

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

District: Foothill-Deanza

District Code: 420

I, the District Chief Business Officer, hereby certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the California Code of Regulations beginning with section 58300 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer: Susan Cheu

Electronic Certification Date: Wednesday, October 11, 2023

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

The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 420

Name: FOOTHILL-DEANZA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	33,072,095	33,070,080		33,070,080
Other	1300	35,539,434	35,539,434		35,539,434
Total Instructional Salaries		68,611,529	68,609,514	0	68,609,514
Non-Instructional Salaries					
Contract or Regular	1200		17,055,247	851,649	17,906,896
Other	1400		1,116,398	11,117	1,127,515
Total Non-Instructional Salaries		0	18,171,645	862,766	19,034,411
Total Academic Salaries		68,611,529	86,781,159	862,766	87,643,925
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		29,837,337	4,687,046	34,524,383
Other	2300		3,563,816	804,236	4,368,052
Total Non-Instructional Salaries		0	33,401,153	5,491,282	38,892,435
Instructional Aides					
Regular Status	2200	2,213,133	2,210,159		2,210,159
Other	2400	86,458	86,458		86,458
Total Instructional Aides		2,299,591	2,296,617	0	2,296,617
Total Classified Salaries		2,299,591	35,697,770	5,491,282	41,189,052
Employee Benefits	3000	28,783,203	54,544,604	2,575,045	57,119,649
Supplies and Materials	4000		2,927,923	172,910	3,100,833
Other Operating Expenses	5000		21,293,609	1,059,422	22,353,031
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		99,694,323	201,245,065	10,161,425	211,406,490

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	4,257,227	4,257,227		4,257,227
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		4,423,221		4,423,221
Objects to Exclude	Object Code				
Rents and Leases	5060		278,596	34,699	313,295
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		4,511,008		4,511,008

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		4,257,227	13,470,052	34,699	13,504,751
Total for ECS 84362, 50% Law		95,437,096	187,775,013	10,126,726	197,901,739
Percent of CEE (Instructional Salary Cost / Total CEE)		50.83%	100.00%		
50% of Current Expense of Education			93,887,506		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		95,437,096	187,775,013	10,126,726	197,901,739
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		99,694,323	201,245,065	10,161,425	211,406,490
Capital Expenditures	6000	30,122	1,586,456	125,179	1,711,635
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		99,724,445	202,831,521	10,286,604	213,118,125

For Year Ended June 30, 2023

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	28,000		28,000
In County Treasury	9112	53,988,217	63,954,250	117,942,467
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	12,383,950	5,118,544	17,502,494
Due from Other Funds	9140	1,664,219		1,664,219
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	3,098,976	306,567	3,405,543
TOTAL ASSETS		71,163,362	69,379,361	140,542,723
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	14,432,110	1,204,535	15,636,645
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530	248,226		248,226
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	6,311,487	37,323,057	43,634,544
TOTAL LIABILITIES		20,991,823	38,527,592	59,519,415

For Year Ended June 30, 2023

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	3,098,976	306,567	3,405,543
Restricted Fund Balance	9752		30,545,202	30,545,202
Committed Fund Balance	9753	10,639,458		10,639,458
Assigned Fund Balance	9754	13,454,875		13,454,875
Total Designated Fund Balance		27,193,309	30,851,769	58,045,078
Uncommitted Fund Balance	9790	22,978,230		22,978,230
TOTAL FUND EQUITY		50,171,539	30,851,769	81,023,308
TOTAL LIABILITIES AND FUND EQUITY		71,163,362	69,379,361	140,542,723

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 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	67,348,679		
Investments (at cost)	9120			
Accounts Receivable	9130	316,906		
Due from Other Funds	9140			
TOTAL ASSETS		67,665,585	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	67,665,585		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		67,665,585	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		67,665,585	0	0
TOTAL LIABILITIES AND FUND EQUITY		67,665,585	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, 2023

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		1,939,501	3,380,609			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114		5,383				
Investments (at cost)	9120						
Accounts Receivable	9130		13,509	7,022			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		16,711				
Prepaid Items	9220			297			
TOTAL ASSETS		0	1,975,104	3,387,928	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		19,199	22,833			
Accrued Salaries and Wages Payable	9520		101	57			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570		1,482	121,069			
TOTAL LIABILITIES		0	20,782	143,959	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, 2023

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
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	16,711	298	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	16,711	298	0	0	0
Uncommitted Fund Balance	9790	0	1,937,611	3,243,671	0	0	0
TOTAL FUND EQUITY		0	1,954,322	3,243,969	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	1,975,104	3,387,928	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	43,648,385		
Cash With Fiscal Agents	9113			83,342,706
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			668,085
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	272,184		
TOTAL ASSETS		43,920,569	0	84,010,791
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	566,344		1,339,919
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	19,218,331		
TOTAL LIABILITIES		19,784,675	0	1,339,919

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	272,184		
Restricted Fund Balance	9752	19,218,331		82,670,872
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		19,490,515	0	82,670,872
Uncommitted Fund Balance	9790	4,645,379		
TOTAL FUND EQUITY		24,135,894	0	82,670,872
TOTAL LIABILITIES AND FUND EQUITY		43,920,569	0	84,010,791

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 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				1,789,980
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				15,169
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	1,805,149

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 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				3,750
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	3,750
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	3,750

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				1,801,399
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	1,801,399
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	1,805,149

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	15,611,835	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	170,355	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	1,946,153	
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		17,728,343	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	12,382,744	
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		12,382,744	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	12,382,744	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	1,946,153	
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	3,399,446	
Total Designated Fund Balance		5,345,599	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		5,345,599	0
TOTAL LIABILITIES AND FUND EQUITY		17,728,343	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	2,768,722	241,538		5,405,425	16,229			
In County Treasury	9112								
Cash With Fiscal Agents	9113								33,831,781
Revolving Cash Accounts	9114	500							
Investments (at cost)	9120								
Accounts Receivable	9130	6,236	(756)		876,827	3,598			
Due from Other Funds	9140	107,711							
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	17,204							
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		2,900,373	240,782	0	6,282,252	19,827	0	0	33,831,781

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	35,214	53,549		(1,081,409)	5,835			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	182,703	7,448			(2,100)			
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	121,323			7,360,727	4,000			
Total Current Liabilities and Deferred Revenue		339,240	60,997	0	6,279,318	7,735	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	339,240	60,997	0	6,279,318	7,735	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751	17,204							
Restricted Fund Balance	9752				2,934	12,092			33,831,781
Committed Fund Balance	9753								
Assigned Fund Balance	9754	1,298,452	161,339						
Total Designated Fund Balance		1,315,656	161,339	0	2,934	12,092	0	0	33,831,781
Uncommitted(Unrestricted) Fund Balance	9790	1,245,477	18,446						
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		2,561,133	179,785	0	2,934	12,092	0	0	33,831,781
TOTAL LIABILITIES AND FUND EQUITY		2,900,373	240,782	0	6,282,252	19,827	0	0	33,831,781

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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		454,701	454,701
Workforce Investment Act	8130		7,985	7,985
Temporary Assistance for Needy Families (TANF)	8140		33,905	33,905
Student Financial Aid	8150		25,185	25,185
Veterans Education	8160		1,585	1,585
Vocational and Technical Education Act (VATEA)	8170		1,114,641	1,114,641
Other Federal Revenues	8190		23,896,930	23,896,930
Total Federal Revenues	8100	0	25,534,932	25,534,932
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	4,153,534		4,153,534
State General Apportionment	8612	8,231,895		8,231,895
Other General Apportionment	8613	5,013,069		5,013,069
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,596,449	2,596,449
Disabled Students Programs and Services(DSPS)	8623		4,057,809	4,057,809
Temporary Assistance for Needy Families (TANF)	8624		33,905	33,905
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		353,346	353,346
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		50,189,801	50,189,801

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	21,989,835		21,989,835
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		18,373,173	18,373,173
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	428,587		428,587
Timber Yield Tax	8672	147		147
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	4,511,009	2,322,122	6,833,131
State Mandated Costs	8685	743,343		743,343
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	5,290,506	761,198	6,051,704
Total State Revenues	8600	50,361,925	78,687,803	129,049,728

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	140,493,287		140,493,287
Tax Allocation, Supplemental Roll	8812	5,811,949		5,811,949
Tax Allocation, Unsecured Roll	8813	7,857,706		7,857,706
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	(23,276,000)		(23,276,000)
Redevelopment Agency Funds - Pass Through	8818	93,322		93,322
Redevelopment Agency Funds - Residual	8819	1,385,058		1,385,058
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	44,249	648,171	692,420
Other Contract Services	8832	314,887		314,887
Sales and Commissions	8840	441,826		441,826
Rentals and Leases	8850	1,541,289		1,541,289
Interest and Investment Income	8860	3,746,530	25,568	3,772,098
Student Fees and Charges	8870			
Community Services Classes	8872	89,384		89,384
Dormitory	8873			0
Enrollment	8874	15,842,876		15,842,876
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875	192,500		192,500
Health Services	8876		1,401,686	1,401,686
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	90,619		90,619
Nonresident Tuition	8880	18,248,869		18,248,869
Parking Services and Public Transportation	8881			0
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	1,699,533	1,551,338	3,250,871
Other Local Revenues	8890	773,521	220,864	994,385
Total Local Revenues	8800	175,391,405	3,847,627	179,239,032
Total Revenues		225,753,330	108,070,362	333,823,692

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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#	20,799,271	7,757,771	28,557,042
Total Other Financing Sources	8900	20,799,271	7,757,771	28,557,042
Total Revenues and Other Financing Sources		246,552,601	115,828,133	362,380,734

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	975,483	185,390	135,200	37,904		1,333,977
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300	1,117,113		20,171	4,553		1,141,837
Biological Sciences	0400	5,492,296	39,289	188,102	127,971		5,847,658
Business and Management	0500	5,739,975	193,772	16,094	1,945		5,951,786
Media and Communications	0600	1,777,900	27,662	19,818	62,559		1,887,939
Information Technology	0700	4,731,048	163,654	21,068	24,790		4,940,560
Education	0800	4,379,501	864,778	994,770	468,258		6,707,307
Engineering and Industrial Technologies	0900	3,354,400	260,191	170,921	862,832		4,648,344
Fine and Applied Arts	1000	5,882,955	188,411	90,659	289,252		6,451,277
Foreign language	1100	1,322,884	16,621	102			1,339,607
Health	1200	5,135,479	1,589,008	525,125	560,623		7,810,235
Family and Consumer Sciences	1300	1,491,556	77,014	20,979			1,589,549
Law	1400	157,510	4,441	6,029			167,980
Humanities(Letters)	1500	13,510,678	411,554	52,057	2,183		13,976,472
Library Science	1600						0
Mathematics	1700	8,503,595	387,690	50,928	1,919		8,944,132
Military Studies	1800						0
Physical Sciences	1900	7,462,344	88,554	140,525	(90)		7,691,333
Psychology	2000	2,630,063	18,514	26,625			2,675,202
Public and Protective Services	2100	355,101	(48)	123	21,063		376,239
Social Sciences	2200	9,789,583	133,030	38,475	46,371		10,007,459
Commercial Services	3000						0
Interdisciplinary Studies	4900	14,135,518	5,715,291	603,022	161,637		20,615,468
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	4,257,228					4,257,228
Sub-Total Instructional Activites		102,202,210	10,364,816	3,120,793	2,673,770		118,361,589
Total Expenditures for GF Activities*		102,202,210	125,190,873	52,107,156	4,990,320	51,146,351	335,636,910

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 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		14,832,995	519,462	214,315		15,566,772
Course and Curriculum Development	6020		493,352	111,994			605,346
Academic / Faculty Senate	6030		913,283	13,622			926,905
Other Instructional Administration & Governance	6090		38,846	80,462	485		119,793
Total Instructional Admin. & Governance		0	16,278,476	725,540	214,800	0	17,218,816
Instructional Support Services	6100						
Learning Center	6110		585,822	5,702			591,524
Library	6120		3,582,425	238,979	14,263		3,835,667
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		1,309,464	351,340			1,660,804
Total Instructional Support Services		0	5,477,711	596,021	14,263	0	6,087,995
Admissions and Records	6200		4,481,288	156,515			4,637,803
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,348,728	51,720	147,582		3,548,030
Matriculation and Student Assessment	6320		11,463,317	101,691			11,565,008
Transfer Programs	6330		159,052	14,362			173,414
Career Guidance	6340			2,087			2,087
Other Student Counseling and Guidance	6390		271,725	95,334			367,059
Total Student Counseling and Guidance		0	15,242,822	265,194	147,582	0	15,655,598

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		3,226	9,252	1,942		14,420
Extended Opportunity Programs and Services (EOPS)	6430		2,795,322	65,508	6,928		2,867,758
Health Services	6440		2,359,299	1,474,354	15,417		3,849,070
Student Personnel Administration	6450		146,950	21,474			168,424
Financial Aid Administration	6460		2,301,467	258,882			2,560,349
Job Placement Services	6470		539,230	3,175,072	332		3,714,634
Veterans Services	6480		168,856	4,849			173,705
Miscellaneous Student Services	6490		1,591,002	579,674	11,737		2,182,413
Total Other Student Services		0	9,905,352	5,589,065	36,356	0	15,530,773
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,636,400	1,802,128	9,152		4,447,680
Custodial Services	6530		3,447,485	432,773			3,880,258
Grounds Maintenance and Repairs	6550		1,071,278	343,487	15,298		1,430,063
Utilities	6570			4,778,369			4,778,369
Other Operations and Maintenance of Plant	6590		1,551,389	748,846	2,682		2,302,917
Total Operation and Maintenance of Plant	6500	0	8,706,552	8,105,603	27,132	0	16,839,287
Planning, Policymaking and Coordinations	6600		3,492,571	1,652,396	84,695		5,229,662

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		1,624,401	518,722	30,533		2,173,656
Fiscal Operations	6720		5,671,317	1,614,897	55,099		7,341,313
Human Resources Management	6730		3,416,415	514,107	4,842		3,935,364
Noninstruct Staff Retirees' Benefits & Retirement *	6740		4,423,221				4,423,221
Staff Development	6750		484,860	308,255			793,115
Staff Diversity	6760		323,011	3,166			326,177
Logistical Services	6770		5,723,128	2,952,734	595,373		9,271,235
Management Information Systems	6780		12,464,447	23,240,641	980,696		36,685,784
Other General Institutional Support Services	6790		1,653,456	97,809			1,751,265
Total General Institutional Support Services	6700	0	35,784,256	29,250,331	1,666,543	0	66,701,130
Community Services & Economic Development	6800						
Community Recreation	6810		21,792	118,867			140,659
Community Service Classes	6820		1,321,259	287,440	7,389		1,616,088
Community Use of Facilities	6830		1,615,926	203,361	105,086		1,924,373
Economic Development	6840						0
Other Community Services & Economic Development	6890		1,033,463	346,145			1,379,608
Total Community Services	6800	0	3,992,440	955,813	112,475	0	5,060,728

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		1,157,883	22,869			1,180,752
Student and Co-Curricular Activities	6960		911,212	611,470	12,704		1,535,386
Student Housing	6970			91,215			91,215
Other Ancillary Services	6990		237,360	(27,948)			209,412
Total Ancillary Services	6900	0	2,306,455	697,606	12,704	0	3,016,765
Auxiliary Operations	7000						
Contract Education	7010		618,190	5,851			624,041
Other Auxiliary Operations	7090		4,285,747	986,428			5,272,175
Total Auxiliary Operations	7000	0	4,903,937	992,279	0	0	5,896,216

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		4,254,197				4,254,197
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					25,324,884	25,324,884
Student Aid	7320					3,719,186	3,719,186
Other Outgo	7390					22,102,281	22,102,281
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	51,146,351	51,146,351
Sub-Total Non-Instructional Activites			114,826,057	48,986,363	2,316,550	51,146,351	217,275,321
Total Expenditures General Fund: activities *		102,202,210	125,190,873	52,107,156	4,990,320	51,146,351	335,636,910

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: FOOTHILL-DEANZA

I.	2023-2024 Appropriations Limit:			
A.	2022-2023 Appropriations Limit:			\$166,600,708
B.	2023-2024 Price Factor:	1.0444		
C.	Population factor:			
	1. 2021-2022 Second Period Actual FTES	21,229.99		
	2. 2022-2023 Second Period Actual FTES	20,637.63		
	3. 2022-2023 Population change factor (C2/C1)	0.9721		
D.	2022-2023 Limit adjusted by inflation and population factors (A * B * C.3)			\$169,143,241
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)			\$169,143,241
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2023-2024 Appropriations Limit (D + E.3 - F.3)			\$169,143,241
II.	2023-2024 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			41,657,028
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			454,400
C.	Local Property taxes			141,320,400
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			455,684
H.	2023-2024 Appropriations Subject to Limit			\$182,976,144

For Actual Year: 2022-2023

Budget Year: 2023-2024

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100		0	25,534,932	2,085,640	25,534,932	2,085,640
State Revenues	8600	50,361,925	53,731,543	78,687,803	56,655,810	129,049,728	110,387,353
Local Revenues	8800	175,391,405	184,718,724	3,847,627	3,853,248	179,239,032	188,571,972
Total Revenues		225,753,330	238,450,267	108,070,362	62,594,698	333,823,692	301,044,965
EXPENDITURES:							
Academic Salaries	1000	87,643,925	94,630,975	11,955,788	11,600,549	99,599,713	106,231,524
Classified Salaries	2000	41,189,049	47,211,001	17,539,388	18,307,991	58,728,437	65,518,992
Employee Benefits	3000	57,119,650	59,638,180	11,945,283	11,517,230	69,064,933	71,155,410
Supplies and Materials	4000	3,100,835	2,962,980	1,970,934	3,598,111	5,071,769	6,561,091
Other Operating Expenses and Services	5000	22,353,030	24,624,957	24,682,357	13,813,129	47,035,387	38,438,086
Capital Outlay	6000	1,711,635	923,852	3,278,685	5,449,814	4,990,320	6,373,666
Total Expenditures		213,118,124	229,991,945	71,372,435	64,286,824	284,490,559	294,278,769
Excess /(Deficiency) of Revenues over Expenditures		12,635,206	8,458,322	36,697,927	(1,692,126)	49,333,133	6,766,196
Other Financing Sources	8900	20,799,271	0	7,757,771	0	28,557,042	0
Other Outgo	7000	25,147,959	8,457,925	25,998,392	-1,318,971	51,146,351	7,138,954
Net Increase/(Decrease) in Fund Balance		8,286,518	397	18,457,306	(373,155)	26,743,824	(372,758)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	41,885,021	50,171,539	12,394,463	30,851,769	54,279,484	81,023,308
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	41,885,021		12,394,463		54,279,484	
Ending Fund Balance, June 30		50,171,539	50,171,936	30,851,769	30,478,614	81,023,308	80,650,550

For Actual Year: 2022-2023

Budget Year: 2023-2024

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	71,476,154	68,932,035				
Total Revenues		71,476,154	68,932,035	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	54,224,570	48,474,308				
Debt Interest and Other Service Charges	7120	19,472,151	20,457,727				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	73,696,721	68,932,035	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(73,696,721)	(68,932,035)	0	0	0	0
Net Increase/Decrease in Fund Balance		(2,220,567)	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	69,886,151	67,665,585	0	0	0	0
Prior Years Adjustments	9020	1					
Adjusted Beginning Balance	9030	69,886,152		0		0	
Ending Fund Balance, June 30		67,665,585	67,665,585	0	0	0	0

For Actual Year: 2022-2023

Budget Year: 2023-2024

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					43,173	20,000
State Revenues	8600					1,440,094	902,233
Local Revenues	8800			761,238	882,478	2,027,244	2,192,345
Total Income		0	0	761,238	882,478	3,510,511	3,114,578
Expenditures							
Academic Salaries	1000					280,453	516,210
Classified Salaries	2000			756,681	859,115	1,333,417	1,479,424
Employee Benefits	3000			339,130	323,183	779,749	823,944
Supplies and Materials	4000			65,623	71,252	200,883	220,000
Other Operating Expenses and Services	5000			465,265	370,771	32,708	75,000
Capital Outlay	6000			4,529	4,528	13,677	
Total Expenditures		0	0	1,631,228	1,628,849	2,640,887	3,114,578
Excess /(Deficiency) of Revenues over Expenditures		0	0	(869,990)	(746,371)	869,624	0
Other Financing Sources	8900			2,146,833			
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	1,276,843	(746,371)	869,624	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	677,477	1,954,322	2,374,345	3,243,969
Prior Years Adjustments	9020			2			
Adjusted Beginning Balance	9030	0		677,479		2,374,345	
Ending Fund Balance, June 30		0	0	1,954,322	1,207,951	3,243,969	3,243,969

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2022-2023

Budget Year: 2023-2024

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: 2022-2023

Budget Year: 2023-2024

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	1,237,119	19,218,331				
Local Revenues	8800	103,145				2,172,637	770,000
Total Income		1,340,264	19,218,331	0	0	2,172,637	770,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					447,472	1,369,432
Employee Benefits	3000					190,964	652,474
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,632,934	2,431,130			4,031,177	10,205,538
Capital Outlay	6000	960,901	12,218,856			6,897,722	11,500,000
Total Expenditures		2,593,835	14,649,986	0	0	11,567,335	23,727,444
Excess /(Deficiency) of Revenues over Expenditures		(1,253,571)	4,568,345	0	0	(9,394,698)	(22,957,444)
Other Financing Sources	8900	11,422,811					
Other Outgo	7000	704,702					
Net Increase/(Decrease) in Fund Balance		9,464,538	4,568,345	0	0	(9,394,698)	(22,957,444)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	14,671,357	24,135,894		0	92,065,570	82,670,871
Prior Years Adustments	9020	(1)				(1)	
Adjusted Beginning Balance	9030	14,671,356			0	92,065,569	
Ending Fund Balance, June 30		24,135,894	28,704,239	0	0	82,670,871	59,713,427

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Net Profit or Loss		0	0	0	0	0	0
Other Outgo	7000	1,455,903					
Net Increase/(Decrease) in Fund Balance		(1,455,903)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,455,903	0	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,455,903		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	46,606	24,000				
Other Financing Sources	8900						
Total Income		46,606	24,000				
Cost of Sales	5890						
Gross Profit or Loss		46,606	24,000				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	47,736	46,500				
Capital Outlay	6000						
Total Expenditures		47,736	46,500				
Net Profit or Loss		(1,130)	(22,500)				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,130)	(22,500)				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,802,528	1,801,399				
Prior Years Adjustments	9020	1					
Adjusted Beginning Balance	9030	1,802,529					
Ending Fund Balance, June 30		1,801,399	1,778,899				

For Actual Year: 2022-2023

Budget Year: 2023-2024

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	72,121,289	72,218,000				
Other Financing Sources	8900	4,016,945	1,500,000				
Total Income		76,138,234	73,718,000	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	71,894,079	72,343,000				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	5,866,914	1,375,000				
Capital Outlay	6000						
Total Expenditures		77,760,993	73,718,000	0	0		
Net Profit or Loss		(1,622,759)	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,622,759)	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	6,968,358	5,345,599	0	0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,968,358		0			
Ending Fund Balance, June 30		5,345,599	5,345,599	0	0		

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	1,320,583	1,102,125	105,631	150,000		
Total Income		1,320,583	1,102,125	105,631	150,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	738,423	764,394	28,679	22,768		
Employee Benefits	3000	188,155	228,763	243	355		
Supplies and Materials	4000	170,363	131,025		200		
Other Operating Expenses and Services	5000	393,184	519,429	65,463	93,623		
Capital Outlay	6000	26,800	450				
Total Expenditures		1,516,925	1,644,061	94,385	116,946	0	0
Excess /(Deficiency) of Revenues over Expenditures		(196,342)	(541,936)	11,246	33,054	0	0
Other Financing Sources	8900	819,784					
Other Outgo	7000			52,815	33,000		
Net Increase/(Decrease) in Fund Balance		623,442	(541,936)	(41,569)	54	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,456,069	2,561,133	221,354	179,785	0	0
Prior Years Adjustments	9020	481,622					
Adjusted Beginning Balance	9030	1,937,691		221,354		0	
Ending Fund Balance, June 30		2,561,133	2,019,197	179,785	179,839	0	0

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	28,966,359	20,219,355				
State Revenues	8600	7,049,647	9,766,136				
Local Revenues	8800	11,410		1,157,121	1,171,000		
Total Income		36,027,416	29,985,491	1,157,121	1,171,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000			4,872			
Other Operating Expenses and Services	5000			1,162,437	1,171,000		
Capital Outlay	6000						
Total Expenditures		0	0	1,167,309	1,171,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		36,027,416	29,985,491	(10,188)	0	0	0
Other Financing Sources	8900	603,638		10,188			
Other Outgo	7000	36,631,054	29,985,491				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,934	2,934	12,092	12,092		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,934		12,092		0	
Ending Fund Balance, June 30		2,934	2,934	12,092	12,092	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			2,113,803	
Total Income		0	0	2,113,803	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			27,057	
Capital Outlay	6000				
Total Expenditures		0	0	27,057	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	2,086,746	0
Other Financing Sources	8900			1,500,000	1,500,000
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	3,586,746	1,500,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	30,245,035	33,831,781
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		30,245,035	
Ending Fund Balance, June 30		0	0	33,831,781	35,331,781

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 420

Name: FOOTHILL-DEANZA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	7,321,347
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	1,154,453
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	10,718,109
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	4,016,945
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	1,500,000
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	200,000
75	SCHOLARSHIP AND LOAN TRUST FUND	12	RESTRICTED SUBFUND	413,826

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			7,021,704		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			7,021,704		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		4,511,009			2,322,122		
		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	66,385		66,385
Books, Magazines, & Periodicals	4200				0	97,714		97,714
Instructional Supplies & Materials	4300				0	763,711		763,711
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	927,810		927,810
Other Operating Expenses and Services	5000		4,511,009		4,511,009	384,005		4,895,014
Capital Outlay								
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	2,508		2,508
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	2,508		2,508
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	4,511,009	0	4,511,009	1,314,323		5,825,332
Ending Balance					0	8,029,503		8,029,503

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 420

Name: FOOTHILL-DEANZA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			8,029,503		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			8,029,503		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		3,966,900			1,613,592		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20			Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0			0
Noninstructional Supplies & Mtrls	4400				0	1613592		1,613,592
Total Supplies and Materials		0	0	0	0	1,613,592		1,613,592
Other Operating Expenses and Services	5000		3,966,900		3,966,900			3,966,900
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,966,900	0	3,966,900	1,613,592		5,580,492
Ending Balance					0	8,029,503		

Annual Financial and Budget Report

For Actual Year: 2022-2023

District ID: 420

Name: FOOTHILL-DEANZA

EPA Revenue	21,989,835
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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	21,989,835	0	0	21,989,835
TOTAL		21,989,835	0	0	21,989,835

Annual Financial and Budget Report

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 420

Name: FOOTHILL-DEANZA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2022-2023	14,997,450	16,732,943	31,730,393	N/A	N/A
2023-2024	14,766,272	17,632,935	32,399,207	668,814	2.11%
2024-2025	14,987,766	18,344,203	33,331,969	932,762	2.88%
2025-2026	15,212,582	18,768,872	33,981,454	649,485	1.95%
2026-2027	15,440,771	19,056,232	34,497,003	515,549	1.52%
2027-2028	15,672,382	19,056,232	34,728,614	231,611	0.67%

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