

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2016-2017)
(Budget Report for Fiscal Year 2017-2018)

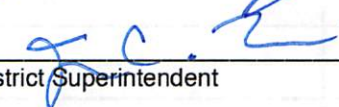
District: Foothill-Deanza

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

9-11-17
Date


District Superintendent

9-11-17
Date

Contact: Raquel Puentes-Griffith
(650) 949-6250
puentesraquel@fhda.edu

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, 2017. 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: 2016-2017

Budget Year: 2017-2018

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	37,064,391	37,064,391		37,064,391
Other	1300	40,146,206	40,146,206		40,146,206
Total Instructional Salaries		77,210,597	77,210,597	0	77,210,597
Non-Instructional Salaries					
Contract or Regular	1200		12,517,881	364,486	12,882,367
Other	1400		1,024,211	3,525	1,027,736
Total Non-Instructional Salaries		0	13,542,092	368,011	13,910,103
Total Academic Salaries		77,210,597	90,752,689	368,011	91,120,700
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		31,489,064	1,101,514	32,590,578
Other	2300		2,724,953	854,633	3,579,586
Total Non-Instructional Salaries		0	34,214,017	1,956,147	36,170,164
Instructional Aides					
Regular Status	2200	1,959,957	1,959,957		1,959,957
Other	2400	678,248	678,248		678,248
Total Instructional Aides		2,638,205	2,638,205	0	2,638,205
Total Classified Salaries		2,638,205	36,852,222	1,956,147	38,808,369
Employee Benefits	3000	23,646,515	44,443,180	601,124	45,044,304
Supplies and Materials	4000		2,542,098	323,837	2,865,935
Other Operating Expenses	5000	1,115,064	24,814,356	2,111,107	26,925,463
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		104,610,381	199,404,545	5,360,226	204,764,771

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	4,158,799	4,158,799		4,158,799
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		3,408,340		3,408,340
Objects to Exclude	Object Code				
Rents and Leases	5060		572,138	238,518	810,656
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		4,606,325		4,606,325

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		4,158,799	12,745,602	238,518	12,984,120
Total for ECS 84362, 50% Law		100,451,582	186,658,943	5,121,708	191,780,651
Percent of CEE (Instructional Salary Cost / Total CEE)		53.82%	100.00%		
50% of Current Expense of Education			93,329,472		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		100,451,582	186,658,943	5,121,708	191,780,651
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		104,610,381	199,404,545	5,360,226	204,764,771
Capital Expenditures	6000	68,115	655,444	99,113	754,557
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		104,678,496	200,059,989	5,459,339	205,519,328

For Year Ended June 30, 2017

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	29,702		29,702
In County Treasury	9112	63,871,603	12,845,019	76,716,622
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120	81,871		81,871
Accounts Receivable	9130	10,165,683	15,776,343	25,942,026
Due from Other Funds	9140	1,311,332		1,311,332
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	39,160		39,160
Prepaid Items	9220	2,316,653	347,213	2,663,866
TOTAL ASSETS		77,816,004	28,968,575	106,784,579
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	10,361,036	11,890,363	22,251,399
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530	64,067		64,067
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	8,862,932	8,908,742	17,771,674
TOTAL LIABILITIES		19,288,035	20,799,105	40,087,140

For Year Ended June 30, 2017

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		8,169,470	8,169,470
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	8,169,470	8,169,470
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	2,807,363		2,807,363
Restricted Fund Balance	9752			0
Committed Fund Balance	9753	10,002,344		10,002,344
Assigned Fund Balance	9754	36,042,095		36,042,095
Total Designated Fund Balance		48,851,802	0	48,851,802
Uncommitted Fund Balance	9790	9,676,167		9,676,167
TOTAL FUND EQUITY		58,527,969	8,169,470	66,697,439
TOTAL LIABILITIES AND FUND EQUITY		77,816,004	28,968,575	106,784,579

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112			
Cash With Fiscal Agents	9113	31,432,583		2,100,652
Investments (at cost)	9120			
Accounts Receivable	9130	138,082		
Due from Other Funds	9140			
TOTAL ASSETS		31,570,665	0	2,100,652
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	31,570,665		2,100,652
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		31,570,665	0	2,100,652
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		31,570,665	0	2,100,652
TOTAL LIABILITIES AND FUND EQUITY		31,570,665	0	2,100,652

- 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, 2017

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			790,030			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			7,530			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			605			
TOTAL ASSETS		0	0	798,165	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			51,464			
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			225,607			
TOTAL LIABILITIES		0	0	277,071	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, 2017

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	521,094	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	521,094	0	0	0
Fund Balance (GASB 54)	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
TOTAL FUND EQUITY		0	0	521,094	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	798,165	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	27,084,093		1,406,990
Cash With Fiscal Agents	9113	13,378,912		51,339,791
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	18,537		156,823
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		40,481,542	0	52,903,604
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,692,634		4,003,929
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	3,955,716		
TOTAL LIABILITIES		8,648,350	0	4,003,929

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	31,833,192		48,899,675
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		31,833,192	0	48,899,675
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		31,833,192	0	48,899,675
TOTAL LIABILITIES AND FUND EQUITY		40,481,542	0	52,903,604

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

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				1,874,089
In County Treasury	9112	841,585	912,886		326,381
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	38,595	5,996		
Investments (at cost)	9120				
Accounts Receivable	9130	311,226	69,348		41,257
Due from Other Funds	9140				199,173
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,390,029	19,652		
Prepaid Items	9220	83,134			14,565
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330	502,350			
Accumulated Depreciation Buildings	9331	97,352			
Library Books	9340				
Equipment	9350	574,481	76,758		737,799
Accumulated Depreciation Equipment	9351	520,376	69,358		722,173
Work in Progress	9360				
Total Fixed Assets		459,103	7,400	0	15,626
TOTAL ASSETS		3,123,672	1,015,282	0	2,471,091

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

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	78,989	43,104		30,340
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530	115,575	43,804		
Due to Other Funds	9540	171,150	121,497		
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560	199,173			
Deferred Revenues	9570				63,225
Total Current Liabilities and Deferred Revenue		564,887	208,405	0	93,565
Long-Term Liabilities	9600				
Bonds Payable	9610	88,874			
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		88,874	0	0	0
TOTAL LIABILITIES	968	653,761	208,405	0	93,565

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
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	2,469,911	806,877		
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				2,377,526
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		2,469,911	806,877	0	2,377,526
TOTAL LIABILITIES AND FUND EQUITY		3,123,672	1,015,282	0	2,471,091

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	9,981,053	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	1,033,745	
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		11,014,798	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	1,834,181	
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		1,834,181	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	1,834,181	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	9,180,617	
Total Designated Fund Balance		9,180,617	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		9,180,617	0
TOTAL LIABILITIES AND FUND EQUITY		11,014,798	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	1,811,927	223,576						
In County Treasury	9112					25,418			
Cash With Fiscal Agents	9113								16,950,906
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	13,087			178,063	12,083			
Due from Other Funds	9140	51,620							
Student Loans Receivable	9150				4,664				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	27,559							
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		1,904,193	223,576	0	182,727	37,501	0	0	16,950,906

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	60,836	40,574		(16,936)	10,016			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	247,153	1,571						
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	72,850			169,082	2,200			
Total Current Liabilities and Deferred Revenue		380,839	42,145	0	152,146	12,216	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	380,839	42,145	0	152,146	12,216	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	1,523,354	181,431		30,581	25,285			
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		1,523,354	181,431	0	30,581	25,285	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								16,950,906
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	16,950,906
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		1,523,354	181,431	0	30,581	25,285	0	0	16,950,906
TOTAL LIABILITIES AND FUND EQUITY		1,904,193	223,576	0	182,727	37,501	0	0	16,950,906

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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		550,060	550,060
Workforce Investment Act	8130		41,861	41,861
Temporary Assistance for Needy Families (TANF)	8140		37,198	37,198
Student Financial Aid	8150		30,010	30,010
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		666,142	666,142
Other Federal Revenues	8190		536,036	536,036
Total Federal Revenues	8100	0	1,861,307	1,861,307
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	2,984,740		2,984,740
State General Apportionment	8612	5,836,627		5,836,627
Other General Apportionment	8613	968,859		968,859
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,158,789	2,158,789
Disabled Students Programs and Services(DSPS)	8623		3,891,654	3,891,654
Temporary Assistance for Needy Families (TANF)	8624		36,546	36,546
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		371,625	371,625
Telecommunications and Technology Infrastructure Program (TTIP)	8626		14,620	14,620
Other General Categorical Programs	8627		36,348,473	36,348,473

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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	6,840,710		6,840,710
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	452,501		452,501
Timber Yield Tax	8672	11		11
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	4,606,325	1,489,905	6,096,230
State Mandated Costs	8685	3,253,413		3,253,413
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	3,682,438	971,029	4,653,467
Total State Revenues	8600	28,625,624	45,282,641	73,908,265

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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	91,885,297		91,885,297
Tax Allocation, Supplemental Roll	8812	3,163,496		3,163,496
Tax Allocation, Unsecured Roll	8813	6,368,277		6,368,277
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	11,613,114		11,613,114
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	292,034		292,034
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	251,728	320,650	572,378
Contract Services	8830			
Contract Instructional Services	8831	58,638		58,638
Other Contract Services	8832			0
Sales and Commissions	8840	440,058		440,058
Rentals and Leases	8850	1,440,251		1,440,251
Interest and Investment Income	8860	1,092,530	52	1,092,582
Student Fees and Charges	8870			
Community Services Classes	8872	264,037		264,037
Dormitory	8873			0
Enrollment	8874	22,549,524		22,549,524
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875	75,675		75,675
Health Services	8876		1,860,960	1,860,960
Instructional Materials Fees and Sales of Materials	8877	(7)		(7)
Insurance	8878			0
Student Records	8879	266,072		266,072
Nonresident Tuition	8880	26,887,735		26,887,735
Parking Services and Public Transportation	8881		2,273,843	2,273,843
Other Student Fees and Charges	8885	6,776,545	2,187,271	8,963,816
Other Local Revenues	8890	3,001,820	5,949	3,007,769
Total Local Revenues	8800	176,426,824	6,648,725	183,075,549
Total Revenues		205,052,448	53,792,673	258,845,121

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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 -- (8981/8982/8983)	898#	1,773,278	4,958,172	6,731,450
Total Other Financing Sources	8900	1,773,278	4,958,172	6,731,450
Total Revenues and Other Financing Sources		206,825,726	58,750,845	265,576,571

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	871,662	180,468	36,606	12,818		1,101,554
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	1,154,339		56,448	29,627		1,240,414
Biological Sciences	0400	4,931,413	69,607	172,382	3,583		5,176,985
Business and Management	0500	5,691,540	140,810	29,578			5,861,928
Communications	0600	1,556,039	82,762	36,965	42,886		1,718,652
Computer and Information Science	0700	3,938,841	109,905	280,785	8,286		4,337,817
Education	0800	4,965,727	636,833	558,097	21,110		6,181,767
Engineering and Related Industrial Technology	0900	2,700,285	174,455	152,337	220,122		3,247,199
Fine and Applied Arts	1000	6,929,323	204,608	409,151	177,976		7,721,058
Foreign language	1100	897,565	3,106	9,095	25,574		935,340
Health	1200	5,536,468	738,782	906,333	198,692		7,380,275
Consumer Education And Home Economics	1300	1,441,457	64,716	11,641			1,517,814
Law	1400	284,680		562			285,242
Humanities(Letters)	1500	15,376,719	150,596	54,466	797		15,582,578
Library Science	1600	1,425					1,425
Mathematics	1700	11,153,533	116,078	67,563	200		11,337,374
Military Studies	1800						0
Physical Sciences	1900	7,869,195	78,413	132,461	98,733		8,178,802
Psychology	2000	2,445,019	25	22,814			2,467,858
Public Affairs and Services	2100	319,230	37,093	5,299			361,622
Social Sciences	2200	11,314,887	47,345	62,727	1,972		11,426,931
Commercial Services	3000						0
Interdisciplinary Studies	4900	10,924,411	4,974,279	463,077	144,915		16,506,682
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	4,158,799					4,158,799
Sub-Total Instructional Activites		104,462,557	7,809,881	3,468,387	987,291		116,728,116
Total Expenditures for GF Activities*		104,462,557	96,648,967	56,847,410	2,187,367	13,163,558	273,309,859

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 420

Name: FOOTHILL-DEANZA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		11,707,586	845,355	150,166		12,703,107
Course and Curriculum Development	6020		473,979	69,184	2,900		546,063
Academic / Faculty Senate	6030		358,737	13,954			372,691
Other Instructional Administration & Governance	6090		93,763	98,485	2,159		194,407
Total Instructional Admin. & Governance		0	12,634,065	1,026,978	155,225	0	13,816,268
Instructional Support Services	6100						
Learning Center	6110		307,139	191,307	232		498,678
Library	6120		3,073,028	324,182	6,180		3,403,390
Media	6130		64,299	147,162	225		211,686
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150			14,620			14,620
Other Instructional Support Services	6190		2,665,764	529,590	25,908		3,221,262
Total Instructional Support Services		0	6,110,230	1,206,861	32,545	0	7,349,636
Admissions and Records	6200		4,390,695	90,083	16,945		4,497,723
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,413,780	50,149	335		3,464,264
Matriculation and Student Assessment	6320		6,273,492	328,021	17,948		6,619,461
Transfer Programs	6330		175,355	8,998			184,353
Career Guidance	6340			3,737			3,737
Other Student Counseling and Guidance	6390		59,388	28,975	490		88,853
Total Student Counseling and Guidance		0	9,922,015	419,880	18,773	0	10,360,668

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		534,983	448,560	185,171		1,168,714
Extended Opportunity Programs and Services (EOPS)	6430		2,012,233	72,179	22,066		2,106,478
Health Services	6440		1,555,156	736,009	18,654		2,309,819
Student Personnel Administration	6450		177,592	2,801			180,393
Financial Aid Administration	6460		2,140,853	127,117	79,674		2,347,644
Job Placement Services	6470		211,468	2,806,908			3,018,376
Veterans Services	6480		100,476	311			100,787
Miscellaneous Student Services	6490		511,227	127,854			639,081
Total Other Student Services		0	7,243,988	4,321,739	305,565	0	11,871,292
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,023,351	1,075,122	60,409		4,158,882
Custodial Services	6530		3,175,526	300,291	7,826		3,483,643
Grounds Maintenance and Repairs	6550		1,309,184	236,885			1,546,069
Utilities	6570			3,460,765			3,460,765
Other Operations and Maintenance of Plant	6590		1,299,168	436,561	12,015		1,747,744
Total Operation and Maintenance of Plant	6500	0	8,807,229	5,509,624	80,250	0	14,397,103
Planning, Policymaking and Coordinations	6600		1,735,979	1,853,244	15,215		3,604,438

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		1,834,690	375,285	5,216		2,215,191
Fiscal Operations	6720		3,690,720	3,603,801	149,810		7,444,331
Human Resources Management	6730		2,533,708	181,784	11,398		2,726,890
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,408,320				3,408,320
Staff Development	6750		315,918	424,307	8,233		748,458
Staff Diversity	6760		91,856	62,451			154,307
Logistical Services	6770		5,212,529	5,806,352	219,652		11,238,533
Management Information Systems	6780		11,549,631	23,897,641	51,032		35,498,304
Other General Institutional Support Services	6790		3,097,459	138,629	2,979		3,239,067
Total General Institutional Support Services	6700	0	31,734,831	34,490,250	448,320	0	66,673,401
Community Services & Economic Development	6800						
Community Recreation	6810		115,737	1,267,682			1,383,419
Community Service Classes	6820		1,112,795	404,349	7,428		1,524,572
Community Use of Facilities	6830		598,761	289,536	91,235		979,532
Economic Development	6840		125,062	149,342			274,404
Other Community Services & Economic Development	6890		422,632	106,310			528,942
Total Community Services	6800	0	2,374,987	2,217,219	98,663	0	4,690,869

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		571	25,019			25,590
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,196,406	196,833			1,393,239
Student and Co-Curricular Activities	6960		813,439	313,095	450		1,126,984
Student Housing	6970						0
Other Ancillary Services	6990			12,633			12,633
Total Ancillary Services	6900	0	2,010,416	547,580	450	0	2,558,446
Auxiliary Operations	7000						
Contract Education	7010		161,824	69,853			231,677
Other Auxiliary Operations	7090		1,712,827	1,625,712	28,125		3,366,664
Total Auxiliary Operations	7000	0	1,874,651	1,695,565	28,125	0	3,598,341

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 420

Name: FOOTHILL-DEANZA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					12,088,543	12,088,543
Student Aid	7320						0
Other Outgo	7390					1,075,015	1,075,015
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	13,163,558	13,163,558
Sub-Total Non-Instructional Activites			88,839,086	53,379,023	1,200,076	13,163,558	156,581,743
Total Expenditures General Fund: activities *		104,462,557	96,648,967	56,847,410	2,187,367	13,163,558	273,309,859

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: FOOTHILL-DEANZA

I.	2017-2018 Appropriations Limit:			
A.	2016-2017 Appropriations Limit:			\$242,636,996
B.	2017-2018 Price Factor:	1.0369		
C.	Population factor:			
	1. 2015-2016 Second Period Actual FTES	27,091.59		
	2. 2016-2017 Second Period Actual FTES	25,972.63		
	3. 2016-2017 Population change factor (C2/C1)	0.9587		
D.	2016-2017 Limit adjusted by inflation and population factors (A * B * C.3)			\$241,199,622
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)			\$241,199,622
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.	2017-2018 Appropriations Limit (D + E.3 - F.3)			\$241,199,622
II.	2017-2018 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			13,496,358
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			460,786
C.	Local Property taxes			112,858,055
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.	2017-2018 Appropriations Subject to Limit			\$126,815,199

For Actual Year: 2016-2017

Budget Year: 2017-2018

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			1,861,307	1,761,145	1,861,307	1,761,145
State Revenues	8600	28,625,624	24,671,286	45,282,641	56,108,814	73,908,265	80,780,100
Local Revenues	8800	176,426,824	177,604,995	6,648,725	7,045,910	183,075,549	184,650,905
Total Revenues		205,052,448	202,276,281	53,792,673	64,915,869	258,845,121	267,192,150
EXPENDITURES:							
Academic Salaries	1000	91,181,538	86,762,083	7,692,349	8,242,239	98,873,887	95,004,322
Classified Salaries	2000	38,747,538	39,579,337	12,437,291	13,798,855	51,184,829	53,378,192
Employee Benefits	3000	45,044,304	47,210,955	6,008,504	7,064,669	51,052,808	54,275,624
Supplies and Materials	4000	2,865,937	3,847,442	1,733,112	2,567,002	4,599,049	6,414,444
Other Operating Expenses and Services	5000	26,925,454	24,512,277	25,322,907	33,313,682	52,248,361	57,825,959
Capital Outlay	6000	754,557	962,538	1,432,810	2,365,619	2,187,367	3,328,157
Total Expenditures		205,519,328	202,874,632	54,626,973	67,352,066	260,146,301	270,226,698
Excess /(Deficiency) of Revenues over Expenditures		(466,880)	(598,351)	(834,300)	(2,436,197)	(1,301,180)	(3,034,548)
Other Financing Sources	8900	1,773,278		4,958,172	4,701,940	6,731,450	4,701,940
Other Outgo	7000	9,417,328	6,883,263	3,746,230	2,647,237	13,163,558	9,530,500
Net Increase/(Decrease) in Fund Balance		(8,110,930)	(7,481,614)	377,642	(381,494)	(7,733,288)	(7,863,108)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	66,638,080	58,527,969	7,792,228	8,169,470	74,430,308	66,697,439
Prior Years Adjustments	9020	819		(400)		419	
Adjusted Beginning Balance	9030	66,638,899		7,791,828		74,430,727	
Ending Fund Balance, June 30		58,527,969	51,046,355	8,169,470	7,787,976	66,697,439	58,834,331

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	38,238,808	48,307,902			1,721	
Total Revenues		38,238,808	48,307,902	0	0	1,721	0
Other Financing Sources	8900						
Interfund Transfers In	8981					2,386,931	2,215,763
Other Incoming Transfers	8983	222,349,303				2,832,152	25,598
Total Other Financing Sources		222,349,303	0	0	0	5,219,083	2,241,361
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	10,243,361	13,991,117			2,154,367	1,504,619
Debt Interest and Other Service Charges	7120	26,782,849	34,316,786			968,605	736,741
Transfers Outgoing	7300 & 7400	219,088,628				1,068,773	
Reserve for Contingencies	7900						
Total Other Outgo	7000	256,114,838	48,307,903	0	0	4,191,745	2,241,360
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(33,765,535)	(48,307,903)	0	0	1,027,338	1
Net Increase/Decrease in Fund Balance		4,473,273	(1)	0	0	1,029,059	1
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	27,097,392	31,570,665	0	0	1,071,591	2,100,650
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	27,097,392		0		1,071,591	
Ending Fund Balance, June 30		31,570,665	31,570,664	0	0	2,100,650	2,100,651

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2016-2017

Budget Year: 2017-2018

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					42,499	38,000
State Revenues	8600					756,769	786,556
Local Revenues	8800					1,745,301	1,815,113
Total Income		0	0	0	0	2,544,569	2,639,669
Expenditures							
Academic Salaries	1000					766,232	643,089
Classified Salaries	2000					1,161,437	1,127,088
Employee Benefits	3000					649,102	707,801
Supplies and Materials	4000					160,629	146,787
Other Operating Expenses and Services	5000					101,397	12,904
Capital Outlay	6000					16,784	2,000
Total Expenditures		0	0	0	0	2,855,581	2,639,669
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(311,012)	0
Other Financing Sources	8900					38,837	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(272,175)	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	793,269	521,094
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		793,269	
Ending Fund Balance, June 30		0	0	0	0	521,094	521,094

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2016-2017

Budget Year: 2017-2018

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: 2016-2017

Budget Year: 2017-2018

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	1,675,852	6,106,538				
Local Revenues	8800	361,206	9,000			493,967	225,000
Total Income		2,037,058	6,115,538	0	0	493,967	225,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	298,359	171,367			782,768	712,066
Employee Benefits	3000	109,956	58,045			281,297	295,137
Supplies and Materials	4000	58	7,993				
Other Operating Expenses and Services	5000	2,372,962	1,667,760			3,695,022	3,648,566
Capital Outlay	6000	17,465,400	13,224,173			21,130,606	21,854,083
Total Expenditures		20,246,735	15,129,338	0	0	25,889,693	26,509,852
Excess /(Deficiency) of Revenues over Expenditures		(18,209,677)	(9,013,800)	0	0	(25,395,726)	(26,284,852)
Other Financing Sources	8900	33,729,192	241,192			56,413,175	
Other Outgo	7000	9,275,381					
Net Increase/(Decrease) in Fund Balance		6,244,134	(8,772,608)	0	0	31,017,449	(26,284,852)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	43,471,284	31,833,192		0		48,899,675
Prior Years Adjustments	9020	(17,882,226)				17,882,226	
Adjusted Beginning Balance	9030	25,589,058			0	17,882,226	
Ending Fund Balance, June 30		31,833,192	23,060,584	0	0	48,899,675	22,614,823

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	8,220,319	8,703,817	2,193,715	2,140,000		
Other Financing Sources	8900	162,836					
Total Income		8,383,155	8,703,817	2,193,715	2,140,000	0	0
Cost of Sales	5890	5,921,739	6,207,867	708,060	720,000		
Gross Profit or Loss		2,461,416	2,495,950	1,485,655	1,420,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,443,694	1,461,256	768,592	788,390		
Employee Benefits	3000	380,790	373,852	260,105	270,509		
Supplies and Materials	4000	375,775	41,041	155,608	143,500		
Other Operating Expenses and Services	5000	423,572	551,762	143,818	187,635		
Capital Outlay	6000			6,673	6,804		
Total Expenditures		2,623,831	2,427,911	1,334,796	1,396,838	0	0
Net Profit or Loss		(162,415)	68,039	150,859	23,162	0	0
Other Outgo	7000	37,371	32,649				
Net Increase/(Decrease) in Fund Balance		(199,786)	35,390	150,859	23,162	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,669,698	2,469,911	656,017	806,877		0
Prior Years Adjustments	9020	(1)		1			
Adjusted Beginning Balance	9030	2,669,697		656,018		0	
Ending Fund Balance, June 30		2,469,911	2,505,301	806,877	830,039	0	0

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	832,577	542,191				
Other Financing Sources	8900						
Total Income		832,577	542,191				
Cost of Sales	5890						
Gross Profit or Loss		832,577	542,191				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	21,404	21,450				
Employee Benefits	3000	6,096	6,050				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	697,052	545,331				
Capital Outlay	6000						
Total Expenditures		724,552	572,831				
Net Profit or Loss		108,025	(30,640)				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		108,025	(30,640)				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,269,501	2,377,526				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,269,501					
Ending Fund Balance, June 30		2,377,526	2,346,886				

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	54,542,168	56,230,299				
Other Financing Sources	8900						
Total Income		54,542,168	56,230,299	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	54,708,172	57,287,018				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		54,708,172	57,287,018	0	0		
Net Profit or Loss		(166,004)	(1,056,719)	0	0		
Other Outgo	7000	927,850					
Net Increase/(Decrease) in Fund Balance		(1,093,854)	(1,056,719)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	10,274,471	9,180,617	0	0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	10,274,471		0			
Ending Fund Balance, June 30		9,180,617	8,123,898	0	0		

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	1,873,886	1,710,850	137,299	83,000		
Total Income		1,873,886	1,710,850	137,299	83,000	0	0
Expenditures							
Academic Salaries	1000	34,442	48,940				
Classified Salaries	2000	757,758	797,966		14,300		
Employee Benefits	3000	77,810	84,074		217		
Supplies and Materials	4000	254,307	264,550		3,750		
Other Operating Expenses and Services	5000	725,104	690,499	43,043	86,483		
Capital Outlay	6000	2,271					
Total Expenditures		1,851,692	1,886,029	43,043	104,750	0	0
Excess /(Deficiency) of Revenues over Expenditures		22,194	(175,179)	94,256	(21,750)	0	0
Other Financing Sources	8900						
Other Outgo	7000			39,841			
Net Increase/(Decrease) in Fund Balance		22,194	(175,179)	54,415	(21,750)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,502,632	1,523,354	127,016	181,431	39,623	0
Prior Years Adjustments	9020	(1,472)				(39,623)	
Adjusted Beginning Balance	9030	1,501,160		127,016		0	
Ending Fund Balance, June 30		1,523,354	1,348,175	181,431	159,681	0	0

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	20,287,013	20,621,796				
State Revenues	8600	2,144,959	2,343,952				
Local Revenues	8800			564,430	825,000		
Total Income		22,431,972	22,965,748	564,430	825,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000			55,327			
Other Operating Expenses and Services	5000			525,293	825,000		
Capital Outlay	6000						
Total Expenditures		0	0	580,620	825,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		22,431,972	22,965,748	(16,190)	0	0	0
Other Financing Sources	8900	259,928					
Other Outgo	7000	22,691,900	22,965,748				
Net Increase/(Decrease) in Fund Balance		0	0	(16,190)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	30,581	30,581	41,475	25,285		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	30,581		41,475		0	
Ending Fund Balance, June 30		30,581	30,581	25,285	25,285	0	0

For Actual Year: 2016-2017

Budget Year: 2017-2018

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			1,474,081	
Total Income		0	0	1,474,081	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			12,538	
Capital Outlay	6000				
Total Expenditures		0	0	12,538	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	1,461,543	0
Other Financing Sources	8900			1,500,000	1,500,000
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	2,961,543	1,500,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0		16,950,906
Prior Years Adjustments	9020			13,989,363	
Adjusted Beginning Balance	9030	0		13,989,363	
Ending Fund Balance, June 30		0	0	16,950,906	18,450,906

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 420

Name: FOOTHILL-DEANZA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	4,949,519
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	550,503
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	38,837
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	2,250,092
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	1,500,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	703,237
29	OTHER DEBT SERVICE FUND	12	RESTRICTED SUBFUND	1,836,428
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	259,928
11	UNRESTRICTED SUBFUND	61	SELF-INSURANCE FUND	927,850

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 420

Name: FOOTHILL-DEANZA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					909,111	
Adjustments	9020					2,724,587	
Adjusted Beginning Balance	9030		0			3,633,698	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		4,606,325			1,489,905	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0	6,151	6,151
Books, Magazines, & Periodicals	4200				0	79,565	79,565
Instructional Supplies & Materials	4300				0	264,306	264,306
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	350,022	350,022
Other Operating Expenses and Services	5000		4,606,325		4,606,325	715,790	5,322,115
Capital Outlay							
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	4,606,325	0	4,606,325	1,065,812	5,672,137
Ending Balance					0	4,057,791	4,057,791

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					4,057,791	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			4,057,791	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		4,465,874			1,468,233	
		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)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0		0
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	0	0
Other Operating Expenses and Services	5000		4,465,874		4,465,874		4,465,874
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
Other Outgo	7000				0		0
Total Expenditures		0	4,465,874	0	4,465,874	0	4,465,874
Ending Balance					0	5,526,024	

Annual Financial and Budget Report

For Actual Year: 2016-2017

District ID: 420

Name: FOOTHILL-DEANZA

EPA Revenue	6,840,710
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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	3,793,565	0	0	3,793,565
Library	6120	1,070,799	0	0	1,070,799
Counseling and Guidance	6310	1,976,347	0	0	1,976,347
TOTAL		6,840,711	0	0	6,840,711

Annual Financial and Budget Report

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 420

Name: FOOTHILL-DEANZA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	7,276,038	6,255,896	13,531,934	N/A	N/A
2016-17	9,099,696	7,593,407	16,693,103	3,161,169	23.36%
2017-18	10,412,782	8,770,385	19,183,167	2,490,064	14.92%
2018-19	12,107,983	10,270,121	22,378,104	3,194,937	16.65%
2019-20	14,303,160	12,180,363	26,483,523	4,105,419	18.35%
2020-21	17,035,064	14,592,075	31,627,139	5,143,616	19.42%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
The District will prioritize new ongoing general fund revenues to cover the ongoing cost increases in future years. The increases are factored into the District's three-year planning model prepared annually; the model monitored and updated for critical fiscal impacting events during the year, such as enrollment levels.