


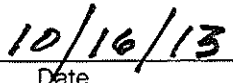
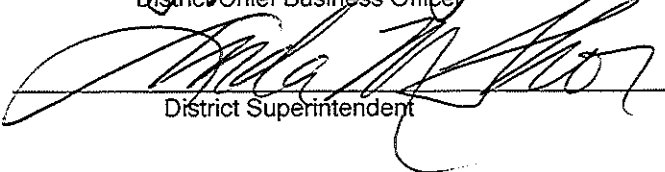
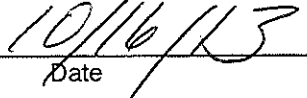
California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2012-2013)  
(Budget Report for Fiscal Year 2013-2014)

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	 Date
 District Superintendent	 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, 2013. 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: 2012-2013

Budget Year: 2013-2014

District ID: 420

Name: FOOTHILL-DEANZA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	33,619,842	33,619,842		33,619,842
Other	1300	31,275,263	31,275,263		31,275,263
<b>Total Instructional Salaries</b>		64,895,105	64,895,105	0	64,895,105
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		12,288,323	407,395	12,695,718
Other	1400		1,486,997	2,980	1,489,977
<b>Total Non-Instructional Salaries</b>		0	13,775,320	410,375	14,185,695
<b>Total Academic Salaries</b>		64,895,105	78,670,425	410,375	79,080,800
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		28,819,984	1,017,362	29,837,346
Other	2300		2,012,270	625,180	2,637,450
<b>Total Non-Instructional Salaries</b>		0	30,832,254	1,642,542	32,474,796
<b>Instructional Aides</b>					
Regular Status	2200	1,864,781	1,864,781		1,864,781
Other	2400	284,104	284,104		284,104
<b>Total Instructional Aides</b>		2,148,885	2,148,885	0	2,148,885
<b>Total Classified Salaries</b>		2,148,885	32,981,139	1,642,542	34,623,681
<b>Employee Benefits</b>	3000	17,519,390	35,620,208	553,399	36,173,607
<b>Supplies and Materials</b>	4000		2,468,289	268,203	2,736,492
<b>Other Operating Expenses</b>	5000		19,052,115	2,840,092	21,892,207
<b>Equipment Replacement</b>	6420		8,505		8,505
<b>Total Expenditures Prior to Exclusions</b>		84,563,380	168,800,681	5,714,611	174,515,292

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	3,980,333	3,980,333		3,980,333
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,770,185		2,770,185
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		1,308,400		1,308,400
Lottery Expenditures					
Academic Salaries	1000		1,718,711		1,718,711
Classified Salaries	2000		884,022		884,022
Employee Benefits	3000		818,415		818,415
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200		4,678		4,678
Instructional Supplies & Materials	4300		8,455		8,455
Noninstructional, Supplies & Materials	4400		72,729		72,729
Total Supplies and Materials		0	85,862	0	85,862
Other Operating Expenses and Services	5000		417,695		417,695

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		7,558		7,558
Equipment - Replacement	6420		174		174
Total Equipment		0	7,732	0	7,732
Total Capital Outlay		0	7,732	0	7,732
Other Outgo	7000		192,825		192,825
<b>Total Exclusions</b>		3,980,333	12,184,180	0	12,184,180
<b>Total for ECS 84362, 50% Law</b>		80,583,047	156,616,501	5,714,611	162,331,112
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		51.45%	100.00%		
<b>50% of Current Expense of Education</b>			78,308,250		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		80,583,047	156,616,501	5,714,611	162,331,112
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		84,563,380	168,800,681	5,714,611	174,515,292
<b>Capital Expenditures</b>	6000	7,023	173,250	12,938	186,188
<b>Equipment Replacement (Back out)</b>	6420		(8,506)	0	(8,506)
<b>Total Unrestricted General Fund Expenditures</b>		84,570,403	168,965,425	5,727,549	174,692,974

For Year Ended June 30, 2013

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	32,102		32,102
In County Treasury	9112	52,953,439	8,627,906	61,581,345
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120	81,767		81,767
Accounts Receivable	9130	17,863,305	3,107,015	20,970,320
Due from Other Funds	9140	1,394,465		1,394,465
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	39,063		39,063
Prepaid Items	9220	2,201,598	72,806	2,274,404
<b>TOTAL ASSETS</b>		74,565,739	11,807,727	86,373,466
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	10,124,542	267,344	10,391,886
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530	3,539,440		3,539,440
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	7,230,999	4,006,546	11,237,545
<b>TOTAL LIABILITIES</b>		20,894,981	4,273,890	25,168,871

For Year Ended June 30, 2013

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		7,533,837	7,533,837
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
<b>Total Fund Balance</b>		0	7,533,837	7,533,837
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751	2,240,661		2,240,661
Restricted Fund Balance	9752			0
Committed Fund Balance	9753	13,394,428		13,394,428
Assigned Fund Balance	9754	31,724,046		31,724,046
Total Designated Fund Balance		47,359,135	0	47,359,135
Uncommitted Fund Balance	9790	6,311,623		6,311,623
<b>TOTAL FUND EQUITY</b>		53,670,758	7,533,837	61,204,595
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		74,565,739	11,807,727	86,373,466

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	2,500		9,258
Cash With Fiscal Agents	9113	21,180,895		2,448,974
Investments (at cost)	9120			
Accounts Receivable	9130	9,236		
Due from Other Funds	9140			2,406
<b>TOTAL ASSETS</b>		21,192,631	0	2,460,638
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,500		9,804
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>		2,500	0	9,804

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

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

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2013

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 BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	21,190,131		2,450,834
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		21,190,131	0	2,450,834
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		21,190,131	0	2,450,834
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		21,192,631	0	2,460,638



- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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			1,025,848			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			26,760			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			375			
<b>TOTAL ASSETS</b>		0	0	1,052,983	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			17,780			
Accrued Salaries and Wages Payable	9520			198,989			
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	216,769	0	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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 BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	836,214	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	836,214	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	836,214	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	1,052,983	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	9,944,443	
Cash With Fiscal Agents	9113	154,197,598	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	795,056	
Due from Other Funds	9140		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210	3,200	
Prepaid Items	9220		
<b>TOTAL ASSETS</b>		164,940,297	0
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	7,888,042	
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>		7,888,042	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>FUND BALANCE (NON-GASB 54)</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712	157,052,255	
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Fund Balance		157,052,255	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted Fund Balance	9790		
<b>TOTAL FUND EQUITY</b>		157,052,255	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		164,940,297	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				946,599
In County Treasury	9112	1,579,241	672,424		156,766
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	63,326	6,000		
Investments (at cost)	9120				
Accounts Receivable	9130	297,114	59,231		211,718
Due from Other Funds	9140				333,370
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,519,914	21,889		
Prepaid Items	9220	58,554	3,176		26,804
<b>Fixed Assets</b>	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330	502,350			
Accumulated Depreciation Buildings	9331	57,352			
Library Books	9340				
Equipment	9350	1,031,747	70,124		750,643
Accumulated Depreciation Equipment	9351	881,202	52,027		629,494
Work in Progress	9360				63,052
<b>Total Fixed Assets</b>		595,543	18,097	0	184,201
<b>TOTAL ASSETS</b>		4,113,692	780,817	0	1,859,458

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	367,604	33,803		33,003
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	654,619	156,026		5,749
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				325,498
Total Current Liabilities and Deferred Revenue		1,022,223	189,829	0	364,250
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630	220,000			
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650	132,854	36,297		
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		352,854	36,297	0	0
<b>TOTAL LIABILITIES</b>	968	1,375,077	226,126	0	364,250

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	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				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850	2,738,615	554,691		1,495,208
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		2,738,615	554,691	0	1,495,208
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		4,113,692	780,817	0	1,859,458

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	15,264,123	
Cash With Fiscal Agents	9113	48,770	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	340,740	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	1,833,520	
<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>		17,487,153	0



COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	3,511,885	
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		3,511,885	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
<b>TOTAL LIABILITIES</b>	968	3,511,885	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA	61	69
	(Object)	Self-Insurance Fund	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		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	1,000,000	
Committed Fund Balance	9753		
Assigned Fund Balance	9754	12,975,268	
Total Designated Fund Balance		13,975,268	0
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>		13,975,268	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		17,487,153	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	400							
In County Treasury	9112	2,801,176				21,129			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	71,552			615,889	23,529			
Due from Other Funds	9140								
Student Loans Receivable	9150				541,763				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	19,563							
<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>		2,892,691	0	0	1,157,652	44,658	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	885,936			444,807				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	161,572							
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	178,403			8,655				
Total Current Liabilities and Deferred Revenue		1,225,911	0	0	453,462	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
<b>TOTAL LIABILITIES</b>	968	1,225,911	0	0	453,462	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	1,666,780			704,190	44,658			
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
<b>Total Reserved Fund Balance</b>		1,666,780	0	0	704,190	44,658	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
<b>Total Designated Fund Balance</b>		0	0	0	0	0	0	0	0
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>		1,666,780	0	0	704,190	44,658	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		2,892,691	0	0	1,157,652	44,658	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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		382,037	382,037
Workforce Investment Act	8130		55,574	55,574
Temporary Assistance for Needy Families (TANF)	8140		51,500	51,500
Student Financial Aid	8150		29,635	29,635
Veterans Education	8160	941		941
Vocational and Technical Education Act (VATEA)	8170		746,353	746,353
Other Federal Revenues	8190		907,535	907,535
<b>Total Federal Revenues</b>	8100	941	2,172,634	2,173,575
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	1,130,124		1,130,124
State General Apportionment	8612	19,796,891		19,796,891
Other General Apportionment	8613	1,131,187		1,131,187
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,292,410	1,292,410
Disabled Students Programs and Services(DSPS)	8623		3,221,118	3,221,118
Temporary Assistance for Needy Families (TANF)	8624		51,501	51,501
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		318,237	318,237
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		4,166,883	4,166,883

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 420

Name: FOOTHILL-DEANZA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	20,979,988		20,979,988
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		833,638	833,638
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	466,444		466,444
Timber Yield Tax	8672	136		136
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	4,125,262	1,021,335	5,146,597
State Mandated Costs	8685	1,226,899		1,226,899
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
<b>Total State Revenues</b>	8600	48,856,931	10,905,122	59,762,053

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 420

Name: FOOTHILL-DEANZA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	64,452,385		64,452,385
Tax Allocation, Supplemental Roll	8812	947,877		947,877
Tax Allocation, Unsecured Roll	8813	5,486,197		5,486,197
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	8,082,097		8,082,097
Redevelopment Agency Funds - Pass Through	8818	5,537		5,537
Redevelopment Agency Funds - Residual	8819	461,313		461,313
Redevelopment Agency Funds - Asset Liquidation	8819.1	32,416		32,416
Contributions, Gifts, Grants, and Endowments	8820	423,580	554,291	977,871
Contract Services	8830			
Contract Instructional Services	8831	333,933		333,933
Other Contract Services	8832			0
Sales and Commissions	8840	341,613		341,613
Rentals and Leases	8850	878,233		878,233
Interest and Investment Income	8860	451,017		451,017
Student Fees and Charges	8870			
Community Services Classes	8872	435,677		435,677
Dormitory	8873			0
Enrollment	8874	22,103,886		22,103,886
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875	121,850		121,850
Health Services	8876		2,033,372	2,033,372
Instructional Materials Fees and Sales of Materials	8877	296,172	1,043	297,215
Insurance	8878			0
Student Records	8879	344,481		344,481
Nonresident Tuition	8880	24,372,504		24,372,504
Parking Services and Public Transportation	8881		2,477,157	2,477,157
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	10,260,274	2,521,174	12,781,448
<b>Total Local Revenues</b>	8800	139,831,042	7,587,037	147,418,079
<b>Total Revenues</b>		188,688,914	20,664,793	209,353,707



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 420

Name: FOOTHILL-DEANZA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	730,743	5,182,675	5,913,418
<b>Total Other Financing Sources</b>	8900	730,743	5,182,675	5,913,418
<b>Total Revenues and Other Financing Sources</b>		189,419,657	25,847,468	215,267,125

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 420

Name: FOOTHILL-DEANZA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	719,714	143,398	50,617	11,027		924,756
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	995,260	130,109	19,302			1,144,671
Biological Sciences	0400	3,880,132	106,066	129,165			4,115,363
Business and Management	0500	4,482,569	147,969	25,452			4,655,990
Communications	0600	1,293,390	113,324	40,533	6,837		1,454,084
Computer and Information Science	0700	2,251,614	239,208	18,838	4,445		2,514,105
Education	0800	5,881,065	591,660	447,667			6,920,392
Engineering and Related Industrial Technology	0900	2,842,187	185,348	179,765	21,606		3,228,906
Fine and Applied Arts	1000	6,868,818	327,511	435,427	9,953		7,641,709
Foreign language	1100	700,512	6,848	18,170			725,530
Health	1200	3,823,483	693,830	464,377	20,259		5,001,949
Consumer Education And Home Economics	1300	1,296,826	113,878	24,324			1,435,028
Law	1400	263,847	22,771	9,303			295,921
Humanities(Letters)	1500	12,669,137	482,749	79,974			13,231,860
Library Science	1600		1,255				1,255
Mathematics	1700	8,946,597	388,033	149,519	4,733		9,488,882
Military Studies	1800						0
Physical Sciences	1900	5,147,981	316,449	199,414	2,290		5,666,134
Psychology	2000	1,853,104	26,738	7,859	4,300		1,892,001
Public Affairs and Services	2100	264,329	46,834	220,663			531,826
Social Sciences	2200	9,845,063	264,367	160,218	2,489		10,272,137
Commercial Services	3000						0
Interdisciplinary Studies	4900	9,616,764	3,991,350	233,349	7,170		13,848,633
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	5,158,321					5,158,321
<b>Sub-Total Instructional Activites</b>		88,800,713	8,339,695	2,913,936	95,109		100,149,453
<b>Total Expenditures for GF Activities*</b>		88,823,998	78,639,551	28,399,645	560,877	9,917,509	206,341,580

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		10,055,480	607,978	10,413		10,673,871
Course and Curriculum Development	6020		376,804	6,173			382,977
Academic / Faculty Senate	6030		359,026	8,752			367,778
Other Instructional Administration & Governance	6090		85,100	114,222	7,597		206,919
<b>Total Instructional Admin. &amp; Governance</b>		0	10,876,410	737,125	18,010	0	11,631,545
Instructional Support Services	6100						
Learning Center	6110	23,285	178,003	98,479			299,767
Library	6120		2,767,385	310,918	1,872		3,080,175
Media	6130		1,118,589	164,014	332		1,282,935
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		77,022	553			77,575
Other Instructional Support Services	6190		562,071	170,064	2,287		734,422
<b>Total Instructional Support Services</b>		23,285	4,703,070	744,028	4,491	0	5,474,874
Admissions and Records	6200		3,708,339	63,290	230		3,771,859
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,404,574	58,209			4,462,783
Matriculation and Student Assessment	6320		1,506,571	13,118			1,519,689
Transfer Programs	6330		333,391	8,972			342,363
Career Guidance	6340		49,517	2,881			52,398
Other Student Counseling and Guidance	6390		94,174	85,975	432		180,581
<b>Total Student Counseling and Guidance</b>		0	6,388,227	169,155	432	0	6,557,814

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		560,603	471,705	42,246		1,074,554
Extended Opportunity Programs and Services (EOPS)	6430		1,555,296	17,748	5,083		1,578,127
Health Services	6440		1,337,687	588,381	4,481		1,930,549
Student Personnel Administration	6450		185,137	1,228			186,365
Financial Aid Administration	6460		1,963,631	83,355	17,557		2,064,543
Job Placement Services	6470		172,457	586,798			759,255
Veterans Services	6480		34,890	1,749			36,639
Miscellaneous Student Services	6490		725,729	75,902			801,631
<b>Total Other Student Services</b>		0	6,535,430	1,826,866	69,367	0	8,431,663
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,687,938	330,879	529		3,019,346
Custodial Services	6530		2,754,138	268,515			3,022,653
Grounds Maintenance and Repairs	6550		1,254,135	138,934			1,393,069
Utilities	6570			3,419,373			3,419,373
Other Operations and Maintenance of Plant	6590		1,651,022	431,036	4,432		2,086,490
<b>Total Operation and Maintenance of Plant</b>	6500	0	8,347,233	4,588,737	4,961	0	12,940,931
<b>Planning, Policymaking and Coordinations</b>	6600		1,706,232	1,452,465	59,415		3,218,112

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		1,429,524	565,993	14,548		2,010,065
Fiscal Operations	6720		4,093,772	3,600,475	17,681		7,711,928
Human Resources Management	6730		2,145,654	273,026			2,418,680
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,592,197				1,592,197
Staff Development	6750		397,000	241,154			638,154
Staff Diversity	6760		79,437	44,629			124,066
Logistical Services	6770		3,194,529	5,255,405	10,315		8,460,249
Management Information Systems	6780		8,189,123	1,725,277	99,360		10,013,760
Other General Institutional Support Services	6790		307,419	13,593			321,012
<b>Total General Institutional Support Services</b>	6700	0	21,428,655	11,719,552	141,904	0	33,290,111
Community Services & Economic Development	6800						
Community Recreation	6810		113,960	1,713,069			1,827,029
Community Service Classes	6820		1,019,626	630,988	9,358		1,659,972
Community Use of Facilities	6830		546,415	158,161	3,580		708,156
Economic Development	6840		332,123	412,443	1,353		745,919
Other Community Services & Economic Development	6890			1,266			1,266
<b>Total Community Services</b>	6800	0	2,012,124	2,915,927	14,291	0	4,942,342

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		1,291,501	62,133			1,353,634
Student and Co-Curricular Activities	6960		684,974	271,933			956,907
Student Housing	6970						0
Other Ancillary Services	6990		6	7,707			7,713
<b>Total Ancillary Services</b>	6900	0	1,976,481	341,773	0	0	2,318,254
Auxiliary Operations	7000						
Contract Education	7010		207,133	246,918			454,051
Other Auxiliary Operations	7090		2,410,522	679,873	152,667		3,243,062
<b>Total Auxiliary Operations</b>	7000	0	2,617,655	926,791	152,667	0	3,697,113

For Actual Year: 2012-2013

Budget Year: 2013-2014

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				
<b>Physical Property and Related Acquisitions</b>	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					9,438,742	9,438,742
Student Aid	7320						0
Other Outgo	7390					478,767	478,767
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	9,917,509	9,917,509
<b>Sub-Total Non-Instructional Activites</b>		23,285	70,299,856	25,485,709	465,768	9,917,509	106,192,127
<b>Total Expenditures General Fund: activities *</b>		88,823,998	78,639,551	28,399,645	560,877	9,917,509	206,341,580

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: FOOTHILL-DEANZA

I.	2013-2014 Appropriations Limit:			
A.	2012-2013 Appropriations Limit:			\$224,533,815
B.	2013-2014 Price Factor:	1.0512		
C.	Population factor:			
	1. 2011-2012 Second Period Actual FTES	28,764.72		
	2. 2012-2013 Second Period Actual FTES	27,823.58		
	3. 2012-2013 Population change factor (C2/C1)	0.9673		
D.	2012-2013 Limit adjusted by inflation and population factors (A * B * C.3)			\$228,311,767
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)			\$228,311,767
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.	2013-2014 Appropriations Limit (D + E.3 - F.3)			\$228,311,767
II.	2013-2014 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			37,815,300
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			459,444
C.	Local Property taxes			75,516,899
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.	2013-2014 Appropriations Subject to Limit			\$113,791,643



For Actual Year: 2012-2013

Budget Year: 2013-2014

## General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	941	3,004	2,172,634	1,915,741	2,173,575	1,918,745
State Revenues	8600	48,856,931	42,661,370	10,905,122	9,149,002	59,762,053	51,810,372
Local Revenues	8800	139,831,042	136,941,300	7,587,037	6,867,066	147,418,079	143,808,366
<b>Total Revenues</b>		188,688,914	179,605,674	20,664,793	17,931,809	209,353,707	197,537,483
<b>EXPENDITURES:</b>							
Academic Salaries	1000	79,080,800	78,595,818	5,049,276	4,762,622	84,130,076	83,358,440
Classified Salaries	2000	34,623,680	32,778,545	8,648,767	8,615,260	43,272,447	41,393,805
Employee Benefits	3000	36,173,607	37,487,423	3,887,419	3,825,053	40,061,026	41,312,476
Supplies and Materials	4000	2,736,492	1,348,365	1,466,399	1,231,927	4,202,891	2,580,292
Other Operating Expenses and Services	5000	21,892,207	42,864,146	2,304,547	2,165,588	24,196,754	45,029,734
Capital Outlay	6000	186,188	39,410	374,689	456,734	560,877	496,144
<b>Total Expenditures</b>		174,692,974	193,113,707	21,731,097	21,057,184	196,424,071	214,170,891
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		13,995,940	(13,508,033)	(1,066,304)	(3,125,375)	12,929,636	(16,633,408)
<b>Other Financing Sources</b>	8900	730,743		5,182,675	4,999,876	5,913,418	4,999,876
<b>Other Outgo</b>	7000	6,797,789	7,004,209	3,119,720	2,629,323	9,917,509	9,633,532
<b>Net Increase/(Decrease) in Fund Balance</b>		7,928,894	(20,512,242)	996,651	(754,822)	8,925,545	(21,267,064)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	45,741,864	53,670,758	6,537,186	7,533,837	52,279,050	61,204,595
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	45,741,864		6,537,186		52,279,050	
<b>Ending Fund Balance, June 30</b>		53,670,758	33,158,516	7,533,837	6,779,015	61,204,595	39,937,531

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2012-2013

Budget Year: 2013-2014

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	31,070,987	32,794,150			59,091	102,023
<b>Total Revenues</b>		31,070,987	32,794,150	0	0	59,091	102,023
Other Financing Sources	8900						
Interfund Transfers In	8981					2,935,798	2,757,864
Other Incoming Transfers	8983					32,209	32,541
<b>Total Other Financing Sources</b>		0	0	0	0	2,968,007	2,790,405
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	6,860,000	8,385,000			2,176,706	2,124,963
Debt Interest and Other Service Charges	7120	23,916,138	24,409,150			850,392	767,465
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	30,776,138	32,794,150	0	0	3,027,098	2,892,428
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(30,776,138)	(32,794,150)	0	0	(59,091)	(102,023)
<b>Net Increase/Decrease in Fund Balance</b>		294,849	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	20,895,282	21,190,131		0	2,450,834	2,450,834
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	20,895,282			0	2,450,834	
<b>Ending Fund Balance, June 30</b>		21,190,131	21,190,131	0	0	2,450,834	2,450,834

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2012-2013

Budget Year: 2013-2014

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					31,387	38,000
State Revenues	8600					626,129	629,992
Local Revenues	8800					1,733,351	1,662,169
<b>Total Income</b>		0	0	0	0	2,390,867	2,330,161
<b>Expenditures</b>							
Academic Salaries	1000					717,817	773,535
Classified Salaries	2000					879,324	942,245
Employee Benefits	3000					433,585	400,541
Supplies and Materials	4000					143,695	174,000
Other Operating Expenses and Services	5000					29,754	39,840
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	2,204,175	2,330,161
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	186,692	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	186,692	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	649,522	836,214
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		649,522	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	836,214	836,214

For Actual Year: 2012-2013

Budget Year: 2013-2014

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

**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	2,124,866	1,575,000		
<b>Total Income</b>		2,124,866	1,575,000	0	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000	2,164,724	2,330,351		
Employee Benefits	3000	750,641	875,388		
Supplies and Materials	4000	25,093	1,335		
Other Operating Expenses and Services	5000	13,541,358	14,541,242		
Capital Outlay	6000	48,402,743	39,444,334		
<b>Total Expenditures</b>		64,884,559	57,192,650	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(62,759,693)	(55,617,650)	0	0
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		(62,759,693)	(55,617,650)	0	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	219,811,948	157,052,255		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	219,811,948		0	
<b>Ending Fund Balance, June 30</b>		157,052,255	101,434,605	0	0

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	8,522,471	8,936,340	1,786,501	1,814,000		
Other Financing Sources	8900						
<b>Total Income</b>		8,522,471	8,936,340	1,786,501	1,814,000	0	0
<b>Cost of Sales</b>	5890	5,981,393	6,267,178	666,692	728,000		
<b>Gross Profit or Loss</b>		2,541,078	2,669,162	1,119,809	1,086,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	1,472,018	1,616,233	613,118	579,981		
Employee Benefits	3000	393,839	354,040	201,296	160,076		
Supplies and Materials	4000	168,108	180,800	162,533	143,150		
Other Operating Expenses and Services	5000	454,999	967,900	142,394	134,390		
Capital Outlay	6000						
<b>Total Expenditures</b>		2,488,964	3,118,973	1,119,341	1,017,597	0	0
<b>Net Profit or Loss</b>		52,114	(449,811)	468	68,403	0	0
<b>Other Outgo</b>	7000	46,276	31,600	17,401	13,500		
<b>Net Increase/(Decrease) in Fund Balance</b>		5,838	(481,411)	(16,933)	54,903	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	2,732,777	2,738,615	571,624	554,691		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,732,777		571,624		0	
<b>Ending Fund Balance, June 30</b>		2,738,615	2,257,204	554,691	609,594	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800	668,144	530,505				
Other Financing Sources	8900						
<b>Total Income</b>		668,144	530,505				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		668,144	530,505				
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	19,293	19,054				
Employee Benefits	3000	6,310	7,736				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	843,555	587,946				
Capital Outlay	6000						
<b>Total Expenditures</b>		869,158	614,736				
<b>Net Profit or Loss</b>		(201,014)	(84,231)				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(201,014)	(84,231)				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,696,222	1,495,208				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,696,222					
<b>Ending Fund Balance, June 30</b>		1,495,208	1,410,977				

For Actual Year: 2012-2013

Budget Year: 2013-2014

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	47,149,403	43,110,257				
Other Financing Sources	8900	953,817	1,500,000				
<b>Total Income</b>		48,103,220	44,610,257	0	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	46,149,403	43,110,257				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		46,149,403	43,110,257	0	0		
<b>Net Profit or Loss</b>		1,953,817	1,500,000	0	0		
<b>Other Outgo</b>	7000	1,833,125	1,500,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		120,692	0	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	13,854,576	13,975,268	0	0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	13,854,576		0			
<b>Ending Fund Balance, June 30</b>		13,975,268	13,975,268	0	0		



For Actual Year: 2012-2013

Budget Year: 2013-2014

**Fiduciary Funds Group**

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	1,820,087	1,691,300				
<b>Total Income</b>		1,820,087	1,691,300	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000	33,560	33,560				
Classified Salaries	2000	631,663	713,139				
Employee Benefits	3000	61,800	88,272				
Supplies and Materials	4000	456,634	293,166				
Other Operating Expenses and Services	5000	557,754	770,340				
Capital Outlay	6000	11,449	15,000				
<b>Total Expenditures</b>		1,752,860	1,913,477	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		67,227	(222,177)	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	13,300					
<b>Net Increase/(Decrease) in Fund Balance</b>		53,927	(222,177)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	2,393,407	1,666,780		0		0
Prior Years Adjustments	9020	(780,554)					
Adjusted Beginning Balance	9030	1,612,853		0		0	
<b>Ending Fund Balance, June 30</b>		1,666,780	1,444,603	0	0	0	0

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	20,503,172	19,523,866				
State Revenues	8600	1,117,603	1,200,000				
Local Revenues	8800	22,526	5,000	392,944	247,000		
<b>Total Income</b>		21,643,301	20,728,866	392,944	247,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	21,620,779	20,728,866	409,123	247,000		
Capital Outlay	6000						
<b>Total Expenditures</b>		21,620,779	20,728,866	409,123	247,000	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		22,522	0	(16,179)	0	0	0
<b>Other Financing Sources</b>	8900			3,500			
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		22,522	0	(12,679)	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	856,066	704,190	57,337	44,658		0
Prior Years Adjustments	9020	(174,398)					
Adjusted Beginning Balance	9030	681,668		57,337		0	
<b>Ending Fund Balance, June 30</b>		704,190	704,190	44,658	44,658	0	0

For Actual Year: 2012-2013

Budget Year: 2013-2014

**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: 2012-2013

District ID: 420

Name: FOOTHILL-DEANZA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	5,182,676
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	657,797
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	953,817
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	3,500
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	362,953
29	OTHER DEBT SERVICE FUND	12	RESTRICTED SUBFUND	2,278,001
11	UNRESTRICTED SUBFUND	61	SELF-INSURANCE FUND	333,125

For Actual Year: 2012-2013

Budget Year: 2013-2014

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			4,125,262		1,021,335	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000	1,718,711			1,718,711		1,718,711
Classified Salaries	2000	884,022			884,022		884,022
Employee Benefits	3000	818,415			818,415		818,415
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	8,965	8,965
Books, Magazines, & Periodicals	4200	4,678			4,678	76,917	81,595
Instructional Supplies & Materials	4300	8,455			8,455	106,347	114,802
Noninstructional Supplies & Mtrls	4400	72,729			72,729		72,729
<b>Total Supplies and Materials</b>		85,862	0	0	85,862	192,229	278,091
Other Operating Expenses and Services	5000	417,695			417,695	322,810	740,505
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410	7,558			7,558		7,558
Equipment - Replacement	6420	174			174		174
<b>Total Capital Outlay</b>		7,732	0	0	7,732		7,732
Other Outgo	7000	192,825			192,825		192,825
<b>Total Expenditures</b>		4,125,262	0	0	4,125,262	515,039	4,640,301
<b>Ending Balance</b>					0	506,296	506,296

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 420

Name: FOOTHILL-DEANZA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					506,296	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			506,296	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		4,034,298			600,000	
		<b>Instructional &amp; Institutional Unrestricted</b>				<b>Instructional Materials Proposition 20</b>	<b>Total</b>
		<b>Instructional Activities</b> (AC 0100-5900)	<b>Support Activities</b> (AC 6000-6700)	<b>Support Activities</b> (AC 6800-7390)	<b>Total Unrestricted</b>	<b>Instructional</b> (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000	1,680,812			1,680,812		1,680,812
Classified Salaries	2000	864,529			864,529		864,529
Employee Benefits	3000	800,368			800,368		800,368
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	10,445	10,445
Books, Magazines, & Periodicals	4200	4,574			4,574	89,605	94,179
Instructional Supplies & Materials	4300	8,269			8,269	123,889	132,158
Noninstructional Supplies & Mtrls	4400	71,125			71,125		71,125
<b>Total Supplies and Materials</b>		83,968	0	0	83,968	223,939	307,907
Other Operating Expenses and Services	5000	408,485			408,485	376,061	784,546
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410	7,392			7,392		7,392
Equipment - Replacement	6420	170			170		170
<b>Total Capital Outlay</b>		7,562	0	0	7,562		7,562
Other Outgo	7000	188,574			188,574		188,574
<b>Total Expenditures</b>		4,034,298	0	0	4,034,298	600,000	4,634,298
<b>Ending Balance</b>					0	506,296	

Annual Financial and Budget Report

For Actual Year: 2012-2013

District ID: 420

Name: FOOTHILL-DEANZA

<b>EPA Revenue</b>	20,979,988
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	17,504,818	0	0	17,504,818
Library	6120	1,063,474	0	0	1,063,474
Counseling and Guidance	6310	2,411,696	0	0	2,411,696
<b>TOTAL</b>		<b>20,979,988</b>	<b>0</b>	<b>0</b>	<b>20,979,988</b>