

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2023-2024)
(Budget Report for Fiscal Year 2024-2025)

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: Christopher Dela Rosa

Electronic Certification Date: Monday, October 07, 2024

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: 2023-2024

Budget Year: 2024-2025

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	34,889,810	34,889,810		34,889,810
Other	1300	40,241,500	40,241,500		40,241,500
Total Instructional Salaries		75,131,310	75,131,310	0	75,131,310
Non-Instructional Salaries					
Contract or Regular	1200		18,130,036	787,523	18,917,559
Other	1400		875,858	14,827	890,685
Total Non-Instructional Salaries		0	19,005,894	802,350	19,808,244
Total Academic Salaries		75,131,310	94,137,204	802,350	94,939,554
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		33,933,870	4,833,171	38,767,041
Other	2300		3,762,131	747,695	4,509,826
Total Non-Instructional Salaries		0	37,696,001	5,580,866	43,276,867
Instructional Aides					
Regular Status	2200	2,612,107	2,612,107		2,612,107
Other	2400	89,420	89,420		89,420
Total Instructional Aides		2,701,527	2,701,527	0	2,701,527
Total Classified Salaries		2,701,527	40,397,528	5,580,866	45,978,394
Employee Benefits	3000	31,539,530	59,894,329	2,625,058	62,519,387
Supplies and Materials	4000		2,927,119	180,812	3,107,931
Other Operating Expenses	5000		23,548,697	1,385,371	24,934,068
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		109,372,367	220,904,877	10,574,457	231,479,334

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 420

Name: FOOTHILL-DEANZA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		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	4,477,544	4,477,544		4,477,544
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		4,729,560		4,729,560
Objects to Exclude	Object Code				
Rents and Leases	5060		257,135	111,607	368,742
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		4,853,610		4,853,610

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		4,477,544	14,317,849	111,607	14,429,456
Total for ECS 84362, 50% Law		104,894,823	206,587,028	10,462,850	217,049,878
Percent of CEE (Instructional Salary Cost / Total CEE)		50.78%	100.00%		
50% of Current Expense of Education			103,293,514		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		104,894,823	206,587,028	10,462,850	217,049,878
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		109,372,367	220,904,877	10,574,457	231,479,334
Capital Expenditures	6000	57,538	2,596,538	170,835	2,767,373
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		109,429,905	223,501,415	10,745,292	234,246,707

For Year Ended June 30, 2024

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	49,249,153	57,111,546	106,360,699
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	23,758,347	6,466,378	30,224,725
Due from Other Funds	9140	2,149,893		2,149,893
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	4,029,943	1,316,477	5,346,420
TOTAL ASSETS		79,215,336	64,894,401	144,109,737
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	20,574,316	5,051,341	25,625,657
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530	258,248		258,248
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	6,752,354	34,549,385	41,301,739
TOTAL LIABILITIES		27,584,918	39,600,726	67,185,644

For Year Ended June 30, 2024

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	4,029,943	1,316,477	5,346,420
Restricted Fund Balance	9752	11,614,959	23,977,198	35,592,157
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	14,195,207		14,195,207
Total Designated Fund Balance		29,840,109	25,293,675	55,133,784
Uncommitted Fund Balance	9790	21,790,309		21,790,309
TOTAL FUND EQUITY		51,630,418	25,293,675	76,924,093
TOTAL LIABILITIES AND FUND EQUITY		79,215,336	64,894,401	144,109,737

- 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, 2024

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	77,244,997		
Investments (at cost)	9120			
Accounts Receivable	9130	439,967		
Due from Other Funds	9140			
TOTAL ASSETS		77,684,964	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	77,684,964		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		77,684,964	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		77,684,964	0	0
TOTAL LIABILITIES AND FUND EQUITY		77,684,964	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, 2024

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		1,153,718	3,747,758			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114		5,383				
Investments (at cost)	9120						
Accounts Receivable	9130		2,543	246,832			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		18,752				
Prepaid Items	9220			302			
TOTAL ASSETS		0	1,180,396	3,994,892	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		24,457	24,217			
Accrued Salaries and Wages Payable	9520		1,563	189			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			47,697			
TOTAL LIABILITIES		0	26,020	72,103	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, 2024

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	18,752	302	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	18,752	302	0	0	0
Uncommitted Fund Balance	9790	0	1,135,624	3,922,487	0	0	0
TOTAL FUND EQUITY		0	1,154,376	3,922,789	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	1,180,396	3,994,892	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	32,730,808		
Cash With Fiscal Agents	9113			156,236,257
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			1,027,893
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		32,730,808	0	157,264,150
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,478,846		3,367,993
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	6,887,444		
TOTAL LIABILITIES		8,366,290	0	3,367,993

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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			153,896,157
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	153,896,157
Uncommitted Fund Balance	9790	24,364,518		
TOTAL FUND EQUITY		24,364,518	0	153,896,157
TOTAL LIABILITIES AND FUND EQUITY		32,730,808	0	157,264,150

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

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				1,801,399
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
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	1,801,399

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

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				
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	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
TOTAL LIABILITIES	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

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	1,801,399

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	12,704,115	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	176,642	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	1,906,227	
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		14,786,984	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	11,824,938	
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		11,824,938	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	11,824,938	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	1,906,227	
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	1,055,819	
Total Designated Fund Balance		2,962,046	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		2,962,046	0
TOTAL LIABILITIES AND FUND EQUITY		14,786,984	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	2,482,549	238,212		5,148,341	33,683			
In County Treasury	9112								
Cash With Fiscal Agents	9113								39,283,368
Revolving Cash Accounts	9114	500							
Investments (at cost)	9120								
Accounts Receivable	9130	18,159	(757)		319,148	2,598			
Due from Other Funds	9140	119,999							
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	7,461				2,000			
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		2,628,668	237,455	0	5,467,489	38,281	0	0	39,283,368

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	34,550	58,107		(2,579,984)	26,289			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	242,894	11,222			(2,100)			
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	55,300			8,044,539	2,000			
Total Current Liabilities and Deferred Revenue		332,744	69,329	0	5,464,555	26,189	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	332,744	69,329	0	5,464,555	26,189	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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		165,703						
Unassigned	9790		2,423						
Total Reserved Fund Balance		0	168,126	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751	7,461				2,000			
Restricted Fund Balance	9752				2,934	10,092			39,283,368
Committed Fund Balance	9753								
Assigned Fund Balance	9754	888,967							
Total Designated Fund Balance		896,428	0	0	2,934	12,092	0	0	39,283,368
Uncommitted(Unrestricted) Fund Balance	9790	1,399,496							
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		2,295,924	168,126	0	2,934	12,092	0	0	39,283,368
TOTAL LIABILITIES AND FUND EQUITY		2,628,668	237,455	0	5,467,489	38,281	0	0	39,283,368

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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		420,427	420,427
Workforce Investment Act	8130		3,165	3,165
Temporary Assistance for Needy Families (TANF)	8140		34,129	34,129
Student Financial Aid	8150		29,435	29,435
Veterans Education	8160		2,912	2,912
Vocational and Technical Education Act (VATEA)	8170		963,060	963,060
Other Federal Revenues	8190		643,300	643,300
Total Federal Revenues	8100	0	2,096,428	2,096,428
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	4,498,422		4,498,422
State General Apportionment	8612	16,567,092		16,567,092
Other General Apportionment	8613	5,479,735		5,479,735
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,464,220	2,464,220
Disabled Students Programs and Services(DSPS)	8623		4,586,487	4,586,487
Temporary Assistance for Needy Families (TANF)	8624		34,129	34,129
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		310,702	310,702
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		36,452,475	36,452,475

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	19,735,577		19,735,577
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		2,973,324	2,973,324
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	438,399		438,399
Timber Yield Tax	8672	387		387
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	4,853,611	2,555,985	7,409,596
State Mandated Costs	8685	768,051		768,051
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	6,285,601	871,215	7,156,816
Total State Revenues	8600	58,626,875	50,248,537	108,875,412

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	150,054,157		150,054,157
Tax Allocation, Supplemental Roll	8812	3,658,975		3,658,975
Tax Allocation, Unsecured Roll	8813	8,372,224		8,372,224
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	(26,899,979)		(26,899,979)
Redevelopment Agency Funds - Pass Through	8818	122,123		122,123
Redevelopment Agency Funds - Residual	8819	1,578,947		1,578,947
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	392,180	644,107	1,036,287
Other Contract Services	8832			0
Sales and Commissions	8840	313,730		313,730
Rentals and Leases	8850	1,793,893		1,793,893
Interest and Investment Income	8860	4,336,030	27,647	4,363,677
Student Fees and Charges	8870			
Community Services Classes	8872	132,113		132,113
Dormitory	8873			0
Enrollment	8874	17,123,469		17,123,469
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	176,106		176,106
Health Services	8876		1,485,917	1,485,917
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	60,319		60,319
Nonresident Tuition	8880	23,460,892		23,460,892
Parking Services and Public Transportation	8881			0
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	1,784,096	1,581,356	3,365,452
Other Local Revenues	8890	958,898	145,773	1,104,671
Total Local Revenues	8800	187,418,173	3,884,800	191,302,973
Total Revenues		246,045,048	56,229,765	302,274,813

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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#	1,506,427	6,821,000	8,327,427
Total Other Financing Sources	8900	1,506,427	6,821,000	8,327,427
Total Revenues and Other Financing Sources		247,551,475	63,050,765	310,602,240

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	923,789	203,294	109,023	12,654		1,248,760
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300	1,198,961	4,751	4,094			1,207,806
Biological Sciences	0400	6,259,464	10,965	300,352			6,570,781
Business and Management	0500	6,222,341	262,292	234,134			6,718,767
Media and Communications	0600	1,837,815	58,164	87,869	211,140		2,194,988
Information Technology	0700	5,479,838	178,593	15,823	4,038		5,678,292
Education	0800	4,442,674	830,481	1,265,375	138,618		6,677,148
Engineering and Industrial Technologies	0900	3,815,671	326,569	300,116	1,142,904		5,585,260
Fine and Applied Arts	1000	6,454,489	300,189	152,977	220,618		7,128,273
Foreign language	1100	1,416,495	8,014	79			1,424,588
Health	1200	5,889,880	1,720,441	498,822	353,298		8,462,441
Family and Consumer Sciences	1300	1,680,462	54,504	12,913			1,747,879
Law	1400	210,586	2,569	8,929			222,084
Humanities(Letters)	1500	14,946,331	424,872	69,742	17,925		15,458,870
Library Science	1600						0
Mathematics	1700	9,806,509	370,569	40,585			10,217,663
Military Studies	1800						0
Physical Sciences	1900	8,337,791	108,543	145,635	17,430		8,609,399
Psychology	2000	2,941,760	51,641	10,483			3,003,884
Public and Protective Services	2100	451,441	632	7,835	24,646		484,554
Social Sciences	2200	10,801,106	165,476	57,150			11,023,732
Commercial Services	3000						0
Interdisciplinary Studies	4900	14,614,523	7,187,976	1,023,825	49,122		22,875,446
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	4,477,544					4,477,544
Sub-Total Instructional Activites		112,209,470	12,270,535	4,345,761	2,192,393		131,018,159
Total Expenditures for GF Activities*		112,209,470	135,564,114	39,151,383	8,260,931	19,515,558	314,701,456

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

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		15,142,588	563,299	100,170		15,806,057
Course and Curriculum Development	6020		543,242	29,817	85,743		658,802
Academic / Faculty Senate	6030		1,021,176	16,498			1,037,674
Other Instructional Administration & Governance	6090		67,426	147,663			215,089
Total Instructional Admin. & Governance		0	16,774,432	757,277	185,913	0	17,717,622
Instructional Support Services	6100						
Learning Center	6110		949,911	8,374	431		958,716
Library	6120		3,876,679	240,694	15,430		4,132,803
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		1,973,037	408,091	64,353		2,445,481
Total Instructional Support Services		0	6,799,627	657,159	80,214	0	7,537,000
Admissions and Records	6200		5,332,348	87,256	3,487		5,423,091
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,030,081	52,082	2,673		4,084,836
Matriculation and Student Assessment	6320		12,070,043	79,456			12,149,499
Transfer Programs	6330		164,959	53,698			218,657
Career Guidance	6340			3,443			3,443
Other Student Counseling and Guidance	6390		512,203	88,008			600,211
Total Student Counseling and Guidance		0	16,777,286	276,687	2,673	0	17,056,646

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 420

Name: FOOTHILL-DEANZA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		10,647	12,638	2,513		25,798
Extended Opportunity Programs and Services (EOPS)	6430		2,965,671	76,859	27,982		3,070,512
Health Services	6440		2,354,329	978,123	11,892		3,344,344
Student Personnel Administration	6450		137,151	5,530			142,681
Financial Aid Administration	6460		3,112,452	143,682	126,801		3,382,935
Job Placement Services	6470		647,088	3,401,307	1,267		4,049,662
Veterans Services	6480		397,400	11,796	3,734		412,930
Miscellaneous Student Services	6490		2,417,590	1,094,712	83,360		3,595,662
Total Other Student Services		0	12,042,328	5,724,647	257,549	0	18,024,524
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,010,852	1,668,296	61,437		4,740,585
Custodial Services	6530		3,531,928	439,840			3,971,768
Grounds Maintenance and Repairs	6550		1,279,232	343,208			1,622,440
Utilities	6570			5,170,296			5,170,296
Other Operations and Maintenance of Plant	6590		2,061,862	611,664	23,669		2,697,195
Total Operation and Maintenance of Plant	6500	0	9,883,874	8,233,304	85,106	0	18,202,284
Planning, Policymaking and Coordinations	6600		4,018,014	1,807,111	72,777		5,897,902

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

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		1,725,221	406,617	28,524		2,160,362
Fiscal Operations	6720		6,130,535	1,286,450	31,702		7,448,687
Human Resources Management	6730		3,702,181	447,160			4,149,341
Noninstruct Staff Retirees' Benefits & Retirement *	6740		4,601,046				4,601,046
Staff Development	6750		595,575	332,612			928,187
Staff Diversity	6760		155,557	33,136			188,693
Logistical Services	6770		6,126,967	4,738,682	233,870		11,099,519
Management Information Systems	6780		10,925,946	6,578,697	4,890,766		22,395,409
Other General Institutional Support Services	6790		3,146,278	746,465			3,892,743
Total General Institutional Support Services	6700	0	37,109,306	14,569,819	5,184,862	0	56,863,987
Community Services & Economic Development	6800						
Community Recreation	6810		20,790	108,550	1,015		130,355
Community Service Classes	6820		1,335,259	459,652	2,731		1,797,642
Community Use of Facilities	6830		1,703,761	203,862	80,644		1,988,267
Economic Development	6840						0
Other Community Services & Economic Development	6890		936,795	668,773	655		1,606,223
Total Community Services	6800	0	3,996,605	1,440,837	85,045	0	5,522,487

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		1,292,306	30,264			1,322,570
Student and Co-Curricular Activities	6960		1,095,002	750,549	49,913		1,895,464
Student Housing	6970			1,619			1,619
Other Ancillary Services	6990		248,341	(5,338)			243,003
Total Ancillary Services	6900	0	2,635,649	777,094	49,913	0	3,462,656
Auxiliary Operations	7000						
Contract Education	7010		35,900	9,892	36,532		82,324
Other Auxiliary Operations	7090		3,651,144	464,539	24,467		4,140,150
Total Auxiliary Operations	7000	0	3,687,044	474,431	60,999	0	4,222,474

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		4,237,066				4,237,066
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320					5,073,132	5,073,132
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	5,073,132	5,073,132
Sub-Total Non-Instructional Activites			123,293,579	34,805,622	6,068,538	19,515,558	183,683,297
Total Expenditures General Fund: activities *		112,209,470	135,564,114	39,151,383	8,260,931	19,515,558	314,701,456

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: FOOTHILL-DEANZA

I.	2024-2025 Appropriations Limit:			
A.	2023-2024 Appropriations Limit:			\$182,976,144
B.	2024-2025 Price Factor:	1.0362		
C.	Population factor:			
	1. 2022-2023 Second Period Actual FTES	20,637.63		
	2. 2023-2024 Second Period Actual FTES	21,576.46		
	3. 2023-2024 Population change factor (C2/C1)	1.0455		
D.	2023-2024 Limit adjusted by inflation and population factors (A * B * C.3)			\$198,226,675
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)			\$198,226,675
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.	2024-2025 Appropriations Limit (D + E.3 - F.3)			\$198,226,675
II.	2024-2025 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			36,678,558
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			464,300
C.	Local Property taxes			147,866,000
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			582,500
H.	2024-2025 Appropriations Subject to Limit			\$184,426,358

For Actual Year: 2023-2024

Budget Year: 2024-2025

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100		0	2,096,428	2,301,409	2,096,428	2,301,409
State Revenues	8600	58,626,875	51,543,928	50,248,537	58,937,221	108,875,412	110,481,149
Local Revenues	8800	187,418,173	195,523,028	3,884,800	4,244,946	191,302,973	199,767,974
Total Revenues		246,045,048	247,066,956	56,229,765	65,483,576	302,274,813	312,550,532
EXPENDITURES:							
Academic Salaries	1000	94,939,549	94,520,925	13,663,283	12,228,796	108,602,832	106,749,721
Classified Salaries	2000	45,978,398	48,594,064	17,986,647	20,741,157	63,965,045	69,335,221
Employee Benefits	3000	62,519,387	61,709,936	12,686,320	12,316,894	75,205,707	74,026,830
Supplies and Materials	4000	3,107,931	3,065,693	2,230,248	3,930,843	5,338,179	6,996,536
Other Operating Expenses and Services	5000	24,934,071	22,686,448	8,879,133	8,772,060	33,813,204	31,458,508
Capital Outlay	6000	2,767,373	3,495,816	5,493,558	10,026,054	8,260,931	13,521,870
Total Expenditures		234,246,709	234,072,882	60,939,189	68,015,804	295,185,898	302,088,686
Excess /(Deficiency) of Revenues over Expenditures		11,798,339	12,994,074	(4,709,424)	(2,532,228)	7,088,915	10,461,846
Other Financing Sources	8900	1,506,427	0	6,821,000	6,099,604	8,327,427	6,099,604
Other Outgo	7000	11,845,887	9,212,604	7,669,671	6,150,880	19,515,558	15,363,484
Net Increase/(Decrease) in Fund Balance		1,458,879	3,781,470	(5,558,095)	(2,583,504)	(4,099,216)	1,197,966
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	50,171,539	51,630,418	30,851,769	25,293,674	81,023,308	76,924,092
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	50,171,539		30,851,769		81,023,308	
Ending Fund Balance, June 30		51,630,418	55,411,888	25,293,674	22,710,170	76,924,092	78,122,058

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2023-2024

Budget Year: 2024-2025

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	72,828,469	49,696,317				
Total Revenues		72,828,469	49,696,317	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	6,111,898					
Total Other Financing Sources		6,111,898	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	48,474,308	24,708,868				
Debt Interest and Other Service Charges	7120	20,446,681	24,987,449				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	68,920,989	49,696,317	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(62,809,091)	(49,696,317)	0	0	0	0
Net Increase/Decrease in Fund Balance		10,019,378	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	67,665,585	77,684,963	0	0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	67,665,585		0		0	
Ending Fund Balance, June 30		77,684,963	77,684,963	0	0	0	0

For Actual Year: 2023-2024

Budget Year: 2024-2025

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					117,596	30,000
State Revenues	8600					1,747,844	1,571,664
Local Revenues	8800			1,001,905	1,053,388	1,870,785	2,870,000
Total Income		0	0	1,001,905	1,053,388	3,736,225	4,471,664
Expenditures							
Academic Salaries	1000					215,569	184,071
Classified Salaries	2000			869,352	855,244	1,643,017	1,986,738
Employee Benefits	3000			355,723	297,257	843,494	1,008,315
Supplies and Materials	4000			71,889	64,500	203,087	320,000
Other Operating Expenses and Services	5000			504,887	470,500	16,415	200,000
Capital Outlay	6000					1,792	250,000
Total Expenditures		0	0	1,801,851	1,687,501	2,923,374	3,949,124
Excess /(Deficiency) of Revenues over Expenditures		0	0	(799,946)	(634,113)	812,851	522,540
Other Financing Sources	8900						
Other Outgo	7000					134,031	
Net Increase/(Decrease) in Fund Balance		0	0	(799,946)	(634,113)	678,820	522,540
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	1,954,322	1,154,376	3,243,969	3,922,789
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		1,954,322		3,243,969	
Ending Fund Balance, June 30		0	0	1,154,376	520,263	3,922,789	4,445,329

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2023-2024

Budget Year: 2024-2025

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: 2023-2024

Budget Year: 2024-2025

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	6,178,954	6,887,444				
Local Revenues	8800	134,978				3,045,211	870,000
Total Income		6,313,932	6,887,444	0	0	3,045,211	870,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	718				718,225	1,110,137
Employee Benefits	3000	59				343,764	498,975
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,192,033	850,512			5,721,328	9,049,552
Capital Outlay	6000	7,336,071	8,754,988			9,444,161	15,590,766
Total Expenditures		8,528,881	9,605,500	0	0	16,227,478	26,249,430
Excess /(Deficiency) of Revenues over Expenditures		(2,214,949)	(2,718,056)	0	0	(13,182,267)	(25,379,430)
Other Financing Sources	8900	3,950,000	1,000,000			85,000,000	
Other Outgo	7000	1,506,427				592,448	
Net Increase/(Decrease) in Fund Balance		228,624	(1,718,056)	0	0	71,225,285	(25,379,430)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	24,135,894	24,364,518		0	82,670,871	153,896,156
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	24,135,894		0		82,670,871	
Ending Fund Balance, June 30		24,364,518	22,646,462	0	0	153,896,156	128,516,726

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2023-2024

Budget Year: 2024-2025

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						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2023-2024

Budget Year: 2024-2025

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		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				
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,801,399	1,801,399				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,801,399					
Ending Fund Balance, June 30		1,801,399	1,801,399				

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	74,944,377	77,176,300				
Other Financing Sources	8900	1,774,887	613,000				
Total Income		76,719,264	77,789,300	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	76,914,302	77,789,300				
Supplies and Materials	4000	928					
Other Operating Expenses and Services	5000	2,187,586					
Capital Outlay	6000						
Total Expenditures		79,102,816	77,789,300	0	0		
Net Profit or Loss		(2,383,552)	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(2,383,552)	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,345,599	2,962,047	0	0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,345,599		0			
Ending Fund Balance, June 30		2,962,047	2,962,047	0	0		

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	1,451,614	1,241,200	114,510	142,500		
Total Income		1,451,614	1,241,200	114,510	142,500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	798,950	838,433	24,771	28,450		
Employee Benefits	3000	249,783	255,088	173	433		
Supplies and Materials	4000	221,410	164,850		100		
Other Operating Expenses and Services	5000	433,718	790,530	43,971	62,940		
Capital Outlay	6000	12,961	7,600				
Total Expenditures		1,716,822	2,056,501	68,915	91,923	0	0
Excess /(Deficiency) of Revenues over Expenditures		(265,208)	(815,301)	45,595	50,577	0	0
Other Financing Sources	8900						
Other Outgo	7000			57,255	53,000		
Net Increase/(Decrease) in Fund Balance		(265,208)	(815,301)	(11,660)	(2,423)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,561,133	2,295,925	179,785	168,125	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,561,133		179,785		0	
Ending Fund Balance, June 30		2,295,925	1,480,624	168,125	165,702	0	0

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	21,305,713	21,646,489				
State Revenues	8600	8,537,001	11,845,630				
Local Revenues	8800			1,193,096	1,450,000		
Total Income		29,842,714	33,492,119	1,193,096	1,450,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000			3,926			
Other Operating Expenses and Services	5000			1,206,670	1,450,000		
Capital Outlay	6000						
Total Expenditures		0	0	1,210,596	1,450,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		29,842,714	33,492,119	(17,500)	0	0	0
Other Financing Sources	8900	379,039		17,500			
Other Outgo	7000	30,221,753	33,492,119				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,934	2,934	12,092	12,092		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,934		12,092		0	
Ending Fund Balance, June 30		2,934	2,934	12,092	12,092	0	0

For Actual Year: 2023-2024

Budget Year: 2024-2025

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			3,982,340	
Total Income		0	0	3,982,340	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			30,752	
Capital Outlay	6000				
Total Expenditures		0	0	30,752	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	3,951,588	0
Other Financing Sources	8900			1,500,000	1,500,000
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	5,451,588	1,500,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	33,831,781	39,283,369
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		33,831,781	
Ending Fund Balance, June 30		0	0	39,283,369	40,783,369

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 420

Name: Foothill-DeAnza

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	6,821,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	1,750,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	1,774,887
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	1,500,000
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	2,200,000
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	379,039
75	SCHOLARSHIP AND LOAN TRUST FUND	12	RESTRICTED SUBFUND	17,500
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	1,506,427

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		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		4,853,611			2,555,985		
		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	69,069		69,069
Books, Magazines, & Periodicals	4200				0	84,923		84,923
Instructional Supplies & Materials	4300				0	963,657		963,657
Noninstructional Supplies & Mtrls	4400				0	31,215		31,215
Total Supplies and Materials		0	0	0	0	1,148,864		1,148,864
Other Operating Expenses and Services	5000			4,853,611	4,853,611	669,021		5,522,632
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	96,220		96,220
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	96,220		96,220
Other Outgo	7000				0			0
Direct Aid to Students	7500				0		199,180	199,180
Total Other Outgo	7000	0	0	0	0		199,180	199,180
Total Expenditures		0	0	4,853,611	4,853,611	1,914,105	199,180	6,966,896
Ending Balance					0	8,472,203		8,472,203

For Actual Year: 2023-2024

Budget Year: 2024-2025

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			8,472,203		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			8,472,203		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		4,598,300			1,974,068		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities	Support Activities	Support Activities	Total	Instructional	Support Activities	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0			0
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	0		0
Other Operating Expenses and Services	5000		4,598,300		4,598,300	1,974,068		6,572,368
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	4,598,300	0	4,598,300	1,974,068		6,572,368
Ending Balance					0	8,472,203		

Annual Financial and Budget Report

For Actual Year: 2023-2024

District ID: 420

Name: FOOTHILL-DEANZA

EPA Revenue	19,735,577
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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	19,735,577	0	0	19,735,577
TOTAL		19,735,577	0	0	19,735,577

Annual Financial and Budget Report

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 420

Name: FOOTHILL-DEANZA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2023-2024	15,549,717	18,293,824	33,843,541	N/A	N/A
2024-2025	15,954,200	18,559,300	34,513,500	669,959	1.98%
2025-2026	16,193,500	19,959,900	36,153,400	1,639,900	4.75%
2026-2027	16,436,400	19,255,600	35,692,000	-461,400	-1.28%
2027-2028	16,683,000	20,156,100	36,839,100	1,147,100	3.21%
2028-2029	16,933,200	20,003,800	36,937,000	97,900	0.27%

Does the district have a plan to fund these expenses through 2028-29?
No
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