

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

District: Foothill-Deanza

District Code: 420

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



10/07/2022

District Chief Business Officer

Date

Raquel Puentes-Griffith is signing on behalf of Susan Cheu


Susan Cheu (Oct 7, 2022 18:54 PDT)

10/07/2022

District Superintendent

Date

Susan Cheu is signing on behalf of Judy C. Miner

Contact: Raquel Puentes- Executive Director, Fiscal Services
Griffith
(650) 949-6250 Ext: puentesraquel@fhda.edu

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

Please submit the report electronically to: fiscalstandards@cccco.edu

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 420

Name: FOOTHILL-DEANZA

	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	33,757,812	33,824,245		33,824,245
Other	1300	35,977,670	35,977,670		35,977,670
Total Instructional Salaries		69,735,482	69,801,915	0	69,801,915
Non-Instructional Salaries					
Contract or Regular	1200		14,522,022	403,547	14,925,569
Other	1400		1,416,419	6,140	1,422,559
Total Non-Instructional Salaries		0	15,938,441	409,687	16,348,128
Total Academic Salaries		69,735,482	85,740,356	409,687	86,150,043
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		34,191,045	1,767,586	35,958,631
Other	2300		2,687,775	479,588	3,167,363
Total Non-Instructional Salaries		0	36,878,820	2,247,174	39,125,994
Instructional Aides					
Regular Status	2200	2,267,342	2,267,342		2,267,342
Other	2400	208,613	208,613		208,613
Total Instructional Aides		2,475,955	2,475,955	0	2,475,955
Total Classified Salaries		2,475,955	39,354,775	2,247,174	41,601,949
Employee Benefits	3000	27,571,210	52,387,977	1,032,254	53,420,231
Supplies and Materials	4000		2,381,680	74,094	2,455,774
Other Operating Expenses	5000		22,238,774	810,082	23,048,856
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		99,782,647	202,103,562	4,573,291	206,676,853

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 420

Name: FOOTHILL-DEANZA

		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	4,230,910	4,230,910		4,230,910
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		4,310,213		4,310,213
Objects to Exclude	Object Code				
Rents and Leases	5060		210,118	52,408	262,526
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		4,397,772		4,397,772

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 420

Name: FOOTHILL-DEANZA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		4,230,910	13,149,013	52,408	13,201,421
Total for ECS 84362, 50% Law		95,551,737	188,954,549	4,520,883	193,475,432
Percent of CEE (Instructional Salary Cost / Total CEE)		50.57%	100.00%		
50% of Current Expense of Education			94,477,274		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		95,551,737	188,954,549	4,520,883	193,475,432
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		99,782,647	202,103,562	4,573,291	206,676,853
Capital Expenditures	6000	26,642	283,885	7,749	291,634
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		99,809,289	202,387,447	4,581,040	206,968,487

For Year Ended June 30, 2022

District ID: 420

Name: FOOTHILL-DEANZA

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	27,000		27,000
In County Treasury	9112	68,293,693	30,235,809	98,529,502
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	5,817,441	6,825,244	12,642,685
Due from Other Funds	9140	1,275,211		1,275,211
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	1,043,048	1,709,394	2,752,442
TOTAL ASSETS		76,456,393	38,770,447	115,226,840
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	28,267,989	1,307,110	29,575,099
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530	240,357		240,357
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	6,063,026	25,068,877	31,131,903
TOTAL LIABILITIES		34,571,372	26,375,987	60,947,359

For Year Ended June 30, 2022

District ID: 420

Name: FOOTHILL-DEANZA

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			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	1,043,048	1,709,394	2,752,442
Restricted Fund Balance	9752		10,685,066	10,685,066
Committed Fund Balance	9753	10,242,577		10,242,577
Assigned Fund Balance	9754	17,559,516		17,559,516
Total Designated Fund Balance		28,845,141	12,394,460	41,239,601
Uncommitted Fund Balance	9790	13,039,880		13,039,880
TOTAL FUND EQUITY		41,885,021	12,394,460	54,279,481
TOTAL LIABILITIES AND FUND EQUITY		76,456,393	38,770,447	115,226,840

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 420

Name: FOOTHILL-DEANZA

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			
Cash With Fiscal Agents	9113	69,830,775		
Investments (at cost)	9120			
Accounts Receivable	9130	55,377		
Due from Other Funds	9140			
TOTAL ASSETS		69,886,152	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

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 420

Name: FOOTHILL-DEANZA

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			
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	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	69,886,152		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		69,886,152	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		69,886,152	0	0
TOTAL LIABILITIES AND FUND EQUITY		69,886,152	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 420

Name: FOOTHILL-DEANZA

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						
In County Treasury	9112		642,088	2,645,086			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114		5,996				
Investments (at cost)	9120						
Accounts Receivable	9130		51,528	5,336			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		15,353				
Prepaid Items	9220			12,917			
TOTAL ASSETS		0	714,965	2,663,339	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		7,645	31,895			
Accrued Salaries and Wages Payable	9520			4,554			
Compensated Absences Payable Current	9530		29,841				
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			252,545			
TOTAL LIABILITIES		0	37,486	288,994	0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 420

Name: FOOTHILL-DEANZA

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	15,353	12,917	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	15,353	12,917	0	0	0
Uncommitted Fund Balance	9790	0	662,126	2,361,428	0	0	0
TOTAL FUND EQUITY		0	677,479	2,374,345	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	714,965	2,663,339	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 420

Name: FOOTHILL-DEANZA

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	23,537,858		
Cash With Fiscal Agents	9113			94,549,271
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			242,889
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	1,000		20,517
TOTAL ASSETS		23,538,858	0	94,812,677
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	103,278		2,747,109
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	8,764,224		
TOTAL LIABILITIES		8,867,502	0	2,747,109

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 420

Name: FOOTHILL-DEANZA

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			
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	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	1,000		20,517
Restricted Fund Balance	9752	8,764,224		92,045,051
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		8,765,224	0	92,065,568
Uncommitted Fund Balance	9790	5,906,132		
TOTAL FUND EQUITY		14,671,356	0	92,065,568
TOTAL LIABILITIES AND FUND EQUITY		23,538,858	0	94,812,677

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 420

Name: FOOTHILL-DEANZA

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	1,057,578			1,806,128
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	61,478			3,304
Due from Other Funds	9140				
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	502,350			
Accumulated Depreciation Buildings	9331	142,351			
Library Books	9340				
Equipment	9350	241,291			
Accumulated Depreciation Equipment	9351	241,291			
Work in Progress	9360				
Total Fixed Assets		359,999	0	0	0
TOTAL ASSETS		1,479,055	0	0	1,809,432

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 420

Name: FOOTHILL-DEANZA

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	(17,407)			6,903
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530	40,558			
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		23,151	0	0	6,903
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	23,151	0	0	6,903

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 420

Name: FOOTHILL-DEANZA

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				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
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	1,455,904			1,802,529
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		1,455,904	0	0	1,802,529
TOTAL LIABILITIES AND FUND EQUITY		1,479,055	0	0	1,809,432

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 420

Name: FOOTHILL-DEANZA

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	13,337,695	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	182,835	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	2,009,624	
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		15,530,154	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	8,561,796	
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		8,561,796	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	8,561,796	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 420

Name: FOOTHILL-DEANZA

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	2,009,624	
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	4,958,734	
Total Designated Fund Balance		6,968,358	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		6,968,358	0
TOTAL LIABILITIES AND FUND EQUITY		15,530,154	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 420

Name: FOOTHILL-DEANZA

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	2,164,840	293,913			13,405			
In County Treasury	9112								
Cash With Fiscal Agents	9113								30,245,035
Revolving Cash Accounts	9114	500							
Investments (at cost)	9120								
Accounts Receivable	9130	(7,277)	(757)		647,119	3,337			
Due from Other Funds	9140								
Student Loans Receivable	9150	99,717							
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	22,386							
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		2,280,166	293,156	0	647,119	16,742	0	0	30,245,035

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 420

Name: FOOTHILL-DEANZA

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	29,877	58,865		(331,081)	4,750			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	200,254	12,936			(2,100)			
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	112,345			975,266	2,000			
Total Current Liabilities and Deferred Revenue		342,476	71,801	0	644,185	4,650	0	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	0	0	0	0	0	0
TOTAL LIABILITIES	968	342,476	71,801	0	644,185	4,650	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 420

Name: FOOTHILL-DEANZA

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								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751	22,386							
Restricted Fund Balance	9752		221,355		2,934	12,092			30,245,035
Committed Fund Balance	9753								
Assigned Fund Balance	9754	764,186							
Total Designated Fund Balance		786,572	221,355	0	2,934	12,092	0	0	30,245,035
Uncommitted(Unrestricted) Fund Balance	9790	1,151,118							
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		1,937,690	221,355	0	2,934	12,092	0	0	30,245,035
TOTAL LIABILITIES AND FUND EQUITY		2,280,166	293,156	0	647,119	16,742	0	0	30,245,035

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 420

Name: FOOTHILL-DEANZA

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		438,042	438,042
Workforce Investment Act	8130		15,115	15,115
Temporary Assistance for Needy Families (TANF)	8140		35,124	35,124
Student Financial Aid	8150		23,955	23,955
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		772,589	772,589
Other Federal Revenues	8190		11,993,131	11,993,131
Total Federal Revenues	8100	0	13,277,956	13,277,956
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	3,409,650		3,409,650
State General Apportionment	8612	290,038		290,038
Other General Apportionment	8613	4,360,829		4,360,829
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,193,214	2,193,214
Disabled Students Programs and Services(DSPS)	8623		3,032,664	3,032,664
Temporary Assistance for Needy Families (TANF)	8624		34,811	34,811
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		511,557	511,557
Telecommunications and Technology Infrastructure Program (TTIP)	8626		4,307	4,307
Other General Categorical Programs	8627		43,986,780	43,986,780

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 420

Name: FOOTHILL-DEANZA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	35,079,141		35,079,141
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		4,852,022	4,852,022
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	436,564		436,564
Timber Yield Tax	8672	138		138
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	4,397,772	1,989,921	6,387,693
State Mandated Costs	8685	729,802		729,802
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	6,604,537	731,359	7,335,896
Total State Revenues	8600	55,308,471	57,336,635	112,645,106

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 420

Name: FOOTHILL-DEANZA

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	130,061,818		130,061,818
Tax Allocation, Supplemental Roll	8812	3,659,527		3,659,527
Tax Allocation, Unsecured Roll	8813	7,254,744		7,254,744
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	(29,532,741)		(29,532,741)
Redevelopment Agency Funds - Pass Through	8818	87,440		87,440
Redevelopment Agency Funds - Residual	8819	1,353,492		1,353,492
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	313,892	543,394	857,286
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840	349,589		349,589
Rentals and Leases	8850	811,536		811,536
Interest and Investment Income	8860	959,673	7,629	967,302
Student Fees and Charges	8870			
Community Services Classes	8872	138,357		138,357
Dormitory	8873			0
Enrollment	8874	16,414,080		16,414,080
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	20,174		20,174
Health Services	8876		1,450,509	1,450,509
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	107,427		107,427
Nonresident Tuition	8880	16,396,848		16,396,848
Parking Services and Public Transportation	8881			0
Other Student Fees and Charges	8885	3,416,926	1,561,492	4,978,418
Other Local Revenues	8890	483,490	11,847	495,337
Total Local Revenues	8800	152,296,272	3,574,871	155,871,143
Total Revenues		207,604,743	74,189,462	281,794,205

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 420

Name: FOOTHILL-DEANZA

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#	4,109,368	5,500,495	9,609,863
Total Other Financing Sources	8900	4,109,368	5,500,495	9,609,863
Total Revenues and Other Financing Sources		211,714,111	79,689,957	291,404,068

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 420

Name: FOOTHILL-DEANZA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	844,326	174,905	188,930	44,678		1,252,839
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	1,005,514		214			1,005,728
Biological Sciences	0400	4,853,752	32,263	115,142			5,001,157
Business and Management	0500	5,180,764	182,458	72,756			5,435,978
Communications	0600	1,635,324	34,306	26,117	39,880		1,735,627
Computer and Information Science	0700	4,453,217	67,218	28,512			4,548,947
Education	0800	3,983,926	758,533	630,470	50,292		5,423,221
Engineering and Related Industrial Technology	0900	3,178,697	199,679	103,727	513,157		3,995,260
Fine and Applied Arts	1000	5,558,612	191,217	260,298	109,488		6,119,615
Foreign language	1100	1,175,643	7,882	2,499			1,186,024
Health	1200	4,471,116	911,024	304,525	259,465		5,946,130
Consumer Education And Home Economics	1300	1,402,124	66,544	4,218			1,472,886
Law	1400	119,533	13,065	25,899			158,497
Humanities(Letters)	1500	12,889,976	320,669	30,708	403		13,241,756
Library Science	1600						0
Mathematics	1700	9,061,096	331,952	21,118	1,965		9,416,131
Military Studies	1800						0
Physical Sciences	1900	6,982,432	83,967	97,092	1,049		7,164,540
Psychology	2000	2,336,114	16,051				2,352,165
Public Affairs and Services	2100	353,738	5,435	2,884	9,997		372,054
Social Sciences	2200	9,082,213	97,258	8,432	15,508		9,203,411
Commercial Services	3000						0
Interdisciplinary Studies	4900	19,356,881	4,811,455	450,778	46,798		24,665,912
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	4,230,910					4,230,910
Sub-Total Instructional Activites		102,155,908	8,305,881	2,374,319	1,092,680		113,928,788
Total Expenditures for GF Activities*		102,155,908	117,101,969	51,393,898	2,351,063	19,979,172	292,982,010

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 420

Name: FOOTHILL-DEANZA

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		13,059,815	1,081,389	565,855		14,707,059
Course and Curriculum Development	6020		435,180	126,517			561,697
Academic / Faculty Senate	6030		790,899	13,826			804,725
Other Instructional Administration & Governance	6090		10,071	99,511	1,850		111,432
Total Instructional Admin. & Governance		0	14,295,965	1,321,243	567,705	0	16,184,913
Instructional Support Services	6100						
Learning Center	6110		629,720	467			630,187
Library	6120		3,049,592	185,162	2,010		3,236,764
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150			4,307			4,307
Other Instructional Support Services	6190		1,254,100	171,320			1,425,420
Total Instructional Support Services		0	4,933,412	361,256	2,010	0	5,296,678
Admissions and Records	6200		3,448,564	98,298	1,420		3,548,282
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,326,447	21,896	1,289		3,349,632
Matriculation and Student Assessment	6320		10,552,430	92,346	517		10,645,293
Transfer Programs	6330		6,677	835	544		8,056
Career Guidance	6340			2,895			2,895
Other Student Counseling and Guidance	6390		117,070	70,539			187,609
Total Student Counseling and Guidance		0	14,002,624	188,511	2,350	0	14,193,485

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 420

Name: FOOTHILL-DEANZA

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						0
Disabled Student Programs and Services (DSPS)	6420			986			986
Extended Opportunity Programs and Services (EOPS)	6430		2,438,268	35,213	1,857		2,475,338
Health Services	6440		2,099,649	797,357	19,195		2,916,201
Student Personnel Administration	6450		182,431	9,093	1,736		193,260
Financial Aid Administration	6460		2,226,150	209,577	417		2,436,144
Job Placement Services	6470		382,870	2,484,055			2,866,925
Veterans Services	6480		206,864	20,188	32,244		259,296
Miscellaneous Student Services	6490		958,127	220,872			1,178,999
Total Other Student Services		0	8,494,359	3,777,341	55,449	0	12,327,149
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,658,955	2,239,500	6,669		4,905,124
Custodial Services	6530		2,999,071	324,258			3,323,329
Grounds Maintenance and Repairs	6550		1,159,363	309,145			1,468,508
Utilities	6570			3,870,748			3,870,748
Other Operations and Maintenance of Plant	6590		1,806,384	619,672	1,757		2,427,813
Total Operation and Maintenance of Plant	6500	0	8,623,773	7,363,323	8,426	0	15,995,522
Planning, Policymaking and Coordinations	6600		3,429,888	1,079,175	82,182		4,591,245

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 420

Name: FOOTHILL-DEANZA

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		1,282,435	378,595	4,500		1,665,530
Fiscal Operations	6720		6,065,552	1,601,735	39,534		7,706,821
Human Resources Management	6730		2,767,959	356,842	65		3,124,866
Noninstruct Staff Retirees' Benefits & Retirement *	6740		4,310,213				4,310,213
Staff Development	6750		464,678	265,835			730,513
Staff Diversity	6760		258,423	18,455			276,878
Logistical Services	6770		5,273,832	5,921,507	467,010		11,662,349
Management Information Systems	6780		13,831,821	24,321,761	12,655		38,166,237
Other General Institutional Support Services	6790		7,999,906	230,531	7,040		8,237,477
Total General Institutional Support Services	6700	0	42,254,819	33,095,261	530,804	0	75,880,884
Community Services & Economic Development	6800						
Community Recreation	6810			43			43
Community Service Classes	6820		1,220,475	192,899	4,641		1,418,015
Community Use of Facilities	6830		1,301,550	172,699	1,611		1,475,860
Economic Development	6840						0
Other Community Services & Economic Development	6890		415,869	89,366	288		505,523
Total Community Services	6800	0	2,937,894	455,007	6,540	0	3,399,441

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 420

Name: FOOTHILL-DEANZA

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						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		995,965	34,731			1,030,696
Student and Co-Curricular Activities	6960		778,589	459,928			1,238,517
Student Housing	6970						0
Other Ancillary Services	6990		186,278	19,256	1,497		207,031
Total Ancillary Services	6900	0	1,960,832	513,915	1,497	0	2,476,244
Auxiliary Operations	7000						
Contract Education	7010		401,424	17,023			418,447
Other Auxiliary Operations	7090		4,012,534	749,226			4,761,760
Total Auxiliary Operations	7000	0	4,413,958	766,249	0	0	5,180,207

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 420

Name: FOOTHILL-DEANZA

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						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320					3,397,080	3,397,080
Other Outgo	7390					8,370,449	8,370,449
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	11,767,529	11,767,529
Sub-Total Non-Instructional Activites			108,796,088	49,019,579	1,258,383	19,979,172	179,053,222
Total Expenditures General Fund: activities *		102,155,908	117,101,969	51,393,898	2,351,063	19,979,172	292,982,010

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: FOOTHILL-DEANZA

I.	2022-2023 Appropriations Limit:			
A.	2021-2022 Appropriations Limit:			\$146,403,522
B.	2022-2023 Price Factor:	1.0755		
C.	Population factor:			
	1. 2020-2021 Second Period Actual FTES	24,074.12		
	2. 2021-2022 Second Period Actual FTES	21,229.99		
	3. 2021-2022 Population change factor (C2/C1)	0.8819		
D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)			\$138,861,318
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)			\$138,861,318
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2022-2023 Appropriations Limit (D + E.3 - F.3)			\$138,861,318
II.	2022-2023 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			17,428,360
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			437,400
C.	Local Property taxes			149,472,100
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			737,152
H.	2022-2023 Appropriations Subject to Limit			\$166,600,708

For Actual Year: 2021-2022

Budget Year: 2022-2023

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100		0	13,277,956	25,456,829	13,277,956	25,456,829
State Revenues	8600	55,308,471	55,121,460	57,336,635	64,631,774	112,645,106	119,753,234
Local Revenues	8800	152,296,272	162,231,851	3,574,871	4,530,020	155,871,143	166,761,871
Total Revenues		207,604,743	217,353,311	74,189,462	94,618,623	281,794,205	311,971,934
EXPENDITURES:							
Academic Salaries	1000	86,150,044	85,015,762	10,801,783	11,605,829	96,951,827	96,621,591
Classified Salaries	2000	41,601,949	43,441,366	16,522,078	20,883,269	58,124,027	64,324,635
Employee Benefits	3000	53,420,230	55,917,891	10,761,793	12,328,660	64,182,023	68,246,551
Supplies and Materials	4000	2,455,772	3,481,381	2,733,200	7,943,034	5,188,972	11,424,415
Other Operating Expenses and Services	5000	23,048,857	22,095,323	23,156,069	28,526,618	46,204,926	50,621,941
Capital Outlay	6000	291,634	354,000	2,059,429	10,564,266	2,351,063	10,918,266
Total Expenditures		206,968,486	210,305,723	66,034,352	91,851,676	273,002,838	302,157,399
Excess /(Deficiency) of Revenues over Expenditures		636,257	7,047,588	8,155,110	2,766,947	8,791,367	9,814,535
Other Financing Sources	8900	4,109,368	0	5,500,495	0	9,609,863	0
Other Outgo	7000	7,694,572	6,677,741	12,284,600	2,954,513	19,979,172	9,632,254
Net Increase/(Decrease) in Fund Balance		(2,948,947)	369,847	1,371,005	(187,566)	(1,577,942)	182,281
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	44,833,968	41,885,021	11,023,458	12,394,463	55,857,426	54,279,484
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	44,833,968		11,023,458		55,857,426	
Ending Fund Balance, June 30		41,885,021	42,254,868	12,394,463	12,206,897	54,279,484	54,461,765

For Actual Year: 2021-2022

Budget Year: 2022-2023

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	72,502,631	73,698,799				
Total Revenues		72,502,631	73,698,799	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	50,053,816	54,224,571				
Debt Interest and Other Service Charges	7120	19,395,937	19,474,228			27	
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	69,449,753	73,698,799	0	0	27	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(69,449,753)	(73,698,799)	0	0	(27)	0
Net Increase/Decrease in Fund Balance		3,052,878	0	0	0	(27)	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	66,833,273	69,886,151	0	0	27	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	66,833,273		0		27	
Ending Fund Balance, June 30		69,886,151	69,886,151	0	0	0	0

For Actual Year: 2021-2022

Budget Year: 2022-2023

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					27,020	10,000
State Revenues	8600					1,060,056	1,158,418
Local Revenues	8800			138,418	465,000	1,701,522	1,626,221
Total Income		0	0	138,418	465,000	2,788,598	2,794,639
Expenditures							
Academic Salaries	1000					351,593	419,984
Classified Salaries	2000			475,984	573,296	1,101,505	1,436,572
Employee Benefits	3000			252,966	271,133	656,281	728,618
Supplies and Materials	4000			15,928	11,022	118,789	163,456
Other Operating Expenses and Services	5000			298,965	268,354	14,868	44,329
Capital Outlay	6000				10,000	1,960	1,680
Total Expenditures		0	0	1,043,843	1,133,805	2,244,996	2,794,639
Excess /(Deficiency) of Revenues over Expenditures		0	0	(905,425)	(668,805)	543,602	0
Other Financing Sources	8900			1,381,585		851,452	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	476,160	(668,805)	1,395,054	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		677,477	979,291	2,374,345
Prior Years Adjustments	9020			201,317			
Adjusted Beginning Balance	9030	0		201,317		979,291	
Ending Fund Balance, June 30		0	0	677,477	8,672	2,374,345	2,374,345

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2021-2022

Budget Year: 2022-2023

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		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
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
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

For Actual Year: 2021-2022

Budget Year: 2022-2023

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	74,619	26,455,449				
Local Revenues	8800	164,406				782,748	335,000
Total Income		239,025	26,455,449	0	0	782,748	335,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					328,261	1,374,777
Employee Benefits	3000					130,213	645,909
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	241,943	1,551,162			2,117,376	6,831,819
Capital Outlay	6000	161,177	1,803,125			4,157,057	4,537,249
Total Expenditures		403,120	3,354,287	0	0	6,732,907	13,389,754
Excess /(Deficiency) of Revenues over Expenditures		(164,095)	23,101,162	0	0	(5,950,159)	(13,054,754)
Other Financing Sources	8900	470,366	240,169				
Other Outgo	7000	157,761					
Net Increase/(Decrease) in Fund Balance		148,510	23,341,331	0	0	(5,950,159)	(13,054,754)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	14,522,847	14,671,357		0	98,015,729	92,065,570
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	14,522,847		0		98,015,729	
Ending Fund Balance, June 30		14,671,357	38,012,688	0	0	92,065,570	79,010,816

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	1,127,624					
Other Financing Sources	8900	1,483,381					
Total Income		2,611,005	0	0	0	0	0
Cost of Sales	5890	1,776,146					
Gross Profit or Loss		834,859	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	266,846					
Employee Benefits	3000	117,130					
Supplies and Materials	4000	4,253					
Other Operating Expenses and Services	5000	314,302					
Capital Outlay	6000						
Total Expenditures		702,531	0	0	0	0	0
Net Profit or Loss		132,328	0	0	0	0	0
Other Outgo	7000	146,888		201,317			
Net Increase/(Decrease) in Fund Balance		(14,560)	0	(201,317)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,470,463	1,455,903	201,317	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,470,463		201,317		0	
Ending Fund Balance, June 30		1,455,903	1,455,903	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	12,917	12,000				
Other Financing Sources	8900						
Total Income		12,917	12,000				
Cost of Sales	5890						
Gross Profit or Loss		12,917	12,000				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	23,050	23,044				
Employee Benefits	3000	12,030	11,651				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	45,000	45,000				
Capital Outlay	6000						
Total Expenditures		80,080	79,695				
Net Profit or Loss		(67,163)	(67,695)				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(67,163)	(67,695)				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,869,691	1,802,528				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,869,691					
Ending Fund Balance, June 30		1,802,528	1,734,833				

For Actual Year: 2021-2022

Budget Year: 2022-2023

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	63,421,615	70,684,575				
Other Financing Sources	8900	500,000					
Total Income		63,921,615	70,684,575	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	63,559,474	70,684,575				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,562,948					
Capital Outlay	6000						
Total Expenditures		65,122,422	70,684,575	0	0		
Net Profit or Loss		(1,200,807)	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,200,807)	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	8,169,165	6,968,358	0	0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	8,169,165		0			
Ending Fund Balance, June 30		6,968,358	6,968,358	0	0		

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	1,013,180	1,209,348				
State Revenues	8600						
Local Revenues	8800			116,263	170,000		
Total Income		1,013,180	1,209,348	116,263	170,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	635,405	737,000	13,667	26,289		
Employee Benefits	3000	153,162	191,953	460	411		
Supplies and Materials	4000	66,973	143,394		1,997		
Other Operating Expenses and Services	5000	375,901	509,877	20,481	99,833		
Capital Outlay	6000	1,585	5,560				
Total Expenditures		1,233,026	1,587,784	34,608	128,530	0	0
Excess /(Deficiency) of Revenues over Expenditures		(219,846)	(378,436)	81,655	41,470	0	0
Other Financing Sources	8900						
Other Outgo	7000	240,810		58,132	33,000		
Net Increase/(Decrease) in Fund Balance		(460,656)	(378,436)	23,523	8,470	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,696,725	1,456,069	197,831	221,354	0	0
Prior Years Adjustments	9020	220,000					
Adjusted Beginning Balance	9030	1,916,725		197,831		0	
Ending Fund Balance, June 30		1,456,069	1,077,633	221,354	229,824	0	0

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	29,392,515	26,303,233				
State Revenues	8600	4,930,274	13,114,972				
Local Revenues	8800			1,067,126	600,000		
Total Income		34,322,789	39,418,205	1,067,126	600,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000			11,128			
Other Operating Expenses and Services	5000			1,062,298	600,000		
Capital Outlay	6000						
Total Expenditures		0	0	1,073,426	600,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		34,322,789	39,418,205	(6,300)	0	0	0
Other Financing Sources	8900	510,771		6,300			
Other Outgo	7000	34,833,560	39,418,205				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,934	2,934	12,092	12,092		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,934		12,092		0	
Ending Fund Balance, June 30		2,934	2,934	12,092	12,092	0	0

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
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			28,916	
Capital Outlay	6000				
Total Expenditures		0	0	28,916	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	(28,916)	0
Other Financing Sources	8900			1,500,000	1,500,000
Other Outgo	7000			4,725,837	
Net Increase/(Decrease) in Fund Balance		0	0	(3,254,753)	1,500,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	33,499,788	30,245,035
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		33,499,788	
Ending Fund Balance, June 30		0	0	30,245,035	31,745,035

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 420

Name: FOOTHILL-DEANZA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	5,381,967
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	312,605
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	500,000
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	1,500,000
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	510,771
75	SCHOLARSHIP AND LOAN TRUST FUND	12	RESTRICTED SUBFUND	6,300

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			6,104,919		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			6,104,919		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		4,397,772			1,989,921		
		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	16,431		16,431
Books, Magazines, & Periodicals	4200				0	184,855		184,855
Instructional Supplies & Materials	4300				0	512,510		512,510
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	713,796		713,796
Other Operating Expenses and Services	5000		4,397,772		4,397,772	348,297		4,746,069
Capital Outlay								
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	11,043		11,043
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	11,043		11,043
Other Outgo								
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	4,397,772	0	4,397,772	1,073,136		5,470,908
Ending Balance					0	7,021,704		7,021,704

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 420

Name: FOOTHILL-DEANZA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			7,021,704		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			7,021,704		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		3,861,600			1,521,900		
		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				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	1,521,900		1,521,900
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,521,900		1,521,900
Other Operating Expenses and Services	5000		3,861,600		3,861,600			3,861,600
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,861,600	0	3,861,600	1,521,900		5,383,500
Ending Balance					0	7,021,704		

Annual Financial and Budget Report

For Actual Year: 2021-2022

District ID: 420

Name: FOOTHILL-DEANZA

EPA Revenue	35,079,141
--------------------	------------

Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	35,079,141	0	0	35,079,141
TOTAL		35,079,141	0	0	35,079,141

Annual Financial and Budget Report

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 420

Name: FOOTHILL-DEANZA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2021-22	11,480,264	13,827,325	25,307,589	N/A	N/A
2022-23	13,200,060	15,365,609	28,565,669	3,258,080	12.87%
2023-24	13,398,061	15,257,710	28,655,771	90,102	0.32%
2024-25	13,599,032	14,871,178	28,470,210	-185,561	-0.65%
2025-26	13,803,017	14,282,685	28,085,702	-384,508	-1.35%
2026-27	14,010,063	13,552,625	27,562,688	-523,014	-1.86%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
The District will continue to prioritize ongoing general fund revenue to cover the projected ongoing cost increases in future years and reflect in the three-year budget planning model that is prepared annually, monitored, and updated for critical fiscal events.