

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2020-2021)
(Budget Report for Fiscal Year 2021-2022)

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.



10/14/2021

District Chief Business Officer
Raquel Puentes-Griffith is signing on behalf of Susan Cheu

Date



10/16/2021

District Superintendent

Date

Contact: **Raquel Puentes-Griffith**

puentesraquel@fhda.edu

(650) 949-6250

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, 2021. 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: 2020-2021

Budget Year: 2021-2022

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	32,390,363	32,390,363		32,390,363
Other	1300	34,661,351	34,661,351		34,661,351
Total Instructional Salaries		67,051,714	67,051,714	0	67,051,714
Non-Instructional Salaries					
Contract or Regular	1200		13,015,404	380,261	13,395,665
Other	1400		830,103	4,915	835,018
Total Non-Instructional Salaries		0	13,845,507	385,176	14,230,683
Total Academic Salaries		67,051,714	80,897,221	385,176	81,282,397
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		31,496,208	1,648,240	33,144,448
Other	2300		1,845,047	238,323	2,083,370
Total Non-Instructional Salaries		0	33,341,255	1,886,563	35,227,818
Instructional Aides					
Regular Status	2200	1,942,029	1,942,029		1,942,029
Other	2400	292,893	292,893		292,893
Total Instructional Aides		2,234,922	2,234,922	0	2,234,922
Total Classified Salaries		2,234,922	35,576,177	1,886,563	37,462,740
Employee Benefits	3000	26,622,516	49,160,261	884,234	50,044,495
Supplies and Materials	4000		1,364,271	61,869	1,426,140
Other Operating Expenses	5000		22,186,732	320,071	22,506,803
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		95,909,152	189,184,662	3,537,913	192,722,575

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	4,288,237	4,288,237		4,288,237
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		4,334,357		4,334,357
Objects to Exclude	Object Code				
Rents and Leases	5060		165,495		165,495
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		4,339,744		4,339,744

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		4,288,237	13,127,833	0	13,127,833
Total for ECS 84362, 50% Law		91,620,915	176,056,829	3,537,913	179,594,742
Percent of CEE (Instructional Salary Cost / Total CEE)		52.04%	100.00%		
50% of Current Expense of Education			88,028,414		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		91,620,915	176,056,829	3,537,913	179,594,742
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		95,909,152	189,184,662	3,537,913	192,722,575
Capital Expenditures	6000	54,541	251,104	(833)	250,271
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		95,963,693	189,435,766	3,537,080	192,972,846

For Year Ended June 30, 2021

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	62,156,134	13,592,801	75,748,935
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	7,887,096	19,970,063	27,857,159
Due from Other Funds	9140	655,432		655,432
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	1,375,970	911,020	2,286,990
TOTAL ASSETS		72,101,632	34,473,884	106,575,516
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	21,423,481	2,343,507	23,766,988
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530	157,003		157,003
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	5,687,180	21,106,919	26,794,099
TOTAL LIABILITIES		27,267,664	23,450,426	50,718,090

For Year Ended June 30, 2021

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	2,234,096		2,234,096
Restricted Fund Balance	9752			0
Committed Fund Balance	9753	9,676,745		9,676,745
Assigned Fund Balance	9754	22,350,652		22,350,652
Total Designated Fund Balance		34,261,493	0	34,261,493
Uncommitted Fund Balance	9790	10,572,475	11,023,458	21,595,933
TOTAL FUND EQUITY		44,833,968	11,023,458	55,857,426
TOTAL LIABILITIES AND FUND EQUITY		72,101,632	34,473,884	106,575,516

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, 2021

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	66,764,752		
Investments (at cost)	9120			
Accounts Receivable	9130	68,522		27
Due from Other Funds	9140			
TOTAL ASSETS		66,833,274	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, 2021

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	66,833,274		27
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		66,833,274	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		66,833,274	0	27
TOTAL LIABILITIES AND FUND EQUITY		66,833,274	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, 2021

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			1,132,976			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			4,185			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			280			
TOTAL ASSETS		0	0	1,137,441	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			694			
Accrued Salaries and Wages Payable	9520			8,455			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			149,000			
TOTAL LIABILITIES		0	0	158,149	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, 2021

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	280	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	280	0	0	0
Uncommitted Fund Balance	9790	0	0	979,012	0	0	0
TOTAL FUND EQUITY		0	0	979,292	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	1,137,441	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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			(495,048)
In County Treasury	9112	14,054,943		
Cash With Fiscal Agents	9113			99,598,098
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	731,971		147,825
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		14,786,914	0	99,250,875
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	264,067		1,235,147
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		264,067	0	1,235,147

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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			
Restricted Fund Balance	9752			98,015,728
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	98,015,728
Uncommitted Fund Balance	9790	14,522,847		
TOTAL FUND EQUITY		14,522,847	0	98,015,728
TOTAL LIABILITIES AND FUND EQUITY		14,786,914	0	99,250,875

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

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				1,829,522
In County Treasury	9112	(769,632)	(185,764)		
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	31,312	5,996		
Investments (at cost)	9120				
Accounts Receivable	9130	498,861	45,821		3,733
Due from Other Funds	9140				42,922
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,193,576	3,884		
Prepaid Items	9220	42,585			
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330	502,350	222,378		
Accumulated Depreciation Buildings	9331	137,351	121,742		
Library Books	9340				
Equipment	9350	574,481			
Accumulated Depreciation Equipment	9351	573,750			
Work in Progress	9360				
Total Fixed Assets		365,730	100,636	0	0
TOTAL ASSETS		1,362,432	(29,427)	0	1,876,177

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

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	125,276	(285,732)		6,485
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530	81,910	29,841		
Due to Other Funds	9540	(358,140)	25,144		
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560	42,922			
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		(108,032)	(230,747)	0	6,485
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	(108,032)	(230,747)	0	6,485

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

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	1,267,473	9,880		
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		1,267,473	9,880	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850	(162,738)	90,803		1,869,692
Investment in General Fixed Assets	9890	365,729	100,637		
TOTAL FUND EQUITY		1,470,464	201,320	0	1,869,692
TOTAL LIABILITIES AND FUND EQUITY		1,362,432	(29,427)	0	1,876,177

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	11,439,819	
In County Treasury	9112		
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	183,399	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	2,328,688	
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		13,951,906	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	5,782,741	
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		5,782,741	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	5,782,741	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	2,328,688	
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		2,328,688	0
Uncommitted(Unrestricted) Fund Balance	9790	5,840,477	
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		8,169,165	0
TOTAL LIABILITIES AND FUND EQUITY		13,951,906	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	1,807,811	293,819		112,952	9,905			
In County Treasury	9112								
Cash With Fiscal Agents	9113								33,499,788
Revolving Cash Accounts	9114	500							
Investments (at cost)	9120								
Accounts Receivable	9130	(5,854)	(757)		160,275	87			
Due from Other Funds	9140	98,721							
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	23,698							
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		1,924,876	293,062	0	273,227	9,992	0	0	33,499,788

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	33,320	68,988		(1,263,380)				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	194,831	26,243			(2,100)			
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				1,533,673				
Total Current Liabilities and Deferred Revenue		228,151	95,231	0	270,293	(2,100)	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	228,151	95,231	0	270,293	(2,100)	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	1,696,725	197,831						
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		1,696,725	197,831	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752				2,934	12,092			33,499,788
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	2,934	12,092	0	0	33,499,788
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		1,696,725	197,831	0	2,934	12,092	0	0	33,499,788
TOTAL LIABILITIES AND FUND EQUITY		1,924,876	293,062	0	273,227	9,992	0	0	33,499,788

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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		484,980	484,980
Workforce Investment Act	8130		34,548	34,548
Temporary Assistance for Needy Families (TANF)	8140		33,058	33,058
Student Financial Aid	8150		27,565	27,565
Veterans Education	8160		4,440	4,440
Vocational and Technical Education Act (VATEA)	8170		859,275	859,275
Other Federal Revenues	8190		3,519,446	3,519,446
Total Federal Revenues	8100	0	4,963,312	4,963,312
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	3,474,863		3,474,863
State General Apportionment	8612	1,879,542		1,879,542
Other General Apportionment	8613	1,817,154		1,817,154
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,897,723	1,897,723
Disabled Students Programs and Services(DSPS)	8623		2,693,209	2,693,209
Temporary Assistance for Needy Families (TANF)	8624		33,026	33,026
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		332,424	332,424
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		61,098,256	61,098,256

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	17,850,720		17,850,720
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		2,820,550	2,820,550
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	440,559		440,559
Timber Yield Tax	8672	359		359
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	4,339,744	1,876,375	6,216,119
State Mandated Costs	8685	709,877		709,877
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	6,358,060	687,266	7,045,326
Total State Revenues	8600	36,870,878	71,438,829	108,309,707

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	123,199,720		123,199,720
Tax Allocation, Supplemental Roll	8812	4,013,862		4,013,862
Tax Allocation, Unsecured Roll	8813	7,801,513		7,801,513
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	(19,673,010)		(19,673,010)
Redevelopment Agency Funds - Pass Through	8818	111,405		111,405
Redevelopment Agency Funds - Residual	8819	967,100		967,100
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	347,134	680,973	1,028,107
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840	46,966		46,966
Rentals and Leases	8850	196		196
Interest and Investment Income	8860	1,137,027	11,766	1,148,793
Student Fees and Charges	8870			
Community Services Classes	8872	132,636		132,636
Dormitory	8873			0
Enrollment	8874	19,874,362		19,874,362
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
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875	600		600
Health Services	8876		1,723,404	1,723,404
Instructional Materials Fees and Sales of Materials	8877	(3)		(3)
Insurance	8878			0
Student Records	8879	303,328		303,328
Nonresident Tuition	8880	20,502,661		20,502,661
Parking Services and Public Transportation	8881		2,872	2,872
Other Student Fees and Charges	8885	3,709,840	1,841,835	5,551,675
Other Local Revenues	8890	357,310	102,374	459,684
Total Local Revenues	8800	162,832,647	4,363,224	167,195,871
Total Revenues		199,703,525	80,765,365	280,468,890

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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#	316,903	5,578,102	5,895,005
Total Other Financing Sources	8900	316,903	5,578,102	5,895,005
Total Revenues and Other Financing Sources		200,020,428	86,343,467	286,363,895

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	679,255	148,790	61,752	33,190		922,987
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	1,108,319		19,382	17,895		1,145,596
Biological Sciences	0400	5,099,439	30,648	85,677			5,215,764
Business and Management	0500	5,286,292	109,697	13,253			5,409,242
Communications	0600	1,644,577	71,765	78,944	18,573		1,813,859
Computer and Information Science	0700	4,725,452	68,221	1,495			4,795,168
Education	0800	3,981,362	596,835	312,837	81,532		4,972,566
Engineering and Related Industrial Technology	0900	3,022,715	85,452	121,182	651,727		3,881,076
Fine and Applied Arts	1000	5,720,000	104,689	65,442	81,478		5,971,609
Foreign language	1100	1,076,050	4,112				1,080,162
Health	1200	4,335,371	809,345	489,294	442,830		6,076,840
Consumer Education And Home Economics	1300	1,438,438	68,144	8,764			1,515,346
Law	1400	138,386	8,159	10,305			156,850
Humanities(Letters)	1500	13,591,535	160,337	6,404			13,758,276
Library Science	1600	3,469					3,469
Mathematics	1700	9,582,032	329,619	39,027			9,950,678
Military Studies	1800						0
Physical Sciences	1900	7,018,971	103,204	126,863	20,240		7,269,278
Psychology	2000	2,367,175	26,169	5,552			2,398,896
Public Affairs and Services	2100	372,335	1,322	11,677	23,209		408,543
Social Sciences	2200	9,987,210	108,595	11,218			10,107,023
Commercial Services	3000						0
Interdisciplinary Studies	4900	13,459,202	4,755,995	167,181	3,490		18,385,868
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	4,288,238					4,288,238
Sub-Total Instructional Activites		98,925,823	7,591,098	1,636,249	1,374,164		109,527,334
Total Expenditures for GF Activities*		98,925,823	106,450,726	64,449,592	1,908,061	16,174,756	287,908,958

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		11,696,742	767,842	61,787		12,526,371
Course and Curriculum Development	6020		423,586	39,476			463,062
Academic / Faculty Senate	6030		773,709				773,709
Other Instructional Administration & Governance	6090		18,530	128,947	5,601		153,078
Total Instructional Admin. & Governance		0	12,912,567	936,265	67,388	0	13,916,220
Instructional Support Services	6100						
Learning Center	6110		576,103	130,285			706,388
Library	6120		2,644,507	492,561	10,326		3,147,394
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		1,583,873	213,732	2,082		1,799,687
Total Instructional Support Services		0	4,804,483	836,578	12,408	0	5,653,469
Admissions and Records	6200		3,377,248	62,379	119		3,439,746
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,951,418	24,526	2,605		2,978,549
Matriculation and Student Assessment	6320		9,673,631	126,642			9,800,273
Transfer Programs	6330		135,864	98			135,962
Career Guidance	6340			2,700			2,700
Other Student Counseling and Guidance	6390		11,963	35,297			47,260
Total Student Counseling and Guidance		0	12,772,876	189,263	2,605	0	12,964,744

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		1,646	861	553		3,060
Extended Opportunity Programs and Services (EOPS)	6430		2,349,558	49,213	357		2,399,128
Health Services	6440		2,094,776	581,782	823		2,677,381
Student Personnel Administration	6450		170,334	14,287			184,621
Financial Aid Administration	6460		2,090,794	128,542			2,219,336
Job Placement Services	6470		341,412	2,586,771			2,928,183
Veterans Services	6480		286,468	3,392	23,347		313,207
Miscellaneous Student Services	6490		573,587	281,693	595		855,875
Total Other Student Services		0	7,908,575	3,646,541	25,675	0	11,580,791
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,586,419	2,204,722	2,840		4,793,981
Custodial Services	6530		3,140,857	201,915			3,342,772
Grounds Maintenance and Repairs	6550		1,465,419	222,870			1,688,289
Utilities	6570			2,794,346			2,794,346
Other Operations and Maintenance of Plant	6590		1,583,022	673,247			2,256,269
Total Operation and Maintenance of Plant	6500	0	8,775,717	6,097,100	2,840	0	14,875,657
Planning, Policymaking and Coordinations	6600		2,632,852	777,417	59,420		3,469,689

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		1,185,018	213,163			1,398,181
Fiscal Operations	6720		8,185,354	2,525,727	2,329		10,713,410
Human Resources Management	6730		2,731,939	267,390	830		3,000,159
Noninstruct Staff Retirees' Benefits & Retirement *	6740		4,334,357				4,334,357
Staff Development	6750		501,789	214,523			716,312
Staff Diversity	6760		103,887	62,999			166,886
Logistical Services	6770		5,227,294	5,591,297	343,440		11,162,031
Management Information Systems	6780		12,996,131	39,221,845	15,624		52,233,600
Other General Institutional Support Services	6790		1,701,922	144,787			1,846,709
Total General Institutional Support Services	6700	0	36,967,691	48,241,731	362,223	0	85,571,645
Community Services & Economic Development	6800						
Community Recreation	6810			2,543			2,543
Community Service Classes	6820		1,025,498	146,568			1,172,066
Community Use of Facilities	6830		1,137,438	13,155	(3,632)		1,146,961
Economic Development	6840						0
Other Community Services & Economic Development	6890		413,101	79,002			492,103
Total Community Services	6800	0	2,576,037	241,268	(3,632)	0	2,813,673

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		997,199	52,624			1,049,823
Student and Co-Curricular Activities	6960		721,574	179,814	2,799		904,187
Student Housing	6970						0
Other Ancillary Services	6990		94,278	18,380			112,658
Total Ancillary Services	6900	0	1,813,051	250,818	2,799	0	2,066,668
Auxiliary Operations	7000						
Contract Education	7010		819,988	958,418			1,778,406
Other Auxiliary Operations	7090		3,498,543	575,565	2,052		4,076,160
Total Auxiliary Operations	7000	0	4,318,531	1,533,983	2,052	0	5,854,566

For Actual Year: 2020-2021

Budget Year: 2021-2022

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					11,272,567	11,272,567
Student Aid	7320					4,592,360	4,592,360
Other Outgo	7390					309,829	309,829
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	16,174,756	16,174,756
Sub-Total Non-Instructional Activites			98,859,628	62,813,343	533,897	16,174,756	178,381,624
Total Expenditures General Fund: activities *		98,925,823	106,450,726	64,449,592	1,908,061	16,174,756	287,908,958

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: FOOTHILL-DEANZA

I.	2021-2022 Appropriations Limit:			
A.	2020-2021 Appropriations Limit:			\$239,223,873
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	23,067.41		
	2. 2020-2021 Second Period Actual FTES	24,074.12		
	3. 2020-2021 Population change factor (C2/C1)	1.0436		
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$263,959,210
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)			\$263,959,210
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.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$263,959,210
II.	2021-2022 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			31,365,971
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			441,500
C.	Local Property taxes			115,414,000
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			817,949
H.	2021-2022 Appropriations Subject to Limit			\$146,403,522

For Actual Year: 2020-2021

Budget Year: 2021-2022

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			4,963,312	32,973,247	4,963,312	32,973,247
State Revenues	8600	36,870,878	20,697,571	71,438,829	59,960,771	108,309,707	80,658,342
Local Revenues	8800	162,832,647	186,236,765	4,363,224	4,545,201	167,195,871	190,781,966
Total Revenues		199,703,525	206,934,336	80,765,365	97,479,219	280,468,890	304,413,555
EXPENDITURES:							
Academic Salaries	1000	81,282,398	80,957,259	10,951,013	15,293,056	92,233,411	96,250,315
Classified Salaries	2000	37,462,740	39,593,483	15,635,228	20,063,099	53,097,968	59,656,582
Employee Benefits	3000	50,044,496	50,153,108	10,000,674	10,835,866	60,045,170	60,988,974
Supplies and Materials	4000	1,426,138	3,507,733	3,378,683	7,008,140	4,804,821	10,515,873
Other Operating Expenses and Services	5000	22,506,804	22,809,689	37,137,967	31,016,720	59,644,771	53,826,409
Capital Outlay	6000	250,271	414,442	1,657,790	5,678,184	1,908,061	6,092,626
Total Expenditures		192,972,847	197,435,714	78,761,355	89,895,065	271,734,202	287,330,779
Excess /(Deficiency) of Revenues over Expenditures		6,730,678	9,498,622	2,004,010	7,584,154	8,734,688	17,082,776
Other Financing Sources	8900	316,903		5,578,102	4,853,210	5,895,005	4,853,210
Other Outgo	7000	9,449,896	6,641,988	6,724,860	12,018,034	16,174,756	18,660,022
Net Increase/(Decrease) in Fund Balance		(2,402,315)	2,856,634	857,252	419,330	(1,545,063)	3,275,964
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	47,236,283	44,833,968	10,166,206	11,023,458	57,402,489	55,857,426
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	47,236,283		10,166,206		57,402,489	
Ending Fund Balance, June 30		44,833,968	47,690,602	11,023,458	11,442,788	55,857,426	59,133,390

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	73,584,760	69,473,266				
Total Revenues		73,584,760	69,473,266	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981					3,041,172	
Other Incoming Transfers	8983	1,231,759				24,713	
Total Other Financing Sources		1,231,759	0	0	0	3,065,885	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	15,863,448	50,053,817			2,007,620	
Debt Interest and Other Service Charges	7120	24,953,318	19,419,450			1,058,265	
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	40,816,766	69,473,267	0	0	3,065,885	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(39,585,007)	(69,473,267)	0	0	0	0
Net Increase/Decrease in Fund Balance		33,999,753	(1)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	32,833,520	66,833,273	0	0	27	27
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	32,833,520		0		27	
Ending Fund Balance, June 30		66,833,273	66,833,272	0	0	27	27

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2020-2021

Budget Year: 2021-2022

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					18,161	10,000
State Revenues	8600					961,333	903,414
Local Revenues	8800					1,217,286	1,626,221
Total Income		0	0	0	0	2,196,780	2,539,635
Expenditures							
Academic Salaries	1000					325,790	389,462
Classified Salaries	2000					1,024,994	1,300,849
Employee Benefits	3000					583,788	623,874
Supplies and Materials	4000					21,923	170,770
Other Operating Expenses and Services	5000					622	53,000
Capital Outlay	6000					1,400	1,680
Total Expenditures		0	0	0	0	1,958,517	2,539,635
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	238,263	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	238,263	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	741,028	979,291
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		741,028	
Ending Fund Balance, June 30		0	0	0	0	979,291	979,291

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2020-2021

Budget Year: 2021-2022

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: 2020-2021

Budget Year: 2021-2022

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	503,721	13,481,288				
Local Revenues	8800	103,111				305,965	775,000
Total Income		606,832	13,481,288	0	0	305,965	775,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	336				204,497	305,416
Employee Benefits	3000	29				72,496	131,144
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	(187,218)	1,466,743			1,925,153	1,306,042
Capital Outlay	6000	2,418,111	109,253			3,622,785	2,158,514
Total Expenditures		2,231,258	1,575,996	0	0	5,824,931	3,901,116
Excess /(Deficiency) of Revenues over Expenditures		(1,624,426)	11,905,292	0	0	(5,518,966)	(3,126,116)
Other Financing Sources	8900	1,619,129	288,777			110,000,000	
Other Outgo	7000	1,323,896				25,701,723	
Net Increase/(Decrease) in Fund Balance		(1,329,193)	12,194,069	0	0	78,779,311	(3,126,116)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	15,852,040	14,522,847		0	19,236,418	98,015,729
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	15,852,040			0	19,236,418	
Ending Fund Balance, June 30		14,522,847	26,716,916	0	0	98,015,729	94,889,613

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	3,811,156	4,271,094	1,957	323,400		
Other Financing Sources	8900	309,829	340,054				
Total Income		4,120,985	4,611,148	1,957	323,400	0	0
Cost of Sales	5890	3,418,750	3,172,160	4,876	134,211		
Gross Profit or Loss		702,235	1,438,988	(2,919)	189,189	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	678,341	854,540	88,087	442,500		
Employee Benefits	3000	270,243	300,181	57,397	195,000		
Supplies and Materials	4000	(12,234)	83,431	3,459	11,022		
Other Operating Expenses and Services	5000	290,263	313,027	75,715	45,454		
Capital Outlay	6000				13,000		
Total Expenditures		1,226,613	1,551,179	224,658	706,976	0	0
Net Profit or Loss		(524,378)	(112,191)	(227,577)	(517,787)	0	0
Other Outgo	7000	63,881	20,981	6,367	300		
Net Increase/(Decrease) in Fund Balance		(588,259)	(133,172)	(233,944)	(518,087)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,058,722	1,470,463	435,261	201,317		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,058,722		435,261		0	
Ending Fund Balance, June 30		1,470,463	1,337,291	201,317	(316,770)	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	22,463	20,890				
Other Financing Sources	8900						
Total Income		22,463	20,890				
Cost of Sales	5890						
Gross Profit or Loss		22,463	20,890				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	21,616					
Employee Benefits	3000	10,762					
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	46,368	47,000				
Capital Outlay	6000						
Total Expenditures		78,746	47,000				
Net Profit or Loss		(56,283)	(26,110)				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(56,283)	(26,110)				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,925,974	1,869,691				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,925,974					
Ending Fund Balance, June 30		1,869,691	1,843,581				

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	58,730,435	62,960,257				
Other Financing Sources	8900						
Total Income		58,730,435	62,960,257	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	59,074,792	62,960,257				
Supplies and Materials	4000	162					
Other Operating Expenses and Services	5000	801,343					
Capital Outlay	6000	2,554					
Total Expenditures		59,878,851	62,960,257	0	0		
Net Profit or Loss		(1,148,416)	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,148,416)	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	9,317,581	8,169,165	0	0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	9,317,581		0			
Ending Fund Balance, June 30		8,169,165	8,169,165	0	0		

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	1,045,843	1,234,398	136,509	161,500		
Total Income		1,045,843	1,234,398	136,509	161,500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	587,682	716,063	30,217	25,562		
Employee Benefits	3000	126,645	172,512	1,122	403		
Supplies and Materials	4000	49,431	181,564		1,400		
Other Operating Expenses and Services	5000	157,589	583,665	24,201	93,635		
Capital Outlay	6000	19,698	1,450				
Total Expenditures		941,045	1,655,254	55,540	121,000	0	0
Excess/(Deficiency) of Revenues over Expenditures		104,798	(420,856)	80,969	40,500	0	0
Other Financing Sources	8900						
Other Outgo	7000			68,255	40,500		
Net Increase/(Decrease) in Fund Balance		104,798	(420,856)	12,714	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,591,929	1,696,725	185,117	197,831	0	0
Prior Years Adjustments	9020	(2)					
Adjusted Beginning Balance	9030	1,591,927		185,117		0	
Ending Fund Balance, June 30		1,696,725	1,275,869	197,831	197,831	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	24,539,877	39,505,406				
State Revenues	8600	3,881,436	4,289,971				
Local Revenues	8800			933,260	700,000		
Total Income		28,421,313	43,795,377	933,260	700,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	9,390					
Employee Benefits	3000	3,619					
Supplies and Materials	4000			32,674			
Other Operating Expenses and Services	5000	114,465		984,432	700,000		
Capital Outlay	6000						
Total Expenditures		127,474	0	1,017,106	700,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		28,293,839	43,795,377	(83,846)	0	0	0
Other Financing Sources	8900	463,405		80,250			
Other Outgo	7000	28,757,244	43,795,377				
Net Increase/(Decrease) in Fund Balance		0	0	(3,596)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	26,256,877	2,934	15,688	12,092		0
Prior Years Adjustments	9020	(26,253,943)					
Adjusted Beginning Balance	9030	2,934		15,688		0	
Ending Fund Balance, June 30		2,934	2,934	12,092	12,092	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

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			7,113,648	
Total Income		0	0	7,113,648	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			25,182	
Capital Outlay	6000				
Total Expenditures		0	0	25,182	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	7,088,466	0
Other Financing Sources	8900			1,500,000	
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	8,588,466	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	24,911,322	33,499,788
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		24,911,322	
Ending Fund Balance, June 30		0	0	33,499,788	33,499,788

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 420

Name: FOOTHILL-DEANZA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	5,578,103
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	1,766,730
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	295,234
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	1,500,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	314,403
29	OTHER DEBT SERVICE FUND	12	RESTRICTED SUBFUND	1,274,442
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	463,405
75	SCHOLARSHIP AND LOAN TRUST FUND	12	RESTRICTED SUBFUND	80,250

Activity Classification	Object 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		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		4,339,744			1,876,375		
		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	24,906		24,906
Books, Magazines, & Periodicals	4200				0	26,029		26,029
Instructional Supplies & Materials	4300				0	688,476		688,476
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	739,411		739,411
Other Operating Expenses and Services	5000		4,339,744		4,339,744	404,879		4,744,623
Capital Outlay								
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		189,569	189,569
Total Other Outgo	7000	0	0	0	0		189,569	189,569
Total Expenditures		0	4,339,744	0	4,339,744	1,144,290	189,569	5,673,603
Ending Balance					0	6,104,919		6,104,919

Annual Financial and Budget Report

For Actual Year: 2020-2021

District ID: 420

Name: FOOTHILL-DEANZA

EPA Revenue	17,850,720
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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	17,850,720	0	0	17,850,720
TOTAL		17,850,720	0	0	17,850,720

Annual Financial and Budget Report

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 420

Name: FOOTHILL-DEANZA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2020-21	11,321,984	11,269,837	22,591,821	N/A	N/A
2021-22	12,077,760	12,691,903	24,769,663	2,177,842	9.64%
2022-23	13,331,220	14,676,017	28,007,237	3,237,574	13.07%
2023-24	13,531,188	15,466,892	28,998,080	990,843	3.54%
2024-25	13,734,156	16,046,472	29,780,628	782,548	2.70%
2025-26	13,940,168	16,345,968	30,286,136	505,508	1.70%

Does the district have a plan to fund these expenses through 2025-26?
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.