

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2019-2020)

(Budget Report for Fiscal Year 2020-2021)

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.

Susan Cheu
Susan Cheu (Nov 16, 2020 17:11 PST)

11/16/2020

District Chief Business Officer

Date

Judy Miner
Judy Miner (Nov 16, 2020 21:19 PST)

11/16/2020

District Superintendent

Date

Contact: Susan Cheu

(650) 949-6201

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2020. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	32,409,567	32,409,567		32,409,567
Other	1300	35,314,618	35,314,618		35,314,618
Total Instructional Salaries		67,724,185	67,724,185	0	67,724,185
Non-Instructional Salaries					
Contract or Regular	1200		13,111,129	361,126	13,472,255
Other	1400		708,891	8,350	717,241
Total Non-Instructional Salaries		0	13,820,020	369,476	14,189,496
Total Academic Salaries		67,724,185	81,544,205	369,476	81,913,681
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		31,348,306	1,617,504	32,965,810
Other	2300		2,254,224	648,815	2,903,039
Total Non-Instructional Salaries		0	33,602,530	2,266,319	35,868,849
Instructional Aides					
Regular Status	2200	2,015,192	2,015,192		2,015,192
Other	2400	197,406	197,406		197,406
Total Instructional Aides		2,212,598	2,212,598	0	2,212,598
Total Classified Salaries		2,212,598	35,815,128	2,266,319	38,081,447
Employee Benefits	3000	27,222,923	49,238,915	860,979	50,099,894
Supplies and Materials	4000		1,956,780	130,436	2,087,216
Other Operating Expenses	5000		22,518,476	1,034,621	23,553,097
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		97,159,706	191,073,504	4,661,831	195,735,335

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	4,632,662	4,632,662		4,632,662
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		4,424,380		4,424,380
Objects to Exclude	Object Code				
Rents and Leases	5060		195,994	175,935	371,929
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		3,998,991		3,998,991

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		4,632,662	13,252,027	175,935	13,427,962
Total for ECS 84362, 50% Law		92,527,044	177,821,477	4,485,896	182,307,373
Percent of CEE (Instructional Salary Cost / Total CEE)		52.03%	100.00%		
50% of Current Expense of Education			88,910,738		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		92,527,044	177,821,477	4,485,896	182,307,373
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		97,159,706	191,073,504	4,661,831	195,735,335
Capital Expenditures	6000	49,635	331,143	308,438	639,581
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		97,209,341	191,404,647	4,970,269	196,374,916

For Year Ended June 30, 2020

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	27,500		27,500
In County Treasury	9112	58,157,523	36,786,356	94,943,879
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	11,367,232	15,619,943	26,987,175
Due from Other Funds	9140	1,084,471		1,084,471
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	1,865,197	1,244,993	3,110,190
TOTAL ASSETS		72,501,923	53,651,292	126,153,215
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	18,188,723	11,177,385	29,366,108
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530	33,978		33,978
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	7,042,938	32,307,702	39,350,640
TOTAL LIABILITIES		25,265,639	43,485,087	68,750,726

For Year Ended June 30, 2020

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	1,865,197	1,244,993	3,110,190
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		1,865,197	1,244,993	3,110,190
Uncommitted Fund Balance	9790	45,371,087	8,921,212	54,292,299
TOTAL FUND EQUITY		47,236,284	10,166,205	57,402,489
TOTAL LIABILITIES AND FUND EQUITY		72,501,923	53,651,292	126,153,215

- 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, 2020

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	32,760,177		27
Investments (at cost)	9120			
Accounts Receivable	9130	73,343		
Due from Other Funds	9140			
TOTAL ASSETS		32,833,520	0	27
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, 2020

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	32,833,520		27
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		32,833,520	0	27
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		32,833,520	0	27
TOTAL LIABILITIES AND FUND EQUITY		32,833,520	0	27

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			860,563			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			5,341			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			777			
TOTAL ASSETS		0	0	866,681	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			81,586			
Accrued Salaries and Wages Payable	9520			18,067			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			26,000			
TOTAL LIABILITIES		0	0	125,653	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, 2020

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	0	777	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	777	0	0	0
Uncommitted Fund Balance	9790	0	0	740,251	0	0	0
TOTAL FUND EQUITY		0	0	741,028	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	866,681	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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			264,865
In County Treasury	9112	16,782,332		
Cash With Fiscal Agents	9113			20,008,800
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	513,251		299,477
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			693
TOTAL ASSETS		17,295,583	0	20,573,835
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	912,902		1,337,016
Accrued Salaries and Wages Payable	9520			402
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	530,641		
TOTAL LIABILITIES		1,443,543	0	1,337,418

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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			693
Restricted Fund Balance	9752			19,235,724
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	19,236,417
Uncommitted Fund Balance	9790	15,852,040		
TOTAL FUND EQUITY		15,852,040	0	19,236,417
TOTAL LIABILITIES AND FUND EQUITY		17,295,583	0	20,573,835

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

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				1,846,124
In County Treasury	9112	(575,952)	282,584		
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	31,312	5,996		
Investments (at cost)	9120				
Accounts Receivable	9130	546,244	51,357		8,221
Due from Other Funds	9140				84,241
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,475,295	8,728		
Prepaid Items	9220	149,751	2,066		
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330	502,350	222,378		
Accumulated Depreciation Buildings	9331	127,352	102,710		
Library Books	9340				
Equipment	9350	574,481			
Accumulated Depreciation Equipment	9351	572,290			
Work in Progress	9360				
Total Fixed Assets		377,189	119,668	0	0
TOTAL ASSETS		2,003,839	470,399	0	1,938,586

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

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	(107,947)	(69,350)		12,611
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530	57,094	44,117		
Due to Other Funds	9540	(108,652)	60,369		
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560	80,858			
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		(78,647)	35,136	0	12,611
Long-Term Liabilities	9600				
Bonds Payable	9610	23,763			
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		23,763	0	0	0
TOTAL LIABILITIES	968	(54,884)	35,136	0	12,611

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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	1,656,357	16,790		
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		1,656,357	16,790	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850	25,177	298,805		1,925,975
Investment in General Fixed Assets	9890	377,189	119,668		
TOTAL FUND EQUITY		2,058,723	435,263	0	1,925,975
TOTAL LIABILITIES AND FUND EQUITY		2,003,839	470,399	0	1,938,586

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	12,434,365	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	11,807	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	1,142,848	
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		13,589,020	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	4,271,440	
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		4,271,440	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	4,271,440	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	1,142,848	
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		1,142,848	0
Uncommitted(Unrestricted) Fund Balance	9790	8,174,732	
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		9,317,580	0
TOTAL LIABILITIES AND FUND EQUITY		13,589,020	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	1,791,497	243,934			18,792			
In County Treasury	9112								
Cash With Fiscal Agents	9113								24,911,322
Revolving Cash Accounts	9114	400							
Investments (at cost)	9120								
Accounts Receivable	9130	4,857			716,788	437			
Due from Other Funds	9140	98,951	31						
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	23,788							
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		1,919,493	243,965	0	716,788	19,229	0	0	24,911,322

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	87,779	34,482		566,826	3,541			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	239,787	24,365						
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				147,028				
Total Current Liabilities and Deferred Revenue		327,566	58,847	0	713,854	3,541	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	327,566	58,847	0	713,854	3,541	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	1,591,927	185,118						
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		1,591,927	185,118	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752				2,934	15,688			24,911,322
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	2,934	15,688	0	0	24,911,322
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		1,591,927	185,118	0	2,934	15,688	0	0	24,911,322
TOTAL LIABILITIES AND FUND EQUITY		1,919,493	243,965	0	716,788	19,229	0	0	24,911,322

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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		446,996	446,996
Workforce Investment Act	8130		30,313	30,313
Temporary Assistance for Needy Families (TANF)	8140		37,265	37,265
Student Financial Aid	8150		28,805	28,805
Veterans Education	8160		600	600
Vocational and Technical Education Act (VATEA)	8170		562,918	562,918
Other Federal Revenues	8190		391,283	391,283
Total Federal Revenues	8100	0	1,498,180	1,498,180
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	2,887,520		2,887,520
State General Apportionment	8612	1,469,555		1,469,555
Other General Apportionment	8613	1,797,067		1,797,067
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,001,478	2,001,478
Disabled Students Programs and Services(DSPS)	8623		3,088,866	3,088,866
Temporary Assistance for Needy Families (TANF)	8624		34,261	34,261
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		335,704	335,704
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		62,091,780	62,091,780

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	8,050,227		8,050,227
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	441,002		441,002
Timber Yield Tax	8672	462		462
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,998,911	1,430,962	5,429,873
State Mandated Costs	8685	743,180		743,180
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	5,158,287	2,576,462	7,734,749
Total State Revenues	8600	24,546,211	71,559,513	96,105,724

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 420

Name: FOOTHILL-DEANZA

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	113,980,870		113,980,870
Tax Allocation, Supplemental Roll	8812	2,874,976		2,874,976
Tax Allocation, Unsecured Roll	8813	7,300,328		7,300,328
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	(413,287)		(413,287)
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	1,078,546		1,078,546
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	284,474	641,681	926,155
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840	243,425		243,425
Rentals and Leases	8850	1,270,676		1,270,676
Interest and Investment Income	8860	2,569,917	20,133	2,590,050
Student Fees and Charges	8870			
Community Services Classes	8872	241,626		241,626
Dormitory	8873			0
Enrollment	8874	20,887,091		20,887,091
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875	132,350		132,350
Health Services	8876		1,775,861	1,775,861
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	247,784		247,784
Nonresident Tuition	8880	26,014,023		26,014,023
Parking Services and Public Transportation	8881		1,013,126	1,013,126
Other Student Fees and Charges	8885	6,256,020	2,428,464	8,684,484
Other Local Revenues	8890	1,575,547	111,598	1,687,145
Total Local Revenues	8800	184,544,366	5,990,863	190,535,229
Total Revenues		209,090,577	79,048,556	288,139,133

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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#	561,627	4,699,709	5,261,336
Total Other Financing Sources	8900	561,627	4,699,709	5,261,336
Total Revenues and Other Financing Sources		209,652,204	83,748,265	293,400,469

For Actual Year: 2019-2020

Budget Year: 2020-2021

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 Natural Resources	0100	819,308	161,751	53,000			1,034,059
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	1,086,926	15,832	16,519	4,873		1,124,150
Biological Sciences	0400	4,906,994	52,639	96,240	13,793		5,069,666
Business and Management	0500	5,284,513	180,907	61,500			5,526,920
Communications	0600	1,673,349	100,660	32,264	19,677		1,825,950
Computer and Information Science	0700	4,477,953	132,757	32,780			4,643,490
Education	0800	4,986,649	591,010	517,518	40,692		6,135,869
Engineering and Related Industrial Technology	0900	2,712,793	193,079	201,310	1,029,293		4,136,475
Fine and Applied Arts	1000	5,819,549	190,656	235,021	60,518		6,305,744
Foreign language	1100	923,832	25,407	4,137			953,376
Health	1200	4,436,417	657,896	405,572	301,396		5,801,281
Consumer Education And Home Economics	1300	1,397,056	201,357	23,116			1,621,529
Law	1400	177,887	5,345	2,276			185,508
Humanities(Letters)	1500	13,732,662	211,813	37,374	1,300		13,983,149
Library Science	1600						0
Mathematics	1700	9,620,091	363,468	98,701	5,535		10,087,795
Military Studies	1800						0
Physical Sciences	1900	6,838,303	125,463	100,222	186		7,064,174
Psychology	2000	2,279,608	14,499	10,237			2,304,344
Public Affairs and Services	2100	306,943		5,137			312,080
Social Sciences	2200	10,208,006	223,217	34,021			10,465,244
Commercial Services	3000						0
Interdisciplinary Studies	4900	14,114,622	4,236,655	217,813	26,112		18,595,202
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	4,632,662					4,632,662
Sub-Total Instructional Activites		100,436,123	7,684,411	2,184,758	1,503,375		111,808,667
Total Expenditures for GF Activities*		100,436,123	103,614,361	67,322,412	2,268,040	16,991,125	290,632,061

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		10,800,154	861,959	49,698		11,711,811
Course and Curriculum Development	6020		404,292	46,888			451,180
Academic / Faculty Senate	6030		613,560	8,080			621,640
Other Instructional Administration & Governance	6090		118,414	154,239	13,888		286,541
Total Instructional Admin. & Governance		0	11,936,420	1,071,166	63,586	0	13,071,172
Instructional Support Services	6100						
Learning Center	6110		493,106	143,573			636,679
Library	6120		2,977,152	295,001	2,984		3,275,137
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		3,529,558	382,965	95,949		4,008,472
Total Instructional Support Services		0	6,999,816	821,539	98,933	0	7,920,288
Admissions and Records	6200		3,393,743	68,884	1,284		3,463,911
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,697,141	35,587	1,462		2,734,190
Matriculation and Student Assessment	6320		6,963,877	108,325			7,072,202
Transfer Programs	6330		136,680	4,408			141,088
Career Guidance	6340			2,239			2,239
Other Student Counseling and Guidance	6390		84,525	30,739	5,290		120,554
Total Student Counseling and Guidance		0	9,882,223	181,298	6,752	0	10,070,273

For Actual Year: 2019-2020

Budget Year: 2020-2021

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			10,811			10,811
Extended Opportunity Programs and Services (EOPS)	6430		2,196,134	65,308			2,261,442
Health Services	6440		1,918,713	774,800	7,803		2,701,316
Student Personnel Administration	6450		132,584	4,444	1,396		138,424
Financial Aid Administration	6460		2,072,364	144,124			2,216,488
Job Placement Services	6470		350,690	2,266,365	1,424		2,618,479
Veterans Services	6480		199,561	20,563	27,173		247,297
Miscellaneous Student Services	6490		481,588	220,641			702,229
Total Other Student Services		0	7,351,634	3,507,056	37,796	0	10,896,486
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,584,606	1,136,684	58,368		3,779,658
Custodial Services	6530		2,934,571	306,007			3,240,578
Grounds Maintenance and Repairs	6550		1,328,073	278,684	3,175		1,609,932
Utilities	6570			3,253,411			3,253,411
Other Operations and Maintenance of Plant	6590		1,665,467	651,322	7,970		2,324,759
Total Operation and Maintenance of Plant	6500	0	8,512,717	5,626,108	69,513	0	14,208,338
Planning, Policymaking and Coordinations	6600		2,618,064	1,549,624	63,015		4,230,703

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		1,178,816	180,311			1,359,127
Fiscal Operations	6720		7,761,965	2,082,935	36,419		9,881,319
Human Resources Management	6730		2,657,217	415,215	1,794		3,074,226
Noninstruct Staff Retirees' Benefits & Retirement *	6740		4,424,380				4,424,380
Staff Development	6750		455,665	330,675			786,340
Staff Diversity	6760		27,080	6,217			33,297
Logistical Services	6770		4,877,455	5,314,109	11,661		10,203,225
Management Information Systems	6780		13,543,098	41,046,376	40,639		54,630,113
Other General Institutional Support Services	6790		1,539,585	69,970	2,365		1,611,920
Total General Institutional Support Services	6700	0	36,465,261	49,445,808	92,878	0	86,003,947
Community Services & Economic Development	6800						
Community Recreation	6810			2,822			2,822
Community Service Classes	6820		1,293,377	463,305	2,562		1,759,244
Community Use of Facilities	6830		1,130,750	185,820	305,876		1,622,446
Economic Development	6840						0
Other Community Services & Economic Development	6890		429,650	84,645	3,159		517,454
Total Community Services	6800	0	2,853,777	736,592	311,597	0	3,901,966

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		1,144,115	176,712			1,320,827
Student and Co-Curricular Activities	6960		710,458	454,578			1,165,036
Student Housing	6970						0
Other Ancillary Services	6990		93,433	(38,307)			55,126
Total Ancillary Services	6900	0	1,948,006	592,983	0	0	2,540,989
Auxiliary Operations	7000						
Contract Education	7010		797,825	979,915	17,852		1,795,592
Other Auxiliary Operations	7090		3,170,464	556,681	1,459		3,728,604
Total Auxiliary Operations	7000	0	3,968,289	1,536,596	19,311	0	5,524,196

For Actual Year: 2019-2020

Budget Year: 2020-2021

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					13,943,719	13,943,719
Student Aid	7320						0
Other Outgo	7390					3,047,406	3,047,406
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	16,991,125	16,991,125
Sub-Total Non-Instructional Activities			95,929,950	65,137,654	764,665	16,991,125	178,823,394
Total Expenditures General Fund: activities *		100,436,123	103,614,361	67,322,412	2,268,040	16,991,125	290,632,061

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: FOOTHILL-DEANZA

I.	2020-2021 Appropriations Limit:			
A.	2019-2020 Appropriations Limit:			\$231,408,473
B.	2020-2021 Price Factor:			1.0373
C.	Population factor:			
	1.	2018-2019 Second Period Actual FTES	23,145.93	
	2.	2019-2020 Second Period Actual FTES	23,067.41	
	3.	2019-2020 Population change factor (C2/C1)	0.9966	
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)			\$239,223,873
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)			\$239,223,873
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.	2020-2021 Appropriations Limit (D + E.3 - F.3)			\$239,223,873
II.	2020-2021 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			7,583,734
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			441,100
C.	Local Property taxes			124,815,000
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			0
H.	2020-2021 Appropriations Subject to Limit			\$132,839,834

For Actual Year: 2019-2020

Budget Year: 2020-2021

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			1,498,180	6,968,366	1,498,180	6,968,366
State Revenues	8600	24,546,211	23,279,929	71,559,513	72,713,265	96,105,724	95,993,194
Local Revenues	8800	184,544,366	177,148,789	5,990,863	4,712,931	190,535,229	181,861,720
Total Revenues		209,090,577	200,428,718	79,048,556	84,394,562	288,139,133	284,823,280
EXPENDITURES:							
Academic Salaries	1000	81,932,879	82,147,483	9,863,812	10,704,530	91,796,691	92,852,013
Classified Salaries	2000	38,062,242	36,366,115	15,145,036	17,490,127	53,207,278	53,856,242
Employee Benefits	3000	50,099,897	48,278,840	8,946,618	10,112,997	59,046,515	58,391,837
Supplies and Materials	4000	2,087,217	3,574,512	2,389,311	3,099,304	4,476,528	6,673,816
Other Operating Expenses and Services	5000	23,553,101	19,055,123	39,292,783	41,300,661	62,845,884	60,355,784
Capital Outlay	6000	639,581	491,615	1,628,459	1,672,223	2,268,040	2,163,838
Total Expenditures		196,374,917	189,913,688	77,266,019	84,379,842	273,640,936	274,293,530
Excess /(Deficiency) of Revenues over Expenditures		12,715,660	10,515,030	1,782,537	14,720	14,498,197	10,529,750
Other Financing Sources	8900	561,627		4,699,709	5,855,507	5,261,336	5,855,507
Other Outgo	7000	11,630,761	9,677,829	5,360,364	4,814,499	16,991,125	14,492,328
Net Increase/(Decrease) in Fund Balance		1,646,526	837,201	1,121,882	1,055,728	2,768,408	1,892,929
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	45,589,757	47,236,283	9,044,324	10,166,206	54,634,081	57,402,489
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	45,589,757		9,044,324		54,634,081	
Ending Fund Balance, June 30		47,236,283	48,073,484	10,166,206	11,221,934	57,402,489	59,295,418

Minor updates were applied to this page only as of 02/26/2021, to reflect the 2020-2021 Adopted Budget.

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	40,433,438	40,812,467			107	
Total Revenues		40,433,438	40,812,467	0	0	107	0
Other Financing Sources	8900						
Interfund Transfers In	8981					3,740,625	3,041,118
Other Incoming Transfers	8983					24,681	24,725
Total Other Financing Sources		0	0	0	0	3,765,306	3,065,843
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	14,143,296	15,863,447			2,630,380	2,007,620
Debt Interest and Other Service Charges	7120	25,022,651	24,949,020			1,153,092	1,058,223
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	39,165,947	40,812,467	0	0	3,783,472	3,065,843
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(39,165,947)	(40,812,467)	0	0	(18,166)	0
Net Increase/Decrease in Fund Balance		1,267,491	0	0	0	(18,059)	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	31,566,029	32,833,520	0	0	18,086	27
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	31,566,029		0		18,086	
Ending Fund Balance, June 30		32,833,520	32,833,520	0	0	27	27

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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					27,270	10,000
State Revenues	8600					955,684	957,926
Local Revenues	8800					1,544,749	1,572,568
Total Income		0	0	0	0	2,527,703	2,540,494
Expenditures							
Academic Salaries	1000					540,370	414,417
Classified Salaries	2000					1,239,829	1,224,523
Employee Benefits	3000					656,528	682,174
Supplies and Materials	4000					141,399	202,700
Other Operating Expenses and Services	5000					30,172	15,000
Capital Outlay	6000					1,680	1,680
Total Expenditures		0	0	0	0	2,609,978	2,540,494
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(82,275)	0
Other Financing Sources	8900					26,246	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(56,029)	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	797,057	741,028
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		797,057	
Ending Fund Balance, June 30		0	0	0	0	741,028	741,028

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2019-2020

Budget Year: 2020-2021

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: 2019-2020

Budget Year: 2020-2021

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	1,144,972	530,641				
Local Revenues	8800	100,356				429,521	250,000
Total Income		1,245,328	530,641	0	0	429,521	250,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	2,628				186,290	277,017
Employee Benefits	3000	235				85,054	123,278
Supplies and Materials	4000		2,000				
Other Operating Expenses and Services	5000	1,349,844	2,524,639			878,545	3,502,983
Capital Outlay	6000	3,461,473	8,559,053			3,082,629	11,333,139
Total Expenditures		4,814,180	11,085,692	0	0	4,232,518	15,236,417
Excess /(Deficiency) of Revenues over Expenditures		(3,568,852)	(10,555,051)	0	0	(3,802,997)	(14,986,417)
Other Financing Sources	8900	6,714,708	256,033				
Other Outgo	7000	6,437,293					
Net Increase/(Decrease) in Fund Balance		(3,291,437)	(10,299,018)	0	0	(3,802,997)	(14,986,417)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	19,143,477	15,852,040		0	23,039,415	19,236,418
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	19,143,477			0	23,039,415	
Ending Fund Balance, June 30		15,852,040	5,553,022	0	0	19,236,418	4,250,001

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	4,807,035	4,368,905	1,236,062	465,000		
Other Financing Sources	8900	221,972	300,000				
Total Income		5,029,007	4,668,905	1,236,062	465,000	0	0
Cost of Sales	5890	3,704,293	3,168,490	446,958	167,400		
Gross Profit or Loss		1,324,714	1,500,415	789,104	297,600	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	923,915	939,633	625,035	433,945		
Employee Benefits	3000	294,169	297,493	227,852	190,000		
Supplies and Materials	4000	36,510	83,431	80,000	43,672		
Other Operating Expenses and Services	5000	380,783	304,508	139,908	45,454		
Capital Outlay	6000						
Total Expenditures		1,635,377	1,625,065	1,072,795	713,071	0	0
Net Profit or Loss		(310,663)	(124,650)	(283,691)	(415,471)	0	0
Other Outgo	7000	71,757	60,382	8,341	1,000		
Net Increase/(Decrease) in Fund Balance		(382,420)	(185,032)	(292,032)	(416,471)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,441,142	2,058,722	727,293	435,261		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,441,142		727,293		0	
Ending Fund Balance, June 30		2,058,722	1,873,690	435,261	18,790	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	32,025	15,362				
Other Financing Sources	8900						
Total Income		32,025	15,362				
Cost of Sales	5890						
Gross Profit or Loss		32,025	15,362				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	20,638	20,672				
Employee Benefits	3000	10,210	10,037				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	461,092	668,774				
Capital Outlay	6000						
Total Expenditures		491,940	699,483				
Net Profit or Loss		(459,915)	(684,121)				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(459,915)	(684,121)				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,385,889	1,925,974				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,385,889					
Ending Fund Balance, June 30		1,925,974	1,241,853				

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	58,566,563	60,542,803				
Other Financing Sources	8900	2,942,336					
Total Income		61,508,899	60,542,803	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	59,009,978	60,542,803				
Supplies and Materials	4000	2,864					
Other Operating Expenses and Services	5000	764,696					
Capital Outlay	6000						
Total Expenditures		59,777,538	60,542,803	0	0		
Net Profit or Loss		1,731,361	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		1,731,361	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	7,586,220	9,317,581	0	0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	7,586,220		0			
Ending Fund Balance, June 30		9,317,581	9,317,581	0	0		

For Actual Year: 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	1,359,051	1,351,850	109,297	142,500		
Total Income		1,359,051	1,351,850	109,297	142,500	0	0
Expenditures							
Academic Salaries	1000	8,862					
Classified Salaries	2000	617,404	720,931	19,466	24,827		
Employee Benefits	3000	101,086	163,848	259	380		
Supplies and Materials	4000	141,053	154,605	2,000	1,300		
Other Operating Expenses and Services	5000	328,746	579,945	49,157	95,795		
Capital Outlay	6000	1,092	1,850				
Total Expenditures		1,198,243	1,621,179	70,882	122,302	0	0
Excess/(Deficiency) of Revenues over Expenditures		160,808	(269,329)	38,415	20,198	0	0
Other Financing Sources	8900						
Other Outgo	7000			33,749	33,000		
Net Increase/(Decrease) in Fund Balance		160,808	(269,329)	4,666	(12,802)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,431,121	1,591,929	180,451	185,117	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,431,121		180,451		0	
Ending Fund Balance, June 30		1,591,929	1,322,600	185,117	172,315	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	22,355,360	15,118,469				
State Revenues	8600	3,678,162	3,575,839				
Local Revenues	8800			1,146,481	600,000		
Total Income		26,033,522	18,694,308	1,146,481	600,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000			56,192			
Other Operating Expenses and Services	5000	173,041		1,215,445	600,000		
Capital Outlay	6000						
Total Expenditures		173,041	0	1,271,637	600,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		25,860,481	18,694,308	(125,156)	0	0	0
Other Financing Sources	8900	393,462		110,400			
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		26,253,943	18,694,308	(14,756)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,934	26,256,877	30,444	15,688		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,934		30,444		0	
Ending Fund Balance, June 30		26,256,877	44,951,185	15,688	15,688	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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			834,102	
Total Income		0	0	834,102	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			20,347	
Capital Outlay	6000				
Total Expenditures		0	0	20,347	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	813,755	0
Other Financing Sources	8900			1,500,000	
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	2,313,755	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	22,597,567	24,911,322
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		22,597,567	
Ending Fund Balance, June 30		0	0	24,911,322	24,911,322

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 420

Name: FOOTHILL-DEANZA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	4,694,371
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	1,968,421
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	26,246
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	277,415
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	2,942,336
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	1,500,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	253,527
29	OTHER DEBT SERVICE FUND	12	RESTRICTED SUBFUND	1,772,204
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	393,462
75	SCHOLARSHIP AND LOAN TRUST FUND	12	RESTRICTED SUBFUND	110,400

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					5,280,555	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			5,280,555	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		3,998,911			1,430,962	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	20,865	20,865
Books, Magazines, & Periodicals	4200				0	33,251	33,251
Instructional Supplies & Materials	4300				0	666,942	666,942
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	721,058	721,058
Other Operating Expenses and Services	5000		3,998,911		3,998,911	428,056	4,426,967
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
Other Outgo	7000				0		0
Total Expenditures		0	3,998,911	0	3,998,911	1,149,114	5,148,025
Ending Balance					0	5,562,403	5,562,403

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					5,562,403	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			5,562,403	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		4,000,400			1,306,792	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
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	1,306,792	1,306,792
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,306,792	1,306,792
Other Operating Expenses and Services	5000		4,000,400		4,000,400		4,000,400
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
Other Outgo	7000				0		0
Total Expenditures		0	4,000,400	0	4,000,400	1,306,792	5,307,192
Ending Balance					0	5,562,403	

Annual Financial and Budget Report

For Actual Year: 2019-2020

District ID: 420

Name: FOOTHILL-DEANZA

EPA Revenue	8,050,227
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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	8,050,227	0	0	8,050,227
TOTAL		8,050,227	0	0	8,050,227

Annual Financial and Budget Report

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 420

Name: FOOTHILL-DEANZA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	7,276,038	6,256,045	13,532,083	N/A	N/A
2016-17	9,251,140	7,593,407	16,844,547	3,312,464	24.48%
2017-18	10,329,430	8,654,851	18,984,281	2,139,734	12.70%
2018-19	11,460,643	10,093,326	21,553,969	2,569,688	13.54%
2019-20	11,935,159	10,487,637	22,422,796	868,827	4.03%
2020-21	11,538,116	11,016,079	22,554,195	131,399	0.59%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
The District will continue to prioritize ongoing general fund revenue to cover the ongoing cost increases in future years. The projected increases are factored into the District's three-year budget planning model prepared annually; the model is monitored and updated for critical fiscal events during the year.