

CALIFORNIA COMMUNITY COLLEGES CHANCELLOR'S OFFICE

Certify CCFS-311 Data Annual Budget and Financial Report (CCFS-311)

DISTRICT: FOOTHILL-DEANZAActual Year: **2017-2018**Budget Year: **2018-2019****District Certification:** **Audit results:** Annual data has passed the audit check

Chief Business Officer

Last Name:	<input type="text" value="McElroy"/>	First Name:	<input type="text" value="Kevin"/>
Area code	<input type="text" value="650"/>	Phone Number:	<input type="text" value="9496202"/>
		Ext:	<input type="text"/>

Electronic Cert Date: **Sep 11 2018 3:01PM****Data is certified**

California Community Colleges, Chancellor's Office
1102 Q Street Sacramento, California 95814-6511
Send questions to Fiscal Services | CCFS311Admin@cccco.edu
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California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2017-2018)
(Budget Report for Fiscal Year 2018-2019)

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

09/11/2018
Date


District Superintendent

09/11/2018
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, 2018. Please submit the report to :

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

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7399	Total
Instructional Salaries					
Contract or Regular	1100	35,814,729	35,814,729		35,814,729
Other	1300	38,050,535	38,050,535		38,050,535
Total Instructional Salaries		73,865,264	73,865,264	0	73,865,264
Non-Instructional Salaries					
Contract or Regular	1200		13,023,033	356,929	13,379,962
Other	1400		783,742	9,275	793,017
Total Non-Instructional Salaries		0	13,806,775	366,204	14,172,979
Total Academic Salaries		73,865,264	87,672,039	366,204	88,038,243
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		32,336,218	963,058	33,299,276
Other	2300		2,707,256	1,010,962	3,718,218
Total Non-Instructional Salaries		0	35,043,474	1,974,020	37,017,494
Instructional Aides					
Regular Status	2200	2,007,031	2,007,031		2,007,031
Other	2400	284,631	284,631		284,631
Total Instructional Aides		2,291,662	2,291,662	0	2,291,662
Total Classified Salaries		2,291,662	37,335,136	1,974,020	39,309,156
Employee Benefits	3000	25,308,746	47,417,229	588,505	48,005,734
Supplies and Materials	4000		2,489,890	397,094	2,886,984
Other Operating Expenses	5000		24,036,728	3,537,822	27,574,550
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		101,465,672	198,951,022	6,863,645	205,814,667

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	4,105,308	4,105,308		4,105,308
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		3,518,750		3,518,750
Objects to Exclude	Object Code				
Rents and Leases	5060		192,456	257,632	450,088
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		4,579,233		4,579,233

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		4,105,308	12,395,747	257,632	12,653,379
Total for ECS 84362, 50% Law		97,360,364	186,555,275	6,606,013	193,161,288
Percent of CEE (Instructional Salary Cost / Total CEE)		52.19%	100.00%		
50% of Current Expense of Education			93,277,638		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		97,360,364	186,555,275	6,606,013	193,161,288
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		101,465,672	198,951,022	6,863,645	205,814,667
Capital Expenditures	6000	75,923	522,428	119,530	641,958
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		101,541,595	199,473,450	6,983,175	206,456,625

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group
10 General Fund — Combined
(Total Unrestricted and Restricted)

For Year Ended June 30, 2018

District ID: 420

Name: FOOTHILL-DEANZA

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	28,702		28,702
In County Treasury	9112	60,361,792	26,816,185	87,177,977
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	7,491,703	8,756,246	16,247,949
Due from Other Funds	9140	1,780,927		1,780,927
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	8,981		8,981
Prepaid Items	9220	2,552,421	354,911	2,907,332
TOTAL ASSETS		72,224,526	35,927,342	108,151,868
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	15,290,327	13,498,979	28,789,306
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530	145,905		145,905
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	8,293,024	13,812,713	22,105,737
TOTAL LIABILITIES		23,729,256	27,311,692	51,040,948

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2018

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		8,615,650	8,615,650
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	8,615,650	8,615,650
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	1,524,287		1,524,287
Restricted Fund Balance	9752	10,102,446		10,102,446
Committed Fund Balance	9753	25,491,857		25,491,857
Assigned Fund Balance	9754			0
Total Designated Fund Balance		37,118,590	0	37,118,590
Uncommitted Fund Balance	9790	11,376,680		11,376,680
TOTAL FUND EQUITY		48,495,270	8,615,650	57,110,920
TOTAL LIABILITIES AND FUND EQUITY		72,224,526	35,927,342	108,151,868

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, 2018

District ID: 420

Name: Foothill-DeAnza

Description	CA (Object)	21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	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	29,514,161		1,060,143
Investments (at cost)	9120			
Accounts Receivable	9130	71,475		
Due from Other Funds	9140			
TOTAL ASSETS		29,585,636	0	1,060,143
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	29,585,635		1,060,143
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		29,585,635	0	1,060,143
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		29,585,635	0	1,060,143
TOTAL LIABILITIES AND FUND EQUITY		29,585,635	0	1,060,143

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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			771,048			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			141,373			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			605			
TOTAL ASSETS		0	0	913,026	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			26,006			
Accrued Salaries and Wages Payable	9520			22,233			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			251,646			
TOTAL LIABILITIES		0	0	299,885	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2018

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	613,141	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	613,141	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	613,141	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	913,026	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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			912,224
In County Treasury	9112	27,619,013		
Cash With Fiscal Agents	9113	103,653		36,149,184
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			161,926
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		27,722,666	0	37,223,334
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,045,498		3,026,522
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530	(6,014)		
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	3,543,694		
TOTAL LIABILITIES		4,583,178	0	3,026,522

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 420

Name: FOOTHILL-DEANZA

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	23,139,488		34,196,812
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		23,139,488	0	34,196,812
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		23,139,488	0	34,196,812
TOTAL LIABILITIES AND FUND EQUITY		27,722,666	0	37,223,334

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 420

Name: FOOTHILL-DEANZA

		51	52	53	59
	CA	Bookstore	Cafeteria	Farm	Other
Description	(Object)	Fund	Fund	Operations	Enterprise
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				2,115,246
In County Treasury	9112	922,008	978,912		374,536
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	21,870	5,996		
Investments (at cost)	9120				
Accounts Receivable	9130	226,628	59,495		17,715
Due from Other Funds	9140				162,310
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,321,765	16,867		
Prepaid Items	9220	82,947			29,055
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330	502,350	115,549		
Accumulated Depreciation Buildings	9331	107,352	74,622		
Library Books	9340				
Equipment	9350	590,288			737,799
Accumulated Depreciation Equipment	9351	554,513			734,687
Work in Progress	9360				
Total Fixed Assets		430,773	40,927	0	3,112
TOTAL ASSETS		3,005,991	1,102,197	0	2,701,974

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510		5,808		59,127
Accrued Salaries and Wages Payable	9520	(31,777)			
Compensated Absences Payable Current	9530	101,544	42,031		
Due to Other Funds	9540	134,303	123,824		
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560	162,310			
Deferred Revenues	9570				132,827
Total Current Liabilities and Deferred Revenue		366,380	171,663	0	191,954
Long-Term Liabilities	9600				
Bonds Payable	9610	68,725			
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		68,725	0	0	0
TOTAL LIABILITIES	968	435,105	171,663	0	191,954

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

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		930,534		
Total Reserved Fund Balance		0	930,534	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	2,570,886			
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				2,510,020
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		2,570,886	930,534	0	2,510,020
TOTAL LIABILITIES AND FUND EQUITY		3,005,991	1,102,197	0	2,701,974

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

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	10,360,915	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	1,858	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	914,937	
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		11,277,710	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
COMBINED BALANCE SHEET

For Year Ended June 30, 2018

Proprietary Funds Group
60 Internal Service Funds:
61 Self-Insurance Fund
69 Other Internal Service Fund

District ID: 420

Name: Foothill-Deanza

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	2,843,349	
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		2,843,349	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	2,843,349	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

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	8,434,361	
Total Designated Fund Balance		8,434,361	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		8,434,361	0
TOTAL LIABILITIES AND FUND EQUITY		11,277,710	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 420

Name: FOOTHILL-DEANZA

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Trust Fund	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Trust Fund	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	1,757,535	241,086			23,768			
In County Treasury	9112								
Cash With Fiscal Agents	9113								19,793,097
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	6,464			244,547	517			
Due from Other Funds	9140	75,318							
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	29,347							
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		1,868,664	241,086	0	244,547	24,285	0	0	19,793,097

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	46,305	38,290		(207,248)				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	242,753	2,041						
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	124,715			448,861				
Total Current Liabilities and Deferred Revenue		413,773	40,331	0	241,613	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
TOTAL LIABILITIES	968	413,773	40,331	0	241,613	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	78 Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	1,454,891	200,755		2,934	24,285			
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		1,454,891	200,755	0	2,934	24,285	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								19,793,097
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	19,793,097
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		1,454,891	200,755	0	2,934	24,285	0	0	19,793,097
TOTAL LIABILITIES AND FUND EQUITY		1,868,664	241,088	0	244,547	24,285	0	0	19,793,097

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 420

Name: FOOTHILL-DEANZA

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		394,918	394,918
Workforce Investment Act	8130		22,244	22,244
Temporary Assistance for Needy Families (TANF)	8140		36,696	36,696
Student Financial Aid	8150		29,520	29,520
Veterans Education	8160		7,300	7,300
Vocational and Technical Education Act (VATEA)	8170		739,744	739,744
Other Federal Revenues	8190		389,181	389,181
Total Federal Revenues	8100	0	1,619,603	1,619,603
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	2,953,186		2,953,186
State General Apportionment	8612	1,763,714		1,763,714
Other General Apportionment	8613	829,245		829,245
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,090,851	2,090,851
Disabled Students Programs and Services(DSPS)	8623		4,125,987	4,125,987
Temporary Assistance for Needy Families (TANF)	8624		36,543	36,543
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		357,258	357,258
Telecommunications and Technology Infrastructure Program (TTIP)	8626		13,080	13,080
Other General Categorical Programs	8627		43,680,140	43,680,140

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 420

Name: FOOTHILL-DEANZA

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
EPA Proceeds	8630	5,673,912		5,673,912
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,339,854	1,339,854
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	448,446		448,446
Timber Yield Tax	8672	406		406
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	4,579,233	1,772,623	6,351,856
State Mandated Costs	8685	1,464,073		1,464,073
Other State Non-Tax Revenues	8686	4,761,696		4,761,696
Other State Revenues	8690		411,748	411,748
Total State Revenues	8600	22,473,911	53,828,084	76,301,995

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2017-2018

District ID: 420

Name: FOOTHILL-DEANZA

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	98,755,752		98,755,752
Tax Allocation, Supplemental Roll	8812	3,445,709		3,445,709
Tax Allocation, Unsecured Roll	8813	6,411,504		6,411,504
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	9,113,048		9,113,048
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	533,518		533,518
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	264,856	469,227	734,083
Contract Services	8830			
Contract Instructional Services	8831	86,220		86,220
Other Contranct Services	8832			0
Sales and Commissions	8840	483,958		483,958
Rentals and Leases	8850	1,415,727		1,415,727
Interest and Investment Income	8860	1,486,815	8,223	1,495,038
Student Fees and Charges	8870			
Community Services Classes	8872	577,467		577,467
Dormitory	8873			0
Enrollment	8874	22,622,286		22,622,286
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875	108,025		108,025
Health Services	8876		1,795,011	1,795,011
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	290,750		290,750
Nonresident Tuition	8880	26,812,845		26,812,845
Parking Services and Public Transportation	8881		2,202,195	2,202,195
Other Student Fees and Charges	8885	6,761,640	2,175,028	8,936,668
Other Local Revenues	8890	3,001,080	5,578	3,006,658
Total Local Revenues	8800	182,171,210	6,655,262	188,826,472
Total Revenues		204,645,121	62,102,949	266,748,070

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 420

Name: FOOTHILL-DEANZA

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	696,130	4,442,832	5,138,962
Total Other Financing Sources	8900	696,130	4,442,832	5,138,962
Total Revenues and Other Financing Sources		205,341,251	66,545,781	271,887,032

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

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 Natural Resources	0100	848,542	179,810	62,218	9,538		1,100,108
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	1,020,142	5,786	21,223	54,069		1,101,220
Biological Sciences	0400	4,812,851	36,831	179,058	90,583		5,119,323
Business and Management	0500	5,381,882	144,249	44,814			5,570,945
Communications	0600	1,554,635	17,213	54,859	91,975		1,718,482
Computer and Information Science	0700	4,302,149	156,039	40,982	11,299		4,510,469
Education	0800	4,851,222	660,748	569,484	106,940		6,188,394
Engineering and Related Industrial Technology	0900	2,731,345	158,506	135,109	687,531		3,712,491
Fine and Applied Arts	1000	6,585,063	271,272	218,840	140,624		7,215,799
Foreign language	1100	1,020,434	1,250	9,581			1,031,245
Health	1200	5,530,574	633,602	209,594	352,288		6,726,058
Consumer Education And Home Economics	1300	1,405,192	63,388	13,831			1,482,411
Law	1400	257,738	590	5,694			264,022
Humanities(Letters)	1500	14,522,054	225,324	65,792	1,805		14,814,975
Library Science	1600	1,425					1,425
Mathematics	1700	10,674,740	234,115	128,721	35,831		11,073,407
Military Studies	1800						0
Physical Sciences	1900	7,513,658	57,367	116,678	75,482		7,763,185
Psychology	2000	2,294,129		5,730			2,299,859
Public Affairs and Services	2100	313,185	37,886	25,474	13,151		389,696
Social Sciences	2200	10,414,693	66,626	68,206	12,512		10,562,037
Commercial Services	3000						0
Interdisciplinary Studies	4900	13,936,622	4,600,362	434,010	42,637		19,013,631
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	4,105,308					4,105,308
Sub-Total Instructional Activities		104,077,583	7,550,964	2,409,678	1,726,265		115,764,490
Total Expenditures for GF Activities*		104,096,865	99,244,964	62,894,092	2,974,088	12,263,541	281,473,550

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

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: 2017-2018

Budget Year: 2018-2019

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		12,130,553	745,374	81,221		12,957,148
Course and Curriculum Development	6020		503,983	30,709			534,692
Academic / Faculty Senate	6030		470,903	8,355			479,258
Other Instructional Administration & Governance	6090		117,584	73,869	48,392		239,845
Total Instructional Admin. & Governance		0	13,223,023	858,307	129,613	0	14,210,943
Instructional Support Services	6100						
Learning Center	6110		421,300	164,011			585,311
Library	6120		3,089,202	371,773	49,205		3,510,180
Media	6130		68,487	10,325			78,812
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150			6,139	6,942		13,081
Other Instructional Support Services	6190		2,516,126	522,998	9,740		3,048,864
Total Instructional Support Services		0	6,095,115	1,075,246	65,887	0	7,236,248
Admissions and Records	6200		4,373,894	96,233	10,099		4,480,226
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,523,055	42,076			3,565,131
Matriculation and Student Assessment	6320		6,918,549	338,692	16,853		7,274,094
Transfer Programs	6330		135,085	11,846			146,931
Career Guidance	6340			4,433			4,433
Other Student Counseling and Guidance	6390		27,037	55,815	20,629		103,481
Total Student Counseling and Guidance		0	10,603,726	452,862	37,482	0	11,094,070

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: 2017-2018

Budget Year: 2018-2019

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		650,656	428,961	126,327		1,205,944
Extended Opportunity Programs and Services (EOPS)	6430		2,149,093	80,559	20,777		2,250,429
Health Services	6440		1,608,255	820,245	41,083		2,469,583
Student Personnel Administration	6450		142,000	10,943			152,943
Financial Aid Administration	6460		2,048,171	198,304			2,246,475
Job Placement Services	6470		160,891	2,280,881	2,225		2,443,997
Veterans Services	6480		116,081	8,107			124,188
Miscellaneous Student Services	6490		424,680	132,917			557,597
Total Other Student Services		0	7,299,827	3,960,917	190,392	0	11,451,136
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,010,510	1,403,598	18,828		4,432,934
Custodial Services	6530		3,356,997	289,224			3,646,221
Grounds Maintenance and Repairs	6550		1,480,028	284,501	5,033		1,749,560
Utilities	6570			3,417,174			3,417,174
Other Operations and Maintenance of Plant	6590		1,339,577	607,949	25,411		1,972,937
Total Operation and Maintenance of Plant	6500	0	9,187,110	5,982,444	49,272	0	15,218,826
Planning, Policymaking and Coordinations	6600		1,841,104	2,122,543	55,149		4,018,796

* 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: 2017-2018

Budget Year: 2018-2019

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		1,560,086	206,352	4,099		1,770,537
Fiscal Operations	6720		4,227,881	3,302,196	49,885		7,579,962
Human Resources Management	6730		2,435,397	434,428	1,955		2,871,780
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,518,750				3,518,750
Staff Development	6750		468,601	522,186	413		991,200
Staff Diversity	6760			54,306			54,306
Logistical Services	6770		5,440,284	5,783,248	155,675		11,379,207
Management Information Systems	6780		12,901,064	30,242,890	42,999		43,186,953
Other General Institutional Support Services	6790		1,733,347	90,074	41,906		1,865,327
Total General Institutional Support Services	6700	0	32,285,410	40,635,680	296,932	0	73,218,022
Community Services & Economic Development	6800						
Community Recreation	6810		105,547	1,289,750			1,395,297
Community Service Classes	6820		1,221,082	533,216	8,707		1,763,005
Community Use of Facilities	6830		547,966	294,976	110,625		953,567
Economic Development	6840		18,983	236,462	2,226		257,671
Other Community Services & Economic Development	6890	19,282	507,693	132,672			659,647
Total Community Services	6800	19,282	2,401,271	2,487,076	121,558	0	5,029,187

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

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: 2017-2018

Budget Year: 2018-2019

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			6,318			6,318
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,250,307	195,235			1,445,542
Student and Co-Curricular Activities	6960		797,898	497,198			1,295,096
Student Housing	6970						0
Other Ancillary Services	6990			798			798
Total Ancillary Services	6900	0	2,048,205	699,547	0	0	2,747,752
Auxiliary Operations	7000						
Contract Education	7010		116,683	1,217,796	198		1,334,677
Other Auxiliary Operations	7090		2,218,632	895,763	291,241		3,405,636
Total Auxiliary Operations	7000	0	2,335,315	2,113,559	291,439	0	4,740,313

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: 2017-2018

Budget Year: 2018-2019

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					11,364,467	11,364,467
Student Aid	7320					783,308	783,308
Other Outgo	7390					115,766	115,766
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	12,263,541	12,263,541
Sub-Total Non-Instructional Activities		19,282	91,694,000	60,484,414	1,247,823	12,263,541	165,709,060
Total Expenditures General Fund: activities *		104,096,865	99,244,964	62,894,092	2,974,088	12,263,541	281,473,550

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

DISTRICT NAME: FOOTHILL-DEANZA

I.	2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:			\$241,199,622
B.	2018-2019 Price Factor:	1.0367		
C.	Population factor:			
1.	2016-2017 Second Period Actual FTES	25,972.63		
2.	2017-2018 Second Period Actual FTES	24,481.68		
3.	2017-2018 Population change factor (C2/C1)	0.9426		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$235,698,684
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)			\$235,698,684
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.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$235,698,684
II.	2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			7,315,891
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			448,700
C.	Local Property taxes			119,755,900
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.	2018-2019 Appropriations Subject to Limit			\$127,520,491

For Actual Year: 2017-2018

Budget Year: 2018-2019

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			1,619,603	1,564,551	1,619,603	1,564,551
State Revenues	8600	22,473,911	20,932,891	53,828,084	48,699,271	76,301,995	69,632,162
Local Revenues	8800	182,171,210	187,179,006	6,655,262	7,063,585	188,826,472	194,242,591
Total Revenues		204,645,121	208,111,897	62,102,949	57,327,407	266,748,070	265,439,304
EXPENDITURES:							
Academic Salaries	1000	88,006,461	82,061,257	8,120,214	8,766,578	96,126,675	90,827,835
Classified Salaries	2000	39,340,936	39,960,736	12,996,353	15,416,273	52,337,289	55,377,009
Employee Benefits	3000	48,005,730	48,634,973	6,872,135	8,708,423	54,877,865	57,343,396
Supplies and Materials	4000	2,891,418	3,705,776	1,855,393	2,700,558	4,746,811	6,406,334
Other Operating Expenses and Services	5000	27,570,123	24,227,037	30,577,158	21,847,792	58,147,281	46,074,829
Capital Outlay	6000	641,958	748,893	2,332,130	2,692,206	2,974,088	3,441,099
Total Expenditures		206,456,626	199,338,672	62,753,383	60,131,830	269,210,009	259,470,502
Excess /(Deficiency) of Revenues over Expenditures		(1,811,505)	8,773,225	(650,434)	(2,804,423)	(2,461,939)	5,968,802
Other Financing Sources	8900	696,130		4,442,832	5,035,618	5,138,962	5,035,618
Other Outgo	7000	8,917,325	7,236,412	3,346,216	3,056,014	12,263,541	10,292,426
Net Increase/(Decrease) in Fund Balance		(10,032,700)	1,536,813	446,182	(824,819)	(9,586,518)	711,994
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	58,527,969	48,495,269	8,169,470	8,615,652	66,697,439	57,110,921
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	58,527,969		8,169,470		66,697,439	
Ending Fund Balance, June 30		48,495,269	50,032,082	8,615,652	7,790,833	57,110,921	57,822,915

For Actual Year: 2017-2018

Budget Year: 2018-2019

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	37,116,103	38,005,585			3,604	
Total Revenues		37,116,103	38,005,585	0	0	3,604	0
Other Financing Sources	8900						
Interfund Transfers In	8981					2,215,936	2,223,296
Other Incoming Transfers	8983	20				24,061	24,820
Total Other Financing Sources		20	0	0	0	2,239,997	2,248,116
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	13,991,117	12,984,093			2,026,669	2,080,857
Debt Interest and Other Service Charges	7120	25,110,036	25,021,492			1,257,440	1,211,359
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	39,101,153	38,005,585	0	0	3,284,109	3,292,216
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(39,101,133)	(38,005,585)	0	0	(1,044,112)	(1,044,100)
Net Increase/Decrease In Fund Balance		(1,985,030)	0	0	0	(1,040,508)	(1,044,100)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	31,570,665	29,585,635	0	0	2,100,650	1,060,142
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	31,570,665		0		2,100,650	
Ending Fund Balance, June 30		29,585,635	29,585,635	0	0	1,060,142	16,042

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Governmental Funds Group

30 Special Revenue Funds -- Part 1

420 FOOTHILL-DEANZA

For Actual Year: 2017-2018

Budget Year: 2018-2019

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					44,463	38,000
State Revenues	8600					900,018	873,384
Local Revenues	8800					1,881,671	1,896,700
Total Income		0	0	0	0	2,826,152	2,808,084
Expenditures							
Academic Salaries	1000					686,410	675,266
Classified Salaries	2000					1,176,642	1,229,790
Employee Benefits	3000					683,153	648,181
Supplies and Materials	4000					168,444	184,000
Other Operating Expenses and Services	5000					17,776	55,847
Capital Outlay	6000					1,680	15,000
Total Expenditures		0	0	0	0	2,734,105	2,808,084
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	92,047	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) In Fund Balance		0	0	0	0	92,047	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	521,094	613,141
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		521,094	
Ending Fund Balance, June 30		0	0	0	0	613,141	613,141

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Governmental Funds Group

30 Special Revenue Funds -- Part 2

420 Foothill-DeAnza

For Actual Year: 2017-2018

Budget Year: 2018-2019

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2017-2018

Budget Year: 2018-2019

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL OUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	3,515,213	3,963,013				
Local Revenues	8800	171,336	240			627,884	250,000
Total Income		3,686,549	3,963,253	0	0	627,884	250,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	179,833				402,303	349,634
Employee Benefits	3000	64,301				157,235	150,181
Supplies and Materials	4000		5,000				
Other Operating Expenses and Services	5000	2,550,593	2,514,756			2,907,930	2,709,879
Capital Outlay	6000	11,603,329	6,943,942			11,863,279	14,862,102
Total Expenditures		14,398,056	9,463,698	0	0	15,330,747	18,071,796
Excess /(Deficiency) of Revenues over Expenditures		(10,711,507)	(5,500,445)	0	0	(14,702,863)	(17,821,796)
Other Financing Sources	8900	6,425,617	555,329				
Other Outgo	7000	4,407,814					
Net Increase/(Decrease) In Fund Balance		(8,693,704)	(4,945,116)	0	0	(14,702,863)	(17,821,796)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	31,833,192	23,139,488		0	48,899,675	34,196,812
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	31,833,192		0		48,899,675	
Ending Fund Balance, June 30		23,139,488	18,194,372	0	0	34,196,812	16,375,016

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Proprietary Funds Group

50 Enterprise Funds Group -- Part 1

420 Foothill-Deanza

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	7,153,889	7,372,403	2,126,800	2,117,079		
Other Financing Sources	8900	115,765	168,791				
Total Income		7,269,634	7,541,194	2,126,800	2,117,079	0	0
Cost of Sales	5890	5,155,927	5,328,362	699,547	701,234		
Gross Profit or Loss		2,113,707	2,212,832	1,427,053	1,415,845	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,254,351	1,259,402	771,210	817,482		
Employee Benefits	3000	328,604	362,378	268,724	274,834		
Supplies and Materials	4000	35,307	32,600	128,163	109,500		
Other Operating Expenses and Services	5000	345,386	364,462	127,833	137,395		
Capital Outlay	6000						
Total Expenditures		1,963,648	2,018,842	1,295,930	1,339,191	0	0
Net Profit or Loss		150,059	193,990	131,123	76,654	0	0
Other Outgo	7000	49,084	71,316	7,466	7,717		
Net Increase/(Decrease) In Fund Balance		100,975	122,674	123,657	68,937	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,469,911	2,570,886	806,877	930,534		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,469,911		806,877		0	
Ending Fund Balance, June 30		2,570,886	2,693,560	930,534	999,471	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

Description	Object	FUND: 50					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	917,713	683,289				
Other Financing Sources	8900						
Total Income		917,713	683,289				
Cost of Sales	5890						
Gross Profit or Loss		917,713	683,289				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	21,285	21,286				
Employee Benefits	3000	6,212	6,214				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	757,722	582,143				
Capital Outlay	6000						
Total Expenditures		785,219	609,643				
Net Profit or Loss		132,494	73,646				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		132,494	73,646				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,377,526	2,510,020				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,377,526					
Ending Fund Balance, June 30		2,510,020	2,583,666				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	57,271,777	61,974,352				
Other Financing Sources	8900	825,554					
Total Income		58,097,331	61,974,352	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	57,971,486	62,285,185				
Supplies and Materials	4000	3,269					
Other Operating Expenses and Services	5000	868,831					
Capital Outlay	6000						
Total Expenditures		58,843,586	62,285,185	0	0		
Net Profit or Loss		(746,255)	(310,833)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) In Fund Balance		(746,255)	(310,833)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	9,180,617	8,434,362	0	0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	9,180,617		0			
Ending Fund Balance, June 30		8,434,362	8,123,529	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	1,741,193	1,664,550	118,557	122,500		
Total Income		1,741,193	1,664,550	118,557	122,500	0	0
Expenditures							
Academic Salaries	1000	10,754	20,000				
Classified Salaries	2000	746,418	800,697	18,008	18,800		
Employee Benefits	3000	98,643	128,381	293	292		
Supplies and Materials	4000	257,380	213,855	2,414	4,750		
Other Operating Expenses and Services	5000	689,314	742,115	40,961	130,249		
Capital Outlay	6000	7,147					
Total Expenditures		1,809,656	1,905,048	61,676	154,091	0	0
Excess /(Deficiency) of Revenues over Expenditures		(68,463)	(240,498)	56,881	(31,591)	0	0
Other Financing Sources	8900						
Other Outgo	7000			37,557	38,000		
Net Increase/(Decrease) In Fund Balance		(68,463)	(240,498)	19,324	(69,591)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,523,354	1,454,891	181,431	200,755	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,523,354		181,431		0	
Ending Fund Balance, June 30		1,454,891	1,214,393	200,755	131,164	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	20,347,083	19,637,503				
State Revenues	8600	3,169,440	5,973,189				
Local Revenues	8800	5,139		698,181	740,000		
Total Income		23,521,662	25,610,692	698,181	740,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000			57,739			
Other Operating Expenses and Services	5000		372,778	652,367	740,000		
Capital Outlay	6000						
Total Expenditures		0	372,778	710,106	740,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		23,521,662	25,237,914	(11,925)	0	0	0
Other Financing Sources	8900	139,329		10,925			
Other Outgo	7000	23,688,638	25,237,914				
Net Increase/(Decrease) In Fund Balance		(27,647)	0	(1,000)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	30,581	2,934	25,285	24,285		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	30,581		25,285		0	
Ending Fund Balance, June 30		2,934	2,934	24,285	24,285	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2017-2018

Budget Year: 2018-2019

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			1,358,141	
Total Income		0	0	1,358,141	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			15,950	
Capital Outlay	6000				
Total Expenditures		0	0	15,950	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	1,342,191	0
Other Financing Sources	8900			1,500,000	1,500,000
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	2,842,191	1,500,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	16,950,906	19,793,097
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		16,950,906	
Ending Fund Balance, June 30		0	0	19,793,097	21,293,097

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 420

Name: Foothill-DeAnza

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	4,442,832
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	439,459
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	1,242,977
43	GENERAL OBLIGATION BOND FUND	11	UNRESTRICTED SUBFUND	350,737
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	825,554
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	1,500,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	608,530
29	OTHER DEBT SERVICE FUND	12	RESTRICTED SUBFUND	1,776,477
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	166,976
75	SCHOLARSHIP AND LOAN TRUST FUND	12	RESTRICTED SUBFUND	10,925
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	27,647

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report

L10 GENERAL FUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 420

Name: FOOTHILL-DEANZA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				4,057,792		
Adjustments	9020						
Adjusted Beginning Balance	9030		0		4,057,792		
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		4,579,233		1,772,623		
		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	322	322
Books, Magazines, & Periodicals	4200				0	34,871	34,871
Instructional Supplies & Materials	4300				0	819,234	819,234
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	854,427	854,427
Other Operating Expenses and Services	5000		4,579,233		4,579,233	347,883	4,927,116
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	4,579,233	0	4,579,233	1,202,310	5,781,543
Ending Balance					0	4,628,105	4,628,105

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 420

Name: FOOTHILL-DEANZA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				4,628,105		
Adjustments	9020						
Adjusted Beginning Balance	9030		0		4,628,105		
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		4,567,700		1,388,400		
		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	1,388,400	1,388,400
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,388,400	1,388,400
Other Operating Expenses and Services	5000		4,567,700		4,567,700		4,567,700
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	4,567,700	0	4,567,700	1,388,400	5,956,100
Ending Balance					0	4,628,105	

Annual Financial and Budget Report

For Actual Year: 2017-2018

District ID: 420

Name: FOOTHILL-DEANZA

EPA Revenue	5,673,912
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Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	2,686,158	0	0	2,686,158
Library	6120	976,511	0	0	976,511
Counseling and Guidance	6310	2,011,243	0	0	2,011,243
TOTAL		5,673,912	0	0	5,673,912

Annual Financial and Budget Report

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 420

Name: FOOTHILL-DEANZA

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2015-16	7,276,038	6,255,896	13,531,934	N/A	N/A
2016-17	9,251,140	7,593,407	16,844,547	3,312,613	24.48%
2017-18	10,329,430	8,654,851	18,984,281	2,139,734	12.70%
2018-19	11,676,443	10,087,671	21,764,114	2,779,833	14.64%
2019-20	13,043,661	11,660,303	24,703,964	2,939,850	13.51%
2020-21	13,771,279	13,234,372	27,005,651	2,301,687	9.32%

Does the district have a plan to fund these expenses through 2020-21?

Yes

Explain Yes or No

The District will continue to prioritize new ongoing general fund revenue 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 is monitored and updated for critical fiscal events during the year, such as enrollment levels for planning.