

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2024-2025)
(Budget Report for Fiscal Year 2025-2026)

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: Tuesday, October 07, 2025

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: 2024-2025

Budget Year: 2025-2026

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	36,229,629	36,229,629		36,229,629
Other	1300	41,863,387	41,863,387		41,863,387
Total Instructional Salaries		78,093,016	78,093,016	0	78,093,016
Non-Instructional Salaries					
Contract or Regular	1200		19,065,120	789,544	19,854,664
Other	1400		1,861,909	35,185	1,897,094
Total Non-Instructional Salaries		0	20,927,029	824,729	21,751,758
Total Academic Salaries		78,093,016	99,020,045	824,729	99,844,774
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		34,947,795	4,643,016	39,590,811
Other	2300		3,706,299	762,530	4,468,829
Total Non-Instructional Salaries		0	38,654,094	5,405,546	44,059,640
Instructional Aides					
Regular Status	2200	2,668,345	2,668,345		2,668,345
Other	2400	91,904	91,904		91,904
Total Instructional Aides		2,760,249	2,760,249	0	2,760,249
Total Classified Salaries		2,760,249	41,414,343	5,405,546	46,819,889
Employee Benefits	3000	33,236,852	62,100,338	2,592,423	64,692,761
Supplies and Materials	4000		3,398,545	181,298	3,579,843
Other Operating Expenses	5000		23,972,852	1,014,989	24,987,841
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		114,090,117	229,906,123	10,018,985	239,925,108

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	4,393,238	4,393,238		4,393,238
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		4,166,066		4,166,066
Objects to Exclude	Object Code				
Rents and Leases	5060		193,944	24,297	218,241
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		5,046,087		5,046,087

For Actual Year: 2024-2025

Budget Year: 2025-2026

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		4,393,238	13,799,335	24,297	13,823,632
Total for ECS 84362, 50% Law		109,696,879	216,106,788	9,994,688	226,101,476
Percent of CEE (Instructional Salary Cost / Total CEE)		50.76%	100.00%		
50% of Current Expense of Education			108,053,394		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		109,696,879	216,106,788	9,994,688	226,101,476
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		114,090,117	229,906,123	10,018,985	239,925,108
Capital Expenditures	6000	33,219	2,825,234	299,928	3,125,162
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		114,123,336	232,731,357	10,318,913	243,050,270

For Year Ended June 30, 2025

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	61,836,150	53,065,399	114,901,549
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	35,502,229	6,826,491	42,328,720
Due from Other Funds	9140	1,653,794		1,653,794
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	2,073,493	409,233	2,482,726
TOTAL ASSETS		101,093,666	60,301,123	161,394,789
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	41,762,587	1,677,547	43,440,134
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530	53,644		53,644
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	7,132,494	35,612,855	42,745,349
TOTAL LIABILITIES		48,948,725	37,290,402	86,239,127

For Year Ended June 30, 2025

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	2,144,373	409,234	2,553,607
Restricted Fund Balance	9752		22,601,487	22,601,487
Committed Fund Balance	9753	1,244,608		1,244,608
Assigned Fund Balance	9754	13,254,826		13,254,826
Total Designated Fund Balance		16,643,807	23,010,721	39,654,528
Uncommitted Fund Balance	9790	35,501,134		35,501,134
TOTAL FUND EQUITY		52,144,941	23,010,721	75,155,662
TOTAL LIABILITIES AND FUND EQUITY		101,093,666	60,301,123	161,394,789

- 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, 2025

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	82,078,011		
Investments (at cost)	9120			
Accounts Receivable	9130	456,126		
Due from Other Funds	9140			
TOTAL ASSETS		82,534,137	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, 2025

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	82,534,137		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		82,534,137	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		82,534,137	0	0
TOTAL LIABILITIES AND FUND EQUITY		82,534,137	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, 2025

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		297,725	4,638,109			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		2,769	48,887			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			1,013			
TOTAL ASSETS		0	300,494	4,688,009	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		19,699	28,325			
Accrued Salaries and Wages Payable	9520			8,640			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			212,615			
TOTAL LIABILITIES		0	19,699	249,580	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, 2025

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	1,013	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	1,013	0	0	0
Uncommitted Fund Balance	9790	0	280,795	4,437,416	0	0	0
TOTAL FUND EQUITY		0	280,795	4,438,429	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	300,494	4,688,009	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	28,949,990		
Cash With Fiscal Agents	9113			128,715,844
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	225		1,268,140
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			2,249,900
TOTAL ASSETS		28,950,215	0	132,233,884
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,585,821		5,928,773
Accrued Salaries and Wages Payable	9520	567		
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	2,762,310		
TOTAL LIABILITIES		4,348,698	0	5,928,773

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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			2,249,900
Restricted Fund Balance	9752			124,055,211
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	126,305,111
Uncommitted Fund Balance	9790	24,601,517		
TOTAL FUND EQUITY		24,601,517	0	126,305,111
TOTAL LIABILITIES AND FUND EQUITY		28,950,215	0	132,233,884

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

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, 2025

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, 2025

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, 2025

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	12,776,602	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	159,769	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	1,611,293	
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		14,547,664	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	14,547,664	
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		14,547,664	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	14,547,664	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	0
TOTAL LIABILITIES AND FUND EQUITY		14,547,664	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	2,410,629	225,162						
In County Treasury	9112				2,154,324	70,897			
Cash With Fiscal Agents	9113								45,706,166
Revolving Cash Accounts	9114	500							
Investments (at cost)	9120								
Accounts Receivable	9130	18,159			519,123	2,387			
Due from Other Funds	9140	138,954	(757)						
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	7,461				6,000			
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		2,575,703	224,405	0	2,673,447	79,284	0	0	45,706,166

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	4,765	59,009		(3,018,722)	68,992			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	178,728				(2,100)			
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	85,084			5,689,235	300			
Total Current Liabilities and Deferred Revenue		268,577	59,009	0	2,670,513	67,192	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640		8,891						
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	8,891	0	0	0	0	0	0
TOTAL LIABILITIES	968	268,577	67,900	0	2,670,513	67,192	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	885,967	37,123						
Unassigned	9790								
Total Reserved Fund Balance		885,967	37,123	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751	7,461				6,000			
Restricted Fund Balance	9752				2,934	6,092			45,706,166
Committed Fund Balance	9753								
Assigned Fund Balance	9754		116,958						
Total Designated Fund Balance		7,461	116,958	0	2,934	12,092	0	0	45,706,166
Uncommitted(Unrestricted) Fund Balance	9790	1,413,698	2,424						
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		2,307,126	156,505	0	2,934	12,092	0	0	45,706,166
TOTAL LIABILITIES AND FUND EQUITY		2,575,703	224,405	0	2,673,447	79,284	0	0	45,706,166

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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		488,753	488,753
Workforce Investment Act	8130		17,246	17,246
Temporary Assistance for Needy Families (TANF)	8140		34,587	34,587
Student Financial Aid	8150		34,180	34,180
Veterans Education	8160		29,596	29,596
Vocational and Technical Education Act (VATEA)	8170		1,100,762	1,100,762
Other Federal Revenues	8190		722,368	722,368
Total Federal Revenues	8100	0	2,427,492	2,427,492
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	3,862,533		3,862,533
State General Apportionment	8612	2,212,812		2,212,812
Other General Apportionment	8613	6,640,917		6,640,917
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,854,334	2,854,334
Disabled Students Programs and Services(DSPS)	8623		4,790,253	4,790,253
Temporary Assistance for Needy Families (TANF)	8624		33,374	33,374
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		379,357	379,357
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		39,594,205	39,594,205

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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	2,138,141		2,138,141
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		2,851,666	2,851,666
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	425,086		425,086
Timber Yield Tax	8672	302		302
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	5,046,087	2,385,549	7,431,636
State Mandated Costs	8685	749,094		749,094
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	6,374,651	872,219	7,246,870
Total State Revenues	8600	27,449,623	53,760,957	81,210,580

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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	158,310,301		158,310,301
Tax Allocation, Supplemental Roll	8812	4,118,372		4,118,372
Tax Allocation, Unsecured Roll	8813	8,748,496		8,748,496
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	(276,115)		(276,115)
Redevelopment Agency Funds - Pass Through	8818	163,406		163,406
Redevelopment Agency Funds - Residual	8819	1,776,944		1,776,944
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	332,871	500,386	833,257
Other Contract Services	8832			0
Sales and Commissions	8840	402,973		402,973
Rentals and Leases	8850	2,035,303		2,035,303
Interest and Investment Income	8860	7,072,764	12,910	7,085,674
Student Fees and Charges	8870			
Community Services Classes	8872	108,239		108,239
Dormitory	8873			0
Enrollment	8874	18,319,776		18,319,776
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for California College Promise	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875	365,314		365,314
Health Services	8876		1,792,979	1,792,979
Instructional Materials Fees and Sales of Materials	8877	(32)		(32)
Insurance	8878			0
Student Records	8879	75,649		75,649
Nonresident Tuition	8880	26,009,513		26,009,513
Parking Services and Public Transportation	8881		296	296
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	1,802,648	1,627,570	3,430,218
Other Local Revenues	8890	1,010,568	634,116	1,644,684
Total Local Revenues	8800	230,376,990	4,568,257	234,945,247
Total Revenues		257,826,613	60,756,706	318,583,319

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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#		6,911,821	6,911,821
Total Other Financing Sources	8900	0	6,911,821	6,911,821
Total Revenues and Other Financing Sources		257,826,613	67,668,527	325,495,140

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	774,115	177,885	109,255	11,625		1,072,880
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300	1,201,131	(25)	9,348			1,210,454
Biological Sciences	0400	6,523,333	41,872	228,346	74,764		6,868,315
Business and Management	0500	6,676,752	142,123	18,791			6,837,666
Media and Communications	0600	1,969,261	88,543	54,957	49,886		2,162,647
Information Technology	0700	5,484,447	108,345	798			5,593,590
Education	0800	4,516,248	999,460	1,497,087	239,614		7,252,409
Engineering and Industrial Technologies	0900	3,876,156	181,977	183,702	879,724		5,121,559
Fine and Applied Arts	1000	6,526,508	336,072	79,396	137,057		7,079,033
Foreign language	1100	1,573,935	8,491	857			1,583,283
Health	1200	6,658,068	1,558,785	386,339	385,828		8,989,020
Family and Consumer Sciences	1300	1,914,144	71,819	25,346			2,011,309
Law	1400	211,302		2,437			213,739
Humanities(Letters)	1500	14,920,510	439,188	23,644			15,383,342
Library Science	1600	2,729					2,729
Mathematics	1700	10,426,881	336,928	36,922			10,800,731
Military Studies	1800						0
Physical Sciences	1900	8,591,037	78,194	112,128	88,717		8,870,076
Psychology	2000	2,993,541	19,864	6,559			3,019,964
Public and Protective Services	2100	378,068	478	1,345	99,432		479,323
Social Sciences	2200	11,753,472	280,536	62,934	4,942		12,101,884
Commercial Services	3000						0
Interdisciplinary Studies	4900	15,072,758	7,526,645	1,099,971	235,627		23,935,001
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	4,393,238					4,393,238
Sub-Total Instructional Activites		116,437,634	12,397,180	3,940,162	2,207,216		134,982,192
Total Expenditures for GF Activities*		116,468,887	140,767,972	39,085,622	10,374,952	20,566,138	327,263,571

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

For Actual Year: 2024-2025

Budget Year: 2025-2026

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		15,565,329	634,497	214,790		16,414,616
Course and Curriculum Development	6020		621,499	39,026	142,612		803,137
Academic / Faculty Senate	6030		991,640	12,655			1,004,295
Other Instructional Administration & Governance	6090		211,213	261,449			472,662
Total Instructional Admin. & Governance		0	17,389,681	947,627	357,402	0	18,694,710
Instructional Support Services	6100						
Learning Center	6110		1,082,370	12,328			1,094,698
Library	6120		3,642,101	297,507	169		3,939,777
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		3,061,438	630,796	11,603		3,703,837
Total Instructional Support Services		0	7,785,909	940,631	11,772	0	8,738,312
Admissions and Records	6200		5,890,298	136,456	8,953		6,035,707
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,672,362	29,898			4,702,260
Matriculation and Student Assessment	6320	15,439	12,501,848	78,381			12,595,668
Transfer Programs	6330		260,526	39,443			299,969
Career Guidance	6340			2,505			2,505
Other Student Counseling and Guidance	6390		578,643	110,157	7,472		696,272
Total Student Counseling and Guidance		15,439	18,013,379	260,384	7,472	0	18,296,674

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

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		85,675	21,941			107,616
Extended Opportunity Programs and Services (EOPS)	6430		2,757,689	85,427	21,966		2,865,082
Health Services	6440		2,172,435	1,102,277	52,660		3,327,372
Student Personnel Administration	6450		177,876	14,221			192,097
Financial Aid Administration	6460		3,319,544	232,210	56,952		3,608,706
Job Placement Services	6470		698,964	2,789,789			3,488,753
Veterans Services	6480		435,153	18,639	7,029		460,821
Miscellaneous Student Services	6490		2,941,614	1,051,227	116,765		4,109,606
Total Other Student Services		0	12,588,950	5,315,731	255,372	0	18,160,053
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,903,706	1,288,194	94,170		4,286,070
Custodial Services	6530		3,434,817	434,322	2,606		3,871,745
Grounds Maintenance and Repairs	6550		1,369,331	322,194	6,318		1,697,843
Utilities	6570			6,778,753			6,778,753
Other Operations and Maintenance of Plant	6590		2,632,590	580,833	15,457		3,228,880
Total Operation and Maintenance of Plant	6500	0	10,340,444	9,404,296	118,551	0	19,863,291
Planning, Policymaking and Coordinations	6600		3,986,544	2,329,432	118,421		6,434,397

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

For Actual Year: 2024-2025

Budget Year: 2025-2026

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		2,141,260	528,905	24,660		2,694,825
Fiscal Operations	6720		5,940,249	(26,007)	39,542		5,953,784
Human Resources Management	6730		3,484,237	795,337	60,706		4,340,280
Noninstruct Staff Retirees' Benefits & Retirement *	6740		4,166,065				4,166,065
Staff Development	6750	3,601	1,236,916	381,082	2,027		1,623,626
Staff Diversity	6760		90,552	60,675			151,227
Logistical Services	6770		6,618,869	4,145,107	154,315		10,918,291
Management Information Systems	6780		11,769,932	6,695,360	6,589,136		25,054,428
Other General Institutional Support Services	6790		2,587,696	1,214,518	40,000		3,842,214
Total General Institutional Support Services	6700	3,601	38,035,776	13,794,977	6,910,386	0	58,744,740
Community Services & Economic Development	6800						
Community Recreation	6810		13,553	96,732			110,285
Community Service Classes	6820		1,252,162	196,400	2,626		1,451,188
Community Use of Facilities	6830		1,740,002	216,778	202,635		2,159,415
Economic Development	6840						0
Other Community Services & Economic Development	6890		1,250,478	250,169	115,274		1,615,921
Total Community Services	6800	0	4,256,195	760,079	320,535	0	5,336,809

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2024-2025

Budget Year: 2025-2026

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		1,325,117	22,577			1,347,694
Student and Co-Curricular Activities	6960		1,231,254	641,324	2,101		1,874,679
Student Housing	6970						0
Other Ancillary Services	6990		196,854	23,972			220,826
Total Ancillary Services	6900	0	2,753,225	687,873	2,101	0	3,443,199
Auxiliary Operations	7000						
Contract Education	7010		30,214	8,608	9,844		48,666
Other Auxiliary Operations	7090	12,213	3,612,264	559,366	46,927		4,230,770
Total Auxiliary Operations	7000	12,213	3,642,478	567,974	56,771	0	4,279,436

For Actual Year: 2024-2025

Budget Year: 2025-2026

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		3,687,913				3,687,913
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					20,566,138	20,566,138
Student Aid	7320						0
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	20,566,138	20,566,138
Sub-Total Non-Instructional Activites		31,253	128,370,792	35,145,460	8,167,736	20,566,138	192,281,379
Total Expenditures General Fund: activities *		116,468,887	140,767,972	39,085,622	10,374,952	20,566,138	327,263,571

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: FOOTHILL-DEANZA

I.	2025-2026 Appropriations Limit:			
A.	2024-2025 Appropriations Limit:			\$184,426,358
B.	2025-2026 Price Factor:	1.0644		
C.	Population factor:			
	1. 2023-2024 Second Period Actual FTES	21,576.46		
	2. 2024-2025 Second Period Actual FTES	22,487.35		
	3. 2024-2025 Population change factor (C2/C1)	1.0422		
D.	2024-2025 Limit adjusted by inflation and population factors (A * B * C.3)			\$204,587,420
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)			\$204,587,420
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.	2025-2026 Appropriations Limit (D + E.3 - F.3)			\$204,587,420
II.	2025-2026 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			15,196,100
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			442,400
C.	Local Property taxes			180,230,000
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			610,200
H.	2025-2026 Appropriations Subject to Limit			\$195,258,300

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	2,427,492	4,058,879	2,427,492	4,058,879
State Revenues	8600	27,449,623	27,706,313	53,760,957	51,101,501	81,210,580	78,807,814
Local Revenues	8800	230,376,990	232,764,126	4,568,257	4,208,345	234,945,247	236,972,471
Total Revenues		257,826,613	260,470,439	60,756,706	59,368,725	318,583,319	319,839,164
EXPENDITURES:							
Academic Salaries	1000	99,844,773	98,855,839	12,955,545	14,121,344	112,800,318	112,977,183
Classified Salaries	2000	46,819,890	51,635,454	19,584,590	20,729,765	66,404,480	72,365,219
Employee Benefits	3000	64,692,762	65,390,851	13,339,299	12,267,000	78,032,061	77,657,851
Supplies and Materials	4000	3,579,841	3,132,731	2,357,876	2,678,773	5,937,717	5,811,504
Other Operating Expenses and Services	5000	24,987,842	25,000,187	8,160,063	7,745,366	33,147,905	32,745,553
Capital Outlay	6000	3,125,162	3,547,547	7,249,790	7,342,213	10,374,952	10,889,760
Total Expenditures		243,050,270	247,562,609	63,647,163	64,884,461	306,697,433	312,447,070
Excess /(Deficiency) of Revenues over Expenditures		14,776,343	12,907,830	(2,890,457)	(5,515,736)	11,885,886	7,392,094
Other Financing Sources	8900		0	6,911,821	6,544,104	6,911,821	6,544,104
Other Outgo	7000	14,261,821	8,044,104	6,304,317	3,913,660	20,566,138	11,957,764
Net Increase/(Decrease) in Fund Balance		514,522	4,863,726	(2,282,953)	(2,885,292)	(1,768,431)	1,978,434
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	51,630,418	52,144,940	25,293,674	23,010,721	76,924,092	75,155,661
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	51,630,418		25,293,674		76,924,092	
Ending Fund Balance, June 30		52,144,940	57,008,666	23,010,721	20,125,429	75,155,661	77,134,095

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	79,497,539	82,538,825				
Total Revenues		79,497,539	82,538,825	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	47,378,868	54,622,271				
Debt Interest and Other Service Charges	7120	27,269,498	27,916,554				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	74,648,366	82,538,825	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(74,648,366)	(82,538,825)	0	0	0	0
Net Increase/Decrease in Fund Balance		4,849,173	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	77,684,963	82,534,136	0	0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	77,684,963		0		0	
Ending Fund Balance, June 30		82,534,136	82,534,136	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2024-2025

Budget Year: 2025-2026

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					36,205	30,000
State Revenues	8600					1,716,204	1,671,664
Local Revenues	8800			1,037,244		2,688,608	3,000,000
Total Income		0	0	1,037,244	0	4,441,017	4,701,664
Expenditures							
Academic Salaries	1000					193,571	193,059
Classified Salaries	2000			976,447	126,347	2,166,254	2,642,058
Employee Benefits	3000			339,338	67,002	1,221,981	1,340,632
Supplies and Materials	4000			87,657		315,412	370,797
Other Operating Expenses and Services	5000			507,383		26,305	150,000
Capital Outlay	6000					1,854	100,000
Total Expenditures		0	0	1,910,825	193,349	3,925,377	4,796,546
Excess /(Deficiency) of Revenues over Expenditures		0	0	(873,581)	(193,349)	515,640	(94,882)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	(873,581)	(193,349)	515,640	(94,882)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	1,154,376	280,795	3,922,789	4,438,429
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		1,154,376		3,922,789	
Ending Fund Balance, June 30		0	0	280,795	87,446	4,438,429	4,343,547

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2024-2025

Budget Year: 2025-2026

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: 2024-2025

Budget Year: 2025-2026

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	4,125,134	6,148,310				
Local Revenues	8800	180,607	50,000			5,291,970	2,075,000
Total Income		4,305,741	6,198,310	0	0	5,291,970	2,075,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	523				866,507	1,435,319
Employee Benefits	3000	44				428,192	635,403
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	775,861	4,270,880			6,934,322	12,542,781
Capital Outlay	6000	6,451,884	9,146,406			24,653,995	107,698,670
Total Expenditures		7,228,312	13,417,286	0	0	32,883,016	122,312,173
Excess /(Deficiency) of Revenues over Expenditures		(2,922,571)	(7,218,976)	0	0	(27,591,046)	(120,237,173)
Other Financing Sources	8900	3,159,570					151,000,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		236,999	(7,218,976)	0	0	(27,591,046)	30,762,827
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	24,364,518	24,601,517		0	153,896,156	126,305,110
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	24,364,518		0		153,896,156	
Ending Fund Balance, June 30		24,601,517	17,382,541	0	0	126,305,110	157,067,937

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2024-2025

Budget Year: 2025-2026

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: 2024-2025

Budget Year: 2025-2026

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: 2024-2025

Budget Year: 2025-2026

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	79,880,569	81,727,400				
Other Financing Sources	8900	3,000,000					
Total Income		82,880,569	81,727,400	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	79,188,303	81,727,400				
Supplies and Materials	4000	881					
Other Operating Expenses and Services	5000	6,653,432					
Capital Outlay	6000						
Total Expenditures		85,842,616	81,727,400	0	0		
Net Profit or Loss		(2,962,047)	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(2,962,047)	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,962,047	0	0	0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,962,047		0			
Ending Fund Balance, June 30		0	0	0	0		

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	1,529,880	1,369,600	116,579	144,500		
Total Income		1,529,880	1,369,600	116,579	144,500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	609,380	783,703	24,302	31,450		
Employee Benefits	3000	203,284	215,050	122	479		
Supplies and Materials	4000	181,402	172,465		100		
Other Operating Expenses and Services	5000	469,229	658,189	37,131	75,594		
Capital Outlay	6000		1,600				
Total Expenditures		1,463,295	1,831,007	61,555	107,623	0	0
Excess /(Deficiency) of Revenues over Expenditures		66,585	(461,407)	55,024	36,877	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		66,585	(461,407)	55,024	36,877	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,295,925	2,362,510	168,125	223,149	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,295,925		168,125		0	
Ending Fund Balance, June 30		2,362,510	1,901,103	223,149	260,026	0	0

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	28,383,320	26,212,582				
State Revenues	8600	9,188,503	8,700,000				
Local Revenues	8800			1,402,957	1,350,000		
Total Income		37,571,823	34,912,582	1,402,957	1,350,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000			6,133			
Other Operating Expenses and Services	5000			1,417,474	1,350,000		
Capital Outlay	6000						
Total Expenditures		0	0	1,423,607	1,350,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		37,571,823	34,912,582	(20,650)	0	0	0
Other Financing Sources	8900	620,774		20,650			
Other Outgo	7000	38,192,597	34,912,582				
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: 2024-2025

Budget Year: 2025-2026

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			4,954,083	
Total Income		0	0	4,954,083	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			31,286	
Capital Outlay	6000				
Total Expenditures		0	0	31,286	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	4,922,797	0
Other Financing Sources	8900			1,500,000	1,500,000
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	6,422,797	1,500,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	39,283,369	45,706,166
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		39,283,369	
Ending Fund Balance, June 30		0	0	45,706,166	47,206,166

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 420

Name: FOOTHILL-DEANZA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	6,911,821
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	2,850,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	3,000,000
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	1,500,000
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	184,570
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	620,774
75	SCHOLARSHIP AND LOAN TRUST FUND	12	RESTRICTED SUBFUND	20,650

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		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		5,046,087			2,385,549		
		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	72,886		72,886
Books, Magazines, & Periodicals	4200				0	165,634		165,634
Instructional Supplies & Materials	4300				0	1,010,272		1,010,272
Noninstructional Supplies & Mtrls	4400				0	6000		6,000
Total Supplies and Materials		0	0	0	0	1,254,792		1,254,792
Other Operating Expenses and Services	5000			5,046,087	5,046,087	588,530		5,634,617
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	11,067		11,067
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	11,067		11,067
Other Outgo	7000				0			0
Direct Aid to Students	7500				0		66,000	66,000
Total Other Outgo	7000	0	0	0	0		66,000	66,000
Total Expenditures		0	0	5,046,087	5,046,087	1,854,389	66,000	6,966,476
Ending Balance					0	8,937,363		8,937,363

For Actual Year: 2024-2025

Budget Year: 2025-2026

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			8,937,363		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			8,937,363		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		4,729,500			2,041,144		
		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	2,041,144		2,041,144
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	2,041,144		2,041,144
Other Operating Expenses and Services	5000			4,729,500	4,729,500			4,729,500
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	0	4,729,500	4,729,500	2,041,144		6,770,644
Ending Balance					0	8,937,363		

Annual Financial and Budget Report

For Actual Year: 2024-2025

District ID: 420

Name: FOOTHILL-DEANZA

EPA Revenue	2,138,141
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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	2,138,141	0	0	2,138,141
TOTAL		2,138,141	0	0	2,138,141

Annual Financial and Budget Report

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 420

Name: FOOTHILL-DEANZA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2024-2025	16,288,259	19,160,817	35,449,076	N/A	N/A
2025-2026	16,760,360	18,982,922	35,743,282	294,206	0.83%
2026-2027	17,011,766	19,050,633	36,062,399	319,117	0.89%
2027-2028	17,266,942	19,737,904	37,004,846	942,447	2.61%
2028-2029	17,525,946	19,427,868	36,953,814	-51,032	-0.14%
2029-2030	17,788,836	19,113,182	36,902,018	-51,796	-0.14%

Does the district have a plan to fund these expenses through 2029-30?
Yes
Explain Yes or No
The District will continue to prioritize ongoing unrestricted general fund revenue to cover the projected ongoing pension cost increases and reflect them in the annual three-year budget planning model for monitoring and updating critical fiscal events.
Does the district have an irrevocable trust?
Yes