(757,487)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	15,861,381	23,424,820	742,466	(15,021)	0	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	15,861,381		742,466		0	
Ending Fund Balance, June 30		23,424,820	22,785,216	(15,021)	(15,021)	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2022-2023

Budget Year: 2023-2024

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: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	1,078,827	737,084				
Other Financing Sources	8900	10,838	71,473				
Total Income		1,089,665	808,557				
Cost of Sales	5890						
Gross Profit or Loss		1,089,665	808,557				
Expenditures							
Academic Salaries	1000	178,596	171,806				
Classified Salaries	2000	104,035	114,879				
Employee Benefits	3000	73,732	74,838				
Supplies and Materials	4000	10,645	25,000				
Other Operating Expenses and Services	5000	400,382	609,305				
Capital Outlay	6000	1,185					
Total Expenditures		768,575	995,828				
Net Profit or Loss		321,090	(187,271)				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		321,090	(187,271)				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	321,090				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		321,090	133,819				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2022-2023

Budget Year: 2023-2024

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						
Total Income		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		
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: 2022-2023

Budget Year: 2023-2024

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	37,910	46,400	4,396	5,000		
Total Income		37,910	46,400	4,396	5,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	28,443	41,300				
Other Operating Expenses and Services	5000	36,751	18,000	8,343	9,000		
Capital Outlay	6000						
Total Expenditures		65,194	59,300	8,343	9,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(27,284)	(12,900)	(3,947)	(4,000)	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(27,284)	(12,900)	(3,947)	(4,000)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	113,689	86,405	26,103	22,156		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	113,689		26,103		0	
Ending Fund Balance, June 30		86,405	73,505	22,156	18,156	0	0

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	16,360,926	12,796,667				
State Revenues	8600	2,810,644	5,116,734				
Local Revenues	8800	9,848		67,737	65,000	1,459,243	100,000
Total Income		19,181,418	17,913,401	67,737	65,000	1,459,243	100,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	(124,034)	12,800			21,625	10,000
Capital Outlay	6000						
Total Expenditures		(124,034)	12,800	0	0	21,625	10,000
Excess /(Deficiency) of Revenues over Expenditures		19,305,452	17,900,601	67,737	65,000	1,437,618	90,000
Other Financing Sources	8900	272,134	228,051			1,218,020	1,325,583
Other Outgo	7000	21,375,640	18,128,652	66,164	65,000		
Net Increase/(Decrease) in Fund Balance		(1,798,054)	0	1,573	0	2,655,638	1,415,583
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,701,082	903,028	84,309	85,882	15,283,046	17,938,684
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,701,082		84,309		15,283,046	
Ending Fund Balance, June 30		903,028	903,028	85,882	85,882	17,938,684	19,354,267

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2022-2023

Budget Year: 2023-2024

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			16,266	2,800
Total Income		0	0	16,266	2,800
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				1,600
Other Operating Expenses and Services	5000			13,151	
Capital Outlay	6000				
Total Expenditures		0	0	13,151	1,600
Excess /(Deficiency) of Revenues over Expenditures		0	0	3,115	1,200
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	3,115	1,200
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	0	0	67,567	70,682
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		67,567	
Ending Fund Balance, June 30		0	0	70,682	71,882

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 580

Name: WEST HILLS

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	645,805
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	580,209
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	491,208
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	8,247,672
59	OTHER ENTERPRISE FUND	11	UNRESTRICTED SUBFUND	10,838
76	INVESTMENT TRUST FUND	11	UNRESTRICTED SUBFUND	1,218,020
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	272,134
42	REVENUE BOND CONSTRUCTION FUND	41	CAPITAL OUTLAY PROJECTS FUND	1,471,748

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010	1,607,423			293,713			
Adjustments	9020	0			0			
Adjusted Beginning Balance	9030	1,607,423			293,713			
Actual Fiscal Year Data								
State Lottery Proceeds:	8681	1,312,394			746,259			
		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				0			0
Books, Magazines, & Periodicals	4200		399		399	49,437		49,836
Instructional Supplies & Materials	4300	6,027			6,027	381,883		387,910
Noninstructional Supplies & Mtrls	4400		570,976		570,976			570,976
Total Supplies and Materials		6,027	571,375	0	577,402	431,320		1,008,722
Other Operating Expenses and Services	5000				0	143,252		143,252
Capital Outlay	6000							
Library Books	6300				0	47,363		47,363
Equipment	6400							
Equipment - Additional	6410				0	124,323		124,323
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	171,686		171,686
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		6,027	571,375	0	577,402	746,258		1,323,660
Ending Balance					2,342,415	293,714		2,636,129

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		1,030,021			(452,545)		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		1,030,021			(452,545)		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		0			0		
		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			399
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300	6,402			6,402	1,073,223		1,079,625
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		6,402	399	0	6,801	1,073,223		1,080,024
Other Operating Expenses and Services	5000				0	217,750		217,750
Capital Outlay	6000							
Library Books	6300				0	56,000		56,000
Equipment	6400							
Equipment - Additional	6410				0	139,000		139,000
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	195,000		195,000
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		6,402	399	0	6,801	1,485,973		1,492,774
Ending Balance					1,023,220	(1,938,518)		

Annual Financial and Budget Report

For Actual Year: 2022-2023

District ID: 580

Name: WEST HILLS

EPA Revenue	2,893,802
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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	2,893,802	0	0	2,893,802
TOTAL		2,893,802	0	0	2,893,802

Annual Financial and Budget Report

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 580

Name: WEST HILLS

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2022-2023	4,691,184	4,421,108	9,112,292	N/A	N/A
2023-2024	4,763,297	6,168,492	10,931,789	1,819,497	19.97%
2024-2025	5,051,070	6,764,003	11,815,073	883,284	8.08%
2025-2026	5,351,822	7,389,693	12,741,515	926,442	7.84%
2026-2027	5,666,074	8,046,837	13,712,911	971,396	7.62%
2027-2028	5,994,364	8,736,759	14,731,123	1,018,212	7.43%

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