

Audit and Finance Agenda Item

Meeting Date: 12/1/11

Title of Item: CCFS-311 Report

Background and Analysis:

All community college districts are required to submit their annual report of financial revenue and expenditures to the state Chancellor's Office at the conclusion of each fiscal year. This report is known as the CCFS 311. The report submitted for our district is attached. In addition to the summary of actual expenses, there is supplemental information included in this report, including analysis of our net ending balance, analysis of compliance with the 50% law, detail of general fund revenues, expenditures by activity and the lottery proceeds expense report. A copy of the report is available for public viewing in the Vice Chancellor of Business Services' Office.

Recommendation: (specify if information only) For Information Only.

Submitted by:	Kevin McElroy
Additional contact names:	Hector Quinonez
Is backup provided?	Yes

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

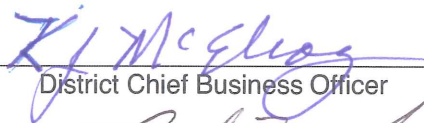
(Financial Report for Fiscal Year 2010-2011)

(Budget Report for Fiscal Year 2011-2012)

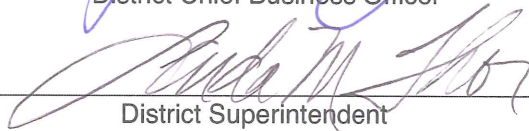
District: FOOTHILL-DEANZA

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

10-20-2011
Date


District Superintendent

10-21-11
Date

Contact: Kevin McElroy

(650) 949-6201

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2011. Please submit the report to :

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

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	34,315,034	34,315,034		34,315,034
Other	1300	30,242,799	30,242,799		30,242,799
Total Instructional Salaries		64,557,833	64,557,833	0	64,557,833
Non-Instructional Salaries					
Contract or Regular	1200		12,294,308	363,203	12,657,511
Other	1400		1,507,001	529	1,507,530
Total Non-Instructional Salaries		0	13,801,309	363,732	14,165,041
Total Academic Salaries		64,557,833	78,359,142	363,732	78,722,874
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		30,478,207	1,187,241	31,665,448
Other	2300		3,268,859	664,924	3,933,783
Total Non-Instructional Salaries		0	33,747,066	1,852,165	35,599,231
Instructional Aides					
Regular Status	2200	2,000,705	2,000,705	72,569	2,073,274
Other	2400	109,570	109,570		109,570
Total Instructional Aides		2,110,275	2,110,275	72,569	2,182,844
Total Classified Salaries		2,110,275	35,857,341	1,924,734	37,782,075
Employee Benefits	3000	18,726,811	36,874,366	675,741	37,550,107
Supplies and Materials	4000		2,691,661	348,280	3,039,941
Other Operating Expenses	5000		17,438,135	2,394,535	19,832,670
Equipment Replacement	6420		93,875	8,331	102,206
Total Expenditures Prior to Exclusions		85,394,919	171,314,520	5,715,353	177,029,873

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	4,428,302	4,428,302		4,428,302
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		3,300,470		3,300,470
Objects to Exclude	Object Code				
Rents and Leases	5060		1,346,289		1,346,289
Lottery Expenditures					
Academic Salaries	1000		1,827,276		1,827,276
Classified Salaries	2000		1,035,631		1,035,631
Employee Benefits	3000		907,749		907,749
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200		4,916		4,916
Instructional Supplies & Materials	4300		9,705		9,705
Noninstructional, Supplies & Materials	4400		77,836		77,836
Total Supplies and Materials		0	92,457	0	92,457
Other Operating Expenses and Services	5000		431,663		431,663

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		10,397		10,397
Total Equipment		0	10,397	0	10,397
Total Capital Outlay		0	10,397	0	10,397
Other Outgo	7000		(225,095)		(225,095)
Total Exclusions		4,428,302	13,155,139	0	13,155,139
Total for ECS 84362, 50% Law		80,966,617	158,159,381	5,715,353	163,874,734
Percent of CEE (Instructional Salary Cost / Total CEE)		51.19%	100.00%		
50% of Current Expense of Education			79,079,690		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		80,966,617	158,159,381	5,715,353	163,874,734
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		85,394,919	171,314,520	5,715,353	177,029,873
Capital Expenditures	6000	32,302	208,801	40,496	249,297
Equipment Replacement (Back out)	6420		(93,875)	(8,331)	(102,206)
Total Unrestricted General Fund Expenditures		85,427,221	171,429,446	5,747,518	177,176,964

CALIFORNIA COMMUNITY COLLEGES

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2011

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	28,352	250	28,602
In County Treasury	9112	41,255,319	7,990,514	49,245,833
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120	81,618		81,618
Accounts Receivable	9130	22,314,024	2,632,735	24,946,759
Due from Other Funds	9140	1,753,763		1,753,763
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	46,254	79	46,333
Prepaid Items	9220	2,491,454	72,709	2,564,163
TOTAL ASSETS		67,970,784	10,696,287	78,667,071
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,921,868	405,182	6,327,050
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530	3,509,888		3,509,888
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	6,889,736	4,680,575	11,570,311
TOTAL LIABILITIES		16,321,492	5,085,757	21,407,249

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2011

District ID: 420

Name: FOOTHILL-DEANZA

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
FUND EQUITY				
Fund Balance Reserved	9710			0
NonCash Assets	9711	2,537,708	72,788	2,610,496
Amounts Restricted by Law for Specific Purposes	9712		5,537,742	5,537,742
Reserve for Encumbrances Credit	9713	1,325,112		1,325,112
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance		3,862,820	5,610,530	9,473,350
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			0
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754	32,776,855		32,776,855
Total Designated Fund Balance		32,776,855	0	32,776,855
Uncommitted(Unrestricted) Fund Balance	9790	15,009,617		15,009,617
TOTAL FUND EQUITY		51,649,292	5,610,530	57,259,822
TOTAL LIABILITIES AND FUND EQUITY		67,970,784	10,696,287	78,667,071

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112			5,169
Cash With Fiscal Agents	9113	27,298,732		2,735,989
Investments (at cost)	9120			
Accounts Receivable	9130	20,060		1,846
Due from Other Funds	9140			
TOTAL ASSETS		27,318,792	0	2,743,004
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,315,183		5,169
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		3,315,183	0	5,169

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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 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			
Total Reserved Fund Balance		0	0	0
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754	24,003,609		2,737,835
Total Designated Fund Balance		24,003,609	0	2,737,835
Uncommitted(Unrestricted) Fund Balance	9790			
TOTAL FUND EQUITY		24,003,609	0	2,737,835
TOTAL LIABILITIES AND FUND EQUITY		27,318,792	0	2,743,004

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, 2011

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			837,475			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			54,598			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			10,454			
TOTAL ASSETS		0	0	902,527	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			24,957			
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			204,638			
TOTAL LIABILITIES		0	0	229,595	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, 2011

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 EQUITY							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amonts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Total Reserved Fund Balance		0	0	0	0	0	0
Designated Fund Balance	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754			672,932			
Total Designated Fund Balance		0	0	672,932	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790						
TOTAL FUND EQUITY		0	0	672,932	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	902,527	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, 2011

District ID: 420

Name: FOOTHILL-DEANZA

		41	42
	CA	Capital Outlay	Revenue Bond
Description	(Object)	Projects Fund	Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	10,551,275	
Cash With Fiscal Agents	9113	328,422,709	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	1,178,385	
Due from Other Funds	9140		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		340,152,369	0
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	13,637,629	
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		13,637,629	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, 2011

District ID: 420

Name: FOOTHILL-DEANZA

		41	42
	CA	Capital Outlay	Revenue Bond
Description	(Object)	Projects Fund	Construction Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amonts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754	326,514,740	
Total Designated Fund Balance		326,514,740	0
Uncommitted(Unrestricted) Fund Balance	9790		
TOTAL FUND EQUITY		326,514,740	0
TOTAL LIABILITIES AND FUND EQUITY		340,152,369	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2011

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				981,670
In County Treasury	9112	2,050,071	520,635		67,824
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	82,235	6,013		194
Investments (at cost)	9120				
Accounts Receivable	9130	342,844	53,869		243,948
Due from Other Funds	9140				393,188
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,344,624	24,407		
Prepaid Items	9220	71,231			71,820
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330	502,350			
Accumulated Depreciation Buildings	9331	37,351			
Library Books	9340				
Equipment	9350	1,031,748	70,125		734,044
Accumulated Depreciation Equipment	9351	658,102	43,363		568,141
Work in Progress	9360				
Total Fixed Assets		838,645	26,762	0	165,903
TOTAL ASSETS		4,729,650	631,686	0	1,924,547

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2011

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	648,026	14,121		17,286
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	775,440	135,805		6,191
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				311,254
Total Current Liabilities and Deferred Revenue		1,423,466	149,926	0	334,731
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630	270,000			
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650	138,577	25,725		
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		408,577	25,725	0	0
TOTAL LIABILITIES	968	1,832,043	175,651	0	334,731

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, 2011

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				
Total Reserved Fund Balance		0	0	0	0
Designated Fund Balance	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	2,897,607	456,035		1,589,816
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		2,897,607	456,035	0	1,589,816
TOTAL LIABILITIES AND FUND EQUITY		4,729,650	631,686	0	1,924,547

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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	16,964,629	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	1,165,192	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	621,207	
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		18,751,028	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	5,709,429	
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		5,709,429	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	5,709,429	0

CALIFORNIA COMMUNITY COLLEGES
Proprietary Funds Group
Annual Financial and Budget Report
60 Internal Service Funds:
61 Self-Insurance Fund
69 Other Internal Service Fund
COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754	13,041,599	
Total Designated Fund Balance		13,041,599	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		13,041,599	0
TOTAL LIABILITIES AND FUND EQUITY		18,751,028	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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	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								
In County Treasury	9112	2,686,412			25,051	376			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	107,848			223,429	52,380			
Due from Other Funds	9140								
Student Loans Receivable	9150				2,336,050				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	16,960			880				
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		2,811,220	0	0	2,585,410	52,756	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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	23,202			112,578				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	245,187							
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	180,018			12,566				
Total Current Liabilities and Deferred Revenue		448,407	0	0	125,144	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	448,407	0	0	125,144	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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)	Students	Representation	Center Fee	Financial Aid	and Loan		Compensation	
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	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								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Designated Fund Balance	9750								
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754	756,229			2,460,266	52,756			
Total Designated Fund Balance		756,229	0	0	2,460,266	52,756	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	1,606,584							
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		2,362,813	0	0	2,460,266	52,756	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,811,220	0	0	2,585,410	52,756	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 420

Name: FOOTHILL-DEANZA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		389,456	389,456
Workforce Investment Act	8130		132,431	132,431
Temporary Assistance for Needy Families (TANF)	8140		66,357	66,357
Student Financial Aid	8150		27,148	27,148
Veterans Education	8160	1,295		1,295
Vocational and Technical Education Act (VATEA)	8170		772,457	772,457
Other Federal Revenues	8190		3,853,500	3,853,500
Total Federal Revenues	8100	1,295	5,241,349	5,242,644
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	1,034,362		1,034,362
State General Apportionment	8612	69,444,606		69,444,606
Other General Apportionment	8613	934,901		934,901
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,276,925	1,276,925
Disabled Students Programs and Services(DSPS)	8623		2,813,820	2,813,820
Temporary Assistance for Needy Families (TANF)	8624		66,359	66,359
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		302,200	302,200
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		3,772,434	3,772,434

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 420

Name: FOOTHILL-DEANZA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		716,058	716,058
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	467,094		467,094
Timber Yield Tax	8672	139		139
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	4,080,077	645,450	4,725,527
State Mandated Costs	8685	2,745,909		2,745,909
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	78,707,088	9,593,246	88,300,334

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

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	59,985,061		59,985,061
Tax Allocation, Supplemental Roll	8812	320,080		320,080
Tax Allocation, Unsecured Roll	8813	4,972,627		4,972,627
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	6,931,885		6,931,885
Redevelopment Agency Funds	8818			0
Contributions, Gifts, Grants, and Endowments	8820	387,601	487,021	874,622
Contract Services	8830			
Contract Instructional Services	8831	250,804		250,804
Other Contranct Services	8832			0
Sales and Commissions	8840	316,382		316,382
Rentals and Leases	8850	347,992		347,992
Interest and Investment Income	8860	629,361		629,361
Student Fees and Charges	8870			
Community Services Classes	8872	837,279		837,279
Dormitory	8873			0
Enrollment	8874	13,123,913		13,123,913
Field Trips and Use of Nondistrict Facilities	8875	92,891		92,891
Health Services	8876		1,888,532	1,888,532
Instructional Materials Fees and Sales of Materials	8877	482,783	1,404	484,187
Insurance	8878			0
Student Records	8879	401,114		401,114
Nonresident Tuition	8880	19,785,786		19,785,786
Parking Services and Public Transportation	8881		2,333,414	2,333,414
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	7,773,149	2,256,262	10,029,411
Total Local Revenues	8800	116,638,708	6,966,633	123,605,341
Total Revenues		195,347,091	21,801,228	217,148,319

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 420

Name: FOOTHILL-DEANZA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	259,662	6,793,393	7,053,055
Total Other Financing Sources	8900	259,662	6,793,393	7,053,055
Total Revenues and Other Financing Sources		195,606,753	28,594,621	224,201,374

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	713,768	136,188	44,990			894,946
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	912,916	140,196	25,035			1,078,147
Biological Sciences	0400	3,656,180	152,697	135,043	528		3,944,448
Business and Management	0500	4,318,506	140,036	28,801	2,481		4,489,824
Communications	0600	1,467,375	69,917	64,392	16,695		1,618,379
Computer and Information Science	0700	3,346,600	466,013	75,067	7,628		3,895,308
Education	0800	6,252,784	652,802	408,936	5,345		7,319,867
Engineering and Related Industrial Technology	0900	3,422,437	157,131	155,416	44,661		3,779,645
Fine and Applied Arts	1000	7,113,629	449,914	1,103,050	5,910		8,672,503
Foreign language	1100	746,393	16,106	20,703			783,202
Health	1200	3,982,540	660,998	474,004	19,735		5,137,277
Consumer Education And Home Economics	1300	1,219,511	130,605	35,338	8,656		1,394,110
Law	1400	280,830	41,307	12,545			334,682
Humanities(Letters)	1500	12,067,907	507,156	83,897			12,658,960
Library Science	1600						0
Mathematics	1700	8,303,710	362,638	47,126			8,713,474
Military Studies	1800						0
Physical Sciences	1900	4,673,570	300,101	98,441	4,690		5,076,802
Psychology	2000	1,618,274	22,011	7,353			1,647,638
Public Affairs and Services	2100	233,749	25,243	389,372			648,364
Social Sciences	2200	9,702,324	353,749	100,399	546		10,157,018
Commercial Services	3000			730			730
Interdisciplinary Studies	4900	10,294,958	4,617,770	251,523	16,932		15,181,183
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	4,428,302					4,428,302
Sub-Total Instructional Activites		88,756,263	9,402,578	3,562,161	133,807		101,854,809
Total Expenditures for GF Activities*		89,032,482	85,808,425	27,676,594	570,993	11,119,853	214,208,347

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

CALIFORNIA COMMUNITY COLLEGES
Expend by Non-Instructional Activity
Annual Financial and Budget Report
S10 General Fund - Combined
SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		9,672,051	633,442	31,876		10,337,369
Course and Curriculum Development	6020		514,160	2,542			516,702
Academic / Faculty Senate	6030		399,713	7,042			406,755
Other Instructional Administration & Governance	6090		76,554	118,304	15,220		210,078
Total Instructional Admin. & Governance		0	10,662,478	761,330	47,096	0	11,470,904
Instructional Support Services	6100						
Learning Center	6110	175,389	88,581	115,118			379,088
Library	6120		2,892,719	328,427			3,221,146
Media	6130		1,143,915	33,946	6,441		1,184,302
Museums and Galleries	6140		67,528	28			67,556
Academic Information Systems and Technology	6150		105,692	2,717			108,409
Other Instructional Support Services	6190		852,945	673,712	4,661		1,531,318
Total Instructional Support Services		175,389	5,151,380	1,153,948	11,102	0	6,491,819
Admissions and Records	6200		3,900,988	110,343	1,551		4,012,882
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,820,820	93,083			3,913,903
Matriculation and Student Assessment	6320		1,549,563	57,898			1,607,461
Transfer Programs	6330		339,061	16,172			355,233
Career Guidance	6340		293,411	9,449			302,860
Other Student Counseling and Guidance	6390		237,735	32,974			270,709
Total Student Counseling and Guidance		0	6,240,590	209,576	0	0	6,450,166

CALIFORNIA COMMUNITY COLLEGES
Expend by Non-Instructional Activity
Annual Financial and Budget Report
S10 General Fund - Combined
SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		566,949	352,925	55,015		974,889
Extended Opportunity Programs and Services (EOPS)	6430		1,661,160	35,877	6,089		1,703,126
Health Services	6440		1,777,278	734,117	15,072		2,526,467
Student Personnel Administration	6450		189,167	1,770			190,937
Financial Aid Administration	6460		1,899,966	69,695			1,969,661
Job Placement Services	6470		191,726	207,585			399,311
Veterans Services	6480		2,016	3,088			5,104
Miscellaneous Student Services	6490		388,257	63,718	1,200		453,175
Total Other Student Services		0	6,676,519	1,468,775	77,376	0	8,222,670
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,030,264	368,663			3,398,927
Custodial Services	6530		2,918,812	247,331			3,166,143
Grounds Maintenance and Repairs	6550		1,467,004	220,490			1,687,494
Utilities	6570			3,238,271			3,238,271
Other Operations and Maintenance of Plant	6590		1,561,024	516,619	14,853		2,092,496
Total Operation and Maintenance of Plant	6500	0	8,977,104	4,591,374	14,853	0	13,583,331
Planning, Policymaking and Coordinations	6600		1,885,927	1,258,877	58,518		3,203,322

* 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: 2010-2011

Budget Year: 2011-2012

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		1,709,447	244,015			1,953,462
Fiscal Operations	6720		2,862,454	3,557,911	52,037		6,472,402
Human Resources Management	6730		2,415,845	372,835	2,455		2,791,135
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,300,470				3,300,470
Staff Development	6750		342,444	214,231	650		557,325
Staff Diversity	6760			5,888			5,888
Logistical Services	6770		3,993,436	3,930,134	7,563		7,931,133
Management Information Systems	6780		8,789,300	1,458,336	83,629		10,331,265
Other General Institutional Support Services	6790		264,361	9,802			274,163
Total General Institutional Support Services	6700	0	23,677,757	9,793,152	146,334	0	33,617,243
Community Services & Economic Development	6800						
Community Recreation	6810		101,945	1,559,751	1,812		1,663,508
Community Service Classes	6820		1,139,164	725,524	15,330		1,880,018
Community Use of Facilities	6830		475,249	250,157	8,674		734,080
Economic Development	6840		408,342	407,258	14,660		830,260
Other Community Services & Economic Development	6880						0
Total Community Services	6800	0	2,124,700	2,942,690	40,476	0	5,107,866

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		1,300,004	80,046			1,380,050
Student and Co-Curricular Activities	6960		862,714	11,451			874,165
Student Housing	6970						0
Other Ancillary Services	6990		658	479	7,276		8,413
Total Ancillary Services	6900	0	2,163,376	91,976	7,276	0	2,262,628
Auxiliary Operations	7000						
Contract Education	7010	100,830	266,653	80,449	7,404		455,336
Other Auxiliary Operations	7090		4,678,375	1,651,943	25,200		6,355,518
Total Auxiliary Operations	7000	100,830	4,945,028	1,732,392	32,604	0	6,810,854

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: 2010-2011

Budget Year: 2011-2012

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					11,119,853	11,119,853
Student Aid	7320						0
Other Outgo	7330						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	11,119,853	11,119,853
Sub-Total Non-Instructional Activites		276,219	76,405,847	24,114,433	437,186	11,119,853	112,353,538
Total Expenditures General Fund: activities *		89,032,482	85,808,425	27,676,594	570,993	11,119,853	214,208,347

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: FOOTHILL-DEANZA

I.	2011-2012 Appropriations Limit:			
A.	2010-2011 Appropriations Limit:			\$240,494,705
B.	2011-2012 Price Factor:	1.0251		
C.	Population factor:			
	1. 2009-2010 Second Period Actual FTES	32,774.46		
	2. 2010-2011 Second Period Actual FTES	30,465.60		
	3. 2010-2011 Population change factor (C2/C1)	0.9296		
D.	2010-2011 Limit adjusted by inflation and population factors (A * B * C.3)			\$229,175,331
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)			\$229,175,331
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.	2011-2012 Appropriations Limit (D + E.3 - F.3)			\$229,175,331
II.	2011-2012 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			48,903,514
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			459,444
C.	Local Property taxes			71,879,791
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.	2011-2012 Appropriations Subject to Limit			\$121,242,749

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	1,295	1,295	5,241,349	2,188,021	5,242,644	2,189,316
State Revenues	8600	78,707,088	66,227,213	9,593,246	9,947,489	88,300,334	76,174,702
Local Revenues	8800	116,638,708	117,026,384	6,966,633	6,468,320	123,605,341	123,494,704
Total Revenues		195,347,091	183,254,892	21,801,228	18,603,830	217,148,319	201,858,722
EXPENDITURES:							
Academic Salaries	1000	78,722,872	81,167,322	6,005,799	5,299,662	84,728,671	86,466,984
Classified Salaries	2000	37,782,075	36,708,340	10,238,915	8,520,109	48,020,990	45,228,449
Employee Benefits	3000	37,550,107	40,981,483	4,541,139	4,194,918	42,091,246	45,176,401
Supplies and Materials	4000	3,039,939	3,246,583	1,247,195	1,088,824	4,287,134	4,335,407
Other Operating Expenses and Services	5000	19,832,672	36,427,371	3,556,788	2,223,212	23,389,460	38,650,583
Capital Outlay	6000	249,297	226,401	321,696	670,700	570,993	897,101
Total Expenditures		177,176,962	198,757,500	25,911,532	21,997,425	203,088,494	220,754,925
Excess /(Deficiency) of Revenues over Expenditures		18,170,129	(15,502,608)	(4,110,304)	(3,393,595)	14,059,825	(18,896,203)
Other Financing Sources	8900	259,662		6,793,393	5,934,840	7,053,055	5,934,840
Other Outgo	7000	8,006,520	7,443,782	3,113,333	2,740,482	11,119,853	10,184,264
Net Increase/(Decrease) in Fund Balance		10,423,271	(22,946,390)	(430,244)	(199,237)	9,993,027	(23,145,627)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	42,904,489	53,327,760	4,362,308	3,932,064	47,266,797	57,259,824
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	42,904,489		4,362,308		47,266,797	
Ending Fund Balance, June 30		53,327,760	30,381,370	3,932,064	3,732,827	57,259,824	34,114,197

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2010-2011

Budget Year: 2011-2012

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND		REVENUE BOND INTEREST		OTHER DEBT SERVICE FUND	
		REDEMPTION FUND		AND REDEMPTION FUND			
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	31,997,715	37,636,547			32,119	102,022
Total Revenues		31,997,715	37,636,547	0	0	32,119	102,022
Other Financing Sources	8900						
Interfund Transfers In	8981					3,705,753	3,644,996
Other Incoming Transfers	8983					32,106	34,366
Total Other Financing Sources		0	0	0	0	3,737,859	3,679,362
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	13,055,000	14,930,000			2,700,453	2,813,026
Debt Interest and Other Service Charges	7120	17,359,104	22,706,547			1,076,674	968,358
Transfers Outgoing	7300 & 7400					3,345	
Reserve for Contingencies	7900						
Total Other Outgo	7000	30,414,104	37,636,547	0	0	3,780,472	3,781,384
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(30,414,104)	(37,636,547)	0	0	(42,613)	(102,022)
Net Increase/Decrease in Fund Balance		1,583,611	0	0	0	(10,494)	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	22,419,997	24,003,608		0	2,748,329	2,737,835
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	22,419,997		0		2,748,329	
Ending Fund Balance, June 30		24,003,608	24,003,608	0	0	2,737,835	2,737,835

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2010-2011

Budget Year: 2011-2012

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					32,729	30,000
State Revenues	8600					686,137	641,623
Local Revenues	8800					1,519,723	1,579,400
Total Income		0	0	0	0	2,238,589	2,251,023
Expenditures							
Academic Salaries	1000					847,319	823,493
Classified Salaries	2000					737,560	799,707
Employee Benefits	3000					427,922	448,116
Supplies and Materials	4000					148,125	157,000
Other Operating Expenses and Services	5000					23,760	22,707
Capital Outlay	6000					3,485	
Total Expenditures		0	0	0	0	2,188,171	2,251,023
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	50,418	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	50,418	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	622,512	672,930
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		622,512	
Ending Fund Balance, June 30		0	0	0	0	672,930	672,930

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2010-2011

Budget Year: 2011-2012

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: 2010-2011

Budget Year: 2011-2012

Capital Projects Funds

Description	Object	FUND: 41		FUND 42	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	4,987			
Local Revenues	8800	2,172,876	4,426,539		
Total Income		2,177,863	4,426,539	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000	2,178,992	2,155,240		
Employee Benefits	3000	734,665	825,548		
Supplies and Materials	4000	775	165,249		
Other Operating Expenses and Services	5000	17,405,862	33,100,847		
Capital Outlay	6000	45,255,361	93,273,557		
Total Expenditures		65,575,655	129,520,441	0	0
Excess /(Deficiency) of Revenues over Expenditures		(63,397,792)	(125,093,902)	0	0
Other Financing Sources	8900	185,580,707			
Other Outgo	7000	2,536,786			
Net Increase/(Decrease) in Fund Balance		119,646,129	(125,093,902)	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	206,868,611	326,514,740		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	206,868,611		0	
Ending Fund Balance, June 30		326,514,740	201,420,838	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	10,264,694	9,042,800	1,864,852	1,780,700		
Other Financing Sources	8900						
Total Income		10,264,694	9,042,800	1,864,852	1,780,700	0	0
Cost of Sales	5890	7,443,034	6,555,000	779,500	798,200		
Gross Profit or Loss		2,821,660	2,487,800	1,085,352	982,500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,631,723	945,400	551,564	364,600		
Employee Benefits	3000	407,361	365,400	165,123	186,800		
Supplies and Materials	4000	159,389	137,000	163,445	117,000		
Other Operating Expenses and Services	5000	475,482	1,049,760	117,397	292,920		
Capital Outlay	6000						
Total Expenditures		2,673,955	2,497,560	997,529	961,320	0	0
Net Profit or Loss		147,705	(9,760)	87,823	21,180	0	0
Other Outgo	7000	32,551	27,500	12,870	13,500		
Net Increase/(Decrease) in Fund Balance		115,154	(37,260)	74,953	7,680	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,782,453	2,897,607	381,082	456,035		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,782,453		381,082		0	
Ending Fund Balance, June 30		2,897,607	2,860,347	456,035	463,715	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2010-2011

Budget Year: 2011-2012

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	577,595	606,523				
Other Financing Sources	8900						
Total Income		577,595	606,523				
Cost of Sales	5890						
Gross Profit or Loss		577,595	606,523				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	26,808	27,500				
Employee Benefits	3000						
Supplies and Materials	4000	14,243	14,500				
Other Operating Expenses and Services	5000	558,064	584,221				
Capital Outlay	6000	53,018	239,299				
Total Expenditures		652,133	865,520				
Net Profit or Loss		(74,538)	(258,997)				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(74,538)	(258,997)				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,664,354	1,589,816				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,664,354					
Ending Fund Balance, June 30		1,589,816	1,330,819				

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	48,049,660	47,002,266				
Other Financing Sources	8900	400,000					
Total Income		48,449,660	47,002,266	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	47,995,308	47,002,266				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		47,995,308	47,002,266	0	0		
Net Profit or Loss		454,352	0	0	0		
Other Outgo	7000	454,352					
Net Increase/(Decrease) in Fund Balance		0	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	13,041,597	13,041,597		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	13,041,597		0			
Ending Fund Balance, June 30		13,041,597	13,041,597	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	2,007,394	1,746,119				
Total Income		2,007,394	1,746,119	0	0	0	0
Expenditures							
Academic Salaries	1000	24,900	43,560				
Classified Salaries	2000	626,707	775,531				
Employee Benefits	3000	71,180	106,683				
Supplies and Materials	4000	288,763	249,802				
Other Operating Expenses and Services	5000	1,202,687	647,163				
Capital Outlay	6000	16,887	41,375				
Total Expenditures		2,231,124	1,864,114	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(223,730)	(117,995)	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(223,730)	(117,995)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,586,542	2,362,812		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,586,542		0		0	
Ending Fund Balance, June 30		2,362,812	2,244,817	0	0	0	0

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	20,795,999	19,740,224				
State Revenues	8600	1,300,593	1,350,000				
Local Revenues	8800	28,276	23,000	2,131	2,000		
Total Income		22,124,868	21,113,224	2,131	2,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	22,174,333	21,144,224	732,083	519,000		
Capital Outlay	6000						
Total Expenditures		22,174,333	21,144,224	732,083	519,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(49,465)	(31,000)	(729,952)	(517,000)	0	0
Other Financing Sources	8900	6,986		734,096	517,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(42,479)	(31,000)	4,144	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,556,559	2,460,267	48,611	52,755		0
Prior Years Adjustments	9020	(53,813)					
Adjusted Beginning Balance	9030	2,502,746		48,611		0	
Ending Fund Balance, June 30		2,460,267	2,429,267	52,755	52,755	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2010-2011

Budget Year: 2011-2012

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				
Total Income		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
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		0	
Ending Fund Balance, June 30		0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 420

Name: FOOTHILL-DEANZA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	5,903,831
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	1,411,665
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	203,753
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	400,000
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	9,940
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	204,284
29	OTHER DEBT SERVICE FUND	12	RESTRICTED SUBFUND	2,294,088
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	6,985
11	UNRESTRICTED SUBFUND	29	OTHER DEBT SERVICE FUND	3,345
12	RESTRICTED SUBFUND	61	SELF-INSURANCE FUND	54,352

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: 2010-2011

Budget Year: 2011-2012

District ID: 420

Name: FOOTHILL-DEANZA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		4,080,077			645,450	
		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		1,827,276		1,827,276		1,827,276
Classified Salaries	2000		1,035,631		1,035,631		1,035,631
Employee Benefits	3000		907,749		907,749		907,749
Supplies & Materials	4000						
Software	4100				0	16,005	16,005
Books, Magazines, & Periodicals	4200		4,916		4,916	52,074	56,990
Instructional Supplies & Materials	4300		9,705		9,705	108,535	118,240
Noninstructional Supplies & Mtrls	4400		77,836		77,836		77,836
Total Supplies and Materials		0	92,457	0	92,457	176,614	269,071
Other Operating Expenses and Services	5000		431,663		431,663	254,724	686,387
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420		10,396		10,396		10,396
Total Capital Outlay		0	10,396	0	10,396		10,396
Other Outgo	7000		(225,095)		(225,095)		(225,095)
Total Expenditures		0	4,080,077	0	4,080,077	431,338	4,511,415
Ending Balance					0	214,112	214,112

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: 2010-2011

Budget Year: 2011-2012

District ID: 420

Name: FOOTHILL-DEANZA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				214,112		
Adjustments	9020						
Adjusted Beginning Balance	9030	0			214,112		
Budget Fiscal Year Data							
State Lottery Proceeds:	8681	3,818,146			517,922		
		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		1,709,970		1,709,970		1,709,970
Classified Salaries	2000		969,146		969,146		969,146
Employee Benefits	3000		849,473		849,473		849,473
Supplies & Materials	4000						
Software	4100				0	19,217	19,217
Books, Magazines, & Periodicals	4200		4,601		4,601	62,527	67,128
Instructional Supplies & Materials	4300		9,082		9,082	130,322	139,404
Noninstructional Supplies & Mtrls	4400		72,839		72,839		72,839
Total Supplies and Materials		0	86,522	0	86,522	212,066	298,588
Other Operating Expenses and Services	5000		403,951		403,951	305,856	709,807
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420		9,729		9,729		9,729
Total Capital Outlay		0	9,729	0	9,729		9,729
Other Outgo	7000		(210,645)		(210,645)		(210,645)
Total Expenditures		0	3,818,146	0	3,818,146	517,922	4,336,068
Ending Balance					0	214,112	