

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**



(Financial Report for Fiscal Year 2014-2015)

(Budget Report for Fiscal Year 2015-2016)

District: Foothill-Deanza

District Code: 420

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.

 District Chief Business Officer	10/09/2015 Date
 District Superintendent	10/09/2015 Date

*Brian Murphy, on behalf of Judy Miner*

Contact: Kevin McElroy

(650) 949-6201

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2015. Please submit the report to :

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

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
<b>Instructional Salaries</b>					
Contract or Regular	1100	34,495,936	34,495,936		34,495,936
Other	1300	34,664,975	34,664,975		34,664,975
<b>Total Instructional Salaries</b>		69,160,911	69,160,911	0	69,160,911
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		11,934,468	349,213	12,283,681
Other	1400		1,712,154		1,712,154
<b>Total Non-Instructional Salaries</b>		0	13,646,622	349,213	13,995,835
<b>Total Academic Salaries</b>		69,160,911	82,807,533	349,213	83,156,746
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		28,230,834	1,053,139	29,283,973
Other	2300		(1,006,300)	651,844	(354,456)
<b>Total Non-Instructional Salaries</b>		0	27,224,534	1,704,983	28,929,517
<b>Instructional Aides</b>					
Regular Status	2200	1,807,858	1,807,858		1,807,858
Other	2400	209,834	209,834		209,834
<b>Total Instructional Aides</b>		2,017,692	2,017,692	0	2,017,692
<b>Total Classified Salaries</b>		2,017,692	29,242,226	1,704,983	30,947,209
<b>Employee Benefits</b>					
	3000	17,934,752	34,035,062	532,867	34,567,929
<b>Supplies and Materials</b>					
	4000		2,367,827	275,509	2,643,336
<b>Other Operating Expenses</b>					
	5000		20,886,065	2,850,129	23,736,194
<b>Equipment Replacement</b>					
	6420		2,797		2,797
<b>Total Expenditures Prior to Exclusions</b>		89,113,355	169,341,510	5,712,701	175,054,211

For Actual Year: 2014-2015

Budget Year: 2015-2016

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
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	4,220,037	4,220,037		4,220,037
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,544,958		2,544,958
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		1,678,406		1,678,406
Lottery Expenditures					
Academic Salaries	1000		1,834,596		1,834,596
Classified Salaries	2000		682,754		682,754
Employee Benefits	3000		762,634		762,634
Supplies and Materials	4000				
Software	4100		1,016		1,016
Books, Magazines, & Periodicals	4200		322		322
Instructional Supplies & Materials	4300		705		705
Noninstructional, Supplies & Materials	4400		57,290		57,290
Total Supplies and Materials		0	59,333	0	59,333
Other Operating Expenses and Services	5000		523,666		523,666

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		12,095		12,095
Equipment - Replacement	6420		62		62
Total Equipment		0	12,157	0	12,157
Total Capital Outlay		0	12,157	0	12,157
Other Outgo	7000		265,571		265,571
<b>Total Exclusions</b>		4,220,037	12,584,112	0	12,584,112
<b>Total for ECS 84362, 50% Law</b>		84,893,318	156,757,398	5,712,701	162,470,099
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		54.16%	100.00%		
<b>50% of Current Expense of Education</b>			78,378,699		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		84,893,318	156,757,398	5,712,701	162,470,099
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		89,113,355	169,341,510	5,712,701	175,054,211
<b>Capital Expenditures</b>	6000	33,703	586,306	10,776	597,082
<b>Equipment Replacement (Back out)</b>	6420		(2,797)	0	(2,797)
<b>Total Unrestricted General Fund Expenditures</b>		89,147,058	169,925,019	5,723,477	175,648,496

For Year Ended June 30, 2015

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	30,702		30,702
In County Treasury	9112	64,679,533	20,168,336	84,847,869
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120	81,822		81,822
Accounts Receivable	9130	7,990,037	7,018,425	15,008,462
Due from Other Funds	9140	1,832,815		1,832,815
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	47,114		47,114
Prepaid Items	9220	2,516,807	339,865	2,856,672
<b>TOTAL ASSETS</b>		<b>77,178,830</b>	<b>27,526,626</b>	<b>104,705,456</b>
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	9,729,248	2,157,282	11,886,530
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530	79,502		79,502
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	11,070,848	16,823,648	27,894,496
<b>TOTAL LIABILITIES</b>		<b>20,879,598</b>	<b>18,980,930</b>	<b>39,860,528</b>

For Year Ended June 30, 2015

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		8,545,696	8,545,696
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	8,545,696	8,545,696
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751	972,183		972,183
Restricted Fund Balance	9752			0
Committed Fund Balance	9753	8,950,000		8,950,000
Assigned Fund Balance	9754	39,601,766		39,601,766
Total Designated Fund Balance		49,523,949	0	49,523,949
Uncommitted Fund Balance	9790	6,775,283		6,775,283
<b>TOTAL FUND EQUITY</b>		56,299,232	8,545,696	64,844,928
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		77,178,830	27,526,626	104,705,456

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

Governmental Funds Group

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

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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			1,146
In County Treasury	9112			
Cash With Fiscal Agents	9113	26,096,022		1,068,773
Investments (at cost)	9120			
Accounts Receivable	9130	17,450		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		26,113,472	0	1,069,919
<b>LIABILITIES</b>				
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			
<b>TOTAL LIABILITIES</b>		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, 2015

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
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	26,113,472		1,069,919
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		26,113,472	0	1,069,919
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		26,113,472	0	1,069,919
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		26,113,472	0	1,069,919



- 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, 2015

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
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			1,148,512			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			45,567			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			847			
<b>TOTAL ASSETS</b>		0	0	1,194,926	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			26,416			
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			222,027			
<b>TOTAL LIABILITIES</b>		0	0	248,443	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, 2015

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
<b>FUND BALANCE (NON-GASB 54)</b>							
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	946,483	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	946,483	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	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	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	946,483	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	1,194,926	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	18,869,118		
Cash With Fiscal Agents	9113	79,747,252		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	242,268		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		98,858,638	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	8,346,664		
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	183,649		
<b>TOTAL LIABILITIES</b>		8,530,313	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	90,328,325		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		90,328,325	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		90,328,325	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		98,858,638	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				1,931,281
In County Treasury	9112	1,234,454	730,963		234,665
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	25,342	6,000		
Investments (at cost)	9120				
Accounts Receivable	9130	580,877	97,892		31,228
Due from Other Funds	9140				268,823
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,732,529	23,912		
Prepaid Items	9220	130,972	2,992		13,333
<b>Fixed Assets</b>	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330	502,350			
Accumulated Depreciation Buildings	9331	77,352			
Library Books	9340				
Equipment	9350	997,741	70,124		750,643
Accumulated Depreciation Equipment	9351	946,735	60,071		688,605
Work in Progress	9360				
<b>Total Fixed Assets</b>		476,004	10,053	0	62,038
<b>TOTAL ASSETS</b>		4,180,178	871,812	0	2,541,368

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	582,264	19,067		311,708
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530	117,352	38,237		
Due to Other Funds	9540	771,100	188,355		
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				121,925
Total Current Liabilities and Deferred Revenue		1,470,716	245,659	0	433,633
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
<b>TOTAL LIABILITIES</b>	968	1,470,716	245,659	0	433,633

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
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
<b>Fund Balance (GASB 54)</b>	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				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850	2,709,462	626,153		2,107,735
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		2,709,462	626,153	0	2,107,735
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		4,180,178	871,812	0	2,541,368

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	16,232,677	
Cash With Fiscal Agents	9113	68,553	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	14,252	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	1,013,449	
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		17,328,931	0



COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	3,353,663	
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		3,353,663	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
<b>TOTAL LIABILITIES</b>	968	3,353,663	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
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
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	1,000,000	
Committed Fund Balance	9753		
Assigned Fund Balance	9754	12,975,268	
Total Designated Fund Balance		13,975,268	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		13,975,268	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		17,328,931	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	2,166,222				31,210			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	1,931			537,426	11,258			
Due from Other Funds	9140	1,973							
Student Loans Receivable	9150				4,664				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	6,221							
<b>Fixed Assets</b>	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								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		2,176,347	0	0	542,090	42,468	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	113,632			437,305				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	181,347							
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	74,224							
Total Current Liabilities and Deferred Revenue		369,203	0	0	437,305	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	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	369,203	0	0	437,305	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	1,807,144			104,785	42,468			
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
<b>Total Reserved Fund Balance</b>		1,807,144	0	0	104,785	42,468	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
<b>Total Designated Fund Balance</b>		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		1,807,144	0	0	104,785	42,468	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		2,176,347	0	0	542,090	42,468	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 420

Name: FOOTHILL-DEANZA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		414,498	414,498
Workforce Investment Act	8130		69,791	69,791
Temporary Assistance for Needy Families (TANF)	8140		42,082	42,082
Student Financial Aid	8150		37,740	37,740
Veterans Education	8160		1,111	1,111
Vocational and Technical Education Act (VATEA)	8170		740,988	740,988
Other Federal Revenues	8190		729,825	729,825
<b>Total Federal Revenues</b>	8100	0	2,036,035	2,036,035
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	1,130,124		1,130,124
State General Apportionment	8612	13,476,310		13,476,310
Other General Apportionment	8613	1,009,154		1,009,154
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,595,131	1,595,131
Disabled Students Programs and Services(DSPS)	8623		3,849,569	3,849,569
Temporary Assistance for Needy Families (TANF)	8624		41,693	41,693
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		370,949	370,949
Telecommunications and Technology Infrastructure Program (TTIP)	8626		31,365	31,365
Other General Categorical Programs	8627		14,586,202	14,586,202

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 420

Name: FOOTHILL-DEANZA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	22,382,026		22,382,026
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		522,512	522,512
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	461,637		461,637
Timber Yield Tax	8672	22		22
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	4,140,710	1,193,031	5,333,741
State Mandated Costs	8685	1,959,878		1,959,878
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	141,095		141,095
<b>Total State Revenues</b>	8600	44,700,956	22,190,452	66,891,408

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 420

Name: FOOTHILL-DEANZA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	76,218,274		76,218,274
Tax Allocation, Supplemental Roll	8812	2,767,955		2,767,955
Tax Allocation, Unsecured Roll	8813	6,382,388		6,382,388
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	(4,375,052)		(4,375,052)
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	544,747		544,747
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	352,657	330,112	682,769
Contract Services	8830			
Contract Instructional Services	8831	228,546		228,546
Other Contract Services	8832			0
Sales and Commissions	8840	418,975		418,975
Rentals and Leases	8850	1,253,786		1,253,786
Interest and Investment Income	8860	546,418		546,418
Student Fees and Charges	8870			
Community Services Classes	8872	281,048		281,048
Dormitory	8873			0
Enrollment	8874	22,011,750		22,011,750
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875	52,295		52,295
Health Services	8876		1,963,628	1,963,628
Instructional Materials Fees and Sales of Materials	8877	20,764		20,764
Insurance	8878			0
Student Records	8879	256,630		256,630
Nonresident Tuition	8880	28,373,396		28,373,396
Parking Services and Public Transportation	8881		2,402,363	2,402,363
Other Student Fees and Charges	8885	6,895,636	2,342,228	9,237,864
Other Local Revenues	8890	3,665,796		3,665,796
<b>Total Local Revenues</b>	8800	145,896,009	7,038,331	152,934,340
<b>Total Revenues</b>		190,596,965	31,264,818	221,861,783



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 420

Name: FOOTHILL-DEANZA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	125,554	3,864,332	3,989,886
<b>Total Other Financing Sources</b>	8900	125,554	3,864,332	3,989,886
<b>Total Revenues and Other Financing Sources</b>		190,722,519	35,129,150	225,851,669

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	706,959	148,350	30,297	27,805		913,411
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	1,019,135	75,682	21,649	7,433		1,123,899
Biological Sciences	0400	4,460,308	138,936	150,959	5,069		4,755,272
Business and Management	0500	4,535,118	167,267	13,817			4,716,202
Communications	0600	1,323,166	141,058	29,668	2,143		1,496,035
Computer and Information Science	0700	3,000,828	70,950	13,746	11,611		3,097,135
Education	0800	4,890,494	502,965	543,065	7,664		5,944,188
Engineering and Related Industrial Technology	0900	2,709,390	144,317	327,937	32,356		3,214,000
Fine and Applied Arts	1000	6,808,408	264,688	443,808	18,579		7,535,483
Foreign language	1100	765,213	62,638	345			828,196
Health	1200	4,243,863	754,823	857,775	24,607		5,881,068
Consumer Education And Home Economics	1300	1,365,086	106,847	16,233			1,488,166
Law	1400	312,659	20,968	15,220			348,847
Humanities(Letters)	1500	13,537,278	382,959	13,856			13,934,093
Library Science	1600						0
Mathematics	1700	9,849,392	430,289	10,129	3,709		10,293,519
Military Studies	1800						0
Physical Sciences	1900	6,208,163	284,741	145,670	4,023		6,642,597
Psychology	2000	2,084,962	33,967	5,237	2,205		2,126,371
Public Affairs and Services	2100	289,822	41,669	9,435			340,926
Social Sciences	2200	10,028,761	283,966	11,799	2,000		10,326,526
Commercial Services	3000						0
Interdisciplinary Studies	4900	9,398,216	4,149,478	250,279	165,521		13,963,494
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	4,220,037					4,220,037
<b>Sub-Total Instructional Activites</b>		91,757,258	8,206,558	2,910,924	314,725		103,189,465
<b>Total Expenditures for GF Activities*</b>		91,757,258	78,301,733	35,961,509	1,681,998	14,989,543	222,692,041

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 420

Name: FOOTHILL-DEANZA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		10,576,516	867,590	95,258		11,539,364
Course and Curriculum Development	6020		370,794	4,320			375,114
Academic / Faculty Senate	6030		335,569	12,947			348,516
Other Instructional Administration & Governance	6090		164,098	75,467	6,276		245,841
<b>Total Instructional Admin. &amp; Governance</b>		0	11,446,977	960,324	101,534	0	12,508,835
Instructional Support Services	6100						
Learning Center	6110		178,435	143,115			321,550
Library	6120		2,912,375	290,495	3,990		3,206,860
Media	6130		556,989	123,014	5,296		685,299
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		83,990	29,000	2,579		115,569
Other Instructional Support Services	6190		979,944	445,268	121,035		1,546,247
<b>Total Instructional Support Services</b>		0	4,711,733	1,030,892	132,900	0	5,875,525
Admissions and Records	6200		3,518,676	72,421	955		3,592,052
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,528,350	43,634	43,345		3,615,329
Matriculation and Student Assessment	6320		3,891,093	193,971	61,044		4,146,108
Transfer Programs	6330		172,344	8,293			180,637
Career Guidance	6340			211			211
Other Student Counseling and Guidance	6390		102,349	36,385			138,734
<b>Total Student Counseling and Guidance</b>		0	7,694,136	282,494	104,389	0	8,081,019

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		450,990	380,102	173,479		1,004,571
Extended Opportunity Programs and Services (EOPS)	6430		1,778,612	48,604			1,827,216
Health Services	6440		1,422,743	641,614	16,732		2,081,089
Student Personnel Administration	6450		200,505	23,171			223,676
Financial Aid Administration	6460		1,902,071	88,761	16,615		2,007,447
Job Placement Services	6470		298,732	835,224			1,133,956
Veterans Services	6480		108,724	6,203			114,927
Miscellaneous Student Services	6490		588,181	42,986	1,900		633,067
<b>Total Other Student Services</b>		0	6,750,558	2,066,665	208,726	0	9,025,949
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,723,895	524,353	14,074		3,262,322
Custodial Services	6530		2,929,504	257,947			3,187,451
Grounds Maintenance and Repairs	6550		1,330,812	142,003			1,472,815
Utilities	6570			3,161,401			3,161,401
Other Operations and Maintenance of Plant	6590		1,177,673	227,783	5,060		1,410,516
<b>Total Operation and Maintenance of Plant</b>	6500	0	8,161,884	4,313,487	19,134	0	12,494,505
<b>Planning, Policymaking and Coordinations</b>	6600		1,621,625	1,548,387	155,819		3,325,831

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		1,458,817	519,991	21,544		2,000,352
Fiscal Operations	6720		(200,077)	3,869,106	108,418		3,777,447
Human Resources Management	6730		2,035,563	296,730	1,583		2,333,876
Noninstruct Staff Retirees' Benefits & Retirement *	6740		2,544,958				2,544,958
Staff Development	6750		418,437	226,714			645,151
Staff Diversity	6760		1,658	21,473			23,131
Logistical Services	6770		3,890,019	6,117,828	263,365		10,271,212
Management Information Systems	6780		9,422,043	7,527,004	95,737		17,044,784
Other General Institutional Support Services	6790		414,670	49,173	1,259		465,102
<b>Total General Institutional Support Services</b>	6700	0	19,986,088	18,628,019	491,906	0	39,106,013
Community Services & Economic Development	6800						
Community Recreation	6810		117,466	1,870,495			1,987,961
Community Service Classes	6820		929,960	458,654			1,388,614
Community Use of Facilities	6830		551,304	101,384	9,551		662,239
Economic Development	6840		76,248	231,446	113,323		421,017
Other Community Services & Economic Development	6890		41,567	12,142			53,709
<b>Total Community Services</b>	6800	0	1,716,545	2,674,121	122,874	0	4,513,540

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		1,477,516	113,558			1,591,074
Student and Co-Curricular Activities	6960		731,895	304,733			1,036,628
Student Housing	6970						0
Other Ancillary Services	6990		(4)	61,533			61,529
<b>Total Ancillary Services</b>	6900	0	2,209,407	479,824	0	0	2,689,231
Auxiliary Operations	7000						
Contract Education	7010		201,170	249,792	1,225		452,187
Other Auxiliary Operations	7090		2,076,376	744,159	27,811		2,848,346
<b>Total Auxiliary Operations</b>	7000	0	2,277,546	993,951	29,036	0	3,300,533

For Actual Year: 2014-2015

Budget Year: 2015-2016

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				
<b>Physical Property and Related Acquisitions</b>	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					14,388,474	14,388,474
Student Aid	7320						0
Other Outgo	7390					601,069	601,069
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	14,989,543	14,989,543
<b>Sub-Total Non-Instructional Activites</b>			70,095,175	33,050,585	1,367,273	14,989,543	119,502,576
<b>Total Expenditures General Fund: activities *</b>		91,757,258	78,301,733	35,961,509	1,681,998	14,989,543	222,692,041

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: FOOTHILL-DEANZA

I.	2015-2016 Appropriations Limit:			
A.	2014-2015 Appropriations Limit:			\$222,365,328
B.	2015-2016 Price Factor:	1.0382		
C.	Population factor:			
	1. 2013-2014 Second Period Actual FTES	27,160.01		
	2. 2014-2015 Second Period Actual FTES	27,318.25		
	3. 2014-2015 Population change factor (C2/C1)	1.0058		
D.	2014-2015 Limit adjusted by inflation and population factors (A * B * C.3)			\$232,198,670
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)			\$232,198,670
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.	2015-2016 Appropriations Limit (D + E.3 - F.3)			\$232,198,670
II.	2015-2016 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			39,421,076
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			460,985
C.	Local Property taxes			80,118,256
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2015-2016 Appropriations Subject to Limit			\$120,000,317



For Actual Year: 2014-2015

Budget Year: 2015-2016

**General Fund**

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100			2,036,035	2,134,607	2,036,035	2,134,607
State Revenues	8600	44,700,956	66,552,755	22,190,452	28,716,074	66,891,408	95,268,829
Local Revenues	8800	145,896,009	144,310,167	7,038,331	6,952,590	152,934,340	151,262,757
<b>Total Revenues</b>		190,596,965	210,862,922	31,264,818	37,803,271	221,861,783	248,666,193
<b>EXPENDITURES:</b>							
Academic Salaries	1000	83,156,746	83,329,756	6,213,085	6,674,053	89,369,831	90,003,809
Classified Salaries	2000	30,947,209	35,404,361	10,575,549	11,384,043	41,522,758	46,788,404
Employee Benefits	3000	34,567,929	36,330,634	4,598,473	4,634,826	39,166,402	40,965,460
Supplies and Materials	4000	2,643,336	3,305,819	1,752,455	3,051,005	4,395,791	6,356,824
Other Operating Expenses and Services	5000	23,736,194	24,238,557	7,829,524	13,334,461	31,565,718	37,573,018
Capital Outlay	6000	597,082	89,462	1,084,916	1,560,175	1,681,998	1,649,637
<b>Total Expenditures</b>		175,648,496	182,698,589	32,054,002	40,638,563	207,702,498	223,337,152
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		14,948,469	28,164,333	(789,184)	(2,835,292)	14,159,285	25,329,041
<b>Other Financing Sources</b>	8900	125,554		3,864,332	4,116,543	3,989,886	4,116,543
<b>Other Outgo</b>	7000	12,163,077	7,057,598	2,826,466	2,597,456	14,989,543	9,655,054
<b>Net Increase/(Decrease) in Fund Balance</b>		2,910,946	21,106,735	248,682	(1,316,205)	3,159,628	19,790,530
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	53,388,286	56,299,232	8,297,013	8,545,695	61,685,299	64,844,927
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	53,388,286		8,297,013		61,685,299	
<b>Ending Fund Balance, June 30</b>		56,299,232	77,405,967	8,545,695	7,229,490	64,844,927	84,635,457

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2014-2015

Budget Year: 2015-2016

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	36,164,220	31,903,095				
<b>Total Revenues</b>		36,164,220	31,903,095	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981					2,473,385	2,469,266
Other Incoming Transfers	8983	122,067,853				32,056	31,928
<b>Total Other Financing Sources</b>		122,067,853	0	0	0	2,505,441	2,501,194
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	11,946,000	8,511,833			2,073,619	2,126,138
Debt Interest and Other Service Charges	7120	35,934,008	23,391,262			431,822	375,057
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	47,880,008	31,903,095	0	0	2,505,441	2,501,195
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	74,187,845	(31,903,095)	0	0	0	(1)
<b>Net Increase/Decrease in Fund Balance</b>		110,352,065	0	0	0	0	(1)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	23,275,407	133,627,472		0	1,069,919	1,069,919
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	23,275,407			0	1,069,919	
<b>Ending Fund Balance, June 30</b>		133,627,472	133,627,472	0	0	1,069,919	1,069,918

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2014-2015

Budget Year: 2015-2016

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
<b>REVENUES:</b>							
Federal Revenues	8100					38,279	38,000
State Revenues	8600					663,441	667,926
Local Revenues	8800					1,751,714	1,812,982
<b>Total Income</b>		0	0	0	0	2,453,434	2,518,908
<b>Expenditures</b>							
Academic Salaries	1000					810,894	759,799
Classified Salaries	2000					1,017,139	1,108,473
Employee Benefits	3000					481,416	455,336
Supplies and Materials	4000					148,954	154,000
Other Operating Expenses and Services	5000					32,420	41,300
Capital Outlay	6000					4,244	
<b>Total Expenditures</b>		0	0	0	0	2,495,067	2,518,908
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(41,633)	0
<b>Other Financing Sources</b>	8900					37,910	
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	(3,723)	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	950,206	946,483
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		950,206	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	946,483	946,483

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2014-2015

Budget Year: 2015-2016

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>Total Income</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

**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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	4,900,207	3,629,037				
Local Revenues	8800	1,280,857	462,500				
<b>Total Income</b>		6,181,064	4,091,537	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	1,382,565	1,780,789				
Employee Benefits	3000	461,067	638,762				
Supplies and Materials	4000	19,454	61,601				
Other Operating Expenses and Services	5000	8,213,434	10,272,791				
Capital Outlay	6000	30,389,458	44,599,214				
<b>Total Expenditures</b>		40,465,978	57,353,157	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(34,284,914)	(53,261,620)	0	0	0	0
<b>Other Financing Sources</b>	8900	6,378,917					
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(27,905,997)	(53,261,620)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	118,234,322	90,328,325		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	118,234,322		0		0	
<b>Ending Fund Balance, June 30</b>		90,328,325	37,066,705	0	0	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	8,854,015	8,762,494	2,044,917	1,928,975		
Other Financing Sources	8900						
<b>Total Income</b>		8,854,015	8,762,494	2,044,917	1,928,975	0	0
<b>Cost of Sales</b>	5890	6,560,313	6,357,700	767,230	730,283		
<b>Gross Profit or Loss</b>		2,293,702	2,404,794	1,277,687	1,198,692	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	1,468,551	1,521,000	649,519	629,514		
Employee Benefits	3000	375,030	379,900	222,007	226,562		
Supplies and Materials	4000	61,337	67,855	164,031	155,891		
Other Operating Expenses and Services	5000	317,144	350,845	169,341	160,938		
Capital Outlay	6000						
<b>Total Expenditures</b>		2,222,062	2,319,600	1,204,898	1,172,905	0	0
<b>Net Profit or Loss</b>		71,640	85,194	72,789	25,787	0	0
<b>Other Outgo</b>	7000	54,099	48,400	18,891	18,452		
<b>Net Increase/(Decrease) in Fund Balance</b>		17,541	36,794	53,898	7,335	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	2,691,922	2,709,463	572,255	626,153		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,691,922		572,255		0	
<b>Ending Fund Balance, June 30</b>		2,709,463	2,746,257	626,153	633,488	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800	1,577,098	688,406				
Other Financing Sources	8900						
<b>Total Income</b>		1,577,098	688,406				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		1,577,098	688,406				
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	23,195	19,897				
Employee Benefits	3000	24,391	7,603				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,130,929	641,432				
Capital Outlay	6000						
<b>Total Expenditures</b>		1,178,515	668,932				
<b>Net Profit or Loss</b>		398,583	19,474				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		398,583	19,474				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,709,152	2,107,735				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,709,152					
<b>Ending Fund Balance, June 30</b>		2,107,735	2,127,209				

For Actual Year: 2014-2015

Budget Year: 2015-2016

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	46,427,534	42,673,623				
Other Financing Sources	8900	1,500,000	2,500,000				
<b>Total Income</b>		47,927,534	45,173,623	0	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	46,427,534	42,673,623				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		46,427,534	42,673,623	0	0		
<b>Net Profit or Loss</b>		1,500,000	2,500,000	0	0		
<b>Other Outgo</b>	7000	1,500,000	2,500,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	13,975,268	13,975,268	0	0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	13,975,268		0			
<b>Ending Fund Balance, June 30</b>		13,975,268	13,975,268	0	0		



For Actual Year: 2014-2015

Budget Year: 2015-2016

**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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	1,941,870	1,743,907				
<b>Total Income</b>		1,941,870	1,743,907	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000	43,644	56,794				
Classified Salaries	2000	783,705	751,652				
Employee Benefits	3000	96,040	92,389				
Supplies and Materials	4000	406,138	309,456				
Other Operating Expenses and Services	5000	878,948	1,012,409				
Capital Outlay	6000	17,020	10,440				
<b>Total Expenditures</b>		2,225,495	2,233,140	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(283,625)	(489,233)	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(283,625)	(489,233)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,648,760	1,807,144		0		0
Prior Years Adjustments	9020	442,009					
Adjusted Beginning Balance	9030	2,090,769		0		0	
<b>Ending Fund Balance, June 30</b>		1,807,144	1,317,911	0	0	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

**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
<b>REVENUES:</b>							
Federal Revenues	8100	24,638,031	22,069,754				
State Revenues	8600	1,584,173	1,296,000				
Local Revenues	8800			411,316	500,000		
<b>Total Income</b>		26,222,204	23,365,754	411,316	500,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	26,268,240	23,365,754	417,335	500,000		
Capital Outlay	6000						
<b>Total Expenditures</b>		26,268,240	23,365,754	417,335	500,000	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(46,036)	0	(6,019)	0	0	0
<b>Other Financing Sources</b>	8900	(69,160)		7,600			
<b>Other Outgo</b>	7000	17,775					
<b>Net Increase/(Decrease) in Fund Balance</b>		(132,971)	0	1,581	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	237,757	104,786	40,887	42,468		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	237,757		40,887		0	
<b>Ending Fund Balance, June 30</b>		104,786	104,786	42,468	42,468	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2014-2015

Budget Year: 2015-2016

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
<b>Total Income</b>		0	0	0	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 420

Name: Foothill-DeAnza

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	3,846,557
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	441,055
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	37,910
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	6,333,986
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	1,500,000
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	3,500
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	125,253
29	OTHER DEBT SERVICE FUND	12	RESTRICTED SUBFUND	2,032,330
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	44,930
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	22,953
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	17,775

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 420

Name: FOOTHILL-DEANZA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		4,140,710			1,193,031	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000	1,834,596			1,834,596		1,834,596
Classified Salaries	2000	682,754			682,754		682,754
Employee Benefits	3000	762,634			762,634		762,634
<b>Supplies &amp; Materials</b>	4000						
Software	4100	1,016			1,016	36,766	37,782
Books, Magazines, & Periodicals	4200	322			322	52,316	52,638
Instructional Supplies & Materials	4300	705			705	459,671	460,376
Noninstructional Supplies & Mtrls	4400	57,290			57,290		57,290
<b>Total Supplies and Materials</b>		59,333	0	0	59,333	548,753	608,086
Other Operating Expenses and Services	5000	523,666			523,666	356,504	880,170
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410	12,094			12,094		12,094
Equipment - Replacement	6420	62			62		62
<b>Total Capital Outlay</b>		12,156	0	0	12,156		12,156
Other Outgo	7000	265,571			265,571		265,571
<b>Total Expenditures</b>		4,140,710	0	0	4,140,710	905,257	5,045,967
<b>Ending Balance</b>					0	287,774	287,774

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					287,774	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			287,774	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,824,555			1,120,048	
		<b>Instructional &amp; Institutional Unrestricted</b>				<b>Instructional Materials Proposition 20</b>	<b>Total</b>
		<b>Instructional Activities</b> (AC 0100-5900)	<b>Support Activities</b> (AC 6000-6700)	<b>Support Activities</b> (AC 6800-7390)	<b>Total Unrestricted</b>	<b>Instructional</b> (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000	1,694,519			1,694,519		1,694,519
Classified Salaries	2000	630,624			630,624		630,624
Employee Benefits	3000	704,405			704,405		704,405
<b>Supplies &amp; Materials</b>	4000						
Software	4100	938			938	45,489	46,427
Books, Magazines, & Periodicals	4200	298			298	64,729	65,027
Instructional Supplies & Materials	4300	651			651	568,738	569,389
Noninstructional Supplies & Mtrls	4400	52,915			52,915		52,915
<b>Total Supplies and Materials</b>		54,802	0	0	54,802	678,956	733,758
Other Operating Expenses and Services	5000	483,682			483,682	441,093	924,775
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410	11,172			11,172		11,172
Equipment - Replacement	6420	57			57		57
<b>Total Capital Outlay</b>		11,229	0	0	11,229		11,229
Other Outgo	7000	245,294			245,294		245,294
<b>Total Expenditures</b>		3,824,555	0	0	3,824,555	1,120,049	4,944,604
<b>Ending Balance</b>					0	287,773	

Annual Financial and Budget Report

For Actual Year: 2014-2015

District ID: 420

Name: Foothill-Deanza

<b>EPA Revenue</b>	22,382,026
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
TOTAL					

Annual Financial and Budget Report

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 420

Name: FOOTHILL-DEANZA

Fiscal Year	STRS		PERS		Other	Total	Increase	
	Amount	Rate	Amount	Rate			Amount	Rate
2013-14	5,157,268	8.25%	5,344,330	11.44%		10,501,598	N/A	N/A
2014-15	5,687,107	8.88%	5,722,845	11.77%		11,409,952	908,354	8.65%
2015-16	6,975,190	10.73%	5,847,672	11.85%		12,822,862	1,412,910	12.38%
2016-17	8,300,477	12.58%	6,536,439	13.05%		14,836,916	2,014,054	15.71%
2017-18	9,663,952	14.43%	8,439,269	16.60%		18,103,221	3,266,305	22.01%
2018-19	11,066,464	16.28%	9,391,483	18.20%		20,457,947	2,354,726	13.01%
2019-20	12,508,877	18.13%	10,422,740	19.90%		22,931,617	2,473,670	12.09%
2020-21	13,375,805	19.10%	10,844,887	20.40%		24,220,692	1,289,075	5.62%

<b>Does the district have a plan to fund these expenses through 2020-21?</b>
Yes
<b>Explain Yes or No</b>
The District will use a combination of a portion of the 2014-15 one-time mandated backlog payment and re-allocation of ongoing general fund revenues to cover the ongoing cost increases in future years through 2020-21.