



**FOOTHILL-DE ANZA**  
**Community College District**

**2006-2007**

***ADOPTED BUDGET***





**FOOTHILL-DE ANZA**  
**Community College District**

# **ADOPTED BUDGET**

## **2006-2007**

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**FOOTHILL-DE ANZA  
COMMUNITY COLLEGE DISTRICT**

**2006-07 ADOPTED BUDGET**

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August 28, 2006

To: Board of Trustees  
From: Mike Brandy  
Subject: 2006-07 Adopted budget

The 2006-07 Adopted Budget is presented to the Board of Trustees for consideration. A summary of the major elements of this budget is presented with a comprehensive budget document enclosed including appendices of various analyses and exhibits to help explain the budget and key trend data.

**From a student perspective...**

The Governor signed the state budget which includes a fee reduction for students reducing the per unit fee from \$17 to \$13 effective for the Spring Quarter 2007. This will be a welcome rollback to the recent fee increases the students had to absorb.

While there will be continued construction on both campuses, the students have benefited so much from the improvements to facilities made possible by the 1999 Measure E bond approval. Most of that renovation and construction program is now completed and is being utilized by students. The final two major construction projects at Foothill, Lower Campus and Campus Center, are also scheduled to come on line during the next year. Both of those facilities will be in full student use during the 2007-08 fiscal year.

As a reflection of the strong community support for Foothill and De Anza, 65% of the voters approved the Measure C bond in June 2006. This bond will provide another \$490.8 million for renovation, new construction and, importantly, equipment replacement for students over the next 15 years. The students will see an immediate impact of this bond as the aging computers are replaced in the computer labs and outdated and broken classroom and laboratory equipment is replaced. This vitally important bond will provide fiscal stability for the district. Meeting this funding challenge has been one of the key elements of the education master plan.

Students can also be assured through this budget, that the existing staffing levels will be maintained to service them and that there are some increases proposed for full time teachers and classified staff as the facilities expand and enrollment grows. Last year the Board approved 17.5 new classified positions to service the expanding facilities. In this budget, there is a proposal to add 10 new full time faculty positions and 10 new classified/management positions (The exact number and types of positions recommended will be presented at a later Board meeting).

New students to the district will know that the district is capable of expanding its services to meet a growing student demand. The district has recovered the enrollment that was lost two years ago when student fees were increased. With the decrease in fees this coming year, as well as other factors pointing to increased student demand, the district is anticipating serving 2% more students this coming year. This is an increase of over 600 full time equivalent students who will be served by our district this year.

**From an employee perspective...**

This budget provides salary increase of almost 8% over the 05-06 and 06-07 fiscal years.

The proposed budget not only maintains existing staffing levels but also adds a number of faculty and classified positions as noted above.

There will be about \$8.2 million set aside in our self insured medical benefit accounts to pay for probable rate increases for the next few years for active and retired employees.

There are sufficient funds set aside in the operating budget to fully pay for the 30 year amortized cost of the Unfunded Retiree Medical Liability. Fully funding this Annual Required Contribution (ARC) will now bring the district into full compliance with the recommendations of GASB 43/45. In addition to this annual contribution, the Board has already set aside \$1,140,000 as an initial contribution to this liability.

The Measure C bond will complete the last 30% of facility renovation not completed under Measure E. The new bond will provide replacement computers on every employee's desk, in addition to providing a state of the art computer system to run all of our student registration, enrollment, human resources and financial applications. These applications touch almost every employee, every day in their work environment. It is expected that the replacement of our very old computer system will enable us to operate more efficiently, but more importantly, to serve our students better.

**From the Board's perspective...**

This budget is structurally balanced; it relies only on current ongoing income forecast for 06-07 to meet expected expenses.

There will be between \$6 and \$10 million in unrestricted one time revenue to fund projects and programs. The allocation of these funds will be discussed in the next few months to determine the best ways to increase student success and access to the district in keeping with the educational master plan.

While the budget is balanced as noted above, I am sure the Board will realize how tight the budget is and what could be accomplished if the California Community Colleges were funded even at the national AVERAGE compared to other states. There will be continued efforts by our district in Sacramento on the methodology of equalization within the California community colleges as we continue to make our case that the expected passage of SB 361 does not fully equalize large multi-college districts like ours.



## Board of Trustees Presentation



Foothill College



De Anza College

# 2006-2007 ADOPTED BUDGET Public Hearing August 28, 2006

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Mike Brandy, Vice Chancellor, Business  
Bernata Slater, Director, Budget Operations





## Review of 6/30/06 Ending Balance

- The 6/30/06 ending balance is \$21,446,764, which will be used as follows:
  - \$8,010,000 to maintain district 05/06 budgeted 5% reserves
  - \$7,745,552 for college/central services carryover
  - \$563,242 for encumbrances carryover
  - \$958,430 for districtwide carryover (negotiated contract items, energy projects, etc.)
  - Undesignated 05/06 ending balance = \$4,169,540

The important aspects of this ending balance to note are:

- There is an undesignated positive ending balance as of 6/30/06 of \$4,169,540.
- An additional \$2.8M in funding over the third quarter estimates was received mainly due to higher than projected enrollment.

- The restricted carryover is made up of:

Foothill College carryover	\$3,184,923
De Anza College carryover	\$2,980,843
Central Services carryover	\$1,579,786
Encumbrances carryover	\$ 563,242
District Wide carryover	\$ 958,430



## Major Changes in Assumptions from Tentative to Adopted Budget

### ■ Tentative Budget Assumptions

- Equalization allocation one-time \$2.1M
- Enrollment estimated at 35,328 FTES
- Interest Income \$1.5M
- Utilities cost increased \$900,000 from FY 05/06 Adopted Budget

### ■ Adopted Budget Assumptions

- Equalization --two year allocation one-time \$4.2M
- Enrollment estimated at 36,161 FTES
- Interest Income increased to \$2.1M
- Compensation Contingency--\$400,000
- Growth Allocation (new full time positions and discretionary budget augmentation--total \$1.2M)
- Utilities estimates decreased \$750,000 from Tentative

The most critical Revenue and Expense assumptions are outlined above.

The most significant change in revenue from tentative Budget is derived from additional FTES in 2005-06 ( \$2.0M) resulting in a higher FTES in 2006-07





## Where are we now for 06-07?

### ■ Current Income (ongoing) vs. Current Expenses (ongoing)

■ Income = \$175,968,640

■ Expenses = \$175,968,640

■ Difference = \$ 0

The difference between current revenue and current expense is commonly called operating income or operating deficit and is used as a measure of whether the budget is in balance. We pay close attention to the relationship between operating income and expense to determine if we are “structurally balanced”. The 2006-07 budget is forecast to be structurally balanced.

Maintaining this balance is an important element in long term budget planning.



## Major Revenue Assumptions

### ■ State Revenues

- Cost of Living Adjustment from the State increased revenue \$8.5M
- Equalization funding revenue \$4.2M--one time funds
- Enrollment has been forecast to assume we will grow by 2% in 06-07 to a level of 36,161 FTES
- Mandated Cost Reimbursement = \$0
- Interest Income increased to \$2.1M

**COLA:** The community college system received an apportionment revenue COLA increase of 5.92%. Since salary settlements are already in place for 06/07, these dollars will be used to pay for negotiated settlements with various bargaining units.

**EQUALIZATION:** The final budget bill brought unwelcome changes to our equalization estimates, replacing ongoing equalization funds with a two-year, one-time allocation.

**FTES growth:** We are projecting that in 06-07 we will grow 667 FTES. Please refer to the table in this document which displays a more detailed analysis of the FTES.

**MANDATED COST reimbursement:** We remain hopeful that some money will start to flow to pay this mandate backlog but we have not included any revenue forecast for our district at this time.



## 2006-07 Additional Allocation-- One Time

- Equalization--\$4.2M
  - Prop 98 funds (unrestricted)--\$2.9M
- Total one-time allocation \$7.1M

The dollar amount of equalization is very uncertain as of this writing. Recent simulations from the state have generated a lot of confusion. This should get resolved in the next few weeks. We are confident that the ongoing revenue estimates are sound, it is only the one time equalization that is in question.

When the state revenue grew in 2005-06 and 2006-07, the state decided to distribute some of that in “one time Prop 98” funds. This resulted in additional \$2.9M for our District.

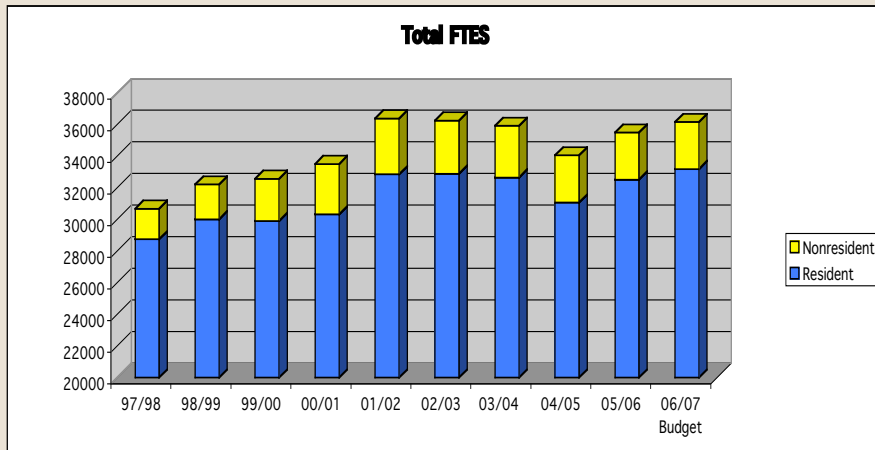


## Program Based Funding vs. SB 361

- 06-07 base will be the greater of Program Based Funding or SB 361
  - FHDA estimates Program Based Funding (PBF) at \$142.2M
  - FHDA estimates SB 361 funding at \$141.5M
- Our 2006-07 budget is based on greater of the two, or Program Based Funding
- However, if SB 361 does not pass, our per FTES funding will change and our growth estimates will have to be adjusted down by approximately \$450,000



## Chart on Foothill-De Anza Enrollment



Enrollment drives about 98% of the general fund revenue, therefore, considerable attention is devoted to enrollment management.

In 05-06, the district recovered from 04-05 decline in FTES. In addition we grew 1% in resident credit FTES and slightly recovered some of our non-credit FTES. Our enrollment assumption for 06-07 is to grow 2% or 593 credit and 74 non-credit FTES with specific outreach, marketing, and enrollment management strategies.

Non Resident FTES showed a slight decline in the 05-06 year. Considerable effort is underway to reverse this decline as well.



# Analysis of FTES

<b>04-05 State Funded Base (CR and NCR)</b>	<b>31,578</b>	<b>444</b>	<b>32,022</b>	2,986
Ex C "Base" P-1 3/17/05				
FTES below Base (Base vs P-A)	<b>-815</b>	<b>-128</b>	<b>-943</b>	<b>-204</b>
Percentage change	-2.58%	-28.81%	-2.94%	-6.39%

05-06 P-A	Total				Total
	Resident Credit	Non Credit	Apportionment	Non resident	
De Anza	19,446	47	19,493	1,677	21,170
Foothill	12,712	321	13,033	1,292	14,324
<b>Total</b>	<b>32,158</b>	<b>368</b>	<b>32,526</b>	<b>2,968</b>	<b>35,494</b>

06-07 Budget	Total				Total
	Resident Credit	Non Credit	Apportionment	Non resident	
De Anza	19,784	122	19,906	1,677	21,583
Foothill	12,966	321	13,287	1,292	14,579
<b>Total</b>	<b>32,751</b>	<b>442</b>	<b>33,193</b>	<b>2,968</b>	<b>36,161</b>

As noted earlier, in 05-06 the district experienced full recovery of our base FTES as well as some growth in resident credit FTES. We completed the year 1% above our base apportionment.

The state will fund an estimated 3.6% in growth for our district, however, our best forecast for the maximum enrollment is that we can grow in 06-07 approximately 2%.

We are at risk of losing \$2.5 million in revenue in 06-07 (which is currently built into our budget assumptions) if we cannot achieve this 2% growth.

In addition, if SB 361 does not pass, our per FTES funding estimates would have to be adjusted down by approximately \$450,000 even if growth is achieved.



## FHDA 2006-07 Productivity

- FTES from regular on-campus and off-campus programs is budgeted at 31,614 FTES and productivity of 537
- In addition, the Job Corps Program at De Anza College and the Performing Arts Alliance Program at Foothill College are estimated to generate 4,547 FTES

We use the term “productivity” to describe the ratio between Weekly Student Contact Hours (WSCH) and full-time equivalent faculty teaching. This is a consistent way to measure the number of instructors needed to teach a given student load. For 06-07 we are budgeting productivity at 537.

The focus on productivity measurements is important because an increase (or decrease) of 15 points in productivity is equal to a \$1,000,000 change in part time faculty costs.



## Health Benefit Plans

- FY 05-06 ended with lower than expected claims experience. A savings of \$2.2M has been realized due to lower claims experience (primarily in the retirees category). There was an additional \$300,000 one-time savings achieved from vacant positions above originally projected at beginning of FY 05-06. However...
  - Active and retiree employer costs will increase in spite of plan changes due to a rate increase in Kaiser (8%) and as our trend projections increase in the Self- Insured Plan (10%)
- Since the FY 06-07 is structurally balanced we are recommending to retain the one-time savings from the 05-06 fiscal year in our Internal Service Fund to be used in the future for employee benefits increases.

The 05-06 year resulted in medical savings in the retiree claims, as well as active employees claims and workers comp claims. As a result of the interaction of these factors, we are recommending that these savings be retained in our self insured fund (Fund 61) to be used to offset anticipated increases in the future. The total amount from 05-06 we are retaining in Fund 61 from these medical savings sources to be used to offset future medical claim cost is \$2,893,096.

It is very important to note that the medical benefit projections for 06-07 have been recalibrated based on the lower experience in 05-06. Specifically,

- The self insured medical claims have been projected from the actual 05-06 claims experience (not the budgeted experience).
- The workers comp budget have been projected at \$135,000 below 2005-06 budget as a result of an increase in payroll costs and a decrease in workers comp rate due to positive experience in 2005-06
- Our projection for unfilled positions has now been increased to anticipate higher “float” from unfilled positions so this is not overstated.

All of these changes reflect a continued effort to tighten the forecasting for 06-07 to insure it is the most accurate representation of our expected costs.





## Significant New Expense Items Budgeted in 06/07

- \$1.2M has been set aside to fund new teaching and non-teaching positions as well as discretionary budget due to FTES growth in FY 05-06 and estimated growth in FY 06-07
- \$400,000 has been set aside in compensation contingency
- \$975,000 budgeted to fund the “unfunded retiree medical liability”



## FY 06/07 Ending Balance Analysis

Fiscal Year 06/07 Ending Balance Analysis		
<b>05/06 Ending Balance</b>	<b>\$</b>	<b>21,446,764</b>
less Restricted Budget Carry Forward	\$	9,267,224
plus 06/07 Revenue	\$	183,099,960
less 06/07 Expenses	\$	175,968,640
less 06/07 Reserves (5%)	\$	9,260,000
<b>06/07 Unrestricted Budget Balance</b>	<b>\$</b>	<b>10,050,861</b>
<b>06/07 Unrestricted Budget Balance:</b>		
06/07 one-time state allocation	\$	7,131,320
05/06 ending fund balance reduced for 06/07 reserve augmentation	\$	2,919,541
<b>Total</b>	<b>\$</b>	<b>10,050,861</b>

The above analysis projects the ending balance to 6/30/07. The important aspects of this ending balance to note are:


- We have a structurally balanced budget for FY 06-07,
- There is a one-time undesignated fund balance of \$2,919,541 from 05-06 (\$4,169,541 less reserve augmentation of \$1,250,000),
- There is a one-time undesignated fund balance of \$7,131,320 from 06-07 state allocation (\$4,254,804 in equalization funding and \$2,876,516 in Prop 98 funding). Both estimates will be adjusted pending state recalculation of final state-wide FTES.



## Other Significant Funding Changes

### ■ 06-07 One-time Restricted Funds

- Instructional Equipment and Library Materials \$1.3M
- Scheduled Maintenance \$1.3M
- Career Technical Equipment \$1.1M
- Basic Skills \$128,000



## Risk Factors on Expense and Revenue Projections

- Enrollment growth
- Benefit Projections
- Productivity
- Equalization funds--one time
- SB361 funding

There are a number of risks associated with these forecasts at this stage of the budget development process. The main variables are:

- Enrollment Growth:** As mentioned earlier, the revenue assumptions anticipate a growth of credit 593 FTES and 74 non-credit FTES or about 2% for 06-07. If that growth does not occur, we would lose about \$2.5 million in revenue in the 06-07 year.
- Benefits:** The self-insured program is always difficult to predict. We hope that the good experience we saw in the earlier part of the 04-05 and 05-06 years will, in fact, be replicated in 06-07; otherwise there could easily be an increase of \$1 million in this category.
- Productivity:** As noted earlier, our productivity assumption for 06-07 have changed based on our actual experience for 05-06. We could easily see an increase of \$1 million in part time faculty costs if the productivity drops and we have to offer more sections to achieve our FTES goal.
- Equalization:** The dollar amount of the equalization funds remains uncertain as noted earlier.
- SB 361:** As of this writing, SB 361 has not passed casting additional uncertainty on the equalization calculation.



## Following will need to be addressed in FY 06-07

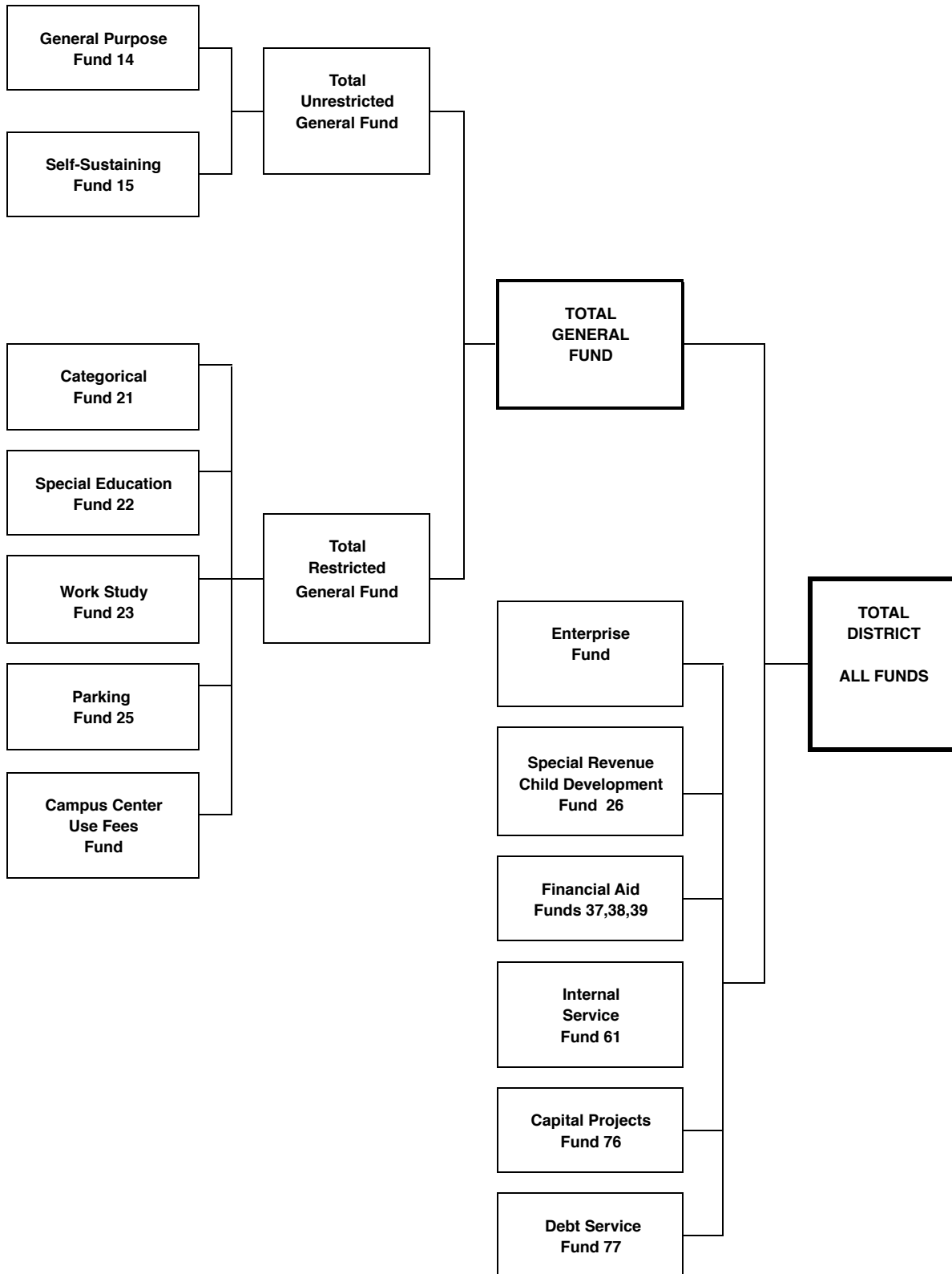
- Will we achieve projected growth?
- Will we need to adjust our benefits projections?
- Will we still need \$364,000 for Scheduled Maintenance?
- Will our productivity estimates materialize?
- How will we use our one-time funds?
  - 2005-06 ending balance (old funds)
  - Prop 98 (new funds)
  - One-time Equalization funds



## Remember what we will do to achieve our Educational Master Plan goals

- We will be able to serve an expected 36,161 full-time equivalent students (FTES)
- We will be able to provide adequate support services to assist with student success
- We will be able to maintain a minimum of 5% reserve to anticipate mid-year fluctuations

# DISTRICT FUNDS



**Foothill-De Anza Community College District  
2006-2007  
Adopted Budget Summary for ALL FUNDS**

1	INCOME	TOTAL GENERAL FUND	Enterprise Funds	Special Revenue Fund 26	Financial Aid Funds	1
2	Federal Income	\$ 3,785,455	\$ 0	\$ 26,000	\$ 7,727,840	2
3	State Income	97,849,929		1,004,986	1,182,000	3
4	Local Income	111,771,912	12,456,800	1,324,600	49,850	4
5	<b>TOTAL INCOME</b>	<b>\$ 213,407,296</b>	<b>\$ 12,456,800</b>	<b>\$ 2,355,586</b>	<b>\$ 8,959,690</b>	5
6	<b>EXPENSES</b>					6
7	Cost of Sales	\$ 0	\$ 8,434,450	\$ 0	\$ 0	7
8	Certificated Salaries	79,878,334	0	743,629	0	8
9	Classified Salaries	46,472,261	1,929,500	784,874	0	9
10	Employee Benefits	42,092,142	562,910	475,418	0	10
11	Materials and Supplies	3,691,633	0	216,330	0	11
12	Operating Expenses	34,652,336	1,353,470	50,000	42,850	12
13	Capital Outlay	2,175,330	0	35,000	0	13
14	<b>TOTAL EXPENSES</b>	<b>\$ 208,962,036</b>	<b>\$ 12,280,330</b>	<b>\$ 2,305,251</b>	<b>\$ 42,850</b>	14
15	<b>TRANSFERS AND OTHER</b>					15
16	Transfers-in	\$ 5,253,400	\$ 0	\$ 0	\$ 0	16
17	Other Sources	261,500	0	0	308,000	17
18	Transfers-out	(8,800,794)	0	0	0	18
19	Contingency	(2,507,803)	0	0	0	19
20	Other Out Go	(732,118)	(98,530)	0	(9,224,840)	20
21	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>(\$6,525,815)</b>	<b>(\$98,530)</b>	<b>\$ 0</b>	<b>(\$8,916,840)</b>	21
22	<b>FUND BALANCE</b>					22
23	Net Change in Fund Balance	(\$2,080,555)	\$ 77,940	\$ 50,335	\$ 0	23
24	Beginning Balance, July 1	31,265,793	3,295,226	443,353	2,879,056	24
25	Adjustments to Beginning Balance	0	0	0	0	25
26	<b>NET FUND BALANCE, June 30</b>	<b>\$ 29,185,238</b>	<b>\$ 3,373,166</b>	<b>\$ 493,688</b>	<b>\$ 2,879,056</b>	26



**Foothill-De Anza Community College District  
2006-2007  
Adopted Budget Summary for ALL FUNDS**

	Capital Projects Fund 76	Debt Service Fund 77	<b>TOTAL DISTRICT ALL FUNDS</b>	Internal Service Fund 61	
1					1
2	\$ 0	\$ 0	\$ 11,539,295	\$ 0	2
3	1,199,517	0	101,236,432		3
4	2,500,000	11,519,348	139,622,510	43,472,272	4
5	<b>\$ 3,699,517</b>	<b>\$ 11,519,348</b>	<b>\$ 252,398,237</b>	<b>\$ 43,472,272</b>	5
6					6
7	\$ 0	\$ 0	\$ 8,434,450	\$ 0	7
8	0	0	80,621,963		8
9	850,779	0	50,037,414		9
10	341,802	0	43,472,272	43,472,272	10
11	990,259	0	4,898,222		11
12	6,742,996	0	42,841,652		12
13	49,758,108	0	51,968,438		13
14	<b>\$ 58,683,944</b>	<b>\$ 0</b>	<b>\$ 282,274,411</b>	<b>\$ 43,472,272</b>	14
15					15
16	\$ 110,000	\$ 3,437,394	\$ 8,800,794	\$ 0	16
17	0	118,987	688,487		17
18	0	0	(8,800,794)		18
19	0	0	(2,507,803)		19
20	0	(15,109,755)	(25,165,243)		20
21	<b>\$ 110,000</b>	<b>(\$11,553,374)</b>	<b>(\$26,984,559)</b>	<b>\$ 0</b>	21
22					22
23	(\$54,874,427)	(\$34,026)	(\$56,860,733)	\$ 0	23
24	95,025,756	9,674,160	142,583,344	9,640,010	24
25		0	0		25
26	<b>\$ 40,151,329</b>	<b>\$ 9,640,134</b>	<b>\$ 85,722,610</b>	<b>\$ 9,640,010</b>	26

**Foothill-DeAnza Community College District  
2006-2007  
General Fund Budget Summary**

		Fund 14 Total			Self Sustaining	Total	
		General	Cyr/Use Rsrvs	Fund 14	Fund 15	Unrestricted	
		Fund 14	Fund 14			General Fund	
1	<b>INCOME</b>						1
2	Federal Income	\$ 2,340	\$ 0	\$ 0		\$ 2,340	2
3	State Income	84,870,290		1,735,500		86,605,790	3
4	Local Income	98,227,330		7,353,213		105,580,543	4
5	<b>TOTAL INCOME</b>	<b>\$ 183,099,960</b>	<b>\$ 0</b>	<b>\$ 9,088,713</b>		<b>\$ 192,188,673</b>	5
6	<b>EXPENSES</b>						6
7	Certificated Salaries	\$ 72,301,617	\$ 0	\$ 1,920,067		\$ 74,221,684	7
8	Classified Salaries	36,068,204		1,599,867		37,668,071	8
9	Employee Benefits	36,993,121		796,506		37,789,627	9
10	Materials and Supplies	1,804,545		454,959		2,259,504	10
11	Operating Expenses	19,114,028	9,267,224	3,497,063		31,878,315	11
12	Capital Outlay	688,071		275,818		963,889	12
13	<b>TOTAL EXPENSES</b>	<b>\$ 166,969,586</b>	<b>\$ 9,267,224</b>	<b>\$ 8,544,280</b>		<b>\$ 184,781,090</b>	13
14	<b>TRANSFERS AND OTHER</b>						14
15	Transfers-in	\$ 0	\$ 0	\$ 65,000		\$ 65,000	15
16	Other Sources	0	0	0		0	16
17	Transfers-out	(6,476,219)	0	(68,389)		(6,544,608)	17
18	Contingency	(2,507,803)		0		(2,507,803)	18
19	Other Out Go	(15,032)		0		(15,032)	19
20	<b>TOTAL TRANSFERS/OTHER SOURCE</b>	<b>(\$8,999,054)</b>	<b>\$ 0</b>	<b>(\$3,389)</b>		<b>(\$9,002,443)</b>	20
21	<b>FUND BALANCE</b>						21
22	Net Change in Fund Balance	\$ 7,131,320	(\$9,267,224)	\$ 541,044		(\$1,594,860)	22
23	Beginning Balance, July 1	12,179,540	9,267,224	4,906,219		26,352,983	23
24	Designated GASB 34 Reserve	0		0		0	24
25	<b>NET FUND BALANCE, June 30</b>	<b>\$ 19,310,860</b>	<b>\$ 0</b>	<b>\$ 5,447,263</b>		<b>\$ 24,758,123</b>	25

**Foothill-DeAnza Community College District  
2006-2007  
General Fund Budget Summary**

	Categorical Fund 21	Special Educ. Fund 22	Work Study Fund 23	Parking Fund 25	Campus Center	Total Restricted General Fund	TOTAL GENERAL FUND	
1								1
2	\$ 3,402,851	\$ 0	\$ 380,264	\$ 0	\$ 0	\$ 3,783,115	\$ 3,785,455	2
3	8,067,988	3,176,151	0	0	0	11,244,139	97,849,929	3
4	2,030,765	1,300	0	2,575,000	1,584,304	6,191,369	111,771,912	4
5	<b>\$ 13,501,604</b>	<b>\$ 3,177,451</b>	<b>\$ 380,264</b>	<b>\$ 2,575,000</b>	<b>\$ 1,584,304</b>	<b>\$ 21,218,623</b>	<b>\$ 213,407,296</b>	5
6								6
7	\$ 1,781,188	\$ 3,875,462	\$ 0	\$ 0	\$ 0	\$ 5,656,650	\$ 79,878,334	7
8	4,852,404	2,105,524	494,019	907,038	445,205	8,804,190	46,472,261	8
9	1,999,685	1,758,336	0	365,861	178,633	4,302,515	42,092,142	9
10	1,291,677	97,952	4,000	1,000	37,500	1,432,129	3,691,633	10
11	2,214,275	369,387	9,000	78,300	103,059	2,774,021	34,652,336	11
12	1,110,500	100,941	0	0	0	1,211,441	2,175,330	12
13	<b>\$ 13,249,729</b>	<b>\$ 8,307,602</b>	<b>\$ 507,019</b>	<b>\$ 1,352,199</b>	<b>\$ 764,397</b>	<b>\$ 24,180,946</b>	<b>\$ 208,962,036</b>	13
14								14
15	\$ 145,201	\$ 4,796,444	\$ 126,755	\$ 120,000	\$ 0	\$ 5,188,400	\$ 5,253,400	15
16	261,500	0	0	0	0	261,500	261,500	16
17	(65,000)	0	0	(1,342,801)	(848,385)	(2,256,186)	(8,800,794)	17
18	0	0	0	0	0	0	(2,507,803)	18
19	(717,086)	0	0	0	0	(717,086)	(732,118)	19
20	<b>(\$375,385)</b>	<b>\$ 4,796,444</b>	<b>\$ 126,755</b>	<b>(\$1,222,801)</b>	<b>(\$848,385)</b>	<b>\$ 2,476,628</b>	<b>(\$6,525,815)</b>	20
21								21
22	(\$123,510)	(\$333,707)	\$ 0	\$ 0	(\$28,478)	(\$485,695)	(\$2,080,555)	22
23	3,224,983	333,707	0	0	1,354,120	4,912,810	31,265,793	23
24	0	0	0	0	0	0	0	24
25	<b>\$ 3,101,473</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,325,642</b>	<b>\$ 4,427,115</b>	<b>\$ 29,185,238</b>	25

Reconciliation of Interfund Transfers for 06/07

T O

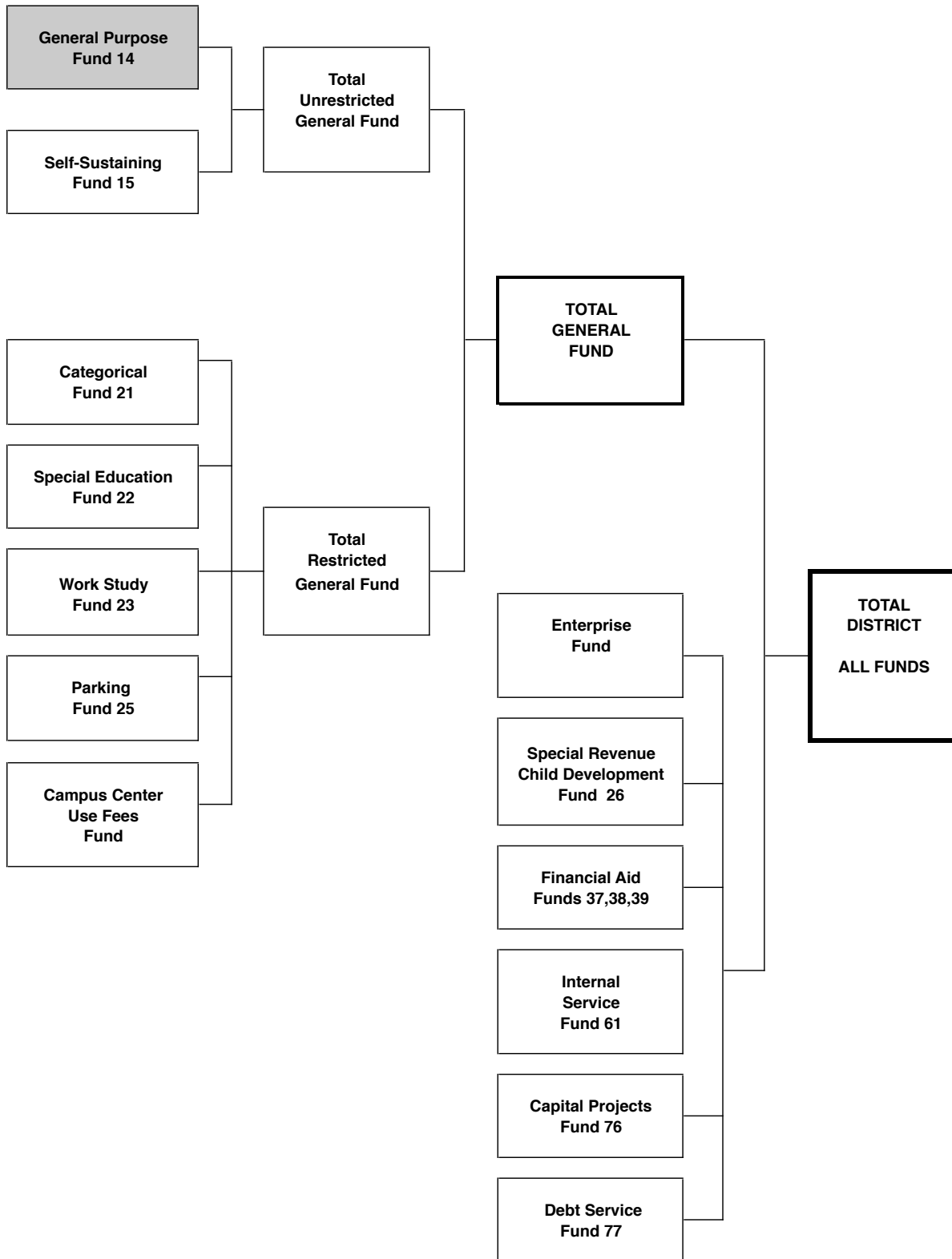
Fund	General	Self-Sust.	Categ.	Special Ed	Coll. Work Study	Parking	Child Dev.	Campus Ctr Use Fees	Financial Aid	Inernal Service	Capital Projects	Debt Service	Total
	14	15	21	22	23	25	26	28	37,38,39	61	76	77	
14			117,201	4,796,444	126,755	120,000						1,315,819	6,476,219
15			28,000									40,389	68,389
21		65,000											65,000
22													0
23													0
25											110,000	1,232,801	1,342,801
26													0
28												848,385	848,385
37													0
61													0
76													0
77													0
	0	65,000	145,201	4,796,444	126,755	120,000	0	0	0	0	110,000	3,437,394	8,800,794

F R O M

Notes:

- Fund 14 to 21: \$117,201 for SDL replacement
- Fund 14 to 22: \$4,792,744 for Special Ed. Match
- Fund 14 to 23: \$3,700 for non-teaching PDL replacement
- Fund 14 to 25: \$126,755 for College Work Study match
- Fund 14 to 77: \$120,000 to offset operating deficit
- Fund 14 to 77: \$707,790 for Debt Service
- Fund 15 to 21: \$1,372 for Debt Service fees
- Fund 15 to 21: \$606,657 for Capital Lease payment
- Fund 15 to 77: \$28,000 for TB test and Worker's Comp
- Fund 15 to 77: \$40,298 for Debt Service
- Fund 21 to 15: \$91 for Debt Service fees
- Fund 25 to 76: \$65,000 for Medical Admin Activities (MAA)
- Fund 25 to 77: \$110,000 for the FH Parking Safety Project
- Fund 25 to 77: \$1,229,957 for Debt Service
- Fund 28 to 77: \$2,844 for Debt Service fees
- Fund 28 to 77: \$826,682 for Debt Service
- Fund 28 to 77: \$1,703 for Debt Service fees
- Fund 28 to 77: \$20,000 for HUD Bond

# GENERAL PURPOSE



## GENERAL ACTIVITY

### Fund 14

The General Activity Fund is part of the Unrestricted General Fund. This fund accounts for the majority of the District's revenues and expenditures. About 87% of this fund's revenue comes from the Base Revenue, about 7% comes from non-resident tuition, 3% comes from lottery proceeds, and 3% from other sources.

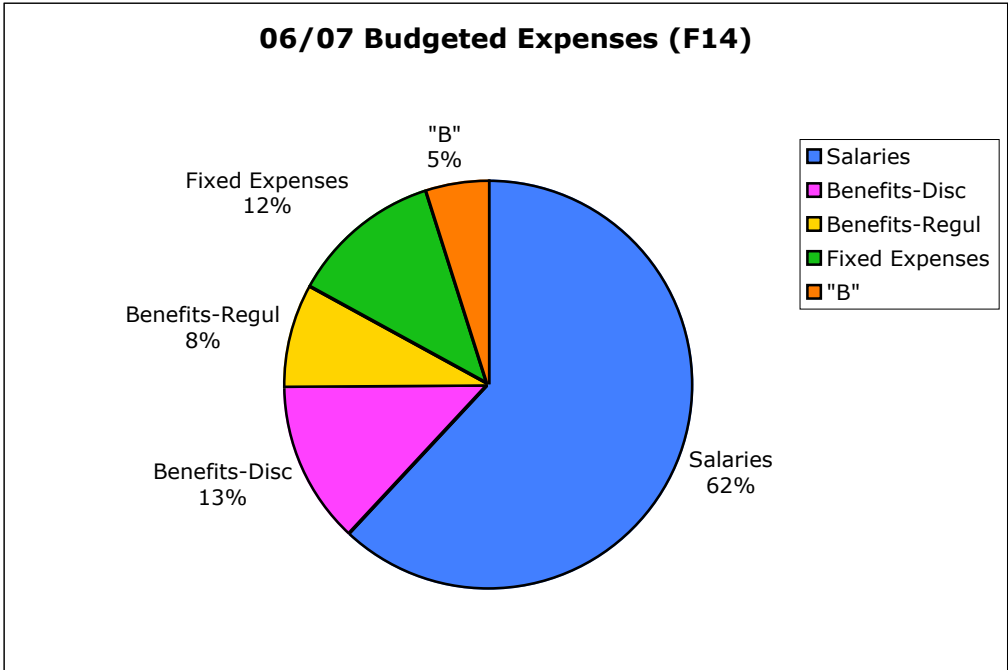
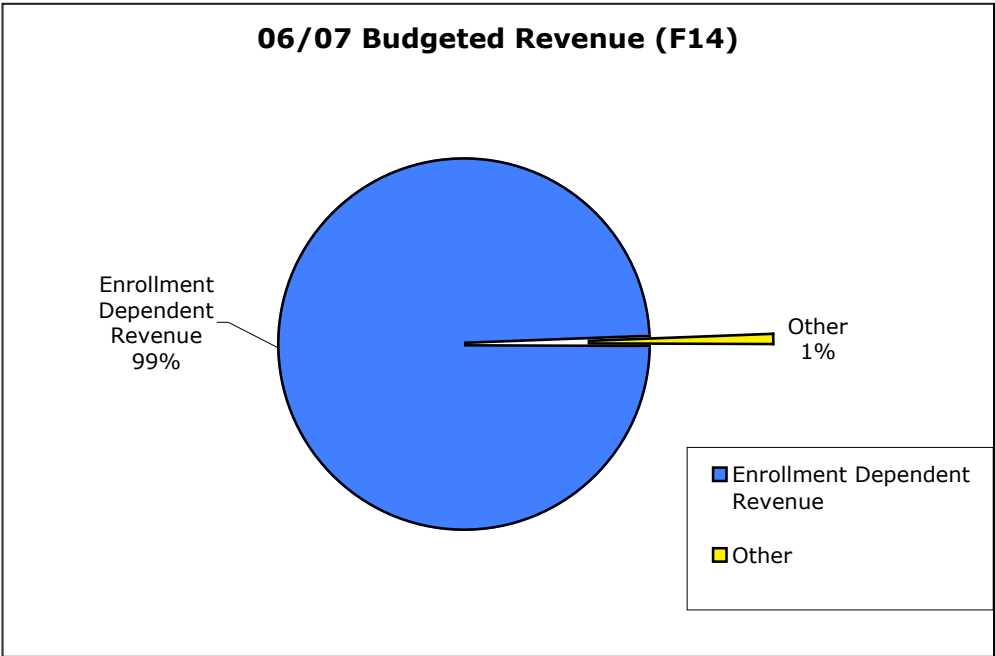
The Base Revenue is comprised of three revenue sources:

- Local Taxes 8%
- Property Tax Revenue 46%
- State's General Apportionment 46%

The state estimates the amount of property taxes and enrollment revenue that will be generated during the year and budgets the General Apportionment accordingly. When either property taxes or enrollment revenues are less than originally budgeted, the state General Apportionment for community colleges is not increased to make up the deficit in Base Revenues, resulting in the imposition of a Deficit Factor on Revenues.

This year's Tentative Budget includes \$4.2 million in revenue for equalization that may be allocated on a one-time basis rather than as ongoing funding.

General Activity Fund Expenses account for the majority of the District's operating expenses. Salaries and Benefits comprise 83% of the total General Fund expenses. Fixed expenses such as leases, utilities, debt payment, transfer out to DSPS, insurance premiums, bank and credit card fees, collective bargaining costs, and district wide software maintenance comprise 12% of the total General Fund expenses. The remaining 5% constitutes the campuses' and Central Services' discretionary B budget, approximately \$8.6M.



**Fund 14 One-Time and Ongoing Budget 2006-07**

	<b>06/07 Adopted Budget</b>		<b>Total 06/07 Budget</b>
	<b>Ongoing</b>	<b>one-time</b>	
<b>Revenue:</b>			
Federal	1,480		1,480
Base Revenue:			
State Apportionment	153,451,598		153,451,598
Equalization		4,254,804	4,254,804
Prop 98		2,876,516	2,876,516
<i>Base Revenue</i>	153,451,598	7,131,320	160,582,918
PT Faculty Funding	1,475,772		1,475,772
PT Fac Off Hrs ad PT Fac Ben	419,662		419,662
Lottery	4,472,239		4,472,239
Non-resident Enrollment Fees	11,642,297		11,642,297
Campus Generated Income	1,910,578		1,910,578
Interest	2,100,000		2,100,000
2% Resident Enrollment Fees	335,014		335,014
Other Revenue	160,000		160,000
<i>Sub Total- Other</i>	22,515,561	0	22,515,561
<b>Total Revenue</b>	<b>175,968,640</b>	<b>7,131,320</b>	<b>183,099,960</b>
<b>Expenses:</b>			
Salaries	<b>109,007,490</b>	<b>0</b>	109,007,490
Discretionary Benefits-Active Employees	14,317,592		14,317,592
Discretionary Benefits Retirees	8,027,523		8,027,523
Regulatory Benefits	14,659,236		14,659,236
Total Benefits:	<b>37,004,351</b>	<b>0</b>	<b>37,004,351</b>
Operating Expenses	21,319,740	0	21,319,740
Campuses B budget	8,637,059	0	8,637,059
Total Other Expenses:	<b>29,956,799</b>	<b>0</b>	<b>29,956,799</b>
<b>Total Expenses:</b>	<b>175,968,640</b>	<b>0</b>	<b>175,968,640</b>
<b>Net Change in Fund Balance</b>	<b>(0)</b>	<b>7,131,320</b>	<b>7,131,320</b>
<b>One time transfer in from Internal Service Fund</b>	0	0	0
<b>Fiscal Year Fund Balance</b>	<b>(0)</b>	<b>7,131,320</b>	<b>7,131,320</b>
<b>Beginning Balance, July 1</b>			21,446,764
<b>Restricted C/O</b>			9,267,224
<b>5% Reserves</b>			9,260,000
<b>Projected Undesignated fund balance June 30</b>			<b>10,051,000</b>



**Foothill-DeAnza Community College District  
Fund 14  
General Purpose**

2006-07 BUDGETS

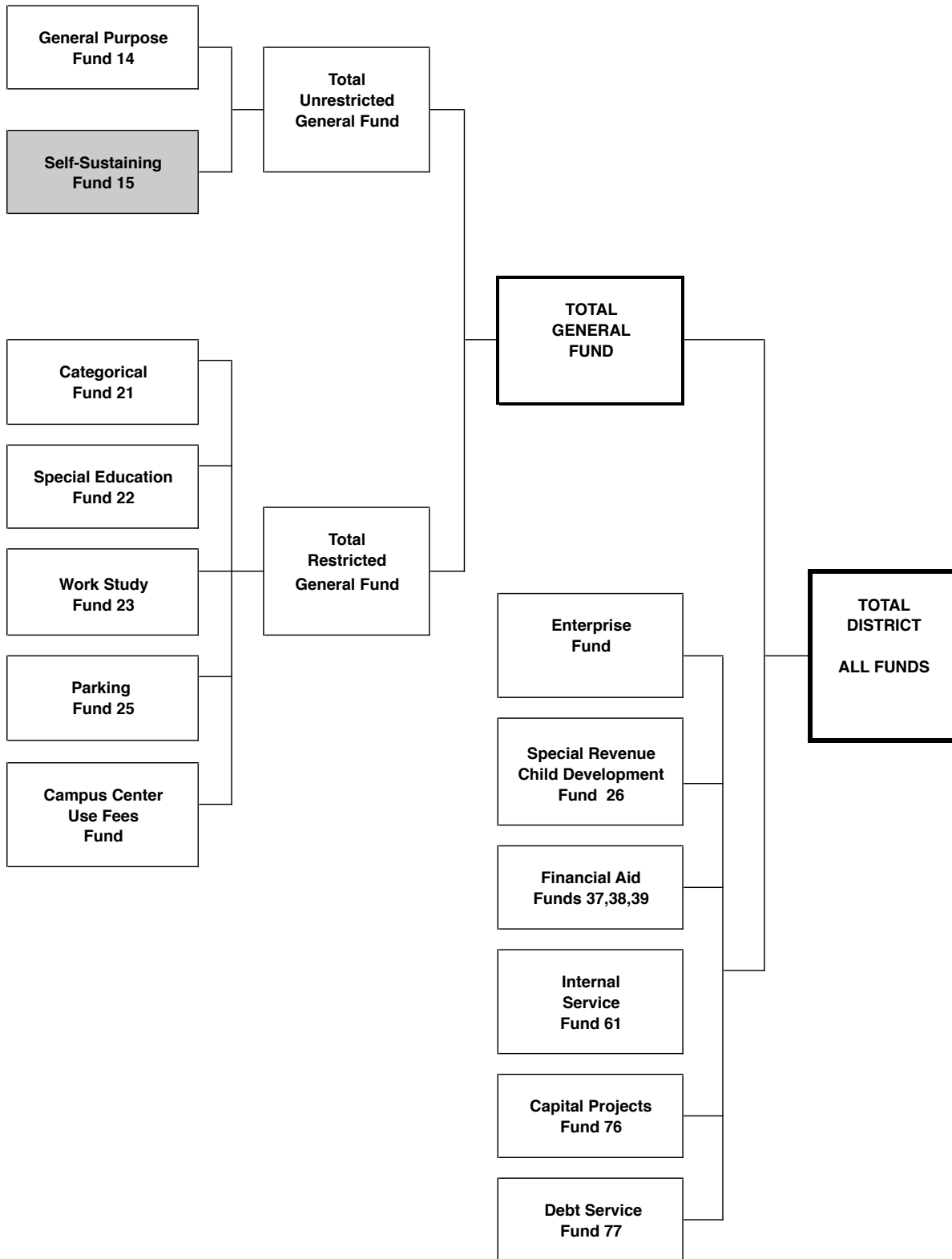
	Foothill College		De Anza College		Central Services	District Wide	Total Fund 14	
<b>1 INCOME</b>								<b>1</b>
<b>2 Federal</b>								<b>2</b>
3 Other Federal	\$	840	\$	1,500	\$	0	\$	2,340
<b>4 Total Federal Income</b>	\$	840	\$	1,500	\$	0	\$	2,340
<b>5 State</b>								<b>5</b>
6 Apportionment	\$	0	\$	0	\$	78,127,357	\$	78,127,357
7 Deferred Maintenance		0		0		0		0
8 Lottery		0		0		4,472,239		4,472,239
9 Mandated Cost Reimbursement								
10 Staff Development								
11 Other State		0		0		2,270,694		2,270,694
<b>12 Total State Income</b>	\$	0	\$	0	\$	84,870,290	\$	84,870,290
<b>13 Local</b>								<b>13</b>
14 Property Taxes	\$	0	\$	0	\$	70,978,070	\$	70,978,070
15 Resident Enrollment		121,924		225,000		11,102,231		11,449,155
16 Non-resident Enrollment		0		0		11,642,297		11,642,297
17 Interest		0		0		2,100,000		2,100,000
18 Other Local		354,908		762,900		780,000		160,000
<b>19 Total Local Income</b>	\$	476,832	\$	987,900	\$	780,000	\$	95,982,598
<b>20 TOTAL INCOME</b>	\$	477,672	\$	989,400	\$	780,000	\$	180,852,888
<b>21 EXPENSES</b>								<b>21</b>
22 Contract Teachers	\$	13,349,587	\$	20,559,002	\$	0	\$	240,792
23 Contract Non-teachers		4,841,462		4,968,673		490,716		0
24 Other Teachers		9,454,075		15,118,493		0		0
25 Other Non-teachers		32,492		88,049		0		3,158,276
<b>26 Total Certificated Salaries</b>	\$	27,677,616	\$	40,734,217	\$	490,716	\$	3,399,068
27 Contract Non-instructional	\$	6,314,479	\$	9,154,098	\$	12,890,981	\$	50,000
28 Contract Instructional Aides		493,129		1,785,469		0		0
29 Other Non-instructional		401,113		272,577		0		4,706,358
30 Other Instructional Aides		0		0		0		0
31 Students		0		0		0		0
32 Students--COWS		0		0		0		0
<b>33 Total Classified Salaries</b>	\$	7,208,721	\$	11,212,144	\$	12,890,981	\$	4,756,358
<b>34 Total Salaries</b>	\$	34,886,337	\$	51,946,361	\$	13,381,697	\$	8,155,426
<b>35 Total Staff Benefits</b>	\$	9,425,409	\$	14,132,854	\$	5,453,765	\$	7,981,093
<b>36 Total Materials and Supplies</b>	\$	611,203	\$	1,193,342	\$	0	\$	0
37 Contracted Services	\$	0	\$	0	\$	0	\$	162,000
38 Lease of Equipment & Facilities		0		0		0		1,039,952
39 Utilities		0		0		0		3,728,231
40 Other Operating		2,062,575		3,950,283		4,310,731		13,127,480
<b>41 Total Operating</b>	\$	2,062,575	\$	3,950,283	\$	4,310,731	\$	18,057,663
42 Buildings	\$	0	\$	0	\$	0	\$	0
43 Equipment--New & Replacement		0		0		0		251,454
44 Other		55,861		16,661		0		364,095
<b>45 Total Capital Outlay</b>	\$	55,861	\$	16,661	\$	0	\$	615,549
<b>46 TOTAL EXPENSES</b>	\$	47,041,385	\$	71,239,501	\$	23,146,193	\$	34,809,731
47 Transfers-in	\$	0	\$	0	\$	0	\$	0
48 Other Sources								
49 Transfers-out		0		0		(120,000)		(6,356,219)
50 Contingency		0		(100,000)		0		(2,407,803)
51 Other Out Go		0		0		0		(15,032)
<b>52 TOTAL TRANS/OTHER SOURCES</b>	\$	0	\$	(\$100,000)	\$	(\$120,000)	\$	(\$8,779,054)
53 Net Change in Fund Balance		(\$46,563,713)		(\$70,350,101)		(\$22,486,193)		\$ 137,264,103
54 Beginning Balance, July 1		0		0		0		0
55 Adjustments to Beginning Balance								
<b>56 NET FUND BALANCE, June 30</b>		<b>(\$46,563,713)</b>		<b>(\$70,350,101)</b>		<b>(\$22,486,193)</b>		<b>\$ 137,264,103</b>

**Foothill-DeAnza Community College District  
Fund 14  
General Purpose**

**TOTAL DISTRICT**

		Revised Budget		Actual		Budget		
	INCOME	05/06		05/06		06/07		
1							1	
2	<b>Federal</b>						2	
3	Other Federal	\$	2,320	\$	2,320	\$	2,340	3
4	<b>Total Federal Income</b>	\$	2,320	\$	2,320	\$	2,340	4
5	<b>State</b>						5	
6	Apportionment	\$	60,997,311	\$	60,997,311	\$	78,127,357	6
7	Deferred Maintenance		0		0		0	7
8	Lottery		4,046,409		4,046,409		4,472,239	8
9	Mandated Cost Reimbursement		26,366		26,366		0	9
10	Staff Development		0		0		0	10
11	Other State		3,511,141		3,511,141		2,270,694	11
12	<b>Total State Income</b>	\$	68,581,227	\$	68,581,227	\$	84,870,290	12
13	<b>Local</b>							13
14	Property Taxes	\$	68,519,260	\$	68,519,260	\$	70,978,070	14
15	Resident Enrollment		12,494,390		12,494,390		11,449,155	15
16	Non-resident Enrollment		11,240,839		11,240,839		11,642,297	16
17	Interest		1,928,416		1,928,416		2,100,000	17
18	Other Local		2,703,353		2,703,353		2,057,808	18
19	<b>Total Local Income</b>	\$	96,886,258	\$	96,886,258	\$	98,227,330	19
20	<b>TOTAL INCOME</b>	\$	165,469,805	\$	165,469,805	\$	183,099,960	20
21	<b>EXPENSES</b>							21
22	Contract Teachers	\$	30,876,695	\$	31,092,012	\$	34,149,381	22
23	Contract Non-teachers		11,071,948		10,471,742		10,300,851	23
24	Other Teachers		22,834,661		23,928,802		24,572,568	24
25	Other Non-teachers		1,348,579		1,188,762		3,278,817	25
26	<b>Total Certificated Salaries</b>	\$	66,131,883	\$	66,681,318	\$	72,301,617	26
27	Contract Non-instructional	\$	28,301,083	\$	26,775,032	\$	28,409,558	27
28	Contract Instructional Aides		2,350,276		2,276,579		2,278,598	28
29	Other Non-instructional		(614,969)		681,687		5,380,048	29
30	Other Instructional Aides		0		0		0	30
31	Students		632,825		666,894		0	31
32	Students--COWS		0		0		0	32
33	<b>Total Classified Salaries</b>	\$	30,669,215	\$	30,400,192	\$	36,068,204	33
34	<b>Total Salaries</b>	\$	96,801,098	\$	97,081,510	\$	108,369,821	34
35	<b>Total Staff Benefits</b>	\$	32,627,701	\$	32,146,500	\$	36,993,121	35
36	<b>Total Materials and Supplies</b>	\$	4,103,277	\$	3,544,544	\$	1,804,545	36
37	Contracted Services	\$	4,723,689	\$	5,712,791	\$	162,000	37
38	Lease of Equipment & Facilities		1,735,302		1,657,230		1,039,952	38
39	Utilities		3,639,799		3,553,119		3,728,231	39
40	Other Operating		12,211,186		5,445,751		23,451,069	40
41	<b>Total Operating</b>	\$	22,309,976	\$	16,368,891	\$	28,381,252	41
42	Buildings	\$	0	\$	0	\$	0	42
43	Equipment--New & Replacement		1,439,932		1,216,528		251,454	43
44	Other		(147,749)		17,459		436,617	44
45	<b>Total Capital Outlay</b>	\$	1,292,182	\$	1,233,987	\$	688,071	45
46	<b>TOTAL EXPENSES</b>	\$	157,134,234	\$	150,375,432	\$	176,236,810	46
47	Transfers-in	\$	1,247,000	\$	397,000	\$	0	47
48	Other Sources		6,218		11,337		0	48
49	Transfers-out		(9,932,508)		(9,729,785)		(6,476,219)	49
50	Contingency		(7,416,422)		0		(2,507,803)	50
51	Other Out Go		(29,216)		(79,114)		(15,032)	51
52	<b>TOTAL TRANS/OTHER SOURCES</b>		(\$16,124,928)		(\$9,400,562)		(\$8,999,054)	52
53	Net Change in Fund Balance		(\$7,789,357)	\$	5,693,811		(\$2,135,904)	53
54	Beginning Balance, July 1		15,752,953		15,752,953		21,446,764	54
55	Adjustments to Beginning Balance							55
56	<b>NET FUND BALANCE, June 30</b>	\$	7,963,596	\$	21,446,764	\$	19,310,860	56

# SELF-SUSTAINING



**SELF-SUSTAINING**  
**Fund 15**

Self-Sustaining Funds, as the name implies, counterbalance operating expenditures against the revenues generated from various instructional arrangements. Not all related costs are allocated to these programs, but for those expenses that are charged, the programs are expected to generate income or use accumulated balances to cover them. Although budgets are used as a means to forecast and control revenue and expenditure activity, spending is solely dependent on their ability to generate sufficient revenue to adequately support such operations.

Most accounts within this group have residual funds; excess revenues over expenditures are available for use at the respective college's discretion. The residual funds are regarded as *designated funds* which means that although the District regards them as restricted, they are actually *unrestricted* and are reported to the State as such. The Board of Trustees has the discretion to use the funds for any lawful purpose.

**Foothill-DeAnza Community College District  
Fund 15  
Self-Sustaining**

**2006-07 BUDGETS**

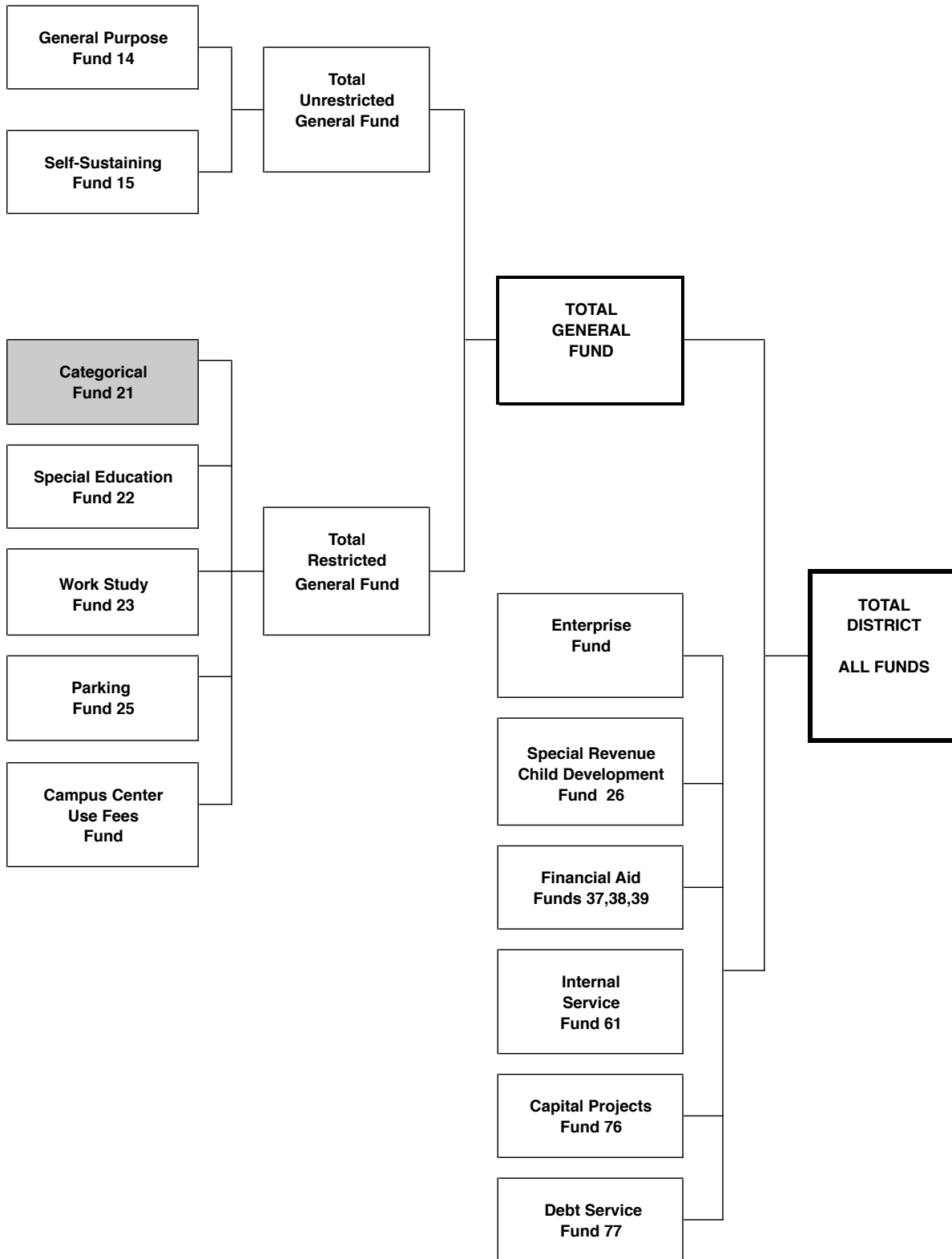
0	1	1	Foothill	De Anza	Central	Total	1
1	1	1	College	College	Services	Fund 15	1
		<b>INCOME</b>					
2	2	<b>Total State Income</b>	\$ 1,691,760	\$ 43,740	\$ 0	\$ 1,735,500	2
3	3	Contract Services	\$ 0	\$ 435,000	\$ 0	\$ 435,000	3
4	4	Enrollment					4
5	5	Use of Facilities	275,000	130,000	0	405,000	5
6	6	Field Trip Revenue	61,985	30,000	0	91,985	6
7	7	Sales	0	113,000	0	113,000	7
8	8	Short Courses	0	530,000	0	530,000	8
9	9	Other Local Income	2,287,484	1,543,100	1,947,644	5,778,228	9
10	10	<b>Total Local Income</b>	\$ 2,624,469	\$ 2,781,100	\$ 1,947,644	\$ 7,353,213	10
11	11	<b>TOTAL INCOME</b>	\$ 4,316,229	\$ 2,824,840	\$ 1,947,644	\$ 9,088,713	11
12	12	<b>EXPENSES</b>					12
13	13	Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0	13
14	14	Contract Non-teachers	51,594	311,513	0	363,107	14
15	15	Other Teachers	1,517,280	26,000	0	1,543,280	15
16	16	Other Non-teachers	7,180	6,500	0	13,680	16
17	17	<b>Total Certificated Salaries</b>	\$ 1,576,054	\$ 344,013	\$ 0	\$ 1,920,067	17
18	18	Contract Non-instructional	\$ 378,428	\$ 758,259	\$ 0	\$ 1,136,687	18
19	19	Contract Instructional Aides					19
20	20	Other Non-instructional	214,600	248,580	0	463,180	20
21	21	Other Instructional Aides					21
22	22	Students					22
23	23	Students--CWS					23
24	24	<b>Total Classified Salaries</b>	\$ 593,028	\$ 1,006,839	\$ 0	\$ 1,599,867	24
25	25	<b>Total Salaries</b>	\$ 2,169,082	\$ 1,350,852	\$ 0	\$ 3,519,934	25
26	26	<b>Total Staff Benefits</b>	\$ 396,529	\$ 399,977	\$ 0	\$ 796,506	26
27	27	<b>Total Materials and Supplies</b>	\$ 522,580	(\$39,621)	(\$28,000)	\$ 454,959	27
28	28	Contracted Services	\$ 0	\$ 135,000	\$ 0	\$ 135,000	28
29	29	Lease of Equipment & Facilities					29
30	30	Utilities					30
31	31	Other Operating	1,459,196	745,967	1,156,900	3,362,063	31
32	32	<b>Total Operating</b>	\$ 1,459,196	\$ 880,967	\$ 1,156,900	\$ 3,497,063	32
33	33	Buildings	\$ 0	\$ 0	\$ 0	\$ 0	33
34	34	Equipment--New & Replacement					34
35	35	Other	8,700	267,118	0	275,818	35
36	36	<b>Total Capital Outlay</b>	\$ 8,700	\$ 267,118	\$ 0	\$ 275,818	36
37	37	<b>TOTAL EXPENSES</b>	\$ 4,556,087	\$ 2,859,293	\$ 1,128,900	\$ 8,544,280	37
38	38	Transfers-in	\$ 0	\$ 65,000	\$ 0	\$ 65,000	38
39	39	Other Sources					39
40	40	Transfers-out	0	(40,389)	(28,000)	(68,389)	40
41	41	Contingency					41
42	42	Other Out Go					42
43	43	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	\$ 0	\$ 24,611	(\$28,000)	(\$3,389)	43
44	44	Net Change in Fund Balance	(\$239,858)	(\$9,842)	790,744	541,044	44
45	45	Beginning Balance, July 1	0	0	0	4,906,219	45
46	46	Adjustments to Beginning Balance					46
47	47	<b>NET FUND BALANCE, June 30</b>	(\$239,858)	(\$9,842)	790,744	5,447,263	47

**Foothill-DeAnza Community College District  
Fund 15  
Self-Sustaining**

**TOTAL DISTRICT**

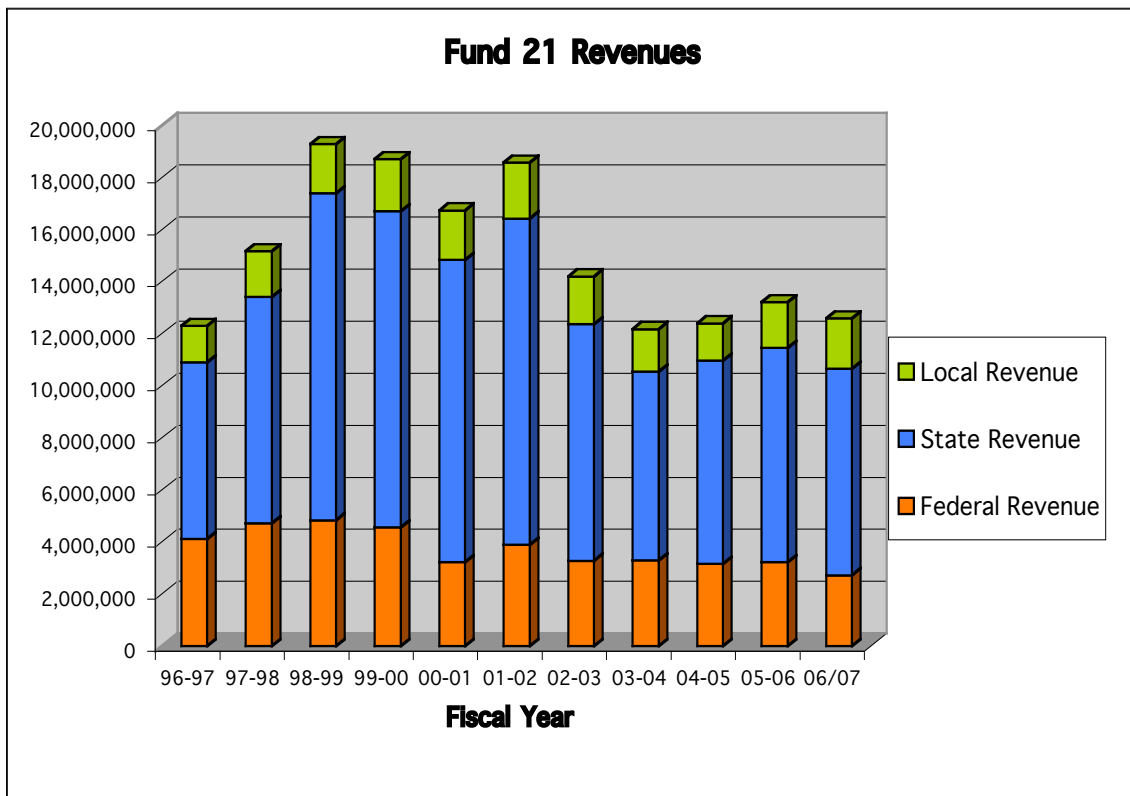
1	INCOME	Revised Budget 05/06	Actual 05/06	Budget 06/07	1
2	<b>Total State Income</b>	\$ 1,753,375	\$ 1,913,217	\$ 1,735,500	2
3	Contract Services	\$ 400,000	\$ 462,736	\$ 435,000	3
4	Enrollment	0	0	0	4
5	Use of Facilities	373,000	463,200	405,000	5
6	Field Trip Revenue	91,985	68,957	91,985	6
7	Sales	155,200	191,114	113,000	7
8	Short Courses	630,000	530,357	530,000	8
9	Other Local Income	4,967,251	5,783,966	5,778,228	9
10	<b>Total Local Income</b>	\$ 6,617,436	\$ 7,500,330	\$ 7,353,213	10
11	<b>TOTAL INCOME</b>	\$ 8,370,811	\$ 9,413,547	\$ 9,088,713	11
12	<b>EXPENSES</b>				12
13	Contract Teachers	\$ 0	\$ 0	\$ 0	13
14	Contract Non-teachers	328,172	318,599	363,107	14
15	Other Teachers	1,468,095	1,036,518	1,543,280	15
16	Other Non-teachers	35,500	31,727	13,680	16
17	<b>Total Certificated Salaries</b>	\$ 1,831,767	\$ 1,386,844	\$ 1,920,067	17
18	Contract Non-instructional	\$ 979,459	\$ 1,133,471	\$ 1,136,687	18
19	Contract Instructional Aides				19
20	Other Non-instructional	596,780	565,024	463,180	20
21	Other Instructional Aides				21
22	Students	10,000	56,302	0	22
23	Students--CWS				23
24	<b>Total Classified Salaries</b>	\$ 1,586,239	\$ 1,754,797	\$ 1,599,867	24
25	<b>Total Salaries</b>	\$ 3,418,006	\$ 3,141,641	\$ 3,519,934	25
26	<b>Total Staff Benefits</b>	\$ 765,023	\$ 670,604	\$ 796,506	26
27	<b>Total Materials and Supplies</b>	\$ 486,175	\$ 294,700	\$ 454,959	27
28	Contracted Services	\$ 0	\$ 2,276,133	\$ 135,000	28
29	Lease of Equipment & Facilities	0	467,530	0	29
30	Utilities	0	520	0	30
31	Other Operating	2,823,750	2,032,623	3,362,063	31
32	<b>Total Operating</b>	\$ 2,823,750	\$ 4,776,806	\$ 3,497,063	32
33	Buildings	\$ 0	\$ 0	\$ 0	33
34	Equipment--New & Replacement				34
35	Other	132,615	109,641	275,818	35
36	<b>Total Capital Outlay</b>	\$ 132,615	\$ 109,641	\$ 275,818	36
37	<b>TOTAL EXPENSES</b>	\$ 7,625,569	\$ 8,993,392	\$ 8,544,280	37
38	Transfers-in	\$ 175,913	\$ 166,446	\$ 65,000	38
39	Other Sources	2,000		0	39
40	Transfers-out	(500,184)	(492,624)	(68,389)	40
41	Contingency	0		0	41
42	Other Out Go		(10,594)		42
43	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	(\$322,271)	(\$336,772)	(\$3,389)	43
44	Net Change in Fund Balance	\$ 422,971	\$ 83,383	\$ 541,044	44
45	Beginning Balance, July 1	4,822,836	4,822,836	4,906,219	45
46	Adjustments to Beginning Balance				46
47	<b>NET FUND BALANCE, June 30</b>	\$ 5,245,807	\$ 4,906,219	\$ 5,447,263	47

# CATEGORICAL



### RESTRICTED and CATEGORICAL Fund 21

Restricted and Categorical Funds are those resources that come from federal, state or local agencies.

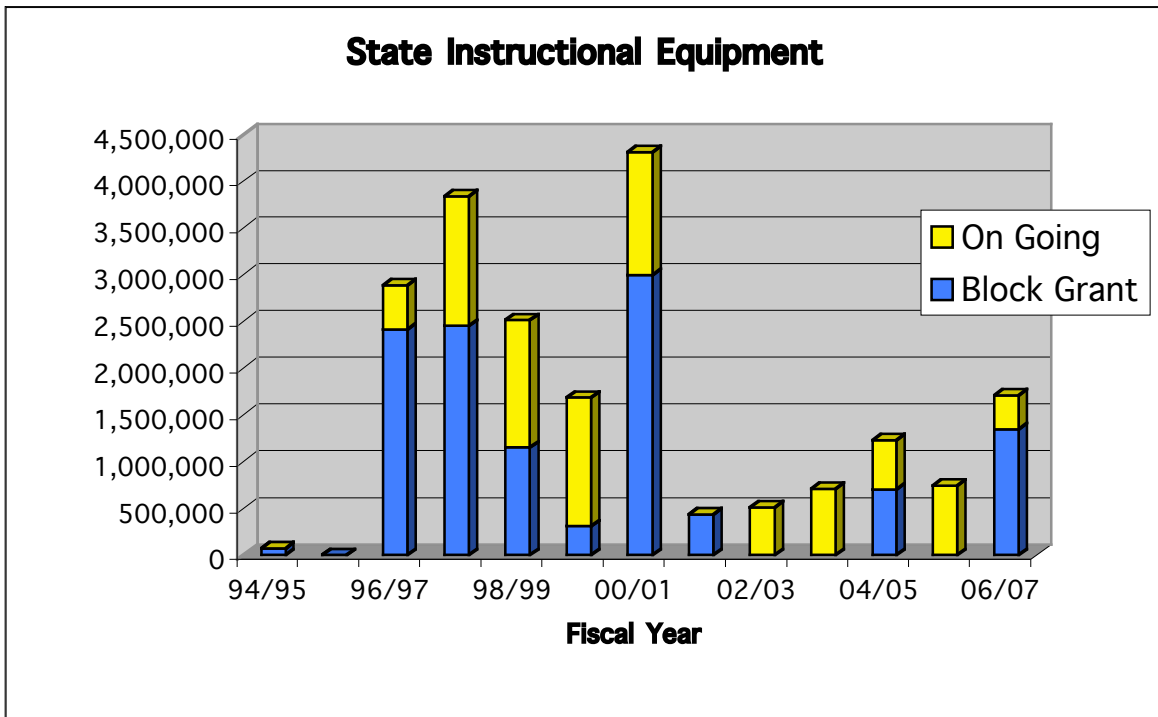


The chart above represents the amounts of revenue received from federal, state, and local sources for Fund 21 for the past 10 years. The majority of the revenue that we receive in the restricted and categorical fund originates from the State. The last three years have generated a consistent level of total revenue equaling approximately \$12 million for Fund 21.

In general, money received from these programs is restricted for a specific purpose. The principal programs in the Restricted and Categorical fund are as follows:



**Instructional Equipment, Library Materials, and Technology (Block Grant):** The state budget was approved with the same amount of ongoing funds allocated to Instructional Equipment and Scheduled Maintenance as in 2005-06. However, in 2006-07 the District was directed to split these funds with 50% going to instructional equipment (\$361,000) and an identical amount to Scheduled Maintenance. The state also allocated one-time funds of \$1.3M for Instructional Equipment. Although we are going to receive a total allocation of \$1.7M, we are only planning to expend \$900,000 in 2006-07.



**NASA Internship Program:** Provides training and paid internships for students at NASA Ames Research Center and other related businesses. Due to reduced budgets at NASA and the declining number of interns being placed into internships, we are reflecting \$1.398 million in revenue and related expenses for 2006/07.

**Vocational Education Act (VTEA):** VTEA funds are Federal funds administered by the state for vocational training and improvement of vocational programs.

**High Tech Center Training Unit:** This grant is funded by the State and provides support for training of instructors of disabled students at community colleges in the State.

**Matriculation, Staff Development, Staff Diversity, Extended Opportunity Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), & CalWorks:** These programs target specific populations or services funded by the State. In 2006/07, the State Budget for Community Colleges has included a significant increase to Matriculation funds for a statewide total of \$95.48 million dollars (an increase from \$66.33 million dollars in 2005/06). This represents a 44% increase in the statewide allocation for Matriculation. We are waiting to see if there will be any special restrictions to these funds and what our District's portion will be. For the Adopted Budget, we are reflecting the same dollar amounts for revenue that was actually received in 2005/06, however, we are anticipating revenues in 2006-07 to be approximately \$500,000-\$1,000,000 higher. Once we receive our actual college allocations from the State, we will make budget adjustments to reflect these changes.

**Health Services Fees and Mandated Cost Reimbursement:** Health Services Fees are fees collected from the students and are restricted to provision of health services for students. Because the fee level is set by the state, and we are mandated to provide a fixed level of services, the state provides reimbursement (mandated cost reimbursement) for the cost of providing these services over and above what we collect. The mandated cost reimbursement is recorded in Fund 14. Changing the level of services we provide -- either more or less -- will jeopardize the mandated cost reimbursement. For Summer Quarter 2006, Foothill College will raise its health fee from \$11 to \$12 per quarter. De Anza plans to implement the same fee increase in Fall 2006. For 2006/07, we are anticipating revenue to be at \$1.52 million.

**Economic Development:** State funding provided for the operation of De Anza's Center for Applied Competitive Technologies and other projects for improving career development services locally and regionally. The Governor's Budget includes \$46.79 million in funding for this category.

**Americans with Disabilities Act (ADA):** State funding provided for the removal of architectural barriers to persons with disabilities.

**National Science Foundation:** Federal funding for curriculum development in science programs.

**Foothill-De Anza Community College District  
Fund 21  
Categorical or Restricted**

**2006-07 BUDGETS**

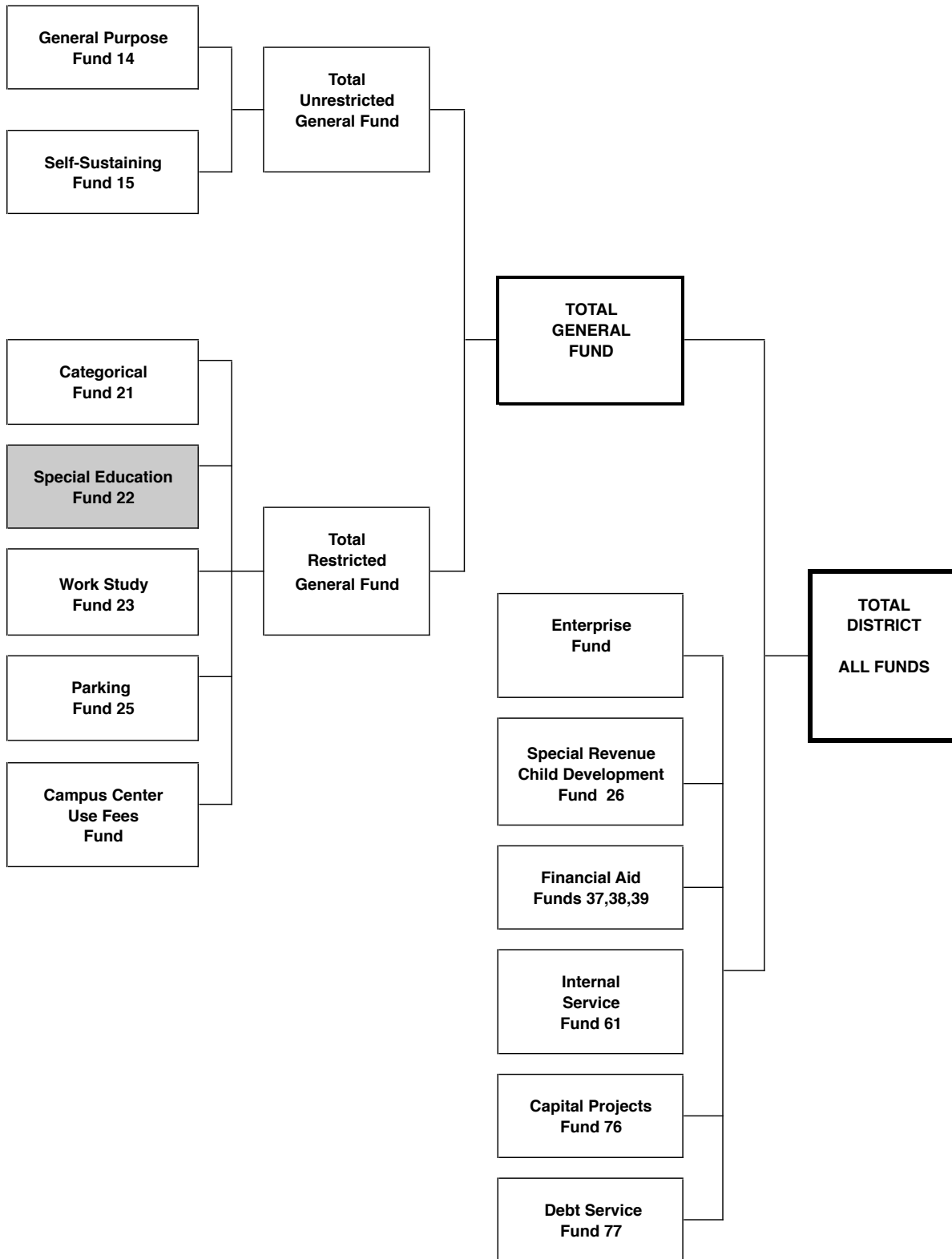
		Foothill College	De Anza College	Central Services	Total Fund 21
1	<b>INCOME</b>				
2	WIA	\$ 0	\$ 139,250	\$ 0	\$ 139,250
3	Financial Aid Admin. Allowance	3,500	12,000	0	15,500
4	VATEA	272,555	559,156	0	831,711
5	NASA	1,398,216	0	0	1,398,216
6	TAP				
7	Other	274,315	743,859	0	1,018,174
8	<b>Total Federal Income</b>	\$ 1,948,586	\$ 1,454,265	\$ 0	\$ 3,402,851
9	Matriculation Apportionment	\$ 660,070	\$ 854,411	\$ 0	\$ 1,514,481
10	Special Education	0	1,009,105	0	1,009,105
11	Board Financial Assistance Program	368,083	564,746	0	932,829
12	Staff Development	5,500	10,000	3,585	19,085
13	Staff Diversity	10,000	10,000	10,000	30,000
14	EOPS (Parts A & B)	642,575	1,015,067	0	1,657,642
15	CARE	28,712	106,987	0	135,699
16	Deferred Maintenance				
17	Block Grant (Instructional Equipment)	400,000	500,000	0	900,000
18	Instructional Improvement Grant				
19	Other State	456,502	1,411,153	1,492	1,869,147
20	<b>Total State Income</b>	\$ 2,571,442	\$ 5,481,469	\$ 15,077	\$ 8,067,988
21	Health Service Fees	\$ 670,000	\$ 851,946	\$ 0	\$ 1,521,946
22	Other Local	275,000	33,819	200,000	508,819
23	<b>Total Local Income</b>	\$ 945,000	\$ 885,765	\$ 200,000	\$ 2,030,765
24	<b>TOTAL INCOME</b>	\$ 5,465,028	\$ 7,821,499	\$ 215,077	\$ 13,501,604
25	<b>EXPENSES</b>				
26	Contract Teachers	\$ 78,121	\$ 82,021	\$ 0	\$ 160,142
27	Contract Non-teachers	767,580	722,632	0	1,490,212
28	Other Teachers				
29	Other Non-teachers	111,071	19,763	0	130,834
30	<b>Total Certificated Salaries</b>	\$ 956,772	\$ 824,416	\$ 0	\$ 1,781,188
31	Contract Non-instructional	\$ 643,345	\$ 2,301,128	\$ 340,299	\$ 3,284,772
32	Contract Instructional Aides				
33	Other Non-instructional	209,635	224,646	0	434,281
34	Other Instructional Aides				
35	Students	1,123,069	10,282	0	1,133,351
36	Students--CWS				
37	<b>Total Classified Salaries</b>	\$ 1,976,049	\$ 2,536,056	\$ 340,299	\$ 4,852,404
38	<b>Total Salaries</b>	\$ 2,932,821	\$ 3,360,472	\$ 340,299	\$ 6,633,592
39	<b>Total Staff Benefits</b>	\$ 611,329	\$ 1,242,958	\$ 145,398	\$ 1,999,685
40	<b>Total Materials and Supplies</b>	\$ 521,080	\$ 762,443	\$ 8,154	\$ 1,291,677
41	Contracted Services	\$ 308,917	\$ 583,372	\$ 25,000	\$ 917,289
42	Lease of Equipment & Facilities				
43	Utilities				
44	Other Operating	369,409	1,082,583	(155,006)	1,296,986
45	<b>Total Operating</b>	\$ 678,326	\$ 1,665,955	\$ (130,006)	\$ 2,214,275
46	Buildings	\$ 0	\$ 0	\$ 0	\$ 0
47	Equipment--New & Replacement	447,681	657,819	5,000	1,110,500
48	Other				
49	<b>Total Capital Outlay</b>	\$ 447,681	\$ 657,819	\$ 5,000	\$ 1,110,500
50	<b>TOTAL EXPENSES</b>	\$ 5,191,237	\$ 7,689,647	\$ 368,845	\$ 13,249,729
51	Transfers-in	\$ 61,038	\$ 82,360	\$ 1,803	\$ 145,201
52	Other Sources	0	261,500	0	261,500
53	Transfers-out	0	(65,000)	0	(65,000)
54	Other Out Go	(287,791)	(429,295)	0	(717,086)
55	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>(\$226,753)</b>	<b>(\$150,435)</b>	<b>1,803</b>	<b>(\$375,385)</b>
56	Net Change in Fund Balance	\$ 47,038	(\$18,583)	(\$151,965)	(\$123,510)
57	Beginning Balance, July 1	446,000	0	0	3,224,983
58	Adjustments to Beginning Balance				
59	<b>NET FUND BALANCE, June 30</b>	\$ 493,038	(\$18,583)	(\$151,965)	\$ 3,101,473

**Foothill-De Anza Community College District  
Fund 21  
Categorical or Restricted**

**TOTAL DISTRICT**

		Revised Budget 05/06		Actual 05/06		Budget 06/07
1	<b>INCOME</b>					
2	WIA	\$ 136,520	\$	136,520	\$	139,250
3	Financial Aid Admin. Allowance	15,705		15,705		15,500
4	VATEA	788,009		788,009		831,711
5	NASA	1,150,364		1,150,364		1,398,216
6	TAP	0				
7	Other	890,808		890,808		1,018,174
8	<b>Total Federal Income</b>	<b>\$ 2,981,406</b>	<b>\$</b>	<b>2,981,406</b>	<b>\$</b>	<b>3,402,851</b>
9	Matriculation Apportionment	\$ 1,514,481	\$	1,514,481	\$	1,514,481
10	Special Education	893,698		893,698		1,009,105
11	Board Financial Assistance Program	930,320		930,320		932,829
12	Staff Development	3,977		3,977		19,085
13	Staff Diversity	32,915		32,915		30,000
14	EOPS (Parts A & B)	1,658,064		1,658,064		1,657,642
15	CARE	132,708		132,708		135,699
16	Deferred Maintenance	0				
17	Block Grant (Instructional Equipment)	785,078		785,078		900,000
18	Instructional Improvement Grant	0				
19	Other State	2,284,628		2,284,628		1,869,147
20	<b>Total State Income</b>	<b>\$ 8,235,869</b>	<b>\$</b>	<b>8,235,869</b>	<b>\$</b>	<b>8,067,988</b>
21	Health Service Fees	\$ 1,213,951	\$	1,213,951	\$	1,521,946
22	Other Local	764,017		764,017		508,819
23	<b>Total Local Income</b>	<b>\$ 1,977,968</b>	<b>\$</b>	<b>1,977,968</b>	<b>\$</b>	<b>2,030,765</b>
24	<b>TOTAL INCOME</b>	<b>\$ 13,195,243</b>	<b>\$</b>	<b>13,195,243</b>	<b>\$</b>	<b>13,501,604</b>
25	<b>EXPENSES</b>					
26	Contract Teachers	\$ 28,452	\$	28,452	\$	160,142
27	Contract Non-teachers	1,258,811		1,258,811		1,490,212
28	Other Teachers	0		0		0
29	Other Non-teachers	376,841		376,841		130,834
30	<b>Total Certificated Salaries</b>	<b>\$ 1,664,104</b>	<b>\$</b>	<b>1,664,104</b>	<b>\$</b>	<b>1,781,188</b>
31	Contract Non-instructional	\$ 3,280,346	\$	3,280,346	\$	3,284,772
32	Contract Instructional Aides					
33	Other Non-instructional	132,251		132,251		434,281
34	Other Instructional Aides					
35	Students	1,612,075		1,612,075		1,133,350
36	Students--CWS					
37	<b>Total Classified Salaries</b>	<b>\$ 5,024,672</b>	<b>\$</b>	<b>5,024,672</b>	<b>\$</b>	<b>4,852,403</b>
38	<b>Total Salaries</b>	<b>\$ 6,688,776</b>	<b>\$</b>	<b>6,688,776</b>	<b>\$</b>	<b>6,633,591</b>
39	<b>Total Staff Benefits</b>	<b>\$ 1,885,723</b>	<b>\$</b>	<b>1,885,723</b>	<b>\$</b>	<b>1,999,686</b>
40	<b>Total Materials and Supplies</b>	<b>\$ 1,238,311</b>	<b>\$</b>	<b>1,238,311</b>	<b>\$</b>	<b>1,291,677</b>
41	Contracted Services	\$ 1,049,574	\$	1,049,574	\$	917,289
42	Lease of Equipment & Facilities	121,898		121,898		0
43	Utilities	10,914		10,914		0
44	Other Operating	394,584		394,584		1,296,986
45	<b>Total Operating</b>	<b>\$ 1,576,970</b>	<b>\$</b>	<b>1,576,970</b>	<b>\$</b>	<b>2,214,275</b>
46	Buildings	\$ 0	\$	0	\$	0
47	Equipment--New & Replacement	892,293		892,293		1,110,500
48	Other	146,435		146,435		0
49	<b>Total Capital Outlay</b>	<b>\$ 1,038,728</b>	<b>\$</b>	<b>1,038,728</b>	<b>\$</b>	<b>1,110,500</b>
50	<b>TOTAL EXPENSES</b>	<b>\$ 12,428,508</b>	<b>\$</b>	<b>12,428,508</b>	<b>\$</b>	<b>13,249,729</b>
51	Transfers-in	\$ 34,221	\$	34,221	\$	145,201
52	Other Sources	402,595		402,595		261,500
53	Transfers-out	(175,554)		(175,554)		(65,000)
54	Other Out Go	(732,501)		(732,501)		(717,086)
55	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>(\$471,239)</b>		<b>(\$471,239)</b>		<b>(\$375,385)</b>
56	Net Change in Fund Balance	\$ 295,496	\$	295,496		(\$123,510)
57	Beginning Balance, July 1	2,929,487		2,929,487		3,224,983
58	Adjustments to Beginning Balance					
59	<b>NET FUND BALANCE, June 30</b>	<b>\$ 3,224,983</b>	<b>\$</b>	<b>3,224,983</b>	<b>\$</b>	<b>3,101,473</b>

# SPECIAL EDUCATION



## SPECIAL EDUCATION

### Fund 22

Special Education is a program mandated by *Title V* and funded primarily by the State. It provides services for physically, developmentally, or learning disabled students. Services include special classes, interpreters, on-campus assistance, test taking assistance, computer-aided labs, and priority registration.

In 2006/07, we anticipate receiving approximately \$3.17million in State revenues for Fund 22. Expenses for the Special Education Fund are estimated at \$8.3 million. The District General Fund plans to transfer in a match to meet the requirement of receiving state Disabled Students Program and Services (DSP&S) revenues and serving students with special needs also know as “college effort” in order to balance the fund. The match is estimated to be approximately \$4.8 million for 2006/07. The expense budget exceeds the revenue and transfer-in budgets by \$333,000, which is the 2006/07 carryover balance.

Both Foothill College and De Anza College anticipate some growth in weighted student contact hours and FTES (headcount) numbers for DSP&S students in 2006/07. Although the Governor’s Budget includes a 5.92% COLA and growth of 4% for DSP&S, there are two items that may offset any increases in revenue due to growth:

- For the first time in 6 years Community College Districts will not receive special funds for Access to Distance Ed Captioning. Therefore, our District will not be receiving approximately \$76,000.
- In 2005/06 we did not spend approximately \$117,000 of our District college effort, which may result in a revenue reduction adjustment in 2006/07.

**Foothill-DeAnza Community College District  
Fund 22  
Special Education**

**2006-07 BUDGETS**

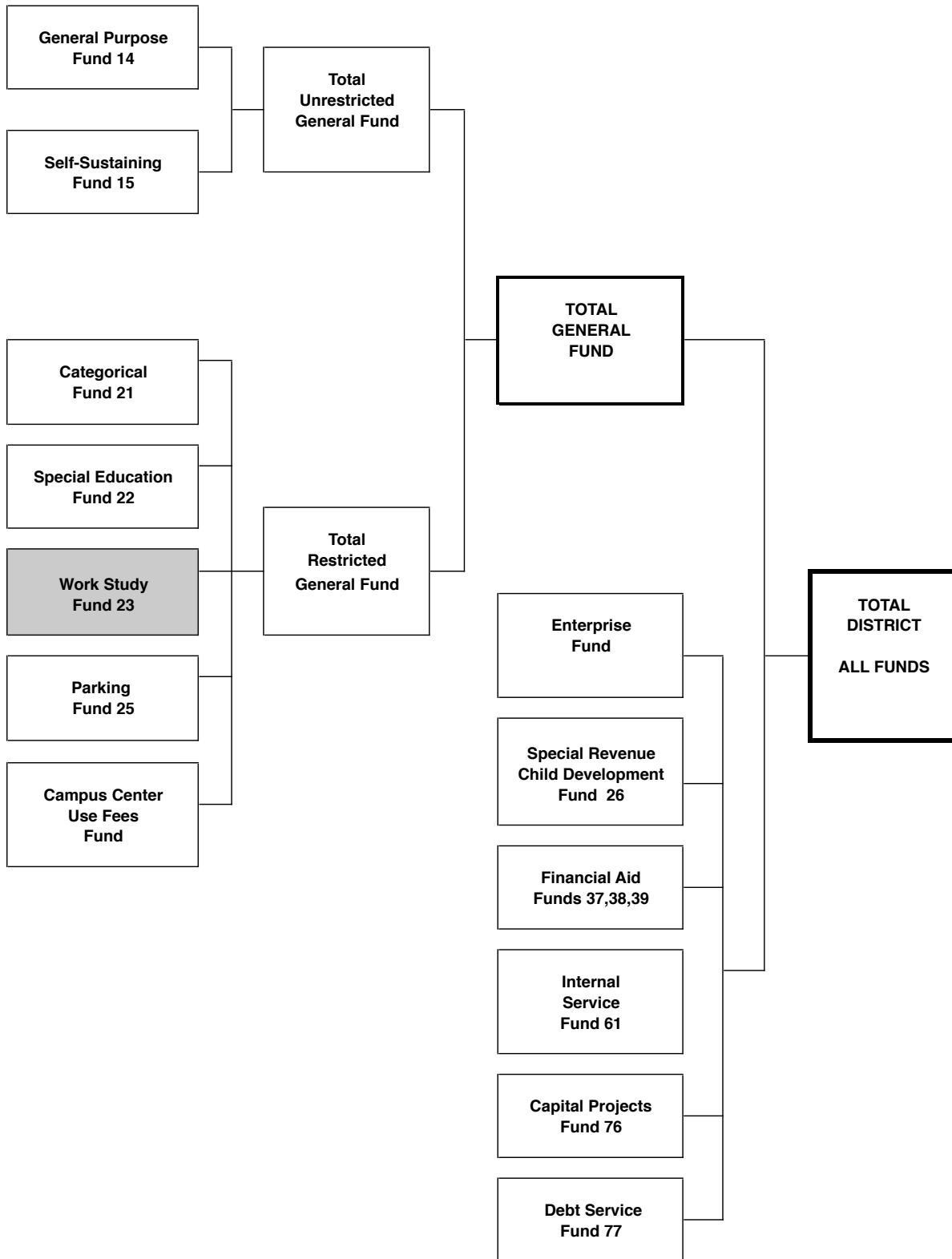
1	INCOME	Foothill College	De Anza College	Total Special Education
2	<b>Federal</b>			
3	VEA	\$ 0	\$ 0	\$ 0
4	Other Federal			
5	<b>Total Federal Income</b>	\$ 0	\$ 0	\$ 0
6	<b>State</b>			
7	Special Education Apportionment	\$ 1,783,841	\$ 1,392,310	\$ 3,176,151
8	Department of Rehabilitation	0	0	0
9	<b>Total State Income</b>	\$ 1,783,841	\$ 1,392,310	\$ 3,176,151
10	<b>Local</b>			
11	Other Local	\$ 0	\$ 1,300	\$ 1,300
12	<b>Total Local Income</b>	\$ 0	\$ 1,300	\$ 1,300
13	<b>TOTAL INCOME</b>	<b>\$ 1,783,841</b>	<b>\$ 1,393,610</b>	<b>\$ 3,177,451</b>
14	<b>EXPENSES</b>			
15	Contract Teachers	\$ 614,843	\$ 848,525	\$ 1,463,368
16	Contract Non-teachers	292,638	769,980	1,062,618
17	Other Teachers	900,503	304,892	1,205,395
18	Other Non-teachers	40,761	103,320	144,081
19	<b>Total Certificated Salaries</b>	\$ 1,848,745	\$ 2,026,717	\$ 3,875,462
20	Contract Non-instructional	\$ 328,534	\$ 653,882	\$ 982,416
21	Contract Instructional Aides	126,507	853,317	979,824
22	Other Non-instructional	36,415	106,869	143,284
23	Other Instructional Aides			
24	Students			
25	Students--CWS			
26	<b>Total Classified Salaries</b>	\$ 491,456	\$ 1,614,068	\$ 2,105,524
27	<b>Total Salaries</b>	\$ 2,340,201	\$ 3,640,785	\$ 5,980,986
28	<b>Total Staff Benefits</b>	\$ 581,606	\$ 1,176,730	\$ 1,758,336
29	<b>Total Materials and Supplies</b>	\$ 70,540	\$ 27,412	\$ 97,952
30	Contracted Services	\$ 0	\$ 0	\$ 0
31	Lease of Equipment & Facilities			
32	Utilities			
33	Other Operating	52,280	317,107	369,387
34	<b>Total Operating</b>	\$ 52,280	\$ 317,107	\$ 369,387
35	Buildings	\$ 0	\$ 0	\$ 0
36	Equipment--New & Replacement			
37	Other	95,733	5,208	100,941
38	<b>Total Capital Outlay</b>	\$ 95,733	\$ 5,208	\$ 100,941
39	<b>TOTAL EXPENSES</b>	<b>\$ 3,140,360</b>	<b>\$ 5,167,242</b>	<b>\$ 8,307,602</b>
40	Transfers-in	\$ 1,287,627	\$ 3,508,817	\$ 4,796,444
41	Other Sources			
42	Transfers-out			
43	Contingency			
44	Other Out Go			
45	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 1,287,627</b>	<b>\$ 3,508,817</b>	<b>\$ 4,796,444</b>
46	Net Change in Fund Balance	(\$68,892)	(\$264,815)	(\$333,707)
47	Beginning Balance, July 1	0	0	333,707
48	Adjustments to Beginning Balance			
49	<b>NET FUND BALANCE, June 30</b>	<b>(\$68,892)</b>	<b>(\$264,815)</b>	<b>\$ 0</b>

**Foothill-DeAnza Community College District  
Fund 22  
Special Education**

		TOTAL DISTRICT		
1	INCOME	Budget 05/06	Actual 05/06	Budget 06/07
2	<b>Federal</b>			
3	VEA	\$ 0	\$ 0	\$ 0
4	Other Federal			0
5	<b>Total Federal Income</b>	\$ 0	\$ 0	\$ 0
6	<b>State</b>			
7	Special Education Apportionment	\$ 3,176,151	\$ 3,176,151	\$ 3,176,151
8	Department of Rehabilitation			
9	<b>Total State Income</b>	\$ 3,176,151	\$ 3,176,151	\$ 3,176,151
10	<b>Local</b>			
11	Other Local	\$ 1,328	\$ 1,328	\$ 1,300
12	<b>Total Local Income</b>	\$ 1,328	\$ 1,328	\$ 1,300
13	<b>TOTAL INCOME</b>	<b>\$ 3,177,479</b>	<b>\$ 3,177,479</b>	<b>\$ 3,177,451</b>
14	<b>EXPENSES</b>			
15	Contract Teachers	\$ 1,299,133	\$ 1,299,133	\$ 1,463,368
16	Contract Non-teachers	1,096,384	1,092,283	1,062,618
17	Other Teachers	1,070,248	1,070,248	1,205,395
18	Other Non-teachers	138,604	142,705	144,081
19	<b>Total Certificated Salaries</b>	\$ 3,604,369	\$ 3,604,369	\$ 3,875,462
20	Contract Non-instructional	\$ 848,631	\$ 848,631	\$ 982,416
21	Contract Instructional Aides	815,806	815,806	979,824
22	Other Non-instructional	88,990	88,990	143,284
23	Other Instructional Aides	0	0	0
24	Students	100,401	100,401	0
25	Students--CWS	0	0	0
26	<b>Total Classified Salaries</b>	\$ 1,853,828	\$ 1,853,828	\$ 2,105,524
27	<b>Total Salaries</b>	\$ 5,458,197	\$ 5,458,197	\$ 5,980,986
28	<b>Total Staff Benefits</b>	\$ 1,558,945	\$ 1,558,945	\$ 1,758,336
29	<b>Total Materials and Supplies</b>	\$ 116,872	\$ 116,872	\$ 97,952
30	Contracted Services	\$ 85,692	\$ 85,692	\$ 0
31	Lease of Equipment & Facilities	7,667	7,667	0
32	Utilities	1,767	1,767	0
33	Other Operating	11,149	11,149	369,387
34	<b>Total Operating</b>	\$ 106,275	\$ 106,275	\$ 369,387
35	Buildings	\$ 0	\$ 0	\$ 0
36	Equipment--New & Replacement	81,161	81,161	0
37	Other	4,088	4,088	100,941
38	<b>Total Capital Outlay</b>	\$ 85,249	\$ 85,249	\$ 100,941
39	<b>TOTAL EXPENSES</b>	<b>\$ 7,325,538</b>	<b>\$ 7,325,538</b>	<b>\$ 8,307,602</b>
40	Transfers-in	\$ 4,422,749	\$ 4,422,749	\$ 4,796,444
41	Other Sources			
42	Transfers-out	(\$188,464)	(188,464)	
43	Contingency			
44	Other Out Go			
45	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 4,234,285</b>	<b>\$ 4,234,285</b>	<b>\$ 4,796,444</b>
46	Net Change in Fund Balance	\$ 86,226	\$ 86,226	(\$333,707)
47	Beginning Balance, July 1	247,481	247,481	333,707
48	Adjustments to Beginning Balance			
49	<b>NET FUND BALANCE, June 30</b>	<b>\$ 333,707</b>	<b>\$ 333,707</b>	<b>\$ 0</b>



# WORK STUDY



**COLLEGE WORK STUDY**

**Fund 23**

Federal Work-Study is a federal program providing financial aid to students in the form of compensation for work performed for on-campus and off-campus work. The District is required to contribute 25% of the total funds compensated to work study employees. Beginning with the 2000-01 year, institutions were required to spend at least 7% of the Work-Study allocation to pay students performing Community Service work.

**Foothill-DeAnza Community College District  
Fund 23  
College Work Study**

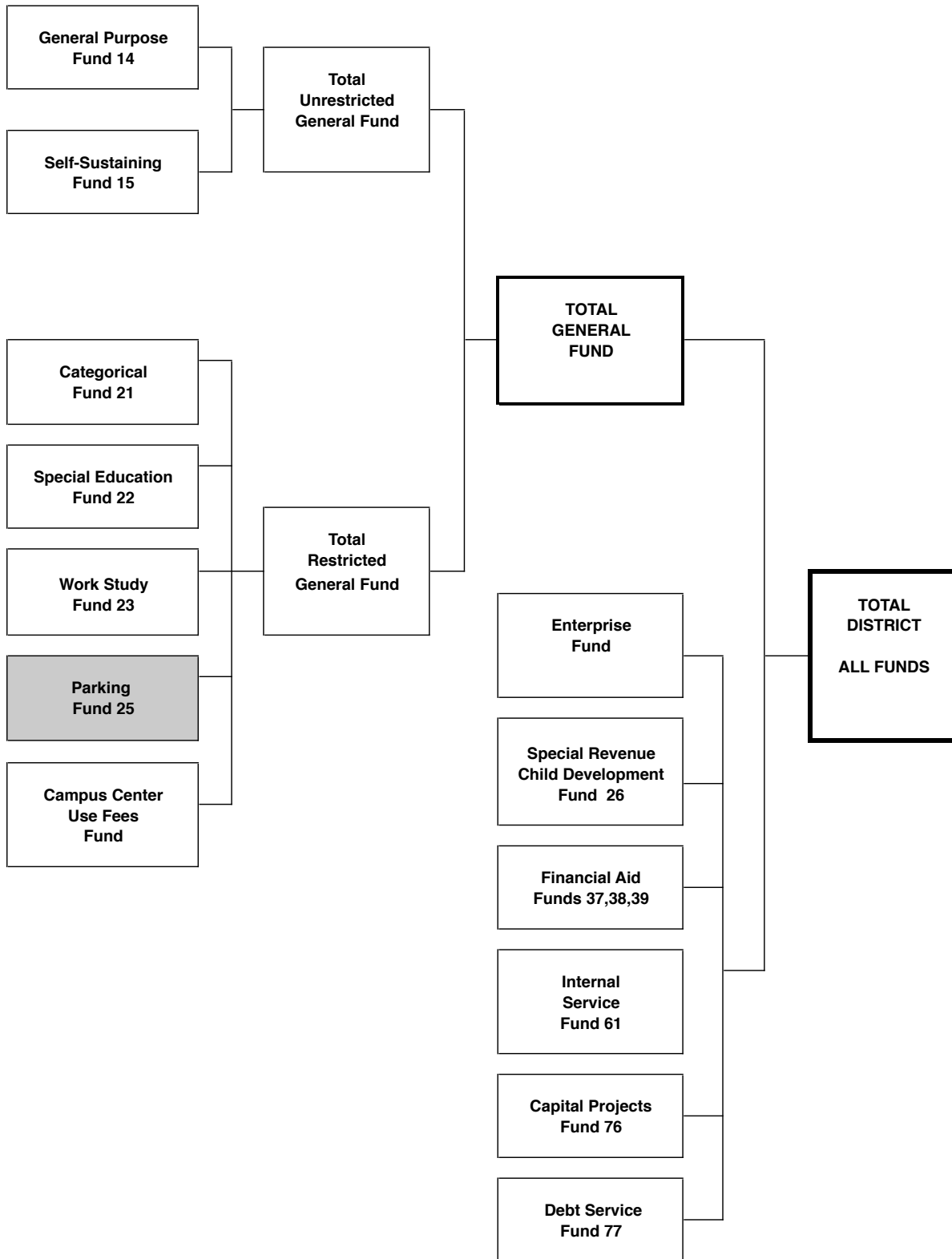
**2006-07 BUDGETS**

1	INCOME	Foothill College	De Anza College	Total College Work Study
2	<b>Federal</b>			
3	College Work Study	\$ 150,959	\$ 229,305	\$ 380,264
4	Other Federal		0	0
5	<b>TOTAL INCOME</b>	<b>\$ 150,959</b>	<b>\$ 229,305</b>	<b>\$ 380,264</b>
6	<b>EXPENSES</b>			
7	Other Non-teachers	\$ 0	\$ 0	\$ 0
8	<b>Total Certificated Salaries</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
9	Other Non-instructional	\$ 0	\$ 0	\$ 0
10	Students--CWS	188,279	305,740	494,019
11	<b>Total Classified Salaries</b>	<b>\$ 188,279</b>	<b>\$ 305,740</b>	<b>\$ 494,019</b>
12	<b>Total Staff Benefits</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
13	<b>Total Materials and Supplies</b>	<b>\$ 4,000</b>	<b>\$ 0</b>	<b>\$ 4,000</b>
14	<b>Total Operating</b>	<b>\$ 9,000</b>	<b>\$ 0</b>	<b>\$ 9,000</b>
15	<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
16	<b>TOTAL EXPENSES</b>	<b>\$ 201,279</b>	<b>\$ 305,740</b>	<b>\$ 507,019</b>
17	Transfers-in	\$ 50,320	\$ 76,435	\$ 126,755
18	Other Sources			
19	Transfers-out			
20	Contingency			
21	Other Out Go			
22	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 50,320</b>	<b>\$ 76,435</b>	<b>\$ 126,755</b>
23	Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
24	Beginning Balance, July 1			
25	Adjustments to Beginning Balance			
26	<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**Foothill-DeAnza Community College District  
Fund 23  
College Work Study**

		<b>TOTAL DISTRICT</b>		
1	INCOME	Budget 05/06	Actual 05/06	Budget 06/07
2	<b>Federal</b>			
3	College Work Study	\$ 361,485	\$ 361,485	\$ 380,264
4	Other Federal	0	0	0
5	<b>TOTAL INCOME</b>	<b>\$ 361,485</b>	<b>\$ 361,485</b>	<b>\$ 380,264</b>
6	<b>EXPENSES</b>			
7	Other Non-teachers	\$ 0	\$ 0	\$ 0
8	<b>Total Certificated Salaries</b>	\$ 0	\$ 0	\$ 0
9	Other Non-instructional	\$ 0	\$ 0	\$ 0
10	Students--CWS	441,844	441,844	494,019
11	<b>Total Classified Salaries</b>	\$ 441,844	\$ 441,844	\$ 494,019
12	<b>Total Staff Benefits</b>	\$ 0	\$ 0	\$ 0
13	<b>Total Materials and Supplies</b>	\$ 7,490	\$ 7,490	\$ 4,000
14	<b>Total Operating</b>	\$ 7,684	\$ 7,684	\$ 9,000
15	<b>Total Capital Outlay</b>	\$ 0	\$ 0	\$ 0
16	<b>TOTAL EXPENSES</b>	<b>\$ 457,018</b>	<b>\$ 457,018</b>	<b>\$ 507,019</b>
17	Transfers-in	\$ 110,461	\$ 110,461	\$ 126,755
18	Other Sources			
19	Transfers-out	(14,928)	(\$14,928)	
20	Contingency			
21	Other Out Go			
22	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 95,533</b>	<b>\$ 95,533</b>	<b>\$ 126,755</b>
23	Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
24	Beginning Balance, July 1			
25	Adjustments to Beginning Balance			
26	<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

# PARKING



**PARKING FUND**  
**Fund 25**

This fund collects all revenues and expenses associated with providing parking services at both campuses. Revenues are derived from sales of parking decals, daily permits and fees from special events. Expenditures are restricted by state law to road and parking lot maintenance, parking security costs, related operating overhead and public transportation for students and staff.

In the 2006-07 fiscal year, the Parking Fund will continue to suffer the impact of the on-going construction at Foothill and the closure of some parking lots. De Anza, on the other hand, expects to generate additional revenue from additional new events. The Flint Center parking structure continues to be financed through De Anza parking revenues.

To improve the position of the Parking Fund we have increased Parking Fines from \$30.00 to \$35.00 per citation. This will result in an increase in revenue in the General Fund Safety and Security by an estimated \$120,000. Subsequently, the additional revenue is budgeted to be transferred in to the Parking Fund to allow them to break-even for the year.

There is no fund balance in the Parking Fund at this moment. Unlike the Health Fee, which rises automatically with the Consumer Price Index, the Parking fee does not. This results in continued reductions to security services for parking and virtually no dollars available for parking lot maintenance.

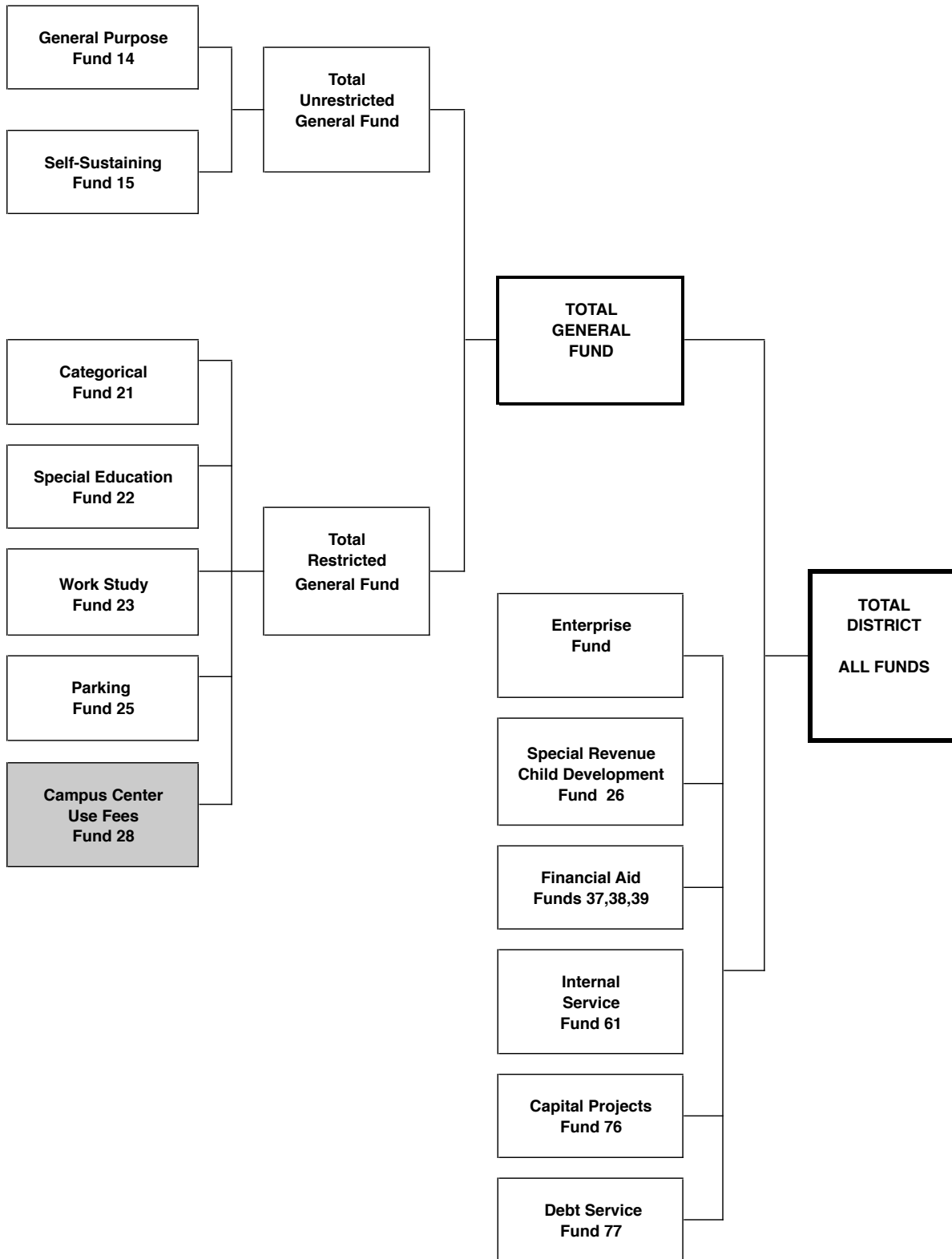
**Foothill-DeAnza Community College District  
Fund 25  
Parking**

1	INCOME	Budget 05/06	Actual 05/06	Budget 06/07	1
2	<b>State</b>				2
3	Other State	\$ 0	\$ 0	\$ 0	3
4	<b>Local</b>				4
5	Decals	\$ 1,570,000	\$ 1,530,004	\$ 1,715,000	5
6	Daily Permits	520,000	470,797	510,000	6
7	Flint Center	395,000	352,576	350,000	7
8	<b>TOTAL INCOME</b>	<b>\$ 2,485,000</b>	<b>\$ 2,353,377</b>	<b>\$ 2,575,000</b>	8
9	<b>EXPENSES</b>				9
10	Contract Teachers	\$ 0	\$ 0	\$ 0	10
11	Contract Non-teachers				11
12	Other Teachers				12
13	Other Non-teachers				13
14	<b>Total Certificated Salaries</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	14
15	Contract Non-instructional	\$ 877,685	\$ 838,014	\$ 827,121	15
16	Contract Instructional Aides				16
17	Other Non-instructional	(64,597)	25,570	79,917	17
18	Other Instructional Aides				18
19	Students	18,437	18,437		19
20	Students--CWS				20
21	<b>Total Classified Salaries</b>	<b>\$ 831,525</b>	<b>\$ 882,021</b>	<b>\$ 907,038</b>	21
22	<b>Total Salaries</b>	<b>\$ 831,525</b>	<b>\$ 882,021</b>	<b>\$ 907,038</b>	22
23	<b>Total Staff Benefits</b>	<b>\$ 339,317</b>	<b>\$ 328,551</b>	<b>\$ 365,861</b>	23
24	<b>Total Materials and Supplies</b>	<b>\$ 0</b>	<b>(\$1,975)</b>	<b>\$ 1,000</b>	24
25	Contracted Services	\$ 90,967	\$ 0	\$ 0	25
26	Lease of Equipment & Facilities	3,943	0		26
27	Utilities		0		27
28	Other Operating	34,113	(638)	78,300	28
29	<b>Total Operating</b>	<b>\$ 129,023</b>	<b>(\$638)</b>	<b>\$ 78,300</b>	29
30	Site Improvement	\$ 0	\$ 0	\$ 0	30
31	Buildings				31
32	Equipment--New & Replacement				32
33	Other				33
34	<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	34
35	<b>TOTAL EXPENSES</b>	<b>\$ 1,299,865</b>	<b>\$ 1,207,959</b>	<b>\$ 1,352,199</b>	35
36	Transfers-in	\$ 20,388	\$ 966	\$ 120,000	36
37	Other Sources	0	0	0	37
38	Transfers-out	(1,297,770)	(1,294,651)	(1,342,801)	38
39	Contingency				39
40	Other Out Go				40
41	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>(\$1,277,382)</b>	<b>(\$1,293,685)</b>	<b>(\$1,222,801)</b>	41
42	Net Change in Fund Balance	(\$92,247)	(\$148,267)	\$ 0	42
43	Beginning Balance, July 1	148,267	148,267	0	43
44	Adjustments to Beginning Balance				44
45	<b>NET FUND BALANCE, June 30</b>	<b>\$ 56,020</b>	<b>\$ 0</b>	<b>\$ 0</b>	45





# CAMPUS CENTER



**CAMPUS CENTER USE FEES**  
**Fund 28**

Revenues are generated by collecting a mandatory fee for use of the campus centers at each institution. The proceeds are isolated by campus and are restricted for the following purposes in order of priority: 1) retirement of HUD Revenue Bonds and Certificates of Participation financing the Campus Center expansion projects, and 2) repair and replacement of existing student campus center facilities. The HUD Revenue Bonds require a minimum reserve in this fund of approximately \$400,000.

A major restructuring of the Foothill Campus Center Use Fee at Foothill College was approved by the Board of Trustees at the June 21, 2004, meeting. This restructuring of the fee was necessary due to 1) demolition of the old campus center and construction of a new building, requiring old debt to be paid off and new debt to be issued, and 2) restructuring the services and fee level that off campus students paid. As a consequence of these actions, the Campus Center Use Fee at Foothill College was suspended until Summer Quarter 2006. In the meantime, the 6/30/04 fund balance was used to pay the necessary expenses during the interim period. Our Adopted Budget reflects only \$437,000 in projected revenue but we will revise the revenue estimate up to \$867,000 in the first quarter to reflect the implementation of the Campus Center Use fee increase in Summer 2006.

Another major restructuring in Fund 28 is the De Anza Campus Center Use Fee at De Anza College, which was approved by the Board of Trustees at the June 6, 2005, meeting. The purpose for the increase is to finance a new debt of \$5M for 15 years for the renovation portion of the existing campus center building and \$500,000 for 5 years for furniture, fixtures and equipment to support the renovation.

On June 5, 2006 Board Meeting, the Board of Trustees approved to modify the De Anza Campus Center Use Fee for campus-based students for the next five years as follows:

2006-07	\$ 15.00
2007-08	15.50
2008-09	16.00
2009-10	16.00
2010-11	16.00 (Will be reduced to \$15 if possible)

These changes resulted in an increase of \$152,064 in revenue budgeted for the Campus Center Use Fee as reflected in this year's Adopted Budget.

**Foothill-DeAnza Community College District  
Fund 28  
Campus Center Use Fees**

**2006-07 BUDGETS**

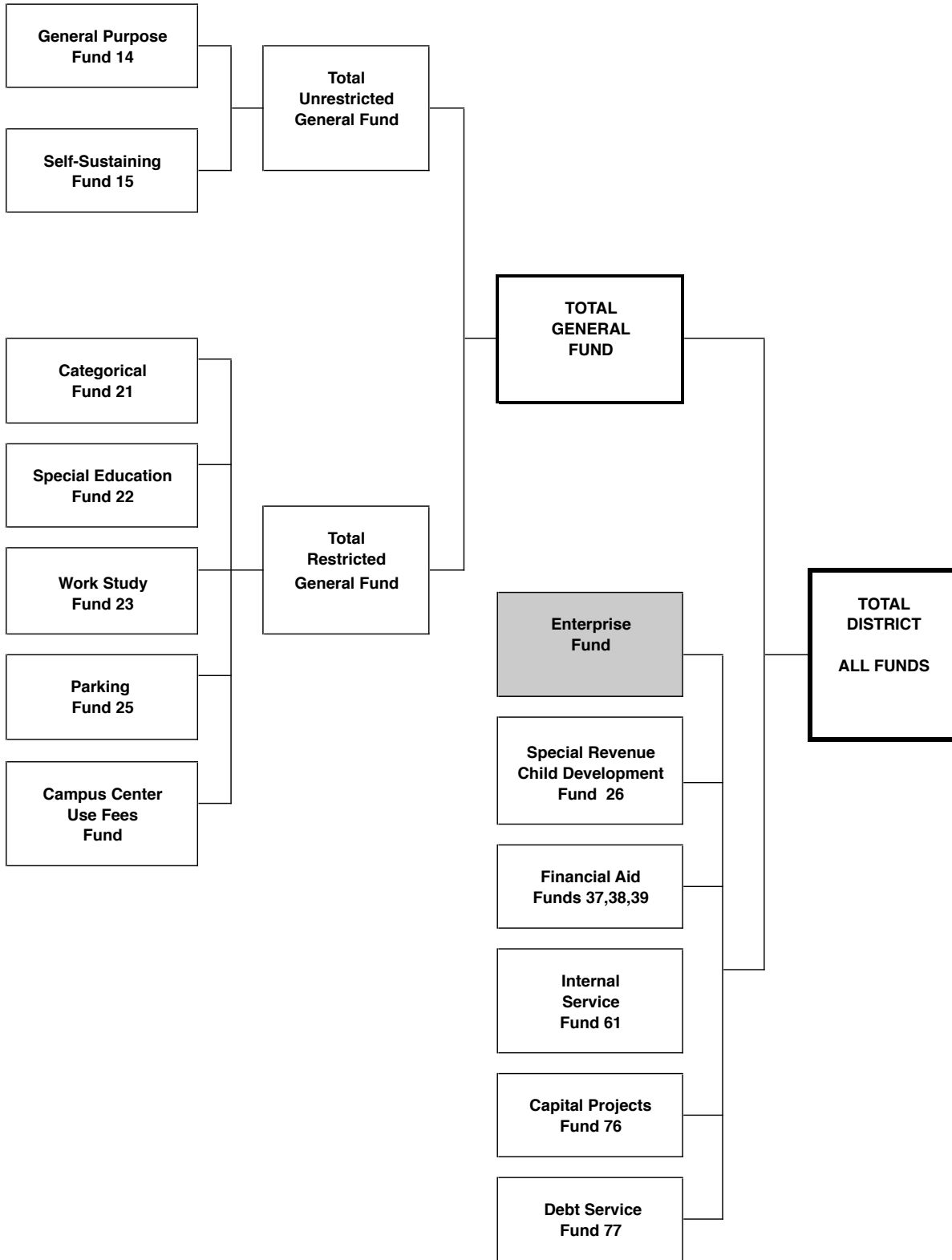
1	INCOME	Foothill College	De Anza College	Total Fund 28	1
2	<b>Local</b>				2
3	Campus Center Use Fees	\$ 429,822	\$ 1,140,482	\$ 1,570,304	3
4	Interest	7,500	6,500	14,000	4
5	Other				5
6	<b>TOTAL INCOME</b>	<b>\$ 437,322</b>	<b>\$ 1,146,982</b>	<b>\$ 1,584,304</b>	6
7	<b>EXPENSES</b>				7
8	Contract Non-instructional	\$ 93,861	\$ 202,534	\$ 296,395	8
9	Contract Instructional Aides				9
10	Other Non-instructional	97,766	51,044	148,810	10
11	Other Instructional Aides				11
12	Students				12
13	Students--CWS				13
14	<b>Total Classified Salaries</b>	<b>\$ 191,627</b>	<b>\$ 253,578</b>	<b>\$ 445,205</b>	14
15	<b>Total Staff Benefits</b>	<b>\$ 63,515</b>	<b>\$ 115,118</b>	<b>\$ 178,633</b>	15
16	<b>Total Materials and Supplies</b>	<b>\$ 10,000</b>	<b>\$ 27,500</b>	<b>\$ 37,500</b>	16
17	Contracted Services	\$ 0	\$ 2,460	\$ 2,460	17
18	Lease of Equipment & Facilities	0	25,000	25,000	18
19	Utilities	21,321	20,500	41,821	19
20	Other Operating	31,216	2,562	33,778	20
21	<b>Total Operating</b>	<b>\$ 52,537</b>	<b>\$ 50,522</b>	<b>\$ 103,059</b>	21
22	Buildings	\$ 0	\$ 0	\$ 0	22
23	Equipment--New & Replacement				23
24	Other				24
25	<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	25
26	<b>TOTAL EXPENSES</b>	<b>\$ 317,679</b>	<b>\$ 446,718</b>	<b>\$ 764,397</b>	26
27	Transfers-in	\$ 0	\$ 0	\$ 0	27
28	Other Sources				28
29	Transfers-out	(157,093)	(691,292)	(848,385)	29
30	Contingency				30
31	Other Out Go				31
32	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>(\$157,093)</b>	<b>(\$691,292)</b>	<b>(\$848,385)</b>	32
33	Net Change in Fund Balance	(\$37,450)	\$ 8,972	(\$28,478)	33
34	Beginning Balance, July 1	1,206,332	147,788	1,354,120	34
35	Adjustments to Beginning Balance				35
36	<b>NET FUND BALANCE, June 30</b>	<b>\$ 1,168,882</b>	<b>\$ 156,760</b>	<b>\$ 1,325,642</b>	36

**Foothill-DeAnza Community College District  
Fund 28  
Campus Center Use Fees**

**FOOTHILL AND DE ANZA**

1	INCOME	Budget 05/06	Actual 05/06	Budget 06/07	1
2	<b>Local</b>				2
3	Campus Center Use Fees	\$ 916,912	\$ 875,329	\$ 1,570,304	3
4	Interest	46,625	76,700	14,000	4
5	Other				5
6	<b>TOTAL INCOME</b>	<b>\$ 963,537</b>	<b>\$ 952,029</b>	<b>\$ 1,584,304</b>	6
7	<b>EXPENSES</b>				7
8	Contract Non-instructional	\$ 294,613	\$ 307,653	\$ 296,395	8
9	Contract Instructional Aides				9
10	Other Non-instructional	200,686	1,537	148,810	10
11	Other Instructional Aides				11
12	Students		51,415		12
13	Students--CWS				13
14	<b>Total Classified Salaries</b>	<b>\$ 495,299</b>	<b>\$ 360,605</b>	<b>\$ 445,205</b>	14
15	<b>Total Staff Benefits</b>	<b>\$ 201,094</b>	<b>\$ 141,611</b>	<b>\$ 178,633</b>	15
16	<b>Total Materials and Supplies</b>	<b>\$ 39,540</b>	<b>\$ 41,312</b>	<b>\$ 37,500</b>	16
17	Contracted Services	\$ 15,199	\$ 17,572	\$ 2,460	17
18	Lease of Equipment & Facilities	52,813	48,243	25,000	18
19	Utilities	0	552	41,821	19
20	Other Operating	83,562	25,380	33,778	20
21	<b>Total Operating</b>	<b>\$ 151,574</b>	<b>\$ 91,747</b>	<b>\$ 103,059</b>	21
22	Buildings	\$ 0	\$ 0	\$ 0	22
23	Equipment--New & Replacement	0	17,560	0	23
24	Other				24
25	<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 17,560</b>	<b>\$ 0</b>	25
26	<b>TOTAL EXPENSES</b>	<b>\$ 887,507</b>	<b>\$ 652,835</b>	<b>\$ 764,397</b>	26
27	Transfers-in	\$ 46,597	\$ 46,597	\$ 0	27
28	Other Sources			0	28
29	Transfers-out	(853,580)	(852,410)	(848,385)	29
30	Contingency				30
31	Other Out Go				31
32	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>(\$806,983)</b>	<b>(\$805,813)</b>	<b>(\$848,385)</b>	32
33	Net Change in Fund Balance	(\$730,953)	(\$506,619)	(\$28,478)	33
34	Beginning Balance, July 1	1,860,739	1,860,739	1,354,120	34
35	Adjustments to Beginning Balance				35
36	<b>NET FUND BALANCE, June 30</b>	<b>\$ 1,129,786</b>	<b>\$ 1,354,120</b>	<b>\$ 1,325,642</b>	36

# ENTERPRISE FUND



**ENTERPRISE FUND**  
**FOOTHILL and DE ANZA CAMPUS CENTERS**  
**FLINT CENTER**

The Enterprise Fund is accounted for in a manner whereby the total costs of providing goods and services are financed or recovered primarily through user charges. Enterprise operations comprise the Foothill and De Anza College Campus Centers and Flint Center for the Performing Arts. The Campus Centers include the Bookstores, De Anza Dining Services and the Campus Centers. Financial activity in the Enterprise Fund is measured by gross margins and net profit rather than by the governmental budget to actual measurement.

**Foothill Enterprise Fund:** Foothill Bookstore is budgeting for a 2% sales gain next year that equals the college's expected enrollment increase. This \$3,829,000 total sales figure also assumes that the store will remain in its current location for the entire year and not move into the new store until the summer of 2007.

Operating expenses are expected to remain similar to this year. However, anticipated increases in wholesale book commissions and Apple CAPS commissions will help to offset some of the expected increases in salaries and wages created by the expected 5.92% COLA.

The elimination of an allocated charge for one campus administrator in 2006-07 was the main contributor to generating a budgeted net profit of \$21,700.

Over \$400,000 is included in next year's sales that recoup the summer quarter sales that were displaced from the 2006 fiscal year due to the change in the academic calendar. In total the Bookstore is budgeting for a conservative 1.5% increase in sales. The increase is actually 8.5% if you don't discount the effect of the \$400,000 for summer quarter sales.

Payroll and operating expenses will have to be tightly controlled, as the second year depreciation expense for all of the new equipment and fixtures purchased for the new facilities will double in fiscal year 2007. In addition, payments for the Bookstore's contribution for the new building are anticipated to start with the new year and will require cash payments of over \$50,000 each year for the next fifteen years.

Sales of \$6,521,600 are budgeted to result in a net profit of \$45,000. Besides watching

payroll and operating expenses closely, this budgeted bottom line assumes that improvements will be made in inventory shrinkage and the cost of goods sold percentage.

Dining Services will no doubt be experiencing some significant challenges next year. With the renovation of the Campus Center starting September 2006, Dining will be moving its temporary operations into the old Bookstore location. Patrick Gannon expects to serve the majority of the items currently being offered.

The new location is expected to provide very little inside seating. Every effort has been made to ensure that current staffing levels are maintained until the renovation has been completed. It should be noted that three full-time staff retirements over the past two years have been left unfilled in anticipation of the renovation.

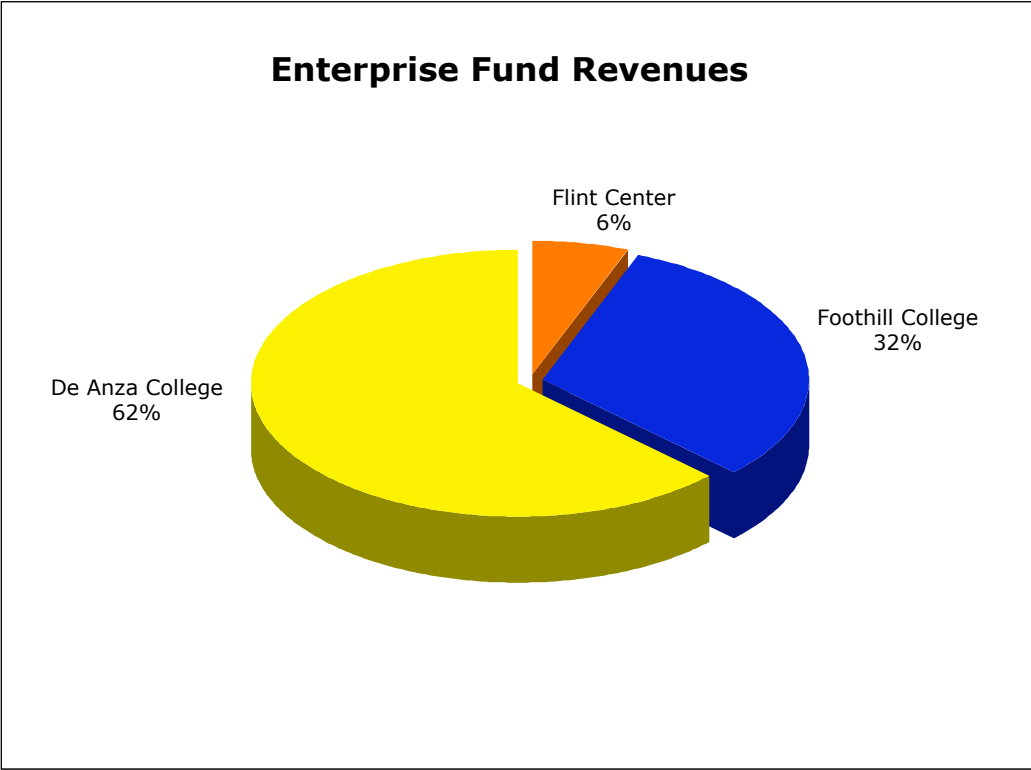
The loss of cafeteria sales due to the scaled back operations during the renovation accounts for most of the 12.9% drop in budgeted sales for next year. The \$951,100 sales total may be further impacted if meeting rooms in the Campus Center are not available for catering events. A net loss of \$3,850 is being projected for the 2007 fiscal year.

The net operating profit for the De Anza Campus Center is projected to be \$35,240 for the year.

- Bookstore – Profit \$39,090
- Dining Services – Loss \$3,850

**Flint Center:** Flint Center revenues in 2005-06 exceeded budgeted projections by approximately 9%, and we have adjusted the expected revenue projection for 2006-2007 accordingly.

Expense projections were accurate for the 05-06 fiscal year and we expect them to rise by approximately 10% for the upcoming year.





**Foothill-DeAnza Community College District  
Enterprise Fund**

**2006-07 BUDGETS**

1	INCOME	Foothill College	De Anza College	Flint Center	Total Enterprise	1
2	<b>Local</b>					2
3	Sales	\$ 3,829,000	\$ 7,472,700	\$ 0	\$ 11,301,700	3
4	Other Local Income	103,200	342,400	709,500	1,155,100	4
5	<b>TOTAL INCOME</b>	<b>\$ 3,932,200</b>	<b>\$ 7,815,100</b>	<b>\$ 709,500</b>	<b>\$ 12,456,800</b>	5
6	<b>EXPENSES</b>					6
7	<b>Cost of Sales</b>	\$ 2,941,900	\$ 5,492,550	\$ 0	\$ 8,434,450	7
8	Management Salaries	\$ 98,900	\$ 147,230	\$ 0	\$ 246,130	8
9	Contract Salaries	336,400	710,970		1,047,370	9
10	Student Salaries	145,000	380,400		525,400	10
11	Other	50,000	60,600		110,600	11
12	<b>Total Salaries</b>	\$ 630,300	\$ 1,299,200	\$ 0	\$ 1,929,500	12
13	<b>Total Staff Benefits</b>	\$ 181,800	\$ 381,110	\$ 0	\$ 562,910	13
14	General Administration	\$ 130,000	382,400	\$ 0	\$ 512,400	14
15	Depreciation	200	86,770		86,970	15
16	Utilities	9,600	56,000	45,000	110,600	16
17	Other Operating	0	0	643,500	643,500	17
18	<b>Total Operating</b>	\$ 139,800	\$ 525,170	\$ 688,500	\$ 1,353,470	18
19	Buildings	\$ 0	\$ 0	\$ 0	\$ 0	19
20	Equipment--New & Replacement					20
21	Other					21
22	<b>Total Capital Outlay</b>	\$ 0	\$ 0	\$ 0	\$ 0	22
23	<b>TOTAL EXPENSES</b>	<b>\$ 3,893,800</b>	<b>\$ 7,698,030</b>	<b>\$ 688,500</b>	<b>\$ 12,280,330</b>	23
24	Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	24
25	Other Sources					25
26	Transfers-out					26
27	Contingency					27
28	Other Out Go	(16,700)	(81,830)	0	(98,530)	28
29	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>(\$16,700)</b>	<b>(\$81,830)</b>	<b>\$ 0</b>	<b>(\$98,530)</b>	29
30	Net Increase (Decrease) in Retained Earnings	\$ 21,700	\$ 35,240	\$ 21,000	\$ 77,940	30
31	Beginning Balance, July 1	215,102	1,573,222	1,506,902	3,295,226	31
32	Adjustments to Beginning Balance					32
33	<b>NET FUND BALANCE, June 30</b>	<b>\$ 236,802</b>	<b>\$ 1,608,462</b>	<b>\$ 1,527,902</b>	<b>\$ 3,373,166</b>	33

**Foothill-DeAnza Community College District  
Enterprise Fund**

**TOTAL ENTERPRISE**

1	INCOME	Budget 05/06	Actual 05/06	Budget 06/07
2	<b>Local</b>			
3	Sales	\$ 10,768,601	\$ 10,666,839	\$ 11,301,700
4	Other Local Income	987,165	1,231,801	1,155,100
5	<b>TOTAL INCOME</b>	<b>\$ 11,755,766</b>	<b>\$ 11,898,640</b>	<b>\$ 12,456,800</b>
6	<b>EXPENSES</b>			
7	<b>Cost of Sales</b>	<b>\$ 8,171,832</b>	<b>\$ 8,050,382</b>	<b>\$ 8,434,450</b>
8	Management Salaries	\$ 0	\$ 0	\$ 244,660
9	Contract Salaries	1,985,226	1,883,679	1,040,810
10	Student Salaries	0	0	525,400
11	Other	0	0	110,600
12	<b>Total Salaries</b>	<b>\$ 1,985,226</b>	<b>\$ 1,883,679</b>	<b>\$ 1,921,470</b>
13	<b>Total Staff Benefits</b>	<b>\$ 611,024</b>	<b>\$ 560,946</b>	<b>\$ 559,410</b>
14	General Administration	\$ 0	\$ 0	\$ 512,400
15	Depreciation	0	0	86,970
16	Utilities	0	0	65,600
17	Other Operating	1,297,363	1,192,636	688,500
18	<b>Total Operating</b>	<b>\$ 1,297,363</b>	<b>\$ 1,192,636</b>	<b>\$ 1,353,470</b>
19	Buildings	\$ 0	\$ 0	\$ 0
20	Equipment--New & Replacement			
21	Other			
22	<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
23	<b>TOTAL EXPENSES</b>	<b>\$ 12,065,445</b>	<b>\$ 11,687,643</b>	<b>\$ 12,268,800</b>
24	Transfers-in	\$ 0	\$ 0	\$ 0
25	Other Sources			
26	Transfers-out			
27	Contingency			
28	Other Out Go	(68,523)	(46,188)	(98,330)
29	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>(\$68,523)</b>	<b>(\$46,188)</b>	<b>(\$98,330)</b>
30	Net Increase (Decrease) in Retained Earnings	(\$378,202)	\$ 164,809	\$ 89,670
31	Beginning Balance, July 1	3,459,977	3,459,977	3,624,786
32	Adjustments to Beginning Balance			
33	<b>NET FUND BALANCE, June 30</b>	<b>\$ 3,081,775</b>	<b>\$ 3,624,786</b>	<b>\$ 3,714,456</b>

**Foothill-DeAnza Community College District  
Enterprise Fund**

**FOOTHILL COLLEGE-TOTAL CAMPUS CENTER**

1	INCOME	Budget 05/06	Actual 05/06	Budget 06/07	1
2	<b>Local</b>				2
3	Sales	\$ 3,668,217	\$ 3,631,094	\$ 3,829,000	3
4	Other Local Income		99,802	103,200	4
5	<b>TOTAL INCOME</b>	<b>\$ 3,668,217</b>	<b>\$ 3,730,896</b>	<b>\$ 3,932,200</b>	5
6	<b>EXPENSES</b>				6
7	<b>Cost of Sales</b>	<b>\$ 2,811,240</b>	<b>\$ 2,871,885</b>	<b>\$ 2,941,900</b>	7
8	Management Salaries	\$ 0	\$ 0	\$ 98,100	8
9	Contract Salaries	581,320	542,362	333,600	9
10	Student Salaries			145,000	10
11	Other			50,000	11
12	<b>Total Salaries</b>	<b>\$ 581,320</b>	<b>\$ 542,362</b>	<b>\$ 626,700</b>	12
13	<b>Total Staff Benefits</b>	<b>\$ 194,890</b>	<b>\$ 176,048</b>	<b>\$ 180,200</b>	13
14	General Administration	\$ 0	\$ 0	\$ 130,000	14
15	Depreciation			200	15
16	Utilities			9,600	16
17	Other Operating	139,850	136,624	0	17
18	<b>Total Operating</b>	<b>\$ 139,850</b>	<b>\$ 136,624</b>	<b>\$ 139,800</b>	18
19	Buildings	\$ 0	\$ 0	\$ 0	19
20	Equipment--New & Replacement				20
21	Other				21
22	<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	22
23	<b>TOTAL EXPENSES</b>	<b>\$ 3,727,300</b>	<b>\$ 3,726,919</b>	<b>\$ 3,888,600</b>	23
24	Transfers-in	\$ 0	\$ 0	\$ 0	24
25	Other Sources				25
26	Transfers-out				26
27	Contingency				27
28	Other Out Go	(41,100)	(38,539)	(16,500)	28
29	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>(\$41,100)</b>	<b>(\$38,539)</b>	<b>(\$16,500)</b>	29
30	Net Increase (Decrease) in Retained Earnings	(\$100,183)	(\$34,562)	\$ 27,100	30
31	Beginning Balance, July 1	315,285	315,285	280,723	31
32	Adjustments to Beginning Balance				32
33	<b>NET FUND BALANCE, June 30</b>	<b>\$ 215,102</b>	<b>\$ 280,723</b>	<b>\$ 307,823</b>	33

**Foothill-DeAnza Community College District  
Enterprise Fund**

**DE ANZA COLLEGE-TOTAL CAMPUS CENTER**

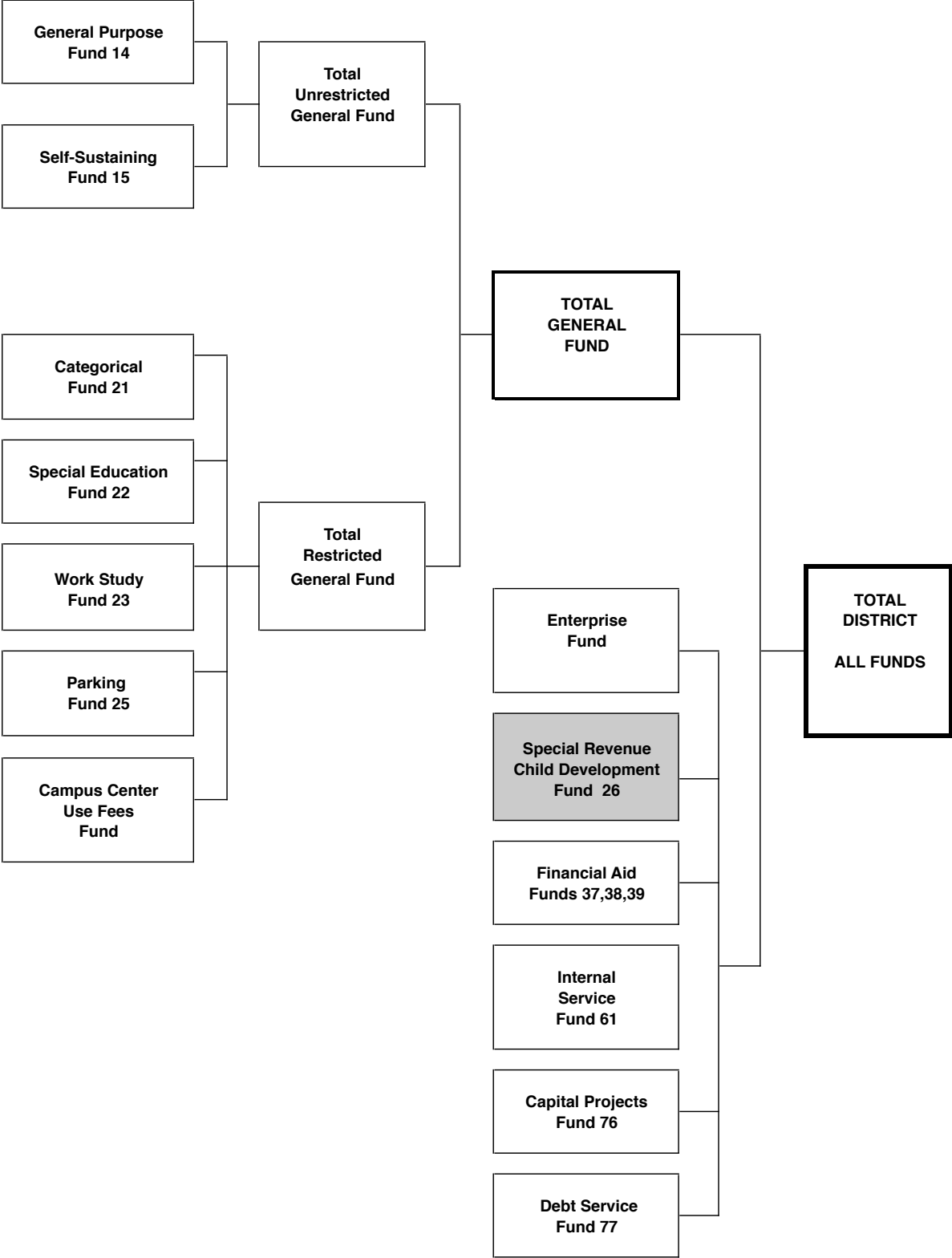
1	INCOME	Budget 05/06	Actual 05/06	Budget 06/07	1
2	<b>Local</b>				2
3	Sales	\$ 7,100,384	\$ 7,035,745	\$ 7,472,700	3
4	Other Local Income	342,165	369,839	342,400	4
5	<b>TOTAL INCOME</b>	<b>\$ 7,442,549</b>	<b>\$ 7,405,584</b>	<b>\$ 7,815,100</b>	5
6	<b>EXPENSES</b>				6
7	<b>Cost of Sales</b>	\$ 5,360,592	\$ 5,178,497	\$ 5,492,550	7
8	Management Salaries	\$ 0	\$ 0	\$ 146,560	8
9	Contract Salaries	1,403,906	1,341,317	707,210	9
10	Student Salaries			380,400	10
11	Other			60,600	11
12	<b>Total Salaries</b>	\$ 1,403,906	\$ 1,341,317	\$ 1,294,770	12
13	<b>Total Staff Benefits</b>	\$ 416,134	\$ 384,898	\$ 379,210	13
14	General Administration	\$ 0	\$ 0	\$ 382,400	14
15	Depreciation			86,770	15
16	Utilities			56,000	16
17	Other Operating	527,513	522,302	0	17
18	<b>Total Operating</b>	\$ 527,513	\$ 522,302	\$ 525,170	18
19	Buildings	\$ 0	\$ 0	\$ 0	19
20	Equipment--New & Replacement				20
21	Other				21
22	<b>Total Capital Outlay</b>	\$ 0	\$ 0	\$ 0	22
23	<b>TOTAL EXPENSES</b>	<b>\$ 7,708,145</b>	<b>\$ 7,427,014</b>	<b>\$ 7,691,700</b>	23
24	Transfers-in	\$ 0	\$ 0	\$ 0	24
25	Other Sources				25
26	Transfers-out				26
27	Contingency				27
28	Other Out Go	(27,423)	(7,649)	(81,830)	28
29	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>(\$27,423)</b>	<b>(\$7,649)</b>	<b>(\$81,830)</b>	29
30	Net Increase (Decrease) in Retained Earnings	(\$293,019)	(\$29,079)	\$ 41,570	30
31	Beginning Balance, July 1	1,866,240	1,866,240	1,837,161	31
32	Adjustments to Beginning Balance				32
33	<b>NET FUND BALANCE, June 30</b>	<b>\$ 1,573,221</b>	<b>\$ 1,837,161</b>	<b>\$ 1,878,731</b>	33

**Foothill-DeAnza Community College District  
Flint**

1	INCOME	Budget 05/06	Actual 05/06	Budget 06/07	1
2	<b>Local</b>				2
3	Event	\$ 0	\$ 0	\$ 0	3
4	Theatre Services				4
5	Box Office				5
6	Concession				6
7	Interest				7
8	Other	645,000	762,160	709,500	8
9	<b>TOTAL INCOME</b>	<b>\$ 645,000</b>	<b>\$ 762,160</b>	<b>\$ 709,500</b>	9
10	<b>EXPENSES</b>				10
11	Contract Teachers	\$ 0	\$ 0	\$ 0	11
12	Contract Non-teachers				12
13	Other Teachers				13
14	Other Non-teachers				14
15	<b>Total Certificated Salaries</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	15
16	Contract Non-instructional	\$ 0	\$ 0	\$ 0	16
17	Contract Instructional Aides				17
18	Other Non-instructional				18
19	Other Instructional Aides				19
20	Students				20
21	Students--CWS				21
22	<b>Total Classified Salaries</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	22
23	<b>Total Salaries</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	23
24	<b>Total Staff Benefits</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	24
25	<b>Total Materials and Supplies</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	25
26	Contracted Services	\$ 585,000	\$ 488,710	\$ 643,500	26
27	Lease of Equipment & Facilities				27
28	Utilities	45,000	45,000	45,000	28
29	Other Operating		0		29
30	<b>Total Operating</b>	<b>\$ 630,000</b>	<b>\$ 533,710</b>	<b>\$ 688,500</b>	30
31	Buildings	\$ 0	\$ 0	\$ 0	31
32	Equipment--New & Replacement				32
33	Other				33
34	<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	34
35	<b>TOTAL EXPENSES</b>	<b>\$ 630,000</b>	<b>\$ 533,710</b>	<b>\$ 688,500</b>	35
38	<b>NET INCOME FROM OPERATIONS</b>	<b>\$ 15,000</b>	<b>\$ 228,450</b>	<b>\$ 21,000</b>	38
40	Transfers-in	\$ 0	\$ 0	\$ 0	40
41	Other Sources				41
42	Transfers-out				42
43	Contingency				43
44	Other Out Go				44
45	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	45
46	Net Change in Fund Balance	\$ 15,000	\$ 228,450	\$ 21,000	46
47	Beginning Balance, July 1	1,278,452	1,278,452	1,506,902	47
48	Adjustments to Beginning Balance	0	0		48
49	<b>NET FUND BALANCE, June 30</b>	<b>\$ 1,293,452</b>	<b>\$ 1,506,902</b>	<b>\$ 1,527,902</b>	49



# CHILD DEVELOPMENT

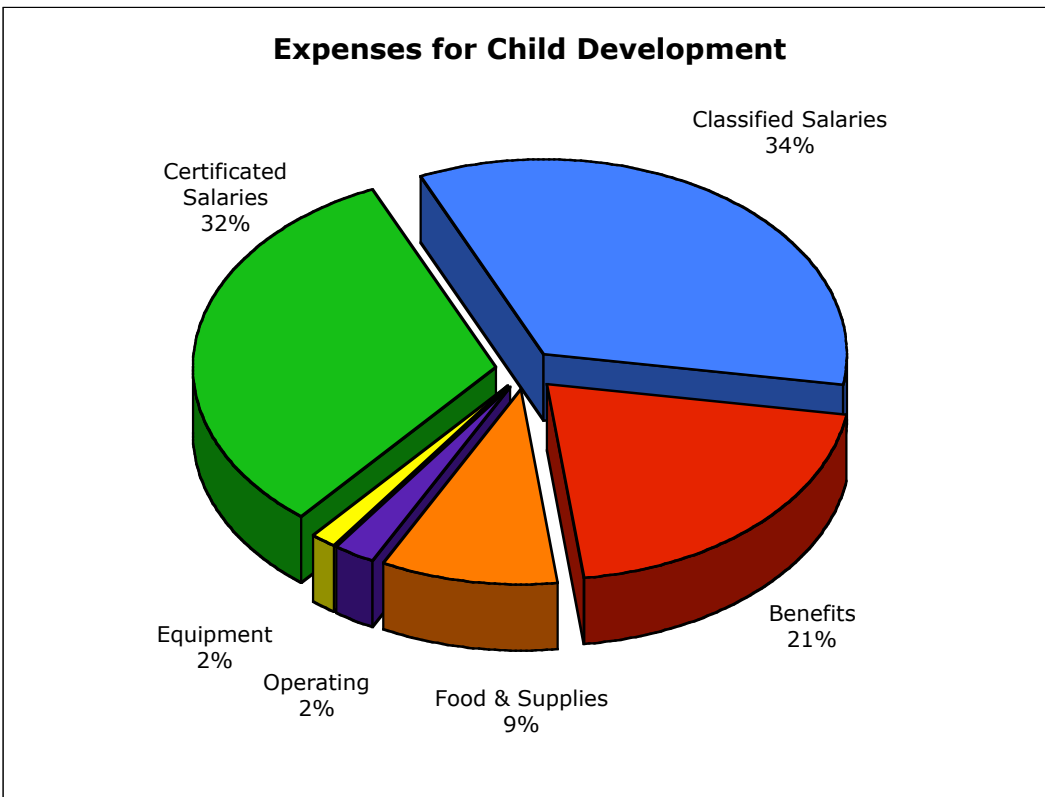
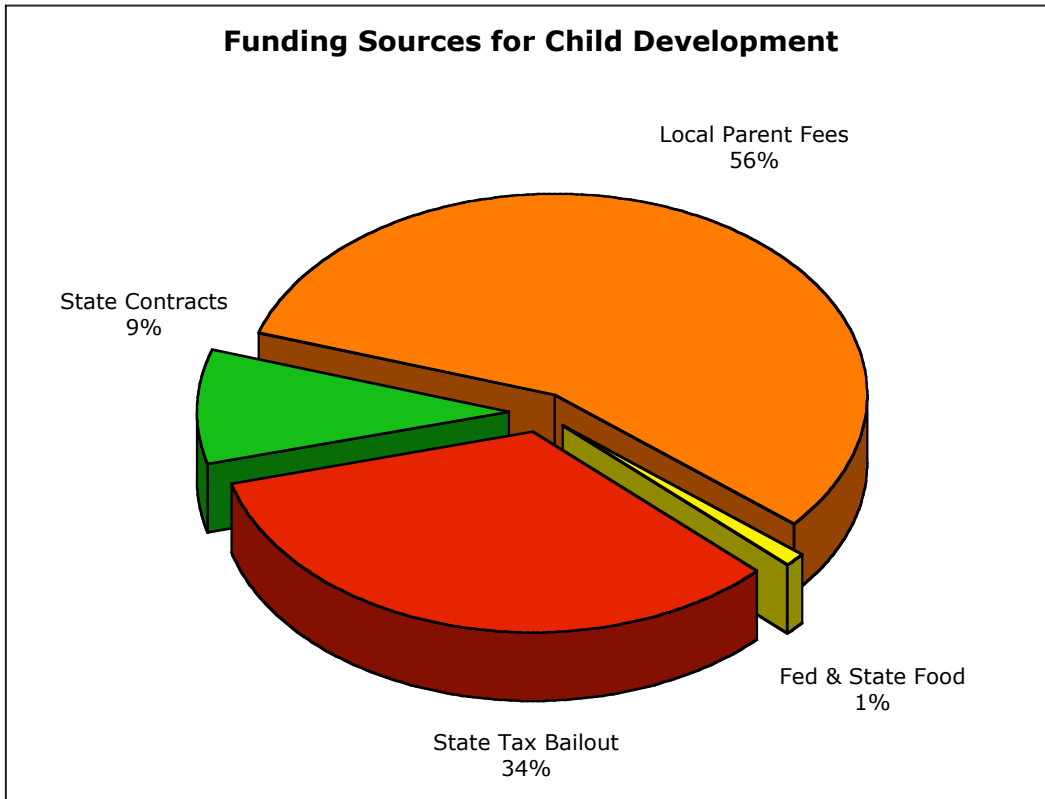


**CHILD DEVELOPMENT FUND****Fund 26**

The Child Development Fund supports the costs associated with the District's Child Development Center located at De Anza College. The De Anza College campus completed construction on a new Child Development facility that has been utilized since August 2002. The completion of the renovations of two wings of the existing facility was completed in July 2003. The De Anza Child Development Center provides service to students from both Foothill College and De Anza College. Providing childcare to children between the ages of one and six years old, the center is also utilized as a facility for Early Childhood Education students to observe and train.

In 2006-07, the De Anza Child Development Center proposes to expand services in both the number of children served as well as the number of hours their doors will be open for business. The 2006/07 Tentative Budget assumes that the center will operate year-round utilizing seven out of nine classrooms. The proposed model will allow the center to serve approximately 104 full-time children and 36 part-time children. Revenues will include receiving approximately \$212,000 from state contracts from the California Department of Education to provide services for infants, toddlers, and preschoolers from low-income families as well as for materials fees. The center plans to receive State Tax Bailout funds equaling \$792,000. Tax Bailout funds will make up 34% of the Child Development Center's revenue. The De Anza CDC program in 06/07 anticipates generating a significant amount of local revenue from parent fees to pay for services. In 2006-07, we anticipate earning \$1,325,000 in local parent fee revenue. Local fees will make up approximately 56% of the Child Development Center's revenues. The De Anza Childcare Center projects earning a profit in 2006-07 of \$50,335 and anticipates growing its ending fund balance to \$493,688.

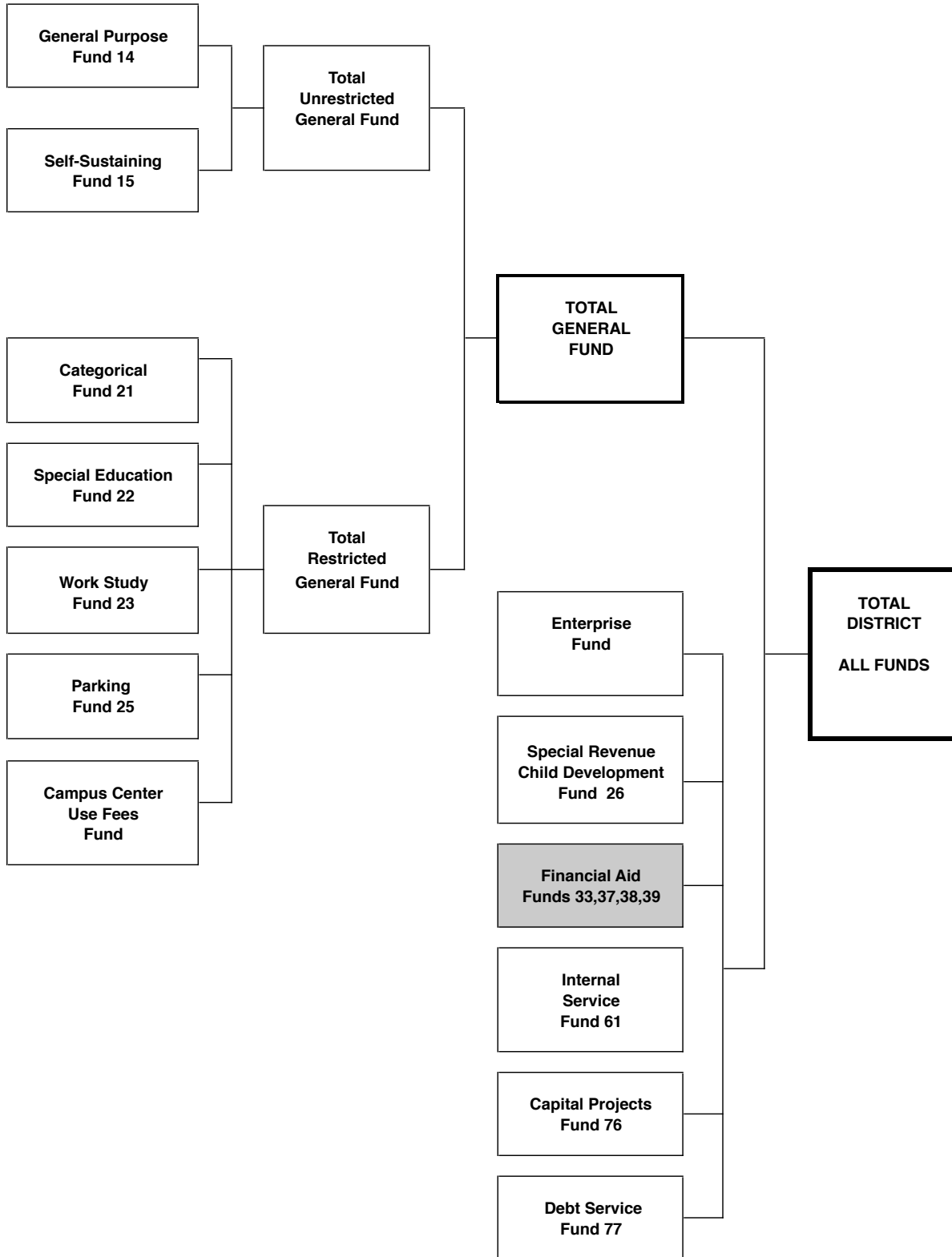




**Foothill-DeAnza Community College District  
Fund 26  
Child Development**

1	INCOME	Budget 05/06	Actual 05/06	Budget 06/07
2	<b>Federal</b>			
3	Child Care Food Program	\$ 21,132	\$ 21,132	\$ 26,000
4	Other Federal Income	32,677	42,677	
5	<b>Total Federal Income</b>	<b>\$ 53,809</b>	<b>\$ 63,809</b>	<b>\$ 26,000</b>
6	<b>State</b>			
7	Department of Education	\$ 191,618	\$ 191,090	\$ 212,158
8	Child Dev. Center Tax Bailout	747,336	747,336	791,578
9	Child Care Food Program	1,025	1,025	1,250
10	Other State Revenue			0
11	<b>Total State Income</b>	<b>\$ 939,979</b>	<b>\$ 939,451</b>	<b>\$ 1,004,986</b>
12	<b>Local</b>			
13	Parent Fees	\$ 80,960	\$ 80,960	\$ 36,600
14	Parent Fees - Non Certified	659,977	659,977	1,288,000
15	Other Local Income			
16	Interest			
17	<b>Total Local Income</b>	<b>\$ 740,937</b>	<b>\$ 740,937</b>	<b>\$ 1,324,600</b>
18	<b>TOTAL INCOME</b>	<b>\$ 1,734,725</b>	<b>\$ 1,744,197</b>	<b>\$ 2,355,586</b>
19	<b>EXPENSES</b>			
20	Contract Teachers	\$ 0	\$ 0	\$ 0
21	Contract Non-teachers	597,823	575,115	644,181
22	Other Teachers			
23	Other Non-teachers	287,310	287,310	99,448
24	<b>Total Certificated Salaries</b>	<b>\$ 885,133</b>	<b>\$ 862,425</b>	<b>\$ 743,629</b>
25	Contract Non-instructional	\$ 71,527	\$ 71,527	\$ 393,258
26	Contract Instructional Aides			
27	Other Non-instructional	69,091	69,091	391,616
28	Other Instructional Aides			
29	Students	156,673	156,673	
30	Students--CWS			
31	<b>Total Classified Salaries</b>	<b>\$ 297,291</b>	<b>\$ 297,291</b>	<b>\$ 784,874</b>
32	<b>Total Salaries</b>	<b>\$ 1,182,424</b>	<b>\$ 1,159,716</b>	<b>\$ 1,528,503</b>
33	<b>Total Staff Benefits</b>	<b>\$ 297,641</b>	<b>\$ 287,672</b>	<b>\$ 475,418</b>
34	<b>Total Materials and Supplies</b>	<b>\$ 101,995</b>	<b>\$ 101,466</b>	<b>\$ 216,330</b>
35	Contracted Services	\$ 1,072	\$ 1,072	\$ 0
36	Lease of Equipment & Facilities	1,797	1,797	
37	Utilities	632	632	
38	Other Operating	6,459	6,459	50,000
39	<b>Total Operating</b>	<b>\$ 9,960</b>	<b>\$ 9,960</b>	<b>\$ 50,000</b>
40	Buildings	\$ 0	\$ 0	\$ 0
41	Equipment--New & Replacement			0
42	Other			35,000
43	<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 35,000</b>
44	<b>TOTAL EXPENSES</b>	<b>\$ 1,592,020</b>	<b>\$ 1,558,814</b>	<b>\$ 2,305,251</b>
45	Transfers-in	\$ 42,127	\$ 42,127	\$ 0
46	Other Sources			
47	Transfers-out			
48	Contingency			
49	Other Out Go	(3,877)	(3,877)	
50	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 38,250</b>	<b>\$ 38,250</b>	<b>\$ 0</b>
51	Net Change in Fund Balance	\$ 180,955	\$ 223,633	\$ 50,335
52	Beginning Balance, July 1	219,720	219,720	443,353
53	Adjustments to Beginning Balance			
54	<b>NET FUND BALANCE, June 30</b>	<b>\$ 400,675</b>	<b>\$ 443,353</b>	<b>\$ 493,688</b>

# FINANCIAL AID



**STUDENT FINANCIAL AID**

**Funds 33, 34, 37, 38 & 39**

These funds are used for federal, state, and local financial aid programs. The federal programs are the Pell Grants, Supplemental Educational Opportunity Grants (SEOG), Perkins Loan Program and Americorps Community Service Initiative Grants. The state programs are EOPS grants and Cal Grants. Local programs include a variety of scholarships. The Perkins and SEOG programs both require a match.

**Foothill-DeAnza Community College District  
Funds 33, 37 38  
Financial Aid**

**2006/07 BUDGETS**

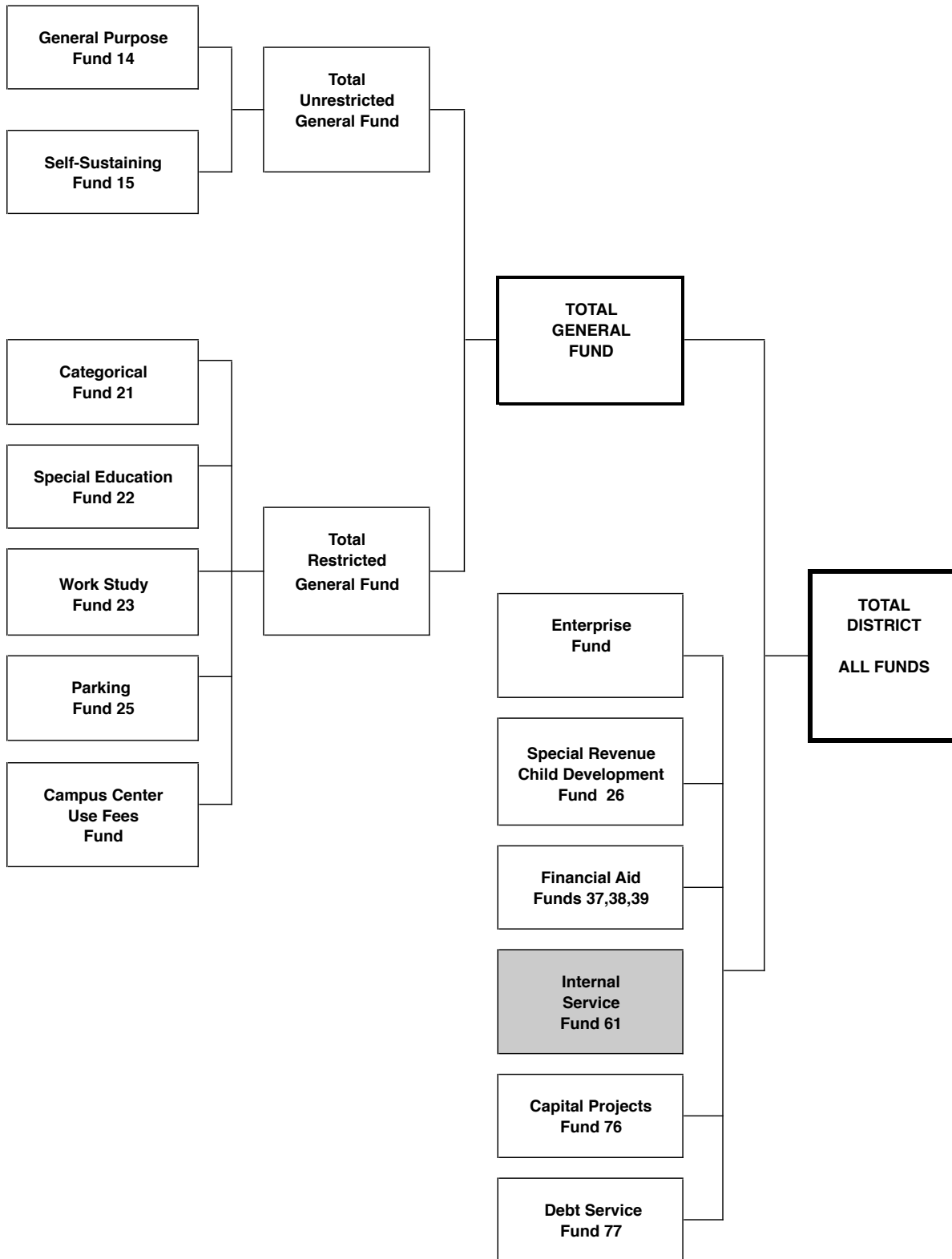
1	INCOME	Foothill College	De Anza College	Combined Total of Funds: 33, 37, 38, 39	1
2	<b>Federal</b>				2
3	Perkins	\$ 0	\$ 0	\$ 0	3
4	Pell	1,525,000	5,800,000	7,325,000	4
5	Other Federal	71,672	331,168	402,840	5
6	<b>Total Federal Income</b>	\$ 1,596,672	\$ 6,131,168	\$ 7,727,840	6
7	<b>State</b>				7
8	EOPS	\$ 37,000	\$ 55,000	\$ 92,000	8
9	Cal Grant	175,000	915,000	1,090,000	9
10	Other State				10
11	<b>Total State Income</b>	\$ 212,000	\$ 970,000	\$ 1,182,000	11
12	<b>Local</b>				12
13	Interest	\$ 2,000	\$ 5,000	\$ 7,000	13
14	Other Local	9,750	33,100	42,850	14
15	<b>Total Local Income</b>	\$ 11,750	\$ 38,100	\$ 49,850	15
16	<b>TOTAL INCOME</b>	\$ 1,820,422	\$ 7,139,268	\$ 8,959,690	16
17	<b>EXPENSES</b>				17
18	<b>Operating Expenses</b>	\$ 9,750	\$ 33,100	\$ 42,850	18
19	<b>Collection Costs (Perkins)</b>	\$ 0	\$ 0	\$ 0	19
20	<b>Student Grants</b>	1,983,672	7,241,168	9,224,840	20
21	<b>TOTAL EXPENSES</b>	\$ 1,993,422	\$ 7,274,268	\$ 9,267,690	21
22	Transfers-in	\$ 0	\$ 0	\$ 0	22
23	Other Sources	173,000	135,000	308,000	23
24	Transfers-out				24
25	Contingency				25
26	Other Out Go				26
27	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	\$ 173,000	\$ 135,000	\$ 308,000	27
28	Net Change in Fund Balance	\$ 0	\$ 0	\$ 0	28
29	Beginning Balance, July 1	0	0	2,879,056	29
30	Adjustments to Beginning Balance				30
31	<b>NET FUND BALANCE, June 30</b>	\$ 0	\$ 0	\$ 2,879,056	31

**Foothill-DeAnza Community College District  
Funds 33, 37 38  
Financial Aid**

**TOTAL DISTRICT**

1	INCOME	Budget 05/06	Actual 05/06	Budget 06/07	1
2	<b>Federal</b>				2
3	Perkins	\$ 0	\$ 0	\$ 0	3
4	Pell	7,221,045	7,221,045	7,325,000	4
5	Other Federal	459,170	459,170	402,840	5
6	<b>Total Federal Income</b>	\$ 7,680,215	\$ 7,680,215	\$ 7,727,840	6
7	<b>State</b>				7
8	EOPS	\$ 89,000	\$ 89,000	\$ 92,000	8
9	Cal Grant	1,121,318	1,121,318	1,090,000	9
10	Other State				10
11	<b>Total State Income</b>	\$ 1,210,318	\$ 1,210,318	\$ 1,182,000	11
12	<b>Local</b>				12
13	Interest	\$ 43,857	\$ 43,857	\$ 7,000	13
14	Other Local	15,889	15,889	42,850	14
15	<b>Total Local Income</b>	\$ 59,746	\$ 59,746	\$ 49,850	15
16	<b>TOTAL INCOME</b>	\$ 8,950,279	\$ 8,950,279	\$ 8,959,690	16
17	<b>EXPENSES</b>				17
18	<b>Operating Expenses</b>	\$ 637,375	\$ 637,375	\$ 42,850	18
19	<b>Collection Costs (Perkins)</b>	\$ 0	\$ 0	\$ 0	19
20	<b>Student Grants</b>	8,894,676	8,894,676	9,224,840	20
21	<b>TOTAL EXPENSES</b>	\$ 9,532,051	\$ 9,532,051	\$ 9,267,690	21
22	Transfers-in	\$ 51,643	\$ 51,643	\$ 0	22
23	Other Sources	502,256	502,256	308,000	23
24	Transfers-out	(\$2,000)	(2,000)	0	24
25	Contingency				25
26	Other Out Go				26
27	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	\$ 551,899	\$ 551,899	\$ 308,000	27
28	Net Change in Fund Balance	(\$29,873)	(\$29,873)	\$ 0	28
29	Beginning Balance, July 1	2,919,601	2,919,601	2,879,056	29
30	Adjustments to Beginning Balance		(10,672)		30
31	<b>NET FUND BALANCE, June 30</b>	\$ 2,889,728	\$ 2,879,056	\$ 2,879,056	31

# INTERNAL SERVICE FUND



## INTERNAL SERVICE FUND

The purpose of such a fund is to separately account for services provided on a district wide basis. Costs associated with providing health benefits, workers' compensation, extended sick leave, and post retirement benefits are to be accounted for in one fund, and an appropriate service rate is charged to each of the other funds.

In the past, this fund was used almost exclusively as an accounting convenience to charge benefits in one fund and then distribute them to all other funds. Any positive or negative ending balances were closed to Fund 14 General Fund at year end.

So far we have not established a true self-insured fund which carries a reserve. That should be a goal of ours and might be able to be established this year. However, in the meantime, we are recommending that funds not used for medical expenses in 04-05 and 05-06 be retained in Fund 61 and used to offset medical increases for active and retired employees in 07-08, and in the future years.

We have included an exhibit on the next page which summarizes Internal Service Fund balances. Since there are sufficient balances in this fund, the following actions are recommended:

- Anticipate a third transfer of \$975,905 to this fund in 06-07 for unfunded retiree medical liability as budgeted in 06-07.
- Since our 2006-07 budget is structurally balanced we are recommending retaining savings from medical benefits from past years in the Internal Service Fund rather than transferring a portion of these funds to offset the increases in 2006-07 health benefit plan costs.

This would leave an estimated \$8.2 million in this fund which could be used to offset medical benefit increases for active and retired employees in 2007-08. To the extent all of those funds were not needed in 07-08, some could be rolled over to the 2008-09 year or used for unfunded retiree medical liability.

It should also be noted that this strategy is not without risks. The advantage is that we could offset medical benefit increases in the short term, and this would clearly help both active and



retired employees. However, this has the effect of artificially propping up the medical benefit budget with one time money and when that money runs out, there would need to be significant changes to the operating budget and/or the level of benefits to accommodate the reality of the one time funds being exhausted.

**Internal Service Fund Balances:**

**07/01/06 Beginning Balance:**

Extended Sick Leave/Vacation Payout Reserve	273,254
Unfunded Retiree Benefits Transfer In (04/05)	500,000
Unfunded Retiree Benefits Transfer In (05/06)	640,000
Negotiated 05/06 Benefits Increase Transfer In (04/05)	500,000
04/05 Medical Savings (Ret and Active)	3,890,883
04/05 Workers Comp Saving	945,777
05/06 Medical Savings (Ret and Active)	2,266,477
05/06 Workers Comp Saving	626,619
FY expenditure (JPA membership fee)	<u>(3,000)</u>
<b>Total Beginning Balance 07/01/06</b>	<b><u><u>9,640,010</u></u></b>
Revenue:	43,472,272
Expenses:	43,472,272
TRSF Out to General Fund	-
<b>06/30/07 Ending Balance:</b>	<b><u><u>9,640,010</u></u></b>

**Restricted Ending Balance:**

273,254	Extended Sick Leave/Vacation Payout Reserve
500,000	Unfunded Retiree Benefits Transfer In (04/05)
<u>640,000</u>	Unfunded Retiree Benefits Transfer In (05/06)
1,413,254	

**Balance-designated for future Benefit Increases**                      8,226,756

**Total 06/30/07 Ending Balance:**    **9,640,010**

**Foothill-DeAnza Community College District  
Fund 61  
Internal Service**

**2006-07 BUDGETS**

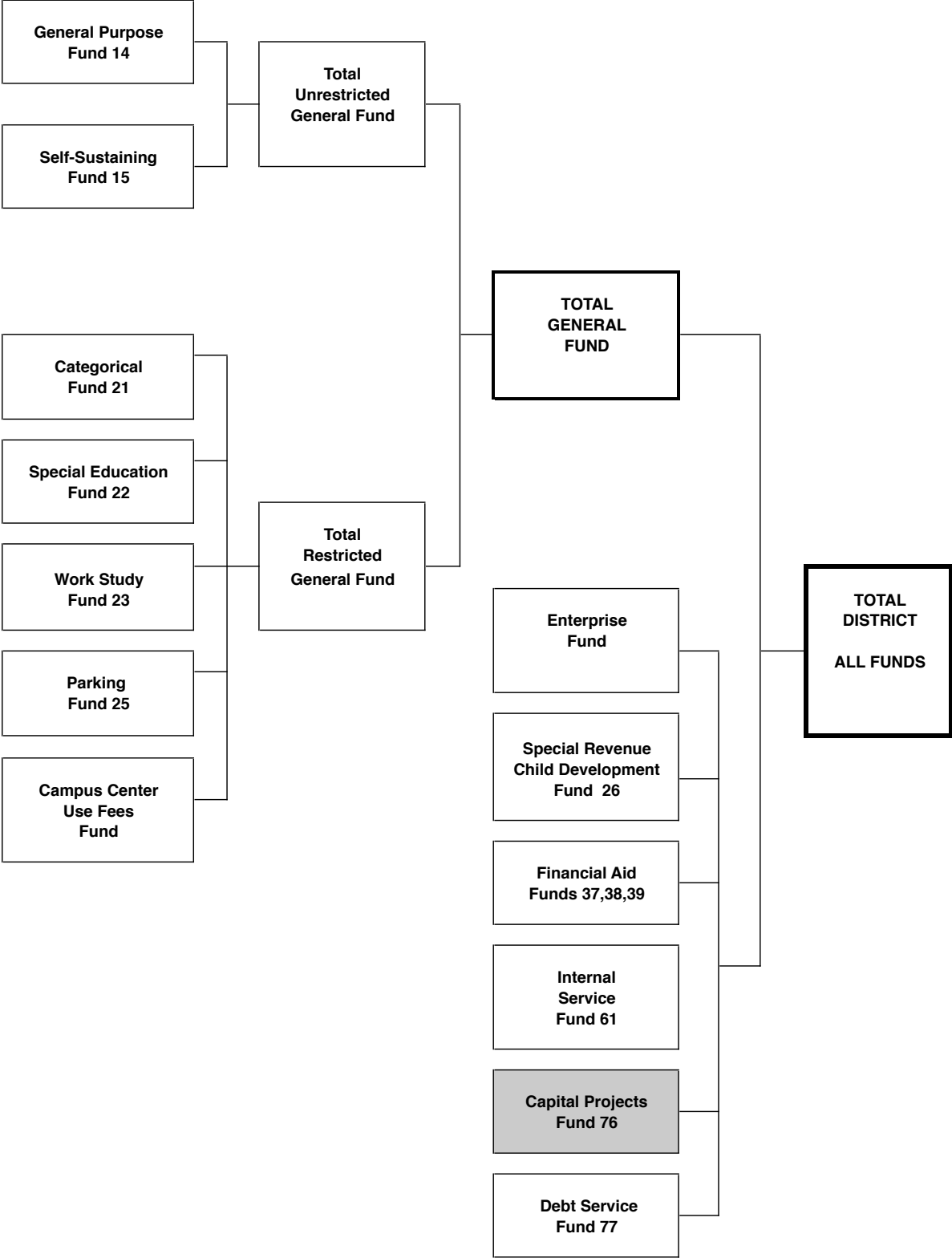
1	<b>INCOME</b>	Active Employees	Retirees	<b>Total Fund 61</b>	1
2	Contributions - Active Benefits	\$ 35,444,411	\$ 0	\$ 35,444,411	2
3	Contributions - Retiree Benefits	0	8,027,861	8,027,861	3
4	Employee Contributions				
5	<b>TOTAL INCOME</b>	<b>\$ 35,444,411</b>	<b>\$ 8,027,861</b>	<b>\$ 43,472,272</b>	5
6	<b>EXPENSES</b>				6
7	Medical and Perscription Drugs	\$ 17,306,482	\$ 6,946,285	\$ 24,252,767	7
8	Dental	1,698,954	929,113	2,628,067	8
9	Vision	259,574	152,463	412,037	9
10	Retirement	13,099,503	0	13,099,503	10
11	Worker's Compensation/Ext Sk Lv/Vac Payout	2,466,800	0	2,466,800	11
12	Unemployment Insurance	162,200	0	162,200	12
13	Other	450,898	0	450,898	13
14	<b>TOTAL EXPENSES</b>	<b>\$ 35,444,411</b>	<b>\$ 8,027,861</b>	<b>\$ 43,472,272</b>	14
15	Transfers-in				
16	Other Sources	\$ 0	\$ 0	\$ 0	16
17	Transfers-out				
18	Contingency	0	0	0	17
19	Other Out Go	0	0	0	18
20	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	19
21	Net Change in Fund Balance	\$ 0	\$ 0	\$ 0	20
22	Beginning Balance, July 1	0	0	9,640,010	21
23	Adjustments to Beginning Balance	0	0	0	22
24	<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 9,640,010</b>	23

**Foothill-DeAnza Community College District  
Fund 61  
Internal Service**

**ACTIVE EMPLOYEES AND RETIREES**

1	<b>INCOME</b>	Budget 05/06	Actual 05/06	Budget 06/07	1
2	Contributions - Active Benefits	\$ 32,875,013	\$ 32,061,151	\$ 35,444,411	2
3	Contributions - Retiree Benefits	8,470,354	7,384,487	8,027,861	3
4	Employee Contributions	0			
5	<b>TOTAL INCOME</b>	<b>\$ 41,345,367</b>	<b>\$ 39,445,638</b>	<b>\$ 43,472,272</b>	5
6	<b>EXPENSES</b>				6
7	Medical and Perscription Drugs	\$ 22,498,203	20,552,319	\$ 24,252,767	7
8	Dental	2,552,017	2,319,888	2,628,067	8
9	Vision	370,868	359,850	412,037	9
10	Retirement	12,699,531	13,405,365	13,099,503	10
11	Worker's Compensation/Ext Sk Lv/Vac Payout	2,233,500	1,687,523	2,466,800	11
12	Unemployment Insurance	543,200	594,288	162,200	12
13	Other	448,048	529,405	450,898	13
14	<b>TOTAL EXPENSES</b>	<b>\$ 41,345,367</b>	<b>\$ 39,448,638</b>	<b>\$ 43,472,272</b>	14
15	Transfers-in		\$ 3,533,096	\$ 0	
16	Other Sources	\$ 0	0	0	16
17	Transfers-out	(850,000)	0	0	
18	Contingency	0	0	0	17
19	Other Out Go	0	0	0	18
20	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>(\$850,000)</b>	<b>\$ 3,533,096</b>	<b>\$ 0</b>	19
21	Net Change in Fund Balance	(\$850,000)	\$ 3,530,096	\$ 0	20
22	Beginning Balance, July 1	6,109,914	6,109,914	9,640,010	21
23	Adjustments to Beginning Balance		0	0	22
24	<b>NET FUND BALANCE, June 30</b>	<b>\$ 5,259,914</b>	<b>\$ 9,640,010</b>	<b>\$ 9,640,010</b>	23

# CAPITAL PROJECTS



## CAPITAL PROJECTS FUND

### Fund 76

Each account in this fund represents a specific capital project of sufficient importance to warrant separate accounting from the General Activity Fund. All project budgets, budget transfers, and actual project expenditures are reviewed by the Audit and Finance subcommittee of the Board and then are approved by the Board of Trustees and, if appropriate, state agencies.

Budgets are reported on a project basis, whereas actual revenues and expenditures are accounted for on both a project and fiscal year basis. Funding may come from either outside sources such as state sources, borrowings or donations, or from transferring resources from internal funds that will receive the benefit from the assets being created. Plant Services assumes fiscal responsibility for most of these financial accounts and reconciles these accounts with the project cost accounting system. The District currently has a number of major Capital Outlay projects either under construction or in various queues.

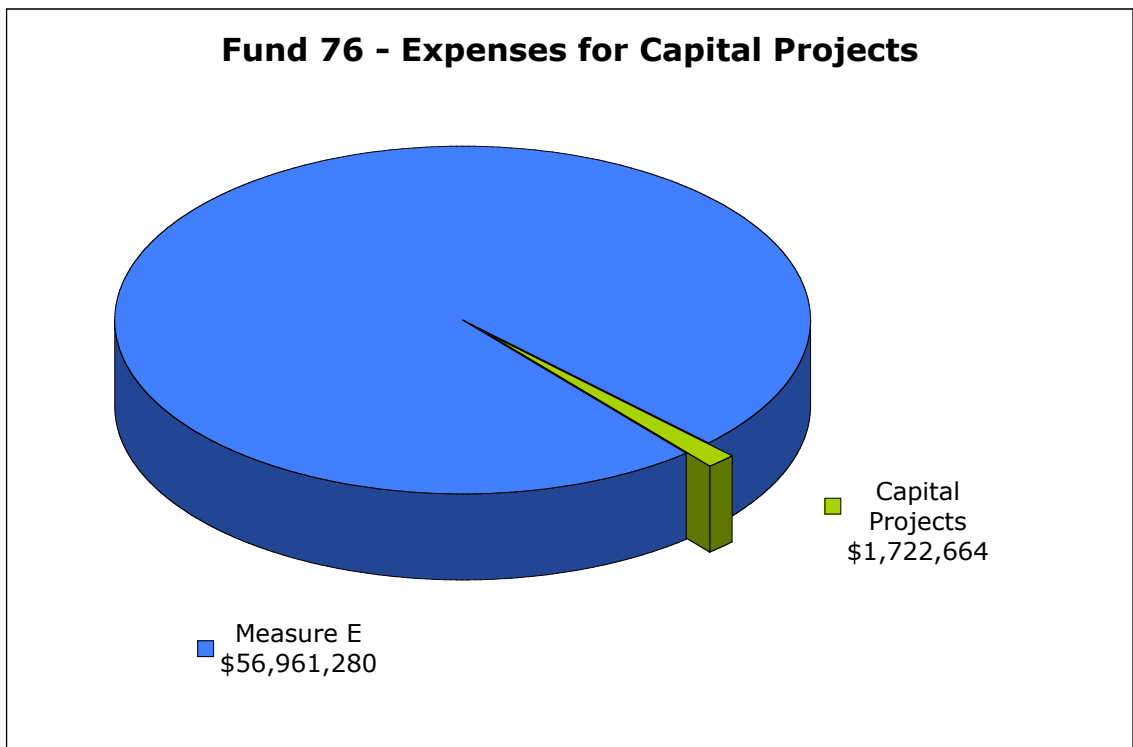
**Measure C Projects:** The voters approved Measure C at the June 6 election by a majority of 65%. Measure C authorizes the District to sell \$490.8M of general obligation bonds to fund equipment, renovations and new construction. We have not yet included Measure C revenue or expenses projections in our Adopted Budget as we are still in the planning stages for the first issuance.

**Measure E Projects:** The Measure E program (\$248 million) will continue the construction activity and renovation projects on both campuses in the coming year. The District has already completed the issuance of bonds in three series, Series A Bonds (\$99.9 million), Series B Bonds (\$90.1 million) and Series C Bonds (\$57.8 million).

In 2006-07 several construction projects will be underway at both campuses. At De Anza College, construction will continue on the Administration renovation project, the California History Center, and the Planetarium. New construction will include improvements on the Campus Entries, the Campus Center, the A9 Modernization, and upgrades to the Science Center HVAC. Design efforts will also be underway on the new Performance Hall.

At Foothill, construction will continue on the Campus Center, the Lower Campus Complex, the Administration Building, and renovations on Sciences Phase II. Infrastructure improvements will continue on the Roads and Parking project.

A more detailed accounting of Measure E expenses is provided to the Audit and Finance Committee on a quarterly basis. This analysis lists all Measure E projects and related expenses as well as sources of income.

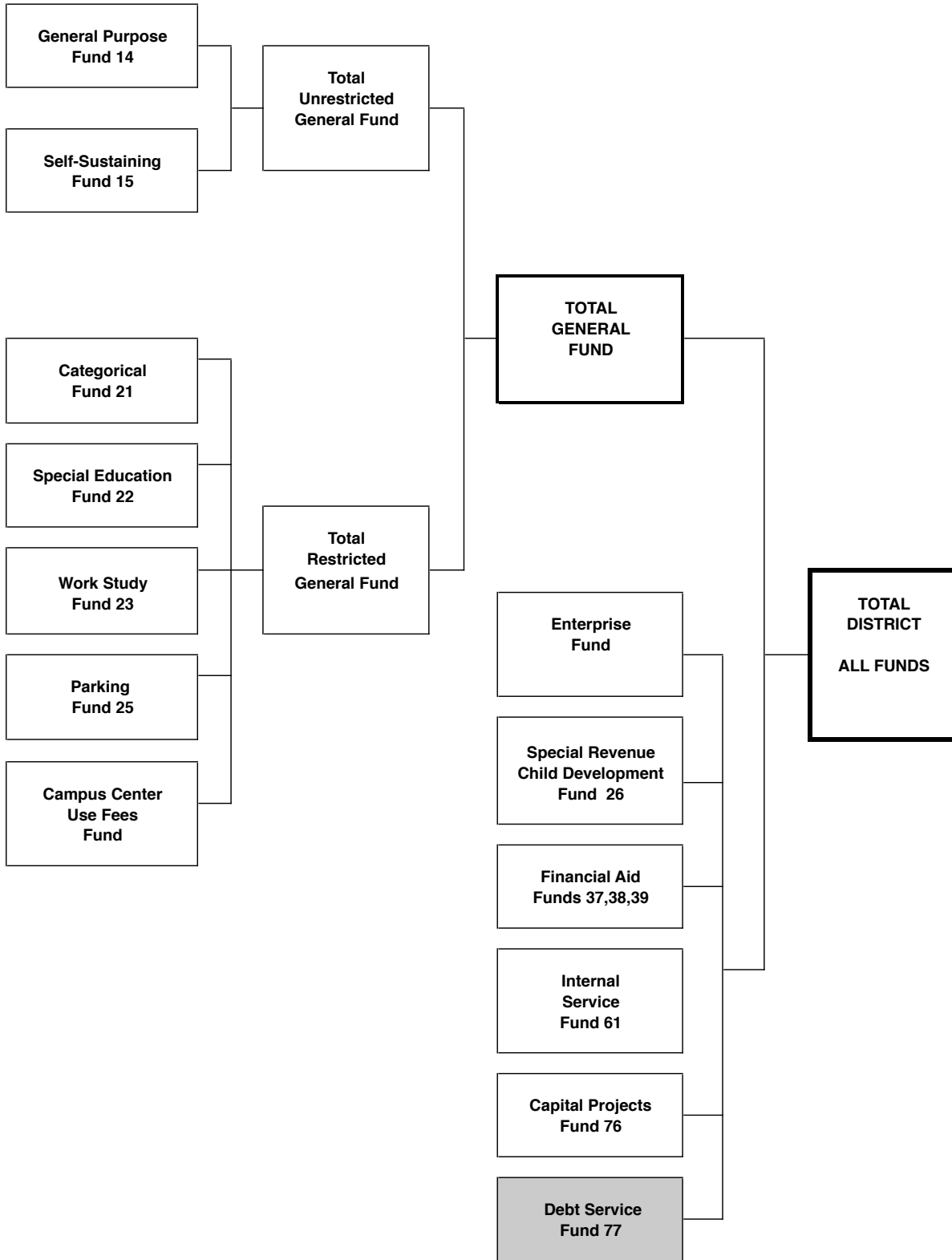


**Foothill-DeAnza Community College District  
Fund 76  
Capital Projects**

1	INCOME	Budget 05/06	Actual 05/06	Budget 06/07	1
2	<b>State</b>	\$ 21,396,917	\$ 21,396,917	\$ 1,199,517	2
3	<b>Local</b>	3,929,337	3,929,337	2,500,000	3
4	<b>TOTAL INCOME</b>	<b>\$ 25,326,254</b>	<b>\$ 25,326,254</b>	<b>\$ 3,699,517</b>	4
5	<b>EXPENSES</b>				5
6	Contract Teachers	\$ 0	\$ 0	\$ 0	6
7	Contract Non-teachers	\$ 3,750	\$ 3,750		7
8	Other Teachers				8
9	Other Non-teachers				9
10	<b>Total Certificated Salaries</b>	\$ 3,750	\$ 3,750	\$ 0	10
11	Contract Non-instructional	\$ 870,259	\$ 870,259	\$ 850,779	11
12	Contract Instructional Aides				12
13	Other Non-instructional	15,084	15,084		13
14	Other Instructional Aides				14
15	Students				15
16	Students--CWS				16
17	<b>Total Classified Salaries</b>	\$ 885,343	\$ 885,343	\$ 850,779	17
18	<b>Total Salaries</b>	\$ 889,093	\$ 889,093	\$ 850,779	18
19	<b>Total Staff Benefits</b>	\$ 301,277	\$ 301,277	\$ 341,802	19
20	<b>Total Materials and Supplies</b>	\$ 942,001	\$ 942,001	\$ 990,259	20
21	Contracted Services	\$ 1,257,475	\$ 1,257,475	\$ 0	21
22	Lease of Equipment & Facilities	85,221	85,221		22
23	Utilities	7,816	7,816		23
24	Other Operating	10,074,614	10,074,614	6,742,996	24
25	<b>Total Operating</b>	\$ 11,425,126	\$ 11,425,126	\$ 6,742,996	25
26	Site Improvement	\$ 9,016	\$ 9,016	\$ 0	26
27	Buildings				27
28	Equipment--New & Replacement	1,628,159	1,628,159		28
29	Other	55,387,811	55,387,811	49,758,108	29
30	<b>Total Capital Outlay</b>	\$ 57,024,986	\$ 57,024,986	\$ 49,758,108	30
31	<b>TOTAL EXPENSES</b>	<b>\$ 70,582,483</b>	<b>\$ 70,582,483</b>	<b>\$ 58,683,944</b>	31
32	Transfers-in	\$ 5,845,512	\$ 5,845,512	\$ 110,000	32
33	Other Sources	58,447,900	58,447,900		33
34	Transfers-out	(5,370,156)	(5,370,156)		34
35	Contingency				35
36	Other Out Go		(13,302)		36
37	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 58,923,256</b>	<b>\$ 58,909,954</b>	<b>\$ 110,000</b>	37
38	Net Change in Fund Balance	\$ 13,667,027	\$ 13,653,725	(\$54,874,427)	38
39	Beginning Balance, July 1	81,372,031	81,372,031	95,025,756	39
40	Adjustments to Beginning Balance				40
41	<b>NET FUND BALANCE, June 30</b>	<b>\$ 95,039,058</b>	<b>\$ 95,025,756</b>	<b>\$ 40,151,329</b>	41



# DEBT SERVICE



**DEBT SERVICE FUND****Fund 77**

This fund is for the repayment of current principal and interest due on the District's general long-term debt and lease arrangements (certificates of participation). Resources are generally transferred into this fund from the fund or account that initiated the original debt or lease. This fund also accounts for the legally required reserves mandated by the various debt or lease issuance.

The District has issued three major debt instruments in recent years to finance large capital purchases such as the De Anza College parking garage, student center expansions at both colleges, technology infrastructure, and HVAC and deferred maintenance. \$6.9 million of certificates of participation matured on December 1, 1998. The remaining debt instruments are as follows:

- **October 1997:** The district defeased \$7.36 million of certificates of participation and issued \$12.52 million with effective interest rates of 3.8% to 5%. Payments of principal and interest are made June 1 and December 1 of each year. The estimated annual payment is \$1,514,535.
- **October 2002:** The district refinanced a portion (\$67,475,000) of the General Obligation Bond (original value (\$99,995,036) with effective interest rate of 4.61%. Payments of the principal and interest are made February 1 and August 1 of each year.
- **June 2003:** The district refinanced the '93 COP of \$21.06 million. The refinanced amount of \$18.2 million constitutes the remainder of the original \$21.06 million with effective interest rates of 4.531%. Payments of principal and interest are made on September 1 and March 1 of each year. The estimated annual payment is \$1,348.892.
- **October 2003:** The district issued a \$90.1 million of the General Obligation Bond, Series B, with effective interest rates of 2% to 5.79%. Payments of principal and interest are made August 1 and February 1 of each year.

Debt Instruments	Final Payment Due	Net FY 2006/07 Payments	Unres Gen Fund Fund 14	Self-Sustaining Fund Fund 15	Parking Fund Fund 25	Campus Center Use Fees Fund 28
HUD Bond, Campus Center	06/2007	20,000				20,000
12.52M COP, Financing	06/2012	1,515,280	689,123			826,157 *
18.27M COP, Refunding	06/2022	1,289,448	18,667	40,298	1,229,957	526 *
<b>Total Annual Payments</b>		<b>2,824,728</b>	<b>707,790</b>	<b>40,298</b>	<b>1,229,957</b>	<b>846,683</b>
<b>Outstanding Balance as 06/30/06</b>			<b>5,650,977</b>	<b>557,601</b>	<b>17,513,319</b>	<b>846,683</b>

\* The outstanding debt for the Campus Center Use Fees Fund 28 is due June 2007.

- To finance the Energy Management and Retrofit Project, the District entered into a lease agreement with Municipal Leasing Associates in May 1998. The amount of the lease is \$3,385,000 over fifteen years. The lease will be repaid from guaranteed savings realized in the use of energy efficient systems.
- The District entered into a lease agreement with BankOne Leasing Corporation in January 2001 to finance a new telephone system supplied by Fujitsu Corporation. The amount of the lease is \$1,577,800 over seven years.
- **April 2005:** The district entered into a capital lease agreement with Citimortgage, Inc. to finance the purchase and installation of Photovoltaic Solar Collecting Systems at Foothill College and De Anza College. The amount of the lease is \$3,188,626 with repayment term of over fifteen years. Savings from the utility charges will be used to service the debt payment each year.
- **June 2005:** The district entered into a capital lease agreement with Citimortgage, Inc. to finance the purchase of Furniture and Fixtures and the MBS POS System for De Anza College Enterprise operation. The amount of the lease is \$539,050 with repayment term of over ten years.
- **September 2005:** The district has been given an insured bond rating of “AA” by Standards & Poor’s Rating Services and a rating of “Aa1” by Moody’s Investors Services.
- **October 2005:** The district issued \$57.9 million of the General Obligation Bond, Series

C, with effective interest rates of 4.81% to 5.03%. Payments of principal and interest are made August 1 and February 1 of each year.

**Foothill-DeAnza Community College District  
Fund 77  
Debt Service**

1	INCOME	Budget 05/06	Actual 05/06	Budget 06/07	1
2	<b>Local</b>				2
3	Property Taxes	\$ 8,868,967	\$ 9,333,204	\$ 11,452,554	3
4	Interest	68,475	191,955	66,794	4
5	Other				5
6	<b>TOTAL INCOME</b>	<b>\$ 8,937,442</b>	<b>\$ 9,525,159</b>	<b>\$ 11,519,348</b>	6
7	Other Operating <b>TOTAL EXPENSES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	7
8	Transfers-in	\$ 3,449,421	\$ 3,471,209	\$ 3,437,394	8
9	Other Sources	26,944,488	26,880,547	118,987	9
10	Transfers-out				10
11	Contingency				11
12	Other Out Go	(38,766,058)	(38,164,667)	(15,109,755)	12
13	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>(\$8,372,149)</b>	<b>(\$7,812,911)</b>	<b>(\$11,553,374)</b>	13
14	Net Change in Fund Balance	\$ 565,293	\$ 1,712,248	(\$34,026)	14
15	Beginning Balance, July 1	7,961,912	7,961,912	9,674,160	15
16	Adjustments to Beginning Balance				16
17	<b>NET FUND BALANCE, June 30</b>	<b>\$ 8,527,205</b>	<b>\$ 9,674,160</b>	<b>\$ 9,640,134</b>	17



# **SUPPLEMENTAL INFORMATION**

**Foothill-DeAnza Community College District  
2005-2006  
Actual Summary for ALL FUNDS**

	<b>TOTAL GENERAL FUND</b>	Enterprise Funds	Special Revenue Fund 26	Financial Aid Funds	
1	<b>INCOME</b>				1
2	\$ 3,345,211	\$ 0	\$ 63,809	\$ 7,680,215	2
3	81,906,464	0	939,451	1,210,318	3
4	109,671,290	11,898,640	740,937	59,746	4
5	<b>\$ 194,922,965</b>	<b>\$ 11,898,640</b>	<b>\$ 1,744,197</b>	<b>\$ 8,950,279</b>	5
6	<b>EXPENSES</b>				6
7	\$ 0	\$ 8,050,382	\$ 0	\$ 0	7
8	73,336,635	0	862,425	0	8
9	40,717,959	1,883,679	297,291	0	9
10	36,731,934	560,946	287,672	0	10
11	5,241,254	0	101,466	0	11
12	22,927,735	1,192,636	9,960	637,375	12
13	2,485,165	0	0	0	13
14	<b>\$ 181,440,682</b>	<b>\$ 11,687,643</b>	<b>\$ 1,558,814</b>	<b>\$ 637,375</b>	14
15	<b>TRANSFERS AND OTHER</b>				15
16	\$ 5,178,440	\$ 0	\$ 42,127	\$ 51,643	16
17	413,932	0	0	502,256	17
18	(12,748,416)	0	0	(2,000)	18
19	0	0	0	0	19
20	(822,209)	(46,188)	(3,877)	(8,894,676)	20
21	<b>(\$7,978,253)</b>	<b>(\$46,188)</b>	<b>\$ 38,250</b>	<b>(\$8,342,777)</b>	21
22	<b>FUND BALANCE</b>				22
23	\$ 5,504,030	\$ 164,809	\$ 223,633	(\$29,873)	23
24	25,761,763	3,459,977	219,720	2,919,601	24
25	0	0	0	(10,672)	25
26	<b>\$ 31,265,793</b>	<b>\$ 3,624,786</b>	<b>\$ 443,353</b>	<b>\$ 2,879,056</b>	26



**Foothill-DeAnza Community College District  
2005-2006  
Actual Summary for ALL FUNDS**

	Capital Projects Fund 76	Debt Service Fund 77	<b>TOTAL DISTRICT ALL FUNDS</b>	Internal Service Fund 61	
1					1
2	\$ 0	\$ 0	\$ 11,089,235	\$ 0	2
3	21,396,917	0	105,453,150		3
4	3,929,337	9,525,159	135,825,109	39,445,638	4
5	<b>\$ 25,326,254</b>	<b>\$ 9,525,159</b>	<b>\$ 252,367,494</b>	<b>\$ 39,445,638</b>	5
6					6
7	\$ 0	\$ 0	\$ 8,050,382	\$ 0	7
8	3,750	0	74,202,810		8
9	885,343	0	43,784,272		9
10	301,277	0	37,881,829	39,448,638	10
11	942,001	0	6,284,721		11
12	11,425,126	0	36,192,832		12
13	57,024,986	0	59,510,151		13
14	<b>\$ 70,582,483</b>	<b>\$ 0</b>	<b>\$ 265,906,997</b>	<b>\$ 39,448,638</b>	14
15					15
16	\$ 5,845,512	\$ 3,471,209	\$ 14,588,931	\$ 0	16
17	58,447,900	26,880,547	86,244,635		17
18	(5,370,156)	0	(18,120,572)		18
19	0	0	0		19
20	(13,302)	(38,164,667)	(47,944,919)		20
21	<b>\$ 58,909,954</b>	<b>(\$7,812,911)</b>	<b>\$ 34,768,075</b>	<b>\$ 0</b>	21
22					22
23	\$ 13,653,725	\$ 1,712,248	\$ 21,228,572	\$ 3,530,096	23
24	81,372,031	7,961,912	121,695,004	6,109,914	24
25	0	0	(10,672)		25
26	<b>\$ 95,025,756</b>	<b>\$ 9,674,160</b>	<b>\$ 142,912,904</b>	<b>\$ 9,640,010</b>	26

**Foothill-DeAnza Community College District  
2005-2006  
General Fund Actual Summary**

	General Fund 14	Self Sustaining Fund 15	Total Unrestricted General Fund	
<b>1 INCOME</b>				<b>1</b>
2 Federal Income	\$ 2,320	\$ 0	\$ 2,320	2
3 State Income	68,581,227	1,913,217	70,494,444	3
4 Local Income	96,886,258	7,500,330	104,386,588	4
<b>5 TOTAL INCOME</b>	<b>\$ 165,469,805</b>	<b>\$ 9,413,547</b>	<b>\$ 174,883,352</b>	<b>5</b>
<b>6 EXPENSES</b>				<b>6</b>
7 Certificated Salaries	\$ 66,681,318	\$ 1,386,844	\$ 68,068,162	7
8 Classified Salaries	30,400,192	1,754,797	32,154,989	8
9 Employee Benefits	32,146,500	670,604	32,817,104	9
10 Materials and Supplies	3,544,544	294,700	3,839,244	10
11 Operating Expenses	16,368,891	4,776,806	21,145,697	11
12 Capital Outlay	1,233,987	109,641	1,343,628	12
<b>13 TOTAL EXPENSES</b>	<b>\$ 150,375,432</b>	<b>\$ 8,993,392</b>	<b>\$ 159,368,824</b>	<b>13</b>
<b>14 TRANSFERS AND OTHER</b>				<b>14</b>
15 Transfers-in	\$ 397,000	\$ 166,446	\$ 563,446	15
16 Other Sources	11,337	0	11,337	16
17 Transfers-out	(9,729,785)	(492,624)	(10,222,409)	17
18 Contingency	0	0	0	18
19 Other Out Go	(79,114)	(10,594)	(89,708)	19
<b>20 TOTAL TRANSFERS/OTHER SOURCE</b>	<b>(\$9,400,562)</b>	<b>(\$336,772)</b>	<b>(\$9,737,334)</b>	<b>20</b>
<b>21 FUND BALANCE</b>				<b>21</b>
22 Net Change in Fund Balance	\$ 5,693,811	\$ 83,383	\$ 5,777,194	22
23 Beginning Balance, July 1	15,752,953	4,822,836	20,575,789	23
24 Adjustments to Beginning Balance	0	0	0	24
<b>25 NET FUND BALANCE, June 30</b>	<b>\$ 21,446,764</b>	<b>\$ 4,906,219</b>	<b>\$ 26,352,983</b>	<b>25</b>

**Foothill-DeAnza Community College District  
2005-2006  
General Fund Actual Summary**

	Categorical Fund 21	Special Educ. Fund 22	Work Study Fund 23	Parking Fund 25	Campus Center	Total Restricted General Fund	TOTAL GENERAL FUND	
1								1
2	\$ 2,981,406	\$ 0	\$ 361,485	\$ 0	\$ 0	\$ 3,342,891	\$ 3,345,211	2
3	8,235,869	3,176,151	0	0	0	11,412,020	81,906,464	3
4	1,977,968	1,328	0	2,353,377	952,029	5,284,702	109,671,290	4
5	<b>\$ 13,195,243</b>	<b>\$ 3,177,479</b>	<b>\$ 361,485</b>	<b>\$ 2,353,377</b>	<b>\$ 952,029</b>	<b>\$ 20,039,613</b>	<b>\$ 194,922,965</b>	5
6								6
7	\$ 1,664,104	\$ 3,604,369	\$ 0	\$ 0	\$ 0	\$ 5,268,473	\$ 73,336,635	7
8	5,024,672	1,853,828	441,844	882,021	360,605	8,562,970	40,717,959	8
9	1,885,723	1,558,945	0	328,551	141,611	3,914,830	36,731,934	9
10	1,238,311	116,872	7,490	(1,975)	41,312	1,402,010	5,241,254	10
11	1,576,970	106,275	7,684	(638)	91,747	1,782,038	22,927,735	11
12	1,038,728	85,249	0	0	17,560	1,141,537	2,485,165	12
13	<b>\$ 12,428,508</b>	<b>\$ 7,325,538</b>	<b>\$ 457,018</b>	<b>\$ 1,207,959</b>	<b>\$ 652,835</b>	<b>\$ 22,071,858</b>	<b>\$ 181,440,682</b>	13
14								14
15	\$ 34,221	\$ 4,422,749	\$ 110,461	\$ 966	\$ 46,597	\$ 4,614,994	\$ 5,178,440	15
16	402,595	0	0	0	0	402,595	413,932	16
17	(\$175,554)	(188,464)	(14,928)	(1,294,651)	(852,410)	(2,526,007)	(12,748,416)	17
18	0	0	0	0	0	0	0	18
19	(\$732,501)	0	0	0	0	(732,501)	(822,209)	19
20	<b>(\$471,239)</b>	<b>\$ 4,234,285</b>	<b>\$ 95,533</b>	<b>(\$1,293,685)</b>	<b>(\$805,813)</b>	<b>\$ 1,759,081</b>	<b>(\$7,978,253)</b>	20
21								21
22	\$ 295,496	\$ 86,226	\$ 0	(\$148,267)	(\$506,619)	(\$273,164)	\$ 5,504,030	22
23	2,929,487	247,481	0	148,267	1,860,739	5,185,974	25,761,763	23
24	0	0	0	0	0	0	0	24
25	<b>\$ 3,224,983</b>	<b>\$ 333,707</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,354,120</b>	<b>\$ 4,912,810</b>	<b>\$ 31,265,793</b>	25

Reconciliation of Interfund Transfers for 6/30/06

T O

Fund	General	Self-Sust.	Categ.	Special Ed	Coll. Work Study	Parking	Child Dev.	Campus Ctr Use Fees	Financial Aid	Internal Service	Capital Projects	Debt Service	Total
	14	15	21	22	23	25	26	28	37,38,39	61	76	77	
14	41,670	63,373	4,766	4,422,749	110,461	966	42,127	46,597		3,533,096	101,529	1,362,451	9,729,785
15	79,100		28,000								351,361	34,163	492,624
21	37,766	103,073							34,715				175,554
22	188,464												188,464
23									14,928				14,928
25											105,092	1,189,559	1,294,651
26													0
28												852,410	852,410
37			1,455						2,000				3,455
61													0
76	50,000										5,287,530	32,626	5,370,156
77	397,000	166,446	34,221	4,422,749	110,461	966	42,127	46,597	51,643	3,533,096	5,845,512	3,471,209	18,122,027

F R O M

Notes:

- Fund 14 to 14:** \$41,670 to fund the benefit waiver cost
- Fund 14 to 15:** \$1,500 to fund the benefit waiver cost
- Fund 14 to 21:** \$61,873 for PT faculty equity pay
- Fund 14 to 21:** \$2,804 for salary adjustments
- Fund 14 to 21:** \$738 for NASA Internship
- Fund 14 to 21:** \$474 for PT faculty equity pay
- Fund 14 to 21:** \$750 to fund the benefit waiver cost
- Fund 14 to 22:** \$4,014,691 for Special Ed. Match
- Fund 14 to 22:** \$138,303 for PAA payments
- Fund 14 to 22:** \$11,250 for EAA Management Awards
- Fund 14 to 22:** \$68,455 for salary adjustments
- Fund 14 to 22:** \$3,111 for column changes
- Fund 14 to 22:** \$168 for PGA payment
- Fund 14 to 22:** \$126,267 for Cost of Living Adjustment
- Fund 14 to 23:** \$60,504 for PT faculty equity pay
- Fund 14 to 25:** \$110,461 for College Work Study match
- Fund 14 to 25:** \$966 to close parking fund balances
- Fund 14 to 26:** \$40,627 for PDL replacement
- Fund 14 to 26:** \$1,500 to fund the benefit waiver cost
- Fund 14 to 26:** \$46,597 for B budget carry forward
- Fund 14 to 26:** \$640,000 for unfunded medical liability
- Fund 14 to 26:** \$2,893,096 for FY 05/06 benefit savings
- Fund 14 to 26:** \$50,000 for Foothill copier
- Fund 14 to 26:** \$50,000 for Central Svcs Non-Instructional Equipment
- Fund 14 to 26:** \$1,529 to fund the benefit waiver cost
- Fund 14 to 26:** \$754,365 for Debt Service
- Fund 14 to 26:** \$1,430 for Debt Service admin fee
- Fund 14 to 26:** \$606,656 for Capital Lease payment
- Fund 15 to 14:** \$60,005 for Medical Admin. Activities (MAA)
- Fund 15 to 14:** \$10,000 for A/R services
- Fund 15 to 14:** \$9,095 for salary adjustment
- Fund 15 to 21:** \$28,000 for cost of TB test & Workers Comp
- Fund 15 to 21:** \$36,416 for Planetarium Renovation.
- Fund 15 to 21:** \$104,414 for FH campus center equipment
- Fund 15 to 21:** \$210,531 for campus center equipment
- Fund 15 to 21:** \$34,096 for Debt Services
- Fund 15 to 21:** \$67 for Debt Service fees
- Fund 15 to 21:** \$24,000 for FIPSE project expense
- Fund 15 to 21:** \$13,766 for salary adjustments
- Fund 15 to 21:** \$103,073 for Medical Admin. Activities (MAA)
- Fund 15 to 21:** \$34,715 for reimbursement of Perkins Load Program
- Fund 15 to 21:** \$188,464 to close fund 22 balances
- Fund 15 to 21:** \$14,928 to transfer funds from CWSP to SEOG grant
- Fund 15 to 21:** \$105,092 for the FH Parking Safety project
- Fund 15 to 21:** \$1,187,217 for Debt Services fees
- Fund 15 to 21:** \$2,342 for Debt Services
- Fund 15 to 21:** \$831,699 for Debt Services
- Fund 15 to 21:** \$711 for Debt Service admin fees
- Fund 15 to 21:** \$20,000 for HUD Bond payment
- Fund 15 to 21:** \$1,455 for the computer recycle program
- Fund 15 to 21:** \$2,000 for EOPS scholarships
- Fund 15 to 21:** \$50,000 for Measure E facilities modification
- Fund 15 to 21:** \$76,740 for schedule maintenance match
- Fund 15 to 21:** \$388,584 for Planetarium Renovation
- Fund 15 to 21:** \$4,822,206 to close out various Measure E Projects
- Fund 15 to 21:** \$32,626 for prior year adjustment

Changes in Fund 14 Revenue and Expenses

	01/02	%	02/03	%	03/04	%	04/05	%	05/06	%	05/06	%	06/07	%
	Actual		Actual		Actual		Actual		Budget		Actual		Adopt Budget	
Revenues														
Base Revenue & Equalization	112,360,555	77.83%	115,877,462	79.65%	117,271,492	80.23%	124,924,272	82.43%	137,060,808	86.89%	143,368,551	86.64%	153,451,598	83.81%
PY Gen Apport			982,506	0.67%						0.00%		0.00%		0.00%
PFE	9,023,243	6.25%	7,910,647	5.44%	6,767,432	4.63%	5,795,010	3.82%		0.00%		0.00%		0.00%
Lottery	4,078,572	2.83%	4,294,484	2.95%	4,053,732	2.77%	4,280,647	2.82%	4,289,875	2.72%	4,046,409	2.45%	4,472,239	2.44%
NR Tuition	11,693,590	8.10%	11,189,527	7.69%	11,795,607	8.07%	10,917,695	7.20%	11,016,052	6.98%	11,240,839	6.79%	11,642,297	6.36%
Other Revenue:														
PT Faculty Funding	1,654,974	1.15%	1,654,974	1.14%	1,475,772	1.01%	1,475,772	0.97%	1,475,772	0.94%	1,475,772	0.89%	1,475,772	0.81%
2% Resident Enrollment Fees	148,579	0.10%	149,731	0.10%	191,777	0.13%	273,632	0.18%	335,014	0.21%	335,014	0.20%	335,014	0.18%
Interest	2,439,368	1.69%	1,214,571	0.83%	784,323	0.54%	1,372,660	0.91%	1,200,000	0.76%	1,928,047	1.17%	2,100,000	1.15%
Campus Generated Income	1,629,928	1.13%	1,826,664	1.26%	1,915,056	1.31%	1,767,222	1.17%	1,755,077	1.11%	1,814,500	1.10%	1,910,578	1.04%
One-Time Prop 98 funds and Equalization														
Other Revenue	1,329,727	0.92%	1,361,783	0.94%	935,806	0.64%	738,780	0.49%	605,786	0.38%	1,260,673	0.76%	581,142	0.32%
Total Revenue	144,358,536	100.00%	145,479,843	100.00%	146,173,504	100.00%	151,545,690	100.00%	157,738,384	100.00%	165,469,805	100.00%	183,099,960	100.00%
Expenses														
Salaries	95,091,911	66.60%	97,431,628	64.93%	93,233,218	63.87%	94,060,832	62.08%	95,155,427	61.39%	97,081,510	60.76%	109,845,593	62.42%
Benefits	23,462,528	16.43%	28,825,979	19.21%	32,151,961	22.03%	29,490,850	19.46%	35,319,902	22.79%	32,146,500	20.12%	36,993,121	21.02%
Materials and Supplies	4,059,998	2.84%	3,609,078	2.41%	2,999,861	2.06%	3,280,972	2.17%	2,825,723	1.82%	3,544,544	2.22%	1,804,545	1.03%
Operating Expenses	13,015,598	9.12%	12,294,031	8.19%	13,309,265	9.12%	12,612,404	8.32%	14,814,312	9.56%	16,368,891	10.24%	19,114,028	10.86%
Capital Outlay	1,436,937	1.01%	1,044,348	0.70%	787,495	0.54%	700,833	0.46%	716,342	0.75%	1,233,987	0.77%	1,023,976	0.58%
Transfers (net)	5,720,298	4.01%	6,844,012	4.56%	3,481,657	2.39%	11,375,569	7.51%	5,727,101	3.69%	9,400,562	5.88%	7,187,377	4.08%
Total Expenses	142,787,270	100.00%	150,049,076	100.00%	145,963,457	100.00%	151,521,460	100.00%	155,005,807	100.00%	159,775,994	100.00%	175,968,640	100.00%
Net Gain/Loss	1,571,266		(4,569,233)		210,047		24,230		2,732,577		5,693,811		7,131,320	
Beginning Fund Balance	18,339,877		20,087,908		15,518,676		15,728,723		15,752,953		15,752,953		21,446,764	
Ending Fund Balance	19,911,143		15,518,675		15,728,723		15,752,953		18,485,530		21,446,764		28,578,084	
Restricted Fund Balance	6,057,566		789,525		2,594,151		4,269,943		4,269,943		9,267,224		9,267,224	
Unrestricted Fund Balance	13,853,577		14,729,150		13,134,572		11,483,010		14,215,587		12,179,540		19,310,860	
5% Reserve	7,130,000		7,500,000		7,300,000		7,870,000		8,010,000		8,010,000		9,260,000	
Variance from reserve	6,723,577		7,229,150		5,834,572		3,613,010		6,205,587		4,169,540		10,050,861	

# Foothill-DeAnza Community College District • 2005/06, Comparison of Projections

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
					Adopted	1st Quarter	2nd Quarter	3rd Quarter	Year End Actual	Variance														
					Budget	Estimated	Estimated	Estimated	Total	Total	Total													
					\$	\$	\$	\$	\$	\$	\$													
<b>INCOME</b>																								
1	Federal Income	\$ 2,052	\$ 2,052	\$ 2,320	\$ 2,320																			
2																								
3	State Income	57,873,258	61,495,186	62,187,910	68,581,227																			
4	Local Income	99,863,074	99,878,840	100,464,093	96,886,258																			
5	<b>TOTAL INCOME</b>	<b>\$ 157,738,384</b>	<b>\$ 157,754,150</b>	<b>\$ 161,381,128</b>	<b>\$ 165,469,805</b>																			
<b>EXPENSES</b>																								
6	Certificated Salaries	\$ 63,067,331	\$ 64,914,524	\$ 65,262,864	\$ 66,681,318																			
7																								
8	Classified Salaries	30,612,324	31,185,709	30,302,199	30,400,192																			
9	Employee Benefits	35,319,902	35,535,576	36,190,674	32,146,500																			
10	Materials and Supplies	2,825,723	3,296,027	4,003,793	3,544,544																			
11	Operating Expenses	19,084,254	17,818,018	20,121,349	16,368,891																			
12	Capital Outlay	1,163,342	1,442,734	1,410,705	1,233,987																			
13	<b>TOTAL EXPENSES</b>	<b>\$ 152,072,876</b>	<b>\$ 151,723,395</b>	<b>\$ 156,885,378</b>	<b>\$ 150,375,432</b>																			
<b>TRANSFERS AND OTHER</b>																								
14	Transfers-in	\$ 860,000	\$ 885,107	\$ 1,003,100	\$ 397,000																			
15	Other Sources		5,119	11,337	11,337																			
16																								
17	Transfers-out	(5,747,985)	(5,821,079)	(5,976,697)	(9,729,785)																			
18	Contingency	(2,285,672)	(2,285,672)	(2,285,672)	0																			
19	Other Out Go	(29,216)	(29,216)	(29,216)	(79,114)																			
20	<b>TOTAL TRFS/OTHER SOURCES</b>	<b>(\$7,202,873)</b>	<b>(\$7,250,860)</b>	<b>(\$7,085,129)</b>	<b>(\$9,400,562)</b>																			
<b>FUND BALANCE</b>																								
21	Net Change in Fund Balance	(\$1,537,365)	(\$1,220,105)	(\$1,988,939)	5,693,811																			
22	Beginning Balance, July 1	15,752,953	15,752,953	15,752,953	15,752,953																			
23	Adjustments to Beginning Balance																							
24	<b>NET FUND BALANCE, June 30</b>	<b>\$ 14,215,588</b>	<b>\$ 14,532,848</b>	<b>\$ 12,965,337</b>	<b>\$ 21,446,764</b>																			
25																								
	5% reserves	\$ 8,010,000	\$ 8,010,000	\$ 8,010,000	\$ 8,010,000																			
	Restricted Carryover	\$ 0	\$ 500,000	\$ 1,738,000	\$ 2,646,000																			
	Undesignated Fund Balance	\$ 6,205,588	\$ 6,022,848	\$ 3,217,337	\$ 4,169,540																			

## Explanation of Major Variances from the 3rd to 4th Quarter End.

<b>Revenue:</b>	1,999,019 Revenue generated from additional FTES reported at P-A 500,000 Additional Interest Income booked on Funds not expended in 05/06 316,240 Miscellaneous local/other income (net) <hr style="width: 100%;"/> 2,815,259				
<b>Expenses:</b>	<table border="0" style="width: 100%;"> <tr> <td style="vertical-align: top;"> <b>Certificated Salaries:</b>            1,476,000 PT Faculty Equity-transfer--budgeted at 3rd qtr in Contingency            (57,546) Misc over/under spending (net)  <hr style="width: 100%;"/>           1,418,454         </td> <td style="vertical-align: top; padding-left: 20px;"> <b>Benefits:</b>            (626,619) Workers Comp Saving            (2,266,477) Medical Benefits Savings            (366,956) Misc under/overspending--closing out F22, regulatory benefits, etc. (net)            (310,952) B budget not spent --money budgeted for temporary positions at campuses and CS            (473,169) Float from regulatory benefits distributed to campuses and CS  <hr style="width: 100%;"/>           (4,044,174)         </td> </tr> <tr> <td style="vertical-align: top;"> <b>Operating Expenses:</b> </td> <td style="vertical-align: top; padding-left: 20px;">           A and B budget not spent by campuses and CS in excess to already projected in 3rd quarter            (120,427) Union negotiated Items unspent            (64,330) Leases            (68,629) Insurance/Claims            (138,796) telephones            (435,690) Measure C election costs            (238,543) Utilities--reduction from 3rd qtr estimate            5,099,552 difference in campuses' carryover  <hr style="width: 100%;"/>           4,019,007         </td> </tr> </table>	<b>Certificated Salaries:</b> 1,476,000 PT Faculty Equity-transfer--budgeted at 3rd qtr in Contingency (57,546) Misc over/under spending (net) <hr style="width: 100%;"/> 1,418,454	<b>Benefits:</b> (626,619) Workers Comp Saving (2,266,477) Medical Benefits Savings (366,956) Misc under/overspending--closing out F22, regulatory benefits, etc. (net) (310,952) B budget not spent --money budgeted for temporary positions at campuses and CS (473,169) Float from regulatory benefits distributed to campuses and CS <hr style="width: 100%;"/> (4,044,174)	<b>Operating Expenses:</b>	A and B budget not spent by campuses and CS in excess to already projected in 3rd quarter (120,427) Union negotiated Items unspent (64,330) Leases (68,629) Insurance/Claims (138,796) telephones (435,690) Measure C election costs (238,543) Utilities--reduction from 3rd qtr estimate 5,099,552 difference in campuses' carryover <hr style="width: 100%;"/> 4,019,007
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<b>Operating Expenses:</b>	A and B budget not spent by campuses and CS in excess to already projected in 3rd quarter (120,427) Union negotiated Items unspent (64,330) Leases (68,629) Insurance/Claims (138,796) telephones (435,690) Measure C election costs (238,543) Utilities--reduction from 3rd qtr estimate 5,099,552 difference in campuses' carryover <hr style="width: 100%;"/> 4,019,007				
<b>Transfers In:</b>	trsfr in From F61 (\$850,000 budgeted) not processed due to sufficient funds				
<b>Transfer Out:</b>	(\$3,945,107) (Increase) Closing Out Medical Benefits (\$2.8M); transfer out of Unfunded Medical Benefits Liability(\$640,000) as well as miscellaneous transfers out				

## Facts At A Glance

### Revenues and Expenditures for the Unrestricted General Fund (General Purpose Fund -Fund 14 and Self Sustaining Fund-Fund 15)

	00/01 Actual	01/02 Actual	02/03 Actual	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Budget
<b>Revenues</b>	143,239,002	153,350,133	154,879,975	154,822,110	160,623,925	174,883,352	192,188,673
Salaries	89,239,977	98,558,108	101,111,384	96,616,772	97,301,888	100,223,151	111,889,755
Benefits	20,918,091	23,926,354	29,407,255	32,831,656	30,181,758	32,817,104	37,789,627
Other	33,834,600	28,260,950	28,317,375	25,578,897	32,336,392	36,065,903	44,104,151
<b>Total Expenses/Transfers</b>	143,992,668	150,745,412	158,836,014	155,027,325	159,820,038	169,106,158	193,783,533
<b>Ending Fund Balance</b>	20,422,669	23,933,156	19,977,117	19,771,902	20,575,789	26,352,983	24,758,123

### Salary Expenditures, Fund 14 (General Purpose Fund only)

	00/01 Actual	01/02 Actual	02/03 Actual	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Budget
<b>Contract Faculty</b>	33,309,282	35,668,493	36,609,869	35,746,821	35,649,761	36,837,387	40,455,436
<b>Part-time Faculty</b>	20,753,075	24,721,715	24,396,288	24,259,662	24,308,915	25,117,264	25,853,705
<b>Management</b>	6,047,944	7,037,608	7,101,668	6,531,951	6,608,884	6,757,755	7,587,999
<b>Classified</b>	22,478,609	24,149,989	26,707,371	25,451,343	26,420,215	27,236,042	30,235,118
<b>Students &amp; Casuals</b>	3,317,546	3,514,106	2,616,432	1,243,441	1,073,057	1,133,062	475,371
<b>Total</b>	85,906,456	95,091,911	97,431,628	93,233,218	94,060,832	97,081,510	104,607,628

### Productivity

	00/01 Actual	01/02 Actual	02/03 Actual	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Budget
<b>WSCH per Teaching FTE</b>	538	566	567	579	548	565	537

### FTES

	00/01 Actual	01/02 Actual	02/03 Actual	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Budget
<b>Resident</b>	30,328	32,860	32,897	32,660	31,066	32,526	33,193
<b>Non-Resident</b>	3,187	3,534	3,363	3,268	2,986	2,968	2,968
<b>Total FTES</b>	33,515	36,394	36,260	35,928	34,052	35,494	36,161

### Revenues and Expenditures, Restricted General Fund (Categorical, Special Ed, Work Study, Parking and Campus Ctr Fund)

	00/01 Actual	01/02 Actual	02/03 Actual	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Budget
<b>Revenues &amp; Transfers in</b>	32,389,086	30,350,506	22,262,060	20,698,124	20,260,112	21,798,694	23,695,251
<b>Expenditures</b>	29,600,425	34,602,746	22,935,971	20,224,792	22,044,849	22,071,858	24,180,946
<b>Fund Balance</b>	11,423,530	7,171,290	6,497,379	6,970,711	5,185,974	4,912,810	4,427,115

#### Note 1:

Salary expenditures in 06/07 Budget column does not include part-time faculty equity funds as these are currently budgeted in our contingency

#### Note 2:

Student and casuals salary expenditures in Fund 14 section in 06/07 Budget column does not include student salary budget estimates as these are currently budgeted as discretionary budget (B) at campus level.



Comparison of FTE 00/01 through 06/07  
 (This chart represents filled and vacant FTE at the beginning of each year; The source document for this is the EBA 046; prepared by Bemata Slater 8/11/06)

	GENERAL	SELF SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF INSURED	CAPITAL	TOTAL
06/07 (Adopted)	14	15	21	22	25	26	28	148	61	76	TOTAL
A-Executive	6										6
B-Certificated Instructor	466	1	17	24					0		508
C-Certificated Instructor/Childcare						10					10
E (Headcount)-Early Retiree	24	1	0	2							27
F-Adjunct Faculty											
J-Certificated Manager	35	2	2	2	1		0	0			42
K-Non-Certificated Manager	19	1	2				5	5		2	30
L-Classified CSEA	93						5			2	100
N-Classified-SEIU	325	17	55	33	12	7	0	22		5	477
O-Food Services							1	9			10
P-Confidential	10										10
1-Board of Trustees Members	5										5
5-Supervisors	28	2	4	1	1	1		1			35
6-Classified, less than 50%	47	2	2	11		2		5			69
<b>FTE</b>	<b>1,057</b>	<b>24</b>	<b>83</b>	<b>73</b>	<b>13</b>	<b>21</b>	<b>7</b>	<b>42</b>	<b>0</b>	<b>10</b>	<b>1,329</b>
PT faculty budgeted	533										

	GENERAL	SELF SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF INSURED	CAPITAL	TOTAL
05/06 (Adopted)	14	15	21	22	25	26	28	148	61	76	TOTAL
A-Executive	6										6
B-Certificated Instructor	465	1	14	24							503
C-Certificated Instructor/Childcare						11					11
E (Headcount)-Early Retiree	27	1	0								28
F-Adjunct Faculty	1										1
J-Certificated Manager	34	2	2	2	1		0	0			41
K-Non-Certificated Manager	18	1	1				5	5		2	29
L-Classified CSEA	88						3	3		3	96
N-Classified-SEIU	324	15	54	33	12	1	2	22		4	465
O-Food Services								10			10
P-Confidential	10										10
1-Board of Trustees Members	5										5
5-Supervisors	25	2	4	1	1			1			31
6-Classified, less than 50%	42	2	2	11				5			62
<b>FTE</b>	<b>1,044</b>	<b>22</b>	<b>76</b>	<b>71</b>	<b>13</b>	<b>13</b>	<b>2</b>	<b>47</b>	<b>-</b>	<b>10</b>	<b>1,298</b>

	GENERAL	SELF SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF INSURED	CAPITAL	TOTAL
04/05 (Adopted)	14	15	21	22	25	26	28	148	61	76	TOTAL
A-Executive	6										6
B-Certificated Instructor	462	1	15	25							503
C-Certificated Instructor/Childcare						11					11
E (Headcount)-Early Retiree	39	1	1								40
F-Adjunct Faculty	1										1
J-Certificated Manager	35	2	2	2		0	0	0			41
K-Non-Certificated Manager	19	1	2		1		5	5		2	31
L-Classified CSEA	89						3	3		3	97
N-Classified-SEIU	327	19	58	26	11	1	2	27		4	475
O-Food Services								10			10
P-Confidential	10										10
1-Board of Trustees Members	5										5
5-Supervisors	25	2	2	1	1			1			29
<b>FTE</b>	<b>1,018</b>	<b>24</b>	<b>80</b>	<b>53</b>	<b>13</b>	<b>12</b>	<b>2</b>	<b>47</b>	<b>-</b>	<b>10</b>	<b>1,259</b>

	GENERAL	SELF SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF INSURED	CAPITAL	TOTAL
03/04 (Adopted)	14	15	21	22	25	26	28	148	61	76	TOTAL
A-Executive	6										6
B-Certificated Instructor	450	1	14	26		0					492
C-Certificated Instructor/Childcare						4					4
E (Headcount)-Early Retiree	52	2	0								54

	1	2	2	2	0	0	2	5	26	28	28	148	61	76	1
	35	1	2	2	4	2	2	5	26	28	28	148	61	76	41
	20	1	2	2	4	2	2	5	26	28	28	148	61	76	14
	89	0	0	0	3	0	0	5	26	28	28	148	61	76	54
	333	17	49	28	11	1	0	1	26	28	28	148	61	76	1
	10														10
	5														10
	24														5
FTE	1025	23	69	56	13	1	2	5	26	28	28	148	61	76	29

	14	15	21	22	25	26	28	28	148	61	76	TOTAL
A-Executive	6											6
B-Certificated Instructor	476	1	14	29								520
C-Certificated Instructor/Childcare						14						14
E (Headcount)-Early Retiree	62	1	1			1						64
F-Adjunct Faculty	1											1
J-Certificated Manager	36	2	3	2	1			0				44
K-Non-Certificated Manager	25	1	3		1			5	2			37
L-Classified CSEA	94							3	5			104
N-Classified-SEIU	359	18	83	29	10	2	0	24	2			527
O-Food Services								10				10
P-Confidential	11											11
1-Board of Trustees Members	5											5
5-Supervisors	22		2									24
FTE	1,096	23	106	60	11	18	2	42	9			1,367

	14	15	21	22	25	26	28	28	148	61	76	TOTAL
A-Executive	6											6
B-Certificated Instructor	468	3	15	28								513
C-Certificated Instructor/Childcare						16						16
E (Headcount)-Early Retiree	58	1	2									60
F-Adjunct Faculty	1											1
J-Certificated Manager	36	2	3	2	1			0				44
K-Non-Certificated Manager	25	1	3		1			5	2			37
L-Classified CSEA	95							3	4			104
N-Classified-SEIU	357	16	78	28	10	2	0	24	1			516
O-Food Services								9				9
P-Confidential	11											11
1-Board of Trustees Members	5											5
5-Supervisors	18		2									20
FTE	1,080	22	102	58	11	19	2	41	7			1,342

	14	15	21	22	25	26	28	28	148	61	76	TOTAL
A-Executive	3											3
B-Certificated Instructor	441	2	12	27								482
C-Certificated Instructor/Childcare						14						14
E (Headcount)-Early Retiree	53	1										54
F-Adjunct Faculty	1											1
J-Certificated Manager	36	3	3	2	1			1				47
K-Non-Certificated Manager	22	1	3		1			5	3			32
L-Classified CSEA	92							3	2			97
N-Classified-SEIU	332	17	78	25	10	2	0	21	1			484
O-Food Services								9				9
P-Confidential	12											12
1-Board of Trustees Members	5											5
5-Supervisors	17		2	1								20
FTE	1,014	23	99	54	11	17	2	40	-			1,260

**FUND 15 - SELF SUSTAINING  
FUND BALANCE REPORT FOR FISCAL YEAR 2005/2006**

<b>GL ACCOUNT</b>	<b>GL DESCRIPTION</b>	<b>BEG BALANCE</b>	<b>NET CHANGE</b>	<b>END FUND BALANCE</b>
<b>FOOTHILL FUNDS</b>				
015105	FH-APPRENTICESHIP	863,343	211,075	1,074,419
015111	CELEBRITY FORUM I	215,715	10,649	226,364
015112	FH-YOUTH PROGRAM	142,836	0	142,836
015114	OC/SC/FEIG	2,568	0	2,568
015115	OC/SC/SWENSON	582	0	582
015116	ITI SHT MTL TRAIN	5,441	0	5,441
015118	OC/SC/DENTAL HYGIENE	7,755	0	7,755
015120	EMTP NTL REGISTRY	(1,565)	0	(1,565)
015121	BOX OFFICE	31,224	2,234	33,458
015122	FH-XEROX	32,098	(10,306)	21,792
015123	FH-STAGE STUDIES	8,951	2,257	11,208
015124	DRAMA PRODUCTION	(73,701)	(62,091)	(135,791)
015125	FH-FLEA MARKET	5,127	(4,077)	1,050
015127	FACIL RENTAL-F.A.	69,465	(35,830)	33,635
015128	FH-VENDING	23,425	(7,498)	15,927
015129	FACILITIES RENTAL-PE	39,880	8,678	48,558
015131	INTERNAT'L PROGRAMS	308,320	(19,461)	288,859
015133	FH INTL STUDENT INS.	151,227	7,502	158,728
015136	FH INTL ST HEALTH	(421)	0	(421)
015138	EDINBOURG FRINGE FES	766	(200)	566
015139	CELEBRITY FORUM II	239,443	42,396	281,839
015142	EMT CERTIFICATION	(13,308)	(605)	(13,913)
015143	CELEBRITY FORUM III	(96,818)	104,406	7,588
015144	FH-MUSIC THEATRE	10,686	0	10,686
015145	FH CTIS MSDN SFTWARE	0	3,839	3,839
015149	ETUDES SHORT COURSES	(0)	196	196
015150	ETUDES	57,697	(15,363)	42,334
015151	ETUDES CONSORTIUM	173,958	135,448	309,405
015152	FH FRANKLIN UNIVERSI	1,428	3,292	4,720
015153	FH FEE BASED PE CLAS	16,289	(8,435)	7,854
015154	EMT STATE FIRE MARSH	6,381	(6,403)	(22)
015161	FH-CHORAL PROGRAM	119	0	119
015162	COMMERCIAL MUSIC	(341)	0	(341)
015163	KFJC CARRIER	30,824	0	30,824
015164	SYMPHONIC WIND ENSEM	(256)	0	(256)
015167	CREATV WRTNG CONF	9,383	(400)	8,983
015168	FH COMM SVC LINE DAN	(41)	0	(41)
015176	FH-NEW MEDIA PERF	407	0	407
015182	FH EMT PARA CERT FEE	28,246	(32,297)	(4,050)
015183	FH BIO HEALTH TUTOR	364	0	364
015187	FH-MAA PROGRAM	52,476	44,165	96,640
015312	MF-YOUTH PROGRAM	13,168	0	13,168
015320	MC-CAFE	70,599	(26,950)	43,649
015321	MS MIDDLEFIELD S.C.	335	2,066	2,401
<b>F15 FOOTHILL TOTAL:</b>		<b>2,434,075</b>	<b>348,287</b>	<b>2,782,363</b>

**FUND 15 - SELF SUSTAINING  
FUND BALANCE REPORT FOR FISCAL YEAR 2005/2006**

<b>GL ACCOUNT</b>	<b>GL DESCRIPTION</b>	<b>BEG BALANCE</b>	<b>NET CHANGE</b>	<b>END FUND BALANCE</b>
<b>DE ANZA FUNDS</b>				
015203	DA-LA VOZ NEWSPAPER	8,341	(1,734)	6,607
015205	DA-APPRENTICESHIP	183,836	(155,346)	28,491
015207	DA-CACT OVRHEAD/BUS	160,159	2,811	162,970
015208	DA-SBDC	0	5,522	5,522
015211	DA-APALI	3,420	(1,013)	2,407
015212	DA-JOB FAIR	36,451	5,696	42,147
015213	DA-TELECOURSE PRODUC	3,662	(709)	2,953
015217	DA-TECHNOLOGY RSCES	4,129	4,506	8,634
015218	DA-AUTO TECH	25,633	4,933	30,566
015219	DA-REPROGRAPHICS	(67,883)	127,501	59,618
015220	CONTRACT ED OVHD/BUS	45,428	(71,826)	(26,397)
015222	DA-PHYSICAL EDUC	24,729	5,602	30,331
015223	DA-ASHLAND FIELD TRP	(2,544)	3,069	526
015228	DA-PLANETARIUM	164,123	53,261	217,384
015230	DA-SHORT COURSES	(143,529)	142,604	(925)
015231	DA-CR ARTS FAC USE	5,247	0	5,247
015232	DA-COMM SERV RESERVE	100,000	584	100,584
015233	DA-INTL STUDENT INS	291,541	56,810	348,351
015234	DA-EXTENDED YR PROGR	330,721	(180,170)	150,552
015236	DA-MATH PERF SUCCESS	3,145	0	3,145
015237	DA-SUMMER KARATE CMP	737	0	737
015238	DA-DLC EXTENDED LRNG	3,762	1,695	5,457
015239	DA-POW WOW OPERAT'NS	407	(15)	392
015240	DA-USE OF FACILITIES	169,531	(39,098)	130,433
015241	DA-LIBR PRINT CARD	19,017	(3,202)	15,815
015243	DA-AUDIO VISUAL	3,685	0	3,685
015244	DA-RLCC CONFERENCE	2,206	(1,466)	740
015245	DA-LRNG COMM RESRCH	1,480	(277)	1,203
015264	DA-HEALTH SERVICES	7,267	4,595	11,862
015265	DA-SOCCER CAMP	0	7,940	7,940
015267	DA-ATHLETICS TRUST	0	4,415	4,415
015270	DA-CIVIC ENGAGEMENT	16,539	(16,105)	434
015284	DA-ENVIRON ADV GROUP	9,313	(7,602)	1,710
015285	DA-PHYS ED/DACA	35,003	10,485	45,488
015287	DA-MAA PROGRAM	40,270	(32,914)	7,355
015288	DA-INTL SUMMER PROGR	1,732	26,522	28,254
015289	OTI-MAA PROGRAM	30,047	27,581	57,627
	<b>F15 DE ANZA TOTAL:</b>	<b>1,517,605</b>	<b>(15,345)</b>	<b>1,502,260</b>

**FUND 15 - SELF SUSTAINING  
FUND BALANCE REPORT FOR FISCAL YEAR 2005/2006**

<b>GL ACCOUNT</b>	<b>GL DESCRIPTION</b>	<b>BEG BALANCE</b>	<b>NET CHANGE</b>	<b>END FUND BALANCE</b>
<b>DISTRICT FUNDS</b>				
015421	EXCESS RISK	105,684	(28,000)	77,684
015422	INTL STUDT INSURANCE	0	0	0
015423	GTE MOBILENET-FH	32,555	31,072	63,628
015424	FREMNT UNION HSD	0	0	0
015425	LOSS PREVENTION	14,804	0	14,804
015426	CELLULAR ONE	38,320	40,030	78,351
015427	ACCESS 2000	3,436	0	3,436
015428	SPRINT	19,001	0	19,001
015429	VENDING	314,945	(314,945)	0
015430	NEXTEL	90,339	(15,794)	74,546
015431	GTE MOBILNET-DA	29,161	33,427	62,587
015440	SSC CONSORTIUM	9,957	0	9,957
015441	NCCCCBO	1,164	2,350	3,513
015450	COMPUTER LN PG-ADMIN	200,000	0	200,000
015451	COMPUTER LN PROG-FEE	11,790	2,300	14,089
<b>F15 DISTRICT TOTAL:</b>		<b>871,156</b>	<b>(249,560)</b>	<b>621,596</b>
<b>F15 GRAND TOTAL:</b>		<b>4,822,836</b>	<b>83,383</b>	<b>4,906,219</b>

## GLOSSARY

### **50 Percent Law**

Section 84362 of the Education Code, commonly known as the Fifty Percent Law, requires that a minimum of 50% of the District's current expense of education be expended during each fiscal year for "salaries of classroom instructors." Salaries include benefits and the salaries of instructional aides.

### **A and B Budgets**

These are specific terms that the District uses to describe classifications of expenses.

"A" budget items are full-time salaries of faculty, staff, and administrators, as well as benefits costs, normally classified in the 1000, 2000, and 3000 object codes.

"B" budget items are operating expenses, normally falling into the 4000 and 5000 object codes.

### **Abatements**

The cancellation of part or all of a receipt or expense previously recorded.

### **Accounts Payable**

Amounts due and owing to persons, business firms, governmental units or others for goods and services purchased and received but unpaid on June 30. This is different from an *encumbrance* which is purchased but not received or paid by June 30.

### **Accounts Receivable**

Amounts due and owing from persons, business firms, governmental units or others for goods and services provided but uncollected prior to June 30.

### **Apportionments**

Allocation of state or federal aid, local taxes or other moneys among school districts or other governmental units. Foothill-De Anza's *Base Revenue* provides most of the District's revenue. The State General Apportionment is equal to the Base Revenue less budgeted property taxes

and student fees. There are other, but smaller, apportionments for programs such as special education, apprenticeship, and EOPS.

### **Appropriations**

Funds set aside or budgeted for a specific time period and specific purpose. The State Legislature sets the appropriations for community colleges and other agencies through the Budget Act each year. The deadline for the Budget Act to be passed in July 1 but this deadline is rarely ever adhered to by the Legislature and Governor. The Board of Trustees sets the appropriation limits for the District when it approves the budget. The Tentative Budget must be approved prior to July 1, and the Final Budget must be approved prior to September 15. Revisions and changes to the appropriation limits must be approved by the Trustees by resolution.

### **Appropriation for Contingency**

An official budget category established by the State for schools to budget contingency funds. Expenditures are not be made from this category. Rather, transfers are made as required to the appropriate expenditure categories.

### **Appropriation Limitation**

See Gann Limitation

### **Assessed Valuation**

A value of land, residential or business property, set by the County Assessor for property tax purposes. The value is the cost of any newly built or purchased property, or the value on March 1, 1975, of continuously owned property plus an annual increase of 2%. (See Proposition 13.) The assessed value is not equivalent to the market value, due to limitations of annual increase.

### **Associated Students Funds**

These funds are designated to account for moneys held in trust by the District for

organized student body associations established pursuant to Chapter 1, Division 7, Part 47, of the Education Code (commencing with Section 76060).

The governing board must provide for the supervision of all moneys raised by any student body or student organization using the name of the college (ECS 76065).

### **Audit**

An examination of documents, records and accounts for the purpose of determining (1) that all present fairly the financial position of the District; (2) that they are in conformity with prescribed accounting procedures; and (3) that they are consistent with the preceding year.

### **Balance Sheet**

A statement that shows assets, liabilities, reserves and fund balance or fund deficit of the community college district as of a specified date. It exhibits the financial condition of a district. Balance sheets are provided in the "311" report and in the District's external auditor's report.

### **Basic Skills**

This program provides funding for pre-collegiate courses to correct skills deficiency. Districts can get additional funding for Basic Skills enrollment only when the total District enrollment exceeds their regular funded enrollment "cap."

### **Board Financial Assistance Program - BFAP**

The purpose of BFAP is to offset the impact of the mandatory community college enrollment fee on low-income students who cannot afford to pay.

AB 1XX (Chapter 1, Statutes of 1984, Second Extraordinary Session) imposed a mandatory fee for community college credit courses.

### **Bonded Debt Limit**

The maximum amount of bonded debt for which a community college may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the District.

General Obligation Bond issues require a 55% vote of the electorate. These are known as Prop 39 Bonds, replacing the law that lowered the approval limit from 66-2/3 to 55%.

Measure E Bond was passed in November 1999 for a maximum authorization of \$248,000,000. All series of General Obligation Bond have been issued.

### **Bonded Indebtedness**

A district's debt obligation incurred by the sale of bonds.

### **Bookstore Fund**

This fund has been classified as an enterprise fund designated to receive the proceeds derived from the District's operation of the colleges' bookstores. All necessary expenses, including salaries, wages and cost of capital improvement, for the bookstore may be paid from generated revenue.

### **Capital Outlay**

Capital outlay expenditures are those that result in the acquisition of or addition to fixed assets. They are expenditures for land or existing buildings, improvement of sites, construction of buildings, additions to buildings, remodeling of buildings, or initial or additional equipment. Construction-related salaries and expenses are included.

### **Capital Projects Funds**

Capital Projects Funds are to account for financial resources to be used for the acquisition or construction of capital outlay items.

### **Categorical Funds**

Money from the state or federal government granted to qualifying districts for special programs, such as Matriculation or Vocational Education. Expenditure of categorical funds is restricted to the fund's particular purpose. The funds are granted to districts in addition to their general apportionment.

### **Child Development Fund**

The Child Development Fund is the fund

designated to account for all revenues for or from the operation of child care and development services under Chapter 2, Division 1, Part 5, of the Education Code (commencing with Section 8200).

#### **COLA**

Cost Of Leaving Adjustment--change in state Apportionment funding related to CPI.

#### **Consumer Price Index (CPI)**

A measure of change in the cost of living compiled by the United States Bureau of Labor Statistics. Consumer price indices are calculated regularly for the United States, California, some regions within California and selected cities. (See Gann Limit.)

#### **COP**

Certificates of Participation are used to finance the lease/purchase of capital projects. Essentially, they are the issuance of shares in the lease for a specified term.

#### **Current Assets**

Assets that are available to meet the cost of operations or to pay current liabilities.

#### **Current Expense of Education**

Usually regarded as expenses other than capital outlay, community services, and selected categorical funds.

#### **Current Liabilities**

Amounts due and payable for goods and services received prior to the end of the fiscal year.

#### **Debt Service Funds**

Funds used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

#### **Disabled Student Programs And Services (DSP&S)**

The purpose of these special programs and services is to integrate the disabled student into the general college program; to provide educational intervention leading to vocational preparation, transfer or general education; and to increase independence or to refer students to

the community resources most appropriate to their needs.

#### **Employee Benefits**

Examples are (1) group health or life insurance payments; (2) contributions to employee retirement (STRS-State Teachers' Retirement System or PERS-Public Employees Retirement System); (3) O.A.S.D.I. (Social Security) and Medicare taxes; (4) workers' compensation payments; and (5) unemployment insurance.

#### **Encumbrances**

Obligations in the form of purchases, contracts, and other commitments that have been on ordered but have not been received. At year end there are often many such orders. For year-end encumbrances, the budgets are carried over to the next fiscal year to cover the expenses that are recorded when the items have been received or services rendered. Year-end encumbrances tend to distort the both the year end balance of the just completed fiscal year and the new year's expense budget. When reviewing year end reports and new budgets, one has to be especially careful regarding encumbrances so as not to misinterpret the true financial condition of the District.

#### **EOPS**

Extended Opportunity Programs and Services. Amounts apportioned for the purpose of providing allowable supplemental services through EOPS to encourage enrollment of students handicapped by language, social and/or economic disadvantages.

#### **Equalization Aid**

State funds, included in the General Apportionment, to help bring up a District's funding to the statewide average.

#### **Fiscal Year**

Twelve calendar months; in California, it is the period beginning July 1 and ending June 30. Some special projects use a fiscal year beginning October 1 and ending September 30, which is consistent with the federal government's fiscal year.

#### **Fixed Assets**

Property of a permanent nature having



continuing value; e.g., land, buildings and equipment

### **Full-time Equivalent Student (FTES)**

The number of students in attendance as determined by actual count for each class hour of attendance or by prescribed census periods. Every 525 hours of actual attendance counts as one FTES. The number 525 is derived from the fact that 175 days of instruction are required each year, and students attending classes 3 hours per day for 175 days will be in attendance for 525 hours. That is, 3 times 175 equals 525. FTES has replaced ADA.

Districts complete Apportionment Attendance Reports (CCFS-320) and Apprenticeship Attendance Reports (CCFS-321) to report attendance. These are carefully reviewed by auditors. The importance of these reviews lies in the fact that the two reports serve as the basis for allocating State General Apportionment to community college districts.

### **Funds, Restricted**

Those moneys designated by law or a donor agency for specific purposes, such as Matriculation, Vocational Education or Health Services. Some restricted fund moneys which are unspent may be carried over to the next fiscal year. The use of the carryover moneys is usually limited by law to the specified purpose(s) for which the moneys were originally collected. The Board of Trustees may *designate* funds for a restricted purpose, but the funds remain *unrestricted* and must be reported as such on State documents.

### **Funds, Unrestricted**

Generally, those moneys of the General Fund that are not designated by law or a donor agency for a specific purpose. Unrestricted funds may need to be accounted for separately or may have been designated by the Board for a specific purpose, but they are still legally regarded as unrestricted since the designation may be changed at the Board's discretion.

### **Gann Limitation**

A ceiling on each year's appropriations supported by tax dollars. The limit applies to

all governmental entities, including school districts. The base year was 1978-79. The amount is adjusted each year, based on a price index and the growth of the student population.

### **General Ledger**

A basic group of accounts in which all transactions of a fund are recorded .

### **General Purpose Tax Rate**

The District's tax rate, determined by statute as interpreted by the County Controller. Base rate was established in 1978, after the passage of Proposition 13, and changes have occurred based on a complex formula using tax rate areas.

### **Governmental Funds**

These are accounting segregations of financial resources for attaining institutional objectives. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used.

Governmental accounting measurements focus on determining financial flow of operating revenues and expenditures, rather than net income.

### **Income**

Includes both revenue and non-revenue receipts. Revenue receipts are derived from taxation. Non-revenue receipts come from the sale of an asset, product or service. The General Apportionment is *revenue*; money from community education registration is *income*.

### **Inflation Factor**

Adjustments for inflation which are prescribed by law for school district apportionments. The factor is more commonly referred to as the COLA (Cost-of-Living Adjustment).

### **LEA**

Local Educational Agency.

### **Mandated Costs**

School district expenses which occur because of federal or state laws, decisions of state or

federal courts, federal or state administrative regulations, or initiative measures. (See SB 90, 1977.)

### **Matriculation**

The Seymour-Campbell Matriculation Act of 1986 was enacted through Chapter 1467 of the California Statutes of 1986. The purpose of Matriculation is to promote and sustain the effort of students to reach their educational goals through a program of support services tailored to the needs of the individual students. Students are obligated to express at least a broad educational intent at entrance, and to declare a specific educational objective within a reasonable time after enrolling.

### **Nonresident Tuition**

A student who is not a resident of California is required, under the uniform student residency requirements, to pay a tuition fee as prescribed by ECS 76140.

### **Objects of Expenditure**

Objects of expenditure are articles purchased or services obtained by a school district, such as:

#### Certificated Salaries (account series 1000)

Includes expenditures for full-time, part-time and prorated portions of salaries for all certificated personnel.

#### Classified Salaries (account series 2000)

Includes expenditures for full-time, part-time and prorated portions of salaries for all classified personnel.

#### Employee Benefits (account series 3000)

Includes all expenditures for employer's contributions to retirement plans, and for health and welfare benefits for employees or their dependents, retired employees and Board members.

#### Books, Supplies (account series 4000)

Includes books, supplies and materials.

#### Operating Expenses (account series 5000)

Includes expenditures for consultants, travel,

conferences, memberships dues, insurance, utilities, rentals, leases, elections, audits, repair and maintenance contracts, and other contracted services.

#### Capital Outlay (account series 6000)

Includes expenditures for sites, improvement of buildings, books and media for libraries and new equipment.

#### Other Outgo (account series 7000)

Includes expenditures for retirement of debt, interfund transfers, other transfers, appropriations for contingencies, and student financial aid.

### **Partnership for Excellence**

The Partnership for Excellence is a mutual commitment by the State of California and the California Community Colleges system to significantly expand the contribution of the community colleges to the social and economic success of California.

### **PERS**

Public Employees' Retirement System. State law requires school district classified employees, school districts and the State to contribute to the fund for full-time classified employees.

### **Prior Years Taxes**

Amounts provided from tax levies of prior years and adjustments to taxes reported in prior years. These include delinquent secured and unsecured tax receipts, applicable penalties and any tax sale proceeds of prior years.

### **Proceeds of Taxes**

Defined in the Gann Amendment as revenues from taxes plus regulatory licenses, user charges and user fees, to the extent that such proceeds exceed the costs reasonably borne in providing the regulation, product or service.

### **Program-Based Funding**

Under the provisions of AB 1725, beginning in 1991-92 community colleges were no longer funded on the basis of ADA. Rather, the

allocation of General Apportionment revenue resources is based upon "workload" measures in the categories of: Instruction, Student Services, Instructional Administration, Facilities and Instructional Administration.

### **Proposition 13 (1978)**

An initiative amendment passed in June 1978 which added Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. The measure also defines assessed value and the voting requirements to levy new taxes.

### **Proposition 98 (1988)**

An amendment to the California Constitution establishing minimum funding levels for K-14 education and changing some of the provisions of Proposition 4 (Gann limit).

### **Reserves**

Funds set aside to provide for estimated future expenditures or deficits, for working capital or other purposes. Districts that have less than a 5% reserve are subject to a fiscal "watch" to monitor their financial condition.

### **Revenue**

Addition to assets not accompanied by an obligation to perform service or deliver products. This is contrasted to *Income* that is accompanied by an obligation to perform service or deliver products. Since the general apportionment is generally regarded as revenue while categorical funds are treated as income. Proceeds, on the other hand, are cash receipts recorded appropriately as revenue or income. The three terms are often treated, albeit incorrectly, as interchangeable terms.

### **Revolving Fund**

The District is authorized (ECS 85400-85405) to establish a revolving cash account for the use of the Chief Business Official in securing or purchasing services or materials.

### **Scheduled Maintenance**

For several years, the State has provided special funding to community colleges for approved projects. The State provides for half the cost and the District provides the other half. In instances of financial hardship, some districts may qualify for 90% State funding.

### **Secured Property**

Property which cannot be moved, such as homes and business buildings (business property that is leased is unsecured property). Secured taxes are assessed against secured property.

### **Senate Bill 90 (1977), Chapter 1135/77**

A law passed by the California legislature in 1977 which allowed districts to submit claims to the State for reimbursement for increased costs resulting from increased services mandated by the State or by executive orders. Mandated cost provisions were added to the California Constitution upon the passage of Proposition 4 in 1979.

### **STRS**

State Teachers' Retirement System. State law requires that school district employees, school districts, and the State, contribute to the fund for full-time certificated employees.

### **Student Financial Aid Funds**

Funds designated to account for the deposit and direct payment of government-funded student financial aid.

#### Federal Aid:

- Pell Grants
- SEOG- Supplemental Educational Opportunity Grant
- Perkins

#### State Aid:

- EOPS-Extended Opportunity Programs and Services
- CAL Grant

### **TOP**

Taxonomy of Program. This was formerly called the Classification of Instructional Disciplines. Districts are required for State purposes to report the expenditures by categories identified in the "311". The major

categories are:

- Instructional
- Instructional Administration
- Instructional Support Services
- Admissions and Records
- Counseling and Guidance
- Other Student Services
- Operation and Maintenance
- Planning and Policy making
- General Institutional Support
- Community Services
- Ancillary Services
- Property Acquisitions .....
- Long-term Debt
- Transfers
- Appropriation for Contingencies

**TRANS**

Tax Revenue Anticipation Notes. These are issued to finance short-term cash flow needs. The notes are paid off within a 13-month period using the proceeds of current fiscal year taxes

**Unsecured Property**

Moveable property such as boats, airplanes, and furniture and equipment in a business. This

property is taxed at the previous year's secured property tax rate.

**Vocational Training Education Funds**

Amounts provided through the Vocational Training Education Act (VEA) for special studies, demonstration projects, improvement and expansion of vocational instruction programs, special student service programs, etc.

**Warrant**

A written order drawn to pay a specified amount to a designated payee. For example, the District issues payroll warrants to employees each month. Payroll warrants are commonly referred to as "A" warrants, while warrants for goods and services are referred to as "B" warrants. When there aren't enough funds to back warrants, they may be *registered*. That means they act as IOU's. In July of 1992, the State issued registered warrants until it had enough cash to pay for them.