



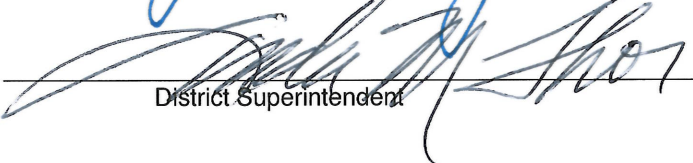
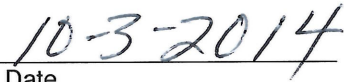
California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2013-2014)
(Budget Report for Fiscal Year 2014-2015)

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, 2014. 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: 2013-2014

Budget Year: 2014-2015

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
Instructional Salaries					
Contract or Regular	1100	34,386,510	34,386,510		34,386,510
Other	1300	32,405,120	32,405,120		32,405,120
Total Instructional Salaries		66,791,630	66,791,630	0	66,791,630
Non-Instructional Salaries					
Contract or Regular	1200		11,685,759	411,034	12,096,793
Other	1400		1,550,721	2,501	1,553,222
Total Non-Instructional Salaries		0	13,236,480	413,535	13,650,015
Total Academic Salaries		66,791,630	80,028,110	413,535	80,441,645
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		27,752,560	1,067,241	28,819,801
Other	2300		2,118,833	597,203	2,716,036
Total Non-Instructional Salaries		0	29,871,393	1,664,444	31,535,837
Instructional Aides					
Regular Status	2200	1,824,266	1,824,266		1,824,266
Other	2400	251,630	251,630		251,630
Total Instructional Aides		2,075,896	2,075,896	0	2,075,896
Total Classified Salaries		2,075,896	31,947,289	1,664,444	33,611,733
Employee Benefits	3000	17,223,349	33,400,603	558,725	33,959,328
Supplies and Materials	4000		2,202,872	241,551	2,444,423
Other Operating Expenses	5000		19,904,217	3,079,343	22,983,560
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		86,090,875	167,483,091	5,957,598	173,440,689

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 420

Name: FOOTHILL-DEANZA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	3,956,806	3,956,806		3,956,806
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,596,167		2,596,167
Objects to Exclude	Object Code				
Rents and Leases	5060		1,314,462		1,314,462
Lottery Expenditures					
Academic Salaries	1000		1,644,690		1,644,690
Classified Salaries	2000		806,270		806,270
Employee Benefits	3000		726,300		726,300
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200		1,940		1,940
Instructional Supplies & Materials	4300		4,202		4,202
Noninstructional, Supplies & Materials	4400		59,234		59,234
Total Supplies and Materials		0	65,376	0	65,376
Other Operating Expenses and Services	5000		440,309		440,309

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		10,150		10,150
Equipment - Replacement	6420		32		32
Total Equipment		0	10,182	0	10,182
Total Capital Outlay		0	10,182	0	10,182
Other Outgo	7000		291,995		291,995
Total Exclusions		3,956,806	11,852,557	0	11,852,557
Total for ECS 84362, 50% Law		82,134,069	155,630,534	5,957,598	161,588,132
Percent of CEE (Instructional Salary Cost / Total CEE)		52.78%	100.00%		
50% of Current Expense of Education			77,815,267		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		82,134,069	155,630,534	5,957,598	161,588,132
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		86,090,875	167,483,091	5,957,598	173,440,689
Capital Expenditures	6000	18,477	428,226	7,509	435,735
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		86,109,352	167,911,317	5,965,107	173,876,424

For Year Ended June 30, 2014

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	32,702		32,702
In County Treasury	9112	47,308,983	24,521,411	71,830,394
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120	81,798		81,798
Accounts Receivable	9130	24,892,560	2,721,095	27,613,655
Due from Other Funds	9140	1,459,370		1,459,370
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	47,390		47,390
Prepaid Items	9220	2,588,489	112,642	2,701,131
TOTAL ASSETS		76,411,292	27,355,148	103,766,440
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	9,104,778	1,145,422	10,250,200
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530	3,467,659		3,467,659
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	10,450,569	17,912,713	28,363,282
TOTAL LIABILITIES		23,023,006	19,058,135	42,081,141

For Year Ended June 30, 2014

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		8,297,013	8,297,013
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	8,297,013	8,297,013
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	2,635,880		2,635,880
Restricted Fund Balance	9752			0
Committed Fund Balance	9753	8,620,000		8,620,000
Assigned Fund Balance	9754	35,578,097		35,578,097
Total Designated Fund Balance		46,833,977	0	46,833,977
Uncommitted Fund Balance	9790	6,554,309		6,554,309
TOTAL FUND EQUITY		53,388,286	8,297,013	61,685,299
TOTAL LIABILITIES AND FUND EQUITY		76,411,292	27,355,148	103,766,440

- 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, 2014

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112			
Cash With Fiscal Agents	9113	23,265,851		1,068,773
Investments (at cost)	9120			
Accounts Receivable	9130	9,556		
Due from Other Funds	9140			1,146
TOTAL ASSETS		23,275,407	0	1,069,919
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

- 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, 2014

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	23,275,407		1,069,919
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		23,275,407	0	1,069,919
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		23,275,407	0	1,069,919
TOTAL LIABILITIES AND FUND EQUITY		23,275,407	0	1,069,919

- 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, 2014

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			1,200,766			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			17,022			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			62			
TOTAL ASSETS		0	0	1,217,850	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			36,370			
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			231,274			
TOTAL LIABILITIES		0	0	267,644	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, 2014

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	950,206	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	950,206	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	950,206	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	1,217,850	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	15,059,716		
Cash With Fiscal Agents	9113	106,960,854		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	525,524		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	30,590		
TOTAL ASSETS		122,576,684	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,410,139		
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	932,223		
TOTAL LIABILITIES		4,342,362	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	118,234,322		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		118,234,322	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		118,234,322	0	0
TOTAL LIABILITIES AND FUND EQUITY		122,576,684	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				1,122,016
In County Treasury	9112	931,017	698,769		189,985
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	65,062	6,000		
Investments (at cost)	9120				
Accounts Receivable	9130	965,166	34,706		65,779
Due from Other Funds	9140	4,633	26,123		301,710
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,573,504	24,599		
Prepaid Items	9220	79,779	3,988		25,789
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330	502,350			
Accumulated Depreciation Buildings	9331	67,352			
Library Books	9340				
Equipment	9350	1,043,428	70,124		750,643
Accumulated Depreciation Equipment	9351	955,315	56,049		659,737
Work in Progress	9360				63,801
Total Fixed Assets		523,111	14,075	0	154,707
TOTAL ASSETS		4,142,272	808,260	0	1,859,986

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	519,085	33,886		58,750
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530	110,335	35,733		
Due to Other Funds	9540	820,930	166,386		5,751
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				86,333
Total Current Liabilities and Deferred Revenue		1,450,350	236,005	0	150,834
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
TOTAL LIABILITIES	968	1,450,350	236,005	0	150,834

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
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				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850	2,691,922	572,255		1,709,152
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		2,691,922	572,255	0	1,709,152
TOTAL LIABILITIES AND FUND EQUITY		4,142,272	808,260	0	1,859,986

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	16,199,880	
Cash With Fiscal Agents	9113	73,279	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	6,135	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	970,247	
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		17,249,541	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	3,274,273	
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		3,274,273	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	3,274,273	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	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		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		13,975,268	0
TOTAL LIABILITIES AND FUND EQUITY		17,249,541	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	400							
In County Treasury	9112	2,389,864				49,125			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	83,493			3,614,391	10,062			
Due from Other Funds	9140								
Student Loans Receivable	9150				78,869				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	7,460				8,000			
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		2,481,217	0	0	3,693,260	67,187	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	554,435			3,455,503	26,300			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	186,202							
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	91,820							
Total Current Liabilities and Deferred Revenue		832,457	0	0	3,455,503	26,300	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	832,457	0	0	3,455,503	26,300	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	1,648,760			237,757	40,887			
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		1,648,760	0	0	237,757	40,887	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		1,648,760	0	0	237,757	40,887	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,481,217	0	0	3,693,260	67,187	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 420

Name: FOOTHILL-DEANZA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		433,716	433,716
Workforce Investment Act	8130		39,105	39,105
Temporary Assistance for Needy Families (TANF)	8140		50,134	50,134
Student Financial Aid	8150		33,165	33,165
Veterans Education	8160		(3,767)	(3,767)
Vocational and Technical Education Act (VATEA)	8170		716,464	716,464
Other Federal Revenues	8190		854,208	854,208
Total Federal Revenues	8100	0	2,123,025	2,123,025
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	1,130,124		1,130,124
State General Apportionment	8612	18,616,002		18,616,002
Other General Apportionment	8613	1,117,241		1,117,241
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,592,739	1,592,739
Disabled Students Programs and Services(DSPS)	8623		3,204,559	3,204,559
Temporary Assistance for Needy Families (TANF)	8624		50,084	50,084
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		369,948	369,948
Telecommunications and Technology Infrastructure Program (TTIP)	8626		17,527	17,527
Other General Categorical Programs	8627		6,276,701	6,276,701

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 420

Name: FOOTHILL-DEANZA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	18,928,002		18,928,002
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		493,260	493,260
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	460,985		460,985
Timber Yield Tax	8672	9		9
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,985,122	1,102,407	5,087,529
State Mandated Costs	8685	779,060		779,060
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	45,016,545	13,107,225	58,123,770

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 420

Name: FOOTHILL-DEANZA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	70,625,752		70,625,752
Tax Allocation, Supplemental Roll	8812	1,573,974		1,573,974
Tax Allocation, Unsecured Roll	8813	5,489,589		5,489,589
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	423,957		423,957
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	414,450	446,416	860,866
Contract Services	8830			
Contract Instructional Services	8831	229,123		229,123
Other Contract Services	8832			0
Sales and Commissions	8840	396,599		396,599
Rentals and Leases	8850	1,016,949		1,016,949
Interest and Investment Income	8860	381,148		381,148
Student Fees and Charges	8870			
Community Services Classes	8872	326,145		326,145
Dormitory	8873			0
Enrollment	8874	21,972,753		21,972,753
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875	2,905		2,905
Health Services	8876		2,046,244	2,046,244
Instructional Materials Fees and Sales of Materials	8877	23,169		23,169
Insurance	8878			0
Student Records	8879	265,349		265,349
Nonresident Tuition	8880	26,445,199		26,445,199
Parking Services and Public Transportation	8881		2,373,175	2,373,175
Other Student Fees and Charges	8885	7,085,117	2,416,976	9,502,093
Other Local Revenues	8890	3,692,527	877	3,693,404
Total Local Revenues	8800	140,364,705	7,283,688	147,648,393
Total Revenues		185,381,250	22,513,938	207,895,188

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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#	297,962	5,744,207	6,042,169
Total Other Financing Sources	8900	297,962	5,744,207	6,042,169
Total Revenues and Other Financing Sources		185,679,212	28,258,145	213,937,357

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	673,648	146,494	28,312	3,767		852,221
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	985,972	104,084	7,863			1,097,919
Biological Sciences	0400	4,391,968	117,321	106,495			4,615,784
Business and Management	0500	4,545,723	123,920	2,419	700		4,672,762
Communications	0600	1,189,156	164,806	29,222	4,763		1,387,947
Computer and Information Science	0700	2,551,156	59,115	8,507			2,618,778
Education	0800	5,076,010	534,801	493,872	9,015		6,113,698
Engineering and Related Industrial Technology	0900	2,587,779	163,989	136,615	36,663		2,925,046
Fine and Applied Arts	1000	6,877,404	247,786	428,606	39,193		7,592,989
Foreign language	1100	656,732	42,845	701			700,278
Health	1200	3,954,710	752,792	970,045	17,960		5,695,507
Consumer Education And Home Economics	1300	1,255,092	115,712	22,511			1,393,315
Law	1400	287,566	19,459	13,665			320,690
Humanities(Letters)	1500	12,912,045	479,186	15,831			13,407,062
Library Science	1600						0
Mathematics	1700	9,747,879	389,584	65,632	5,953		10,209,048
Military Studies	1800						0
Physical Sciences	1900	5,599,678	289,684	96,361			5,985,723
Psychology	2000	1,926,375	32,685		4,515		1,963,575
Public Affairs and Services	2100	291,547	45,067	9,286			345,900
Social Sciences	2200	9,898,762	202,733	24,421	3,875		10,129,791
Commercial Services	3000						0
Interdisciplinary Studies	4900	9,530,104	3,911,229	93,484	14,511		13,549,328
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	3,956,806					3,956,806
Sub-Total Instructional Activites		88,896,112	7,943,292	2,553,848	140,915		99,534,167
Total Expenditures for GF Activities*		88,896,112	77,387,163	30,515,105	794,895	15,863,378	213,456,653

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		9,946,244	997,905	20,889		10,965,038
Course and Curriculum Development	6020		375,606	12,995			388,601
Academic / Faculty Senate	6030		335,039	8,538			343,577
Other Instructional Administration & Governance	6090		87,409	84,755	20,749		192,913
Total Instructional Admin. & Governance		0	10,744,298	1,104,193	41,638	0	11,890,129
Instructional Support Services	6100						
Learning Center	6110		80,028	69,230			149,258
Library	6120		2,861,279	281,793	1,941		3,145,013
Media	6130		1,100,175	164,963	2,611		1,267,749
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		89,115	17,529			106,644
Other Instructional Support Services	6190		606,845	149,495			756,340
Total Instructional Support Services		0	4,737,442	683,010	4,552	0	5,425,004
Admissions and Records	6200		3,634,177	77,325	1,076		3,712,578
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,857,957	35,282			3,893,239
Matriculation and Student Assessment	6320		2,132,316	9,273			2,141,589
Transfer Programs	6330		179,733	7,379			187,112
Career Guidance	6340		45,476				45,476
Other Student Counseling and Guidance	6390		55,392	37,815			93,207
Total Student Counseling and Guidance		0	6,270,874	89,749	0	0	6,360,623

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		520,022	442,421	30,107		992,550
Extended Opportunity Programs and Services (EOPS)	6430		1,560,677	38,420	32,136		1,631,233
Health Services	6440		1,511,380	643,878	8,918		2,164,176
Student Personnel Administration	6450		189,846	8,182			198,028
Financial Aid Administration	6460		1,905,762	56,945			1,962,707
Job Placement Services	6470		170,774	728,296			899,070
Veterans Services	6480		105,975	9,995			115,970
Miscellaneous Student Services	6490		747,533	84,865			832,398
Total Other Student Services		0	6,711,969	2,013,002	71,161	0	8,796,132
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,592,621	417,521	5,793		3,015,935
Custodial Services	6530		2,898,541	220,851	9,259		3,128,651
Grounds Maintenance and Repairs	6550		1,263,577	123,019			1,386,596
Utilities	6570			3,265,948			3,265,948
Other Operations and Maintenance of Plant	6590		1,333,765	269,088	19,115		1,621,968
Total Operation and Maintenance of Plant	6500	0	8,088,504	4,296,427	34,167	0	12,419,098
Planning, Policymaking and Coordinations	6600		1,647,714	1,456,632	82,797		3,187,143

* California Work Opportunity and Responsibility to Kids (CalWORKS).

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		1,513,122	558,145			2,071,267
Fiscal Operations	6720		3,157,934	3,399,817	55,196		6,612,947
Human Resources Management	6730		1,991,976	475,936	839		2,468,751
Noninstruct Staff Retirees' Benefits & Retirement *	6740		2,596,167				2,596,167
Staff Development	6750		402,426	215,406			617,832
Staff Diversity	6760		81,058	5,689			86,747
Logistical Services	6770		3,341,466	5,831,151	57,056		9,229,673
Management Information Systems	6780		8,135,451	3,184,087	238,770		11,558,308
Other General Institutional Support Services	6790		229,273	70,644	9,660		309,577
Total General Institutional Support Services	6700	0	21,448,873	13,740,875	361,521	0	35,551,269
Community Services & Economic Development	6800						
Community Recreation	6810		137,248	1,937,880	188		2,075,316
Community Service Classes	6820		1,037,203	511,235			1,548,438
Community Use of Facilities	6830		484,875	175,663	7,321		667,859
Economic Development	6840		163,186	292,633			455,819
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	1,822,512	2,917,411	7,509	0	4,747,432

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		1,342,611	100,102			1,442,713
Student and Co-Curricular Activities	6960		747,114	321,220			1,068,334
Student Housing	6970						0
Other Ancillary Services	6990		3,164	35,857			39,021
Total Ancillary Services	6900	0	2,092,889	457,179	0	0	2,550,068
Auxiliary Operations	7000						
Contract Education	7010		211,202	308,389			519,591
Other Auxiliary Operations	7090		2,033,417	817,065	49,559		2,900,041
Total Auxiliary Operations	7000	0	2,244,619	1,125,454	49,559	0	3,419,632

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 420

Name: FOOTHILL-DEANZA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					15,281,708	15,281,708
Student Aid	7320						0
Other Outgo	7390					581,670	581,670
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	15,863,378	15,863,378
Sub-Total Non-Instructional Activites			69,443,871	27,961,257	653,980	15,863,378	113,922,486
Total Expenditures General Fund: activities *		88,896,112	77,387,163	30,515,105	794,895	15,863,378	213,456,653

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: FOOTHILL-DEANZA

I.	2014-2015 Appropriations Limit:			
A.	2013-2014 Appropriations Limit:			\$228,311,767
B.	2014-2015 Price Factor:	0.9977		
C.	Population factor:			
	1. 2012-2013 Second Period Actual FTES	27,823.58		
	2. 2013-2014 Second Period Actual FTES	27,160.01		
	3. 2013-2014 Population change factor (C2/C1)	0.9762		
D.	2013-2014 Limit adjusted by inflation and population factors (A * B * C.3)			\$222,365,328
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)			\$222,365,328
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.	2014-2015 Appropriations Limit (D + E.3 - F.3)			\$222,365,328
II.	2014-2015 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			29,114,727
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			465,515
C.	Local Property taxes			83,598,530
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.	2014-2015 Appropriations Subject to Limit			\$113,178,772

For Actual Year: 2013-2014

Budget Year: 2014-2015

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			2,123,025	2,018,789	2,123,025	2,018,789
State Revenues	8600	45,016,545	40,684,503	13,107,225	31,982,999	58,123,770	72,667,502
Local Revenues	8800	140,364,705	141,238,603	7,283,688	7,153,437	147,648,393	148,392,040
Total Revenues		185,381,250	181,923,106	22,513,938	41,155,225	207,895,188	223,078,331
EXPENDITURES:							
Academic Salaries	1000	80,441,645	81,618,918	5,633,908	4,963,407	86,075,553	86,582,325
Classified Salaries	2000	33,611,733	33,819,131	8,584,769	11,265,202	42,196,502	45,084,333
Employee Benefits	3000	33,959,328	34,540,324	4,051,892	4,300,146	38,011,220	38,840,470
Supplies and Materials	4000	2,444,423	2,741,962	1,602,994	2,748,895	4,047,417	5,490,857
Other Operating Expenses and Services	5000	22,983,560	23,198,587	3,484,128	18,091,334	26,467,688	41,289,921
Capital Outlay	6000	435,735	78,463	359,160	3,021,373	794,895	3,099,836
Total Expenditures		173,876,424	175,997,385	23,716,851	44,390,357	197,593,275	220,387,742
Excess /(Deficiency) of Revenues over Expenditures		11,504,826	5,925,721	(1,202,913)	(3,235,132)	10,301,913	2,690,589
Other Financing Sources	8900	297,962		5,744,207	4,735,848	6,042,169	4,735,848
Other Outgo	7000	12,085,260	6,714,812	3,778,118	2,619,888	15,863,378	9,334,700
Net Increase/(Decrease) in Fund Balance		(282,472)	(789,091)	763,176	(1,119,172)	480,704	(1,908,263)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	53,670,758	53,388,286	7,533,837	8,297,013	61,204,595	61,685,299
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	53,670,758		7,533,837		61,204,595	
Ending Fund Balance, June 30		53,388,286	52,599,195	8,297,013	7,177,841	61,685,299	59,777,036

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2013-2014

Budget Year: 2014-2015

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	34,868,191	33,872,100			29,396	
Total Revenues		34,868,191	33,872,100	0	0	29,396	0
Other Financing Sources	8900						
Interfund Transfers In	8981					3,217,411	2,474,699
Other Incoming Transfers	8983	2,500				226,098	32,096
Total Other Financing Sources		2,500	0	0	0	3,443,509	2,506,795
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	8,385,000	9,725,000			4,156,268	2,073,619
Debt Interest and Other Service Charges	7120	24,400,415	24,147,100			696,269	433,176
Transfers Outgoing	7300 & 7400					1,283	
Reserve for Contingencies	7900						
Total Other Outgo	7000	32,785,415	33,872,100	0	0	4,853,820	2,506,795
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(32,782,915)	(33,872,100)	0	0	(1,410,311)	0
Net Increase/Decrease in Fund Balance		2,085,276	0	0	0	(1,380,915)	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	21,190,131	23,275,407		0	2,450,834	1,069,919
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	21,190,131			0	2,450,834	
Ending Fund Balance, June 30		23,275,407	23,275,407	0	0	1,069,919	1,069,919

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2013-2014

Budget Year: 2014-2015

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					33,251	38,000
State Revenues	8600					629,917	629,593
Local Revenues	8800					1,752,934	1,742,000
Total Income		0	0	0	0	2,412,102	2,409,593
Expenditures							
Academic Salaries	1000					788,347	758,033
Classified Salaries	2000					917,211	922,058
Employee Benefits	3000					428,283	411,452
Supplies and Materials	4000					148,759	174,000
Other Operating Expenses and Services	5000					15,510	181,960
Capital Outlay	6000						
Total Expenditures		0	0	0	0	2,298,110	2,447,503
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	113,992	(37,910)
Other Financing Sources	8900						37,910
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	113,992	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	836,214	950,206
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		836,214	
Ending Fund Balance, June 30		0	0	0	0	950,206	950,206

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2013-2014

Budget Year: 2014-2015

Special Revenue Funds

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	460,654	1,292,777				
Local Revenues	8800	2,654,102	740,000				
Total Income		3,114,756	2,032,777	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,514,162	1,809,797				
Employee Benefits	3000	521,291	638,279				
Supplies and Materials	4000	56,799	200				
Other Operating Expenses and Services	5000	11,227,017	18,192,036				
Capital Outlay	6000	33,026,780	39,566,421				
Total Expenditures		46,346,049	60,206,733	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(43,231,293)	(58,173,956)	0	0	0	0
Other Financing Sources	8900	4,413,360					
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(38,817,933)	(58,173,956)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	157,052,255	118,234,322		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	157,052,255		0		0	
Ending Fund Balance, June 30		118,234,322	60,060,366	0	0	0	0

For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	8,760,158	8,510,235	1,833,980	1,739,700		
Other Financing Sources	8900						
Total Income		8,760,158	8,510,235	1,833,980	1,739,700	0	0
Cost of Sales	5890	6,358,763	6,078,200	698,905	698,000		
Gross Profit or Loss		2,401,395	2,432,035	1,135,075	1,041,700	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,420,004	1,381,650	608,994	571,851		
Employee Benefits	3000	378,805	328,349	208,579	152,067		
Supplies and Materials	4000	210,289	464,425	147,689	253,802		
Other Operating Expenses and Services	5000	388,674	157,500	135,606	41,860		
Capital Outlay	6000			16,643	19,595		
Total Expenditures		2,397,772	2,331,924	1,117,511	1,039,175	0	0
Net Profit or Loss		3,623	100,111	17,564	2,525	0	0
Other Outgo	7000	50,316	46,722				
Net Increase/(Decrease) in Fund Balance		(46,693)	53,389	17,564	2,525	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,738,615	2,691,922	554,691	572,255		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,738,615		554,691		0	
Ending Fund Balance, June 30		2,691,922	2,745,311	572,255	574,780	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	980,970	1,044,364				
Other Financing Sources	8900						
Total Income		980,970	1,044,364				
Cost of Sales	5890						
Gross Profit or Loss		980,970	1,044,364				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	18,051	19,764				
Employee Benefits	3000	7,736	7,736				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	715,452	606,218				
Capital Outlay	6000						
Total Expenditures		741,239	633,718				
Net Profit or Loss		239,731	410,646				
Other Outgo	7000	25,787					
Net Increase/(Decrease) in Fund Balance		213,944	410,646				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,495,208	1,709,152				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,495,208					
Ending Fund Balance, June 30		1,709,152	2,119,798				

For Actual Year: 2013-2014

Budget Year: 2014-2015

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	45,121,370	40,378,353				
Other Financing Sources	8900	1,500,000	1,500,000				
Total Income		46,621,370	41,878,353	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	45,121,370	40,378,353				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		45,121,370	40,378,353	0	0		
Net Profit or Loss		1,500,000	1,500,000	0	0		
Other Outgo	7000	1,500,000	1,500,000				
Net Increase/(Decrease) in Fund Balance		0	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	13,975,268	13,975,268	0	0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	13,975,268		0			
Ending Fund Balance, June 30		13,975,268	13,975,268	0	0		

For Actual Year: 2013-2014

Budget Year: 2014-2015

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	1,787,579	1,728,169				
Total Income		1,787,579	1,728,169	0	0	0	0
Expenditures							
Academic Salaries	1000	33,560	48,944				
Classified Salaries	2000	675,897	732,692				
Employee Benefits	3000	68,403	86,714				
Supplies and Materials	4000	402,950	290,450				
Other Operating Expenses and Services	5000	580,955	954,772				
Capital Outlay	6000	30,509	1,577				
Total Expenditures		1,792,274	2,115,149	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(4,695)	(386,980)	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	13,325					
Net Increase/(Decrease) in Fund Balance		(18,020)	(386,980)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,666,780	1,648,760		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,666,780		0		0	
Ending Fund Balance, June 30		1,648,760	1,261,780	0	0	0	0

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	22,671,007	22,516,168				
State Revenues	8600	1,043,816	1,173,000				
Local Revenues	8800	101,836	8,120	446,877	441,880		
Total Income		23,816,659	23,697,288	446,877	441,880	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	23,824,993	23,697,288	454,128	441,880		
Capital Outlay	6000						
Total Expenditures		23,824,993	23,697,288	454,128	441,880	0	0
Excess /(Deficiency) of Revenues over Expenditures		(8,334)	0	(7,251)	0	0	0
Other Financing Sources	8900	120,232		3,480			
Other Outgo	7000	13,296					
Net Increase/(Decrease) in Fund Balance		98,602	0	(3,771)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	704,190	237,757	44,658	40,887		0
Prior Years Adjustments	9020	(565,035)					
Adjusted Beginning Balance	9030	139,155		44,658		0	
Ending Fund Balance, June 30		237,757	237,757	40,887	40,887	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 420

Name: FOOTHILL-DEANZA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	5,730,910
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	542,664
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	4,308,206
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	1,500,000
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	3,480
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	296,315
29	OTHER DEBT SERVICE FUND	12	RESTRICTED SUBFUND	2,674,747
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	105,153
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	120,232
11	UNRESTRICTED SUBFUND	29	OTHER DEBT SERVICE FUND	1,283
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	13,296

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		3,985,122			1,102,407	
		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)	
Expenditures							
Academic Salaries	1000	1,644,690			1,644,690		1,644,690
Classified Salaries	2000	806,270			806,270		806,270
Employee Benefits	3000	726,300			726,300		726,300
Supplies & Materials	4000						
Software	4100				0	35,888	35,888
Books, Magazines, & Periodicals	4200	1,940			1,940	57,857	59,797
Instructional Supplies & Materials	4300	4,202			4,202	362,621	366,823
Noninstructional Supplies & Mtrls	4400	59,234			59,234		59,234
Total Supplies and Materials		65,376	0	0	65,376	456,366	521,742
Other Operating Expenses and Services	5000	440,309			440,309	324,488	764,797
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410	10,150			10,150		10,150
Equipment - Replacement	6420	32			32		32
Total Capital Outlay		10,182	0	0	10,182		10,182
Other Outgo	7000	291,995			291,995		291,995
Total Expenditures		3,985,122	0	0	3,985,122	780,854	4,765,976
Ending Balance					0	321,553	321,553

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					321,553	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			321,553	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,446,701			820,650	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000	1,422,479			1,422,479		1,422,479
Classified Salaries	2000	697,337			697,337		697,337
Employee Benefits	3000	628,171			628,171		628,171
Supplies & Materials	4000						
Software	4100				0	37,717	37,717
Books, Magazines, & Periodicals	4200	1,678			1,678	60,806	62,484
Instructional Supplies & Materials	4300	3,634			3,634	381,101	384,735
Noninstructional Supplies & Mtrls	4400	51,231			51,231		51,231
Total Supplies and Materials		56,543	0	0	56,543	479,624	536,167
Other Operating Expenses and Services	5000	380,820			380,820	341,026	721,846
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410	8,778			8,778		8,778
Equipment - Replacement	6420	28			28		28
Total Capital Outlay		8,806	0	0	8,806		8,806
Other Outgo	7000	252,545			252,545		252,545
Total Expenditures		3,446,701	0	0	3,446,701	820,650	4,267,351
Ending Balance					0	321,553	

Annual Financial and Budget Report

For Actual Year: 2013-2014

District ID: 420

Name: FOOTHILL-DEANZA

EPA Revenue	18,928,002
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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	15,448,168	0	0	15,448,168
Library	6120	1,079,545	0	0	1,079,545
Counseling and Guidance	6310	2,400,289	0	0	2,400,289
TOTAL		18,928,002	0	0	18,928,002