



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

**2009-2010**

**ADOPTED BUDGET**



**FOOTHILL-DE ANZA  
COMMUNITY COLLEGE DISTRICT**

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**FOOTHILL-DE ANZA  
COMMUNITY COLLEGE DISTRICT**

**2009-2010  
ADOPTED BUDGET**

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## Board of Trustees Presentation



Foothill College



De Anza College

# 2009-2010 ADOPTED BUDGET Public Hearing August 31, 2009

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Mike Brandy, Interim Chancellor  
Andy Dunn, Vice Chancellor, Business Services  
Bernata Slater, Director, Budget Operations



## Review of 6/30/09 Ending Balance

The 6/30/09 ending balance was \$33,484,010 and consisted of the following components:

- \$10,430,000 District's budgeted 5% reserves
- \$ 600,000 Board of Trustees Stability Fund
- \$14,622,200 for Colleges and Central Services carryover
- \$ 121,595 for encumbrances carryover
- \$ 2,339,011 for District-wide carryover (negotiated contract items, election costs, EIS backfill, etc.)
- Undesignated 08/09 ending balance = \$5,371,204

The important aspects of this ending balance to note are:

- There is an undesignated positive ending balance as of 6/30/09 of \$5,371,204
- The restricted carryover is made up of:

Foothill College carryover	\$ 3,955,510
De Anza College carryover	\$ 6,370,416
Central Services carryover	\$ 4,296,274
Encumbrances carryover	\$ 121,595
District-wide carryover	\$ 2,339,011
Board of Trustees Stability Fund	\$ 600,000
<b>Total Restricted Carryover</b>	<b>\$ 17,682,806</b>

As noted on the next page, there still may be one-time adjustments to the apportionment allocation in February 2010.

This year's encumbrances carryover is lower than usual due to new EIS system implementation (approximately \$400K).



## Colleges and Central Services Restricted Carryover

	<b>Carryover</b>	<b>"Escrow Fund"</b>	<b>Available</b>
Foothill Carryover	3,955,510	(1,167,639)	<b>2,787,871</b>
De Anza Carryover	6,370,416	(1,375,891)	<b>4,994,525</b>
Central Services Carryover	4,296,274	(1,050,192)	<b>3,246,082</b>
Total	<b>14,622,200</b>	<b>(3,593,721)</b>	<b>11,028,479</b>

We have established an “escrow fund” from the carryover at each site to fund for a period of one year all positions that are filled and that are designated to be eliminated as of 7/1/09.



## Comparison of Assumptions from Tentative to Adopted Budget

### ■ Tentative Budget Assumptions

- Enrollment estimated at 37,809 FTES
- Zero COLA
- No growth budgeted for credit and non-credit FTES
- No growth budgeted for non-resident FTES
- Deficit factor applied to state apportionment (1%)
- \$6.7M in reductions identified

### ■ Adopted Budget Assumptions

- Enrollment estimated at 36,376 FTES
  - Workload Reduction (4%) from funded 08/09 base
- Zero COLA
- No growth budgeted for non-resident FTES
- Deficit factor applied to state apportionment (1%)
- \$6.7M in reductions implemented
  - \$3.6M set aside to fund, for one year, filled positions designated to be eliminated 7/1/09

The most critical Revenue and Expense assumptions are outlined above.

In fiscal year 2008/09 we grew beyond the state-allowed growth rate (FTES cap) by about 2.5%, or 852 FTES (growth rate estimated at P-2). We will not be funded by the state for these FTES; however, our higher-than-budgeted productivity allowed for absorbing the costs of providing instruction to these additional students.

As the state recalculates final revenue and incorporates all FTES data from all community colleges, the state-allowed growth rate, known as FTES cap, may be adjusted. We will not know our final 2008/09 growth cap and revenue until 2008/09 recalculation data is provided, sometime in February 2010. At that time we may have to make adjustments to our revenue to account either for additional revenue or for shortfall due to further reduction in growth funding.

We are projecting that in 2009/10 our funded enrollment will be reduced by approximately 4% upon authorization from the State Chancellor's office. This provision (workload reduction) will bring the enrollment expectations used in the apportionment process in line with the level of funding provided by the state.



## Comparison of Assumptions from Tentative to Adopted Budget (con't.)

### ■ Tentative Budget Assumptions

- \$292,000 budgeted for election expense
- \$500,000 budgeted for interest revenue
- \$1.6M budgeted for part-time faculty **revenue** compensation
- Part-time faculty compensation **expense** budgeted assuming no cuts were allocated to categorical programs

### ■ Adopted Budget Assumptions

- No election expense budgeted
- \$1M budgeted for interest revenue
- \$1.2M budgeted for part-time faculty **revenue** compensation due to categorical programs cut
- Part-time faculty compensation **expense** reduced by \$400,000



## Where are we now for 09/10?

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

■ Income	=	\$180,666,360
■ Expenses	=	\$184,472,202
■ Difference	=	\$ (3,805,842)

*Even though our budget shows an operating deficit, we are projecting to use one-time savings from the unrestricted 08/09 ending fund balance to offset this deficit in fiscal year 09/10*

The difference between current revenue and current expense is commonly called “operating income” or “operating deficit” and is used to measure 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.”

Based on all the assumptions of revenue and expense, the budget for 2009/10 is forecast to have a structural deficit of approximately \$3.8 million, with an excess of projected expenses over projected revenue.

There are a variety of factors that contribute to this structural deficit:

- state cuts to base apportionment (approximately \$6M)
- state cash deferrals resulting in additional reduction to interest earnings (est. \$800,000)
- no COLA to offset expense increases such as step and column
- increased operating expenses (1%-15%)
- some reductions to operating expenses have already been implemented, such as reduction to part-time faculty costs due to workload reduction

For a summary of Current Income vs. Current Expenses, see the 2009/10 General Fund Budget Summary pages.



**FUND 14  
GENERAL PURPOSE FUND SUMMARY**

**Includes \$6.7 million in cuts and  
\$3.6 million in backfill for filled positions for one year**

	Adopted Ongoing 09/10 Budget	Carryover FH/DA/CS One-Time	Restricted One-Time	Estimated Total
<b>INCOME</b>				
Federal Income	\$ 2,334	\$ 0	\$ 0	\$ 2,334
State Income	76,938,153	0	0	76,938,153
Local Income	103,725,873	0	0	103,725,873
<b>TOTAL INCOME</b>	<b>\$ 180,666,360</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 180,666,360</b>
<b>EXPENSES</b>				
Certificated Salaries	\$ 79,689,115	\$ 0	\$ 0	\$ 79,689,115
Classified Salaries	37,516,272	0	0	37,516,272
Employee Benefits	43,164,885	0	0	43,164,885
Materials and Supplies	2,620,716	0	0	2,620,716
Operating Expenses	13,356,083	14,622,200	3,060,606	31,038,888
Capital Outlay	36,916			36,916
<b>TOTAL EXPENSES</b>	<b>\$ 176,383,986</b>	<b>\$ 14,622,200</b>	<b>\$ 3,060,606</b>	<b>\$ 194,066,792</b>
<b>TRANSFERS AND OTHER</b>				
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Transfers-out	(7,376,901)	0	0	(7,376,901)
Contingency	(711,314)	0	0	(711,314)
Other Out Go	0	0	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (8,088,215)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (8,088,215)</b>
<b>FUND BALANCE</b>				
Net Change in Fund Balance	\$ (3,805,841)	\$ (14,622,200)	\$ (3,060,606)	\$ (21,488,647)
Beginning Balance (Colleges/CS/DW), July 1	0	14,622,200	3,060,606	17,682,806
Unrestricted Beginning Balance, July 1	0	5,511,204	0	5,511,204
5% Reserves	0	0	10,290,000	10,290,000
Adjustments to Beginning Balance	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ (3,805,841)</b>	<b>\$ 5,511,204</b>	<b>\$ 10,290,000</b>	<b>\$ 11,995,363</b>



## Recommended Solutions to 2009/10 Deficit

- Use of \$3.8M of 6/30/09 Undesignated Ending Fund Balance in General Fund to defer reductions to 7/1/10
- Identify ongoing reductions of \$3.8M prior to 6/30/10

## Unrestricted Ending Fund Balances Sources and Uses (Projections as of 8/11/09)

	General Fund	Restricted for "escrow" or 08/09 payments in 09/10	Total General Fund Available	Other Funds (F61)	Total	Total Excluding Colleges Carryover
<b>Sources</b>						
Encumbrances	121,595	(121,595)	0		0	0
District-Wide	2,339,011	(2,047,011)	292,000		292,000	292,000
Foothill Carryover	3,955,510	(1,167,639)	2,787,871		2,787,871	
De Anza Carryover	6,370,416	(1,375,891)	4,994,525		4,994,525	
Central Services Carryover	4,296,274	(1,050,192)	3,246,082		3,246,082	
<b>Subtotal Colleges and Central Services</b>		<b>(3,593,721)</b>	<b>11,028,479</b>		<b>11,028,479</b>	
Undesignated Ending Fund Balance 08/09	5,371,204		5,371,204		5,371,204	5,371,204
Reduction in 5% Reserves Due to Reduced Operating Expenses	140,000		140,000		140,000	140,000
Board of Trustees Stability Fund	600,000		600,000		600,000	600,000
Internal Service Fund (Fund 61) Balance				10,268,343	10,268,343	10,268,343
<b>Net Sources</b>					<b>27,700,026</b>	<b>16,671,547</b>
<b>Uses</b>						
09/10 Operating Deficit	(3,805,842)		(3,805,842)		(3,805,842)	(3,805,842)
Revenue Protection Fund	(7,000,000)		(7,000,000)		(7,000,000)	(7,000,000)
11/12 Election Expense	(292,000)		(292,000)		(292,000)	(292,000)
Medical Rate Stabilization Fund			0	(5,000,000)	(5,000,000)	(5,000,000)
<b>Net Uses</b>					<b>(16,097,842)</b>	<b>(16,097,842)</b>
<b>Net</b>					<b>11,602,184</b>	<b>573,705</b>



## Major Revenue Assumptions

### ■ State Revenues

- Zero COLA
- Workload reduction (4%) budgeted
- No growth budgeted for non-resident FTES
- Deficit factor applied to state apportionment funds (1%)
- Reduction in part-time faculty compensation funding (64%, or \$1.1M) (backfilled one-time with \$553K, or 32%-est. only)

**COLA:** The governor's budget for fiscal year 09/10 does not include COLA for the Community College System. For Foothill-De Anza, this represents a \$7.7 million shortfall in apportionment.

**GROWTH:** The governor's budget does not incorporate growth for fiscal year 09/10. In addition, governor's budget includes language authorizing the Chancellor to reduce base workload measures in proportion to cuts in general apportionment funding. This provision will bring the enrollment expectations used in the apportionment process in line with the level of funding provided by the state. We have reduced our projected funded FTES by 4%. Please refer to the table in this document which displays the detail of our FTES components.

**DEFICIT FACTOR:** There is a general consensus at the state level that the budget that was signed into law is overly optimistic with regards to revenue, and a deficit factor above 1% is very likely in fiscal year 09/10. We have included only a modest 1% assumption into our projections.

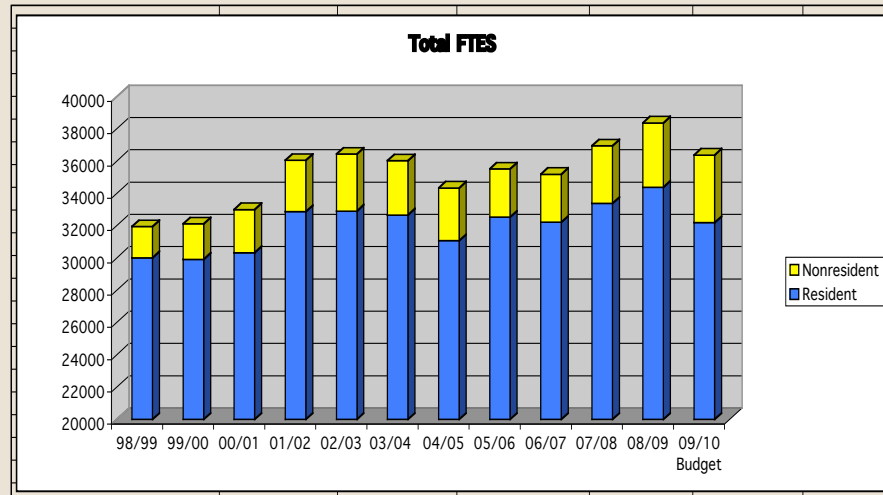


## Major Expense Adjustments Made for 09/10

- **\$6.7M has already been eliminated from 09/10 operating expenses:**
  - 68 filled/vacant positions eliminated
  - funding for 16 positions reduced or reassigned to different funding sources - Categorical Programs (Fund 21), Self-Sustaining (Fund 15) or Measure C (Fund 76)
  - 4 positions restructured/reorganized due to retirement
  - \$312,655 in B Budget reduction
  - \$200,000 reduction in faculty reassigned time funding
  
- **\$2.6M in part-time faculty costs reduced due to workload reduction (5%)**



## Chart on Foothill-De Anza Enrollment



Enrollment drives about 99% of the general fund revenue; therefore, considerable attention is devoted to enrollment management.

In 2008/09, the district grew 2.5%, or 852 FTES, above the state-funded FTES cap.

This additional growth over cap will not be funded by state apportionment. We will closely watch our enrollment trends in Fall 2009 to ensure that we can cover the cost of instruction and align it with our goal of providing as many programs as possible to our student population.

At this moment, we are projecting a workload reduction of 4% from our 08/09 funded FTES base.



## FHDA 2009/10 Productivity

- FTES from regular on-campus and off-campus programs is budgeted at 34,469 FTES and productivity of 544
- In addition, Contract Instruction Programs at Foothill College will generate an additional 1,907 FTES

We use the term “productivity” to describe the ratio between Weekly Student Contact Hours (WSCH) and Full-Time Equivalent Faculty (FTEF). This is a consistent way to measure the number of instructors needed to teach a given student load. For 09/10, we are budgeting on-campus productivity at 544.

The focus on productivity measurements is important because an increase (or decrease) of 10 points in productivity is equal to an approximate \$1 million increase (or decrease) in part-time faculty costs.



## Health Benefit Plans 08/09

- Fiscal year 08/09 ended with lower-than-expected costs. A savings of \$2.7M has been realized due to unfilled positions and claims cost variance.
- We also realized some additional one-time savings from Workers Comp (\$1.5M) in fiscal year 08/09, which were retained in our Internal Service Fund (Fund 61)

The 08/09 fiscal year resulted in health benefits savings of \$2.7 million, mostly in retiree employee claims as well as savings generated from unfilled positions kept open. We also realized some additional one-time savings from Workers Comp (\$1.5M).

At the end of 08/09, these savings were retained in our Internal Service Fund (Fund 61). As a result, our unrestricted ending fund balance in the Internal Service Fund increased at year-end by \$4.2 million to a total of \$10.2 million (see the Internal Service Fund Summary for details).





## 09/10 Cuts to Categorical Programs

The governor's 09/10 budget drastically cuts the majority of categorical programs. Foothill-De Anza's budget was reduced from \$17.5M to \$9.7M as follows:

- Protected Programs - 32% to 40% reduction
- Block Programs - 64% to 100% reduction (provides districts with increased discretion in the use of some categorical funds, specifically, ability to redirect funds between programs)

There is federal backfill proposed for 09/10. For Foothill-De Anza, this would amount to approximately \$3.5M; however, these estimates may be overly optimistic.



# The Governor's Budget and its Impact on Other Programs

Categorical Programs	Estimated Cut Amounts for 2009/10				
	Total 2008/09 Budget	Percent Cut	Total Cuts	Anticipated Federal Backfill (One-time)	Net Reduction
<b>Protected Programs</b>					
Basic Skills	297,096	-32%	-95,071	47,535	-47,535
EOPS	1,919,736	-32%	-614,316	307,158	-307,158
CARE	189,183	-32%	-60,539	30,269	-30,269
CalWORKs	608,089	-32%	-194,588	97,294	-97,294
DSP&S	4,400,850	-32%	-1,408,272	704,136	-704,136
Telecommunications / Technology (TTIP)	72,072	-40%	-28,829	14,414	-14,414
Student Financial Aid Administration (BFAP)	927,004	0%	0	0	0
<b>Total Protected</b>	<b>9,453,208</b>		<b>-2,401,614</b>	<b>1,200,807</b>	<b>-1,200,807</b>
<b>Block (Allows Flexibility)</b>					
Apprenticeship	2,134,013	-64%	-1,365,768	682,884	-682,884
Child Care Tax Bailout	827,468	-64%	-529,580	264,790	-264,790
Equal Employment Opportunity (Staff Diversity)	29,467	-64%	-18,859	9,429	-9,429
Transfer Education and Articulation	8,000	-64%	-5,120	2,560	-2,560
Matriculation (Credit)	2,492,456	-64%	-1,595,172	797,586	-797,586
Matriculation (Non-credit)	123,788	-64%	-79,224	39,612	-39,612
Part-Time Faculty Compensation	1,434,467	-64%	-918,059	459,029	-459,029
Part-Time Faculty Health Insurance	55,800	-64%	-35,712	17,856	-17,856
Part-Time Faculty Office Hours	239,914	-64%	-153,545	76,772	-76,772
Instructional Support	353,132	-100%	-353,132	0	-353,132
Physical Plant	353,163	-100%	-353,163	0	-353,163
<b>Total Block</b>	<b>8,051,668</b>		<b>-5,407,334</b>	<b>2,350,519</b>	<b>-3,056,814</b>
<b>Grand Total</b>	<b>17,504,876</b>		<b>-7,808,948</b>	<b>3,551,326</b>	<b>-4,257,621</b>



## Major Variables for Expense and Revenue Projections

- Possible encroachment to the General Fund from categorical program cuts
- Volatility of state revenue/deficit factor
- Productivity may increase because of student demand or decrease due to tuition increase
- Self-insured medical benefits projections
- Outcome of labor negotiations



## Following will need to be addressed in Fiscal Year 09/10

- Identify \$3.8M in ongoing reductions to 09/10
- Anticipate revenue decreases in 2010/11
- Anticipate expense increases in 2010/11
- Anticipate full reduction to categorical programs in 2010/11

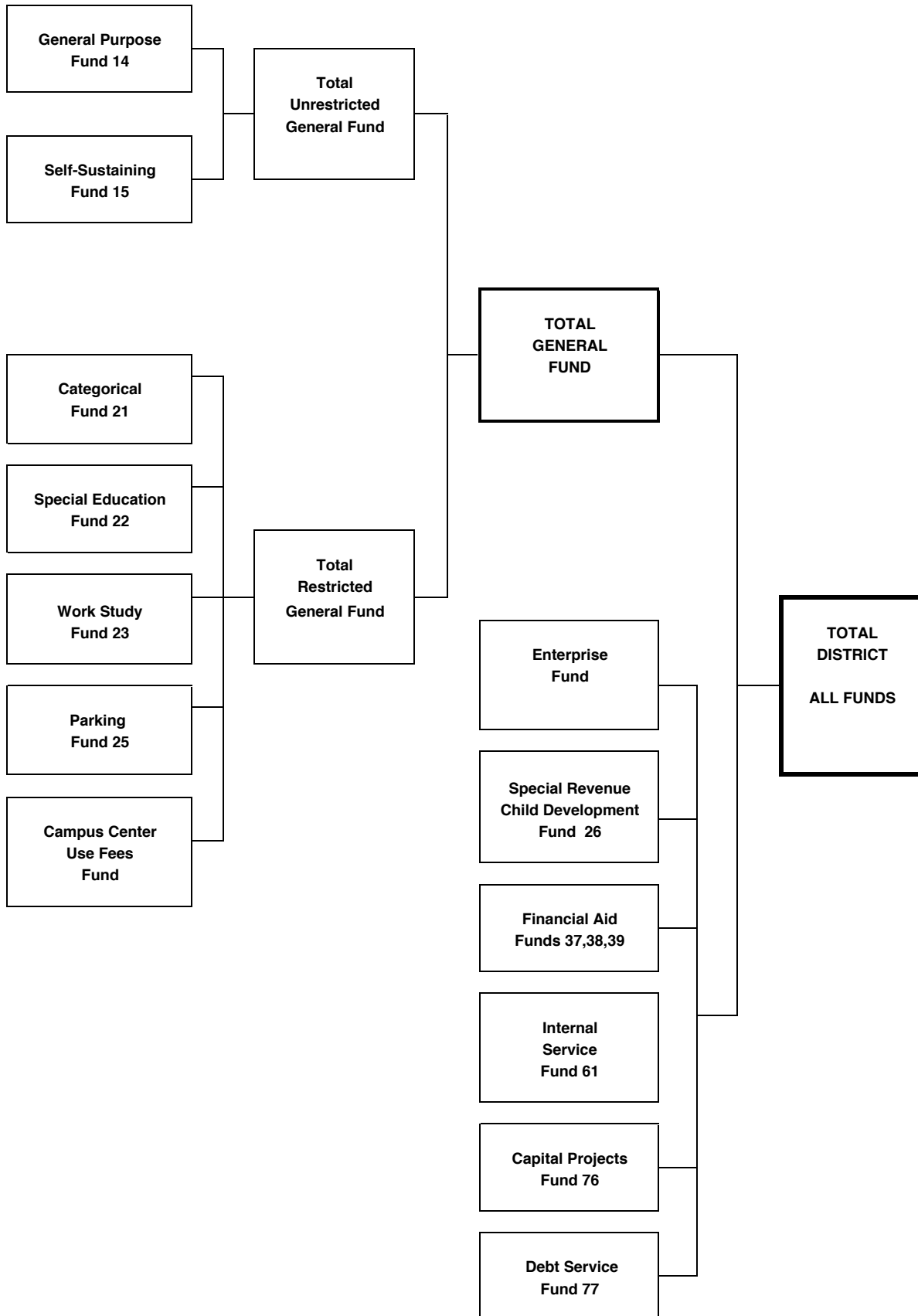


## Remember what we will do to achieve our Educational Master Plan goals

- We will be able to serve an expected 36,376 full-time equivalent students (FTES) by focusing on our core mission
- We will be able to provide the very best support services for students given the reductions to the general and categorical funds
- We will be able to maintain a minimum 5% reserve to anticipate mid-year fluctuations



# ALL FUNDS CHART



**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2009-2010  
Adopted Budget Summary  
for ALL FUNDS**

	<b>TOTAL GENERAL FUND</b>	<b>Enterprise Funds</b>	<b>Child Development Fund 26</b>	<b>Financial Aid Funds</b>	<b>Capital Projects Fund 76</b>	<b>Debt Service Fund 77</b>	<b>TOTAL DISTRICT ALL FUNDS</b>	<b>Internal Service Fund 61</b>
<b>INCOME</b>								
Federal Income	\$ 4,647,451	\$ 0	\$ 25,000	\$ 13,392,224	\$ 0	\$ 0	\$ 18,064,675	\$ 0
State Income	91,413,381	0	849,432	1,383,584	424,370	0	94,070,767	0
Local Income	118,879,258	14,869,470	1,472,722	56,000	4,697,130	20,869,608	160,844,188	51,327,281
<b>TOTAL INCOME</b>	<b>\$ 214,940,090</b>	<b>\$ 14,869,470</b>	<b>\$ 2,347,154</b>	<b>\$ 14,831,808</b>	<b>\$ 5,121,500</b>	<b>\$ 20,869,608</b>	<b>\$ 272,979,630</b>	<b>\$ 51,327,281</b>
<b>EXPENSES</b>								
Cost of Sales	\$ 0	\$ 10,196,150	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,196,150	\$ 0
Certificated Salaries	88,361,765	0	767,937	0	0	0	89,129,702	0
Classified Salaries	50,218,724	2,254,510	818,118	0	1,233,278	0	54,524,630	0
Employee Benefits	49,669,205	636,970	493,186	0	527,920	0	51,327,281	51,327,281
Materials and Supplies	4,302,697	0	242,282	0	400,844	0	4,945,823	0
Operating Expenses	38,533,818	1,457,100	25,631	449,000	4,581,530	0	45,047,079	0
Capital Outlay	1,341,665	46,220	0	0	81,659,359	0	83,047,244	0
<b>TOTAL EXPENSES</b>	<b>\$ 232,427,874</b>	<b>\$ 14,590,950</b>	<b>\$ 2,347,154</b>	<b>\$ 449,000</b>	<b>\$ 88,402,931</b>	<b>\$ 0</b>	<b>\$ 338,217,908</b>	<b>\$ 51,327,281</b>
<b>TRANSFERS AND OTHER</b>								
Transfers-in	\$ 6,001,510	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,643,476	\$ 9,644,986	\$ 0
Other Sources	1,017,651	0	0	393,000	0	149,755	1,560,406	0
Transfers-out	(9,644,986)	0	0	0	0	0	(9,644,986)	0
Contingency	(711,314)	0	0	0	0	0	(711,314)	0
Other Out Go	(714,728)	(34,500)	0	(14,775,808)	0	(24,702,156)	(40,227,192)	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (4,051,867)</b>	<b>\$ (34,500)</b>	<b>\$ 0</b>	<b>\$ (14,382,808)</b>	<b>\$ 0</b>	<b>\$ (20,908,925)</b>	<b>\$ (39,378,100)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>								
Net Change in Fund Balance	\$ (21,539,651)	\$ 244,020	\$ 0	\$ 0	\$ (83,281,431)	\$ (39,317)	\$ (104,616,378)	\$ 0
Beginning Balance, July 1	43,642,180	4,712,952	606,158	2,667,889	250,138,510	14,982,586	316,750,275	13,041,597
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 22,102,529</b>	<b>\$ 4,956,972</b>	<b>\$ 606,159</b>	<b>\$ 2,667,889</b>	<b>\$ 166,857,079</b>	<b>\$ 14,943,269</b>	<b>\$ 212,133,897</b>	<b>\$ 13,041,597</b>



**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**  
**2009-2010**  
**Adopted Budget Summary**  
**for GENERAL FUNDS**

	Fund 14 Total		Self-Sustaining Fund 15	Total Unrestricted General Fund	Categorical Fund 21	Special Educ. Fund 22	Work Study Fund 23	Parking Fund 25	Campus Center Fund 28	Total Restricted General Fund	TOTAL GENERAL FUND
	General Fund 14	Cyrr/Use Rsrvs Fund 14									
<b>INCOME</b>											
Federal Income	\$ 2,334	\$ 0	\$ 0	\$ 2,334	\$ 4,264,853	\$ 0	\$ 380,264	\$ 0	\$ 0	\$ 4,645,117	\$ 4,647,451
State Income	76,938,153	0	1,390,000	78,328,153	10,274,401	2,810,827	0	0	0	13,085,228	91,413,381
Local Income	103,725,873	0	8,256,871	111,982,744	2,359,019	0	0	2,311,000	2,226,495	6,896,514	118,879,258
<b>TOTAL INCOME</b>	<b>\$ 180,666,360</b>	<b>\$ 0</b>	<b>\$ 9,646,871</b>	<b>\$ 190,313,231</b>	<b>\$ 16,898,273</b>	<b>\$ 2,810,827</b>	<b>\$ 380,264</b>	<b>\$ 2,311,000</b>	<b>\$ 2,226,495</b>	<b>\$ 24,626,859</b>	<b>\$ 214,940,090</b>
<b>EXPENSES</b>											
Certificated Salaries	\$ 79,689,115	\$ 0	\$ 1,489,494	\$ 81,178,610	\$ 3,203,531	\$ 3,979,624	\$ 0	\$ 0	\$ 0	\$ 7,183,155	\$ 88,361,765
Classified Salaries	37,516,272	0	1,894,911	39,411,183	6,394,102	2,328,329	494,019	921,191	669,901	10,807,542	50,218,724
Employee Benefits	43,164,885	0	852,079	44,016,964	2,983,995	2,042,528	0	408,176	217,542	5,652,241	49,669,205
Materials and Supplies	2,620,716	0	82,795	2,703,511	1,421,255	69,598	4,000	0	104,333	1,599,186	4,302,697
Operating Expenses	13,356,083	17,682,806	5,020,187	36,059,075	2,127,880	38,536	9,000	105,000	194,327	2,474,743	38,533,818
Capital Outlay	36,916	0	17,500	54,416	1,212,534	39,715	0	0	35,000	1,287,249	1,341,665
<b>TOTAL EXPENSES</b>	<b>\$ 176,383,986</b>	<b>\$ 17,682,806</b>	<b>\$ 9,356,966</b>	<b>\$ 203,423,758</b>	<b>\$ 17,343,297</b>	<b>\$ 8,498,330</b>	<b>\$ 507,019</b>	<b>\$ 1,434,367</b>	<b>\$ 1,221,103</b>	<b>\$ 29,004,116</b>	<b>\$ 232,427,874</b>
<b>TRANSFERS AND OTHER</b>											
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 31,070	\$ 5,478,494	\$ 126,755	\$ 385,191	\$ 0	\$ 6,001,510	\$ 6,001,510
Other Sources	0	0	0	0	1,017,651	0	0	0	0	1,017,651	1,017,651
Transfers-out	(7,376,901)	0	(34,074)	(7,410,975)	0	0	0	(1,241,824)	(982,187)	(2,234,011)	(9,644,986)
Contingency	(711,314)	0	0	(711,314)	0	0	0	0	0	(711,314)	(711,314)
Other Out Go	0	0	0	0	(714,728)	0	0	0	0	(714,728)	(714,728)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (8,088,215)</b>	<b>\$ 0</b>	<b>\$ (34,074)</b>	<b>\$ (8,122,289)</b>	<b>\$ 333,993</b>	<b>\$ 5,478,494</b>	<b>\$ 126,755</b>	<b>\$ (876,633)</b>	<b>\$ (982,187)</b>	<b>\$ 4,070,422</b>	<b>\$ (4,051,867)</b>
<b>FUND BALANCE</b>											
Net Change in Fund Balance	\$ (3,805,841)	\$ (17,682,806)	\$ 255,831	\$ (21,232,816)	\$ (111,031)	\$ (209,009)	\$ 0	\$ 0	\$ 13,205	\$ (306,835)	\$ (21,539,651)
Beginning Balance, July 1	15,801,204	17,682,806	5,997,632	39,481,642	3,177,414	209,009	0	0	774,115	4,160,538	43,642,180
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 11,995,363</b>	<b>\$ 0</b>	<b>\$ 6,253,463</b>	<b>\$ 18,248,826</b>	<b>\$ 3,066,383</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 787,320</b>	<b>\$ 3,853,703</b>	<b>\$ 22,102,529</b>

RECONCILIATION OF INTERFUND TRANSFERS FOR 09/10

TO

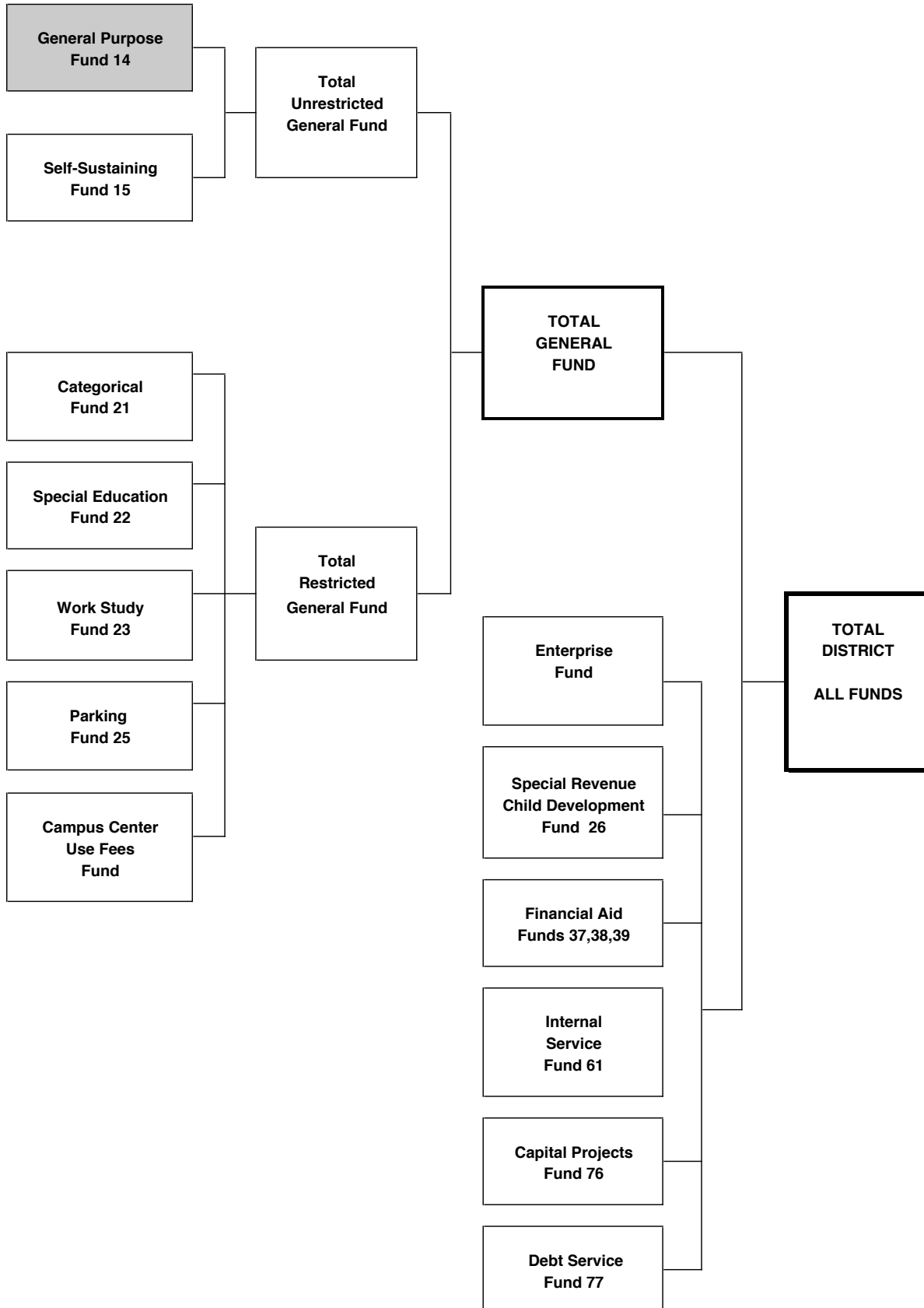
Fund	General 14	Self- Sustaining 15	Categorical 21	Special Education 22	Fed. Work Study 23	Parking 25	Child Developmt 26	Campus Ctr Use Fees 28	Financial Aid 33,37,38,39	Internal Service 61	Capital Projects 76	Debt Service 77	Total
14			31,070	5,478,494	126,755	365,191			33,37,38,39			1,375,391	7,376,901
15												34,074	34,074
21													0
22													0
23													0
25												1,241,824	1,241,824
26													0
28												992,187	992,187
37													0
61													0
76													0
77	0	0	31,070	5,478,494	126,755	365,191	0	0	0		0	3,643,476	9,644,986

F  
R  
O  
M

Notes:

- Fund 14 to 21: 31,070 for SDL backfill
- Fund 14 to 22: 5,478,494 for Special Ed Match
- Fund 14 to 23: 126,755 for College Work Study match
- Fund 14 to 25: 365,191 to offset operating deficit
- Fund 14 to 77: 768,734 for Debt Service
- Fund 15 to 77: 34,074 for Debt Service
- Fund 25 to 77: 1,241,824 for Debt Service
- Fund 28 to 77: 992,187 for Debt Service
- 606,657 for Capital Lease payments

# GENERAL PURPOSE



**GENERAL PURPOSE****Fund 14**

The General Purpose fund is part of the unrestricted general fund. This fund accounts for the majority of the district's revenues and expenditures. About 86% of this fund's revenue comes from the base revenue, about 10% comes from non-resident tuition, 2% comes from lottery proceeds, and 2% comes from other sources.

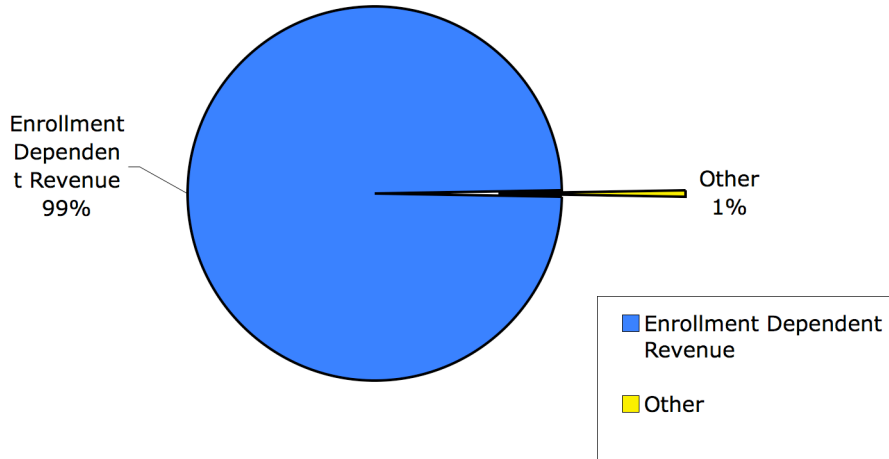
The base revenue is comprised of three revenue sources:

- Local Taxes 7%
- Property Tax Revenue 47%
- State's General Apportionment 46%

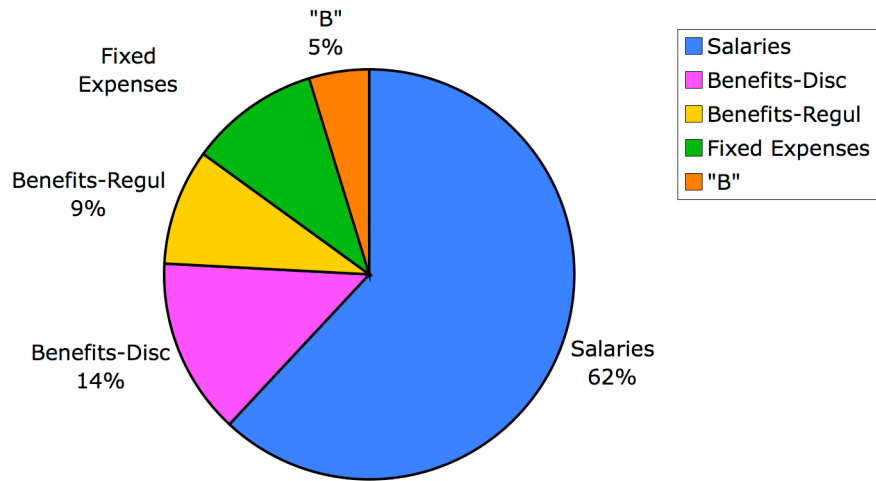
The state estimates the amount of property taxes and enrollment revenue that will be generated during the year and budgets general apportionment accordingly. When either property taxes or enrollment revenues are less than originally budgeted, the state general apportionment for community colleges is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

General Purpose fund expenses account for the majority of the district's operating expenses. Salaries and benefits comprise 85% of the total general fund expenses. Fixed expenses such as leases, utilities, debt payment, a transfer out to DSP&S (Disabled Student Programs & Services), insurance premiums, bank and credit card fees, collective bargaining costs, and district-wide software maintenance comprise 10% of the total general fund expenses. The remaining 5% constitutes the campuses' and Central Services' discretionary B budget, approximately \$8.9 million.

### 09/10 Budgeted Revenue (F14)



### 09/10 Budgeted Expenses (F14)

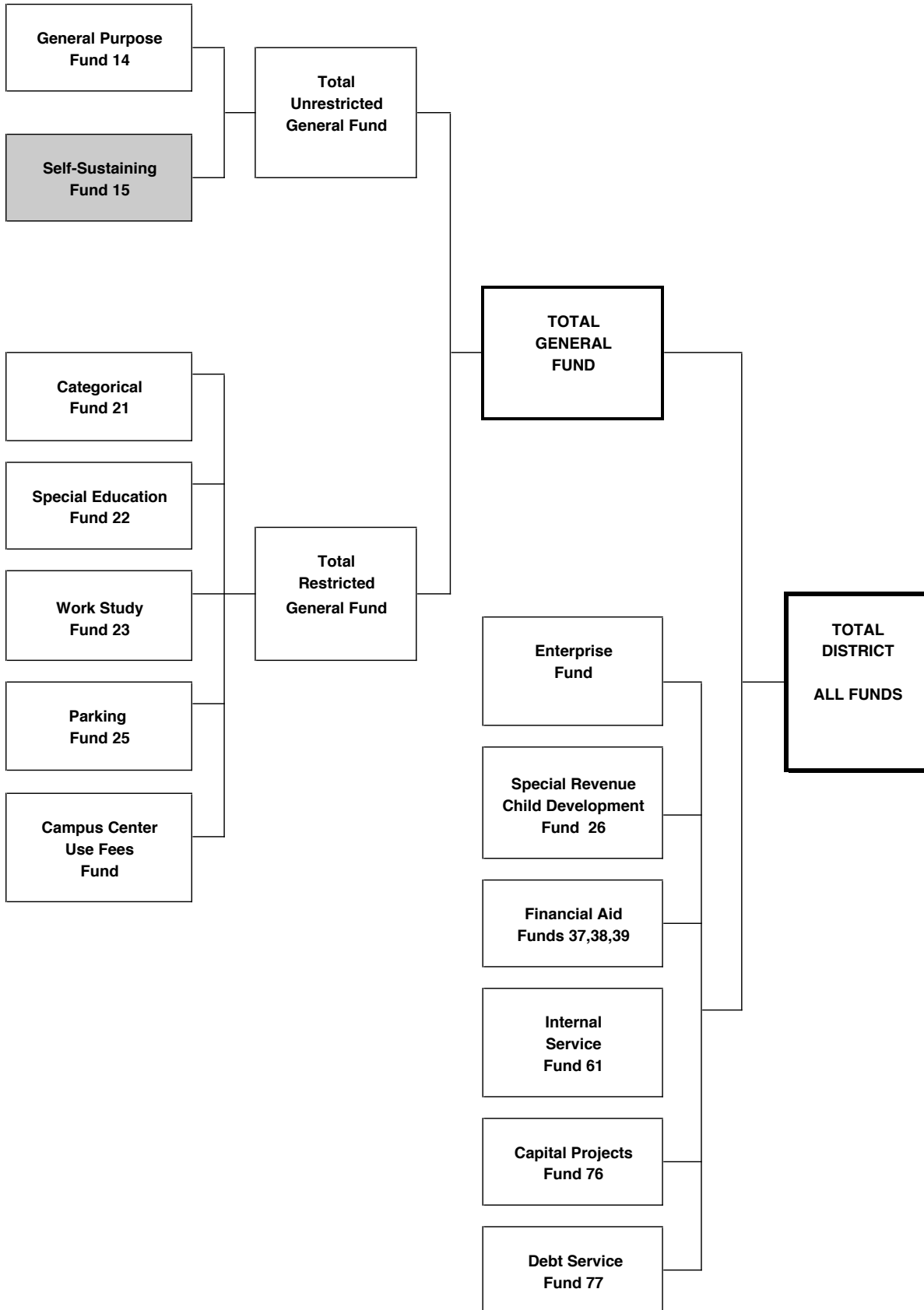


**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 14  
General Purpose**

INCOME	Revised Budget 08/09	Actual 08/09	Budget 09/10
<b>Federal</b>			
Other Federal	\$ 1,134	\$ 1,134	\$ 2,334
<b>Total Federal Income</b>	<b>\$ 1,134</b>	<b>\$ 1,134</b>	<b>\$ 2,334</b>
<b>State</b>			
Apportionment	\$ 79,569,692	\$ 79,569,692	\$ 71,802,983
Deferred Maintenance	0	0	0
Lottery	4,250,365	4,250,365	4,037,789
Mandated Cost Reimbursement	0	0	0
Staff Development	0	0	0
Other State	1,369,644	1,369,644	1,097,382
<b>Total State Income</b>	<b>\$ 85,189,702</b>	<b>\$ 85,189,702</b>	<b>\$ 76,938,153</b>
<b>Local</b>			
Property Taxes	\$ 71,617,513	\$ 71,617,513	\$ 71,344,725
Resident Enrollment	11,101,492	11,101,492	11,106,309
Non-Resident Enrollment	17,103,786	17,103,786	18,139,095
Interest Income	1,905,326	1,905,326	1,000,000
Other Local	2,303,590	2,303,590	2,135,744
<b>Total Local Income</b>	<b>\$ 104,031,707</b>	<b>\$ 104,031,707</b>	<b>\$ 103,725,873</b>
<b>TOTAL INCOME</b>	<b>\$ 189,222,543</b>	<b>\$ 189,222,543</b>	<b>\$ 180,666,360</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 35,014,755	\$ 34,979,719	\$ 38,243,977
Contract Non-teachers	13,388,634	13,037,879	10,782,673
Other Teachers	30,026,863	29,976,746	29,074,775
Other Non-teachers	1,624,706	1,742,659	1,587,690
<b>Total Certificated Salaries</b>	<b>\$ 80,054,959</b>	<b>\$ 79,737,002</b>	<b>\$ 79,689,115</b>
Contract Non-instructional	\$ 34,975,658	\$ 32,989,328	\$ 34,131,120
Contract Instructional Aides	2,597,207	2,535,916	2,579,497
Other Non-instructional	494,680	1,375,140	805,654
Other Instructional Aides	0	0	0
Students	937,923	963,080	0
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 39,005,467</b>	<b>\$ 37,863,464</b>	<b>\$ 37,516,272</b>
<b>Total Salaries</b>	<b>\$ 119,060,426</b>	<b>\$ 117,600,467</b>	<b>\$ 117,205,387</b>
<b>Total Staff Benefits</b>	<b>\$ 38,005,820</b>	<b>\$ 37,663,352</b>	<b>\$ 43,164,885</b>
<b>Total Materials and Supplies</b>	<b>\$ 2,422,201</b>	<b>\$ 3,759,750</b>	<b>\$ 2,620,716</b>
Contracted Services	\$ 7,045,547	\$ 5,363,275	\$ 2,222,363
Lease of Equipment & Facilities	1,164,120	1,130,029	1,086,328
Utilities	4,651,030	4,451,544	4,145,420
Other Operating	24,056,055	5,400,884	23,584,778
<b>Total Operating</b>	<b>\$ 36,916,752</b>	<b>\$ 16,345,732</b>	<b>\$ 31,038,888</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	339,370	341,697	0
Other	(97,906)	14,309	36,916
<b>Total Capital Outlay</b>	<b>\$ 241,463</b>	<b>\$ 356,005</b>	<b>\$ 36,916</b>
<b>TOTAL EXPENSES</b>	<b>\$ 196,646,662</b>	<b>\$ 175,725,306</b>	<b>\$ 194,066,792</b>
Transfers-in	\$ 1,899,162	\$ 1,899,162	\$ 0
Other Sources	1,642	27,851	0
Transfers-out	(12,616,397)	(12,500,767)	(7,376,901)
Contingency	(4,538,885)	0	(711,314)
Other Out Go	(46,343)	(68,082)	0
<b>TOTAL TRANS/OTHER SOURCES</b>	<b>\$ (15,300,821)</b>	<b>\$ (10,641,836)</b>	<b>\$ (8,088,215)</b>
Net Change in Fund Balance	\$ (22,724,940)	\$ 2,855,400	\$ (21,488,647)
Beginning Balance, July 1	30,628,610	30,628,610	33,484,010
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 7,903,669</b>	<b>\$ 33,484,010</b>	<b>\$ 11,995,363</b>

# 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 upon 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 mean 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.



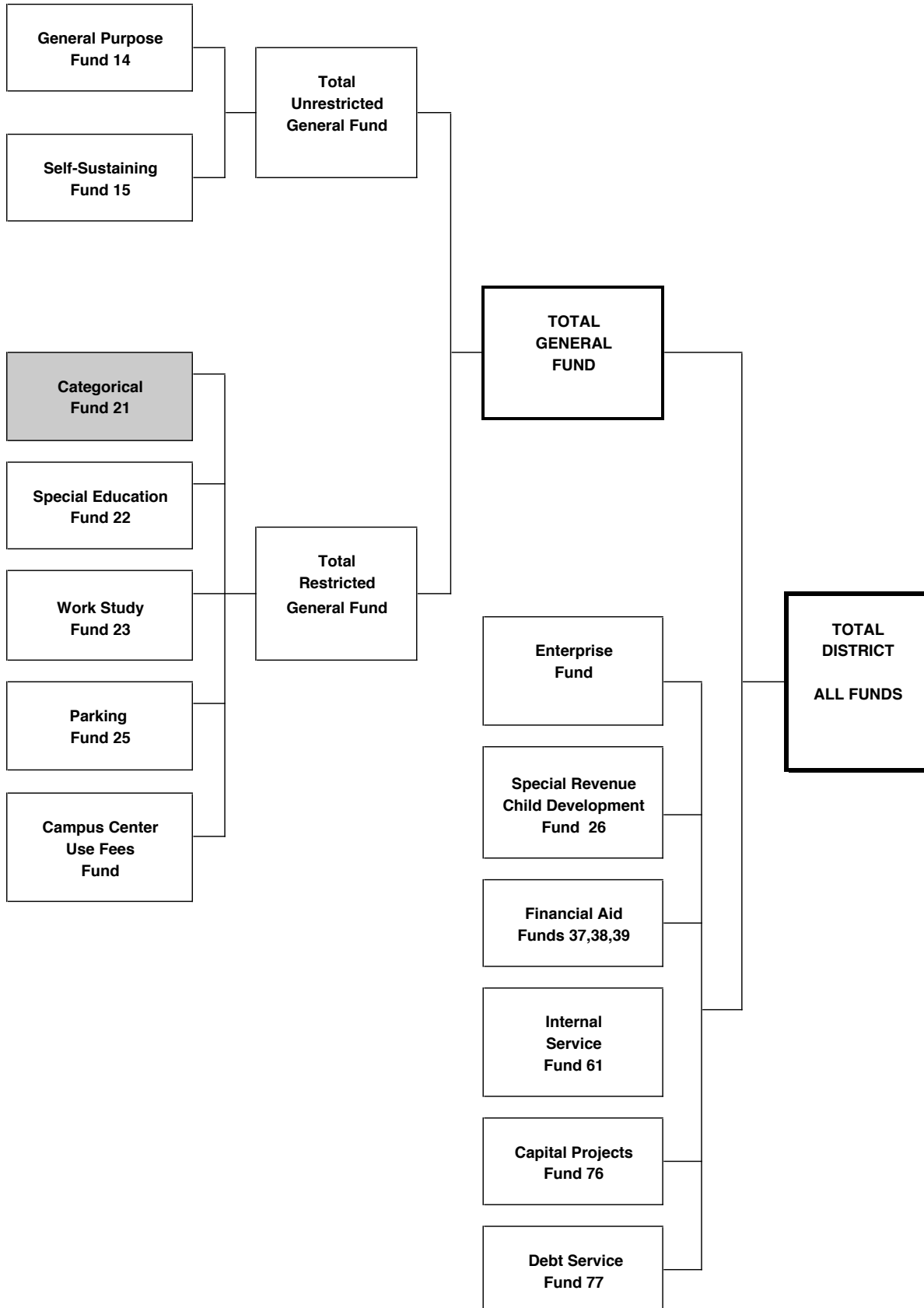
**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 15  
Self-Sustaining**

<b>INCOME</b>	Revised Budget 08/09	Actual 08/09	<b>Budget 09/10</b>
<b>Total State Income</b>	\$ 2,063,990	\$ 2,229,700	\$ 1,390,000
Contract Services	\$ 780,000	\$ 233,066	\$ 728,610
Enrollment	0	0	0
Facilities Rental	431,000	615,196	580,377
Field Trip Revenue	62,100	98,240	75,269
Sales	203,000	235,072	260,500
Short Courses	550,000	563,808	500,000
Other Local Income	6,034,388	6,417,805	6,112,115
<b>Total Local Income</b>	\$ 8,060,488	\$ 8,163,187	\$ 8,256,871
<b>TOTAL INCOME</b>	\$ 10,124,478	\$ 10,392,887	\$ 9,646,871
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-teachers	370,843	244,814	427,464
Other Teachers	1,155,376	1,137,597	1,031,596
Other Non-teachers	18,877	61,371	30,434
<b>Total Certificated Salaries</b>	\$ 1,545,096	\$ 1,443,782	\$ 1,489,494
Contract Non-instructional	\$ 1,306,022	\$ 1,355,180	\$ 1,285,099
Contract Instructional Aides	0	0	0
Other Non-instructional	329,886	506,305	609,812
Other Instructional Aides	0	0	0
Students	0	202,006	0
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	\$ 1,635,908	\$ 2,063,491	\$ 1,894,911
<b>Total Salaries</b>	\$ 3,181,004	\$ 3,507,273	\$ 3,384,406
<b>Total Staff Benefits</b>	\$ 807,398	\$ 785,058	\$ 852,079
<b>Total Materials and Supplies</b>	\$ 666,791	\$ 235,890	\$ 82,795
Contracted Services	\$ 0	\$ 2,469,498	\$ 0
Lease of Equipment & Facilities	0	441,230	0
Utilities	0	54,351	0
Other Operating	5,033,987	3,105,850	5,020,187
<b>Total Operating</b>	\$ 5,033,987	\$ 6,070,929	\$ 5,020,187
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	74,278	0
Other	111,000	2,188	17,500
<b>Total Capital Outlay</b>	\$ 111,000	\$ 76,466	\$ 17,500
<b>TOTAL EXPENSES</b>	\$ 9,800,180	\$ 10,675,616	\$ 9,356,966
Transfers-in	\$ 241,218	\$ 185,333	\$ 0
Other Sources	208,358	247,848	0
Transfers-out	(132,570)	(132,224)	(34,074)
Contingency	0	0	0
Other Out Go	(76,500)	(79,936)	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	\$ 240,506	\$ 221,021	\$ (34,074)
Net Change in Fund Balance	\$ 564,804	\$ (61,708)	\$ 255,831
Beginning Balance, July 1	6,059,340	6,059,340	5,997,632
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	\$ 6,624,144	\$ 5,997,632	\$ 6,253,463

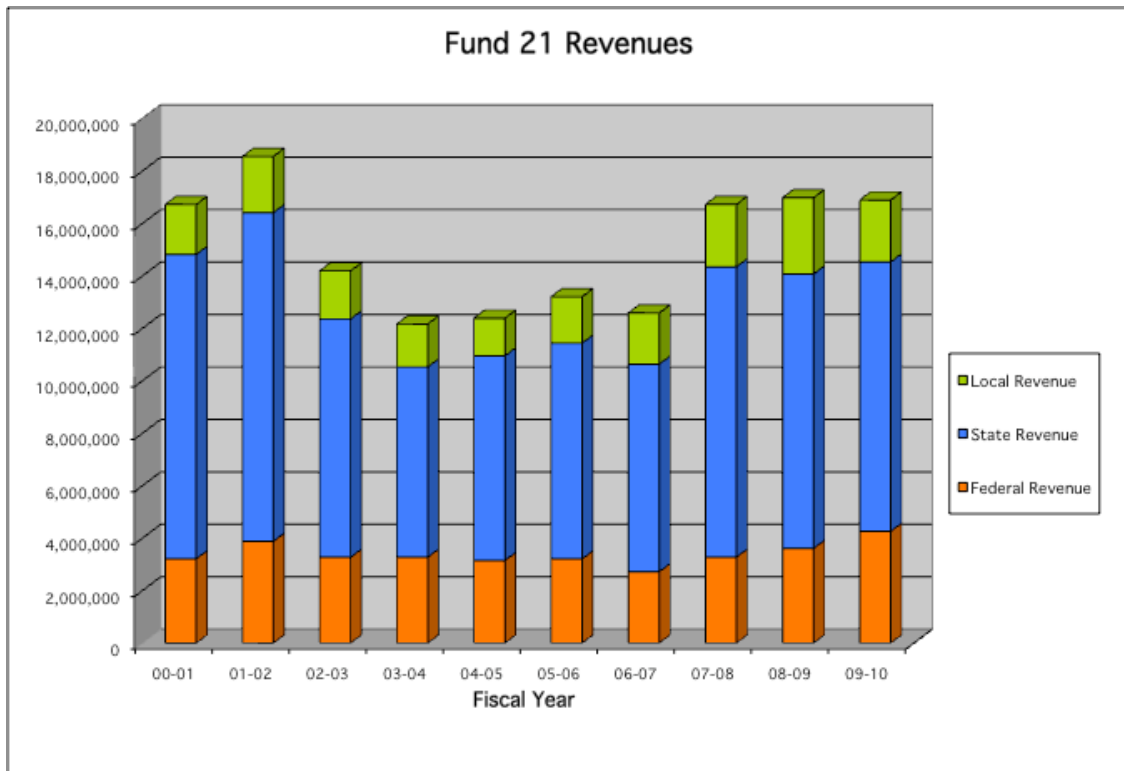


# CATEGORICAL



**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 ten years. The majority of the revenue that we receive in the Restricted and Categorical fund originates from the state. On July 28, 2009, the Governor signed the state budget – which included severe cuts to the categorical programs – into law. In the Supplemental section of this document, we have included estimates of what the governor’s cuts would mean to our categorical programs. We will revise our 09/10 budget as soon as we receive confirmation of the scope and magnitude of state reductions.

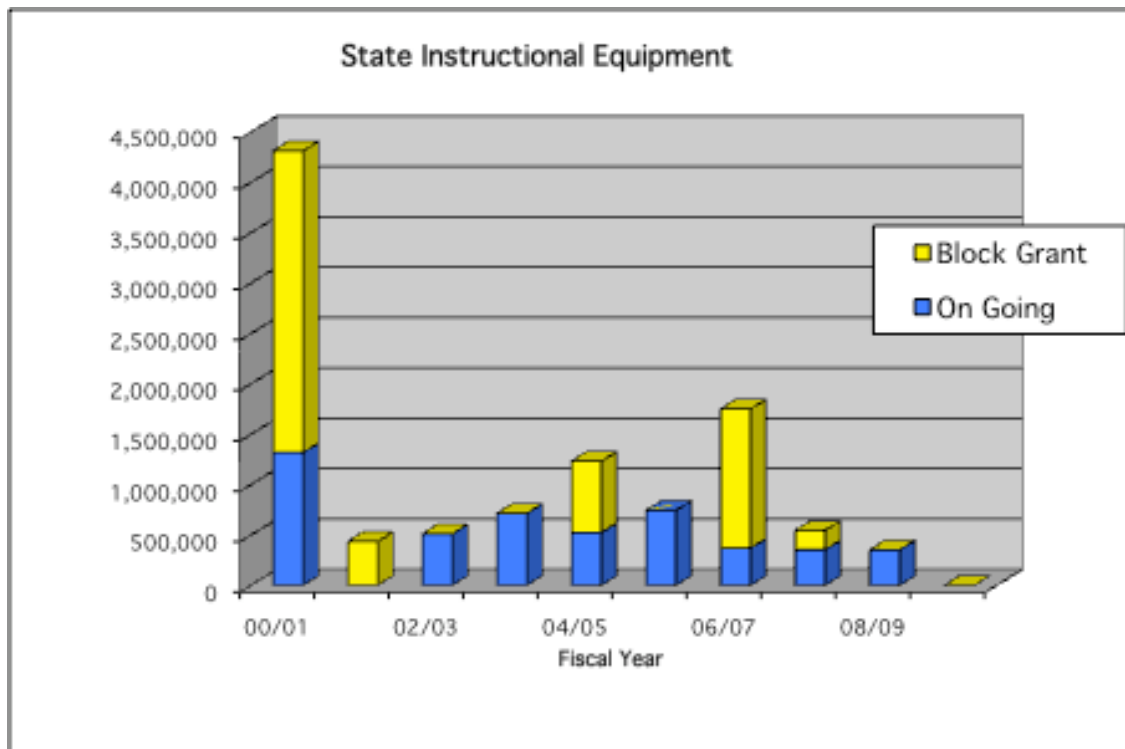
The 2009/10 State Budget allocated categorical funding in two categorizes: “Protected Programs” and “Block/Flexible Programs.” The “Block” programs provide flexibility in shifting funding between programs pending approval by the Board of Trustees. The “Protected” Programs cuts vary from no cuts to a maximum of 40% reduction from the fiscal year 08/09 allocations. The “Block” Programs cuts are more severe at 64% to 100% of the 2008/09 funding levels.

For fiscal year 09/10, the governor proposed to backfill the cuts to the categorical programs with one-time federal stimulus funds. For Foothill-De Anza, the federal stimulus funds, if fully funded, would restore almost half of the cuts in 09/10 on a one-time basis. The system-wide amount of federal backfill funds is approximately \$130 million. State authorities believe that these “backfill” dollars may actually be significantly lower than the \$130 million and in fact maybe as low as \$60 to \$90 million. With less backfill dollars, this could create further cuts to the categorical programs. Our college administrators are modeling deeper cuts scenarios and we will revise the restricted budget in the future if additional cuts materialize.

At the end of fiscal year 08/09, the state allowed districts to carry forward funds from several categorical programs. This allowed Foothill-De Anza to protect some ending balances and carry them forward to fiscal year 09/10. Our 09/10 budget looks similar to the 08/09 budget despite the state-imposed cuts, as we are budgeting to expend these carryover funds in the current year.

In general, money received by categorical 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):** For the 09/10 Adopted Budget, we are planning no new revenues for Instructional Equipment and Library Materials, as the State Budget reflects a 100% cut for these funds. For 2009/10, we plan to spend approximately \$1.25 million for instructional equipment, utilizing 08/09 carryover funds.



**NASA Internship Program:** Provides training and paid internships for students at NASA Ames Research Center and other related businesses. We are reflecting \$1.3 million in revenue and related expenses for the 09/10 Adopted Budget.

**Perkins Career and Technical Education Act (CTEA):** CTEA funds are federal funds administered by the state for technical education and improvement of career and technical 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. The restricted budget reflects a net cut of 16% (after the federal funds backfill) to the High Tech Center Training Unit grant.

**Matriculation, Staff Development, Staff Diversity, Extended Opportunity Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), and CalWorks:** These programs target specific populations or services funded by the state. The state budget reflects net cuts of 16% (after the federal funds backfill) for CalWorks, EOPS and CARE, and 32% (after the federal funds backfill) for Matriculation and Staff Diversity for 2009/10.

**Health Services Fees and Mandated Cost Reimbursement:** Health Services fees are fees collected from the students and restricted for the 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, known as “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 the tentative budget, we anticipate \$1.97 million in income and related expenses for Health Services.

**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 state budget reflects a net cut of 32% for Economic Development funding (after the federal funds backfill). We plan to budget for each Economic Development grant at the amount the state authorizes us spend for each project.

**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**

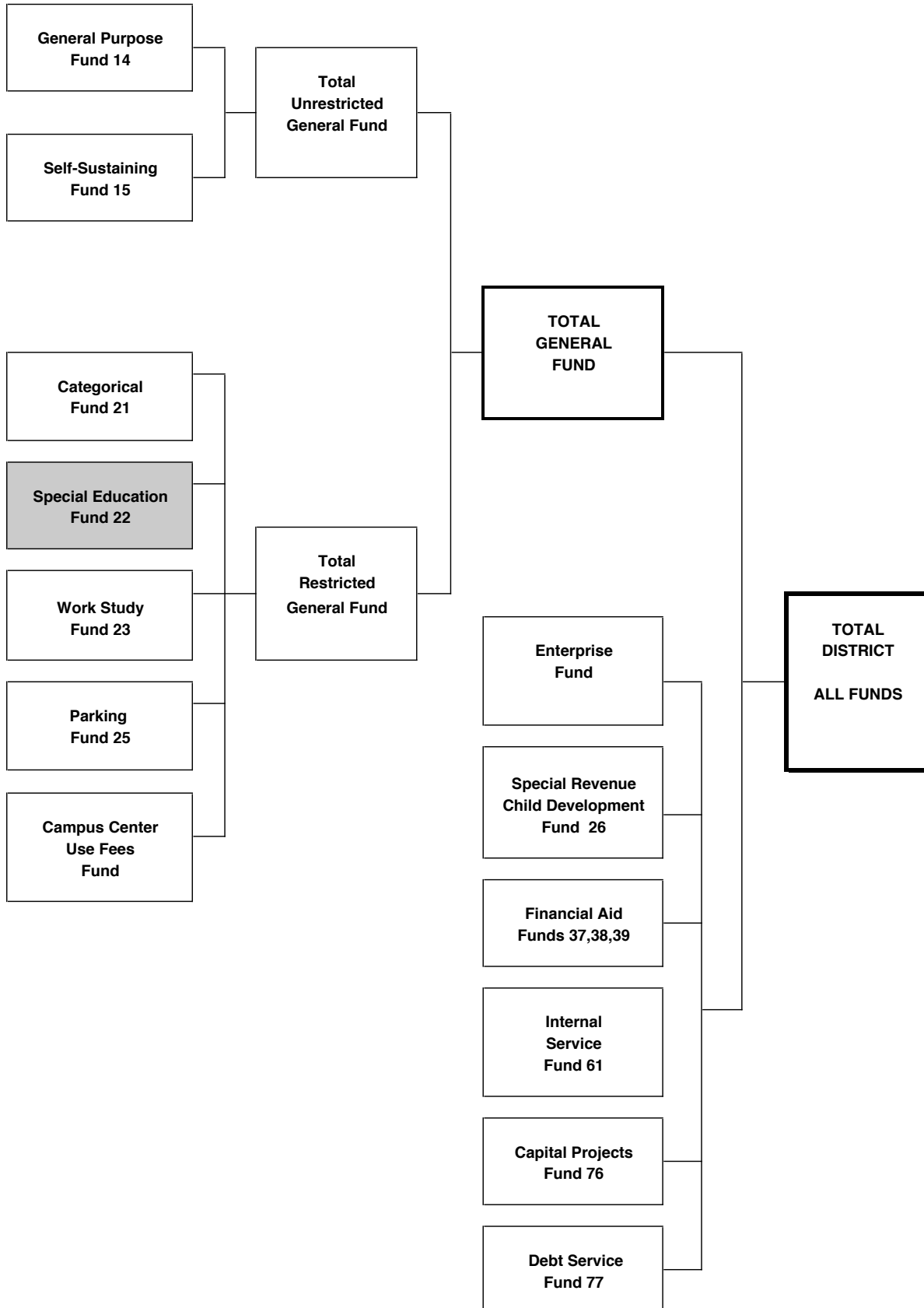
**Fund 21  
Restricted and Categorical**

	Revised Budget 08/09	Actual 08/09	Budget 09/10
<b>INCOME</b>			
WIA	\$ 75,535	\$ 75,535	\$ 50,000
Financial Aid Admin. Allowance	19,225	19,225	19,225
CTEA	773,852	773,852	808,317
NASA	1,107,923	1,107,923	1,300,000
NSF	861,170	861,170	418,257
Other	772,006	772,006	1,669,054
<b>Total Federal Income</b>	<b>\$ 3,609,711</b>	<b>\$ 3,609,711</b>	<b>\$ 4,264,853</b>
Matriculation Apportionment	\$ 2,239,123	\$ 2,239,123	\$ 2,156,169
Special Education	973,437	973,437	986,248
Board Financial Assistance Program	723,655	723,655	1,167,340
Staff Development	23,468	23,468	27,000
Staff Diversity	41,187	41,187	30,000
EOPS (Parts A & B)	1,723,453	1,723,453	1,545,345
CARE	171,787	171,787	176,309
Deferred Maintenance	0	0	0
Instructional Equipment	686,054	686,054	1,250,000
CalWorks	511,272	511,272	439,828
Other State	3,372,327	3,372,327	2,496,163
<b>Total State Income</b>	<b>\$ 10,465,763</b>	<b>\$ 10,465,763</b>	<b>\$ 10,274,401</b>
Health Service Fees	\$ 1,987,932	\$ 1,987,932	\$ 1,987,000
Other Local	921,078	921,078	372,019
<b>Total Local Income</b>	<b>\$ 2,909,010</b>	<b>\$ 2,909,010</b>	<b>\$ 2,359,019</b>
<b>TOTAL INCOME</b>	<b>\$ 16,984,485</b>	<b>\$ 16,984,485</b>	<b>\$ 16,898,273</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 9,820	\$ 9,820	\$ 0
Contract Non-teachers	2,168,406	2,168,406	2,647,940
Other Teachers	1,580	1,580	0
Other Non-teachers	562,103	562,103	555,591
<b>Total Certificated Salaries</b>	<b>\$ 2,741,910</b>	<b>\$ 2,741,910</b>	<b>\$ 3,203,531</b>
Contract Non-instructional	\$ 3,772,930	\$ 3,772,930	\$ 4,662,751
Contract Instructional Aides	0	0	0
Other Non-instructional	392,206	392,206	631,351
Other Instructional Aides	0	0	0
Students	2,122,873	2,122,873	1,100,000
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 6,288,008</b>	<b>\$ 6,288,008</b>	<b>\$ 6,394,102</b>
<b>Total Salaries</b>	<b>\$ 9,029,918</b>	<b>\$ 9,029,918</b>	<b>\$ 9,597,633</b>
<b>Total Staff Benefits</b>	<b>\$ 2,379,573</b>	<b>\$ 2,379,573</b>	<b>\$ 2,983,995</b>
<b>Total Materials and Supplies</b>	<b>\$ 1,522,334</b>	<b>\$ 1,522,334</b>	<b>\$ 1,421,255</b>
Contracted Services	\$ 2,914,661	\$ 2,914,661	\$ 1,270,506
Lease of Equipment & Facilities	103,797	103,797	0
Utilities	18,640	18,640	0
Other Operating	546,894	546,894	857,374
<b>Total Operating</b>	<b>\$ 3,583,991</b>	<b>\$ 3,583,991</b>	<b>\$ 2,127,880</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	495,956	495,956	1,212,534
Other	27,512	27,512	0
<b>Total Capital Outlay</b>	<b>\$ 523,468</b>	<b>\$ 523,468</b>	<b>\$ 1,212,534</b>
<b>TOTAL EXPENSES</b>	<b>\$ 17,039,285</b>	<b>\$ 17,039,285</b>	<b>\$ 17,343,297</b>
Transfers-in	\$ 76,068	\$ 76,068	\$ 31,070
Other Sources	679,952	679,952	1,017,651
Transfers-out	(72,315)	(72,315)	0
Other Out Go	(790,453)	(790,453)	(714,728)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (106,748)</b>	<b>\$ (106,748)</b>	<b>\$ 333,993</b>
Net Change in Fund Balance	\$ (161,547)	\$ (161,547)	\$ (111,031)
Beginning Balance, July 1	3,338,961	3,338,961	3,177,414
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 3,177,414</b>	<b>\$ 3,177,414</b>	<b>\$ 3,066,383</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.

On July 28, 2009, the Governor signed the fiscal year 09/10 budget into law. The budget includes severe cuts to the Categorical Programs, including DSP&S. The overall cut to DSP&S is 32%, but the State plans to use one-time federal backfill dollars in the 2009/10 year only to cut the deficit in half to 16%. State authorities believe that the \$130 million backfill from the federal government may be reduced to a level somewhere between \$60 and \$90 million. With less backfill dollars, this could create further cuts to the DSP&S Programs. Our college administrators are modeling deeper cuts scenarios and we will revise the DSP&S budget in the future if additional cuts materialize

For the 09/10 Adopted Budget, we anticipate receiving approximately \$2.81 million in state revenues for the Special Education Fund. Expenses for the Special Education Fund are estimated at \$8.5 million. The district plans to transfer in matching dollars, also known as “college effort,” from the General Fund to meet the requirement for receiving state Disabled Student Programs and Services (DSP&S) revenues and serving students with special needs in order to balance the fund. The match is estimated to be approximately \$5.48 million for 09/10. The expense budget exceeds the revenue and transfer in budgets by \$209,000, which represents the estimated 08/09 ending fund balance.

In 2009/10 Foothill College anticipates earning less WSCH (weekly student contact hours) than the previous year and plans to cut some of their non-credit course sections in Special Ed. De Anza College plans to maintain the same level of WSCH and FTES (headcount) numbers for Special Ed students in 09/10.

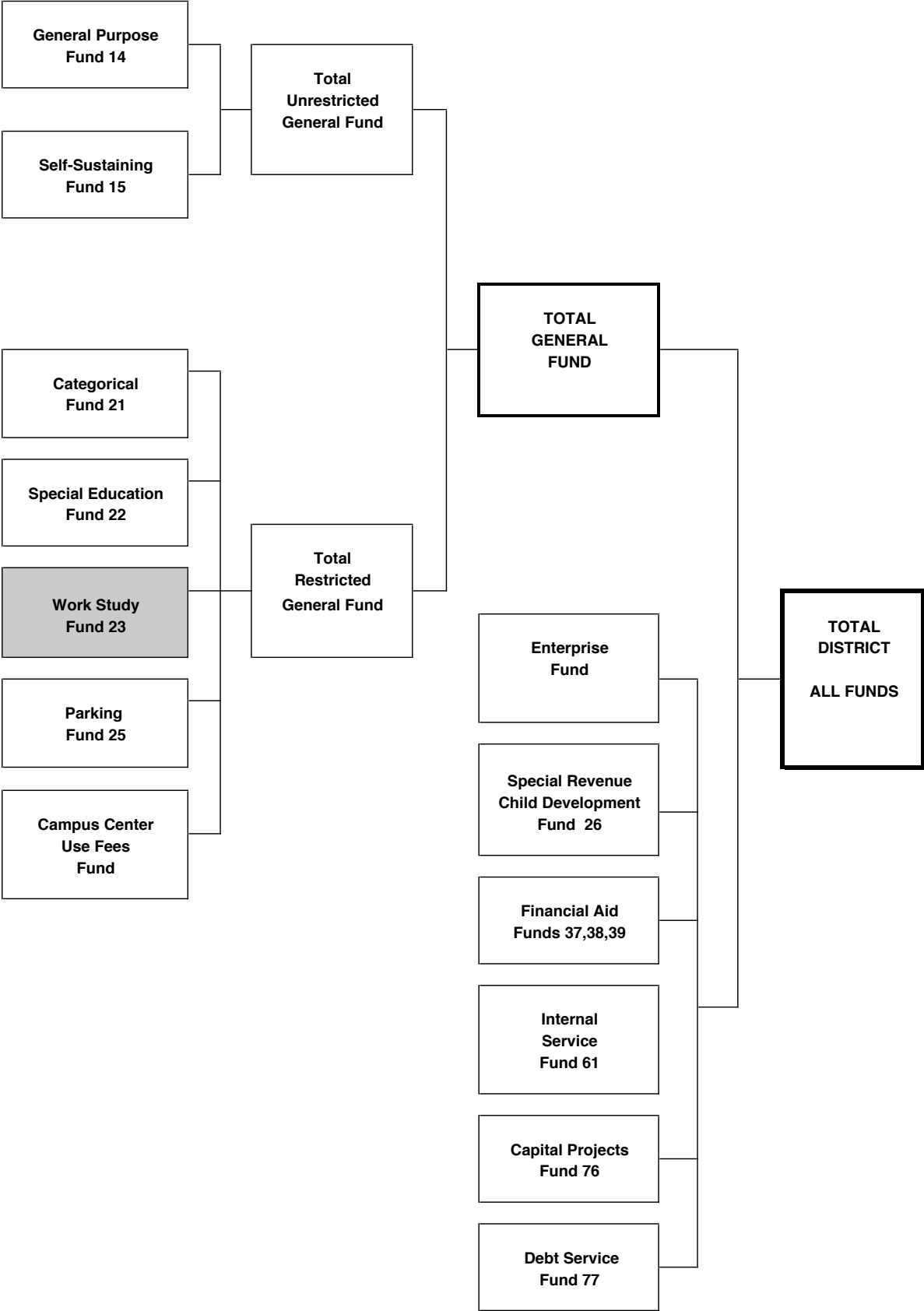
**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 22  
Special Education**

<b>INCOME</b>	Revised Budget 08/09	Actual 08/09	Budget 09/10
<b>Federal</b>			
VTEA	\$ 0	\$ 0	\$ 0
Other Federal	0	0	0
<b>Total Federal Income</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>State</b>			
Special Education Apportionment	\$ 3,375,321	\$ 3,375,321	\$ 2,810,827
Department of Rehabilitation	0	0	0
<b>Total State Income</b>	<b>\$ 3,375,321</b>	<b>\$ 3,375,321</b>	<b>\$ 2,810,827</b>
<b>Local</b>			
Other Local	\$ 1,706	\$ 1,706	\$ 0
<b>Total Local Income</b>	<b>\$ 1,706</b>	<b>\$ 1,706</b>	<b>\$ 0</b>
<b>TOTAL INCOME</b>	<b>\$ 3,377,027</b>	<b>\$ 3,377,027</b>	<b>\$ 2,810,827</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 1,398,350	\$ 1,398,350	\$ 1,545,497
Contract Non-teachers	1,267,349	1,267,349	1,302,259
Other Teachers	1,252,609	1,252,609	1,007,080
Other Non-teachers	180,309	180,309	124,788
<b>Total Certificated Salaries</b>	<b>\$ 4,098,617</b>	<b>\$ 4,098,617</b>	<b>\$ 3,979,624</b>
Contract Non-instructional	\$ 944,511	\$ 944,511	\$ 1,213,895
Contract Instructional Aides	825,824	825,824	956,858
Other Non-instructional	303,324	108,345	157,576
Other Instructional Aides	0	0	0
Students	0	194,980	0
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 2,073,660</b>	<b>\$ 2,073,660</b>	<b>\$ 2,328,329</b>
<b>Total Salaries</b>	<b>\$ 6,172,277</b>	<b>\$ 6,172,277</b>	<b>\$ 6,307,953</b>
<b>Total Staff Benefits</b>	<b>\$ 1,759,205</b>	<b>\$ 1,759,205</b>	<b>\$ 2,042,528</b>
<b>Total Materials and Supplies</b>	<b>\$ 266,193</b>	<b>\$ 225,950</b>	<b>\$ 69,598</b>
Contracted Services	\$ 0	\$ 97,007	\$ 0
Lease of Equipment & Facilities	0	7,484	0
Utilities	0	2,892	0
Other Operating	139,707	30,122	38,536
<b>Total Operating</b>	<b>\$ 139,707</b>	<b>\$ 137,505</b>	<b>\$ 38,536</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	233,104	0
Other	246,661	2,786	39,715
<b>Total Capital Outlay</b>	<b>\$ 246,661</b>	<b>\$ 235,890</b>	<b>\$ 39,715</b>
<b>TOTAL EXPENSES</b>	<b>\$ 8,584,043</b>	<b>\$ 8,530,828</b>	<b>\$ 8,498,330</b>
Transfers-in	\$ 5,356,223	\$ 5,356,223	\$ 5,478,494
Other Sources	0	0	0
Transfers-out	(188,110)	(188,110)	0
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 5,168,113</b>	<b>\$ 5,168,113</b>	<b>\$ 5,478,494</b>
Net Change in Fund Balance	\$ (38,904)	\$ 14,311	\$ (209,009)
Beginning Balance, July 1	194,698	194,698	209,009
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 155,794</b>	<b>\$ 209,009</b>	<b>\$ 0</b>



# WORK STUDY



**FEDERAL 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-DE ANZA COMMUNITY COLLEGE DISTRICT**

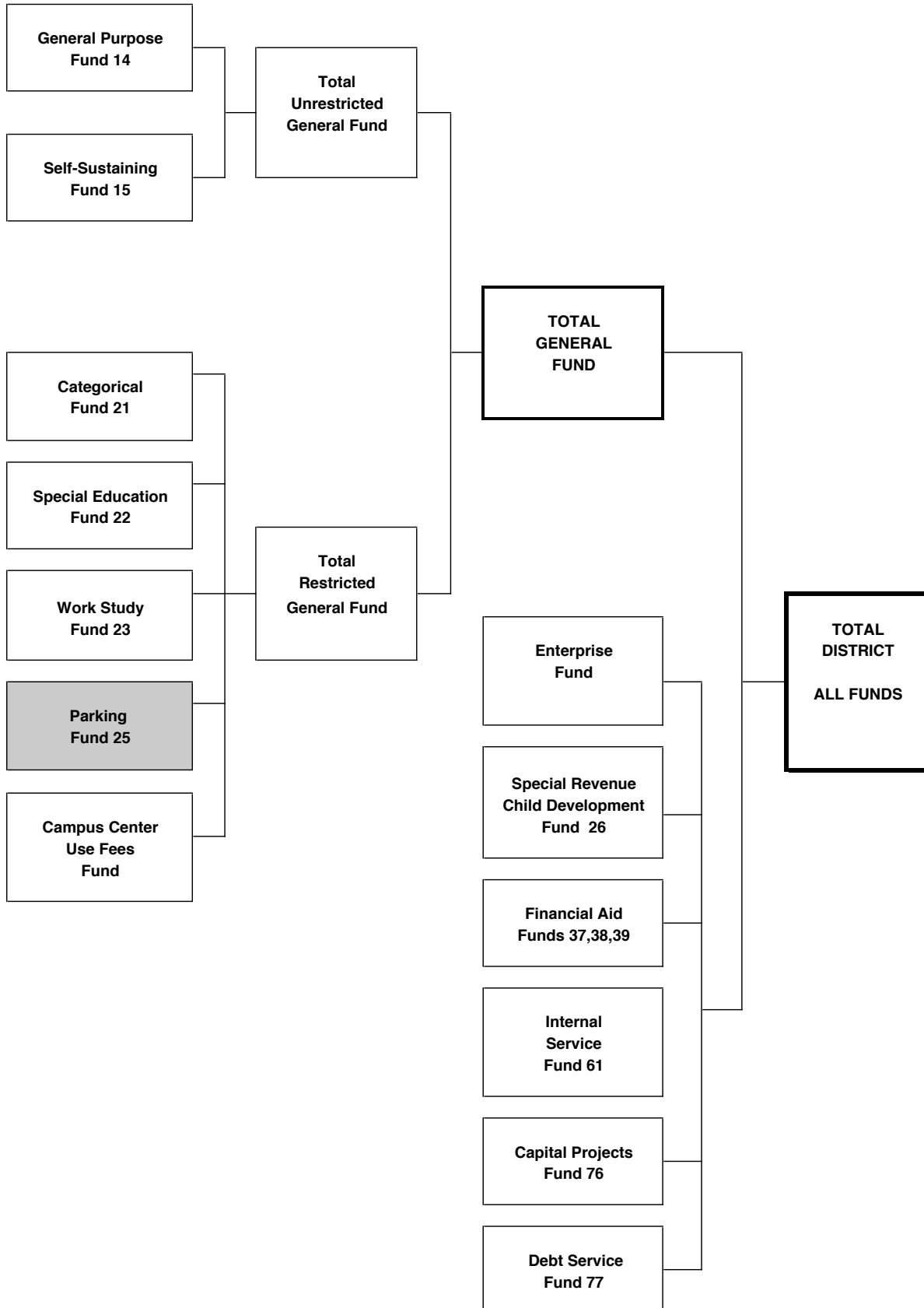
**Fund 23  
Federal Work Study**

	Revised Budget 08/09	Actual 08/09	Budget 09/10
<b>INCOME</b>			
<b>Federal</b>			
Federal Work Study	\$ 392,399	\$ 392,399	\$ 380,264
Other Federal	0	0	0
<b>TOTAL INCOME</b>	<b>\$ 392,399</b>	<b>\$ 392,399</b>	<b>\$ 380,264</b>
<b>EXPENSES</b>			
Other Non-teachers	\$ 0	\$ 0	\$ 0
<b>Total Certificated Salaries</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Other Non-instructional	\$ 0	\$ 0	\$ 0
Students-FWS	495,248	495,248	494,019
<b>Total Classified Salaries</b>	<b>\$ 495,248</b>	<b>\$ 495,248</b>	<b>\$ 494,019</b>
<b>Total Staff Benefits</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total Materials and Supplies</b>	<b>\$ 5,110</b>	<b>\$ 5,110</b>	<b>\$ 4,000</b>
<b>Total Operating</b>	<b>\$ 14,003</b>	<b>\$ 14,003</b>	<b>\$ 9,000</b>
<b>Total Capital Outlay</b>	<b>\$ 1,851</b>	<b>\$ 1,851</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>	<b>\$ 516,211</b>	<b>\$ 516,211</b>	<b>\$ 507,019</b>
Transfers-in	\$ 123,812	\$ 123,812	\$ 126,755
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 123,812</b>	<b>\$ 123,812</b>	<b>\$ 126,755</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
<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.

Revenue from parking permits is limited by student enrollment and by the state statute that limits parking fees to \$100 per year. At the same time, expenses are escalating due to salary increases and increases in other operating expenses, which will result in an estimated operating deficit of \$365,191. Our current strategy is to cover this projected operating deficit with a transfer in from the General Fund budget 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.

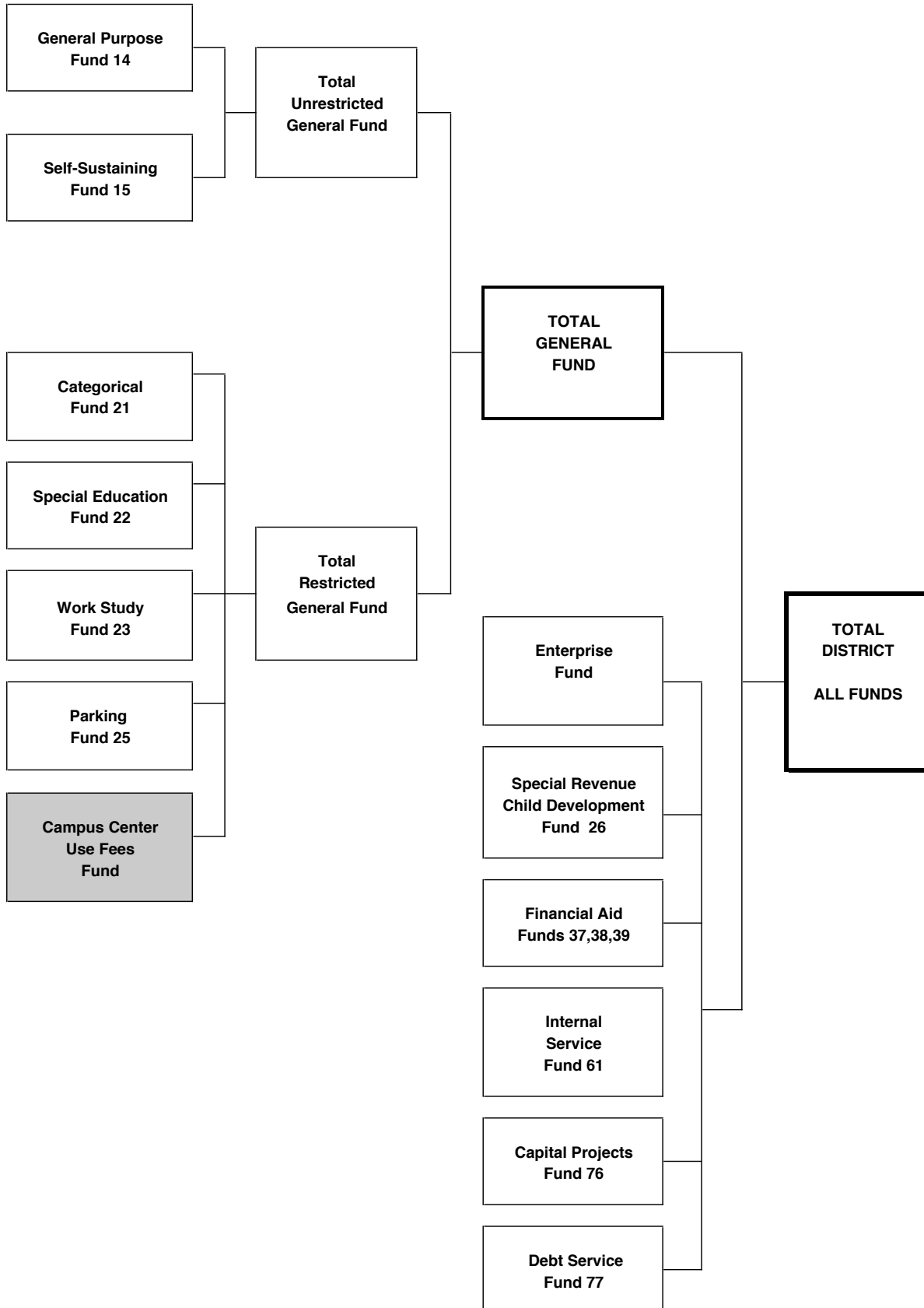
**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 25  
Parking**

INCOME	Revised Budget 08/09	Actual 08/09	Budget 09/10
<b>State</b>			
Other State Income	\$ 0	\$ 0	\$ 0
<b>Total State Income</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Local</b>			
Decals	\$ 1,523,000	\$ 1,507,430	\$ 1,528,000
Daily Permits	434,000	582,569	475,000
Special Events Parking	330,000	327,361	308,000
<b>Total Local Income</b>	<b>2,287,000</b>	<b>2,417,361</b>	<b>2,311,000</b>
<b>TOTAL INCOME</b>	<b>\$ 2,287,000</b>	<b>\$ 2,417,361</b>	<b>\$ 2,311,000</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-teachers	0	0	0
Other Teachers	0	0	0
Other Non-teachers	0	0	0
<b>Total Certificated Salaries</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Contract Non-instructional	\$ 916,164	\$ 845,546	\$ 921,191
Contract Instructional Aides	0	0	0
Other Non-instructional	26,988	154,126	0
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 943,151</b>	<b>\$ 999,673</b>	<b>\$ 921,191</b>
<b>Total Salaries</b>	<b>\$ 943,151</b>	<b>\$ 999,673</b>	<b>\$ 921,191</b>
<b>Total Staff Benefits</b>	<b>\$ 369,746</b>	<b>\$ 351,265</b>	<b>\$ 408,176</b>
<b>Total Materials and Supplies</b>	<b>\$ 2,000</b>	<b>\$ 1,849</b>	<b>\$ 0</b>
Contracted Services	\$ 0	\$ 50,133	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	120,000	47,707	105,000
<b>Total Operating</b>	<b>\$ 120,000</b>	<b>\$ 97,840</b>	<b>\$ 105,000</b>
Site Improvement	\$ 0	\$ 0	\$ 0
Buildings	0	0	0
Equipment-New & Replacement	0	0	0
Other	0	0	0
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>	<b>\$ 1,434,897</b>	<b>\$ 1,450,626</b>	<b>\$ 1,434,367</b>
Transfers-in	\$ 377,043	\$ 270,145	\$ 365,191
Other Sources	0	0	0
Transfers-out	(1,229,146)	(1,236,879)	(1,241,824)
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (852,103)</b>	<b>\$ (966,735)</b>	<b>\$ (876,633)</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>



# 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 Certificates of Participation financing the campus center expansion projects, 2) repair and replacement of existing student campus center facilities, and 3) personnel support of campus center operations.

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. During construction, the fund balance was used to pay necessary expenses. Currently, campus-based students pay \$16 and virtual campus students pay \$8.

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 was to finance a new debt of \$5 million for fifteen years for the renovation portion of the existing campus center building.

At the 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)

In November 2006, the district issued a Certificate of Participation for \$11.33 million, which paid for a portion of the new Foothill Campus Center building and a portion for the renovation of the De Anza Campus Center building. The new debt service will be repaid from the already approved increases in campus center student fees.

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

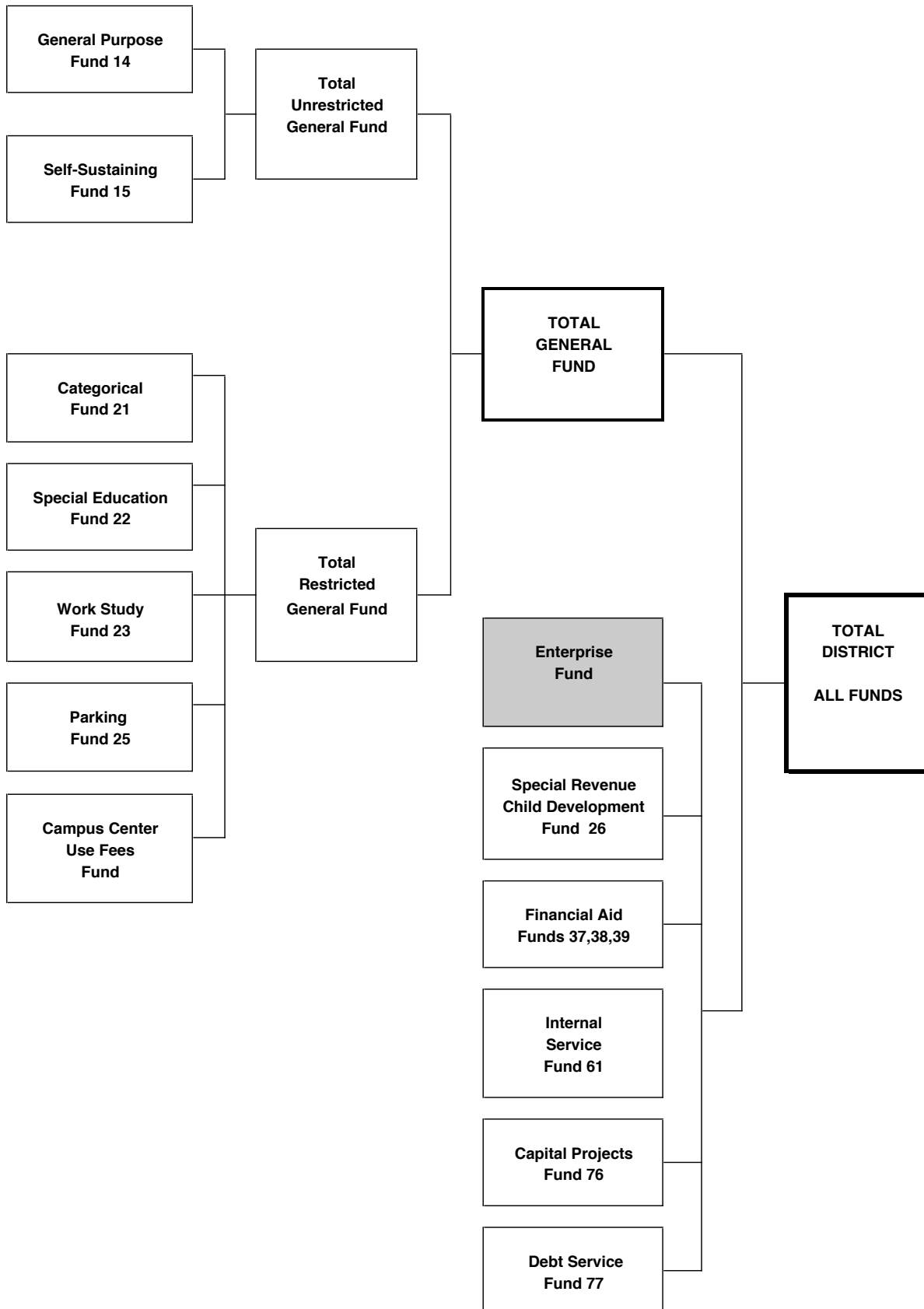
**Fund 28  
Campus Center Use Fees**

	Revised Budget		Actual		Budget
<b>INCOME</b>	08/09		08/09		09/10
<b>Local</b>					
Campus Center Use Fees	\$ 2,056,944	\$ 2,181,250	\$ 2,181,250	\$ 2,226,495	\$ 2,226,495
Interest	0	0	0	0	0
Other	0	0	0	0	0
<b>TOTAL INCOME</b>	<b>\$ 2,056,944</b>	<b>\$ 2,181,250</b>	<b>\$ 2,181,250</b>	<b>\$ 2,226,495</b>	<b>\$ 2,226,495</b>
<b>EXPENSES</b>					
Contract Non-instructional	\$ 413,996	\$ 414,323	\$ 414,323	\$ 494,901	\$ 494,901
Contract Instructional Aides	0	0	0	0	0
Other Non-instructional	40,723	33,081	33,081	175,000	175,000
Other Instructional Aides	0	0	0	0	0
Students	0	107,622	107,622	0	0
Students-FWS	0	0	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 454,719</b>	<b>\$ 555,025</b>	<b>\$ 555,025</b>	<b>\$ 669,901</b>	<b>\$ 669,901</b>
<b>Total Staff Benefits</b>	<b>\$ 180,655</b>	<b>\$ 201,572</b>	<b>\$ 201,572</b>	<b>\$ 217,542</b>	<b>\$ 217,542</b>
<b>Total Materials and Supplies</b>	<b>\$ 42,472</b>	<b>\$ 79,687</b>	<b>\$ 79,687</b>	<b>\$ 104,333</b>	<b>\$ 104,333</b>
Contracted Services	\$ 15,964	\$ 73,668	\$ 73,668	\$ 0	\$ 0
Lease of Equipment & Facilities	0	1,109	1,109	0	0
Utilities	75,766	36,206	36,206	0	0
Other Operating	130,589	57,821	57,821	194,327	194,327
<b>Total Operating</b>	<b>\$ 222,319</b>	<b>\$ 168,804</b>	<b>\$ 168,804</b>	<b>\$ 194,327</b>	<b>\$ 194,327</b>
Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	116,212	116,212	0	0
Other	60,000	0	0	35,000	35,000
<b>Total Capital Outlay</b>	<b>\$ 60,000</b>	<b>\$ 116,212</b>	<b>\$ 116,212</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>
<b>TOTAL EXPENSES</b>	<b>\$ 960,164</b>	<b>\$ 1,121,301</b>	<b>\$ 1,121,301</b>	<b>\$ 1,221,103</b>	<b>\$ 1,221,103</b>
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0	0
Transfers-out	(994,412)	(920,372)	(920,372)	(992,187)	(992,187)
Contingency	0	0	0	0	0
Other Out Go	0	0	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (994,412)</b>	<b>\$ (920,372)</b>	<b>\$ (920,372)</b>	<b>\$ (992,187)</b>	<b>\$ (992,187)</b>
Net Change in Fund Balance	\$ 102,368	\$ 139,577	\$ 139,577	\$ 13,205	\$ 13,205
Beginning Balance, July 1	634,538	634,538	634,538	774,115	774,115
Adjustments to Beginning Balance	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 736,906</b>	<b>\$ 774,115</b>	<b>\$ 774,115</b>	<b>\$ 787,320</b>	<b>\$ 787,320</b>





# 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 and De Anza dining services. (Fresh & Natural is contracted to operate dining services for Foothill College.) 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**

*Bookstore*

A modest 1.7% increase in sales is being budgeted for fiscal year 09/10. This is on top of the 10.8% increase for 08/09 sales over fiscal year 07/08.

A textbook rental program started in the spring quarter will be expanded this coming year under a cooperative effort with the Associated Students. This partnership is expected to allow the textbook program to show a profit in its first full year.

Excluding textbook rental expenses and income, operating expenses and other income in general are expected to remain flat compared to the fiscal year 08/09 totals. The slight increase in sales is expected to help generate a \$44,020 profit for the year.

**De Anza Enterprise Fund**

*Bookstore*

While sales for 08/09 were almost 15.6% higher than the previous year, a conservative increase of 1.7% is being budgeted for 09/10. If the state's budget reductions and continuing economic downturn severely affect next year's enrollment, any significant sales growth will be questionable.

The very successful textbook rental program will still incur expenses as more faculty participate in the program and more books are allotted for rental due to increased demand. However, while

this program is expected to break-even in 08/09, a \$45,000 profit has been budgeted for next year. This could change significantly depending on the increase in the number of classes that may be added to this program.

Over \$25,000 in additional operating expenses has been budgeted for the Bookstore's temporary offsite receiving location. This move will take place in July 2009 and will remain off-campus until other on-campus facilities become available. Interest income has been budgeted to drop by over 40% due to lower interest rates and lower average bank balances. Net income of \$150,300 is budgeted for 09/10.

#### *Dining Services*

Dining Services had a very successful fiscal year 08/09 with a sales increase of 29.3% over 07/08. However, with budget concerns still unsettled for the coming year, 09/10 projections call for a decrease in catering sales, alongside an increase in cafeteria sales, for a 3.8% rise in overall sales.

No significant changes in operating expenses or other income are expected. Dining Services has budgeted a profit of \$49,700 for the 09/10 fiscal year.

The net operating profit for the De Anza Campus Center is projected to be \$200,000 for the year:

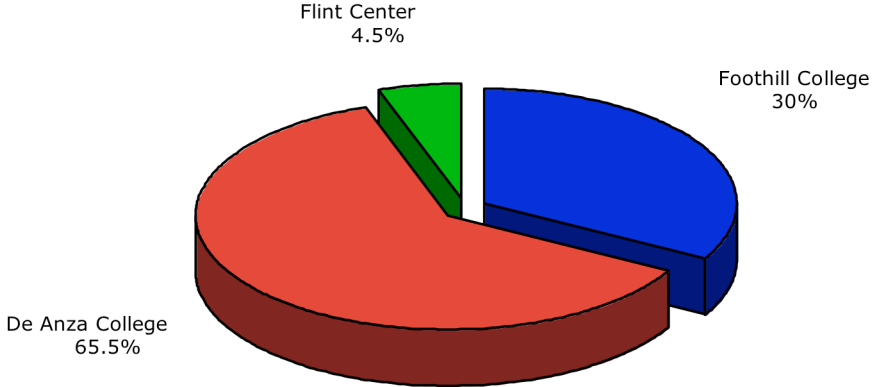
- Bookstore – Profit \$150,300
- Dining Services – Profit \$49,700

#### **Flint Center**

Flint Center is projecting revenues and corresponding expenses of approximately \$668,120 for fiscal year 09/10. Compared to 08/09, revenues are projected to drop by \$34,086 and expenses are projected to drop by \$11,296.

We intend to promote Flint Center to bring in more events throughout the year in an effort to increase revenue.

### Enterprise Fund Revenues



## Foothill-DeAnza Community College District

### Enterprise Fund

#### 2009-10 BUDGETS

INCOME	Foothill College	De Anza College	Flint Center	Total Enterprise
<b>Local</b>				
Sales	\$ 4,322,800	\$ 9,381,900	\$ 0	\$ 13,704,700
Other Local Income	138,200	358,450	668,120	1,164,770
<b>TOTAL INCOME</b>	<b>\$ 4,461,000</b>	<b>\$ 9,740,350</b>	<b>\$ 668,120</b>	<b>\$ 14,869,470</b>
<b>EXPENSES</b>				
<b>Cost of Sales</b>	<b>\$ 3,410,600</b>	<b>\$ 6,785,550</b>	<b>\$ 0</b>	<b>\$ 10,196,150</b>
Management Salaries	\$ 108,510	\$ 185,100	\$ 0	\$ 293,610
Contract Salaries	301,100	825,100	27,500	1,153,700
Student Salaries	150,000	546,800	0	696,800
Other	40,000	70,400	0	110,400
<b>Total Salaries</b>	<b>\$ 599,610</b>	<b>\$ 1,627,400</b>	<b>\$ 27,500</b>	<b>\$ 2,254,510</b>
<b>Total Staff Benefits</b>	<b>\$ 182,170</b>	<b>\$ 454,800</b>	<b>\$ 0</b>	<b>\$ 636,970</b>
General Administration	\$ 165,800	507,240	\$ 0	\$ 673,040
Depreciation	22,400	86,960	0	109,360
Utilities	18,400	61,900	45,000	125,300
Other Operating	0	0	549,400	549,400
<b>Total Operating</b>	<b>\$ 206,600</b>	<b>\$ 656,100</b>	<b>\$ 594,400</b>	<b>\$ 1,457,100</b>
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	26,220	26,220
Other	0	0	20,000	20,000
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 46,220</b>	<b>\$ 46,220</b>
<b>TOTAL EXPENSES</b>	<b>\$ 4,398,980</b>	<b>\$ 9,523,850</b>	<b>\$ 668,120</b>	<b>\$ 14,590,950</b>
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Transfers-out	0	0	0	0
Contingency	0	0	0	0
Other Out Go	(18,000)	(16,500)	0	(34,500)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (18,000)</b>	<b>\$ (16,500)</b>	<b>\$ 0</b>	<b>\$ (34,500)</b>
Net Increase (Decrease) in Retained Earnings	\$ 44,020	\$ 200,000	\$ 0	\$ 244,020
Beginning Balance, July 1	371,688	2,563,453	1,777,811	4,712,952
Adjustments to Beginning Balance	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 415,708</b>	<b>\$ 2,763,453</b>	<b>\$ 1,777,811</b>	<b>\$ 4,956,972</b>

**Foothill-DeAnza Community College District**

**Enterprise Fund**

<b>TOTAL ENTERPRISE</b>			
<b>INCOME</b>	Revised Budget 08/09	Actual 08/09	Budget 09/10
<b>Local</b>			
Sales	\$ 12,479,755	\$ 13,542,467	\$ 13,704,700
Other Local Income	1,196,550	1,265,538	1,164,770
<b>TOTAL INCOME</b>	<b>\$ 13,676,305</b>	<b>\$ 14,808,005</b>	<b>\$ 14,869,470</b>
<b>EXPENSES</b>			
<b>Cost of Sales</b>	<b>\$ 9,178,456</b>	<b>\$ 9,863,008</b>	<b>\$ 10,196,150</b>
Management Salaries	\$ 0	\$ 0	\$ 293,610
Contract Salaries	2,225,940	2,212,748	1,126,200
Student Salaries	0	0	696,800
Other	0	0	110,400
<b>Total Salaries</b>	<b>\$ 2,225,940</b>	<b>\$ 2,212,748</b>	<b>\$ 2,227,010</b>
<b>Total Staff Benefits</b>	<b>\$ 611,340</b>	<b>\$ 624,646</b>	<b>\$ 636,970</b>
General Administration	\$ 638,326	\$ 816,290	\$ 673,040
Depreciation	0	0	109,360
Utilities	118,374	113,901	80,300
Other Operating	649,707	547,318	594,400
<b>Total Operating</b>	<b>\$ 1,406,407</b>	<b>\$ 1,477,509</b>	<b>\$ 1,457,100</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other	0	0	0
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>	<b>\$ 13,422,143</b>	<b>\$ 14,177,911</b>	<b>\$ 14,517,230</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	(61,210)	(35,045)	(34,500)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (61,210)</b>	<b>\$ (35,045)</b>	<b>\$ (34,500)</b>
Net Increase (Decrease) in Retained Earnings	\$ 192,952	\$ 595,049	\$ 244,020
Beginning Balance, July 1	4,205,001	4,205,001	4,712,952
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 4,397,953</b>	<b>\$ 4,800,050</b>	<b>\$ 4,956,972</b>

# Foothill-DeAnza Community College District

## Enterprise Fund

### FOOTHILL COLLEGE-TOTAL CAMPUS CENTER

	Revised Budget 08/09	Actual 08/09	Budget 09/10
<b>INCOME</b>			
<b>Local</b>			
Sales	\$ 4,006,800	\$ 4,251,166	\$ 4,322,800
Other Local Income	134,200	119,844	138,200
<b>TOTAL INCOME</b>	<b>\$ 4,141,000</b>	<b>\$ 4,371,010</b>	<b>\$ 4,461,000</b>
<b>EXPENSES</b>			
<b>Cost of Sales</b>	<b>\$ 3,127,564</b>	<b>\$ 3,307,812</b>	<b>\$ 3,410,600</b>
Management Salaries	\$ 0	\$ 0	\$ 108,510
Contract Salaries	617,270	601,850	301,100
Student Salaries	0	0	150,000
Other	0	0	40,000
<b>Total Salaries</b>	<b>\$ 617,270</b>	<b>\$ 601,850</b>	<b>\$ 599,610</b>
<b>Total Staff Benefits</b>	<b>\$ 174,980</b>	<b>\$ 177,428</b>	<b>\$ 182,170</b>
General Administration	\$ 138,934	\$ 181,631	\$ 165,800
Depreciation	0	0	22,400
Utilities	17,606	17,606	18,400
Other Operating	0	0	0
<b>Total Operating</b>	<b>\$ 156,540</b>	<b>\$ 199,237</b>	<b>\$ 206,600</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other	0	0	0
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>	<b>\$ 4,076,354</b>	<b>\$ 4,286,327</b>	<b>\$ 4,398,980</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	(43,360)	(20,663)	(18,000)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (43,360)</b>	<b>\$ (20,663)</b>	<b>\$ (18,000)</b>
Net Increase (Decrease) in Retained Earnings	\$ 21,286	\$ 64,020	\$ 44,020
Beginning Balance, July 1	307,668	307,668	371,688
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 328,954</b>	<b>\$ 371,688</b>	<b>\$ 415,708</b>

## Foothill-DeAnza Community College District

### Enterprise Fund

#### DE ANZA COLLEGE-TOTAL CAMPUS CENTER

	Revised Budget 08/09	Actual 08/09	Budget 09/10
<b>INCOME</b>			
<b>Local</b>			
Sales	\$ 8,472,955	\$ 9,291,301	\$ 9,381,900
Other Local Income	353,350	443,488	358,450
<b>TOTAL INCOME</b>	<b>\$ 8,826,305</b>	<b>\$ 9,734,789</b>	<b>\$ 9,740,350</b>
<b>EXPENSES</b>			
<b>Cost of Sales</b>	<b>\$ 6,050,892</b>	<b>\$ 6,555,196</b>	<b>\$ 6,785,550</b>
Management Salaries	\$ 0	\$ 0	\$ 185,100
Contract Salaries	1,608,670	1,610,898	825,100
Student Salaries	0	0	546,800
Other	0	0	70,400
<b>Total Salaries</b>	<b>\$ 1,608,670</b>	<b>\$ 1,610,898</b>	<b>\$ 1,627,400</b>
<b>Total Staff Benefits</b>	<b>\$ 436,360</b>	<b>\$ 447,218</b>	<b>\$ 454,800</b>
General Administration	\$ 499,392	\$ 634,659	\$ 507,240
Depreciation	0	0	86,960
Utilities	55,768	51,295	61,900
Other Operating	0	0	0
<b>Total Operating</b>	<b>\$ 555,160</b>	<b>\$ 685,954</b>	<b>\$ 656,100</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other	0	0	0
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>	<b>\$ 8,651,082</b>	<b>\$ 9,299,266</b>	<b>\$ 9,523,850</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	(17,850)	(14,382)	(16,500)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (17,850)</b>	<b>\$ (14,382)</b>	<b>\$ (16,500)</b>
Net Increase (Decrease) in Retained Earnings	\$ 157,373	\$ 421,141	\$ 200,000
Beginning Balance, July 1	2,142,312	2,142,312	2,563,453
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 2,299,685</b>	<b>\$ 2,563,453</b>	<b>\$ 2,763,453</b>

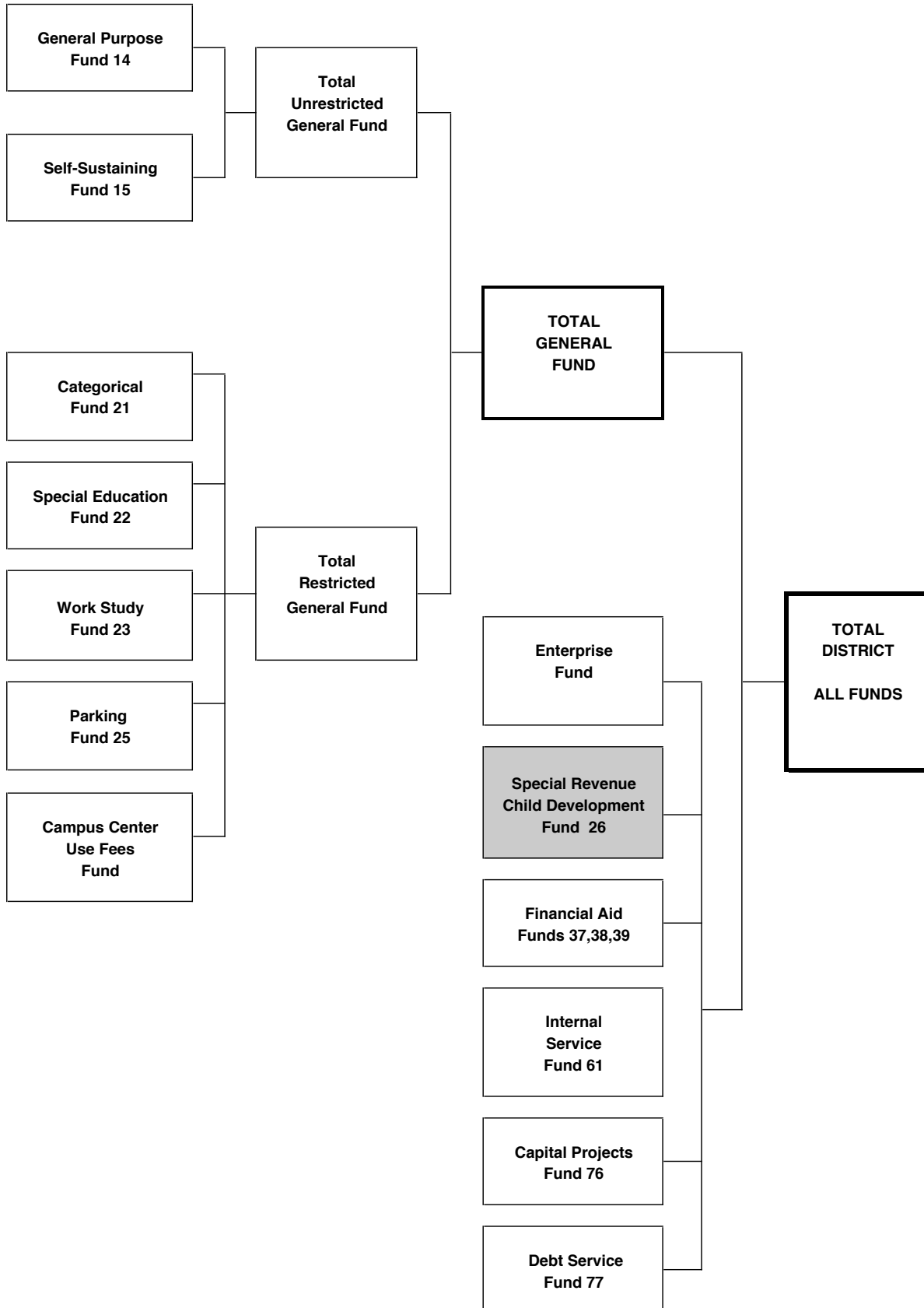


**Foothill-DeAnza Community College District**

**Flint Center**

<b>INCOME</b>	<b>Revised Budget</b>		<b>Actual</b>		<b>Budget</b>
	<b>08/09</b>		<b>08/09</b>		<b>09/10</b>
<b>Local</b>					
Event	\$	0	\$	0	\$ 0
Theatre Services		0		0	0
Box Office		0		0	0
Concession		0		0	0
Interest		0		15,543	0
Other		709,000		686,663	668,120
<b>TOTAL INCOME</b>	\$	<b>709,000</b>	\$	<b>702,206</b>	\$ <b>668,120</b>
<b>EXPENSES</b>					
Contract Teachers	\$	0	\$	0	\$ 0
Contract Non-teachers		0		0	0
Other Teachers		0		0	0
Other Non-teachers		0		0	0
<b>Total Certificated Salaries</b>	\$	<b>0</b>	\$	<b>0</b>	\$ <b>0</b>
Contract Non-instructional	\$	0	\$	25,847	\$ 27,500
Contract Instructional Aides		0		0	0
Other Non-instructional		0		0	0
Other Instructional Aides		0		0	0
Students		0		0	0
Students-FWS		0		0	0
<b>Total Classified Salaries</b>	\$	<b>0</b>	\$	<b>25,847</b>	\$ <b>27,500</b>
<b>Total Salaries</b>	\$	<b>0</b>	\$	<b>25,847</b>	\$ <b>27,500</b>
<b>Total Staff Benefits</b>	\$	<b>0</b>	\$	<b>0</b>	\$ <b>0</b>
<b>Total Materials and Supplies</b>	\$	<b>0</b>	\$	<b>0</b>	\$ <b>0</b>
Contracted Services	\$	649,707	\$	547,318	\$ 549,400
Lease of Equipment & Facilities					
Utilities		45,000		45,000	45,000
Other Operating		0		0	0
<b>Total Operating</b>	\$	<b>694,707</b>	\$	<b>592,318</b>	\$ <b>594,400</b>
Buildings	\$	0	\$	0	\$ 0
Equipment-New & Replacement		0		26,885	26,220
Other		0		34,367	20,000
<b>Total Capital Outlay</b>	\$	<b>0</b>	\$	<b>61,252</b>	\$ <b>46,220</b>
<b>TOTAL EXPENSES</b>	\$	<b>694,707</b>	\$	<b>679,416</b>	\$ <b>668,120</b>
<b>NET INCOME FROM OPERATIONS</b>	\$	<b>14,293</b>	\$	<b>22,790</b>	\$ <b>0</b>
Transfers-in	\$	0	\$	0	\$ 0
Other Sources		0		0	0
Transfers-out		0		0	0
Contingency		0		0	0
Other Out Go		0		0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	\$	<b>0</b>	\$	<b>0</b>	\$ <b>0</b>
Net Change in Fund Balance	\$	14,293	\$	22,790	\$ 0
Beginning Balance, July 1		1,755,021		1,755,021	1,777,811
Adjustments to Beginning Balance		0		0	0
<b>NET FUND BALANCE, June 30</b>	\$	<b>1,769,314</b>	\$	<b>1,777,811</b>	\$ <b>1,777,811</b>

# CHILD DEVELOPMENT



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

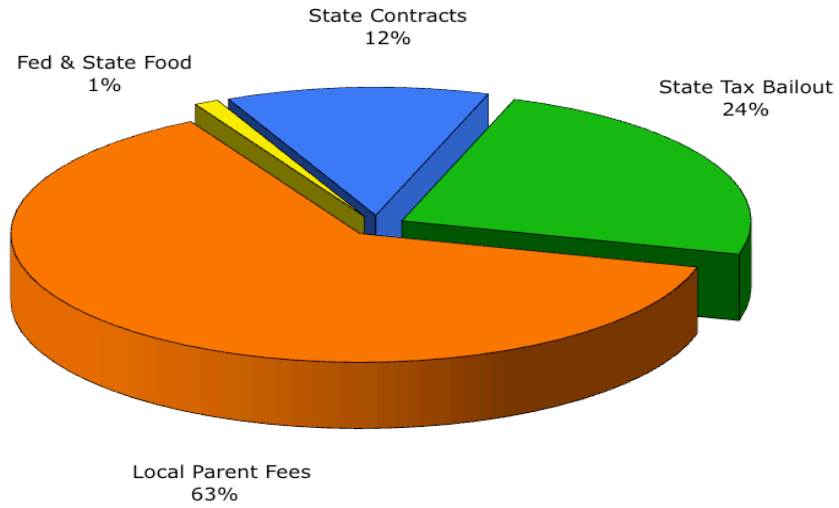
The Child Development Fund supports the costs associated with the Child Development Center located at De Anza College. The Child Development Center provides services to students from Foothill College and De Anza College, as well as non-students living in the community. Providing childcare to children 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.

For 09/10, the Child Development Center plans to operate year-round, utilizing seven out of nine classrooms. The Child Development Center anticipates serving approximately 86 full-time, full fee-paying children and 34 full-time children that are state-subsidized. We are projecting \$1.47 million, or 63%, in revenue from local parent fees. From state sources, we anticipate receiving \$285,000, or 12%, from state contracts, and \$563,000, or 24%, from state tax bailout funds. Finally, we are projecting \$25,000, or 1%, in revenue for federal food reimbursement. We are projecting total revenue and related expenses of approximately \$2.35 million.

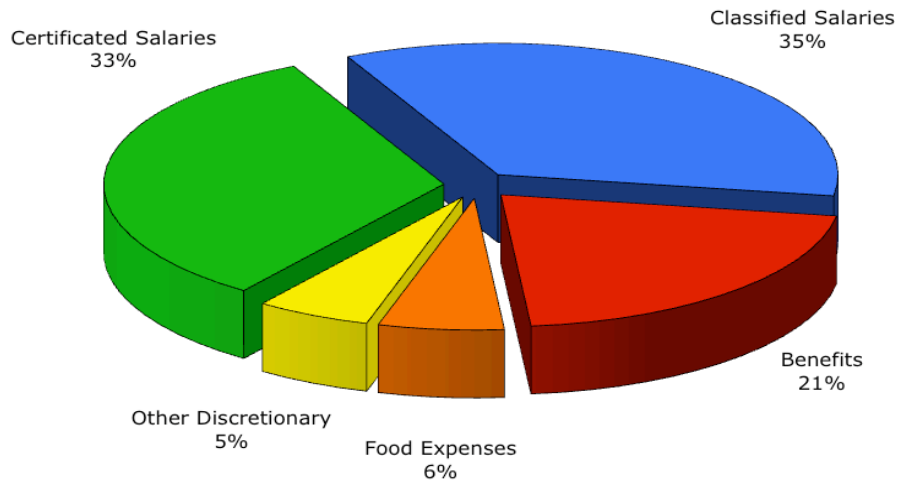
In July 2009, the Governor signed the 2009/10 budget. The budget includes severe cuts to the Categorical Programs, including the Child Development Tax Bailout funds. The overall cut to the Tax Bailout funds is an astounding 64%. The state plans to use one-time federal backfill dollars in the 2009/10 year only to cut the deficit in half to 32%. State authorities believe that the \$130 million backfill from the federal government may be reduced to a level somewhere between \$60 and \$90 million. With less backfill dollars, this could create further cuts to the Child Development Program.

We are exploring alternative funding sources, including federal grant dollars, to close the gap if the federal backfill funds do not fully materialize. The Child Development Program carried forward \$606,000 in fund balance from 2008/09, which provides sufficient one-time reserves to prepare for any impending changes to the program due to further state cuts.

### Funding Sources for Child Development



### Expenses for Child Development



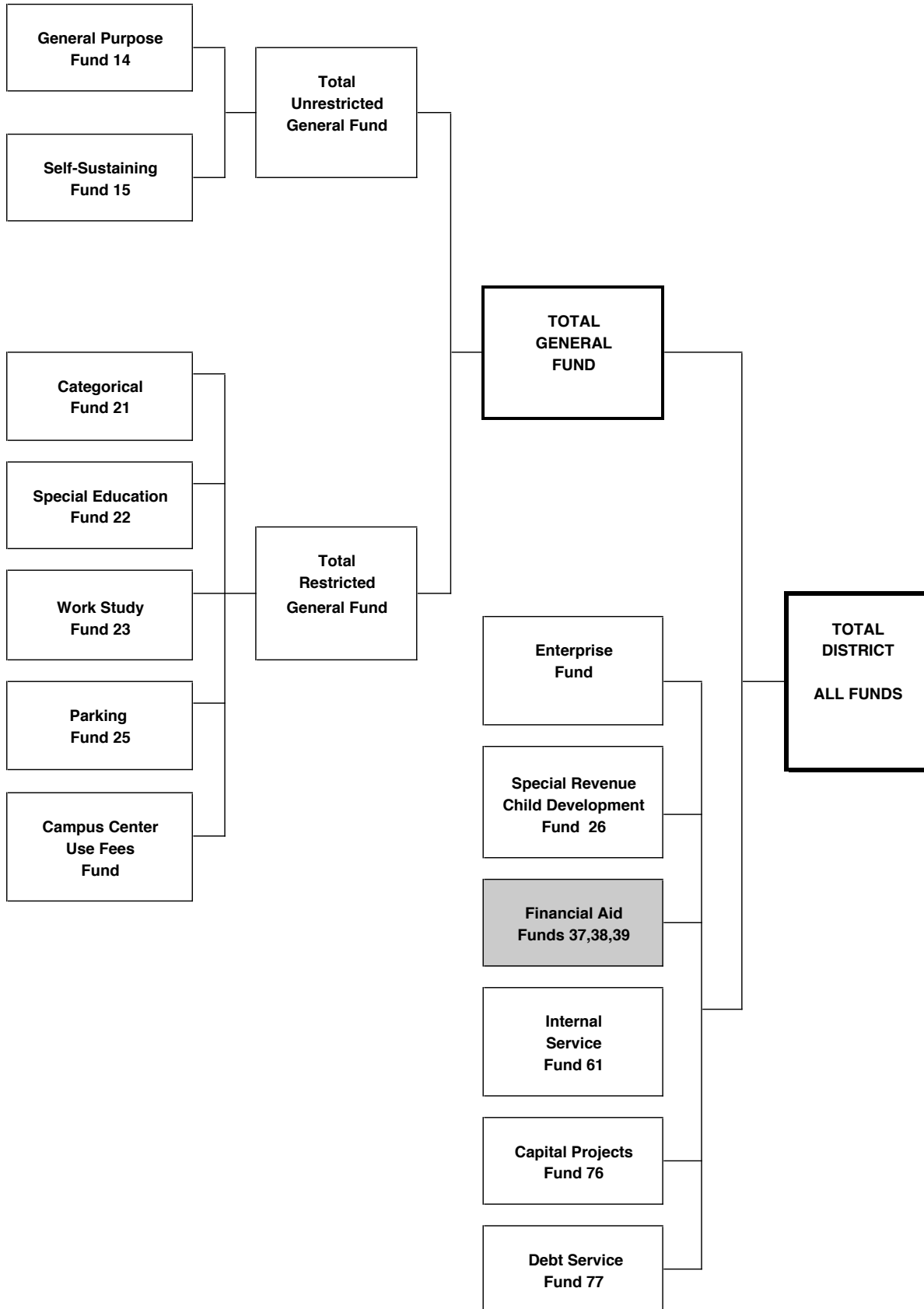
**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 26  
Child Development**

<b>INCOME</b>	Revised Budget 08/09	Actual 08/09	<b>Budget 09/10</b>
<b>Federal</b>			
Child Care Food Program	\$ 28,130	\$ 28,130	\$ 25,000
Other Federal Income	0	0	0
<b>Total Federal Income</b>	<b>\$ 28,130</b>	<b>\$ 28,130</b>	<b>\$ 25,000</b>
<b>State</b>			
Department of Education	\$ 287,789	\$ 293,068	\$ 285,254
Child Dev. Center Tax Bailout	827,468	827,468	562,678
Child Care Food Program	1,029	1,029	1,500
Other State Revenue	0	0	0
<b>Total State Income</b>	<b>\$ 1,116,286</b>	<b>\$ 1,121,566</b>	<b>\$ 849,432</b>
<b>Local</b>			
Parent Fees	\$ 0	\$ 0	\$ 0
Parent Fees - Non Certified	1,314,323	1,314,323	1,472,722
Other Local Income	0	0	0
Interest	0	0	0
<b>Total Local Income</b>	<b>\$ 1,314,323</b>	<b>\$ 1,314,323</b>	<b>\$ 1,472,722</b>
<b>TOTAL INCOME</b>	<b>\$ 2,458,739</b>	<b>\$ 2,464,018</b>	<b>\$ 2,347,154</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-teachers	642,418	642,418	572,337
Other Teachers	0	0	0
Other Non-teachers	217,401	217,401	195,600
<b>Total Certificated Salaries</b>	<b>\$ 859,819</b>	<b>\$ 859,819</b>	<b>\$ 767,937</b>
Contract Non-instructional	\$ 442,323	\$ 441,171	\$ 538,514
Contract Instructional Aides	0	0	0
Other Non-instructional	306,260	135,389	62,600
Other Instructional Aides	0	0	0
Students	129,962	300,141	217,004
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 878,545</b>	<b>\$ 876,700</b>	<b>\$ 818,118</b>
<b>Total Salaries</b>	<b>\$ 1,738,365</b>	<b>\$ 1,736,520</b>	<b>\$ 1,586,055</b>
<b>Total Staff Benefits</b>	<b>\$ 505,588</b>	<b>\$ 505,214</b>	<b>\$ 493,186</b>
<b>Total Materials and Supplies</b>	<b>\$ 159,285</b>	<b>\$ 145,723</b>	<b>\$ 242,282</b>
Contracted Services	\$ 0	\$ 20,961	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	3,128	0
Other Operating	25,948	8,628	25,631
<b>Total Operating</b>	<b>\$ 25,948</b>	<b>\$ 32,716</b>	<b>\$ 25,631</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other	0	0	0
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>	<b>\$ 2,429,186</b>	<b>\$ 2,420,173</b>	<b>\$ 2,347,154</b>
Transfers-in	\$ 93,657	\$ 93,657	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 93,657</b>	<b>\$ 93,657</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ 123,210	\$ 137,503	\$ 0
Beginning Balance, July 1	468,656	468,656	606,158
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 591,865</b>	<b>\$ 606,158</b>	<b>\$ 606,159</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.

The EOPS Program is subject to a net of 16% cut (after federal backfill) based on the state budget that was signed in late July 2009. State authorities believe that the \$130 million backfill system-wide from the federal government may be reduced to a level somewhere between \$60 and \$90 million. With less backfill dollars, this could create further cuts to the EOPS Programs.

For the 09/10 Adopted Budget, we are projecting \$14.83 million in revenue and \$15.22 million in expenses. We are also projecting a transfer of \$393,000 in Other Sources of funds from the Foothill-De Anza Foundation for scholarships awarded to our students.



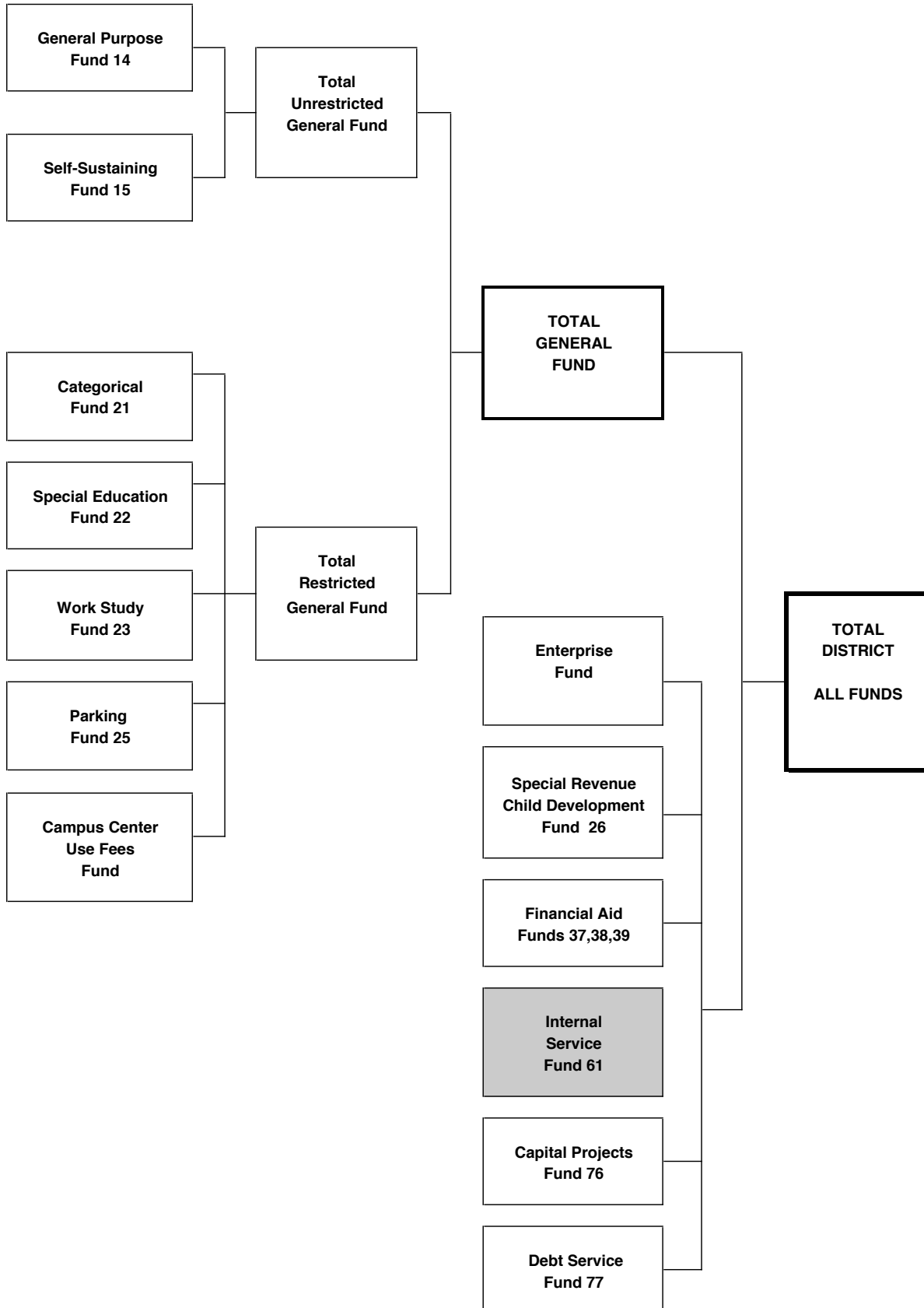
**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Funds 33, 37, 38 and 39  
Financial Aid**

INCOME	Revised Budget 08/09	Actual 08/09	Budget 09/10
<b>Federal</b>			
Perkins	\$ 0	\$ 0	\$ 0
Pell	12,108,168	12,108,168	13,392,224
Other Federal	98,225	98,225	0
<b>Total Federal Income</b>	<b>\$ 12,206,393</b>	<b>\$ 12,206,393</b>	<b>\$ 13,392,224</b>
<b>State</b>			
EOPS	\$ 139,700	\$ 139,700	\$ 115,584
Cal Grant	0	0	0
Other State	1,227,624	1,227,624	1,268,000
<b>Total State Income</b>	<b>\$ 1,367,324</b>	<b>\$ 1,367,324</b>	<b>\$ 1,383,584</b>
<b>Local</b>			
Interest	\$ 41,883	\$ 41,883	\$ 47,500
Other Local	10,865	10,865	8,500
<b>Total Local Income</b>	<b>\$ 52,747</b>	<b>\$ 52,747</b>	<b>\$ 56,000</b>
<b>TOTAL INCOME</b>	<b>\$ 13,626,464</b>	<b>\$ 13,626,464</b>	<b>\$ 14,831,808</b>
<b>EXPENSES</b>			
<b>Operating Expenses</b>	<b>\$ 856,271</b>	<b>\$ 867,291</b>	<b>\$ 419,000</b>
<b>Collection Costs (Perkins)</b>	<b>13,426</b>	<b>13,426</b>	<b>30,000</b>
<b>Student Grants</b>	<b>13,572,664</b>	<b>13,572,664</b>	<b>14,775,808</b>
<b>TOTAL EXPENSES</b>	<b>\$ 14,442,361</b>	<b>\$ 14,453,382</b>	<b>\$ 15,224,808</b>
Transfers-in	\$ 10,863	\$ 10,863	\$ 0
Other Sources	800,122	800,122	393,000
Transfers-out	(6,190)	(81)	0
Contingency	0	0	0
Other Out Go	(2,000)	(2,000)	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 802,795</b>	<b>\$ 808,904</b>	<b>\$ 393,000</b>
Net Change in Fund Balance	\$ (13,102)	\$ (18,014)	\$ 0
Beginning Balance, July 1	2,698,829	2,698,829	2,667,889
Adjustments to Beginning Balance	0	(12,926)	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 2,685,727</b>	<b>\$ 2,667,889</b>	<b>\$ 2,667,889</b>



# 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 the general fund (Fund 14) at year-end. Currently, any residual balances (savings/overspending) generated in any given year are closed out to the General Fund and the net balance is then transferred back to the Internal Service Fund. This has allowed for significant savings to accumulate over a period of several years.

We have included an exhibit on the next page which summarizes Internal Service Fund balances. Since there are sufficient balances in this fund, we are recommending a transfer of \$711,314 to this fund from the General Fund (Fund 14) in 09/10, with corresponding other outgo to JPA for unfunded retiree medical liability. This has been budgeted for in Fund 14. We will bring an agenda item to the Board of Trustees authorizing the district to make this contribution. This would leave an estimated unrestricted \$10.2 million in this fund. These unrestricted monies may be called upon to partially address the 2010/11 budget shortfall while we work on developing long-term solutions to the state-imposed budget reductions.

**INTERNAL SERVICE FUND BALANCES**

**Summary of Beginning Balance**

**Extended Sick Leave/Vacation Payout Reserve** \$ 273,254

**OPEB transfers in from General Fund and Payments:**

Unfunded Retiree Benefits Transfer In (04/05) 500,000  
 Unfunded Retiree Benefits Transfer In (05/06) 640,000  
 Unfunded Retiree Benefits Transfer In (06/07) 975,905  
 Unfunded Retiree Benefits Transfer In (07/08) 1,005,182  
 Unfunded Retiree Benefits Transfer In (08/09) 829,400  
 Transfer to JPA (04/05, 05/06, 06/07) (2,115,905)  
 Transfer to JPA (07/08) (1,005,182)  
 Transfer to JPA (08/09) (829,400)  
 FY 05/06 expenditure (JPA membership fee) (3,000)

**Medical Benefits Savings:**

Negotiated 05/06 Benefits Increase Transfer In (04/05) 500,000  
 04/05 Medical Savings (Retiree and Active) 3,890,883  
 05/06 Medical Savings (Retiree and Active) 2,266,477  
 06/07 Medical Savings (Retiree and Active) 1,510,225  
 07/08 Medical Savings (Retiree and Active) 2,406,980  
 07/08 Medical Savings (Retiree and Active)-retain in F14  
 to offset 08/09 operating deficit (2,406,980)  
 08/09 Medical Savings (Retiree and Active) 2,774,465  
 Transfer Out to General Fund to Cover Projected 08/09  
 Medical Benefits Cost Increases (1,534,008)

**Workers Comp Savings:**

04/05 Workers Comp Savings 945,777  
 05/06 Workers Comp Savings 626,619  
 06/07 Workers Comp Savings 288,414  
 07/08 Workers Comp Add't Costs (311,758)  
 07/08 Workers Comp Add't Costs-trsfr to F14 311,758  
 08/09 Workers Comp Add't Savings 1,502,491

**Total Beginning Balance 07/01/09:** \$ 13,041,597

Revenue 51,327,281

Expenses (51,327,281)

Unfunded Retiree Benefits Transfer In (09/10) 711,314

Transfer to JPA (09/10) (711,314)

**06/30/10 Projected Ending Balance:** \$ 13,041,597

**Summary of 09/10 Projected Ending Balance**

Extended Sick Leave/Vacation Payout Reserve \$ 273,254

Reserve for Self Insured Fund 2,000,000

FA Post-1997 Health Benefits Reserve 250,000

Classified Staff Post-1997 Health Benefits Reserve 250,000

**Restricted Ending Balance:** \$ 2,773,254

**Unrestricted Fund Balance:** \$ 10,268,343

**Total Projected 06/30/10 Ending Balance  
 (restricted and unrestricted):** \$ 13,041,597

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 61  
Internal Service**

**2009-10 BUDGETS**

<b>INCOME</b>	<b>Active</b>		<b>Total</b>
	<b>Employees</b>	<b>Retirees</b>	<b>Fund 61</b>
Contributions - Active Benefits	\$ 42,016,725	\$ 0	\$ 42,016,725
Contributions - Retiree Benefits	0	9,310,556	9,310,556
Employee Contributions	0	0	0
<b>TOTAL INCOME</b>	<b>\$ 42,016,725</b>	<b>\$ 9,310,556</b>	<b>\$ 51,327,281</b>
<b>EXPENSES</b>			
Medical and Prescription Drugs	\$ 18,192,578	\$ 8,116,174	\$ 26,308,752
Dental	1,796,990	1,035,401	2,832,391
Vision	255,046	158,981	414,027
Retirement	18,196,135	0	18,196,135
Worker's Comp and Vacation Payout	2,157,800	0	2,157,800
Unemployment Insurance	941,300	0	941,300
Other	476,876	0	476,876
<b>TOTAL EXPENSES</b>	<b>\$ 42,016,725</b>	<b>\$ 9,310,556</b>	<b>\$ 51,327,281</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	13,041,597
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 13,041,597</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 61  
Internal Service**

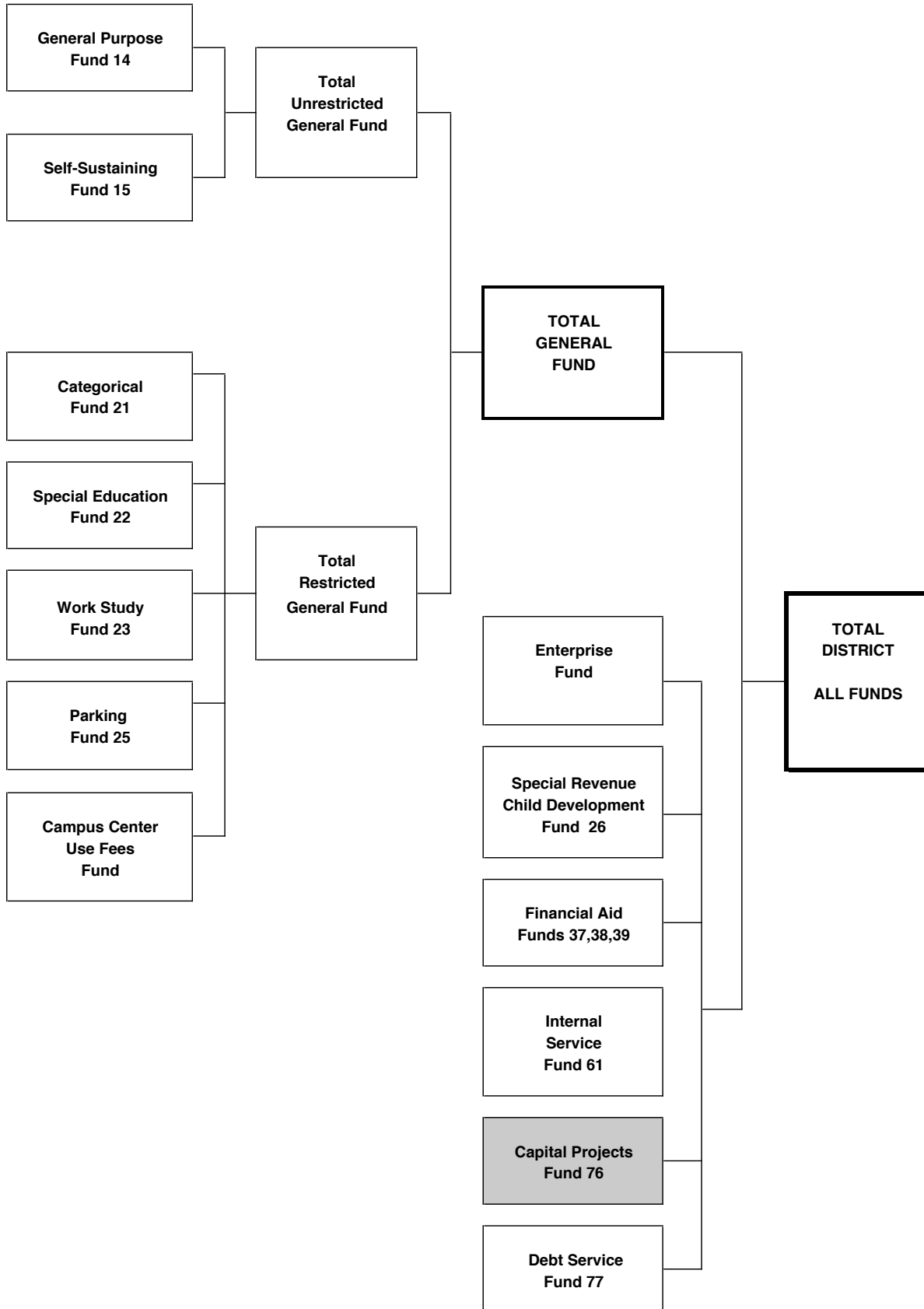
**ACTIVE EMPLOYEES AND RETIREES**

<b>INCOME</b>	Revised Budget 08/09	Actual 08/09	Budget 09/10
Contributions - Active Benefits	\$ 37,160,238	\$ 37,160,238	\$ 42,016,725
Contributions - Retiree Benefits	8,573,180	8,573,180	9,310,556
Employee Contributions	986,340	986,340	0
<b>TOTAL INCOME</b>	<b>\$ 46,719,758</b>	<b>\$ 46,719,758</b>	<b>\$ 51,327,281</b>
<b>EXPENSES</b>			
Medical and Prescription Drugs	\$ 24,947,924	\$ 24,947,924	\$ 26,308,752
Dental	2,665,241	2,665,241	2,832,391
Vision	396,325	396,325	414,027
Retirement	16,369,092	16,369,092	18,196,135
Worker's Comp and Vacation Payout	832,723	832,723	2,157,800
Unemployment Insurance	511,915	511,915	941,300
Other	996,539	996,539	476,876
<b>TOTAL EXPENSES</b>	<b>\$ 46,719,759</b>	<b>\$ 46,719,759</b>	<b>\$ 51,327,281</b>
Transfers-in	\$ 5,106,357	\$ 5,106,357	\$ 0
Other Sources	0	0	0
Transfers-out	(1,534,008)	(1,534,008)	0
Contingency	0	0	0
Other Out Go	(829,400)	(829,400)	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 2,742,949</b>	<b>\$ 2,742,949</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ 2,742,948	\$ 2,742,948	\$ 0
Beginning Balance, July 1	10,298,649	10,298,649	13,041,597
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 13,041,597</b>	<b>\$ 13,041,597</b>	<b>\$ 13,041,597</b>





# 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 Purpose 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 by project, 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, General Obligation Bonds, 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 and scheduled maintenance projects either under construction or in various queues.

#### **Measure E Projects**

At Foothill, project activity will include design efforts on the new ETS/Data Center Building and the renovation of the District Office Building, with construction for both of these projects occurring under the Measure C bond program. Minor improvements will remain ongoing on small projects that were previously on hold due to budget constraints.

At De Anza, project activity will include design efforts on Campus Site Lighting Phase II, ADA Asphalt Walkway Improvements, Master Landscaping Phase II, replacement of the campus-wide Coax, and the Advanced Technology Center (ATC) Central Plant Noise Attenuation. Construction will occur under the Measure C bond program for Campus Site Lighting Phase II, ADA Asphalt Walkway Improvements, and the Advanced Technology Center (ATC) Central Plant Noise Attenuation.

#### **Measure C Projects**

At Foothill, large capital project activity will include design efforts on the Physical Sciences & Engineering Center, and the Parking and Circulation infrastructure. Small capital project activity will include both design and construction of the Photovoltaic Arrays, which will be installed campus wide, reconstruction of the Stadium Bleachers & Press Box, as well as design of the

Pedestrian Bridge in Lot 1. Renovations will include design and construction efforts associated with the Administration Building (Bldg. 1900), General Classrooms (Physical Sciences, Mathematics & Engineering Bldg. 5500 and Language Arts Bldg. 6400), the Soccer, Softball and Baseball Complex, and Physical Education Lab Space. Design efforts will launch on renovations of the Language Labs and Biology (Bldg. 5100). Maintenance efforts will include design of Parking Lot 6 and the Central Campus Site Improvements infrastructure project. Design and construction will kick off on the Campus-Wide Building System & Infrastructure Repairs project.

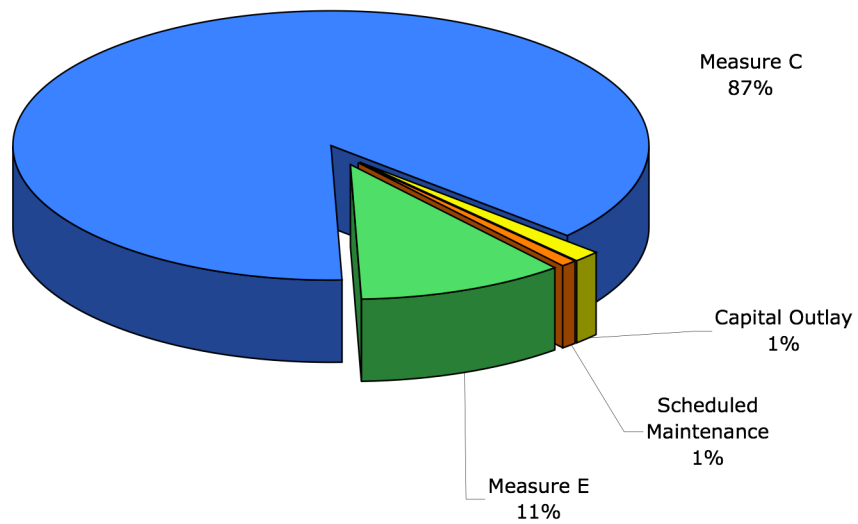
At De Anza, large capital project activity will include ongoing design efforts on the Mediated Learning Center building. Small capital project activity will include both design and construction of Secured Bicycle Storage for students. Renovations will begin with construction of the E1 Auto Technology building, while design continues on the Baldwin Winery & East Cottage “Historic Renovation,” as well as the combined Seminar Building & Multicultural Center. Ground breaking is scheduled to begin during the first half of the fiscal year on the Baldwin Winery & East Cottage “Historic Renovation”. Design will continue on renovations of the Advanced Technology Center (ATC), Corporation Yard, Campus Center Basement, and the CDC Playground Maintenance Upgrade. Design efforts will launch on Signage and Wayfinding, and Campus Exterior Lighting Phase II.

Both colleges and the District will see ongoing scheduled maintenance project activity in various stages of planning, design, and construction starting with the most urgent needs first.

Educational Technology Services (ETS) will experience continued implementation of the new integrated Educational Information System (EIS) that will replace the District’s current management information system. Highlights for the upcoming fiscal year include post-implementation of the Banner Finance module. Implementation of the Banner modules for Human Resources/Payroll and Student systems will occur during the first half of the fiscal year, with a Go Live date targeted for the second half. ETS will continue deployment of phase II wireless capability to both campuses, including Middlefield. The procurement, acquisition, and deployment of phase I network equipment to refresh aged out and failing equipment will also occur. Preliminary plans will be developed to replace the outdated Fujitsu telephone system.

Both colleges and the District will continue to acquire furniture and instructional equipment as well as technology-related equipment to support new and ongoing programs and to better serve the students and the larger community.

**FUND 76 - Expenses for Capital Projects**

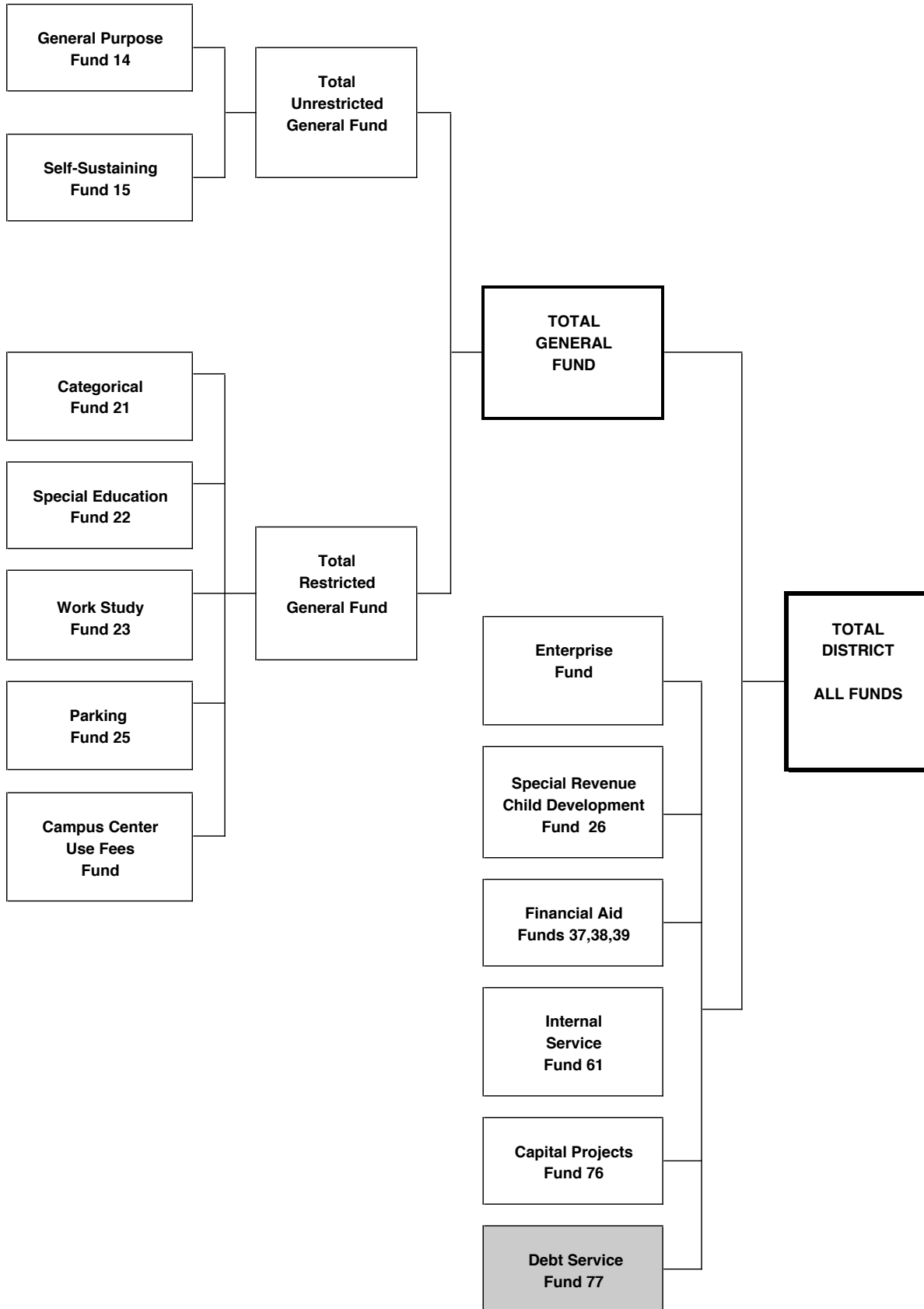


**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 76  
Capital Projects**

<b>INCOME</b>	Revised Budget 08/09	Actual 08/09	Budget 09/10
<b>State</b>	\$ 1,187,902	\$ 1,650,000	\$ 424,370
<b>Local</b>	9,214,716	12,582,168	4,697,130
<b>TOTAL INCOME</b>	<b>\$ 10,402,618</b>	<b>\$ 14,232,168</b>	<b>\$ 5,121,500</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-teachers	0	0	0
Other Teachers	0	0	0
Other Non-teachers	0	0	0
<b>Total Certificated Salaries</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Contract Non-instructional	\$ 1,426,509	\$ 1,030,053	\$ 1,233,278
Contract Instructional Aides	0	0	0
Other Non-instructional	0	221,327	0
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 1,426,509</b>	<b>\$ 1,251,381</b>	<b>\$ 1,233,278</b>
<b>Total Salaries</b>	<b>\$ 1,426,509</b>	<b>\$ 1,251,381</b>	<b>\$ 1,233,278</b>
<b>Total Staff Benefits</b>	<b>\$ 579,566</b>	<b>\$ 373,829</b>	<b>\$ 527,920</b>
<b>Total Materials and Supplies</b>	<b>\$ 218,930</b>	<b>\$ 91,915</b>	<b>\$ 400,844</b>
Contracted Services	\$ 0	\$ 3,164,134	\$ 0
Lease of Equipment & Facilities	0	73,865	0
Utilities	0	4,301	0
Other Operating	15,467,467	16,416,022	4,581,530
<b>Total Operating</b>	<b>\$ 15,467,467</b>	<b>\$ 19,658,321</b>	<b>\$ 4,581,530</b>
Site Improvement	\$ 0	\$ 0	\$ 0
Buildings	0	0	0
Equipment-New & Replacement	0	6,856,702	0
Other	45,772,942	13,517,082	81,659,359
<b>Total Capital Outlay</b>	<b>\$ 45,772,942</b>	<b>\$ 20,373,783</b>	<b>\$ 81,659,359</b>
<b>TOTAL EXPENSES</b>	<b>\$ 63,465,414</b>	<b>\$ 41,749,229</b>	<b>\$ 88,402,931</b>
Transfers-in	\$ 0	\$ 17,675,249	\$ 0
Other Sources	333,848	2,794,154	0
Transfers-out	(105,537)	(17,780,786)	0
Contingency	0	0	0
Other Out Go	(20,231)	(28,541)	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 208,080</b>	<b>\$ 2,660,075</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ (52,854,716)	\$ (24,856,985)	\$ (83,281,431)
Beginning Balance, July 1	274,995,495	274,995,495	250,138,510
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 222,140,779</b>	<b>\$ 250,138,510</b>	<b>\$ 166,857,079</b>

# 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 issuances.

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.
- **May 1998:** To finance the Energy Management and Retrofit Project, the district entered into a lease agreement with Municipal Leasing Associates. 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.
- **May 2000:** The district issued \$99.9 million of the General Obligation Bond, Series A, with effective interest rates of 4.25% to 6.26%. Payments of principal and interest are made August 1 and February 1 of each year.
- **October 2002:** The district refinanced a portion (\$67,475,000) of the General Obligation Bond, Series A (original value \$99,995,036) with effective interest rates of 4.61%. Payments of 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 \$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.
- **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 a 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.
- **October 2005:** The district refinanced a portion (\$22,165,000) of the General Obligation Bond, Series B (original value \$90,100,063) with effective interest rates of 3.00% to 5.250%. Payments of principal and interest are made August 1 and February 1 of each year.
- **November 2006:** The district financed a Certificate of Participation for \$11.33 million, with effective interest rates of 3.5% to 5%. Payments of principal and interest are made on September 1 and March 1 of each year. The estimated annual payment is \$1,020,254. The financed amount of the COP will be used for the renovation portion of the Foothill and De Anza Campus Center buildings and the Foothill Bookstore Equipment, Furniture and Fixtures.
- **April 2007:** The district issued \$149,995,250 million of the Election of 2006 General Obligation Bond, Series A, with effective interest rates of 4% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.



- **May 2007:** The district issued \$99,996,686 million of the Election of 2006 General Obligation Bond, Series B, with effective interest rates of 4% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.

Debt Instruments	Final Payment Due	Net FY 2009/10 Payments	Unres Gen Fund Fund 14	Self-Sustaining Fund Fund 15	Parking Fund Fund 25	Campus		Foothill Enterprise
						Center Use Fees Fund 28	Fees	
\$12.52M COP, Financing	06/2012	\$ 750,270	\$ 750,270	\$ -	\$ -	\$ -	\$ -	-
\$18.27M COP, Refunding	06/2022	1,289,762	16,316	34,007	1,239,439	-	-	-
\$11.33M COP, Financing	06/2021	1,020,254	-	-	-	989,569	-	30,685
Total Annual Payments		\$ 3,060,286	\$ 766,586	\$ 34,007	\$ 1,239,439	\$ 989,569	\$ -	30,685
Outstanding Balance as 06/30/09		\$ -	\$ 3,398,193	\$ 448,490	\$ 13,821,147	\$ 10,875,000	\$ -	345,974

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 77  
Debt Service**

		Revised Budget 08/09	Actual 08/09	Budget 09/10
1	<b>INCOME</b>			
2	<b>Local</b>			
3	Property Taxes	\$ 21,193,985	\$ 12,143,412	\$ 20,767,586
4	Interest	103,981	318,865	102,022
5	Other	0	0	0
6	<b>TOTAL INCOME</b>	<b>\$ 21,297,966</b>	<b>\$ 12,462,277</b>	<b>\$ 20,869,608</b>
	<b>EXPENSES</b>			
	Other Operating	\$ 0	\$ 0	\$ 0
7	<b>TOTAL EXPENSES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
8	Transfers-in	\$ 3,641,115	\$ 3,568,674	\$ 3,643,476
9	Other Sources	150,455	150,456	149,755
10	Transfers-out	0	0	0
11	Contingency	0	0	0
12	Other Out Go	(15,121,031)	(24,214,996)	(24,702,156)
13	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (11,329,461)</b>	<b>\$ (20,495,865)</b>	<b>\$ (20,908,925)</b>
14	Net Change in Fund Balance	\$ 9,968,505	\$ (8,033,589)	\$ (39,317)
15	Beginning Balance, July 1	23,016,175	23,016,175	14,982,586
16	Adjustments to Beginning Balance	0	0	0
17	<b>NET FUND BALANCE, June 30</b>	<b>\$ 32,984,680</b>	<b>\$ 14,982,586</b>	<b>\$ 14,943,269</b>



# **SUPPLEMENTAL INFORMATION**

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2008-2009  
Comparison of Projections**

	<b>08/09 Adopted Budget</b>	<b>1st Quarter Estimated Total</b>	<b>2nd Quarter Estimated Total</b>	<b>3rd Quarter Estimated Total</b>	<b>Year- End Actual Total</b>	<b>Variance Total</b>
<b>INCOME</b>						
Federal Income	\$ 2,089	\$ 2,089	\$ 2,089	\$ 2,089	\$ 1,134	\$ (955)
State Income	89,314,989	91,314,989	91,617,675	91,546,227	85,319,348	(6,226,879)
Local Income	94,981,231	95,274,453	95,280,586	95,924,586	103,902,061	7,977,475
<b>TOTAL INCOME</b>	<b>\$ 184,298,308</b>	<b>\$ 186,591,531</b>	<b>\$ 186,900,350</b>	<b>\$ 187,472,902</b>	<b>\$ 189,222,543</b>	<b>\$ 1,749,641</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 80,362,939	\$ 80,746,671	\$ 79,900,580	\$ 79,955,187	\$ 79,737,002	\$ (218,185)
Classified Salaries	38,636,500	40,065,270	38,571,421	38,037,096	37,863,464	(173,632)
Employee Benefits	42,535,269	42,490,640	42,509,855	42,466,253	37,663,352	(4,802,901)
Materials and Supplies	1,895,374	2,272,843	2,182,701	3,002,137	3,759,750	757,613
Operating Expenses	36,983,720	24,983,653	23,713,526	23,303,609	16,345,734	(6,957,875)
Capital Outlay	70,565	241,569	241,569	297,898	356,005	58,107
<b>TOTAL EXPENSES</b>	<b>\$ 200,484,368</b>	<b>\$ 190,800,647</b>	<b>\$ 187,119,651</b>	<b>\$ 187,062,181</b>	<b>\$ 175,725,307</b>	<b>\$ (11,336,874)</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 1,534,008	\$ 1,534,008	\$ 1,536,208	\$ 1,644,945	\$ 1,899,162	\$ 254,217
Other Sources	0	204	17,851	27,851	27,851	0
Transfers-out	(7,245,675)	(8,111,979)	(8,070,124)	(8,195,098)	(12,500,767)	(4,305,669)
Contingency	(829,400)	0	0	0	0	0
Other Out Go	0	(10,123)	(56,787)	(66,787)	(68,082)	(1,295)
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (6,541,067)</b>	<b>\$ (6,587,890)</b>	<b>\$ (6,572,852)</b>	<b>\$ (6,589,089)</b>	<b>\$ (10,641,836)</b>	<b>\$ (4,052,747)</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (22,727,127)	\$ (10,797,006)	\$ (6,792,153)	\$ (6,178,368)	\$ 2,855,400	\$ 9,033,768
Beginning Balance, July 1	30,628,609	30,628,609	30,628,609	30,628,609	30,628,609	0
Adjustments to Beginning Balance	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 7,901,483</b>	<b>\$ 19,831,603</b>	<b>\$ 23,836,457</b>	<b>\$ 24,450,241</b>	<b>\$ 33,484,009</b>	<b>\$ 9,033,768</b>
5% Reserves	\$ 10,430,000	\$ 10,430,000	\$ 10,430,000	\$ 10,430,000	\$ 10,430,000	
Restricted Carryover	\$ 0	\$ 9,600,000	\$ 11,800,000	\$ 12,254,000	\$ 17,682,806	
Undesignated Fund Balance	\$ (2,528,517)	\$ (198,397)	\$ 1,606,457	\$ 1,766,241	\$ 5,371,203	

**EXPLANATION OF THE MAJOR VARIANCES  
FROM THE 3RD to 4TH QUARTER END**

**Revenue:**       \$ 874,234 Recalculated FTES rate  
                   605,326 Additional interest income over projected at 3rd Qtr  
                   270,081 Miscellaneous local/other income (net)  
                  \$ 1,749,641

**Expenses:**      Certificated Salaries:  
                   \$ (218,185) Additional 1320 savings over projected at 3rd qtr  
                  \$ (218,185)

                  Classified Salaries :  
                   \$ (173,632) Additional vacancies/B budget savings over projected at 3rd Qtr  
                  \$ (173,632)

                  Benefits:  
                   \$(1,502,491) Workers Comp savings  
                   (1,334,708) Active employees medical benefits savings (includes savings from vacant positions)  
                   (1,439,758) Retirees medical benefits savings  
                   (525,944) Additional benefits float (net) (increases fund balance)  
                  \$(4,802,901)

                  Materials & Supplies, Operating Expenses, Capital Outlay (Net)  
                   *A & B budget not spent by campuses and Central Services:*  
                   \$ (171,309) Union negotiated Items unspent  
                   (121,595) Encumbrances  
                   (109,831) Telephones  
                   (111,523) District-wide operating expenses  
                   (255,256) Software/hardware maintenance  
                   (4,560,200) Difference in campuses' projected carryover  
                   (243,743) Insurance/Property/Liability  
                   (83,619) PGA/PAA  
                   (320,445) EIS Backfill  
                   (25,433) Lease of space  
                   (134,601) Part-time faculty office hours  
                   (4,600) Miscellaneous (net)  
                  \$(6,142,155)

**Transfers In:**   \$ 182,710 Close out Special Ed Fund at year end  
                   71,507 Other  
                  \$ 254,217

**Transfers Out:** \$(2,774,466) Transfer Out to Internal Service Fund (Fund 61) of medical benefits savings  
                   (1,502,491) Transfer Out to Internal Service Fund (Fund 61) of Workers Comp savings  
                   (28,712) Other  
                  \$(4,305,669)

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2008-2009  
Actual Summary  
for ALL FUNDS**

	<b>TOTAL GENERAL FUND</b>	<b>Enterprise Funds</b>	<b>Child Development Fund 26</b>	<b>Financial Aid Funds</b>	<b>Capital Projects Fund 76</b>	<b>Debt Service Fund 77</b>	<b>TOTAL DISTRICT ALL FUNDS</b>	<b>Internal Service Fund 61</b>
<b>INCOME</b>								
Federal Income	\$ 4,003,244	\$ 0	\$ 28,130	\$ 12,206,393	\$ 0	\$ 0	\$ 16,237,767	\$ 0
State Income	101,260,486	0	1,121,566	1,367,324	1,650,000	0	105,399,376	0
Local Income	119,704,220	14,808,005	1,314,323	52,747	12,582,168	12,462,277	160,923,740	46,719,758
<b>TOTAL INCOME</b>	<b>\$ 224,967,950</b>	<b>\$ 14,808,005</b>	<b>\$ 2,464,018</b>	<b>\$ 13,626,464</b>	<b>\$ 14,232,168</b>	<b>\$ 12,462,277</b>	<b>\$ 282,560,883</b>	<b>\$ 46,719,758</b>
<b>EXPENSES</b>								
Cost of Sales	\$ 0	\$ 9,863,008	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,863,008	\$ 0
Certificated Salaries	88,021,312	0	859,819	0	0	0	88,881,131	0
Classified Salaries	50,338,568	2,212,748	876,700	0	1,251,381	0	54,679,397	0
Employee Benefits	43,140,025	624,646	505,214	0	373,829	0	44,643,714	46,719,759
Materials and Supplies	5,830,570	0	145,723	0	91,915	0	6,068,208	0
Operating Expenses	26,418,804	1,477,509	32,716	880,718	19,658,321	0	48,468,068	0
Capital Outlay	1,309,893	0	0	0	20,373,783	0	21,683,676	0
<b>TOTAL EXPENSES</b>	<b>\$ 215,059,172</b>	<b>\$ 14,177,911</b>	<b>\$ 2,420,173</b>	<b>\$ 880,718</b>	<b>\$ 41,749,229</b>	<b>\$ 0</b>	<b>\$ 274,287,202</b>	<b>\$ 46,719,759</b>
<b>TRANSFERS AND OTHER</b>								
Transfers-in	\$ 7,910,742	\$ 0	\$ 93,657	\$ 10,863	\$ 17,675,249	\$ 3,568,674	\$ 29,259,185	\$ 5,106,357
Other Sources	955,651	0	0	800,122	2,794,154	150,456	4,700,383	0
Transfers-out	(15,050,667)	0	0	(81)	(17,780,786)	0	(32,831,534)	(1,534,008)
Contingency	0	0	0	0	0	0	0	0
Other Out Go	(938,471)	(35,045)	0	(13,574,664)	(28,541)	(24,214,996)	(38,791,717)	(829,400)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (7,122,745)</b>	<b>\$ (35,045)</b>	<b>\$ 93,657</b>	<b>\$ (12,763,760)</b>	<b>\$ 2,660,075</b>	<b>\$ (20,495,865)</b>	<b>\$ (37,663,683)</b>	<b>\$ 2,742,948</b>
<b>FUND BALANCE</b>								
Net Change in Fund Balance	\$ 2,786,034	\$ 595,049	\$ 137,503	\$ (18,014)	\$ (24,856,985)	\$ (8,033,589)	\$ (29,390,002)	\$ 2,742,948
Beginning Balance, July 1	40,856,147	4,205,001	468,656	2,698,829	274,995,495	23,016,175	346,240,302	10,298,649
Adjustments to Beginning Balance	0	0	0	(12,926)	0	0	(12,926)	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 43,642,180</b>	<b>\$ 4,800,050</b>	<b>\$ 606,158</b>	<b>\$ 2,667,889</b>	<b>\$ 250,138,510</b>	<b>\$ 14,982,586</b>	<b>\$ 316,837,374</b>	<b>\$ 13,041,597</b>



FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2008-2009  
Actual Summary  
for GENERAL FUNDS

	General Fund 14	Self-Sustaining Fund 15	Total Unrestricted General Fund	Categorical Fund 21	Special Educ. Fund 22	Work Study Fund 23	Parking Fund 25	Campus Center Fund 28	Total Restricted General Fund	TOTAL GENERAL FUND
<b>INCOME</b>										
Federal Income	\$ 1,134	\$ 0	\$ 1,134	\$ 3,609,711	\$ 0	\$ 392,399	\$ 0	\$ 0	\$ 4,002,110	\$ 4,003,244
State Income	85,189,702	2,229,700	87,419,402	10,465,763	3,375,321	0	0	0	13,841,084	101,260,486
Local Income	104,031,707	8,163,187	112,194,894	2,909,010	1,706	0	2,417,361	2,181,250	7,509,326	119,704,220
<b>TOTAL INCOME</b>	<b>\$ 189,222,543</b>	<b>\$ 10,392,887</b>	<b>\$ 199,615,430</b>	<b>\$ 16,984,485</b>	<b>\$ 3,377,027</b>	<b>\$ 392,399</b>	<b>\$ 2,417,361</b>	<b>\$ 2,181,250</b>	<b>\$ 25,352,520</b>	<b>\$ 224,967,950</b>
<b>EXPENSES</b>										
Certificated Salaries	\$ 79,737,002	\$ 1,443,782	\$ 81,180,784	\$ 2,741,910	\$ 4,098,617	\$ 0	\$ 0	\$ 0	\$ 6,840,527	\$ 88,021,312
Classified Salaries	37,863,464	2,063,491	39,926,955	6,288,008	2,073,660	495,248	999,673	555,025	10,411,613	50,338,568
Employee Benefits	37,663,352	785,058	38,448,410	2,379,573	1,759,205	0	351,265	201,572	4,691,615	43,140,025
Materials and Supplies	3,759,750	235,890	3,995,640	1,522,334	225,950	5,110	1,849	79,687	1,834,930	5,830,570
Operating Expenses	16,345,732	6,070,929	22,416,661	3,583,991	137,505	14,003	97,840	168,804	4,002,143	26,418,804
Capital Outlay	356,005	76,466	432,471	523,468	235,890	1,851	0	116,212	877,421	1,309,893
<b>TOTAL EXPENSES</b>	<b>\$ 175,725,306</b>	<b>\$ 10,675,616</b>	<b>\$ 186,400,922</b>	<b>\$ 17,039,285</b>	<b>\$ 8,530,828</b>	<b>\$ 516,211</b>	<b>\$ 1,450,626</b>	<b>\$ 1,121,301</b>	<b>\$ 28,658,250</b>	<b>\$ 215,059,172</b>
<b>TRANSFERS AND OTHER</b>										
Transfers-in	\$ 1,899,162	\$ 185,333	\$ 2,084,495	\$ 76,068	\$ 5,356,223	\$ 123,812	\$ 270,145	\$ 0	\$ 5,826,247	\$ 7,910,742
Other Sources	27,851	247,848	275,699	679,952	0	0	0	0	679,952	955,651
Transfers-out	(12,500,767)	(132,224)	(12,632,991)	(72,315)	(188,110)	0	(1,236,879)	(920,372)	(2,417,676)	(15,050,667)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Out Go	(68,082)	(79,936)	(148,018)	(790,453)	0	0	0	0	(790,453)	(938,471)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (10,641,836)</b>	<b>\$ 221,021</b>	<b>\$ (10,420,815)</b>	<b>\$ (106,748)</b>	<b>\$ 5,168,113</b>	<b>\$ 123,812</b>	<b>\$ (966,735)</b>	<b>\$ (920,372)</b>	<b>\$ 3,298,070</b>	<b>\$ (7,122,745)</b>
<b>FUND BALANCE</b>										
Net Change in Fund Balance	\$ 2,855,400	\$ (61,708)	\$ 2,793,692	\$ (161,547)	\$ 14,311	\$ 0	\$ 0	\$ 139,577	\$ (7,659)	\$ 2,786,034
Beginning Balance, July 1	30,628,610	6,059,340	36,687,950	3,338,961	194,698	0	0	634,538	4,168,197	40,856,147
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 33,484,010</b>	<b>\$ 5,997,632</b>	<b>\$ 39,481,642</b>	<b>\$ 3,177,414</b>	<b>\$ 209,009</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 774,115</b>	<b>\$ 4,160,538</b>	<b>\$ 43,642,180</b>

RECONCILIATION OF 08/09 INTERFUND TRANSFERS AS OF 6/30/09

TO

Fund	General 14	Self- Sustaining 15	Categorical 21	Special Education 22	Fed. Work Study 23	Parking 25	Child Developmt 26	Campus Ctr Use Fees 28	Financial Aid 33,37,38,39	Internal Service 61	Capital Projects 76	Debt Service 77	Total
14		113,018	54,317	5,356,223	123,812	270,145	93,657		6,109	5,106,357		1,377,130	12,500,767
15	71,507		21,684						4,740			34,293	132,224
21		72,315											72,315
22	188,110												188,110
23													
25												1,236,879	1,236,879
26													0
28												920,372	920,372
38			67						14				81
61	1,534,008										17,675,249		1,534,008
76	105,537												17,780,786
77	1,899,162	185,334	76,068	5,356,223	123,812	270,145	93,657	0	10,863	5,106,357	17,675,249	3,568,674	34,365,543

F  
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M

Notes:

- Fund 14 to 15:** 6,961 to correct prior year balance/error
  - Fund 14 to 21:** 106,057 to close out deficit balances
  - Fund 14 to 22:** 29,088 for SDL backfill
  - 25,229 for PDL backfill
  - 5,177,269 for Special Ed Match
  - 49,475 for salary adjustments
  - 3,363 for PAA payments
  - 1,768 for PGA payments
  - 2,834 for Early Notice Incentive
  - 109,555 for Special Ed one-time "B" budget augmentation
  - 11,960 to fund faculty reassigned time
  - 123,812 for Federal Work Study match
  - 270,145 to offset parking fund operating deficit
  - 93,657 for PDL backfill
  - 6,109 to close out prior year deficit
  - 829,408 for unfunded medical liability
  - 1,334,708 for Active medical benefits savings
  - 1,439,758 for Retiree medical benefits savings
  - 1,502,491 for Workers Comp savings
- 
- Fund 14 to 77:** 770,473 for Debt Service
  - Fund 15 to 14:** 606,657 for Capital Lease payments
  - Fund 15 to 21:** 71,507 to fund faculty reassigned time
  - Fund 15 to 33:** 21,684 for TB tests & Worker's Comp
  - Fund 15 to 77:** 4,740 for DeAnza athletic scholarship
  - Fund 21 to 15:** 34,293 for Debt Service
  - Fund 22 to 14:** 72,315 for Medical Admin Activities (MAA)
  - 5,400 for classified recruitment costs
  - 182,710 to close Special Ed fund balances
  - Fund 25 to 77:** 1,236,879 for Debt Service
  - Fund 28 to 77:** 920,372 for Debt Service
  - Fund 37 to 21:** 67 for Foothill Cal Grant adjustment
  - Fund 38 to 37:** 14 for DeAnza Cal Grant adjustment
  - Fund 61 to 14:** 1,534,008 for 08/09 Medical Benefits Increase
  - Fund 76 to 14:** 105,537 to return unused funds originally designated to supplement various instructional equipment projects back to DeAnza general fund
  - Fund 76 to 76:** 17,675,249 to distribute interest earned to various Measure C projects

## CHANGES IN FUND 14 REVENUE AND EXPENSES

	03/04	04/05	05/06	06/07	07/08	08/09	09/10
	Actual	Actual	Actual	Actual	Actual	Actual	Adopt Budget
	%	%	%	%	%	%	%
<b>Revenues</b>							
Base Revenue & Equalization	117,271,492	124,924,272	143,368,551	150,791,141	156,876,264	159,121,665	153,861,708
PY Gen Apportionment	982,506	0.67%	82.43%	86.64%	81.73%	85.27%	84.09%
PE	6,767,432	4.63%	3.82%	0.00%	2,800,000		
Lottery	4,053,732	2.77%	2.82%	4,046,409	4,157,083	4,250,365	4,037,789
NR Tuition	11,795,607	8.07%	7.20%	11,240,839	13,219,114	17,103,785	18,139,095
<i>Other Revenue</i>		0.00%	0.00%				
PT Faculty Funding	1,475,772	1.01%	0.97%	1,475,772	1,475,772	1,434,467	962,296
2% Resident Enrollment Fees	191,777	0.13%	0.18%	335,014	335,014	335,014	335,014
Interest	784,323	0.54%	0.91%	1,928,047	3,694,312	1,905,326	1,000,000
Campus Generated Income	1,915,056	1.31%	1.17%	1,814,500	1,845,152	2,069,373	1,969,373
One-Time Prop 98 funds and Equalization				7,202,514		0	0
Other Revenue	935,806	0.64%	0.49%	1,260,673	582,720	202,548	361,086
Total Revenue	146,173,504	100.00%	100.00%	184,509,416	183,968,907	189,222,543	180,666,360
<b>Expenses</b>							
Salaries	93,233,218	63.87%	62.08%	97,081,510	116,310,415	117,600,467	117,205,387
Benefits	32,151,961	22.03%	19.46%	32,146,500	38,325,192	37,663,352	43,164,885
Materials and Supplies	2,999,861	2.06%	2.17%	3,544,544	4,031,069	3,759,750	2,620,716
Operating Expenses	13,309,265	9.12%	8.32%	16,368,891	17,192,338	16,345,732	13,356,083
Capital Outlay	787,495	0.54%	0.46%	1,233,987	781,161	356,005	36,916
Transfers (net)	3,481,657	2.39%	7.51%	9,400,562	10,306,780	10,641,836	8,088,215
Total Expenses	145,963,457	100.00%	100.00%	171,806,609	187,489,869	186,367,142	184,472,202
Net Gain/Loss	210,047	24,230	5,693,811	12,702,807	(3,520,962)	2,855,401	(3,805,842)
Beginning Fund Balance	15,518,676	15,728,723	15,752,953	21,446,764	34,149,571	30,628,609	33,484,010
Ending Fund Balance	15,728,723	15,752,953	21,446,764	34,149,571	30,628,609	33,484,010	29,678,168
Restricted Fund Balance	2,594,151	4,269,943	9,267,224	21,607,611	16,401,721	17,682,806	17,682,806
Unrestricted Fund Balance	13,134,572	11,483,010	12,179,540	12,541,960	14,226,888	15,801,204	11,995,362
5% Reserve	7,300,000	7,870,000	8,010,000	9,260,000	10,000,000	10,430,000	10,290,000
Variance from reserve	5,834,572	3,613,010	4,169,540	3,281,961	4,226,889	5,371,204	1,705,363
<b>Note 1: Funds set aside for:</b>							
FHDA, CS restricted carryover		14,622,200					
EIS backfill		1,620,445					
Encumbrances carryover		121,595					
DW carryover		426,565					
Board stability funding		600,000					
November 2011 Election Costs		292,000					
		<u>17,682,806</u>					

## Facts at a Glance

Revenues and Expenditures, 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 Actual	07/08 Actual	08/09 Actual	09/10 Budget
<b>Revenues</b>	143,239,002	153,350,133	154,879,975	154,822,110	160,623,925	174,883,352	195,275,580	195,869,793	199,615,430	190,313,231
Salaries	89,239,977	98,558,108	101,111,384	96,616,772	97,301,888	100,223,151	108,932,628	120,475,223	121,107,739	120,589,793
Benefits	20,918,091	23,926,354	29,407,255	32,831,656	30,181,758	32,817,104	35,620,591	39,223,926	38,448,410	44,016,964
Other	33,834,600	28,260,950	28,317,375	25,578,897	32,336,392	36,065,903	37,329,673	39,228,365	37,265,588	46,939,291
<b>Total Expenses/Transfers</b>	143,992,668	150,745,412	158,836,014	155,027,325	159,820,038	169,106,158	181,882,892	198,927,514	196,821,737	211,546,047
<b>Ending Fund Balance</b>	20,422,669	23,933,156	19,977,117	19,771,902	20,575,789	26,352,983	39,745,671	36,687,950	39,481,642	18,248,826
Salary Expenditures, Fund 14 (General Purpose Fund only)										
<b>Contract Faculty</b>	33,309,282	35,668,493	36,609,869	35,746,821	35,649,761	36,837,387	38,714,445	42,904,422	42,571,781	43,717,676
<b>Part-time Faculty</b>	20,753,075	24,721,715	24,396,288	24,259,662	24,308,915	25,117,264	27,966,765	30,644,493	31,719,529	30,342,369
<b>Management</b>	6,047,944	7,037,608	7,101,668	6,531,951	6,608,884	6,757,755	7,351,536	8,122,660	8,325,829	8,252,115
<b>Classified</b>	22,478,609	24,149,989	26,707,371	25,451,343	26,420,215	27,236,042	29,766,093	32,475,959	32,744,239	33,641,459
<b>Students &amp; Casuals</b>	3,317,546	3,514,106	2,616,432	1,243,441	1,073,057	1,133,062	1,633,789	2,162,881	2,239,088	504,425
<b>Total</b>	85,906,456	95,091,911	97,431,628	93,233,218	94,060,832	97,081,510	105,432,628	116,310,415	117,600,466	116,458,044
Productivity										
<b>WSCH per Teaching FTE</b>	538	566	567	579	548	565	569	573	596	544
								See Note I	See Note I	See Note I
FTES										
<b>Resident</b>	30,328	32,860	32,897	32,660	31,066	32,526	32,211	33,376	34,381	32,187
<b>Non-Resident</b>	3,187	3,534	3,363	3,268	2,986	2,968	3,568	3,988	4,189	4,189
<b>Total FTES</b>	33,515	36,394	36,260	35,928	34,052	35,494	35,779	37,364	38,570	36,376
Revenues and Expenditures, Restricted General Fund (Categorical, Special Ed, Work Study, Parking and Campus Center Fund)										
<b>Revenues &amp; Transfers In</b>	32,389,086	30,350,506	22,262,060	20,698,124	20,260,112	21,798,694	27,460,865	27,812,647	28,650,591	28,697,281
<b>Expenditures</b>	29,600,425	34,602,746	22,935,971	20,224,792	22,044,849	22,071,858	26,875,082	29,143,042	28,658,250	29,004,117
<b>Fund Balance</b>	11,423,530	7,171,290	6,497,379	6,970,711	5,185,974	4,912,810	5,498,593	4,168,197	4,160,538	3,853,703

Note 1:  
Actual WSCH per Teaching FTE represents both on-campus and contract instruction.  
On-campus productivity for FY 07/08 was 539 and for FY 08/09 was 569.

**Comparison of FTE 00/01 through 09/10**  
 (This chart represents filled and vacant FTE at the beginning of each year. The source document for this is the EBA046, prepared by Bernata Slater 6/30/09)

	GENERAL	SUSTAINING	SELF- SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	DEVELOPMENT	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	INSURED	CAPITAL	TOTAL
09/10 (Adopted)	14	15	21	22	25	28	26	76	61	76	6	6	
A-Executive	6												6
B-Certificated Instructor	464	1	20	26									511
C-Certificated Instructor/Childcare													8
E (Headcount)-Early Retiree	26	-	-	4									31
F-Adjunct Faculty													-
J-Certificated Manager	31	3	2	2									39
K-Non-Certificated Manager	23	1	2	1									36
L-Classified CSEA	95												103
N-Classified-SEIU	336	16	62	33									501
O-Food Services													-
P-Confidential	11												11
1-Board of Trustees Members	5												5
3-Operating Engineers	3												8
5-Supervisors	28		3	2	5								36
6-Classified, less than 50%	45	3	2	11									69
<b>FTE</b>	<b>1,072</b>	<b>24</b>	<b>91</b>	<b>77</b>	<b>13</b>	<b>21</b>	<b>9</b>	<b>13</b>	<b>1</b>	<b>43</b>	<b>1</b>	<b>13</b>	<b>1,364</b>
PT faculty budgeted (GF & Special Ed only)	<b>560</b>												

	GENERAL	SUSTAINING	SELF- SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	DEVELOPMENT	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	INSURED	CAPITAL	TOTAL
08/09 (Adopted)	14	15	21	22	25	28	26	76	61	76	6	6	
A-Executive	6												6
B-Certificated Instructor	476	1	16	26									519
C-Certificated Instructor/Childcare													8
E (Headcount)-Early Retiree	21	-	-	5									27
F-Adjunct Faculty													-
J-Certificated Manager	34	3	2	2									42
K-Non-Certificated Manager	22	1	2	1									35
L-Classified CSEA	103												111
N-Classified-SEIU	343	21	62	34									509
O-Food Services													10
P-Confidential	11												11
1-Board of Trustees Members	5												5
5-Supervisors	30		3	2	2								38
6-Classified, less than 50%	56	3	2	11									80
<b>FTE</b>	<b>1,106</b>	<b>29</b>	<b>87</b>	<b>79</b>	<b>13</b>	<b>21</b>	<b>8</b>	<b>13</b>	<b>1</b>	<b>43</b>	<b>1</b>	<b>13</b>	<b>1,401</b>
PT faculty budgeted (GF & Special Ed only)	<b>556</b>												

	GENERAL	SUSTAINING	SELF- SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	DEVELOPMENT	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	INSURED	CAPITAL	TOTAL
07/08 (Adopted)	14	15	21	22	25	28	26	76	61	76	6	6	
A-Executive	6												6
B-Certificated Instructor	480	1	19	23									522
C-Certificated Instructor/Childcare													9
E (Headcount)-Early Retiree	27	1	0	3									32
F-Adjunct Faculty													-
J-Certificated Manager	35	3	2	1									42
K-Non-Certificated Manager	22	1	2	1									36
L-Classified CSEA	104												111
N-Classified-SEIU	339	21	60	34									504
O-Food Services													10
P-Confidential	11												11
1-Board of Trustees Members	5												5
5-Supervisors	30		3	2	2								38
6-Classified, less than 50%	56	2	2	11									79
<b>FTE</b>	<b>1,114</b>	<b>29</b>	<b>87</b>	<b>74</b>	<b>13</b>	<b>22</b>	<b>7</b>	<b>14</b>	<b>1</b>	<b>44</b>	<b>1</b>	<b>14</b>	<b>1,405</b>
PT faculty budgeted (GF & Special Ed only)	<b>551</b>												

	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	CHILD BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
	14	15	21	22	25	28	26	148	61	76	
06/07 (Adopted)	14	15	21	22	25	28	26	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	1	0	0			42
K-Non-Certificated Manager	19	1	2				5	5	2		30
L-Classified CSEA	93						0	-			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		4	1	1	1		1			5
5-Supervisors	28		2	11		2		5			35
6-Classified, less than 50%	47	2	2	73	13	21	7	42	0	10	69
FTE	1,057	24	83	73	13	21	7	42	0	10	1,329
PT faculty budgeted (GF & Special Ed only)	533										

	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	CHILD BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
	14	15	21	22	25	28	26	148	61	76	
05/06 (Adopted)	14	15	21	22	25	28	26	148 <td>61</td> <td>76</td> <td>TOTAL</td>	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	1	0	0			41
K-Non-Certificated Manager	18	1	1				5	5	2		29
L-Classified CSEA	88						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		4	1	1			1			5
5-Supervisors	25		2	11		5		5			31
6-Classified, less than 50%	42	2	2	71	13	13	2	47	-	10	62
FTE	1,044	22	76	71	13	13	2	47	-	10	1,298

	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	CHILD BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
	14	15	21	22	25	28	26	148	61	76	
04/05 (Adopted)	14	15	21	22	25	28	26	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	1	0	0	0			41
K-Non-Certificated Manager	19	1	2				5	5	2		31
L-Classified CSEA	89						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		2	1	1	1		1			5
5-Supervisors	25		2	53	13	12	2	47	-	10	29
FTE	1,018	24	80	53	13	12	2	47	-	10	1,259

	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	DEVELOPMENT	CHILD BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
	14	15	21	22	25	28	26	148	61	76	6
<b>03/04 (Adopted)</b>											
A-Executive	6										
B-Certificated Instructor	450	1	14	26		0	1				492
C-Certificated Instructor/Childcare						4					4
E (Headcount)-Early Retiree	52	2	0								54
F-Adjunct Faculty	1										1
J-Certificated Manager	35	2	2	2		0	0				41
K-Non-Certificated Manager	20	1	2		2		4			2	32
L-Classified CSEA	89		0				3				98
N-Classified-SEIU	333	17	49	28	11	1	0	26		4	469
O-Food Services							10				10
P-Confidential	10										10
1-Board of Trustees Members	5										5
5-Supervisors	24		2	1	1		1				29
<b>FTE</b>	<b>1025</b>	<b>23</b>	<b>69</b>	<b>56</b>	<b>13</b>	<b>5</b>	<b>2</b>	<b>46</b>	<b>0</b>	<b>11</b>	<b>1250</b>

	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	DEVELOPMENT	CHILD BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
	14	15	21	22	25	28	26	148	61	76	6
<b>02/03 (Tentative)</b>											
A-Executive	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				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
<b>FTE</b>	<b>1,096</b>	<b>23</b>	<b>106</b>	<b>60</b>	<b>11</b>	<b>18</b>	<b>2</b>	<b>42</b>	<b>-</b>	<b>9</b>	<b>1,367</b>

	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	DEVELOPMENT	CHILD BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
	14	15	21	22	25	28	26	148	61	76	6
<b>01/02 (Adopted)</b>											
A-Executive	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				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
<b>FTE</b>	<b>1,080</b>	<b>22</b>	<b>102</b>	<b>58</b>	<b>11</b>	<b>19</b>	<b>2</b>	<b>41</b>	<b>-</b>	<b>7</b>	<b>1,342</b>

	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	CHILD BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
00/01 (Adopted)	14	15	21	22	25	28	26	148	61	76	3
A-Executive	3										
B-Certificated Instructor	441	2	12	27				1			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			32
L-Classified CSEA	92						2	3			97
N-Classified-SEIU	332	17	78	25	10	2	0	21			484
O-Food Services								9			9
P-Confidential	12										12
1-Board of Trustees Members	5										5
5-Supervisors	17			1			2				20
FTE	1,014	23	99	54	11	17	2	40	-	-	1,260



**FUND 15 - SELF SUSTAINING**  
**FUND BALANCE REPORT FOR FISCAL YEAR 2008/2009**  
YEAR-END BALANCES REPORTED AS OF JUNE 30, 2009

GL ACCOUNT	GL DESCRIPTION	BEGINNING FUND BALANCE	NET CHANGE	ENDING FUND BALANCE
<b>FOOTHILL FUNDS</b>				
015105	FH-APPRENTICESHIP	1,131,455	(760,953)	370,503
015106	APPRENT UNRESTRICTED	22,540	539,940	562,480
015111	CELEBRITY FORUM I	(17,207)	111,785	94,578
015112	FH-YOUTH PROGRAM	46,792	(20,497)	26,295
015114	OC/SC/FEIG	2,568	0	2,568
015115	OC/SC PHYS SCI MTH&E	582	(582)	0
015116	ITI SHT MTL TRAIN	5,441	(5,441)	0
015118	OC/SC/DENTAL HYGIENE	7,466	(2,743)	4,723
015120	EMTP NTL REGISTRY	(1,565)	1,565	0
015121	BOX OFFICE	44,188	12,509	56,697
015122	FH-XEROX	17,022	(4,375)	12,647
015123	FH-STAGE STUDIES	12,068	1,204	13,272
015124	DRAMA PRODUCTION	(193,197)	186,197	(7,000)
015126	FH ARTS CONSERVATORY	0	(431)	(431)
015127	FACIL RENTAL-F.A.	51,944	17,832	69,776
015128	FH-VENDING	19,483	(2,485)	16,997
015129	FACILITIES RENTAL-PE	132,818	26,950	159,768
015130	ANTH CAMPUS ABRD ECU	4,706	376	5,082
015131	INTERNAT'L PROGRAMS	175,521	(23,957)	151,564
015133	FH INTL STUDENT INS.	224,601	(41,776)	182,825
015134	MENTAL HEALTH OPERTN	0	10,736	10,736
015136	FH INTL ST HEALTH	(51,584)	51,584	0
015138	EDINBOURG FRINGE FES	566	0	566
015139	CELEBRITY FORUM II	59,210	87,172	146,382
015140	ADDISON-WESLEY PROJ	(0)	0	0
015142	EMT CERTIFICATION	(13,472)	13,472	0
015143	CELEBRITY FORUM III	18,147	123,661	141,807
015144	FH-MUSIC THEATRE	797	0	797
015145	FH CTIS MSDN SFTWARE	17,919	90	18,010
015147	ANTHROPOLOGY PROGRAM	1,630	2,919	4,550
015149	ETUDES SHORT COURSES	196	0	196
015150	ETUDES	(46,979)	46,979	0
015151	ETUDES CONSORTIUM	297,754	(297,754)	0
015152	FH FRANKLIN UNIVERSI	10,539	821	11,361
015153	FH FEE BASED PE CLAS	35,418	(8,204)	27,215
015154	EMT STATE FIRE MARSH	10	0	10
015155	CHILD DEV CONFERENCE	(3,411)	2,853	(558)
015161	FH-CHORAL PROGRAM	119	0	119
015162	COMMERCIAL MUSIC	(341)	341	0
015163	KFJC CARRIER	30,824	0	30,824
015164	SYMPHONIC WIND ENSEM	(256)	256	0
015167	CREATV WRTNG CONF	4,377	(2,015)	2,362
015168	FH COMM SVC LINE DAN	(41)	41	0
015171	FH PRES FUND	282,577	(131,691)	150,886
015176	FH-NEW MEDIA PERF	407	0	407
015182	FH EMT PARA CERT FEE	559	(53)	505
015183	FH BIO HEALTH TUTOR	364	0	364
015187	FH-MAA PROGRAM	182,627	442	183,069
015312	MF-YOUTH PROGRAM	13,168	0	13,168
015320	MC-CAFE	67,779	13,855	81,634
015321	MS MIDDLEFIELD S.C.	2,005	0	2,005
<b>F15 FOOTHILL TOTAL:</b>		<b>2,598,136</b>	<b>(49,377)</b>	<b>2,548,760</b>

**FUND 15 - SELF SUSTAINING**  
**FUND BALANCE REPORT FOR FISCAL YEAR 2008/2009**

YEAR-END BALANCES REPORTED AS OF JUNE 30, 2009

GL ACCOUNT	GL DESCRIPTION	BEGINNING FUND BALANCE	NET CHANGE	ENDING FUND BALANCE
<b>DE ANZA FUNDS</b>				
015203	DA-LA VOZ NEWSPAPER	2,864	3,177	6,041
015205	DA-APPRENTICESHIP	29,677	0	29,677
015206	DA-MCNC/CACT PARTNRS	11,929	0	11,929
015207	DA-CACT OVRHEAD/BUS	40,905	(29,997)	10,908
015209	DA-CHEAP	3,300	(250)	3,050
015211	DA-APALI	18,844	18,194	37,038
015212	DA-JOB FAIR	41,791	(2,950)	38,841
015213	DA-TELECOURSE PRODUC	2,162	(859)	1,303
015217	DA-TECHNOLOGY RSCES	38,678	(19,550)	19,128
015218	DA-AUTO TECH	38,593	(6,413)	32,180
015219	DA-REPROGRAPHICS	364,962	78,251	443,213
015220	CONTRACT ED OVHD/BUS	200,478	(89,461)	111,017
015222	DA-PHYSICAL EDUC	31,318	7,847	39,164
015223	DA-ASHLAND FIELD TRP	8,974	(7,146)	1,828
015226	DA-SUMR BSKTBLL CAMP	0	(0)	0
015227	DA-SCULPTURE FAC USE	209	0	209
015228	DA-PLANETARIUM	296,482	12,865	309,347
015229	DA-CAMPUS ABROAD	0	(5,931)	(5,931)
015230	DA-SHORT COURSES	(65,196)	(11,854)	(77,049)
015231	DA-CR ARTS FAC USE	5,601	0	5,601
015232	DA-COMM SERV RESERVE	100,584	0	100,584
015233	DA-INTL STUDENT INS	395,938	(100,339)	295,599
015234	DA-EXTENDED YR PROGR	63,346	(15,547)	47,799
015236	DA-MATH PERF SUCCESS	2,006	0	2,006
015237	DA-SUMMER KARATE CMP	737	(485)	252
015238	DA-DLC EXTENDED LRNG	4,362	8,000	12,362
015240	DA-USE OF FACILITIES	196,630	54,964	251,595
015241	DA-LIBR PRINT CARD	477	(398)	79
015242	DA-BASEBALL	8,568	3,710	12,278
015243	DA-AUDIO VISUAL	3,685	0	3,685
015244	DA-RLCC CONFERENCE	4,387	(585)	3,802
015246	DA-SOFTBALL	2,817	178	2,995
015247	DA-FOOTBALL	2,072	(1,877)	195
015248	DA-MEN'S BASKETBALL	1,205	355	1,559
015249	DA-WOMEN'S BSKTBALL	2,774	2,508	5,283
015252	DA-MEN'S SOCCER	2,299	(103)	2,196
015253	DA-WOMEN'S SOCCER	6,102	1,365	7,467
015256	DA-WOMEN'S SWIM/DIVG	45	0	45
015257	DA-MEN'S TENNIS	1,426	(1,882)	(456)
015258	DA-WOMEN'S TENNIS	4,927	(1,446)	3,480
015259	DA-MEN'S TRACK & FLD	0	985	985
015260	DA-WOMEN'S TRK & FLD	4,266	(2,154)	2,112
015261	DA-WOMEN'S VOLLEYBLL	9,199	2,357	11,555
015262	DA-MEN'S WATER POLO	(3,216)	1,750	(1,466)
015263	DA-WOMEN'S WATERPOLO	0	610	610
015264	DA-HEALTH SERVICES	124,484	42,012	166,496
015265	DA-SOCCER CAMP	7,768	512	8,280
015266	DA-PREVENTION TRUST	1,669	4,359	6,029
015267	DA-ATHLETICS TRUST	19,214	(2,825)	16,388
015269	DA-ESL	2,324	0	2,324
015270	DA-CIVIC ENGAGEMENT	(1,366)	1,366	0
015271	DA PRES FUND	62,036	(61,786)	250
015273	OFFICE OF INSTRCTION	0	15,000	15,000
015275	DIST LEARN TESTING	0	1,549	1,549
015285	DA-PHYS ED/DACA	59,301	5,693	64,994
015288	DA-INTL SUMMER PROGR	69,105	(10,971)	58,134
015289	OTI-MAA PROGRAM	299,236	(77,020)	222,216
015290	DA-ATM SERVICES	4,500	6,500	11,000
<b>F15 DE ANZA TOTAL:</b>		<b>2,534,477</b>	<b>(177,721)</b>	<b>2,356,756</b>

**FUND 15 - SELF SUSTAINING**  
**FUND BALANCE REPORT FOR FISCAL YEAR 2008/2009**  
YEAR-END BALANCES REPORTED AS OF JUNE 30, 2009

GL ACCOUNT	GL DESCRIPTION	BEGINNING FUND BALANCE	NET CHANGE	ENDING FUND BALANCE
<b>DISTRICT FUNDS</b>				
015421	EXCESS RISK	21,684	(21,684)	0
015423	GTE MOBILENET-FH	141,987	43,337	185,324
015425	LOSS PREVENTION	14,804	0	14,804
015426	CELLULAR ONE	142,479	27,814	170,293
015427	ACCESS 2000	3,436	(3,436)	0
015428	SPRINT	84,915	45,455	130,370
015430	NEXTEL	149,589	34,244	183,832
015431	GTE MOBILNET-DA	137,484	39,068	176,553
015440	SSC CONSORTIUM	9,957	0	9,957
015441	NCCCCBO	2,132	(1,034)	1,098
015450	COMPUTER LN PG-ADMIN	200,000	0	200,000
015451	COMPUTER LN PROG-FEE	18,089	1,625	19,714
015471	CHANCELLOR'S FUND	170	0	170
	<b>F15 DISTRICT TOTAL:</b>	<u>926,727</u>	<u>165,390</u>	<u>1,092,116</u>
	<b>F15 GRAND TOTAL:</b>	<u><u>6,059,340</u></u>	<u><u>(61,708)</u></u>	<u><u>5,997,632</u></u>

**CATEGORICAL FUND  
CUTS ANALYSIS**

Categorical Programs	Estimated Cut Amounts for 2009/10				
	Total 2008/09 Budget	Percent Cut	Total Cuts	Anticipated Federal Backfill (One-time)	Net Reduction
<b>Protected Programs</b>					
Basic Skills	297,096	-32%	(95,071)	47,535	(47,535)
EOPS	1,919,736	-32%	(614,316)	307,158	(307,158)
CARE	189,183	-32%	(60,539)	30,269	(30,269)
CalWORKs	608,089	-32%	(194,588)	97,294	(97,294)
DSP&S	4,400,850	-32%	(1,408,272)	704,136	(704,136)
Telecommunications / Technology (TTIP)	72,072	-40%	(28,829)	14,414	(14,414)
Student Financial Aid Administration (BFAP)	927,004	0%	-	0	0
<b>Total Protected</b>	<b>9,453,208</b>		<b>(2,401,614)</b>	<b>1,200,807</b>	<b>(1,200,807)</b>
<b>Block (Allows Flexibility)</b>					
Apprenticeship	2,134,013	-64%	(1,365,768)	682,884	(682,884)
Child Care Tax Bailout	827,468	-64%	(529,580)	264,790	(264,790)
Equal Employment Opportunity (Staff Diversity)	29,467	-64%	(18,859)	9,429	(9,429)
Transfer Education and Articulation	8,000	-64%	(5,120)	2,560	(2,560)
Matriculation (Credit)	2,492,456	-64%	(1,595,172)	797,586	(797,586)
Matriculation (Non-credit)	123,788	-64%	(79,224)	39,612	(39,612)
Part-Time Faculty Compensation	1,434,467	-64%	(918,059)	459,029	(459,029)
Part-Time Faculty Health Insurance	55,800	-64%	(35,712)	17,856	(17,856)
Part-Time Faculty Office Hours	239,914	-64%	(153,545)	76,772	(76,772)
Instructional Support	353,132	-100%	(353,132)	0	(353,132)
Physical Plant	353,163	-100%	(353,163)	0	(353,163)
<b>Total Block</b>	<b>8,051,668</b>		<b>(5,407,334)</b>	<b>2,350,519</b>	<b>(3,056,814)</b>
<b>Grand Total</b>	<b>17,504,876</b>		<b>(7,808,948)</b>	<b>3,551,326</b>	<b>(4,257,621)</b>

**Notes:**

Information is based on signed Budget for 09/10 & July 28, 2009 Budget Update from Jack Scott.  
2008/09 Budget figures are from P-2.  
Assumes Federal backfill is full \$130 million, or 50% of cut amounts for each program.

Prepared by Bret Watson  
August 11, 2009

## 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 for 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 or services purchased and received but unpaid as of June 30. This is different from an *encumbrance*, which is goods or services 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 or services provided but uncollected prior to June 30.

### **Apportionments**

Allocation of state or federal aid, local taxes or other monies 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 is July 1 but the Legislature and Governor rarely adhere to this deadline. The Board of Trustees sets the appropriations 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. The Trustees must approve revisions and changes to the appropriations limits 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.

### **Appropriations 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 monies 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 monies 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 deficiencies. Districts can get additional funding for Basic Skills enrollment only when the total District enrollment exceeds their regularly 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.

*Measure C Bond* was passed in June 2006 for a maximum authorization of \$490,800,000. Series A and Series B of General Obligation Bonds have been issued for a total amount of \$249,991,936.50.

#### **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 bookstores 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 childcare and development services under Chapter 2, Division 1, Part 5, of the Education Code (commencing with Section 8200).

**COLA**

Cost Of Living 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 & 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; 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 ordered but not yet 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 challenged by language, social and/or economic disadvantages.

**Equalization Aid**

State funds, included in the General Apportionment, to help bring a District's funding up 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, three 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 monies designated by law or a donor agency for specific purposes, such as Matriculation, Vocational Education or Health Services. Some restricted fund monies which are unspent may be carried over to the next fiscal year. The use of the carryover funds is usually limited by law to the specified purpose(s) for which the funds 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 monies 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 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 upon 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 & Misc. (account series 4000)

Includes expenditures for books, supplies, materials, and miscellaneous.

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 for 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 services or deliver products. This is in contrast to *Income*, which is accompanied by an obligation to perform services or deliver products. 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 for 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 school district employees, school districts, and the State to 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 & 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  
Operations and Maintenance  
Planning and Policymaking  
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, 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 (VTEA) for special studies, demonstration projects, and 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, for example, the State issued registered warrants until it had enough cash to pay for them.

