

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2018-2019)

(Budget Report for Fiscal Year 2019-2020)

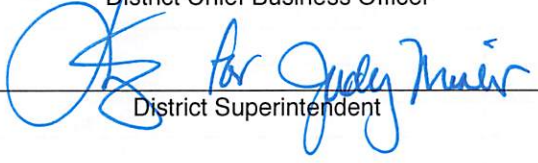
District: FOOTHILL-DEANZA

District Code: 420

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


District Chief Business Officer

10/9/19
Date


District Superintendent

10/9/2019
Date

Contact: Susan Cheu

(650) 949-6201

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2019. 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: 2018-2019

Budget Year: 2019-2020

District ID: 420

Name: FOOTHILL-DEANZA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Academic Salaries					
Instructional Salaries					
Contract or Regular	1100	36,222,307	36,222,307		36,222,307
Other	1300	34,029,762	34,029,762		34,029,762
Total Instructional Salaries		70,252,069	70,252,069	0	70,252,069
Non-Instructional Salaries					
Contract or Regular	1200		13,180,367	391,121	13,571,488
Other	1400		686,057	4,825	690,882
Total Non-Instructional Salaries		0	13,866,424	395,946	14,262,370
Total Academic Salaries		70,252,069	84,118,493	395,946	84,514,439
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		32,481,128	1,293,099	33,774,227
Other	2300		2,657,100	1,055,608	3,712,708
Total Non-Instructional Salaries		0	35,138,228	2,348,707	37,486,935
Instructional Aides					
Regular Status	2200	2,087,098	2,087,098		2,087,098
Other	2400	177,207	177,207		177,207
Total Instructional Aides		2,264,305	2,264,305	0	2,264,305
Total Classified Salaries		2,264,305	37,402,533	2,348,707	39,751,240
Employee Benefits	3000	30,885,443	56,244,110	761,243	57,005,353
Supplies and Materials	4000		2,050,307	235,086	2,285,393
Other Operating Expenses	5000		23,665,462	2,830,474	26,495,936
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		103,401,817	203,480,905	6,571,456	210,052,361

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: 2018-2019

Budget Year: 2019-2020

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	3,937,952	3,937,952		3,937,952
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		3,653,750		3,653,750
Objects to Exclude	Object Code				
Rents and Leases	5060		251,350	491,444	742,794
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		4,557,137		4,557,137

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: 2018-2019

Budget Year: 2019-2020

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		3,937,952	12,400,189	491,444	12,891,633
Total for ECS 84362, 50% Law		99,463,865	191,080,716	6,080,012	197,160,728
Percent of CEE (Instructional Salary Cost / Total CEE)		52.05%	100.00%		
50% of Current Expense of Education			95,540,358		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		99,463,865	191,080,716	6,080,012	197,160,728
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		103,401,817	203,480,905	6,571,456	210,052,361
Capital Expenditures	6000	14,967	324,679	243,583	568,262
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		103,416,784	203,805,584	6,815,039	210,620,623

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

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

For Year Ended June 30, 2019

District ID: 420

Name: FOOTHILL-DEANZA

		11	12	10
Description	CA (Object)	General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	27,400		27,400
In County Treasury	9112	64,059,202	49,262,063	113,321,265
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	6,916,029	5,042,357	11,958,386
Due from Other Funds	9140	1,170,296		1,170,296
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	2,255		2,255
Prepaid Items	9220	1,349,950	908,350	2,258,300
TOTAL ASSETS		73,525,132	55,212,770	128,737,902
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	19,794,618	8,205,876	28,000,494
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530	31,864		31,864
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	8,108,895	37,962,571	46,071,466
TOTAL LIABILITIES		27,935,377	46,168,447	74,103,824

CALIFORNIA COMMUNITY COLLEGES

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2019

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	1,352,205	908,350	2,260,555
Restricted Fund Balance	9752		8,135,973	8,135,973
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		1,352,205	9,044,323	10,396,528
Uncommitted Fund Balance	9790	44,237,550		44,237,550
TOTAL FUND EQUITY		45,589,755	9,044,323	54,634,078
TOTAL LIABILITIES AND FUND EQUITY		73,525,132	55,212,770	128,737,902

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, 2019

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	31,469,553		18,087
Investments (at cost)	9120			
Accounts Receivable	9130	96,476		
Due from Other Funds	9140			
TOTAL ASSETS		31,566,029	0	18,087
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, 2019

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			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	31,566,029		18,087
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		31,566,029	0	18,087
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		31,566,029	0	18,087
TOTAL LIABILITIES AND FUND EQUITY		31,566,029	0	18,087

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, 2019

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			1,127,313			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			48,665			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			622			
TOTAL ASSETS		0	0	1,176,600	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			32,268			
Accrued Salaries and Wages Payable	9520			22,769			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			324,506			
TOTAL LIABILITIES		0	0	379,543	0	0	0

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, 2019

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	622	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	622	0	0	0
Uncommitted Fund Balance	9790	0	0	796,435	0	0	0
TOTAL FUND EQUITY		0	0	797,057	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	1,176,600	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 420

Name: FOOTHILL-DEANZA

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			769,415
In County Treasury	9112	21,084,266		
Cash With Fiscal Agents	9113			24,207,259
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			144,700
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		21,084,266	0	25,121,374
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	947,406		2,081,601
Accrued Salaries and Wages Payable	9520			358
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	993,383		
TOTAL LIABILITIES		1,940,789	0	2,081,959

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, 2019

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			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			23,039,415
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	23,039,415
Uncommitted Fund Balance	9790	19,143,477		
TOTAL FUND EQUITY		19,143,477	0	23,039,415
TOTAL LIABILITIES AND FUND EQUITY		21,084,266	0	25,121,374

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, 2019

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				1,838,260
In County Treasury	9112	1,040,187	715,291		425,954
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	30,708	5,996		
Investments (at cost)	9120				
Accounts Receivable	9130	241,871	82,699		2,210
Due from Other Funds	9140				124,099
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,198,959	16,093		
Prepaid Items	9220	55,478			
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330	502,350	202,750		
Accumulated Depreciation Buildings	9331	117,352	82,291		
Library Books	9340				
Equipment	9350	574,481			737,799
Accumulated Depreciation Equipment	9351	570,830			737,799
Work in Progress	9360				
Total Fixed Assets		388,649	120,459	0	0
TOTAL ASSETS		2,955,852	940,538	0	2,390,523

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, 2019

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	267,161	18,849		4,633
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530	52,037	32,239		
Due to Other Funds	9540	24,900	162,157		
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560	124,018			
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		468,116	213,245	0	4,633
Long-Term Liabilities	9600				
Bonds Payable	9610	46,594			
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		46,594	0	0	0
TOTAL LIABILITIES	968	514,710	213,245	0	4,633

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, 2019

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	1,285,145	22,089		
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		1,285,145	22,089	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850	767,348	584,745		2,385,890
Investment in General Fixed Assets	9890	388,649	120,459		
TOTAL FUND EQUITY		2,441,142	727,293	0	2,385,890
TOTAL LIABILITIES AND FUND EQUITY		2,955,852	940,538	0	2,390,523

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	10,553,195	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	29,825	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	1,042,541	
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		11,625,561	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	4,039,342	
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		4,039,342	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	4,039,342	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	1,042,541	
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		1,042,541	0
Uncommitted(Unrestricted) Fund Balance	9790	6,543,678	
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		7,586,219	0
TOTAL LIABILITIES AND FUND EQUITY		11,625,561	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	1,662,269	228,942			32,467			
In County Treasury	9112								
Cash With Fiscal Agents	9113								22,597,567
Revolving Cash Accounts	9114	400							
Investments (at cost)	9120								
Accounts Receivable	9130	7,674			420,985	1,144			
Due from Other Funds	9140	91,726							
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	22,620							
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		1,784,689	228,942	0	420,985	33,611	0	0	22,597,567

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
Fiduciary Funds Group
70 Trust Funds
COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	51,845	36,272		45,084	3,166			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	176,678	12,219						
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	125,045			372,967				
Total Current Liabilities and Deferred Revenue		353,568	48,491	0	418,051	3,166	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	353,568	48,491	0	418,051	3,166	0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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
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	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751	23,020							
Restricted Fund Balance	9752	1,408,101	180,451		2,934	30,445			22,597,567
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		1,431,121	180,451	0	2,934	30,445	0	0	22,597,567
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		1,431,121	180,451	0	2,934	30,445	0	0	22,597,567
TOTAL LIABILITIES AND FUND EQUITY		1,784,689	228,942	0	420,985	33,611	0	0	22,597,567

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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		408,998	408,998
Workforce Investment Act	8130		72,360	72,360
Temporary Assistance for Needy Families (TANF)	8140		43,651	43,651
Student Financial Aid	8150		25,715	25,715
Veterans Education	8160		5,416	5,416
Vocational and Technical Education Act (VATEA)	8170		780,460	780,460
Other Federal Revenues	8190		77,056	77,056
Total Federal Revenues	8100	0	1,413,656	1,413,656
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	3,374,565		3,374,565
State General Apportionment	8612	9,197,708		9,197,708
Other General Apportionment	8613	1,899,977		1,899,977
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,040,219	2,040,219
Disabled Students Programs and Services(DSPS)	8623		2,968,710	2,968,710
Temporary Assistance for Needy Families (TANF)	8624		36,150	36,150
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		368,898	368,898
Telecommunications and Technology Infrastructure Program (TTIP)	8626		100,000	100,000
Other General Categorical Programs	8627		36,532,948	36,532,948

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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	2,314,593		2,314,593
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	447,023		447,023
Timber Yield Tax	8672	381		381
Other State Tax Subventions	8673	118,175		118,175
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	4,557,137	1,950,609	6,507,746
State Mandated Costs	8685	715,110		715,110
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	12,474,025	3,451,728	15,925,753
Total State Revenues	8600	35,098,694	47,449,262	82,547,956

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA
Details of General Fund Revenue

For Actual Year: 2018-2019

District ID: 420

Name: FOOTHILL-DEANZA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	106,538,352		106,538,352
Tax Allocation, Supplemental Roll	8812	4,107,760		4,107,760
Tax Allocation, Unsecured Roll	8813	7,643,667		7,643,667
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	303,560		303,560
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	576,219		576,219
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	268,286	726,698	994,984
Contract Services	8830			
Contract Instructional Services	8831	12,800		12,800
Other Contract Services	8832			0
Sales and Commissions	8840	400,519		400,519
Rentals and Leases	8850	1,858,107		1,858,107
Interest and Investment Income	8860	2,417,700	21,143	2,438,843
Student Fees and Charges	8870			
Community Services Classes	8872	412,440		412,440
Dormitory	8873			0
Enrollment	8874	21,454,395		21,454,395
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875	129,450		129,450
Health Services	8876		1,851,550	1,851,550
Instructional Materials Fees and Sales of Materials	8877	(2)		(2)
Insurance	8878			0
Student Records	8879	294,522		294,522
Nonresident Tuition	8880	26,452,345		26,452,345
Parking Services and Public Transportation	8881		1,343,449	1,343,449
Other Student Fees and Charges	8885	6,519,295	2,764,652	9,283,947
Other Local Revenues	8890	3,204,138	116,469	3,320,607
Total Local Revenues	8800	182,593,553	6,823,961	189,417,514
Total Revenues		217,692,247	55,686,879	273,379,126

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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	59,291		59,291
Incoming Transfers -- (8970/8981/8982/8983)	898#		4,328,489	4,328,489
Total Other Financing Sources	8900	59,291	4,328,489	4,387,780
Total Revenues and Other Financing Sources		217,751,538	60,015,368	277,766,906

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: 2018-2019

Budget Year: 2019-2020

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	900,946	168,757	60,732	52,751		1,183,186
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	1,007,351	41,297	27,039	11,986		1,087,673
Biological Sciences	0400	4,565,780	67,886	183,303	35,883		4,852,852
Business and Management	0500	5,130,995	143,074	95,911			5,369,980
Communications	0600	1,636,111	76,544	61,623	14,720		1,788,998
Computer and Information Science	0700	4,267,346	81,830	18,407			4,367,583
Education	0800	4,851,055	628,241	499,437	18,247		5,996,980
Engineering and Related Industrial Technology	0900	2,871,700	157,568	122,850	343,740		3,495,858
Fine and Applied Arts	1000	6,452,617	255,110	271,120	151,720		7,130,567
Foreign language	1100	1,011,408		7,600			1,019,008
Health	1200	5,477,744	700,431	230,085	67,865		6,476,125
Consumer Education And Home Economics	1300	1,368,353	54,775	8,512			1,431,640
Law	1400	222,479	(90)	1,228			223,617
Humanities(Letters)	1500	14,052,120	204,267	33,238			14,289,625
Library Science	1600	71					71
Mathematics	1700	10,016,528	295,327	176,780			10,488,635
Military Studies	1800						0
Physical Sciences	1900	7,072,522	119,154	110,736	3,666		7,306,078
Psychology	2000	2,360,209	16,714	12,542			2,389,465
Public Affairs and Services	2100	301,973		5,920	17,517		325,410
Social Sciences	2200	10,134,135	59,338	26,664	3,291		10,223,428
Commercial Services	3000						0
Interdisciplinary Studies	4900	17,194,376	5,158,144	255,528	31,629		22,639,677
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	3,937,952					3,937,952
Sub-Total Instructional Activites		104,833,771	8,228,367	2,209,255	753,015		116,024,408
Total Expenditures for GF Activities*		104,833,771	107,665,185	52,384,845	1,943,411	13,416,534	280,243,746

*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: 2018-2019

Budget Year: 2019-2020

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		11,095,895	597,969	26,678		11,720,542
Course and Curriculum Development	6020		507,825	44,804			552,629
Academic / Faculty Senate	6030		709,356	10,514			719,870
Other Instructional Administration & Governance	6090		175,784	87,928	3,450		267,162
Total Instructional Admin. & Governance		0	12,488,860	741,215	30,128	0	13,260,203
Instructional Support Services	6100						
Learning Center	6110		365,974	191,876			557,850
Library	6120		3,050,031	305,674			3,355,705
Media	6130		72,523	5,600	582		78,705
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150				100,000		100,000
Other Instructional Support Services	6190		3,769,089	788,122	82,266		4,639,477
Total Instructional Support Services		0	7,257,617	1,291,272	182,848	0	8,731,737
Admissions and Records	6200		4,206,836	68,569	2,305		4,277,710
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,694,444	23,852			3,718,296
Matriculation and Student Assessment	6320		6,306,616	267,857			6,574,473
Transfer Programs	6330		134,719	7,030			141,749
Career Guidance	6340			1,721			1,721
Other Student Counseling and Guidance	6390		183,955	37,363	1,365		222,683
Total Student Counseling and Guidance		0	10,319,734	337,823	1,365	0	10,658,922

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: 2018-2019

Budget Year: 2019-2020

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		1,084	19,238	663		20,985
Extended Opportunity Programs and Services (EOPS)	6430		2,244,964	75,183	1,218		2,321,365
Health Services	6440		1,623,649	893,471			2,517,120
Student Personnel Administration	6450		162,795	13,209			176,004
Financial Aid Administration	6460		2,075,023	177,360	708		2,253,091
Job Placement Services	6470		276,523	2,630,814	631		2,907,968
Veterans Services	6480		182,419	12,522			194,941
Miscellaneous Student Services	6490		475,189	148,673			623,862
Total Other Student Services		0	7,041,646	3,970,470	3,220	0	11,015,336
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,028,807	1,266,169	4,545		4,299,521
Custodial Services	6530		3,346,937	277,201			3,624,138
Grounds Maintenance and Repairs	6550		1,543,245	210,661	30,815		1,784,721
Utilities	6570			3,506,886			3,506,886
Other Operations and Maintenance of Plant	6590		1,759,158	887,307	12,666		2,659,131
Total Operation and Maintenance of Plant	6500	0	9,678,147	6,148,224	48,026	0	15,874,397
Planning, Policymaking and Coordinations	6600		2,680,542	1,819,055	66,328		4,565,925

* 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: 2018-2019

Budget Year: 2019-2020

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		1,254,371	201,923	3,333		1,459,627
Fiscal Operations	6720		5,216,244	1,719,874	319,642		7,255,760
Human Resources Management	6730		2,470,087	312,192			2,782,279
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,653,750				3,653,750
Staff Development	6750		499,287	403,663	7,433		910,383
Staff Diversity	6760			39,954			39,954
Logistical Services	6770		5,268,590	6,047,242	111,507		11,427,339
Management Information Systems	6780		13,599,223	22,508,820	28,947		36,136,990
Other General Institutional Support Services	6790		5,995,488	68,513	37,565		6,101,566
Total General Institutional Support Services	6700	0	37,957,040	31,302,181	508,427	0	69,767,648
Community Services & Economic Development	6800						
Community Recreation	6810		125,725	1,402,482			1,528,207
Community Service Classes	6820		1,382,211	712,527	11,762		2,106,500
Community Use of Facilities	6830		806,131	207,973	221,767		1,235,871
Economic Development	6840		24,574	103,378			127,952
Other Community Services & Economic Development	6890		293,578	99,991	630		394,199
Total Community Services	6800	0	2,632,219	2,526,351	234,159	0	5,392,729

* 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: 2018-2019

Budget Year: 2019-2020

District ID: 420

Name: FOOTHILL-DEANZA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,233,057	203,445			1,436,502
Student and Co-Curricular Activities	6960		902,049	632,278			1,534,327
Student Housing	6970						0
Other Ancillary Services	6990		61,289	(41,927)			19,362
Total Ancillary Services	6900	0	2,196,395	793,796	0	0	2,990,191
Auxiliary Operations	7000						
Contract Education	7010		223,056	158,727	10,054		391,837
Other Auxiliary Operations	7090		2,754,726	1,017,907	103,536		3,876,169
Total Auxiliary Operations	7000	0	2,977,782	1,176,634	113,590	0	4,268,006

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: 2018-2019

Budget Year: 2019-2020

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					12,240,430	12,240,430
Student Aid	7320					1,023,875	1,023,875
Other Outgo	7390					152,229	152,229
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	13,416,534	13,416,534
Sub-Total Non-Instructional Activities			99,436,818	50,175,590	1,190,396	13,416,534	164,219,338
Total Expenditures General Fund: activities *		104,833,771	107,665,185	52,384,845	1,943,411	13,416,534	280,243,746

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

CALIFORNIA COMMUNITY COLLEGES
Budget Year: 2019-2020
Gann Appropriations Limit
GANN Report

DISTRICT NAME: FOOTHILL-DEANZA

I.	2019-2020 Appropriations Limit:			
A.	2018-2019 Appropriations Limit:			\$235,698,684
B.	2019-2020 Price Factor:	1.0385		
C.	Population factor:			
	1. 2017-2018 Second Period Actual FTES	24,481.66		
	2. 2018-2019 Second Period Actual FTES	23,145.93		
	3. 2018-2019 Population change factor (C2/C1)	0.9454		
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)			\$231,408,473
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)			\$231,408,473
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.	2019-2020 Appropriations Limit (D + E.3 - F.3)			\$231,408,473
II.	2019-2020 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			19,926,280
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			447,500
C.	Local Property taxes			119,070,900
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.	2019-2020 Appropriations Subject to Limit			\$139,444,680

For Actual Year: 2018-2019

Budget Year: 2019-2020

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			1,413,656	1,299,454	1,413,656	1,299,454
State Revenues	8600	35,098,694	26,272,097	47,449,262	85,590,697	82,547,956	111,862,794
Local Revenues	8800	182,593,553	187,750,849	6,823,961	6,563,537	189,417,514	194,314,386
Total Revenues		217,692,247	214,022,946	55,686,879	93,453,688	273,379,126	307,476,634
EXPENDITURES:							
Academic Salaries	1000	84,591,015	79,363,492	8,652,767	8,628,773	93,243,782	87,992,265
Classified Salaries	2000	39,674,669	35,750,492	13,673,023	15,572,153	53,347,692	51,322,645
Employee Benefits	3000	57,005,352	47,922,639	8,902,130	9,129,987	65,907,482	57,052,626
Supplies and Materials	4000	2,285,395	3,571,485	1,905,152	1,938,450	4,190,547	5,509,935
Other Operating Expenses and Services	5000	26,495,930	22,450,216	21,698,368	55,079,250	48,194,298	77,529,466
Capital Outlay	6000	568,262	712,579	1,375,149	1,056,684	1,943,411	1,769,263
Total Expenditures		210,620,623	189,770,903	56,206,589	91,405,297	266,827,212	281,176,200
Excess /(Deficiency) of Revenues over Expenditures		7,071,624	24,252,043	(519,710)	2,048,391	6,551,914	26,300,434
Other Financing Sources	8900	59,291		4,328,489	4,060,816	4,387,780	4,060,816
Other Outgo	7000	10,036,427	7,822,445	3,380,107	6,204,445	13,416,534	14,026,890
Net Increase/(Decrease) In Fund Balance		(2,905,512)	16,429,598	428,672	(95,238)	(2,476,840)	16,334,360
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	48,495,269	45,589,757	8,615,652	9,044,324	57,110,921	54,634,081
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	48,495,269		8,615,652		57,110,921	
Ending Fund Balance, June 30		45,589,757	62,019,355	9,044,324	8,949,086	54,634,081	70,968,441

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	39,991,294	39,163,007			2,044	
Total Revenues		39,991,294	39,163,007	0	0	2,044	0
Other Financing Sources	8900						
Interfund Transfers In	8981					2,223,296	3,758,736
Other Incoming Transfers	8983					24,820	24,680
Total Other Financing Sources		0	0	0	0	2,248,116	3,783,416
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	12,984,093				2,080,857	2,630,382
Debt Interest and Other Service Charges	7120	25,026,807				1,211,359	1,153,034
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	38,010,900	0	0	0	3,292,216	3,783,416
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(38,010,900)	0	0	0	(1,044,100)	0
Net Increase/Decrease in Fund Balance		1,980,394	39,163,007	0	0	(1,042,056)	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	29,585,635	31,566,029	0	0	1,060,142	18,086
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	29,585,635		0		1,060,142	
Ending Fund Balance, June 30		31,566,029	70,729,036	0	0	18,086	18,086

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: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					43,131	38,000
State Revenues	8600					947,156	936,958
Local Revenues	8800					2,025,620	1,972,568
Total Income		0	0	0	0	3,015,907	2,947,526
Expenditures							
Academic Salaries	1000					673,739	691,801
Classified Salaries	2000					1,254,506	1,267,300
Employee Benefits	3000					711,382	799,865
Supplies and Materials	4000					183,124	176,560
Other Operating Expenses and Services	5000					7,560	10,000
Capital Outlay	6000					1,680	2,000
Total Expenditures		0	0	0	0	2,831,991	2,947,526
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	183,916	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	183,916	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	613,141	797,057
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		613,141	
Ending Fund Balance, June 30		0	0	0	0	797,057	797,057

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: 2018-2019

Budget Year: 2019-2020

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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	3,019,658	1,162,362				
Local Revenues	8800	283,283				610,223	250,000
Total Income		3,302,941	1,162,362	0	0	610,223	250,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	18,888				314,836	336,213
Employee Benefits	3000	56,281				148,847	151,565
Supplies and Materials	4000	4,972	4,340				
Other Operating Expenses and Services	5000	1,823,285	2,224,546			2,038,510	2,711,997
Capital Outlay	6000	7,972,750	6,270,593			9,265,427	9,475,525
Total Expenditures		9,876,176	8,499,479	0	0	11,767,620	12,675,300
Excess /(Deficiency) of Revenues over Expenditures		(6,573,235)	(7,337,117)	0	0	(11,157,397)	(12,425,300)
Other Financing Sources	8900	9,760,466	275,072				
Other Outgo	7000	7,183,242					
Net Increase/(Decrease) in Fund Balance		(3,996,011)	(7,062,045)	0	0	(11,157,397)	(12,425,300)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	23,139,488	19,143,477		0	34,196,812	23,039,415
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	23,139,488		0		34,196,812	
Ending Fund Balance, June 30		19,143,477	12,081,432	0	0	23,039,415	10,614,115

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: 2018-2019

Budget Year: 2019-2020

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	6,137,530	6,649,459	1,948,607	2,063,869		
Other Financing Sources	8900	152,229					
Total Income		6,289,759	6,649,459	1,948,607	2,063,869	0	0
Cost of Sales	5890	4,544,298	4,827,953	693,744	727,625		
Gross Profit or Loss		1,745,461	1,821,506	1,254,863	1,336,244	0	0
Expenditures							
Academic Salaries	1000	1,102,913	1,174,004				
Classified Salaries	2000	337,297	343,115	834,416	805,203		
Employee Benefits	3000	42,085	64,133	294,411	235,832		
Supplies and Materials	4000			148,104	131,100		
Other Operating Expenses and Services	5000	323,695	234,009	173,059	134,003		
Capital Outlay	6000						
Total Expenditures		1,805,990	1,815,261	1,449,990	1,306,138	0	0
Net Profit or Loss		(60,529)	6,245	(195,127)	30,106	0	0
Other Outgo	7000	69,215	60,382	8,114	8,506		
Net Increase/(Decrease) in Fund Balance		(129,744)	(54,137)	(203,241)	21,600	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,570,886	2,441,142	930,534	727,293		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,570,886		930,534		0	
Ending Fund Balance, June 30		2,441,142	2,387,005	727,293	748,893	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
REVENUES, EXPENDITURES, AND FUND BALANCE DATA
Proprietary Funds Group
50 Enterprise Funds Group -- Part 2
420 FOOTHILL-DEANZA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	852,079					
Other Financing Sources	8900						
Total Income		852,079	0				
Cost of Sales	5890						
Gross Profit or Loss		852,079	0				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	18,429					
Employee Benefits	3000	9,072					
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	948,709					
Capital Outlay	6000						
Total Expenditures		976,210	0				
Net Profit or Loss		(124,131)	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(124,131)	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,510,020	2,385,889				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,510,020					
Ending Fund Balance, June 30		2,385,889	2,385,889				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
REVENUES, EXPENDITURES, AND FUND BALANCE DATA
Proprietary Funds Group
60 Enterprise Funds Group
420 Foothill-Deanza

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	59,147,932	59,360,848				
Other Financing Sources	8900	1,375,714					
Total Income		60,523,646	59,360,848	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	60,458,194	59,360,848				
Supplies and Materials	4000	3,433					
Other Operating Expenses and Services	5000	910,161					
Capital Outlay	6000						
Total Expenditures		61,371,788	59,360,848	0	0		
Net Profit or Loss		(848,142)	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(848,142)	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	8,434,362	7,586,220	0	0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	8,434,362		0			
Ending Fund Balance, June 30		7,586,220	7,586,220	0	0		

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 1

420 FOOTHILL-DEANZA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	1,602,417	1,557,250	115,752	115,000		
Total Income		1,602,417	1,557,250	115,752	115,000	0	0
Expenditures							
Academic Salaries	1000	15,000	20,000				
Classified Salaries	2000	715,387	780,270	19,767	19,300		
Employee Benefits	3000	127,608	177,577	253	297		
Supplies and Materials	4000	265,164	177,307	4,191	2,200		
Other Operating Expenses and Services	5000	496,343	667,447	76,306	96,156		
Capital Outlay	6000	6,685	15,000				
Total Expenditures		1,626,187	1,837,601	100,517	117,953	0	0
Excess /(Deficiency) of Revenues over Expenditures		(23,770)	(280,351)	15,235	(2,953)	0	0
Other Financing Sources	8900						
Other Outgo	7000			35,539	36,000		
Net Increase/(Decrease) In Fund Balance		(23,770)	(280,351)	(20,304)	(38,953)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,454,891	1,431,121	200,755	180,451	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,454,891		200,755		0	
Ending Fund Balance, June 30		1,431,121	1,150,770	180,451	141,498	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 2

420 FOOTHILL-DEANZA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	18,658,153	14,590,190				
State Revenues	8600	3,660,856	3,328,041				
Local Revenues	8800			620,318	600,000		
Total Income		22,319,009	17,918,231	620,318	600,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000			45,738			
Other Operating Expenses and Services	5000	72,264	98,838	589,117	600,000		
Capital Outlay	6000						
Total Expenditures		72,264	98,838	634,855	600,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		22,246,745	17,819,393	(14,537)	0	0	0
Other Financing Sources	8900	197,728		20,696			
Other Outgo	7000	22,444,473					
Net Increase/(Decrease) In Fund Balance		0	17,819,393	6,159	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,934	2,934	24,285	30,444		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,934		24,285		0	
Ending Fund Balance, June 30		2,934	17,822,327	30,444	30,444	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 3

420 FOOTHILL-DEANZA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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			1,322,259	
Total Income		0	0	1,322,259	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			17,789	
Capital Outlay	6000				
Total Expenditures		0	0	17,789	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	1,304,470	0
Other Financing Sources	8900			1,500,000	
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	2,804,470	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	19,793,097	22,597,567
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		19,793,097	
Ending Fund Balance, June 30		0	0	22,597,567	22,597,567

CALIFORNIA COMMUNITY COLLEGES

Interfund Transfer Report

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 420

Name: FOOTHILL-DEANZA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	4,327,331
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	445,939
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	2,199,038
43	GENERAL OBLIGATION BOND FUND	11	UNRESTRICTED SUBFUND	36,177
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	1,375,714
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	1,500,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	59,291
29	OTHER DEBT SERVICE FUND	12	RESTRICTED SUBFUND	1,777,357
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	300,000
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	198,886
75	SCHOLARSHIP AND LOAN TRUST FUND	12	RESTRICTED SUBFUND	20,696
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	1,158

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: 2018-2019

Budget Year: 2019-2020

District ID: 420

Name: FOOTHILL-DEANZA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				4,628,104		
Adjustments	9020						
Adjusted Beginning Balance	9030		0		4,628,104		
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		4,557,137		1,950,609		
		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	10,300	10,300
Books, Magazines, & Periodicals	4200				0	57,574	57,574
Instructional Supplies & Materials	4300				0	822,176	822,176
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	890,050	890,050
Other Operating Expenses and Services	5000		4,557,137		4,557,137	408,108	4,965,245
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	4,557,137	0	4,557,137	1,298,158	5,855,295
Ending Balance					0	5,280,555	5,280,555

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: 2018-2019

Budget Year: 2019-2020

District ID: 420

Name: FOOTHILL-DEANZA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				5,280,555		
Adjustments	9020						
Adjusted Beginning Balance	9030		0		5,280,555		
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		4,195,600		1,480,788		
		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		
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	1,480,788	1,480,788
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,480,788	1,480,788
Other Operating Expenses and Services	5000		4,195,600		4,195,600		4,195,600
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	4,195,600	0	4,195,600	1,480,788	5,676,388
Ending Balance					0	5,280,555	

Annual Financial and Budget Report

For Actual Year: 2018-2019

District ID: 420

Name: FOOTHILL-DEANZA

EPA Revenue	2,314,593
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	2,314,593	0	0	2,314,593
TOTAL		2,314,593	0	0	2,314,593

CALIFORNIA COMMUNITY COLLEGES

Pension Costs

Annual Financial and Budget Report

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 420

Name: Foothill-Deanza

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2015-16	7,276,038	6,256,045	13,532,083	N/A	N/A
2016-17	9,251,140	7,593,407	16,844,547	3,312,464	24.48%
2017-18	10,329,430	8,654,851	18,984,281	2,139,734	12.70%
2018-19	11,460,643	10,093,326	21,553,969	2,569,688	13.54%
2019-20	12,357,298	11,034,423	23,391,721	1,837,752	8.53%
2020-21	13,496,193	12,749,663	26,245,856	2,854,135	12.20%

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 projected increases are factored into the District's three-year budget planning model prepared annually; the model is monitored and updated for critical fiscal events during the year.