

## **Audit and Finance Agenda Item**

**Meeting Date:** 11/29/12

**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 2011-2012)

(Budget Report for Fiscal Year 2012-2013)

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

10-4-12  
Date

  
District Superintendent

10-8-12  
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, 2012. 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: 2011-2012

Budget Year: 2012-2013

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
<b>Instructional Salaries</b>					
Contract or Regular	1100	34,104,489	34,104,489		34,104,489
Other	1300	30,302,017	30,302,017		30,302,017
<b>Total Instructional Salaries</b>		64,406,506	64,406,506	0	64,406,506
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		12,283,600	351,193	12,634,793
Other	1400		1,484,390	13,416	1,497,806
<b>Total Non-Instructional Salaries</b>		0	13,767,990	364,609	14,132,599
<b>Total Academic Salaries</b>		64,406,506	78,174,496	364,609	78,539,105
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		30,055,343	1,058,441	31,113,784
Other	2300		2,568,314	691,539	3,259,853
<b>Total Non-Instructional Salaries</b>		0	32,623,657	1,749,980	34,373,637
<b>Instructional Aides</b>					
Regular Status	2200	1,958,483	1,958,483	74,026	2,032,509
Other	2400	288,410	288,410		288,410
<b>Total Instructional Aides</b>		2,246,893	2,246,893	74,026	2,320,919
<b>Total Classified Salaries</b>		2,246,893	34,870,550	1,824,006	36,694,556
<b>Employee Benefits</b>	3000	20,194,404	38,678,982	668,240	39,347,222
<b>Supplies and Materials</b>	4000		2,249,563	321,716	2,571,279
<b>Other Operating Expenses</b>	5000		18,615,561	2,779,433	21,394,994
<b>Equipment Replacement</b>	6420		52,828	1,289	54,117
<b>Total Expenditures Prior to Exclusions</b>		86,847,803	172,641,980	5,959,293	178,601,273

## Annual Financial and Budget Report

## The Current Expense of Education

## SUPPLEMENTAL DATA

## S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 420

Name: FOOTHILL-DEANZA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	4,548,853	4,548,853		4,548,853
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		3,306,702		3,306,702
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		1,283,284		1,283,284
Lottery Expenditures					
Academic Salaries	1000		1,550,339		1,550,339
Classified Salaries	2000		839,535		839,535
Employee Benefits	3000		809,514		809,514
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200		3,716		3,716
Instructional Supplies & Materials	4300		6,270		6,270
Noninstructional, Supplies & Materials	4400		58,649		58,649
Total Supplies and Materials		0	68,635	0	68,635
Other Operating Expenses and Services	5000		441,891		441,891

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		4,705		4,705
Equipment - Replacement	6420				0
Total Equipment		0	4,705	0	4,705
Total Capital Outlay		0	4,705	0	4,705
Other Outgo	7000		197,479		197,479
<b>Total Exclusions</b>		4,548,853	13,050,937	0	13,050,937
<b>Total for ECS 84362, 50% Law</b>		82,298,950	159,591,043	5,959,293	165,550,336
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		51.57%	100.00%		
<b>50% of Current Expense of Education</b>			79,795,522		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		82,298,950	159,591,043	5,959,293	165,550,336
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		86,847,803	172,641,980	5,959,293	178,601,273
<b>Capital Expenditures</b>	6000	9,689	227,124	4,077	231,201
<b>Equipment Replacement (Back out)</b>	6420		(52,828)	(1,289)	(54,117)
<b>Total Unrestricted General Fund Expenditures</b>		86,857,492	172,816,276	5,962,081	178,778,357

## CALIFORNIA COMMUNITY COLLEGES

## Governmental Funds Group

## COMBINED BALANCE SHEET

## 10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2012

District ID: 420

Name: FOOTHILL-DEANZA

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	31,602		31,602
In County Treasury	9112	39,490,337	7,797,120	47,287,457
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120	81,700		81,700
Accounts Receivable	9130	24,623,315	3,301,384	27,924,699
Due from Other Funds	9140	1,228,423		1,228,423
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	55,102		55,102
Prepaid Items	9220	1,711,476	57,582	1,769,058
<b>TOTAL ASSETS</b>		67,221,955	11,156,086	78,378,041
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	8,846,051	241,599	9,087,650
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530	3,557,100		3,557,100
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	9,076,940	4,377,301	13,454,241
<b>TOTAL LIABILITIES</b>		21,480,091	4,618,900	26,098,991

## CALIFORNIA COMMUNITY COLLEGES

## Governmental Funds Group

## COMBINED BALANCE SHEET

## 10 General Fund — Combined

## (Total Unrestricted and Restricted)

For Year Ended June 30, 2012

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND EQUITY</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711	1,766,578	57,582	1,824,160
Amounts Restricted by Law for Specific Purposes	9712		6,479,604	6,479,604
Reserve for Encumbrances Credit	9713	1,180,837		1,180,837
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance		2,947,415	6,537,186	9,484,601
<b>Designated Fund Balance</b>	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	37,193,629		37,193,629
Total Designated Fund Balance		37,193,629	0	37,193,629
Uncommitted(Unrestricted) Fund Balance	9790	5,600,820		5,600,820
<b>TOTAL FUND EQUITY</b>		45,741,864	6,537,186	52,279,050
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		67,221,955	11,156,086	78,378,041

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2012

**Governmental Funds Group**

**20 Debt Service Funds:**

**21 Bond Interest and Redemption Fund**

**22 Revenue Bond Interest and Redemption Fund**

**29 Other Debt Service Fund**

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112			5,171
Cash With Fiscal Agents	9113	20,880,852		2,448,974
Investments (at cost)	9120			
Accounts Receivable	9130	14,431		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		20,895,283	0	2,454,145
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			3,312
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	3,312



**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2012

**Governmental Funds Group**

**20 Debt Service Funds:**

**21 Bond Interest and Redemption Fund**

**22 Revenue Bond Interest and Redemption Fund**

**29 Other Debt Service Fund**

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND EQUITY</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Total Reserved Fund Balance		0	0	0
<b>Designated Fund Balance</b>	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754	20,895,283		2,450,834
Total Designated Fund Balance		20,895,283	0	2,450,834
Uncommitted(Unrestricted) Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		20,895,283	0	2,450,834
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		20,895,283	0	2,454,146

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, 2012

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			847,077			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			6,878			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			10,671			
<b>TOTAL ASSETS</b>		0	0	864,626	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			33,720			
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			181,384			
<b>TOTAL LIABILITIES</b>		0	0	215,104	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, 2012

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>FUND EQUITY</b>							
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
<b>Designated Fund Balance</b>	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754			649,522			
Total Designated Fund Balance		0	0	649,522	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790						
<b>TOTAL FUND EQUITY</b>		0	0	649,522	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	864,626	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, 2012

District ID: 420

Name: FOOTHILL-DEANZA

		<b>41</b>	<b>42</b>
	<b>CA</b>	<b>Capital Outlay</b>	<b>Revenue Bond</b>
<b>Description</b>	<b>(Object)</b>	<b>Projects Fund</b>	<b>Construction Fund</b>
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	9,992,404	
Cash With Fiscal Agents	9113	223,108,141	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	1,387,805	
Due from Other Funds	9140		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210	193	
Prepaid Items	9220		
<b>TOTAL ASSETS</b>		234,488,543	0
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	14,676,595	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
<b>TOTAL LIABILITIES</b>		14,676,595	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, 2012

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund
<b>FUND EQUITY</b>			
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
<b>Designated Fund Balance</b>	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754	219,811,948	
Total Designated Fund Balance		219,811,948	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>TOTAL FUND EQUITY</b>		219,811,948	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		234,488,543	0

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

## COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				1,015,254
In County Treasury	9112	1,451,765	632,099		112,208
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	77,554	6,029		136
Investments (at cost)	9120				
Accounts Receivable	9130	367,570	64,396		84,861
Due from Other Funds	9140				363,848
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,641,324	28,878		
Prepaid Items	9220	53,839			20,188
<b>Fixed Assets</b>	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330	502,350			
Accumulated Depreciation Buildings	9331	47,352			
Library Books	9340				
Equipment	9350	1,031,748	70,125		750,643
Accumulated Depreciation Equipment	9351	769,653	48,008		598,754
Work in Progress	9360				52,422
<b>Total Fixed Assets</b>		717,093	22,117	0	204,311
<b>TOTAL ASSETS</b>		4,309,145	753,519	0	1,800,806

51 Bookstore Fund

53 Farm Operations Fund

## COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	486,307	25,875		18,800
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	700,278	136,605		6,544
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				79,240
Total Current Liabilities and Deferred Revenue		1,186,585	162,480	0	104,584
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630	245,000			
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650	144,783	19,415		
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		389,783	19,415	0	0
<b>TOTAL LIABILITIES</b>	968	1,576,368	181,895	0	104,584

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

## COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Total Reserved Fund Balance		0	0	0	0
<b>Designated Fund Balance</b>	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	2,732,777	571,624		1,696,222
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		2,732,777	571,624	0	1,696,222
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		4,309,145	753,519	0	1,800,806



**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, 2012

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		13,910,423
Cash With Fiscal Agents	9113		48,770
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		5,036,069
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		350,887
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		0	19,346,149

## COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		5,491,573
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		0	5,491,573
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
<b>TOTAL LIABILITIES</b>	968	0	5,491,573

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, 2012

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		0	0
<b>Designated Fund Balance</b>	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		13,854,576
Total Designated Fund Balance		0	13,854,576
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		0	13,854,576
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	19,346,149

## COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	400							
In County Treasury	9112	2,718,632							
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	6,866			397,653	84,389			
Due from Other Funds	9140								
Student Loans Receivable	9150				620,625				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	15,698							
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		2,741,596	0	0	1,018,278	84,389	0	0	0

## COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	33,186			151,778	27,052			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	167,594							
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	147,409			10,434				
Total Current Liabilities and Deferred Revenue		348,189	0	0	162,212	27,052	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	348,189	0	0	162,212	27,052	0	0	0

## COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
<b>Designated Fund Balance</b>	9750								
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754	786,658			856,066	57,337			
Total Designated Fund Balance		786,658	0	0	856,066	57,337	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	1,606,749							
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		2,393,407	0	0	856,066	57,337	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		2,741,596	0	0	1,018,278	84,389	0	0	0

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 420

Name: FOOTHILL-DEANZA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		407,924	407,924
Workforce Investment Act	8130		81,640	81,640
Temporary Assistance for Needy Families (TANF)	8140		51,211	51,211
Student Financial Aid	8150		31,634	31,634
Veterans Education	8160	3,004		3,004
Vocational and Technical Education Act (VATEA)	8170		641,830	641,830
Other Federal Revenues	8190		1,162,953	1,162,953
<b>Total Federal Revenues</b>	8100	3,004	2,377,192	2,380,196
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	1,130,124		1,130,124
State General Apportionment	8612	49,879,403		49,879,403
Other General Apportionment	8613	955,059		955,059
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,308,714	1,308,714
Disabled Students Programs and Services(DSPS)	8623		3,149,788	3,149,788
Temporary Assistance for Needy Families (TANF)	8624		51,211	51,211
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		315,315	315,315
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		4,636,433	4,636,433

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 420

Name: FOOTHILL-DEANZA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		921,393	921,393
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	465,515		465,515
Timber Yield Tax	8672	95		95
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	3,912,098	945,670	4,857,768
State Mandated Costs	8685	18,558		18,558
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
<b>Total State Revenues</b>	8600	56,360,852	11,328,524	67,689,376



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 420

Name: FOOTHILL-DEANZA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	61,222,650		61,222,650
Tax Allocation, Supplemental Roll	8812	985,599		985,599
Tax Allocation, Unsecured Roll	8813	4,685,021		4,685,021
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	6,489,733		6,489,733
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819			0
Contributions, Gifts, Grants, and Endowments	8820	309,577	528,030	837,607
Contract Services	8830			
Contract Instructional Services	8831	208,210		208,210
Other Contranct Services	8832			0
Sales and Commissions	8840	315,301		315,301
Rentals and Leases	8850	415,092		415,092
Interest and Investment Income	8860	607,525		607,525
Student Fees and Charges	8870			
Community Services Classes	8872	740,902		740,902
Dormitory	8873			0
Enrollment	8874	16,988,256		16,988,256
Field Trips and Use of Nondistrict Facilities	8875	148,581		148,581
Health Services	8876		1,901,118	1,901,118
Instructional Materials Fees and Sales of Materials	8877	552,091	1,576	553,667
Insurance	8878			0
Student Records	8879	377,281		377,281
Nonresident Tuition	8880	21,591,661		21,591,661
Parking Services and Public Transportation	8881		2,384,989	2,384,989
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	9,046,515	2,766,043	11,812,558
<b>Total Local Revenues</b>	8800	124,683,995	7,581,756	132,265,751
<b>Total Revenues</b>		181,047,851	21,287,472	202,335,323

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012      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#	272,325	5,573,523	5,845,848
Total Other Financing Sources	8900	272,325	5,573,523	5,845,848
Total Revenues and Other Financing Sources		181,320,176	26,860,995	208,181,171

**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: 2011-2012

Budget Year: 2012-2013

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	798,620	155,699	37,376	611		992,306
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	1,034,091	137,084	18,502			1,189,677
Biological Sciences	0400	3,652,809	138,432	142,643			3,933,884
Business and Management	0500	4,339,477	170,089	30,034			4,539,600
Communications	0600	1,458,522	129,888	41,192	7,229		1,636,831
Computer and Information Science	0700	3,097,139	404,515	16,768	4,422		3,522,844
Education	0800	6,298,128	693,887	335,951	367		7,328,333
Engineering and Related Industrial Technology	0900	2,993,950	157,708	161,284	40,145		3,353,087
Fine and Applied Arts	1000	7,305,315	401,121	477,927	10,668		8,195,031
Foreign language	1100	738,499	8,061	18,360			764,920
Health	1200	4,004,965	722,344	669,479	45,518		5,442,306
Consumer Education And Home Economics	1300	1,190,061	113,802	32,506	3,016		1,339,385
Law	1400	267,747	13,899	15,387			297,033
Humanities(Letters)	1500	12,623,566	571,591	97,015			13,292,172
Library Science	1600			608			608
Mathematics	1700	8,562,354	338,917	78,663			8,979,934
Military Studies	1800						0
Physical Sciences	1900	4,809,214	305,866	94,990			5,210,070
Psychology	2000	839,661	904,841	6,751			1,751,253
Public Affairs and Services	2100	270,352	53,325	403,099			726,776
Social Sciences	2200	10,083,699	437,551	133,284	1,639		10,656,173
Commercial Services	3000						0
Interdisciplinary Studies	4900	10,319,743	4,666,987	244,912	15,059		15,246,701
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	4,548,853					4,548,853
<b>Sub-Total Instructional Activites</b>		89,236,765	10,525,607	3,056,731	128,674		102,947,777
<b>Total Expenditures for GF Activities*</b>		89,447,154	84,244,063	27,715,812	537,299	11,217,617	213,161,945

\*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: 2011-2012

Budget Year: 2012-2013

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		9,806,778	622,723	32,302		10,461,803
Course and Curriculum Development	6020		587,627	4,699			592,326
Academic / Faculty Senate	6030		234,153	7,780			241,933
Other Instructional Administration & Governance	6090		76,349	152,653	12,821		241,823
<b>Total Instructional Admin. &amp; Governance</b>		0	10,704,907	787,855	45,123	0	11,537,885
Instructional Support Services	6100						
Learning Center	6110	108,846	169,377	79,154			357,377
Library	6120		2,903,926	297,458	3,243		3,204,627
Media	6130		1,164,198	207,584	8,850		1,380,632
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		84,719	405			85,124
Other Instructional Support Services	6190		544,342	86,913	942		632,197
<b>Total Instructional Support Services</b>		108,846	4,866,562	671,514	13,035	0	5,659,957
Admissions and Records	6200		4,032,606	81,335	59		4,114,000
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,394,824	77,257			4,472,081
Matriculation and Student Assessment	6320		1,459,555	56,382			1,515,937
Transfer Programs	6330		326,191	12,826	1,861		340,878
Career Guidance	6340		316,822	2,455			319,277
Other Student Counseling and Guidance	6390		381,557	45,580	696		427,833
<b>Total Student Counseling and Guidance</b>		0	6,878,949	194,500	2,557	0	7,076,006

**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: 2011-2012

Budget Year: 2012-2013

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		673,059	324,567	29,250		1,026,876
Extended Opportunity Programs and Services (EOPS)	6430		1,816,191	28,447			1,844,638
Health Services	6440		1,816,718	645,842	9,280		2,471,840
Student Personnel Administration	6450		199,064	1,810			200,874
Financial Aid Administration	6460		1,969,959	60,710	15,739		2,046,408
Job Placement Services	6470		142,451	451,853			594,304
Veterans Services	6480			792			792
Miscellaneous Student Services	6490		355,927	68,087			424,014
<b>Total Other Student Services</b>		0	6,973,369	1,582,108	54,269	0	8,609,746
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,772,805	275,631			3,048,436
Custodial Services	6530		2,929,189	229,964	12,813		3,171,966
Grounds Maintenance and Repairs	6550		1,365,879	138,944			1,504,823
Utilities	6570			3,053,742			3,053,742
Other Operations and Maintenance of Plant	6590		1,659,753	599,471	9,119		2,268,343
<b>Total Operation and Maintenance of Plant</b>	6500	0	8,727,626	4,297,752	21,932	0	13,047,310
<b>Planning, Policymaking and Coordinations</b>	6600		1,724,920	1,337,692	6,259		3,068,871

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

**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: 2011-2012

Budget Year: 2012-2013

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		1,791,209	404,360	6,482		2,202,051
Fiscal Operations	6720		2,074,742	3,469,538	57,123		5,601,403
Human Resources Management	6730		2,331,832	533,209	2,500		2,867,541
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,306,702				3,306,702
Staff Development	6750		354,268	196,325			550,593
Staff Diversity	6760		41,553	2,961			44,514
Logistical Services	6770		3,582,938	4,577,704	33,887		8,194,529
Management Information Systems	6780		8,615,291	1,776,367	77,380		10,469,038
Other General Institutional Support Services	6790		266,073	53,431			319,504
<b>Total General Institutional Support Services</b>	6700	0	22,364,608	11,013,895	177,372	0	33,555,875
Community Services & Economic Development	6800						
Community Recreation	6810		104,207	1,623,335			1,727,542
Community Service Classes	6820		1,203,176	670,657	1,289		1,875,122
Community Use of Facilities	6830		513,615	215,035			728,650
Economic Development	6840		413,441	446,537	405		860,383
Other Community Services & Economic Development	6880						0
<b>Total Community Services</b>	6800	0	2,234,439	2,955,564	1,694	0	5,191,697

\* Noninstructional Staff Retirees' Benefits &amp; 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: 2011-2012

Budget Year: 2012-2013

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			70,365			70,365
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,232,474	69,933			1,302,407
Student and Co-Curricular Activities	6960		783,127	269,854			1,052,981
Student Housing	6970						0
Other Ancillary Services	6990			(878)			(878)
<b>Total Ancillary Services</b>	6900	0	2,015,601	409,274	0	0	2,424,875
Auxiliary Operations	7000						
Contract Education	7010	101,543	148,440	126,804	2,383		379,170
Other Auxiliary Operations	7090		3,046,429	1,200,788	83,942		4,331,159
<b>Total Auxiliary Operations</b>	7000	101,543	3,194,869	1,327,592	86,325	0	4,710,329



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: 2011-2012

Budget Year: 2012-2013

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
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					11,217,617	11,217,617
Student Aid	7320						0
Other Outgo	7390					0	0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	11,217,617	11,217,617
<b>Sub-Total Non-Instructional Activities</b>		210,389	73,718,456	24,659,081	408,625	11,217,617	110,214,168
<b>Total Expenditures General Fund: activities *</b>		89,447,154	84,244,063	27,715,812	537,299	11,217,617	213,161,945

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

## Gann Appropriations Limit

## GANN Report

DISTRICT NAME: FOOTHILL-DEANZA

I.	2012-2013 Appropriations Limit:			
A.	2011-2012 Appropriations Limit:			\$229,163,762
B.	2012-2013 Price Factor:	1.0377		
C.	Population factor:			
	1. 2010-2011 Second Period Actual FTES	30,465.60		
	2. 2011-2012 Second Period Actual FTES	28,764.72		
	3. 2011-2012 Population change factor (C2/C1)	0.9442		
D.	2011-2012 Limit adjusted by inflation and population factors (A * B * C.3)			\$224,533,815
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)			\$224,533,815
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.	2012-2013 Appropriations Limit (D + E.3 - F.3)			\$224,533,815
II.	2012-2013 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			42,600,138
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			459,444
C.	Local Property taxes			71,616,938
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.	2012-2013 Appropriations Subject to Limit			\$114,676,520

For Actual Year: 2011-2012

Budget Year: 2012-2013

**General Fund**

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	3,004	3,004	2,377,192	2,248,882	2,380,196	2,251,886
State Revenues	8600	56,360,852	48,276,597	11,328,524	9,735,341	67,689,376	58,011,938
Local Revenues	8800	124,683,995	123,938,220	7,581,756		132,265,751	123,938,220
<b>Total Revenues</b>		181,047,851	172,217,821	21,287,472	11,984,223	202,335,323	184,202,044
<b>EXPENDITURES:</b>							
Academic Salaries	1000	78,539,104	77,346,328	5,627,060	5,285,411	84,166,164	82,631,739
Classified Salaries	2000	36,694,556	35,437,348	8,882,865	8,600,709	45,577,421	44,038,057
Employee Benefits	3000	39,347,222	38,881,953	4,600,410	4,090,786	43,947,632	42,972,739
Supplies and Materials	4000	2,571,279	2,052,205	1,154,765	1,400,496	3,726,044	3,452,701
Other Operating Expenses and Services	5000	21,394,994	39,393,636	2,594,774	2,074,791	23,989,768	41,468,427
Capital Outlay	6000	231,201	62,140	306,098	661,542	537,299	723,682
<b>Total Expenditures</b>		178,778,356	193,173,610	23,165,972	22,113,735	201,944,328	215,287,345
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		2,269,495	(20,955,789)	(1,878,500)	(10,129,512)	390,995	(31,085,301)
<b>Other Financing Sources</b>	8900	272,325		5,573,523	5,672,715	5,845,848	5,672,715
<b>Other Outgo</b>	7000	10,127,716	6,679,316	1,089,901	2,737,878	11,217,617	9,417,194
<b>Net Increase/(Decrease) in Fund Balance</b>		(7,585,896)	(27,635,105)	2,605,122	(7,194,675)	(4,980,774)	(34,829,780)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	53,327,760	45,741,864	3,932,064	6,537,186	57,259,824	52,279,050
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	53,327,760		3,932,064		57,259,824	
<b>Ending Fund Balance, June 30</b>		45,741,864	18,106,759	6,537,186	(657,489)	52,279,050	17,449,270

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2011-2012

Budget Year: 2012-2013

## 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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	31,203,682	30,786,573			59,105	102,022
<b>Total Revenues</b>		31,203,682	30,786,573	0	0	59,105	102,022
Other Financing Sources	8900						
Interfund Transfers In	8981					3,412,082	2,892,700
Other Incoming Transfers	8983	85,279,832				23,458	33,491
<b>Total Other Financing Sources</b>		85,279,832	0	0	0	3,435,540	2,926,191
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	14,930,000	6,860,000			2,813,025	2,176,706
Debt Interest and Other Service Charges	7120	23,169,274	23,926,573			968,621	851,507
Transfers Outgoing	7300 & 7400	81,492,566					
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	119,591,840	30,786,573	0	0	3,781,646	3,028,213
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(34,312,008)	(30,786,573)	0	0	(346,106)	(102,022)
<b>Net Increase/Decrease in Fund Balance</b>		(3,108,326)	0	0	0	(287,001)	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	24,003,608	20,895,282		0	2,737,835	2,450,834
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	24,003,608		0		2,737,835	
<b>Ending Fund Balance, June 30</b>		20,895,282	20,895,282	0	0	2,450,834	2,450,834

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2011-2012

Budget Year: 2012-2013

## Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					38,242	38,000
State Revenues	8600					649,971	629,892
Local Revenues	8800					1,558,476	1,662,169
<b>Total Income</b>		0	0	0	0	2,246,689	2,330,061
<b>Expenditures</b>							
Academic Salaries	1000					868,173	816,966
Classified Salaries	2000					803,880	862,810
Employee Benefits	3000					485,691	462,164
Supplies and Materials	4000					91,861	174,000
Other Operating Expenses and Services	5000					20,492	14,121
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	2,270,097	2,330,061
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(23,408)	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	(23,408)	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	672,930	649,522
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		672,930	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	649,522	649,522

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2011-2012

Budget Year: 2012-2013

## Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>Total Income</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2011-2012

Budget Year: 2012-2013

## Capital Projects Funds

Description	Object	FUND: 41		FUND 42	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800	4,034,779	1,719,238		
<b>Total Income</b>		4,034,779	1,719,238	0	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000	2,371,315	2,218,590		
Employee Benefits	3000	853,571	830,596		
Supplies and Materials	4000	39,791	44,426		
Other Operating Expenses and Services	5000	16,648,069	16,303,508		
Capital Outlay	6000	91,224,825	83,454,005		
<b>Total Expenditures</b>		111,137,571	102,851,125	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(107,102,792)	(101,131,887)	0	0
<b>Other Financing Sources</b>	8900	400,000			
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		(106,702,792)	(101,131,887)	0	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	326,514,740	219,811,948		0
Prior Years Adjutments	9020				
Adjusted Beginning Balance	9030	326,514,740		0	
<b>Ending Fund Balance, June 30</b>		219,811,948	118,680,061	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2011-2012

Budget Year: 2012-2013

## Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	8,934,066	8,959,440	1,786,592	1,780,700		
Other Financing Sources	8900						
<b>Total Income</b>		8,934,066	8,959,440	1,786,592	1,780,700	0	0
<b>Cost of Sales</b>	5890	6,411,099	6,332,100	736,229	798,200		
<b>Gross Profit or Loss</b>		2,522,967	2,627,340	1,050,363	982,500	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	1,579,311	965,000	461,600	364,600		
Employee Benefits	3000	446,693	352,100	172,737	186,800		
Supplies and Materials	4000	193,536	227,300	147,163	138,250		
Other Operating Expenses and Services	5000	438,788	984,320	140,784	271,670		
Capital Outlay	6000						
<b>Total Expenditures</b>		2,658,328	2,528,720	922,284	961,320	0	0
<b>Net Profit or Loss</b>		(135,361)	98,620	128,079	21,180	0	0
<b>Other Outgo</b>	7000	29,469	28,000	12,490	13,500		
<b>Net Increase/(Decrease) in Fund Balance</b>		(164,830)	70,620	115,589	7,680	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	2,897,607	2,732,777	456,035	571,624		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,897,607		456,035		0	
<b>Ending Fund Balance, June 30</b>		2,732,777	2,803,397	571,624	579,304	0	0



## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2011-2012

Budget Year: 2012-2013

## Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800	893,068	691,081				
Other Financing Sources	8900						
<b>Total Income</b>		893,068	691,081				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		893,068	691,081				
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	18,934	18,962				
Employee Benefits	3000	7,845	7,642				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	751,903	672,355				
Capital Outlay	6000	7,980					
<b>Total Expenditures</b>		786,662	698,959				
<b>Net Profit or Loss</b>		106,406	(7,878)				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		106,406	(7,878)				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,589,816	1,696,222				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,589,816					
<b>Ending Fund Balance, June 30</b>		1,696,222	1,688,344				

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2011-2012

Budget Year: 2012-2013

## Internal Service Funds

	Object	FUND: 61		FUND 69			
Description	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	49,941,093	44,812,041				
Other Financing Sources	8900	1,062,977					
Total Income		51,004,070	44,812,041	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	49,941,091	44,812,041				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		49,941,091	44,812,041	0	0		
Net Profit or Loss		1,062,979	0	0	0		
Other Outgo	7000	250,000					
Net Increase/(Decrease) in Fund Balance		812,979	0	0	0		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	13,041,597	13,854,576		0		
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	13,041,597		0			
Ending Fund Balance, June 30		13,854,576	13,854,576	0	0		

For Actual Year: 2011-2012

Budget Year: 2012-2013

## 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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	2,252,038	1,623,550				
<b>Total Income</b>		2,252,038	1,623,550	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000	40,227	33,560				
Classified Salaries	2000	706,201	692,172				
Employee Benefits	3000	127,530	120,649				
Supplies and Materials	4000	278,542	268,328				
Other Operating Expenses and Services	5000	1,005,406	772,236				
Capital Outlay	6000	63,537	2,000				
<b>Total Expenditures</b>		2,221,443	1,888,945	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		30,595	(265,395)	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		30,595	(265,395)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	2,362,812	2,393,407		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,362,812		0		0	
<b>Ending Fund Balance, June 30</b>		2,393,407	2,128,012	0	0	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2011-2012

Budget Year: 2012-2013

## Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	19,890,082	19,519,548				
State Revenues	8600	1,207,919	1,340,000				
Local Revenues	8800	198,110	120,500	578,495	364,000		
<b>Total Income</b>		21,296,111	20,980,048	578,495	364,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	21,103,429	20,980,048	573,913	364,000		
Capital Outlay	6000						
<b>Total Expenditures</b>		21,103,429	20,980,048	573,913	364,000	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		192,682	0	4,582	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		192,682	0	4,582	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	2,460,267	856,066	52,755	57,337		0
Prior Years Adjustments	9020	(1,796,883)					
Adjusted Beginning Balance	9030	663,384		52,755		0	
<b>Ending Fund Balance, June 30</b>		856,066	856,066	57,337	57,337	0	0

For Actual Year: 2011-2012

Budget Year: 2012-2013

## Fiduciary Funds Group

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

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 420

Name: FOOTHILL-DEANZA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	5,573,524
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	1,412,747
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	400,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	1,062,977
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	272,325
29	OTHER DEBT SERVICE FUND	12	RESTRICTED SUBFUND	1,999,335

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: 2011-2012

Budget Year: 2012-2013

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		3,912,098			945,670	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000	1,550,339			1,550,339		1,550,339
Classified Salaries	2000	839,535			839,535		839,535
Employee Benefits	3000	809,514			809,514		809,514
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	13,943	13,943
Books, Magazines, & Periodicals	4200	3,716			3,716	46,716	50,432
Instructional Supplies & Materials	4300	6,270			6,270	79,146	85,416
Noninstructional Supplies & Mtrls	4400	58,649			58,649		58,649
<b>Total Supplies and Materials</b>		68,635	0	0	68,635	139,805	208,440
Other Operating Expenses and Services	5000	441,891			441,891	192,810	634,701
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410	4,705			4,705		4,705
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		4,705	0	0	4,705		4,705
Other Outgo	7000	197,479			197,479		197,479
<b>Total Expenditures</b>		3,912,098	0	0	3,912,098	332,615	4,244,713
<b>Ending Balance</b>					0	613,055	613,055

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: 2011-2012

Budget Year: 2012-2013

District ID: 420

Name: FOOTHILL-DEANZA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				613,055		
Adjustments	9020						
Adjusted Beginning Balance	9030	0			613,055		
Budget Fiscal Year Data							
State Lottery Proceeds:	8681	3,702,407			830,000		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000	1,467,240			1,467,240		1,467,240
Classified Salaries	2000	794,535			794,535		794,535
Employee Benefits	3000	766,124			766,124		766,124
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	34,794	34,794
Books, Magazines, & Periodicals	4200	3,516			3,516	116,574	120,090
Instructional Supplies & Materials	4300	5,934			5,934	197,499	203,433
Noninstructional Supplies & Mtrls	4400	55,505			55,505		55,505
<b>Total Supplies and Materials</b>		64,955	0	0	64,955	348,867	413,822
Other Operating Expenses and Services	5000	418,205			418,205	481,133	899,338
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410	4,454			4,454		4,454
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		4,454	0	0	4,454		4,454
Other Outgo	7000	186,894			186,894		186,894
<b>Total Expenditures</b>		3,702,407	0	0	3,702,407	830,000	4,532,407
<b>Ending Balance</b>					0	613,055	