

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2009-2010)

(Budget Report for Fiscal Year 2010-2011)

District: FOOTHILL-DEANZA

District Code: 420

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


District Chief Business Officer

10/13/2010
Date


District Superintendent

10/14/2010
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 15, 2010. 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: 2009-2010

Budget Year: 2010-2011

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	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	34,628,309	34,628,309		34,628,309
Other	1300	28,672,140	28,672,140		28,672,140
Total Instructional Salaries		63,300,449	63,300,449	0	63,300,449
Non-Instructional Salaries					
Contract or Regular	1200		12,452,912	397,290	12,850,202
Other	1400		1,462,979	6,543	1,469,522
Total Non-Instructional Salaries		0	13,915,891	403,833	14,319,724
Total Academic Salaries		63,300,449	77,216,340	403,833	77,620,173
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		32,331,947	1,204,707	33,536,654
Other	2300		2,471,447	634,468	3,105,915
Total Non-Instructional Salaries		0	34,803,394	1,839,175	36,642,569
Instructional Aides					
Regular Status	2200	2,399,969	2,399,969	57,717	2,457,686
Other	2400	42,223	42,223		42,223
Total Instructional Aides		2,442,192	2,442,192	57,717	2,499,909
Total Classified Salaries		2,442,192	37,245,586	1,896,892	39,142,478
Employee Benefits	3000	24,185,668	41,617,327	644,481	42,261,808
Supplies and Materials	4000		2,599,076	294,573	2,893,649
Other Operating Expenses	5000		17,005,341	2,215,386	19,220,727
Equipment Replacement	6420		792		792
Total Expenditures Prior to Exclusions		89,928,309	175,684,462	5,455,165	181,139,627

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2009-2010

Budget Year: 2010-2011

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	
Exclusions	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude					
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	5,384,196	5,384,196		5,384,196
Student Health Services Above Amount Collected	6441		173,101		173,101
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		4,170,054		4,170,054
Objects to Exclude					
Rents and Leases	5060		1,285,347		1,285,347
Lottery Expenditures					
Academic Salaries	1000		1,969,939		1,969,939
Classified Salaries	2000		993,405		993,405
Employee Benefits	3000		830,033		830,033
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200		1,811		1,811
Instructional Supplies & Materials	4300		2,059		2,059
Noninstructional, Supplies & Materials	4400		69,569		69,569
Total Supplies and Materials		0	73,439	0	73,439
Other Operating Expenses and Services	5000		730,346		730,346

For Actual Year: 2009-2010

Budget Year: 2010-2011

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		1,783		1,783
Equipment - Replacement	6420				0
Total Equipment		0	1,783	0	1,783
Total Capital Outlay		0	1,783	0	1,783
Other Outgo	7000		(261,213)		(261,213)
Total Exclusions		5,384,196	15,350,430	0	15,350,430
Total for ECS 84362, 50% Law		84,544,113	160,334,032	5,455,165	165,789,197
Percent of CEE (Instructional Salary Cost / Total CEE)		52.73%	100.00%		
50% of Current Expense of Education			80,167,016		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		84,544,113	160,334,032	5,455,165	165,789,197
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		89,928,309	175,684,462	5,455,165	181,139,627
Capital Expenditures	6000	27,334	59,450	10,796	70,246
Equipment Replacement (Back out)	6420		(792)	0	(792)
Total Unrestricted General Fund Expenditures		89,955,643	175,743,120	5,465,961	181,209,081

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2010

District ID: 420

Name: FOOTHILL-DEANZA

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	31,687	250	31,937
In County Treasury	9112	36,864,543	7,034,118	43,898,661
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120	81,500		81,500
Accounts Receivable	9130	18,177,492	2,904,443	21,081,935
Due from Other Funds	9140	2,302,370		2,302,370
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	47,350	79	47,429
Prepaid Items	9220	1,693,463	268,340	1,961,803
TOTAL ASSETS		59,198,405	10,207,230	69,405,635
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,565,463	579,666	7,145,129
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530	3,307,789		3,307,789
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	6,420,665	5,265,255	11,685,920
TOTAL LIABILITIES		16,293,917	5,844,921	22,138,838

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2010

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND EQUITY				
Fund Balance Reserved	9710			0
NonCash Assets	9711	1,740,813	268,419	2,009,232
Amounts Restricted by Law for Specific Purposes	9712		4,093,890	4,093,890
Reserve for Encumbrances Credit	9713	880,010		880,010
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance		2,620,823	4,362,309	6,983,132
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			0
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754	28,256,956		28,256,956
Total Designated Fund Balance		28,256,956	0	28,256,956
Uncommitted(Unrestricted) Fund Balance	9790	12,026,709		12,026,709
TOTAL FUND EQUITY		42,904,488	4,362,309	47,266,797
TOTAL LIABILITIES AND FUND EQUITY		59,198,405	10,207,230	69,405,635

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112			35,597
Cash With Fiscal Agents	9113	22,400,220		2,743,139
Investments (at cost)	9120			
Accounts Receivable	9130	19,777		
Due from Other Funds	9140			
TOTAL ASSETS		22,419,997	0	2,778,736
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			30,406
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	30,406

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND EQUITY				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			2,748,330
Total Reserved Fund Balance		0	0	2,748,330
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754	22,419,997		
Total Designated Fund Balance		22,419,997	0	0
Uncommitted(Unrestricted) Fund Balance	9790			
TOTAL FUND EQUITY		22,419,997	0	2,748,330
TOTAL LIABILITIES AND FUND EQUITY		22,419,997	0	2,778,736

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2010

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			674,403			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			132,978			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			9,778			
TOTAL ASSETS		0	0	817,159	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			20,181			
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			174,466			
TOTAL LIABILITIES		0	0	194,647	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND EQUITY							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amonts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Total Reserved Fund Balance		0	0	0	0	0	0
Designated Fund Balance	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754			622,512			
Total Designated Fund Balance		0	0	622,512	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790						
TOTAL FUND EQUITY		0	0	622,512	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	817,159	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	6,322,247	
Cash With Fiscal Agents	9113	209,434,170	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	1,064,788	
Due from Other Funds	9140		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210	411,824	
Prepaid Items	9220		
TOTAL ASSETS		217,233,029	0
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	10,364,418	
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		10,364,418	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amonts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751	206,868,611	
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		206,868,611	0
Uncommitted(Unrestricted) Fund Balance	9790		
TOTAL FUND EQUITY		206,868,611	0
TOTAL LIABILITIES AND FUND EQUITY		217,233,029	0

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				972,469
In County Treasury	9112	1,905,666	478,568		52,770
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	106,548	6,013		151
Investments (at cost)	9120				
Accounts Receivable	9130	373,389	58,241		45,258
Due from Other Funds	9140	2,907			421,564
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,530,712	25,690		53,238
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330	502,350			
Accumulated Depreciation Buildings	9331	27,352			
Library Books	9340				
Equipment	9350	958,815	70,125		734,619
Accumulated Depreciation Equipment	9351	552,117	38,095		534,496
Work in Progress	9360				
Total Fixed Assets		881,696	32,030	0	200,123
TOTAL ASSETS		4,800,918	600,542	0	1,745,573

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	759,563	38,237		20,607
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	841,974	149,492		6,177
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				54,435
Total Current Liabilities and Deferred Revenue		1,601,537	187,729	0	81,219
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630	290,000			
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650	126,928	31,731		
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		416,928	31,731	0	0
TOTAL LIABILITIES	968	2,018,465	219,460	0	81,219

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Total Reserved Fund Balance		0	0	0	0
Designated Fund Balance	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	2,782,453	381,082		1,664,354
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		2,782,453	381,082	0	1,664,354
TOTAL LIABILITIES AND FUND EQUITY		4,800,918	600,542	0	1,745,573

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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	16,032,245	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	930,527	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	431,572	
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		17,394,344	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	4,352,745	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		4,352,745	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	4,352,745	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754	13,041,599	
Total Designated Fund Balance		13,041,599	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		13,041,599	0
TOTAL LIABILITIES AND FUND EQUITY		17,394,344	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 420

Name: FOOTHILL-DEANZA

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	3,043,498			112,581				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	21,493			164,964	64,524			
Due from Other Funds	9140								
Student Loans Receivable	9150				2,428,323				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	7,368			475				
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		3,072,359	0	0	2,706,343	64,524	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 420

Name: FOOTHILL-DEANZA

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	19,723			133,679	15,913			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	383,107							
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	82,987			16,105				
Total Current Liabilities and Deferred Revenue		485,817	0	0	149,784	15,913	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	485,817	0	0	149,784	15,913	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 420

Name: FOOTHILL-DEANZA

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Designated Fund Balance	9750								
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754	710,332			2,556,559	48,611			
Total Designated Fund Balance		710,332	0	0	2,556,559	48,611	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	1,876,210							
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		2,586,542	0	0	2,556,559	48,611	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		3,072,359	0	0	2,706,343	64,524	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

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		441,300	441,300
Workforce Investment Act	8130		186,422	186,422
Temporary Assistance for Needy Families (TANF)	8140		64,895	64,895
Student Financial Aid	8150		25,485	25,485
Veterans Education	8160	1,092		1,092
Vocational and Technical Education Act (VATEA)	8170		704,245	704,245
Other Federal Revenues	8190	851,401	4,071,131	4,922,532
Total Federal Revenues	8100	852,493	5,493,478	6,345,971
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	973,397		973,397
State General Apportionment	8612	65,855,515		65,855,515
Other General Apportionment	8613	1,219,770		1,219,770
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,166,157	1,166,157
Disabled Students Programs and Services(DSPS)	8623		2,856,157	2,856,157
Temporary Assistance for Needy Families (TANF)	8624		64,895	64,895
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		365,396	365,396
Telecommunications and Technology Infrastructure Program (TTIP)	8626		15,704	15,704
Other General Categorical Programs	8627		3,984,045	3,984,045

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 420

Name: FOOTHILL-DEANZA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,035,114	1,035,114
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	459,444		459,444
Timber Yield Tax	8672	82		82
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	4,337,731	685,069	5,022,800
State Mandated Costs	8685	72,871		72,871
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	72,918,810	10,172,537	83,091,347

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 420

Name: FOOTHILL-DEANZA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	60,109,678		60,109,678
Tax Allocation, Supplemental Roll	8812	845,262		845,262
Tax Allocation, Unsecured Roll	8813	5,087,728		5,087,728
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	10,612,508		10,612,508
Redevelopment Agency Funds	8818			0
Contributions, Gifts, Grants, and Endowments	8820	688,647	602,328	1,290,975
Contract Services	8830			
Contract Instructional Services	8831	145,136		145,136
Other Contranct Services	8832			0
Sales and Commissions	8840	252,089		252,089
Rentals and Leases	8850	413,869		413,869
Interest and Investment Income	8860	774,865		774,865
Student Fees and Charges	8870			
Community Services Classes	8872	521,039		521,039
Dormitory	8873			0
Enrollment	8874	13,843,384		13,843,384
Field Trips and Use of Nondistrict Facilities	8875	148,484		148,484
Health Services	8876		1,975,459	1,975,459
Instructional Materials Fees and Sales of Materials	8877	563,857	1,226	565,083
Insurance	8878			0
Student Records	8879	391,761		391,761
Nonresident Tuition	8880	18,181,559		18,181,559
Parking Services and Public Transportation	8881		2,407,578	2,407,578
Other Student Fees and Charges	8885		2,326,077	2,326,077
Other Local Revenues	8890	7,380,285		7,380,285
Total Local Revenues	8800	119,960,151	7,312,668	127,272,819
Total Revenues		193,731,454	22,978,683	216,710,137

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010 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#	1,319,557	8,951,356	10,270,913
Total Other Financing Sources	8900	1,319,557	8,951,356	10,270,913
Total Revenues and Other Financing Sources		195,051,011	31,930,039	226,981,050

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 420

Name: FOOTHILL-DEANZA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	752,714	129,049	35,955	658		918,376
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	817,549	124,010	19,777			961,336
Biological Sciences	0400	3,603,458	138,517	133,473			3,875,448
Business and Management	0500	4,801,686	134,318	33,943			4,969,947
Communications	0600	1,613,916	116,625	45,691	19,413		1,795,645
Computer and Information Science	0700	3,495,666	447,691	34,265	6,320		3,983,942
Education	0800	6,642,547	782,946	320,478			7,745,971
Engineering and Related Industrial Technology	0900	3,551,776	163,594	173,905	41,712		3,930,987
Fine and Applied Arts	1000	7,600,019	479,603	1,409,290	20,965		9,509,877
Foreign language	1100	1,006,469	24,887	21,249			1,052,605
Health	1200	4,056,405	685,705	450,818	6,222		5,199,150
Consumer Education And Home Economics	1300	1,274,123	174,636	36,051			1,484,810
Law	1400	271,088	31,934	5,344			308,366
Humanities(Letters)	1500	11,086,204	533,290	95,050			11,714,544
Library Science	1600			1,911			1,911
Mathematics	1700	8,748,941	249,790	57,122	5,529		9,061,382
Military Studies	1800						0
Physical Sciences	1900	4,658,425	367,159	89,876	(1,565)		5,113,895
Psychology	2000	1,703,908	34,042	6,391			1,744,341
Public Affairs and Services	2100	270,610	60,702	150,185			481,497
Social Sciences	2200	10,107,001	417,918	143,210	10,335		10,678,464
Commercial Services	3000	211,507	15,643	4,508			231,658
Interdisciplinary Studies	4900	11,926,049	4,960,008	281,133	9,183		17,176,373
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	5,769,838					5,769,838
Sub-Total Instructional Activites		93,969,899	10,072,067	3,549,625	118,772		107,710,363
Total Expenditures for GF Activities*		94,160,156	87,150,970	27,011,728	468,985	14,455,412	223,247,251

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010

Budget Year: 2010-2011

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		9,094,066	459,252	8,510		9,561,828
Course and Curriculum Development	6020		257,788	10,460			268,248
Academic / Faculty Senate	6030		350,682	6,613			357,295
Other Instructional Administration & Governance	6090		225,314	107,607			332,921
Total Instructional Admin. & Governance		0	9,927,850	583,932	8,510	0	10,520,292
Instructional Support Services	6100						
Learning Center	6110	116,372	60,094	66,626			243,092
Library	6120		3,058,277	328,068			3,386,345
Media	6130		1,025,987	286,778	5,950		1,318,715
Museums and Galleries	6140		92,064	2,662			94,726
Academic Information Systems and Technology	6150		366,623	20,271			386,894
Other Instructional Support Services	6190		556,957	661,018	2,921		1,220,896
Total Instructional Support Services		116,372	5,160,002	1,365,423	8,871	0	6,650,668
Admissions and Records	6200		3,629,627	139,835	1,760		3,771,222
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,405,935	75,305			4,481,240
Matriculation and Student Assessment	6320		1,616,303	48,747			1,665,050
Transfer Programs	6330		242,711	21,554			264,265
Career Guidance	6340		407,323	4,328			411,651
Other Student Counseling and Guidance	6390		212,353	45,676			258,029
Total Student Counseling and Guidance		0	6,884,625	195,610	0	0	7,080,235

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

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010

Budget Year: 2010-2011

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		563,752	351,606	82,710		998,068
Extended Opportunity Programs and Services (EOPS)	6430		1,783,058	30,916			1,813,974
Health Services	6440		1,563,796	649,810			2,213,606
Student Personnel Administration	6450		181,512	4,700			186,212
Financial Aid Administration	6460		1,941,681	68,998	20,638		2,031,317
Job Placement Services	6470		211,593	184,428			396,021
Veterans Services	6480			4,570			4,570
Miscellaneous Student Services	6490		395,124	97,834			492,958
Total Other Student Services		0	6,640,516	1,392,862	103,348	0	8,136,726
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,317,238	402,991	2,220		2,722,449
Custodial Services	6530		2,487,859	218,872	1,673		2,708,404
Grounds Maintenance and Repairs	6550		1,727,680	173,560			1,901,240
Utilities	6570			3,659,573			3,659,573
Other Operations and Maintenance of Plant	6590		2,132,282	409,703	(3,793)		2,538,192
Total Operation and Maintenance of Plant	6500	0	8,665,059	4,864,699	100	0	13,529,858
Planning, Policymaking and Coordinations	6600		1,798,679	1,081,479	83,981		2,964,139

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

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

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010

Budget Year: 2010-2011

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		1,571,459	245,162			1,816,621
Fiscal Operations	6720		3,643,714	3,110,491	97,372		6,851,577
Human Resources Management	6730		2,263,998	409,046			2,673,044
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,784,412				3,784,412
Staff Development	6750		288,350	195,574			483,924
Staff Diversity	6760		87,046	6,474			93,520
Logistical Services	6770		3,649,506	3,915,801	5,050		7,570,357
Management Information Systems	6780		8,835,848	1,289,452	2,371		10,127,671
Other General Institutional Support Services	6790		323,901	9,826			333,727
Total General Institutional Support Services	6700	0	24,448,234	9,181,826	104,793	0	33,734,853
Community Services & Economic Development	6800						
Community Recreation	6810		112,729	1,594,051	81		1,706,861
Community Service Classes	6820		1,008,705	686,121	1,320		1,696,146
Community Use of Facilities	6830		531,264	(27,074)	9,395		513,585
Economic Development	6840		571,052	506,998			1,078,050
Other Community Services & Economic Development	6880			1,574			1,574
Total Community Services	6800	0	2,223,750	2,761,670	10,796	0	4,996,216

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010

Budget Year: 2010-2011

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		1,401,092	90,354			1,491,446
Student and Co-Curricular Activities	6960		878,212	11,756			889,968
Student Housing	6970						0
Other Ancillary Services	6990		2,296				2,296
Total Ancillary Services	6900	0	2,281,600	102,110	0	0	2,383,710
Auxiliary Operations	7000						
Contract Education	7010	73,885	286,126	127,664	6,995		494,670
Other Auxiliary Operations	7090		5,132,835	1,664,993	21,059		6,818,887
Total Auxiliary Operations	7000	73,885	5,418,961	1,792,657	28,054	0	7,313,557

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010

Budget Year: 2010-2011

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					13,856,837	13,856,837
Student Aid	7320						0
Other Outgo	7330						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	13,856,837	13,856,837
Sub-Total Non-Instructional Activites		190,257	77,078,903	23,462,103	350,213	14,455,412	115,536,888
Total Expenditures General Fund: activities *		94,160,156	87,150,970	27,011,728	468,985	14,455,412	223,247,251

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: FOOTHILL-DEANZA

I.	2010-2011 Appropriations Limit:			
A.	2009-2010 Appropriations Limit:			\$253,455,247
B.	2010-2011 Price Factor:	0.9746		
C.	Population factor:			
	1. 2008-2009 Second Period Actual FTES	33,663.38		
	2. 2009-2010 Second Period Actual FTES	32,774.46		
	3. 2009-2010 Population change factor (C2/C1)	0.9736		
D.	2009-2010 Limit adjusted by inflation and population factors (A * B * C.3)			\$240,496,222
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)			\$240,496,222
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.	2010-2011 Appropriations Limit (D + E.3 - F.3)			\$240,496,222
II.	2010-2011 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			67,789,005
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			445,814
C.	Local Property taxes			75,978,981
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.	2010-2011 Appropriations Subject to Limit			\$144,213,800

For Actual Year: 2009-2010

Budget Year: 2010-2011

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	852,493	1,092	5,493,478	5,489,654	6,345,971	5,490,746
State Revenues	8600	72,918,810	69,830,371	10,172,537	8,695,787	83,091,347	78,526,158
Local Revenues	8800	119,960,151	120,594,852	7,312,668	7,052,719	127,272,819	127,647,571
Total Revenues		193,731,454	190,426,315	22,978,683	21,238,160	216,710,137	211,664,475
EXPENDITURES:							
Academic Salaries	1000	77,620,173	83,075,763	6,559,730	5,824,756	84,179,903	88,900,519
Classified Salaries	2000	39,142,478	36,638,354	10,553,808	10,329,139	49,696,286	46,967,493
Employee Benefits	3000	42,261,808	39,935,537	5,173,129	4,398,204	47,434,937	44,333,741
Supplies and Materials	4000	2,893,649	3,064,651	1,248,688	1,317,076	4,142,337	4,381,727
Other Operating Expenses and Services	5000	19,220,727	36,236,979	3,648,664	3,460,172	22,869,391	39,697,151
Capital Outlay	6000	70,246	62,276	398,739	548,260	468,985	610,536
Total Expenditures		181,209,081	199,013,560	27,582,758	25,877,607	208,791,839	224,891,167
Excess /(Deficiency) of Revenues over Expenditures		12,522,373	(8,587,245)	(4,604,075)	(4,639,447)	7,918,298	(13,226,692)
Other Financing Sources	8900	1,319,557	5,000	8,951,356	6,842,976	10,270,913	6,847,976
Other Outgo	7000	10,309,901	7,497,019	4,145,511	2,541,896	14,455,412	10,038,915
Net Increase/(Decrease) in Fund Balance		3,532,029	(16,079,264)	201,770	(338,367)	3,733,799	(16,417,631)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	39,372,460	42,904,489	4,160,538	4,362,308	43,532,998	47,266,797
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	39,372,460		4,160,538		43,532,998	
Ending Fund Balance, June 30		42,904,489	26,825,225	4,362,308	4,023,941	47,266,797	30,849,166

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 Foothill-Deanza

For Actual Year: 2009-2010

Budget Year: 2010-2011

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND		REVENUE BOND INTEREST		OTHER DEBT SERVICE FUND	
		REDEMPTION FUND		AND REDEMPTION FUND			
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	30,998,142	30,418,954			64,032	102,022
Total Revenues		30,998,142	30,418,954	0	0	64,032	102,022
Other Financing Sources	8900						
Interfund Transfers In	8981					3,665,780	3,644,767
Other Incoming Transfers	8983					150,897	30,064
Total Other Financing Sources		0	0	0	0	3,816,677	3,674,831
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	3,070,000	13,055,000			2,752,085	2,700,453
Debt Interest and Other Service Charges	7120	17,691,498	17,363,954			1,179,528	1,076,400
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	20,761,498	30,418,954	0	0	3,931,613	3,776,853
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(20,761,498)	(30,418,954)	0	0	(114,936)	(102,022)
Net Increase/Decrease in Fund Balance		10,236,644	0	0	0	(50,904)	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	12,183,353	22,419,997		0	2,799,233	2,748,329
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	12,183,353		0		2,799,233	
Ending Fund Balance, June 30		22,419,997	22,419,997	0	0	2,748,329	2,748,329

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2009-2010

Budget Year: 2010-2011

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					31,278	30,000
State Revenues	8600					689,753	692,557
Local Revenues	8800					1,481,659	1,522,722
Total Income		0	0	0	0	2,202,690	2,245,279
Expenditures							
Academic Salaries	1000					811,541	782,800
Classified Salaries	2000					722,051	825,364
Employee Benefits	3000					515,003	437,121
Supplies and Materials	4000					146,796	169,994
Other Operating Expenses and Services	5000					33,311	30,000
Capital Outlay	6000						
Total Expenditures		0	0	0	0	2,228,702	2,245,279
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(26,012)	0
Other Financing Sources	8900					42,366	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	16,354	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	606,158	622,512
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		606,158	
Ending Fund Balance, June 30		0	0	0	0	622,512	622,512

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2009-2010

Budget Year: 2010-2011

Special Revenue Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2009-2010

Budget Year: 2010-2011

Capital Projects Funds

Description	Object	FUND: 41		FUND 42	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	542,697	4,367		
Local Revenues	8800	6,292,172	4,264,525		
Total Income		6,834,869	4,268,892	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000	1,430,117	2,016,856		
Employee Benefits	3000	487,311	746,196		
Supplies and Materials	4000	9,711	556,656		
Other Operating Expenses and Services	5000	20,842,542	19,970,372		
Capital Outlay	6000	27,252,397	100,444,751		
Total Expenditures		50,022,078	123,734,831	0	0
Excess /(Deficiency) of Revenues over Expenditures		(43,187,209)	(119,465,939)	0	0
Other Financing Sources	8900	186,000			
Other Outgo	7000	38,584			
Net Increase/(Decrease) in Fund Balance		(43,039,793)	(119,465,939)	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	249,908,404	206,868,611		0
Prior Years Adjutments	9020				
Adjusted Beginning Balance	9030	249,908,404		0	
Ending Fund Balance, June 30		206,868,611	87,402,672	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2009-2010

Budget Year: 2010-2011

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	11,080,366	10,633,100	1,848,254	1,815,600		
Other Financing Sources	8900						
Total Income		11,080,366	10,633,100	1,848,254	1,815,600	0	0
Cost of Sales	5890	8,140,030	7,991,650	831,184	786,100		
Gross Profit or Loss		2,940,336	2,641,450	1,017,070	1,029,500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,714,439	1,636,810	541,565	528,800		
Employee Benefits	3000	439,337	274,800	179,985	200,000		
Supplies and Materials	4000	57,518	91,900	143,649	140,130		
Other Operating Expenses and Services	5000	506,587	544,090	97,973	97,410		
Capital Outlay	6000						
Total Expenditures		2,717,881	2,547,600	963,172	966,340	0	0
Net Profit or Loss		222,455	93,850	53,898	63,160	0	0
Other Outgo	7000	34,500	24,400	13,459	13,500		
Net Increase/(Decrease) in Fund Balance		187,955	69,450	40,439	49,660	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,594,498	2,782,453	340,643	381,082		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,594,498		340,643		0	
Ending Fund Balance, June 30		2,782,453	2,851,903	381,082	430,742	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2009-2010

Budget Year: 2010-2011

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	552,948	573,484				
Other Financing Sources	8900						
Total Income		552,948	573,484				
Cost of Sales	5890						
Gross Profit or Loss		552,948	573,484				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	19,244	19,875				
Employee Benefits	3000	8,507	9,000				
Supplies and Materials	4000	10,816	11,000				
Other Operating Expenses and Services	5000	582,430	556,054				
Capital Outlay	6000	45,408	34,848				
Total Expenditures		666,405	630,777				
Net Profit or Loss		(113,457)	(57,293)				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(113,457)	(57,293)				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,777,811	1,664,354				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,777,811					
Ending Fund Balance, June 30		1,664,354	1,607,061				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2009-2010

Budget Year: 2010-2011

Internal Service Funds

	Object	FUND: 61		FUND 69			
Description	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	50,632,652	45,991,858				
Other Financing Sources	8900	711,314					
Total Income		51,343,966	45,991,858	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	50,632,652	45,991,858				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		50,632,652	45,991,858	0	0		
Net Profit or Loss		711,314	0	0	0		
Other Outgo	7000	711,314					
Net Increase/(Decrease) in Fund Balance		0	0	0	0		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	13,041,597	13,041,597		0		
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	13,041,597		0			
Ending Fund Balance, June 30		13,041,597	13,041,597	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2009-2010

Budget Year: 2010-2011

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	1,992,462	1,430,950				
Total Income		1,992,462	1,430,950	0	0	0	0
Expenditures							
Academic Salaries	1000	27,994	25,560				
Classified Salaries	2000	501,396	509,466				
Employee Benefits	3000	61,917	88,858				
Supplies and Materials	4000	266,177	236,849				
Other Operating Expenses and Services	5000	926,095	710,888				
Capital Outlay	6000	10,454	10,600				
Total Expenditures		1,794,033	1,582,221	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		198,429	(151,271)	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		198,429	(151,271)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,388,113	2,586,542		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,388,113		0		0	
Ending Fund Balance, June 30		2,586,542	2,435,271	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2009-2010

Budget Year: 2010-2011

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	18,173,377	18,050,224				
State Revenues	8600	1,346,727	1,333,000				
Local Revenues	8800	31,913	27,000	3,135	3,000		
Total Income		19,552,017	19,410,224	3,135	3,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	19,606,445	19,436,224	686,214	520,000		
Capital Outlay	6000						
Total Expenditures		19,606,445	19,436,224	686,214	520,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(54,428)	(26,000)	(683,079)	(517,000)	0	0
Other Financing Sources	8900	14,783		708,021	517,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(39,645)	(26,000)	24,942	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,644,221	2,556,559	23,669	48,611		0
Prior Years Adjustments	9020	(48,017)					
Adjusted Beginning Balance	9030	2,596,204		23,669		0	
Ending Fund Balance, June 30		2,556,559	2,530,559	48,611	48,611	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

420 FOOTHILL-DEANZA

For Actual Year: 2009-2010

Budget Year: 2010-2011

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: 2009-2010

District ID: 420

Name: FOOTHILL-DEANZA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	8,138,724
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	1,408,750
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	42,366
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	711,314
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	1,282,371
29	OTHER DEBT SERVICE FUND	12	RESTRICTED SUBFUND	2,257,030
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	14,783
75	SCHOLARSHIP AND LOAN TRUST FUND	12	RESTRICTED SUBFUND	1,500

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report

L10 GENERAL FUND

For Actual Year: 2009-2010

Budget Year: 2010-2011

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		4,337,731			685,069	
		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	1,969,939			1,969,939		1,969,939
Classified Salaries	2000	993,405			993,405		993,405
Employee Benefits	3000	830,033			830,033		830,033
Supplies & Materials	4000						
Software	4100				0	12,516	12,516
Books, Magazines, & Periodicals	4200	1,811			1,811	58,746	60,557
Instructional Supplies & Materials	4300	2,059			2,059	207,922	209,981
Noninstructional Supplies & Mtrls	4400	69,569			69,569		69,569
Total Supplies and Materials		73,439	0	0	73,439	279,184	352,623
Other Operating Expenses and Services	5000	730,346			730,346	50,958	781,304
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420	1,782			1,782		1,782
Total Capital Outlay		1,782	0	0	1,782		1,782
Other Outgo	7000	(261,213)			(261,213)		(261,213)
Total Expenditures		4,337,731	0	0	4,337,731	330,142	4,667,873
Ending Balance					0	354,927	354,927

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 420

Name: FOOTHILL-DEANZA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				354,927		
Adjustments	9020						
Adjusted Beginning Balance	9030		0		354,927		
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		4,159,368		636,946		
		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	1,888,937			1,888,937		1,888,937
Classified Salaries	2000	952,558			952,558		952,558
Employee Benefits	3000	1,028,468			1,028,468		1,028,468
Supplies & Materials	4000						
Software	4100				0	24,148	24,148
Books, Magazines, & Periodicals	4200	1,736			1,736	113,339	115,075
Instructional Supplies & Materials	4300	1,975			1,975	401,146	403,121
Noninstructional Supplies & Mtrls	4400	66,708			66,708		66,708
Total Supplies and Materials		70,419	0	0	70,419	538,633	609,052
Other Operating Expenses and Services	5000	467,749			467,749	98,313	566,062
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420	1,709			1,709		1,709
Total Capital Outlay		1,709	0	0	1,709		1,709
Other Outgo	7000	(250,472)			(250,472)		(250,472)
Total Expenditures		4,159,368	0	0	4,159,368	636,946	4,796,314
Ending Balance					0	354,927	