



2010-2011

ADOPTED BUDGET

Amended September 9, 2010

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Board of Trustees

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Director, Budget Operations

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**FOOTHILL-DE ANZA
COMMUNITY COLLEGE DISTRICT**

2010-11 ADOPTED BUDGET

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Board of Trustees Presentation



Foothill College



De Anza College

2010-2011 ADOPTED BUDGET Public Hearing August 30, 2010

Mike Brandy, Former Interim Chancellor
Kevin McElroy, Vice Chancellor, Business Services
Bernata Slater, Director, Budget Operations



Development of 2010/11 Budget (November 2009)

The development of the 2010/11 budget was initiated in Fall 2009 with the following broad objectives:

- To bring the operating revenue and expense into balance for the 10/11 year
- To preserve student access and support services as much as possible
- To set aside “escrow II” funds to carry new position reductions through the 10/11 year
- To maintain a “stability fund” to guard against last minute revenue reductions imposed by the state
- To anticipate further state revenue reductions in the 11/12 fiscal year



Review of 6/30/10 Ending Balance

The 6/30/10 ending balance was \$36,807,938 and consisted of the following components:

Restricted:

- \$9,890,000 District's budgeted 5% reserves

Designated:

- \$12,777,756 for college and Central Services carryover
- \$ 600,333 for encumbrances carryover
- \$ 2,156,246 for district-wide carryover (negotiated contract items, trustee election costs for 2011, Parcel Tax election costs for 2010, EIS backfill, etc.)
- \$3,432,954 Deferment I and Escrow II
- **\$7,950,649 Net Stability Fund**

The restricted college and Central Services carryover is made up of:

Foothill College carryover	\$ 4,138,794
De Anza College carryover	\$ 5,469,884
Central Services carryover	<u>\$ 3,169,077</u>
Total Carryover	\$12,777,756

There may still be one-time adjustments to the apportionment allocation in February 2011. Any reductions or increases to revenue would reduce or increase the unrestricted ending fund balance.

The intent of the stability fund is to offset any last minute state revenue reductions in 10/11 and/or 11/12.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Reserves

	Fund 114 (General Fund)	Fund 600 (Internal Service/ Benefits Fund)
Ending Fund Balance 6/30/10	36,807,938	13,041,599
Less: Restrictions to Ending Fund Balance		
Reserve for Self-Insured Fund		2,000,000
Post-97 Health Benefits Reserve (FA and ACE)		500,000
Extended Sick Leave and Vacation Payout Reserve		273,254
Restricted Fund Balance (Colleges and Central Services)	12,777,756	
District-Wide Restricted Carryover	2,156,246	
Encumbrances	600,333	
5% Reserves (Restricted)	9,890,000	
Net Restrictions	25,424,335	2,773,254
Fund Balance	11,383,603	10,268,345
Less: Restricted Funds for Deferment I & Escrow II Positions (FH and DA only)	3,432,954	
Less: Use of Rate Stabilization Fund for 10/11 Benefits Increases		(2,009,732) (est. only)
Less: 10/11 Subsidy Rolling Forward		(2,009,732) (est. only)
Less: Use of Rate Stabilization Fund for 11/12 Benefits Increases		(2,177,673) (est. only)
Remaining Stability Fund	<u><u>7,950,649</u></u>	
Remaining Rate Stabilization Fund		<u><u>4,071,208</u></u>

Note: 1% variance on revenue and expense (\$360M) is \$3.6M

Use of Medical Reserves (est. only):

Total 10/11 Medical Benefits Costs	27,220,916
11/12 Increase - 8%	<u>2,177,673</u>
Total 11/12 Medical Benefits Costs	29,398,589

FY 10/11 District Budgeted	25,211,184
FY 10/11 Lockton Budgeted	<u>27,220,916</u>
Variance	(2,009,732)



Plans for Use of Stability Fund in 2010/11

- As was done in 2009/10, we have established an “escrow fund” (approximately \$2.4 million) to fund for a period of one year about 30 positions that are filled and that are designated to be eliminated or have their contract reduced as of 7/1/11.
- We have also set aside a portion of the Stability Fund for 13 “deferment I” positions (approximately \$1 million)



Comparison of Assumptions from Tentative to Adopted Budget

■ Tentative Budget Assumptions

- Enrollment estimated at **36,210** FTES
- Zero COLA
- No restoration of FTES budgeted for credit and non-credit FTES
- No growth budgeted for non-resident FTES
- Deficit factor applied to state apportionment (1%)

■ Adopted Budget Assumptions

- Enrollment estimated at **36,168** FTES
- Zero COLA
- No restoration of FTES budgeted for credit and non-credit FTES
- No growth budgeted for non-resident FTES
- Deficit factor applied to state apportionment (1%)

The most critical revenue and expense assumptions are outlined above.

In fiscal year 2009/10 we grew beyond the state-allowed growth rate (FTES cap) by about 3.4%, or 1,107 FTES. 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.

We are projecting that in 2010/11 our state-funded enrollment will remain flat at 32,100 FTES.



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

■ Tentative Budget Assumptions

- No election expense budgeted
- \$1 million budgeted for interest revenue
- \$711,314 budgeted for Unfunded Retiree Medical Liability

■ Adopted Budget Assumptions

- \$208,000 budgeted for additional trustees election expense in November 2011
- \$750,000 budgeted for interest revenue
- \$400,000 budgeted for Unfunded Retiree Medical Liability



Where Are We Now for 2010/11?

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

■ Income =	\$181,156,493
■ Expenses =	178,840,498
■ Net Income over Expenses =	\$ 2,315,995

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.”

General Purpose Fund (114) Summary

INCOME	Adopted Ongoing 10/11 Budget	Carryover FH/DA/CS One-Time	Restricted One-Time	Estimated Total
Federal Income	\$ 1,092	\$ 0	\$ 0	\$ 1,092
State Income	68,761,442	0	0	68,761,442
Local Income	112,393,960	0	0	112,393,960
TOTAL INCOME	\$ 181,156,493	\$ 0	\$ 0	\$ 181,156,493
EXPENSES				
Certificated Salaries	\$ 82,310,342	\$ 0	\$ 0	\$ 82,310,342
Classified Salaries	34,900,488	0	0	34,900,488
Employee Benefits	39,230,442	0	0	39,230,442
Materials and Supplies	2,668,845	0	0	2,668,845
Operating Expenses	15,655,101	12,777,756	2,756,580	31,189,437
Capital Outlay	45,675	0	0	45,675
Reductions to be Implemented July 1, 2011	(3,432,954)	0	0	(3,432,954)
TOTAL EXPENSES	\$ 171,377,939	\$ 12,777,756	\$ 2,756,580	\$ 186,912,274
TRANSFERS AND OTHER				
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Transfers-out	(7,062,559)	0	0	(7,062,559)
Contingency	(400,000)	0	0	(400,000)
Other Out Go	0	0	0	0
TOTAL TRFs/OTHER SOURCES	\$ (7,462,559)	\$ 0	\$ 0	\$ (7,462,559)
FUND BALANCE				
Net Change in Fund Balance	\$ 2,315,995	\$ (12,777,756)	\$ (2,756,580)	\$ (13,218,340)
Beginning Balance (Colleges, CS, DW accounts), July 1	0	12,777,756	2,756,580	15,534,335
Unrestricted Beginning Balance, July 1	0	7,950,649	0	7,950,649
5% Reserves	0	0	9,890,000	9,890,000
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 2,315,995	\$ 7,950,649	\$ 9,890,000	\$ 20,156,644

Major Revenue Assumptions

■ State Revenues

- Zero COLA
- Workload reduction sustained (3.39%)
- No recovery budgeted for credit and non-credit FTES
- No growth budgeted for non-resident FTES
- Deficit factor applied to state apportionment funds (1%)

COLA: The May Revise includes a proposal to fully fund a negative statutory cost-of-living adjustment (COLA), which is now final at -0.39%. Given the uncertain nature of our budget outcome as well as the difficult state fiscal situation, we have still included a 1% deficit factor in our state apportionment revenue assumptions. We will revise our assumptions during fiscal year 10/11 if we receive additional news from the state.

GROWTH: Although the governor's May Revise proposed 2.2% funding for enrollment restoration, our budget does not incorporate this assumption at this time due to the uncertain nature of funding in this dire state economic climate.

DEFICIT FACTOR: Fiscal year 09/10 was the third year in a row in which we have seen a deficit factor applied to state apportionment. This year, contributing factors included the property tax shortfall and the state's general fund apportionment shortfall. ***We are still budgeting a deficit factor of 1% for fiscal year 2010/11.***

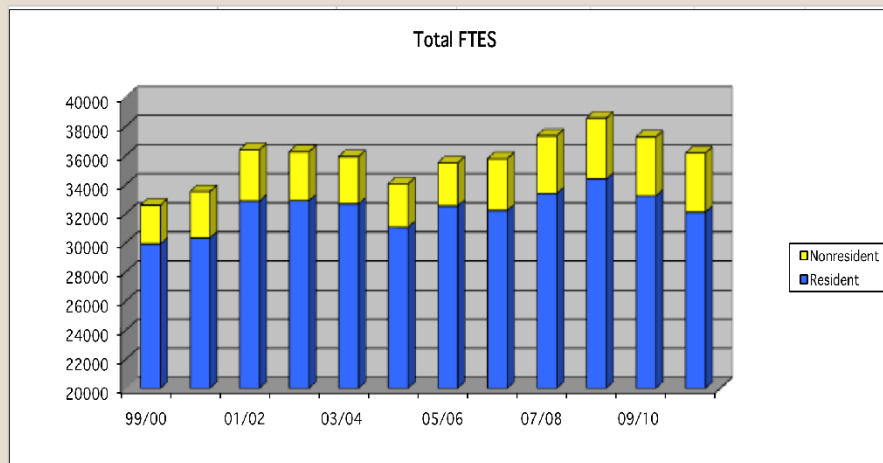


Major Expense Adjustments Made for 2010/11

- \$10.6 million has already been eliminated from 2010/11 operating expenses in the General Fund and Categorical Programs:
 - 34 filled/vacant full-time positions and 39 classified hourly positions were eliminated
 - Funding for 46 positions reduced or reassigned to different funding sources - Categorical Programs (Fund 121/131), Self-Sustaining (Fund 115) or Measure C (Fund 400)
 - \$805,122 in "B" budget reductions
 - \$212,625 reduction in faculty reassigned time funding
 - Funding for 40 positions has been set aside (Deferment I and Escrow II) to use one-time ending fund balance from fiscal year 09/10
 - Various program reductions were made to categorical programs due to state cuts



Chart on Foothill-De Anza Enrollment



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

In 2009/10 the state imposed a 3.39% workload reduction. This reduction translated into a 3.39% revenue reduction which was offset with operating expense reductions in part-time faculty costs and reducing the number of sections offered to students. It is important to mention that with very precise enrollment management our district was able to serve not only all state-funded FTES but also 1,107 above-the-cap FTES.

Although the governor proposed in his May Revision a 2.21% FTES restoration of 2009/10 workload reduction, we do not anticipate this will materialize when the budget is signed into law and we are not including this restoration into our adopted budget assumptions. We will be carefully monitoring the state budget and will make any necessary revisions once the governor signs budget into law.

FHDA 2010/11 Productivity

- FTES from regular on-campus and off-campus programs is budgeted at 35,125 FTES and productivity of 546
- In addition, Contract Instruction programs at Foothill and Job Corps at De Anza will generate an additional 1,043 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 2010/11, we are budgeting on-campus productivity at 546. It is important to note that we normally budget productivity at 535, and the 2010/11 increase to 546 may not be sustained for a long period of time, requiring an adjustment to funding in part-time faculty dollars as student enrollment declines.

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 2009/10

- Fiscal year 09/10 ended with higher-than-expected costs in medical benefits (\$1.5 million over budget)
- Internal benefit rates adjustment as well as regulatory benefits savings due to large number of vacancies held open and later eliminated during the fiscal year have been generated (net \$1.9 million)
- One-time savings from Workers' Comp (\$1.1 million) in fiscal year 09/10 were realized which, together with savings from regulatory benefits, were retained in our General Fund to offset overspending in medical benefits

The 09/10 fiscal year resulted in health benefits costs higher than budgeted by \$1.5 million, mostly in active employee claims. These expenses were offset this year by some additional one-time savings from workers' comp (\$1.1 million), regulatory benefits savings from vacant positions or unspent part-time faculty accounts, and internal benefits rate adjustments.

At the end of 09/10, net savings of \$1.7 million were retained in our General Purpose fund. There were no additions to the ending fund balance in our Internal Service fund (medical benefits fund) due to the lack of benefit savings. As a result, our unrestricted ending fund balance in the Internal Service fund remains at \$10.2 million (see the Internal Service Fund Summary for details).



Major Variables for Expense and Revenue Projections

- Legislative impasse to submit a state budget to the governor
- Property tax deficit factor
- Productivity may increase because of student demand or decrease due to tuition increase
- Self-insured medical benefits projections
- Restructuring of Foothill Performing Arts Alliance Program

General Outlook for Fiscal Year 2011/12

2011/12 is expected to be challenging for the following reasons:

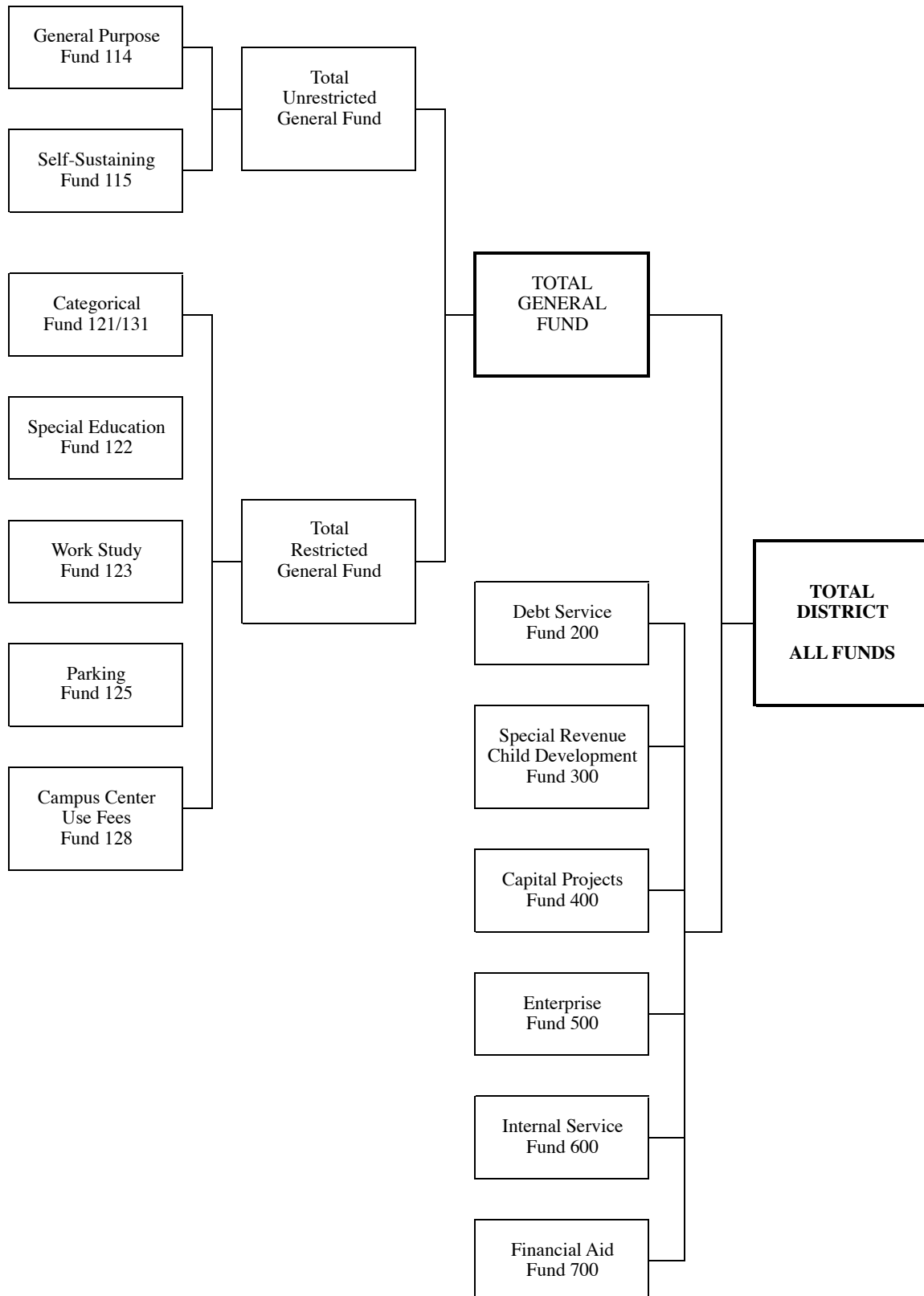
- State budget is still not balanced
- Our medical benefits costs may increase and will be paid with one-time funds in 2010/11 and 2011/12
- Enrollment uncertainty



Remember What We Will Do to Achieve our Educational Master Plan Goals

- We will be able to serve an expected 36,168 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
- We should have our Stability Fund to absorb reductions in state revenue on a one-time basis
- We will aggressively search for new revenue sources in support of critical programs and services

ALL FUNDS CHART



FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2010-2011
Adopted Budget Summary
for ALL FUNDS**

	TOTAL GENERAL FUND	Enterprise Funds	Child Development Fund 300	Financial Aid Fund 700	Capital Projects Fund 400	Debt Service Fund 200	TOTAL DISTRICT	
							ALL FUNDS	Internal Service Fund 600
INCOME								
Federal Income	\$ 5,490,746	\$ 0	\$ 30,000	\$ 18,050,224	\$ 0	\$ 0	\$ 23,570,970	\$ 0
State Income	78,526,158		692,557	1,333,000	4,367	0	80,556,082	0
Local Income	127,647,571	13,022,184	1,522,722	30,000	4,264,525	30,520,976	177,007,977	45,991,858
TOTAL INCOME	\$ 211,664,474	\$ 13,022,184	\$ 2,245,279	\$ 19,413,224	\$ 4,268,892	\$ 30,520,976	\$ 281,135,029	\$ 45,991,858
EXPENSES								
Cost of Sales	\$ 0	\$ 8,777,750	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,777,750	\$ 0
Certificated Salaries	88,900,519	0	782,800	0	0	0	89,683,319	0
Classified Salaries	46,967,493	2,194,485	825,364	0	2,016,856	0	52,004,197	0
Employee Benefits	44,333,741	474,800	437,121	0	746,196	0	45,991,858	45,991,858
Materials and Supplies	4,381,727	0	169,994	0	556,656	0	5,108,378	0
Operating Expenses	39,697,151	1,440,584	30,000	573,000	19,970,372	0	61,711,107	0
Capital Outlay	610,536	34,848	0	0	100,444,751	0	101,090,135	0
TOTAL EXPENSES	\$ 224,891,167	\$ 12,922,467	\$ 2,245,279	\$ 573,000	\$ 123,734,831	\$ 0	\$ 364,366,744	\$ 45,991,858
TRANSFERS AND OTHER								
Transfers-in	\$ 5,687,685	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,644,767	\$ 9,332,452	\$ 0
Other Sources	1,160,291	0	0	517,000	0	30,064	1,707,355	0
Transfers-out	(9,332,452)	0	0	0	0	0	(9,332,452)	0
Contingency	(400,000)	0	0	0	0	0	(400,000)	0
Other Out Go	(306,463)	(37,900)	0	(19,383,224)	0	(34,195,807)	(53,923,394)	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (3,190,939)	\$ (37,900)	\$ 0	\$ (18,866,224)	\$ 0	\$ (30,520,976)	\$ (52,616,039)	\$ 0
FUND BALANCE								
Net Change in Fund Balance	\$ (16,417,631)	\$ 61,817	\$ 0	\$ (26,000)	\$ (119,465,939)	\$ 0	\$ (135,847,753)	\$ 0
Beginning Balance, July 1	47,266,797	4,827,889	622,512	2,605,171	206,868,611	25,168,327	287,359,308	13,041,599
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 30,849,166	\$ 4,889,706	\$ 622,512	\$ 2,579,171	\$ 87,402,672	\$ 25,168,327	\$ 151,511,555	\$ 13,041,599

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2010-2011
Adopted Budget Summary
for GENERAL FUNDS**

INCOME	Fund 14 Total		Self-Sustaining Fund 115	Total Unrestricted General Fund	Categorical Fund 121/131	Special Educ. Fund 122	Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
	General Fund 114	Cyvr/Use Rsrvs Fund 114									
Federal Income	1,092	\$ 0	\$ 0	1,092	\$ 5,109,390	\$ 0	\$ 380,264	\$ 0	\$ 0	\$ 5,489,654	\$ 5,490,746
State Income	68,761,442	0	1,068,929	69,830,371	6,898,674	1,797,113	0	0	0	8,695,787	78,526,158
Local Income	112,393,960	0	8,200,892	120,594,852	2,495,019	0	0	2,260,000	2,297,700	7,052,719	127,647,571
TOTAL INCOME	\$ 181,156,493	\$ 0	\$ 9,269,821	\$ 190,426,315	\$ 14,503,083	\$ 1,797,113	\$ 380,264	\$ 2,260,000	\$ 2,297,700	\$ 21,238,160	\$ 211,664,474
EXPENSES											
Certificated Salaries	\$ 82,310,342	\$ 0	\$ 765,421	\$ 83,075,763	\$ 2,735,721	\$ 3,089,035	\$ 0	\$ 0	\$ 0	\$ 5,824,756	\$ 88,900,519
Classified Salaries	34,900,488	0	1,737,866	36,638,354	5,698,083	2,189,900	507,019	1,032,193	901,944	10,329,139	48,967,493
Employee Benefits	39,230,442	0	705,095	39,935,536	2,211,552	1,493,471	0	346,830	346,351	4,398,204	44,333,741
Materials and Supplies	2,668,845	0	395,807	3,064,652	1,193,127	43,352	0	0	80,597	1,317,076	4,381,727
Operating Expenses	15,655,101	15,534,335	5,047,542	36,236,979	2,990,527	284,247	0	110,000	75,398	3,460,172	39,697,151
Capital Outlay	45,675	0	16,600	62,275	479,069	8,802	0	0	60,389	548,260	610,536
TOTAL EXPENSES	\$ 174,810,893	\$ 15,534,335	\$ 8,668,330	\$ 199,013,558	\$ 15,308,079	\$ 7,108,808	\$ 507,019	\$ 1,489,023	\$ 1,464,679	\$ 25,877,608	\$ 224,891,167
TRANSFERS AND OTHER											
Transfers-in	\$ 0	\$ 0	\$ 0	0	\$ 0	\$ 5,095,739	\$ 126,755	\$ 465,191	\$ 0	\$ 5,687,685	\$ 5,687,685
Other Sources	0	0	5,000	5,000	1,155,291	0	0	0	0	1,155,291	1,160,291
Transfers-out	(7,062,559)	0	(34,460)	(7,097,019)	0	0	0	(1,236,168)	(999,265)	(2,235,433)	(9,332,452)
Contingency	(400,000)	0	0	(400,000)	0	0	0	0	0	0	(400,000)
Other Out Go	0	0	0	0	(306,463)	0	0	0	0	(306,463)	(306,463)
TOTAL TRANSFERS/OTHER SOURCES	\$ (7,462,559)	\$ 0	\$ (29,460)	\$ (7,492,019)	\$ 848,828	\$ 5,095,739	\$ 126,755	\$ (770,977)	\$ (999,265)	\$ 4,301,080	\$ (3,190,939)
FUND BALANCE											
Net Change in Fund Balance	\$ (1,116,959)	\$ (15,534,335)	\$ 572,031	\$ (16,079,263)	\$ 43,832	\$ (215,956)	\$ 0	\$ 0	\$ (166,245)	\$ (338,369)	\$ (16,417,631)
Beginning Balance, July 1	21,273,602	15,534,335	6,096,551	42,904,489	3,624,156	215,956	0	0	522,196	4,362,308	47,266,797
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 20,156,644	\$ 0	\$ 6,668,582	\$ 26,825,226	\$ 3,667,988	\$ 0	\$ 0	\$ 0	\$ 355,952	\$ 4,023,940	\$ 30,849,166

Reconciliation of Interfund Transfers for 10/11

Fund	General Purpose	Self-Sustaining	Categorical	Special Education	Fed. Work Study	Parking	Child Development	Campus Ctr Use Fees	Financial Aid	Internal Service	Capital Projects	Debt Service	Total
114			121/131	122	123	125	300	128	700	600	400	200	7,062,559
115				5,095,739	126,755	465,191						1,374,874	34,460
121/131													0
122													0
123													0
125												1,236,168	1,236,168
300												999,265	999,265
128													0
700													0
600													0
400													0
200	0	0	0	5,095,739	126,755	465,191	0	0	0	0	0	3,644,767	9,332,452

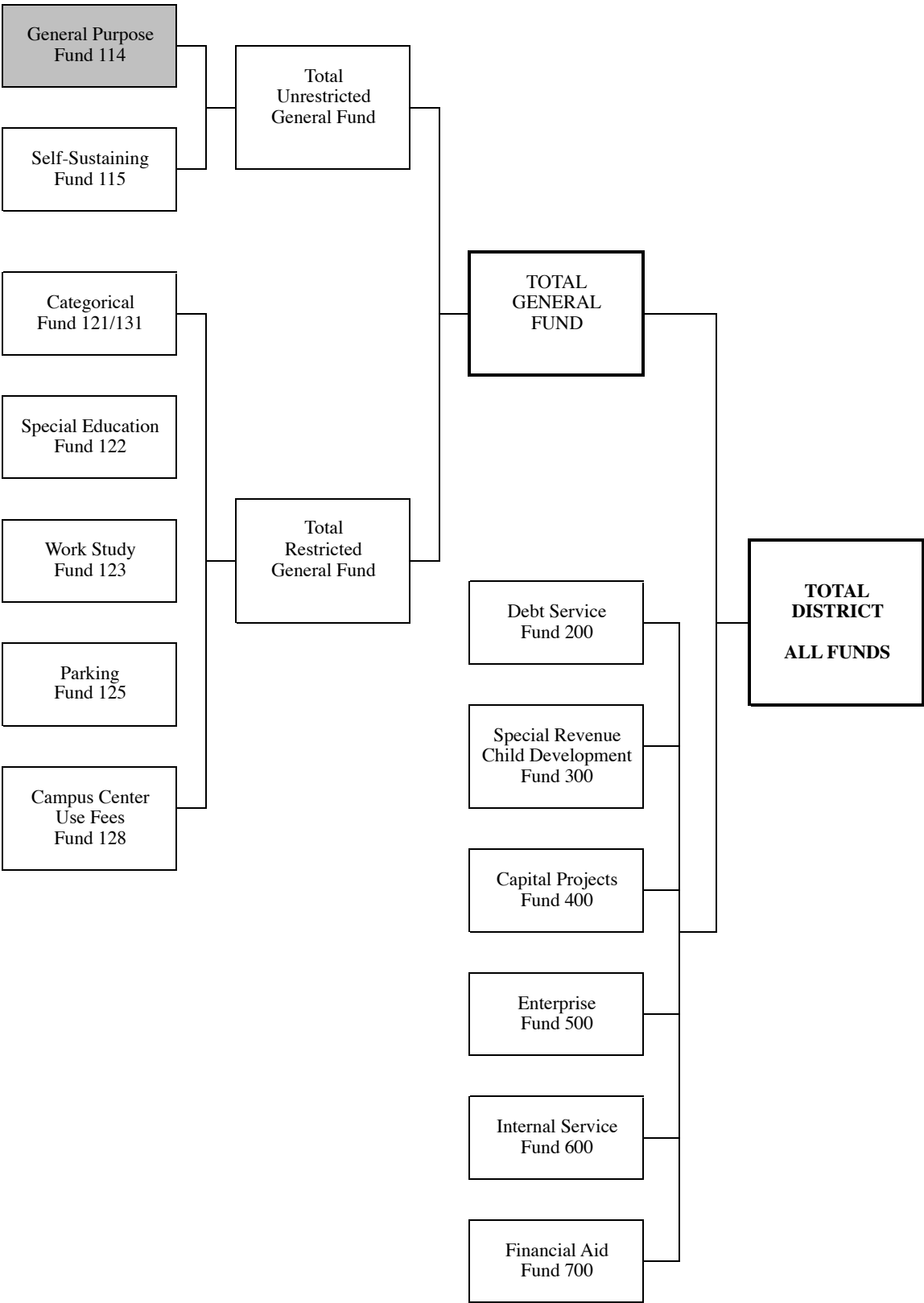
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Notes:

Fund 114 to 122: 5,095,739 for Special Ed Match
 Fund 114 to 123: 126,755 for Federal Work Study match
 Fund 114 to 125: 465,191 to offset parking fund operating deficit
 Fund 114 to 200: 768,217 for Debt Service
 606,657 for Capital Lease payments

Fund 115 to 200: 34,460 for Debt Service
 Fund 125 to 200: 1,236,168 for Debt Service
 Fund 128 to 200: 999,265 for Debt Service

GENERAL PURPOSE



GENERAL PURPOSE

Fund 114

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.

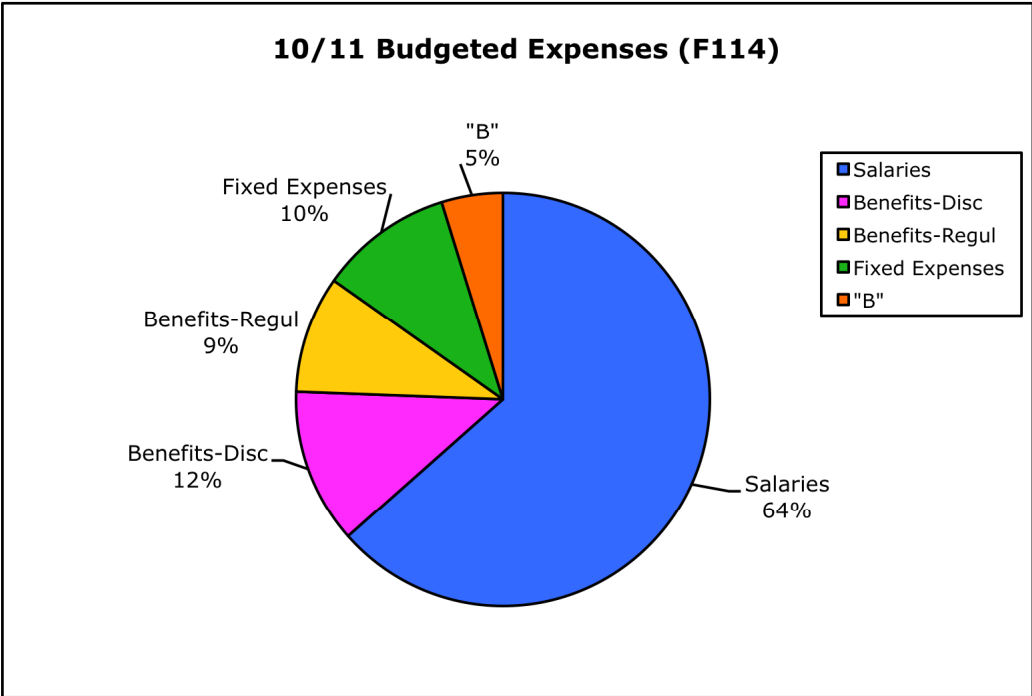
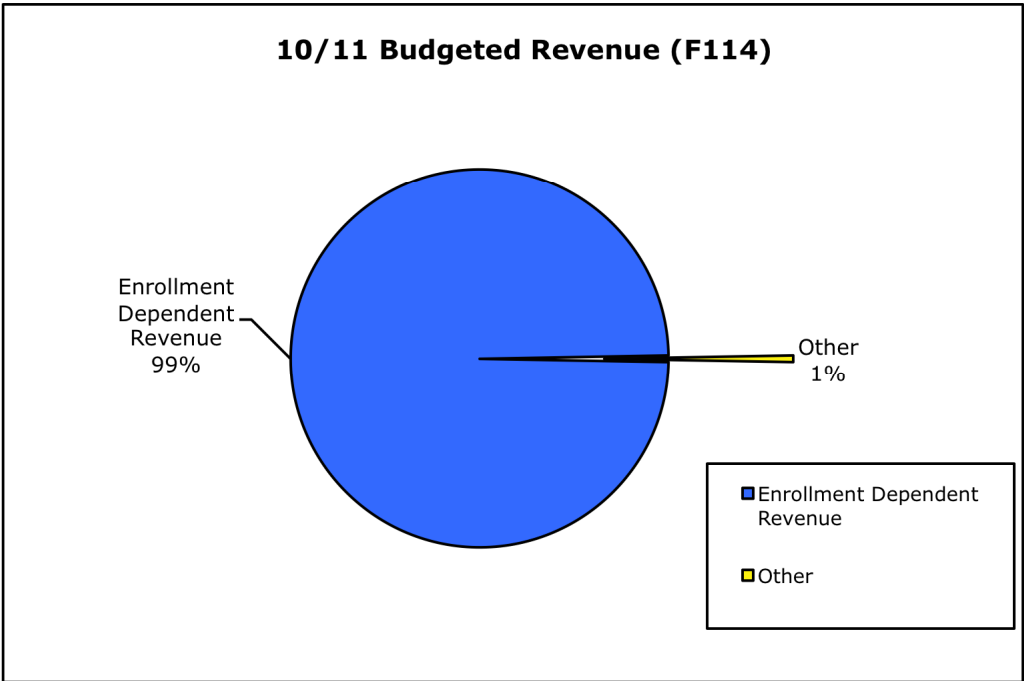
The base revenue is comprised of three revenue sources:

- Local Taxes 9%
- Property Tax Revenue 50%
- State's General Apportionment 41%

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. Ongoing salaries and benefits comprise 85% of the total general fund expenses. This year we have also funded approximately \$3.4 million in one-time costs associated with positions in "Deferment I" and "Escrow II." These expenses will be funded from the one-time unrestricted ending fund balance.

Fixed expenses such as leases, utilities, debt payments, insurance premiums, bank and credit card fees, collective bargaining costs, district-wide software maintenance, and a transfer out to DSP&S (Disabled Student Programs and Services) comprise 10% of the total general fund expenses. The remaining 5% constitutes the campuses' and Central Services' discretionary B budget, approximately \$8.7 million.



FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 114 General Purpose

2010-11 BUDGETS

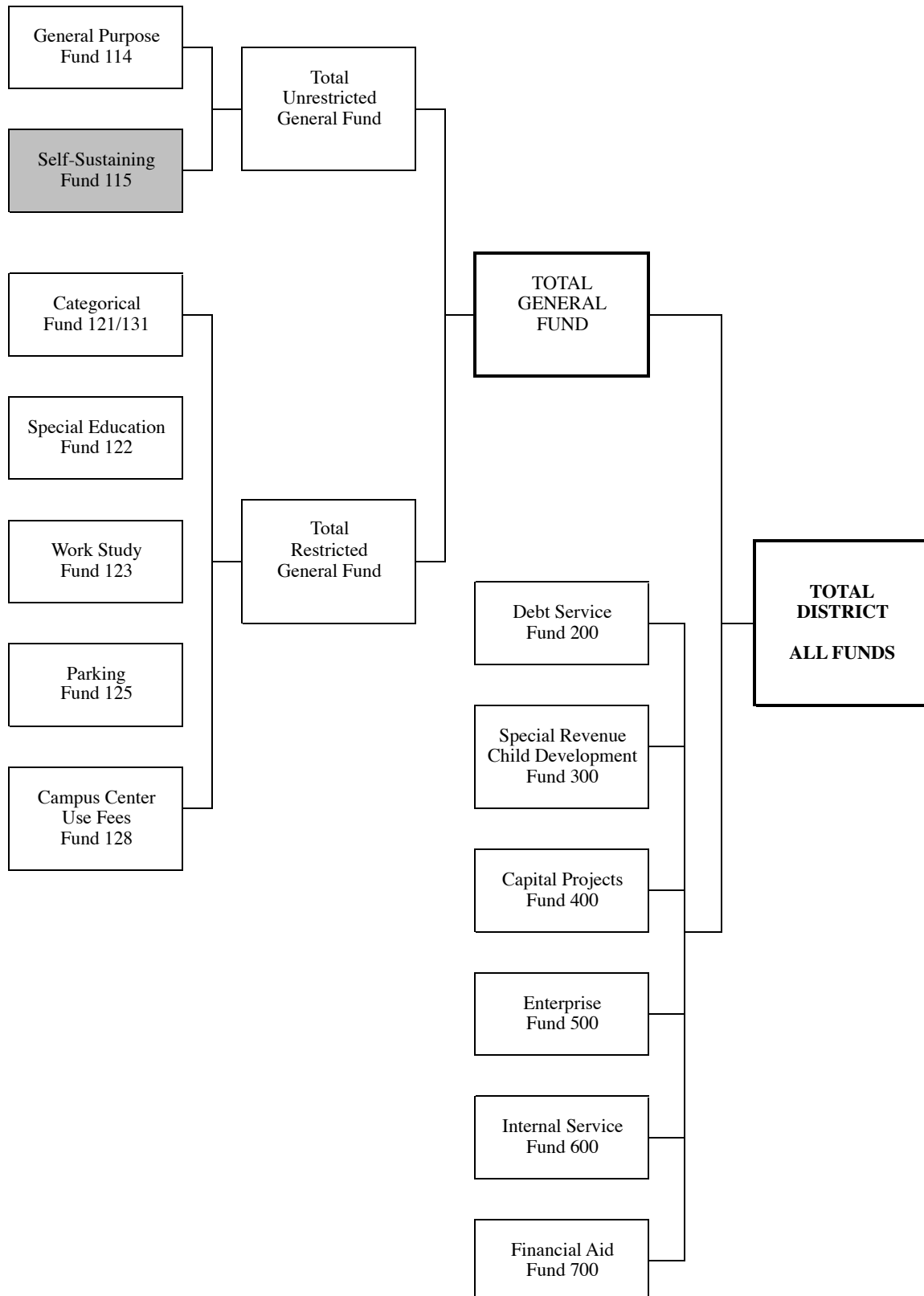
INCOME	Foothill College	De Anza College	Central Services	District-Wide	Total Fund 114
Federal					
Other Federal	\$ 1,092	\$ 0	\$ 0	\$ 0	\$ 1,092
Total Federal Income	\$ 1,092	\$ 0	\$ 0	\$ 0	\$ 1,092
State					
Apportionment	\$ 0	\$ 0	\$ 0	\$ 63,741,446	\$ 63,741,446
Deferred Maintenance	0	0	0	0	0
Lottery	0	0	0	4,159,368	4,159,368
Mandated Cost Reimbursement	0	0	0	0	0
Staff Development	0	0	0	0	0
Other State	0	0	0	860,627	860,627
Total State Income	\$ 0	\$ 0	\$ 0	\$ 68,761,442	\$ 68,761,442
Local					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 77,061,979	\$ 77,061,979
Resident Enrollment	134,654	200,000	0	13,974,800	14,309,454
Non-Resident Enrollment	0	0	0	18,139,095	18,139,095
Interest	0	0	0	750,000	750,000
Other Local	373,132	940,300	660,000	160,000	2,133,432
Total Local Income	\$ 507,786	\$ 1,140,300	\$ 660,000	\$ 110,085,874	\$ 112,393,960
TOTAL INCOME	\$ 508,878	\$ 1,140,300	\$ 660,000	\$ 178,847,315	\$ 181,156,493
EXPENSES					
Contract Teachers	\$ 15,549,168	\$ 22,837,110	\$ 0	\$ 251,130	\$ 38,637,408
Contract Non-teachers	4,794,961	5,603,352	735,516	0	11,133,830
Other Teachers	12,153,712	18,851,831	0	0	31,005,544
Other Non-teachers	24,387	83,516	0	1,425,658	1,533,561
Total Certificated Salaries	\$ 32,522,228	\$ 47,375,810	\$ 735,516	\$ 1,676,788	\$ 82,310,342
Contract Non-instructional	\$ 7,002,484	\$ 9,926,820	\$ 14,534,064	\$ 0	\$ 31,463,368
Contract Instructional Aides	376,835	1,610,707	0	0	1,987,542
Other Non-instructional	342,597	242,747	0	864,235	1,449,579
Other Instructional Aides	0	0	0	0	0
Students	0	0	0	0	0
Students-FWS	0	0	0	0	0
Total Classified Salaries	\$ 7,721,915	\$ 11,780,274	\$ 14,534,064	\$ 864,235	\$ 34,900,488
Total Salaries	\$ 40,244,143	\$ 59,156,084	\$ 15,269,580	\$ 2,541,023	\$ 117,210,830
Total Staff Benefits	\$ 9,677,729	\$ 14,280,426	\$ 5,715,634	\$ 9,556,652	\$ 39,230,442
Total Materials and Supplies	\$ 1,392,166	\$ 1,276,679	\$ 0	\$ 0	\$ 2,668,845
Contracted Services	\$ 797,952	\$ 190,000	\$ 0	\$ 316,134	\$ 1,304,086
Lease of Equipment & Facilities	0	0	0	1,055,328	1,055,328
Utilities	0	0	0	3,391,861	3,391,861
Other Operating	859,109	713,817	3,612,245	20,252,991	25,438,162
Total Operating	\$ 1,657,061	\$ 903,817	\$ 3,612,245	\$ 25,016,314	\$ 31,189,437
Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0	0
Other Capital Outlay	28,511	17,164	0	0	45,675
Total Capital Outlay	\$ 28,511	\$ 17,164	\$ 0	\$ 0	\$ 45,675
TOTAL EXPENSES	\$ 52,999,609	\$ 75,634,170	\$ 24,597,460	\$ 37,113,990	\$ 190,345,228
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0	0
Transfers-out	0	0	0	(7,062,559)	(7,062,559)
Contingency	0	0	0	(400,000)	(400,000)
Other Out Go	0	0	0	0	0
TOTAL TRANS/OTHER SOURCES	\$ 0	\$ 0	\$ 0	\$ (7,462,559)	\$ (7,462,559)
Net Change in Fund Balance	\$ (52,490,731)	\$ (74,493,870)	\$ (23,937,460)	\$ 134,270,767	\$ (16,651,294)
Beginning Balance, July 1	0	0	0	0	36,807,938
Adjustments to Beginning Balance	0	0	0	0	0
NET FUND BALANCE, June 30	\$ (52,490,731)	\$ (74,493,870)	\$ (23,937,460)	\$ 134,270,767	\$ 20,156,644

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 114 General Purpose

TOTAL DISTRICT			
INCOME	Revised Budget 09/10	Actual 09/10	Budget 10/11
Federal			
Other Federal	\$ 852,493	\$ 852,493	\$ 1,092
Total Federal Income	\$ 852,493	\$ 852,493	\$ 1,092
State			
Apportionment	\$ 66,382,752	\$ 66,382,752	\$ 63,741,446
Deferred Maintenance	0	0	0
Lottery	4,337,731	4,337,731	4,159,368
Mandated Cost Reimbursement	72,870	72,870	0
Staff Development	0	0	0
Other State	1,152,060	1,152,060	860,627
Total State Income	\$ 71,945,413	\$ 71,945,413	\$ 68,761,442
Local			
Property Taxes	\$ 76,655,175	\$ 76,655,175	\$ 77,061,979
Resident Enrollment	13,843,384	13,843,384	14,309,454
Non-Resident Enrollment	18,181,559	18,181,559	18,139,095
Interest	774,865	774,865	750,000
Other Local	2,332,448	2,332,448	2,133,432
Total Local Income	\$ 111,787,432	\$ 111,787,432	\$ 112,393,960
TOTAL INCOME	\$ 184,585,337	\$ 184,585,337	\$ 181,156,493
EXPENSES			
Contract Teachers	\$ 34,801,239	\$ 34,628,309	\$ 38,637,408
Contract Non-teachers	12,624,575	12,624,575	11,133,830
Other Teachers	27,893,238	27,893,238	31,005,544
Other Non-teachers	1,353,277	1,447,534	1,533,561
Total Certificated Salaries	\$ 76,672,329	\$ 76,593,655	\$ 82,310,342
Contract Non-instructional	\$ 32,282,358	32,320,966	\$ 31,463,368
Contract Instructional Aides	2,457,685	2,457,685	1,987,542
Other Non-instructional	1,059,853	1,721,095	1,449,579
Other Instructional Aides	0	0	0
Students	0	744,756	0
Students-FWS	0	0	0
Total Classified Salaries	\$ 35,799,896	\$ 37,244,502	\$ 34,900,488
Total Salaries	\$ 112,472,225	\$ 113,838,157	\$ 117,210,830
Total Staff Benefits	\$ 43,663,139	\$ 41,451,654	\$ 39,230,442
Total Materials and Supplies	\$ 6,413,803	\$ 3,012,386	\$ 2,668,845
Contracted Services	\$ 2,222,363	\$ 4,001,139	\$ 1,304,086
Lease of Equipment & Facilities	1,109,798	1,151,426	1,055,328
Utilities	4,145,420	3,703,085	3,391,861
Other Operating	24,248,053	4,964,440	25,438,162
Total Operating	\$ 31,725,634	\$ 13,820,089	\$ 31,189,437
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	25,669	0
Other Capital Outlay	43,331	7,520	45,675
Total Capital Outlay	\$ 43,331	\$ 33,189	\$ 45,675
TOTAL EXPENSES	\$ 194,318,131	\$ 172,155,476	\$ 190,345,228
Transfers-in	\$ 1,253,730	\$ 1,253,730	\$ 0
Other Sources	19,486	19,486	0
Transfers-out	(10,323,845)	(10,267,535)	(7,062,559)
Contingency	(2,684,771)	0	(400,000)
Other Out Go	(1,624)	(2,434)	0
TOTAL TRANS/OTHER SOURCES	\$ (11,737,024)	\$ (8,996,753)	\$ (7,462,559)
Net Change in Fund Balance	\$ (21,469,818)	\$ 3,433,109	\$ (16,651,294)
Beginning Balance, July 1	33,484,010	33,484,010	36,807,938
Adjustments to Beginning Balance	0	(109,181)	0
NET FUND BALANCE, June 30	\$ 12,014,192	\$ 36,807,938	\$ 20,156,644

SELF-SUSTAINING



SELF-SUSTAINING**Fund 115**

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 115 Self-Sustaining

2010-11 BUDGETS

INCOME	Foothill College	De Anza College	Central Services	Total Fund 115
Total State Income	\$ 1,045,653	\$ 23,276	\$ 0	\$ 1,068,929
Contract Services	\$ 295,000	\$ 0	\$ 0	\$ 295,000
Enrollment	0	0	0	0
Facilities Rental	409,543	185,000	0	594,543
Field Trip Revenue	13,582	30,000	0	43,582
Sales	0	229,181	0	229,181
Short Courses	0	504,342	0	504,342
Other Local Income	2,248,182	1,195,500	3,090,562	6,534,244
Total Local Income	\$ 2,966,307	\$ 2,144,023	\$ 3,090,562	\$ 8,200,892
TOTAL INCOME	\$ 4,011,960	\$ 2,167,299	\$ 3,090,562	\$ 9,269,821
EXPENSES				
Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-teachers	143,931	136,770	0	280,701
Other Teachers	473,720	0	0	473,720
Other Non-teachers	0	11,000	0	11,000
Total Certificated Salaries	\$ 617,651	\$ 147,770	\$ 0	\$ 765,421
Contract Non-instructional	\$ 424,178	\$ 933,966	\$ 0	\$ 1,358,144
Contract Instructional Aides	0	0	0	0
Other Non-instructional	153,499	215,222	0	368,721
Other Instructional Aides	0	0	0	0
Students	0	11,000	0	11,000
Students-FWS	0	0	0	0
Total Classified Salaries	\$ 577,677	\$ 1,160,188	\$ 0	\$ 1,737,866
Total Salaries	\$ 1,195,328	\$ 1,307,958	\$ 0	\$ 2,503,287
Total Staff Benefits	\$ 303,191	\$ 401,904	\$ 0	\$ 705,095
Total Materials and Supplies	\$ 577,607	\$ (181,800)	\$ 0	\$ 395,807
Contracted Services	\$ 0	\$ 2,000	\$ 0	\$ 2,000
Lease of Equipment & Facilities	0	0	0	0
Utilities	0	0	0	0
Other Operating	1,833,716	563,076	2,648,750	5,045,542
Total Operating	\$ 1,833,716	\$ 565,076	\$ 2,648,750	\$ 5,047,542
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0
Other Capital Outlay	0	16,600	0	16,600
Total Capital Outlay	\$ 0	\$ 16,600	\$ 0	\$ 16,600
TOTAL EXPENSES	\$ 3,909,841	\$ 2,109,739	\$ 2,648,750	\$ 8,668,330
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	5,000	0	5,000
Transfers-out	0	(34,460)	0	(34,460)
Contingency	0	0	0	0
Other Out Go	0	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ (29,460)	\$ 0	\$ (29,460)
Net Change in Fund Balance	\$ 102,119	\$ 28,101	\$ 441,812	\$ 572,031
Beginning Balance, July 1	2,637,290	2,190,613	1,268,648	6,096,551
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 2,739,409	\$ 2,218,714	\$ 1,710,460	\$ 6,668,582

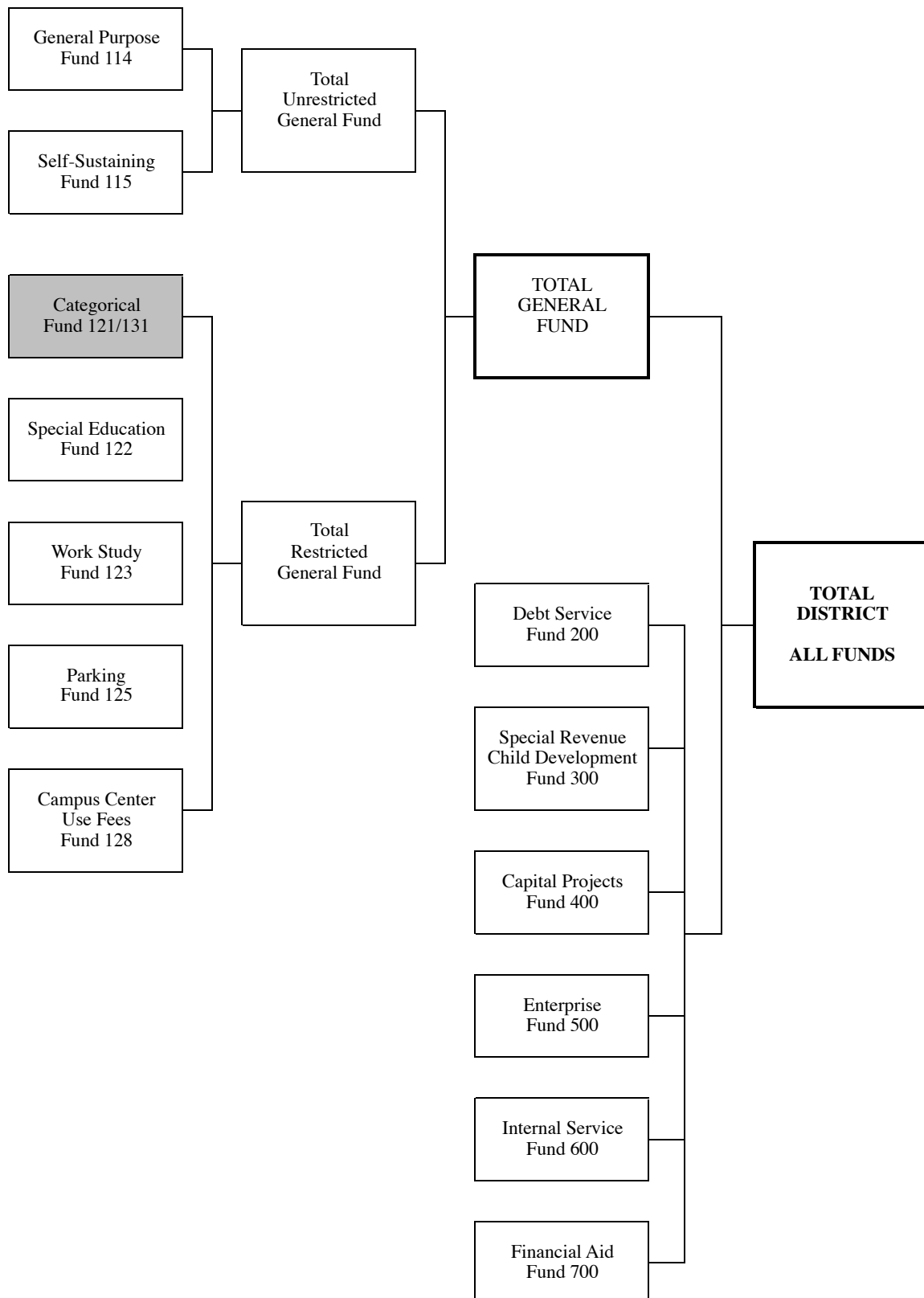
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 115 Self-Sustaining

TOTAL DISTRICT

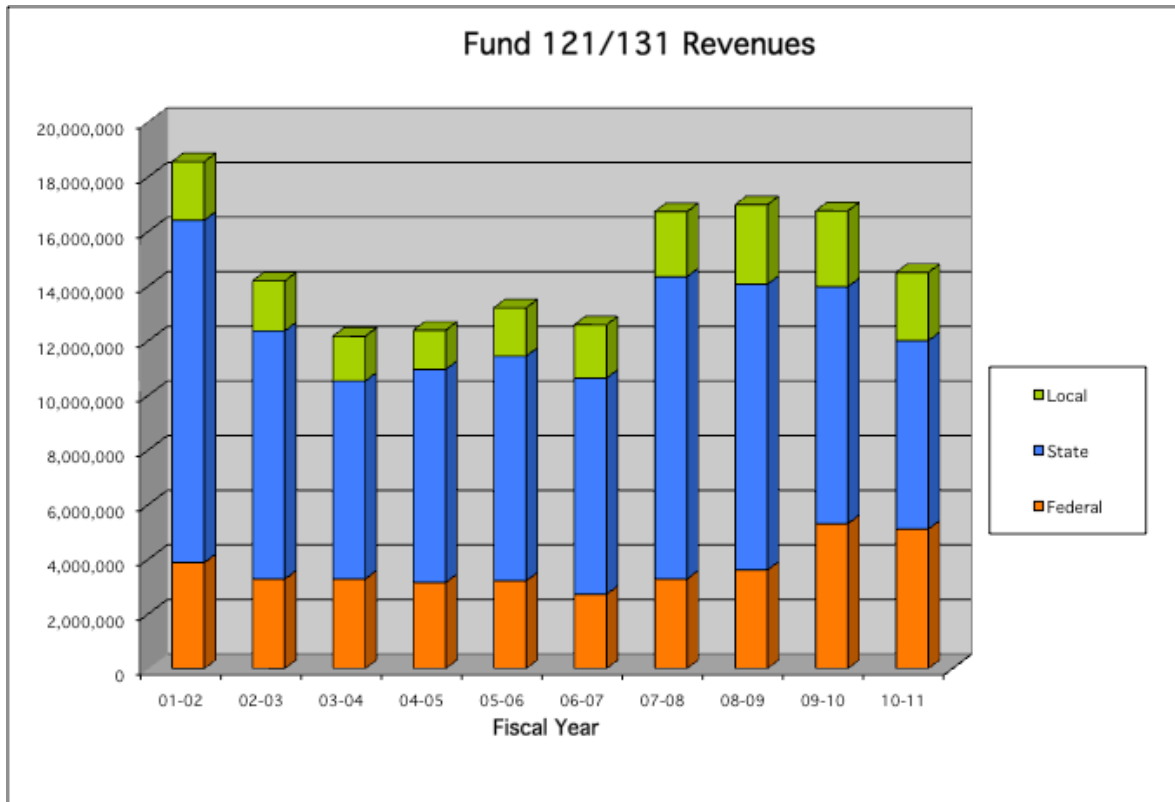
INCOME	Revised Budget 09/10		Actual 09/10	Budget 10/11
Total State Income	\$	1,390,000	\$ 973,397	\$ 1,068,929
Contract Services	\$	703,610	\$ 145,136	\$ 295,000
Enrollment		0	0	0
Facilities Rental		580,377	398,367	594,543
Field Trip Revenue		75,269	142,167	43,582
Sales		260,500	222,505	229,181
Short Courses		500,000	521,039	504,342
Other Local Income		6,139,115	6,743,506	6,534,244
Total Local Income	\$	8,258,871	\$ 8,172,719	\$ 8,200,892
TOTAL INCOME	\$	9,648,871	\$ 9,146,116	\$ 9,269,821
EXPENSES				
Contract Teachers	\$	0	\$ 0	\$ 0
Contract Non-teachers		427,464	225,627	280,701
Other Teachers		1,031,596	778,902	473,720
Other Non-teachers		30,434	21,990	11,000
Total Certificated Salaries	\$	1,489,494	\$ 1,026,518	\$ 765,421
Contract Non-instructional	\$	1,285,099	\$ 1,234,537	\$ 1,358,144
Contract Instructional Aides		0	0	0
Other Non-instructional		609,812	513,999	368,721
Other Instructional Aides		0	0	0
Students		0	149,440	11,000
Students-FWS		0	0	0
Total Classified Salaries	\$	1,894,911	\$ 1,897,976	\$ 1,737,866
Total Salaries	\$	3,384,406	\$ 2,924,494	\$ 2,503,287
Total Staff Benefits	\$	852,079	\$ 810,154	\$ 705,095
Total Materials and Supplies	\$	113,436	\$ (118,737)	\$ 395,807
Contracted Services	\$	0	\$ 1,644,385	\$ 2,000
Lease of Equipment & Facilities		0	422,337	0
Utilities		0	74,611	0
Other Operating		5,049,247	3,259,304	5,045,542
Total Operating	\$	5,049,247	\$ 5,400,637	\$ 5,047,542
Buildings	\$	0	\$ 25,000	\$ 0
Equipment-New & Replacement		0	10,716	0
Other Capital Outlay		17,500	1,342	16,600
Total Capital Outlay	\$	17,500	\$ 37,057	\$ 16,600
TOTAL EXPENSES	\$	9,416,668	\$ 9,053,606	\$ 8,668,330
Transfers-in	\$	28,641	\$ 28,641	\$ 0
Other Sources		17,700	17,700	5,000
Transfers-out		(34,074)	(33,618)	(34,460)
Contingency		0	0	0
Other Out Go		0	(6,315)	0
TOTAL TRANSFERS/OTHER SOURCES	\$	12,267	\$ 6,408	\$ (29,460)
Net Change in Fund Balance	\$	244,470	\$ 98,919	\$ 572,031
Beginning Balance, July 1		5,997,632	5,997,632	6,096,551
Adjustments to Beginning Balance		0	0	0
NET FUND BALANCE, June 30	\$	6,242,102	\$ 6,096,551	\$ 6,668,582

CATEGORICAL



RESTRICTED and CATEGORICAL **Fund 121/131**

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



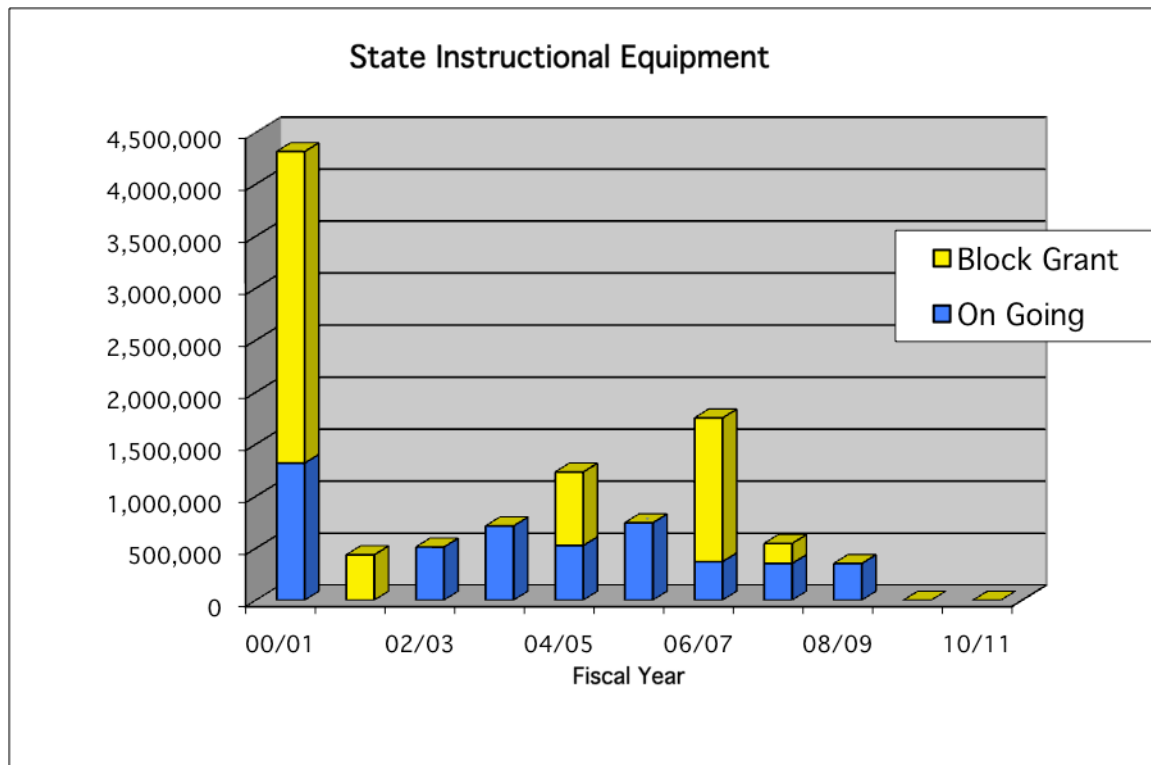
The chart above represents the amounts of revenue received from federal, state, and local sources for Fund 121/131 for the past ten years. The majority of the revenue that we receive in the Restricted and Categorical fund originates from the state. The Governor's May Revise includes system-wide reductions to EOPS of \$10 million and Part-Time Faculty Compensation of \$10 million. There has been no additional information regarding further cuts to categorical programs at the time this document was prepared.

For the adopted budget we are projecting to receive approximately the same level of state funding for the categorical programs as in 2009/10. If the 2010/11 state budget is passed reducing the categorical programs, we will make the appropriate adjustment(s) to the budget projections at that time. We are projecting state revenues to be significantly less for 2010/11 as compared to the prior year and there are several reasons for this. At the end of 2008/09, we carried forward over \$800,000 in categorical funds (EOPS, CARE, Matriculation and SFAA) that was spent in 2009/10.

The state is again allowing community college districts to carry over and spend categorical funds in the first ninety days of the 2010/11 year. At the end of 2009/10, we carried forward approximately \$251,000 in categorical funds. Another reason for the drop in state revenues is that we plan to expend only about \$500,000 in state instructional equipment carryover funds.

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 2010/11 Adopted Budget, we are anticipating no new revenue for state instructional equipment and library materials. For 2010/11, we plan to spend approximately \$500,000 for instructional equipment, utilizing 09/10 carryover funds. The graph below represents the various levels of instructional equipment dollars received over several years for both “On-Going” and “Block,” or one-time, allocations. In fiscal year 2009/10, the state did not allocate any new funding for instructional equipment. We are not expecting any new funds in fiscal year 2010/11.



NASA Internship Program: Provides training and paid internships for students at NASA Ames Research Center and other related businesses. We are reflecting \$1 million in revenue and related expenses for the 10/11 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.

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. Although the Governor's May Revision reflects cuts to EOPS of \$10 million dollars for the Community College System, we are reflecting the same level of revenue as the prior year. If the state budget passes with cuts to the categorical programs, we will adjust our projections accordingly.

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 114. Changing the level of services we provide – either more or less – will jeopardize the mandated cost reimbursement. For the adopted budget, we anticipate \$1.975 million in income and related expenses for Health Services. This year, the Implicit Price Deflator Index used to calculate increases to the Student Health Fee did not change enough from last year to produce an increase of one dollar so there will be **NO** change in the student health fee this year.

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.

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

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 121/131
Restricted and Categorical**

2010-11 BUDGETS

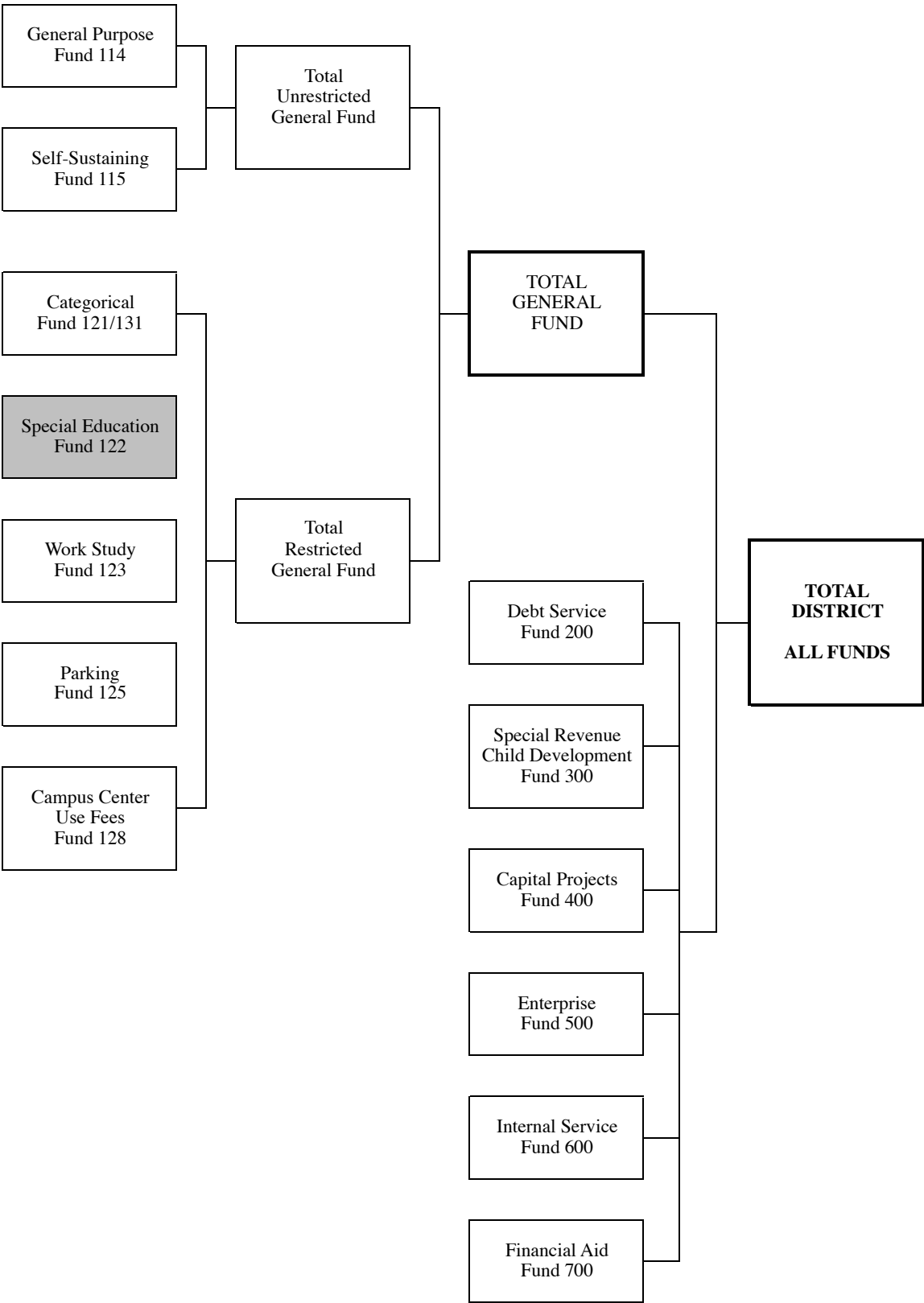
INCOME	Foothill College	De Anza College	Central Services	Total Fund 121/131
WIA	\$ 0	\$ 88,000	\$ 0	\$ 88,000
Financial Aid Admin. Allowance	6,615	18,870	0	25,485
CTEA	255,305	518,457	0	773,762
NASA	1,000,000	0	0	1,000,000
NSF	166,583	826,065	0	992,648
Other	0	2,104,495	125,000	2,229,495
Total Federal Income	\$ 1,428,503	\$ 3,555,887	\$ 125,000	\$ 5,109,390
Matriculation Apportionment	\$ 554,916	\$ 707,984	\$ 0	\$ 1,262,900
Special Education	0	910,888	0	910,888
Board Financial Assistance Program	323,656	525,664	0	849,320
Staff Development	10,000	12,000	5,000	27,000
Staff Diversity	10,000	10,000	10,000	30,000
EOPS (Parts A & B)	446,125	707,937	0	1,154,062
CARE	34,460	79,380	0	113,840
Deferred Maintenance	0	0	0	0
Block Grant (Instructional Equipment)	200,000	300,000	0	500,000
CalWorks	0	307,142	0	307,142
Other State	1,044,541	687,802	11,179	1,743,522
Total State Income	\$ 2,623,698	\$ 4,248,797	\$ 26,179	\$ 6,898,674
Health Service Fees	\$ 800,000	\$ 1,175,000	\$ 0	\$ 1,975,000
Other Local	365,000	155,019	0	520,019
Total Local Income	\$ 1,165,000	\$ 1,330,019	\$ 0	\$ 2,495,019
TOTAL INCOME	\$ 5,217,201	\$ 9,134,703	\$ 151,179	\$ 14,503,083
EXPENSES				
Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-teachers	1,024,908	1,401,687	0	2,426,595
Other Teachers	0	0	0	0
Other Non-teachers	0	309,126	0	309,126
Total Certificated Salaries	\$ 1,024,908	\$ 1,710,813	\$ 0	\$ 2,735,721
Contract Non-instructional	\$ 1,047,354	\$ 2,548,977	\$ 261,887	\$ 3,858,218
Contract Instructional Aides	0	0	0	0
Other Non-instructional	161,692	563,673	0	725,365
Other Instructional Aides	0	0	0	0
Students	1,059,500	55,000	0	1,114,500
Students-FWS	0	0	0	0
Total Classified Salaries	\$ 2,268,546	\$ 3,167,650	\$ 261,887	\$ 5,698,083
Total Salaries	\$ 3,293,454	\$ 4,878,463	\$ 261,887	\$ 8,433,804
Total Staff Benefits	\$ 729,939	\$ 1,380,811	\$ 100,802	\$ 2,211,552
Total Materials and Supplies	\$ 453,393	\$ 734,234	\$ 5,500	\$ 1,193,127
Contracted Services	\$ 763,480	\$ 1,187,029	\$ 0	\$ 1,950,509
Lease of Equipment & Facilities	0	0	0	0
Utilities	0	0	0	0
Other Operating	429,381	871,479	(260,842)	1,040,018
Total Operating	\$ 1,192,861	\$ 2,058,508	\$ (260,842)	\$ 2,990,527
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	157,730	321,339	0	479,069
Other Capital Outlay	0	0	0	0
Total Capital Outlay	\$ 157,730	\$ 321,339	\$ 0	\$ 479,069
TOTAL EXPENSES	\$ 5,827,377	\$ 9,373,355	\$ 107,347	\$ 15,308,079
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	750,000	405,291	0	1,155,291
Transfers-out	0	0	0	0
Other Out Go	(139,824)	(166,639)	0	(306,463)
TOTAL TRANSFERS/OTHER SOURCES	\$ 610,176	\$ 238,652	\$ 0	\$ 848,828
Net Change in Fund Balance	\$ 0	\$ 0	\$ 43,832	\$ 43,832
Beginning Balance, July 1	0	0	0	3,624,156
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 43,832	\$ 3,667,988

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 121/131
Restricted and Categorical**

	TOTAL DISTRICT		
	Revised Budget 09/10	Actual 09/10	Budget 10/11
INCOME			
WIA	\$ 137,915	\$ 137,915	\$ 88,000
Financial Aid Admin. Allowance	25,485	25,485	25,485
CTEA	704,245	704,245	773,762
NASA	1,088,341	1,088,341	1,000,000
NSF	737,884	737,884	992,648
Other	2,456,804	2,456,804	2,229,495
Total Federal Income	\$ 5,150,673	\$ 5,150,673	\$ 5,109,390
Matriculation Apportionment	\$ 1,595,125	\$ 1,595,125	\$ 1,262,900
Special Education	998,068	998,068	910,888
Board Financial Assistance Program	979,042	979,042	849,320
Staff Development	11,795	11,795	27,000
Staff Diversity	7,967	7,967	30,000
EOPS (Parts A & B)	1,166,157	1,166,157	1,154,062
CARE	107,226	107,226	113,840
Deferred Maintenance	0	0	0
Block Grant (Instructional Equipment)	280,401	280,401	500,000
CalWorks	365,396	365,396	307,142
Other State	2,803,271	2,803,271	1,743,522
Total State Income	\$ 8,314,448	\$ 8,314,448	\$ 6,898,674
Health Service Fees	\$ 1,975,459	\$ 1,975,459	\$ 1,975,000
Other Local	721,659	721,659	520,019
Total Local Income	\$ 2,697,118	\$ 2,697,118	\$ 2,495,019
TOTAL INCOME	\$ 16,162,238	\$ 16,162,238	\$ 14,503,083
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-teachers	2,214,233	2,214,233	2,426,595
Other Teachers	1,179	1,179	0
Other Non-teachers	639,425	639,425	309,126
Total Certificated Salaries	\$ 2,854,837	\$ 2,854,837	\$ 2,735,721
Contract Non-instructional	\$ 3,626,443	\$ 3,626,443	\$ 3,858,218
Contract Instructional Aides	0	0	0
Other Non-instructional	565,369	565,369	725,365
Other Instructional Aides	0	0	0
Students	2,113,929	2,113,929	1,114,499
Students-FWS	0	0	0
Total Classified Salaries	\$ 6,305,740	\$ 6,305,740	\$ 5,698,082
Total Salaries	\$ 9,160,578	\$ 9,160,578	\$ 8,433,803
Total Staff Benefits	\$ 2,572,148	\$ 2,572,148	\$ 2,211,553
Total Materials and Supplies	\$ 1,049,526	\$ 1,049,526	\$ 1,193,127
Contracted Services	\$ 1,991,247	\$ 1,991,247	\$ 1,950,509
Lease of Equipment & Facilities	100,566	100,566	0
Utilities	21,608	21,608	0
Other Operating	1,177,387	1,177,387	1,040,018
Total Operating	\$ 3,290,807	\$ 3,290,807	\$ 2,990,527
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	223,594	223,594	479,069
Other Capital Outlay	41,562	41,562	0
Total Capital Outlay	\$ 265,156	\$ 265,156	\$ 479,069
TOTAL EXPENSES	\$ 16,338,215	\$ 16,338,215	\$ 15,308,079
Transfers-in	\$ 435,719	\$ 435,719	\$ 0
Other Sources	812,634	812,634	1,155,291
Transfers-out	(35,805)	(35,805)	0
Other Out Go	(589,827)	(589,827)	(306,463)
TOTAL TRANSFERS/OTHER SOURCES	\$ 622,720	\$ 622,720	\$ 848,828
Net Change in Fund Balance	\$ 446,743	\$ 446,743	\$ 43,832
Beginning Balance, July 1	3,177,414	3,177,414	3,624,156
Adjustments to Beginning Balance	(1)	(1)	0
NET FUND BALANCE, June 30	\$ 3,624,156	\$ 3,624,156	\$ 3,667,988

SPECIAL EDUCATION



SPECIAL EDUCATION**Fund 122**

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.

De Anza College anticipates little-to-no growth in WSCH (weekly student contact hours) and FTES (headcount) numbers for DSP&S students in 10/11. Foothill College plans to further reduce services and classes in 2010/11, which will reduce their WSCH and FTES numbers and may reduce the state revenue allocation for DSP&S in future years.

The Governor's 2010/11 May Revise maintains the same level of funding for DSP&S as the prior year. For the 10/11 Adopted Budget, we anticipate receiving approximately \$1.8 million in state revenues for Fund 122. Expenses for the Special Education Fund are estimated at \$7.1 million. The district plans to transfer in matching dollars, also known as "college effort," from the General Purpose 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 \$5.1 million for 2010/11. The expense budget exceeds the revenue and transfer in budgets by approximately \$216,000, which represents the 2009/10 ending fund balance.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 122
Special Education**

2010-11 BUDGETS

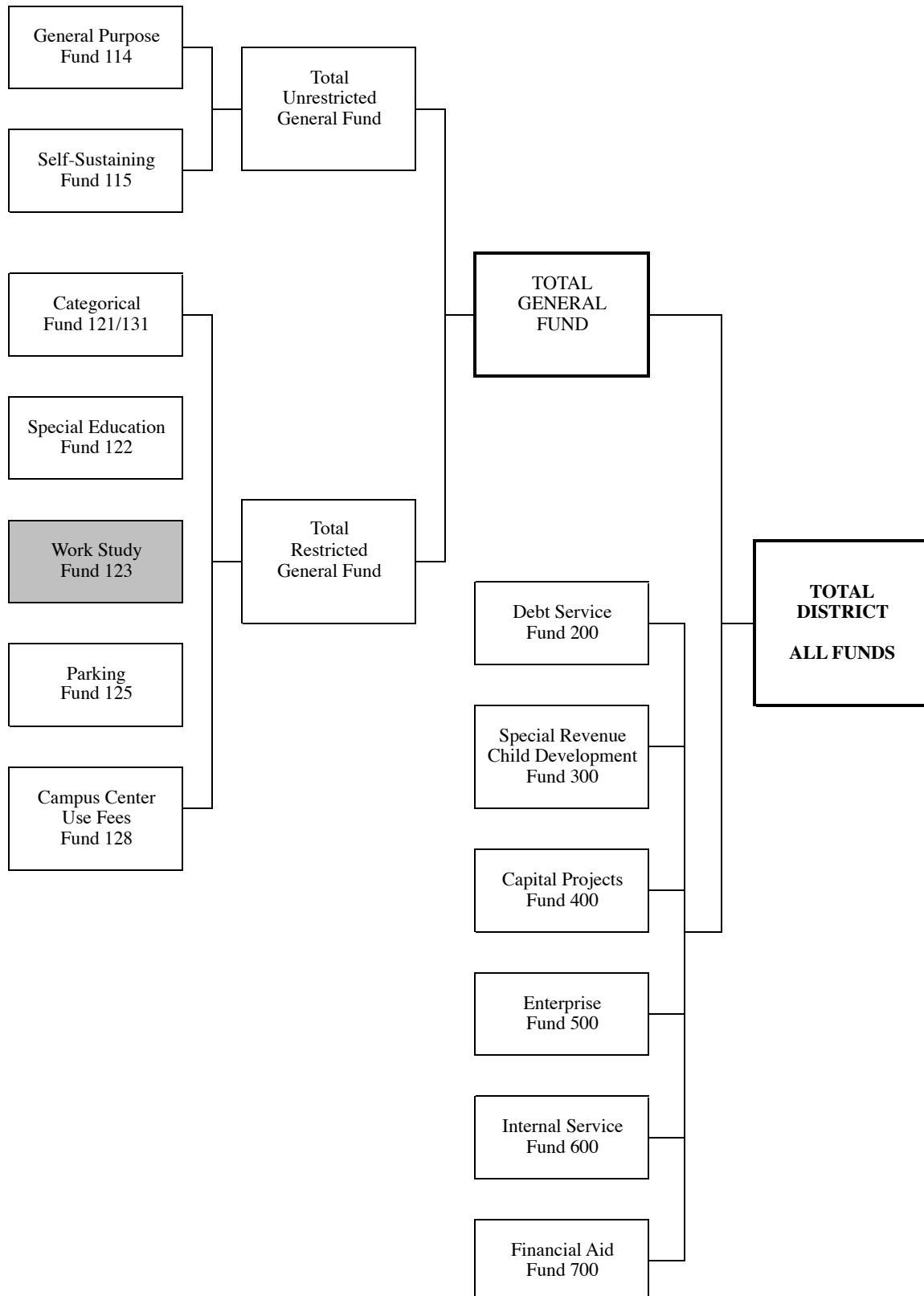
INCOME	Foothill College	De Anza College	Total Fund 122
Federal			
CTEA	\$ 0	\$ 0	\$ 0
Other Federal	0	0	0
Total Federal Income	\$ 0	\$ 0	\$ 0
State			
Special Education Apportionment	\$ 1,004,961	\$ 792,152	\$ 1,797,113
Department of Rehabilitation	0	0	0
Total State Income	\$ 1,004,961	\$ 792,152	\$ 1,797,113
Local			
Other Local	\$ 0	\$ 0	\$ 0
Total Local Income	\$ 0	\$ 0	\$ 0
TOTAL INCOME	\$ 1,004,961	\$ 792,152	\$ 1,797,113
EXPENSES			
Contract Teachers	\$ 390,222	\$ 823,471	\$ 1,213,694
Contract Non-teachers	327,769	783,991	1,111,760
Other Teachers	437,293	242,242	679,535
Other Non-teachers	50,127	33,920	84,047
Total Certificated Salaries	\$ 1,205,411	\$ 1,883,624	\$ 3,089,035
Contract Non-instructional	\$ 422,643	\$ 743,008	\$ 1,165,651
Contract Instructional Aides	55,656	836,492	892,148
Other Non-instructional	48,600	83,500	132,100
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
Total Classified Salaries	\$ 526,899	\$ 1,663,000	\$ 2,189,900
Total Salaries	\$ 1,732,311	\$ 3,546,625	\$ 5,278,935
Total Staff Benefits	\$ 441,042	\$ 1,052,429	\$ 1,493,471
Total Materials and Supplies	\$ 35,500	\$ 7,852	\$ 43,352
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	49,445	234,802	284,247
Total Operating	\$ 49,445	\$ 234,802	\$ 284,247
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	3,145	3,145
Other Capital Outlay	5,000	657	5,657
Total Capital Outlay	\$ 5,000	\$ 3,802	\$ 8,802
TOTAL EXPENSES	\$ 2,263,298	\$ 4,845,510	\$ 7,108,808
Transfers-in	\$ 1,258,337	\$ 3,837,402	\$ 5,095,739
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 1,258,337	\$ 3,837,402	\$ 5,095,739
Net Change in Fund Balance	\$ 0	\$ (215,956)	\$ (215,956)
Beginning Balance, July 1	0	0	215,956
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ (215,956)	\$ 0

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 122
Special Education**

INCOME	TOTAL DISTRICT		
	Revised Budget 09/10	Actual 09/10	Budget 10/11
Federal			
CTEA	\$ 0	\$ 0	\$ 0
Other Federal	0	0	0
Total Federal Income	\$ 0	\$ 0	\$ 0
State			
Special Education Apportionment	\$ 1,858,089	\$ 1,858,089	\$ 1,797,113
Department of Rehabilitation	0	0	0
Total State Income	\$ 1,858,089	\$ 1,858,089	\$ 1,797,113
Local			
Other Local	\$ 1,226	\$ 1,226	\$ 0
Total Local Income	\$ 1,226	\$ 1,226	\$ 0
TOTAL INCOME	\$ 1,859,315	\$ 1,859,315	\$ 1,797,113
EXPENSES			
Contract Teachers	\$ 1,354,073	\$ 1,354,073	\$ 1,213,694
Contract Non-teachers	1,232,173	1,232,173	1,111,760
Other Teachers	935,733	935,733	679,535
Other Non-teachers	112,792	112,792	84,047
Total Certificated Salaries	\$ 3,634,771	\$ 3,634,771	\$ 3,089,035
Contract Non-instructional	\$ 1,178,255	\$ 1,178,255	\$ 1,165,651
Contract Instructional Aides	755,359	755,359	892,148
Other Non-instructional	77,433	77,433	132,100
Other Instructional Aides	0	0	0
Students	131,967	131,967	0
Students-FWS	0	0	0
Total Classified Salaries	\$ 2,143,014	\$ 2,143,014	\$ 2,189,900
Total Salaries	\$ 5,777,785	\$ 5,777,785	\$ 5,278,935
Total Staff Benefits	\$ 1,922,522	\$ 1,922,522	\$ 1,493,471
Total Materials and Supplies	\$ 76,835	\$ 76,835	\$ 43,352
Contracted Services	\$ 29,331	\$ 29,331	\$ 0
Lease of Equipment & Facilities	6,091	6,091	0
Utilities	14,608	14,608	0
Other Operating	18,734	18,734	284,247
Total Operating	\$ 68,764	\$ 68,764	\$ 284,247
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	39,991	39,991	3,145
Other Capital Outlay	2,929	2,929	5,657
Total Capital Outlay	\$ 42,920	\$ 42,920	\$ 8,802
TOTAL EXPENSES	\$ 7,888,825	\$ 7,888,825	\$ 7,108,808
Transfers-in	\$ 7,284,524	\$ 7,284,524	\$ 5,095,739
Other Sources	0	0	0
Transfers-out	(1,248,066)	(1,248,066)	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 6,036,458	\$ 6,036,458	\$ 5,095,739
Net Change in Fund Balance	\$ 6,947	\$ 6,947	\$ (215,956)
Beginning Balance, July 1	209,009	209,009	215,956
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 215,956	\$ 215,956	\$ 0

WORK STUDY



FEDERAL WORK STUDY**Fund 123**

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 123
Federal Work Study**

2010-11 BUDGETS

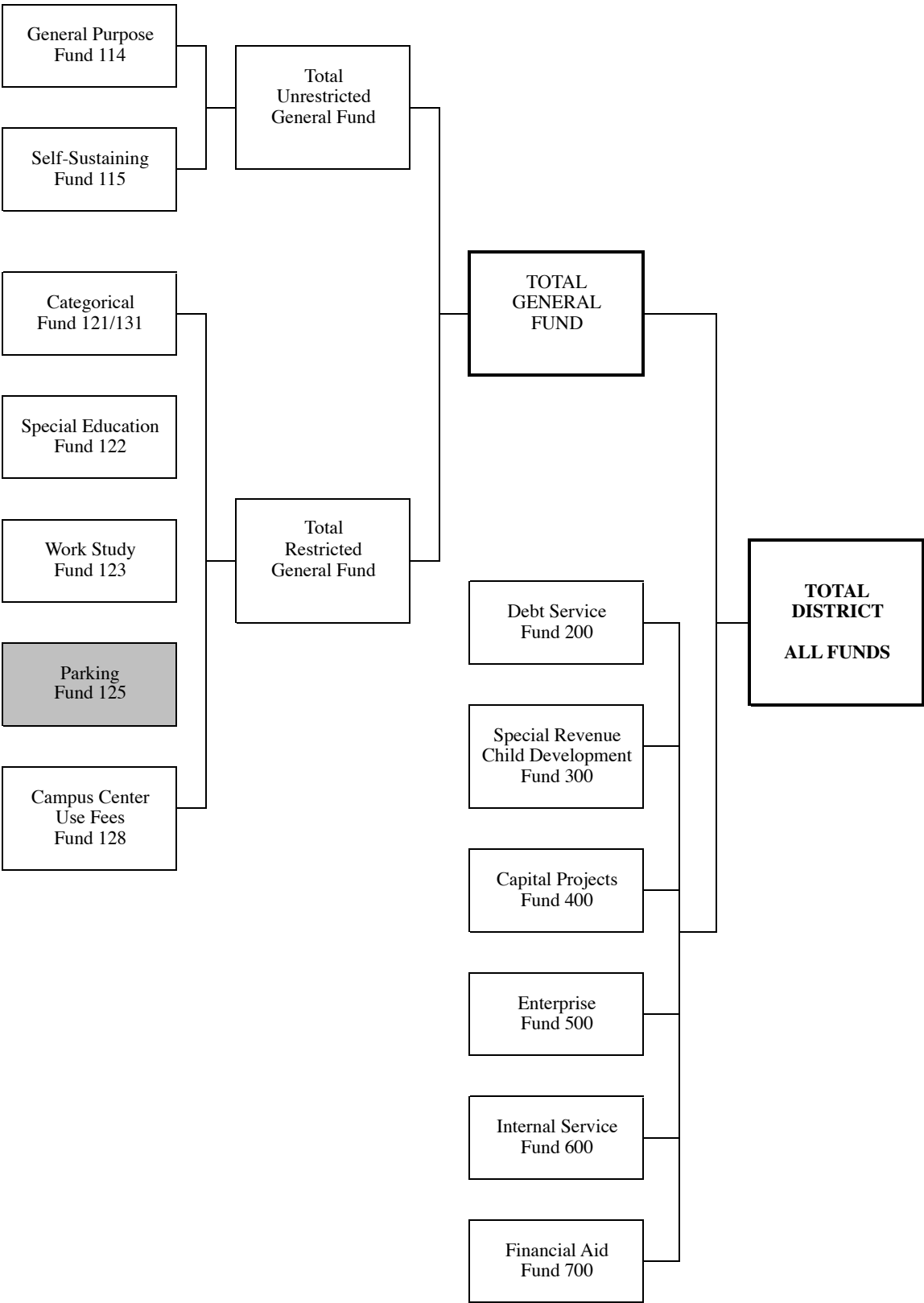
INCOME	Foothill College		De Anza College		Total Fund 123
Federal					
Federal Work Study	\$	150,959	\$	229,305	\$ 380,264
Other Federal				0	0
TOTAL INCOME	\$	150,959	\$	229,305	\$ 380,264
EXPENSES					
Other Non-teachers	\$	0	\$	0	\$ 0
Total Certificated Salaries	\$	0	\$	0	\$ 0
Other Non-instructional	\$	0	\$	0	\$ 0
Students-FWS		201,279		305,740	507,019
Total Classified Salaries	\$	201,279	\$	305,740	\$ 507,019
Total Staff Benefits	\$	0	\$	0	\$ 0
Total Materials and Supplies	\$	0	\$	0	\$ 0
Total Operating	\$	0	\$	0	\$ 0
Total Capital Outlay	\$	0	\$	0	\$ 0
TOTAL EXPENSES	\$	201,279	\$	305,740	\$ 507,019
Transfers-in	\$	50,320	\$	76,435	\$ 126,755
Other Sources		0		0	0
Transfers-out		0		0	0
Contingency		0		0	0
Other Out Go		0		0	0
TOTAL TRANSFERS/OTHER SOURCES	\$	50,320	\$	76,435	\$ 126,755
Net Change in Fund Balance	\$	0	\$	0	\$ 0
Beginning Balance, July 1		0		0	0
Adjustments to Beginning Balance		0		0	0
NET FUND BALANCE, June 30	\$	0	\$	0	\$ 0

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 123
Federal Work Study**

TOTAL DISTRICT				
INCOME	Revised Budget 09/10		Actual 09/10	Budget 10/11
Federal				
Federal Work Study	\$	342,805	\$	342,805
Other Federal		0		0
TOTAL INCOME	\$	342,805	\$	342,805
EXPENSES				
Other Non-teachers	\$	0	\$	0
Total Certificated Salaries	\$	0	\$	0
Other Non-instructional	\$	0	\$	0
Students-FWS		437,363		437,363
Total Classified Salaries	\$	437,363	\$	437,363
Total Staff Benefits	\$	0	\$	0
Total Materials and Supplies	\$	0	\$	0
Total Operating	\$	0	\$	0
Total Capital Outlay	\$	0	\$	0
TOTAL EXPENSES	\$	437,363	\$	437,363
Transfers-in	\$	109,341	\$	109,341
Other Sources		0		0
Transfers-out		(14,783)		(14,783)
Contingency		0		0
Other Out Go		0		0
TOTAL TRANSFERS/OTHER SOURCES	\$	94,558	\$	94,558
Net Change in Fund Balance	\$	0	\$	0
Beginning Balance, July 1		0		0
Adjustments to Beginning Balance		0		0
NET FUND BALANCE, June 30	\$	0	\$	0

PARKING



PARKING FUND**Fund 125**

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. We are projecting an excess of operating expenses over revenue of \$465,191, which will be covered, as in prior years, by a transfer in from the General Purpose fund to allow them to break even for the year.

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

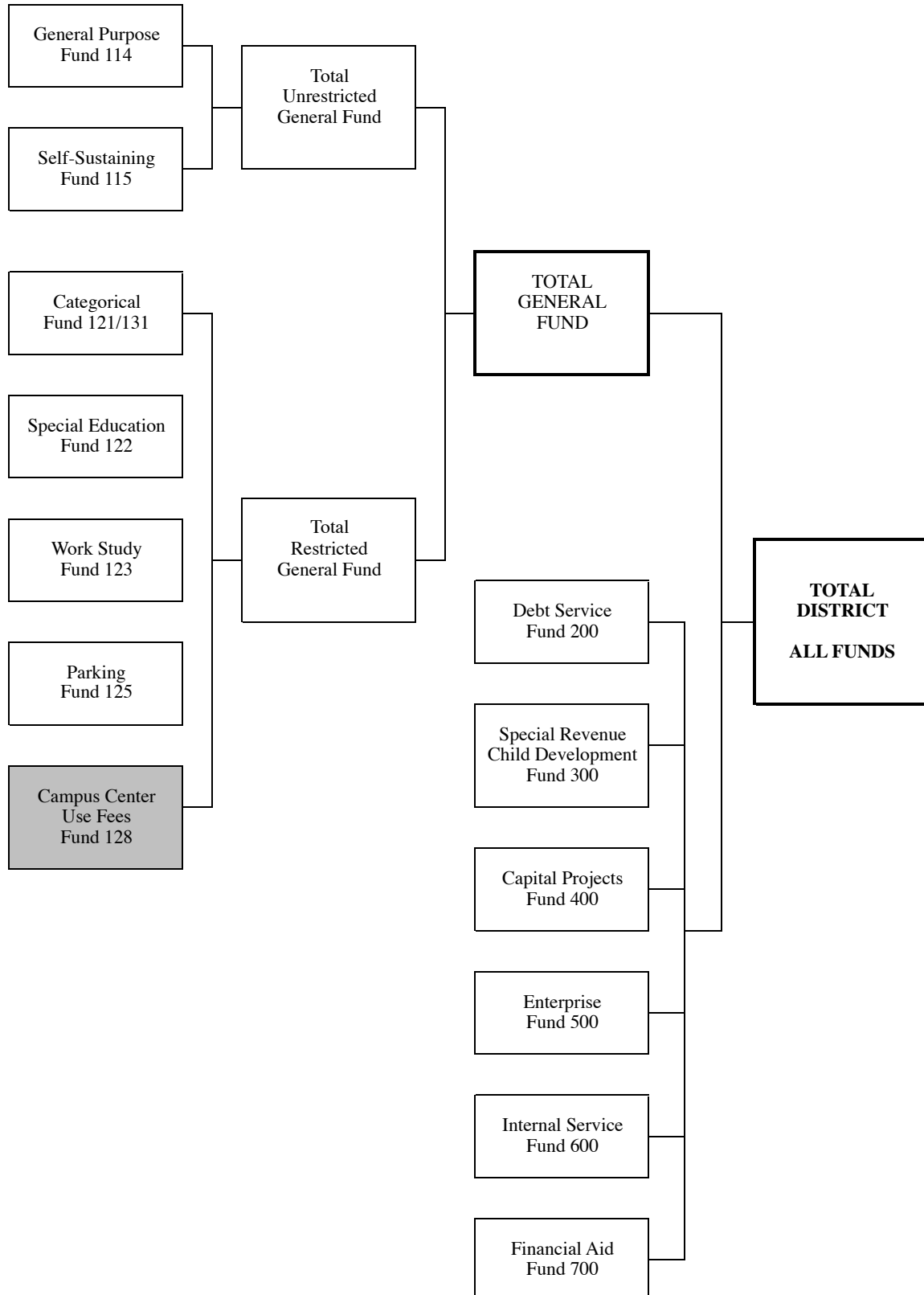
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 125
Parking**

2010-11 BUDGETS

INCOME	Revised Budget 09/10		Actual 09/10		Budget 10/11
State					
Other State Income	\$	0	\$	0	\$ 0
Total State Income	\$	0	\$	0	\$ 0
Local					
Decals	\$	1,528,000	\$	1,533,686	\$ 1,435,000
Daily Permits		475,000		619,902	575,000
Special Events Parking		308,000		253,990	250,000
Total Local Income		2,311,000		2,407,578	2,260,000
TOTAL INCOME	\$	2,311,000	\$	2,407,578	\$ 2,260,000
EXPENSES					
Contract Teachers	\$	0	\$	0	\$ 0
Contract Non-teachers		0		0	0
Other Teachers		0		0	0
Other Non-teachers		0		0	0
Total Certificated Salaries	\$	0	\$	0	\$ 0
Contract Non-instructional	\$	832,553	\$	891,832	\$ 903,373
Contract Instructional Aides		0		0	0
Other Non-instructional		88,637		110,709	128,820
Other Instructional Aides		0		0	0
Students		0		0	0
Students-FWS		0		0	0
Total Classified Salaries	\$	921,190	\$	1,002,541	\$ 1,032,193
Total Salaries	\$	921,190	\$	1,002,541	\$ 1,032,193
Total Staff Benefits	\$	408,176	\$	398,551	\$ 346,830
Total Materials and Supplies	\$	0	\$	0	\$ 0
Contracted Services	\$	0	\$	48,344	\$ 0
Lease of Equipment & Facilities		0		0	0
Utilities		0		0	0
Other Operating		105,000		42,009	110,000
Total Operating	\$	105,000	\$	90,353	\$ 110,000
Site Improvement	\$	0	\$	0	\$ 0
Buildings		0		0	0
Equipment-New & Replacement		0		0	0
Other Capital Outlay		0		0	0
Total Capital Outlay	\$	0	\$	0	\$ 0
TOTAL EXPENSES	\$	1,434,367	\$	1,491,446	\$ 1,489,023
Transfers-in	\$	365,191	\$	309,139	\$ 465,191
Other Sources		0		0	0
Transfers-out		(1,241,824)		(1,225,272)	(1,236,168)
Contingency		0		0	0
Other Out Go		0		0	0
TOTAL TRANSFERS/OTHER SOURCES	\$	(876,633)	\$	(916,133)	\$ (770,977)
Net Change in Fund Balance	\$	0	\$	0	\$ 0
Beginning Balance, July 1		0		0	0
Adjustments to Beginning Balance		0		0	0
NET FUND BALANCE, June 30	\$	0	\$	0	\$ 0

CAMPUS CENTER USE FEES



CAMPUS CENTER USE FEES**Fund 128**

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. In the meantime, the June 30, 2004 fund balance was used to pay the necessary expenses during the interim period.

Another major restructuring in Fund 128 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

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.

At the May 3, 2010 board meeting, the De Anza Campus Center Use Fee was approved to maintain the current fee at \$16 per quarter to continue to support the campus center operations and expand the service during the day and into the evenings.

Although the De Anza Campus Center Use Fee fund is projecting a deficit of approximately \$166,000 for 2010/11, this over-expenditure is intentional as various one-time capital expenses are planned to reduce the accumulated fund balance. Some of the major improvements in the campus center will include the renovation of the elevator, the installation of the security cameras and the purchase of security equipment for the Student Life Office.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 128
Campus Center Use Fees**

2010-11 BUDGETS

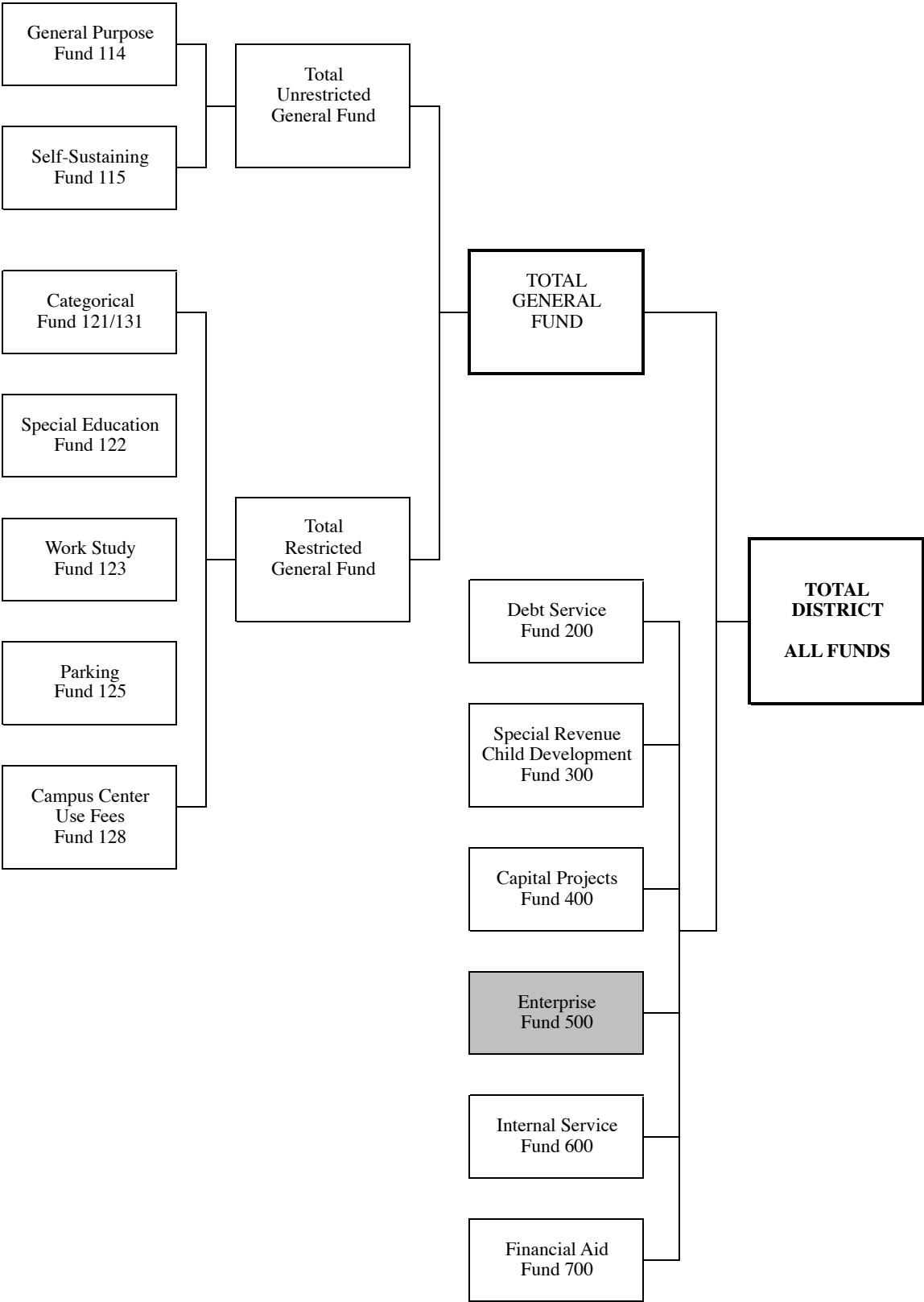
INCOME	Foothill College		De Anza College		Total Fund 128
Local					
Campus Center Use Fees	\$	957,700	\$	1,340,000	\$ 2,297,700
Interest		0		0	0
Other		0		0	0
TOTAL INCOME	\$	957,700	\$	1,340,000	\$ 2,297,700
EXPENSES					
Contract Non-instructional	\$	354,117	\$	438,672	\$ 792,789
Contract Instructional Aides		0		0	0
Other Non-instructional		0		109,156	109,156
Other Instructional Aides		0		0	0
Students		0		0	0
Students-FWS		0		0	0
Total Classified Salaries	\$	354,117	\$	547,827	\$ 901,944
Total Staff Benefits	\$	129,524	\$	216,827	\$ 346,351
Total Materials and Supplies	\$	0	\$	80,597	\$ 80,597
Contracted Services	\$	0	\$	0	\$ 0
Lease of Equipment & Facilities		0		0	0
Utilities		0		0	0
Other Operating		0		75,398	75,398
Total Operating	\$	0	\$	75,398	\$ 75,398
Buildings	\$	0	\$	0	\$ 0
Equipment-New & Replacement		0		0	0
Other Capital Outlay		0		60,389	60,389
Total Capital Outlay	\$	0	\$	60,389	\$ 60,389
TOTAL EXPENSES	\$	483,641	\$	981,039	\$ 1,464,679
Transfers-in	\$	0	\$	0	\$ 0
Other Sources		0		0	0
Transfers-out		(474,059)		(525,206)	(999,265)
Contingency		0		0	0
Other Out Go		0		0	0
TOTAL TRANSFERS/OTHER SOURCES	\$	(474,059)	\$	(525,206)	\$ (999,265)
Net Change in Fund Balance	\$	0	\$	(166,245)	\$ (166,245)
Beginning Balance, July 1		109,225		412,971	522,196
Adjustments to Beginning Balance		0		0	0
NET FUND BALANCE, June 30	\$	109,225	\$	246,727	\$ 355,952

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 128
Campus Center Use Fees**

TOTAL DISTRICT			
INCOME	Revised Budget 09/10	Actual 09/10	Budget 10/11
Local			
Campus Center Use Fees	\$ 2,226,495	\$ 2,206,747	\$ 2,297,700
Interest	0	0	0
Other	0	0	0
TOTAL INCOME	\$ 2,226,495	\$ 2,206,747	\$ 2,297,700
EXPENSES			
Contract Non-instructional	\$ 494,901	\$ 614,273	\$ 792,789
Contract Instructional Aides	0	0	0
Other Non-instructional	175,000	40,067	109,156
Other Instructional Aides	0	0	0
Students	0	80,929	0
Students-FWS	0	0	0
Total Classified Salaries	\$ 669,901	\$ 735,269	\$ 901,944
Total Staff Benefits	\$ 217,542	\$ 279,907	\$ 346,351
Total Materials and Supplies	\$ 104,333	\$ 122,327	\$ 80,597
Contracted Services	\$ 0	\$ 116,286	\$ 0
Lease of Equipment & Facilities	0	2,505	0
Utilities	0	36,704	0
Other Operating	194,327	43,247	75,398
Total Operating	\$ 194,327	\$ 198,741	\$ 75,398
Buildings	\$ 0	\$ 328	\$ 0
Equipment-New & Replacement	0	90,336	0
Other Capital Outlay	35,000	0	60,389
Total Capital Outlay	\$ 35,000	\$ 90,664	\$ 60,389
TOTAL EXPENSES	\$ 1,221,103	\$ 1,426,908	\$ 1,464,679
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	(992,187)	(1,031,758)	(999,265)
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (992,187)	\$ (1,031,758)	\$ (999,265)
Net Change in Fund Balance	\$ 13,205	\$ (251,919)	\$ (166,245)
Beginning Balance, July 1	774,115	774,115	522,196
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 787,320	\$ 522,196	\$ 355,952

ENTERPRISE



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. 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

Fiscal year 09/10's sales declines are projected to extend into fiscal year 2011. With sales projected to decrease to \$3,858,500, and with an expanded textbook rental program and lower benefits expenses, we are expecting to almost break even with a small net profit of \$24,340.

De Anza Enterprise Fund

Bookstore

The sharp decrease in sales in fiscal year 09/10 is expected to continue into fiscal year 2010/11. The continuing uncertainty of the economy, the dismal condition of the state's financial situation, and the increased pressure from growing competition make the expectation of any sales increase unrealistic.

Though lower sales of \$6,542,800 have been budgeted for 2010/11, a \$41,700 net profit is expected due to lower benefits expense and tighter controls on student payroll and operating expenses.

Dining Services

A decline in sales is expected for 2010/11, with most of this attributable to catering sales, a continuation of this year's experience due to the College's and the District's budget constraints. Cafeteria sales of \$1,443,130 and catering sales of \$135,000 have been budgeted for fiscal year 10/11.

A higher allocation of salaries and benefits from Dining to the MLH (building operations) side of the Campus Center and a lower overall benefits expenses are the main reasons for an expected net profit of \$53,000 for 10/11.

The net operating profit for the De Anza Campus Center is projected to be \$94,700 for the year:

- Bookstore – Profit \$41,700
- Dining Services – Profit \$53,000

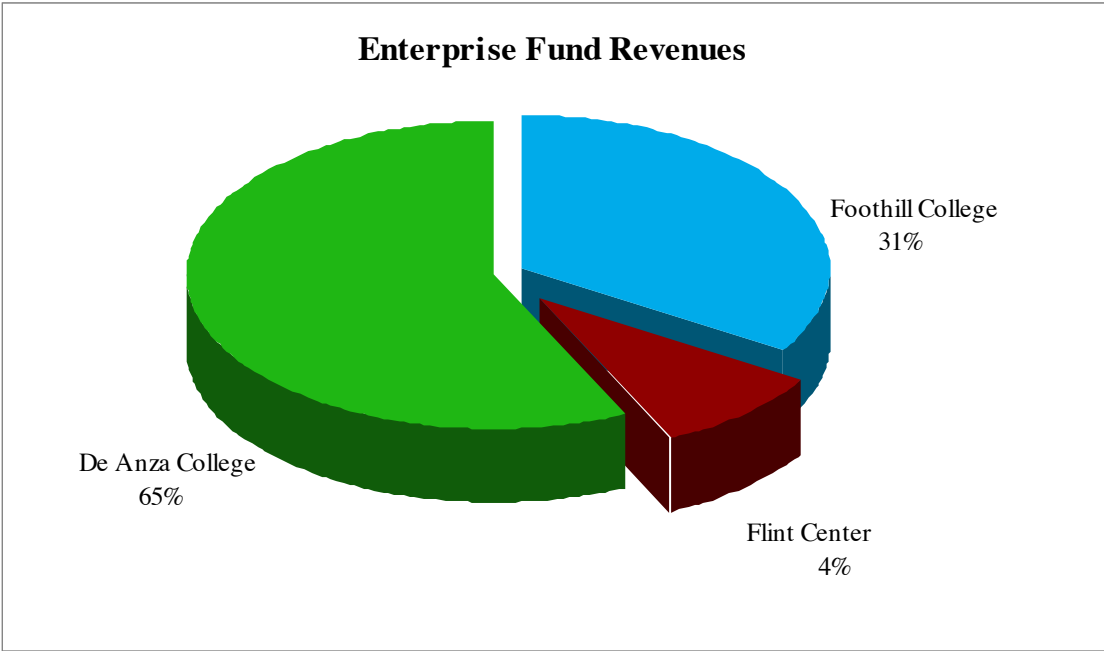
Flint Center

Based on a conservative estimate of 66 events, revenues are projected to be approximately \$573,484 for fiscal year 2010/2011. Over the past three years, due to the economy, there has been a steady decline in the overall number of events at Flint center. In addition, Executive Suite revenue is down due to a lack of Broadway shows and contemporary events. Corporate business is basically non-existent at this time.

Expenses are projected at \$630,777, which reflects a \$37,000 decrease from the previous fiscal year. This decrease is a result of the following actions:

- Payroll reductions
- No increase in management fees
- Employee contributions to health care insurance
- Reduction to 401K matching contributions

Despite employee contributions to health care insurance, the continuing increases in health care costs and workers' compensation have resulted in a projected net loss of approximately \$57,000. Throughout the year attempts will be made to attract more events in an effort to break even. Flint Center has accumulated a significant fund balance over the past years, which will be used to help offset this years' operating deficit.



Foothill-DeAnza Community College District

Enterprise Fund

2010-11 BUDGETS

	Foothill College		De Anza College		Flint Center	Total Enterprise
INCOME						
Local						
Sales	\$	3,858,500	\$	8,120,930	\$ 0	\$ 11,979,430
Other Local Income		133,200		336,070	573,484	1,042,754
TOTAL INCOME	\$	3,991,700	\$	8,457,000	\$ 573,484	\$ 13,022,184
EXPENSES						
Cost of Sales	\$	3,006,900	\$	5,770,850	\$ 0	\$ 8,777,750
Management Salaries	\$	108,510	\$	171,800	\$ 0	\$ 280,310
Contract Salaries		307,000		767,300	28,875	1,103,175
Student Salaries		150,000		556,000	0	706,000
Other		30,000		75,000	0	105,000
Total Salaries	\$	595,510	\$	1,570,100	\$ 28,875	\$ 2,194,485
Total Staff Benefits	\$	151,700	\$	323,100	\$ 0	\$ 474,800
General Administration	\$	145,250		533,320	\$ 0	\$ 678,570
Depreciation		29,500		85,560	0	115,060
Utilities		18,000		61,900	45,000	124,900
Other Operating		0		0	522,054	522,054
Total Operating	\$	192,750	\$	680,780	\$ 567,054	\$ 1,440,584
Buildings	\$	0	\$	0	\$ 0	\$ 0
Equipment-New & Replacement		0		0	24,848	24,848
Other Capital Outlay		0		0	10,000	10,000
Total Capital Outlay	\$	0	\$	0	\$ 34,848	\$ 34,848
TOTAL EXPENSES	\$	3,946,860	\$	8,344,830	\$ 630,777	\$ 12,922,467
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		(20,500)		(17,400)	0	(37,900)
TOTAL TRANSFERS/OTHER SOURCES	\$	(20,500)	\$	(17,400)	\$ 0	\$ (37,900)
Net Increase (Decrease) in Retained Earnings	\$	24,340	\$	94,770	\$ (57,293)	\$ 61,817
Beginning Balance, July 1		422,643		2,740,892	1,664,354	4,827,889
Adjustments to Beginning Balance		0		0	0	0
NET FUND BALANCE, June 30	\$	446,983	\$	2,835,662	\$ 1,607,061	\$ 4,889,706

Foothill-DeAnza Community College District

Enterprise Fund

TOTAL ENTERPRISE

	Revised Budget		Actual	Budget
	09/10		09/10	10/11
INCOME				
Local				
Sales	\$ 13,704,700	\$ 12,386,279	\$ 11,979,430	
Other Local Income	1,164,770	1,095,289	1,042,754	
TOTAL INCOME	\$ 14,869,470	\$ 13,481,568	\$ 13,022,184	
EXPENSES				
Cost of Sales	\$ 10,196,150	\$ 8,971,214	\$ 8,777,750	
Management Salaries	\$ 0	\$ 0	\$ 280,310	
Contract Salaries	2,254,510	2,283,755	1,103,175	
Student Salaries	0	0	706,000	
Other	0	0	105,000	
Total Salaries	\$ 2,254,510	\$ 2,283,755	\$ 2,194,485	
Total Staff Benefits	\$ 636,970	\$ 619,322	\$ 474,800	
General Administration	\$ 668,640	\$ 618,676	\$ 678,570	
Depreciation	113,760	113,677	115,060	
Utilities	125,300	118,374	79,900	
Other Operating	549,400	548,246	567,054	
Total Operating	\$ 1,457,100	\$ 1,398,973	\$ 1,440,584	
Buildings	\$ 0	\$ 0	\$ 0	
Equipment-New & Replacement	26,220	27,343	24,848	
Other Capital Outlay	20,000	18,064	10,000	
Total Capital Outlay	\$ 46,220	\$ 45,408	\$ 34,848	
TOTAL EXPENSES	\$ 14,590,950	\$ 13,318,672	\$ 12,922,467	
Transfers-in	\$ 0	\$ 0	\$ 0	
Other Sources	0	0	0	
Transfers-out	0	0	0	
Contingency	0	0	0	
Other Out Go	(34,500)	(47,959)	(37,900)	
TOTAL TRANSFERS/OTHER SOURCES	\$ (34,500)	\$ (47,959)	\$ (37,900)	
Net Increase (Decrease) in Retained Earnings	\$ 244,020	\$ 114,937	\$ 61,817	
Beginning Balance, July 1	4,712,952	4,712,952	4,827,889	
Adjustments to Beginning Balance	0	0	0	
NET FUND BALANCE, June 30	\$ 4,956,972	\$ 4,827,889	\$ 4,889,706	

Foothill-DeAnza Community College District

Enterprise Fund

FOOTHILL COLLEGE-TOTAL CAMPUS CENTER

	Revised Budget		Actual		Budget
	09/10		09/10		10/11
INCOME					
Local					
Sales	\$	4,322,800	\$	3,962,058	\$ 3,858,500
Other Local Income		138,200		138,118	133,200
TOTAL INCOME	\$	4,461,000	\$	4,100,176	\$ 3,991,700
EXPENSES					
Cost of Sales	\$	3,410,600	\$	3,074,693	\$ 3,006,900
Management Salaries	\$	0	\$	0	\$ 108,510
Contract Salaries		599,610		606,644	307,000
Student Salaries		0		0	150,000
Other		0		0	30,000
Total Salaries	\$	599,610	\$	606,644	\$ 595,510
Total Staff Benefits	\$	182,170	\$	188,828	\$ 151,700
General Administration	\$	158,700	\$	103,633	\$ 145,250
Depreciation		29,500		29,453	29,500
Utilities		18,400		17,606	18,000
Other Operating		0		0	0
Total Operating	\$	206,600	\$	150,692	\$ 192,750
Buildings	\$	0	\$	0	\$ 0
Equipment-New & Replacement		0		0	0
Other Capital Outlay		0		0	0
Total Capital Outlay	\$	0	\$	0	\$ 0
TOTAL EXPENSES	\$	4,398,980	\$	4,020,857	\$ 3,946,860
Transfers-in	\$	0	\$	0	\$ 0
Other Sources		0		0	0
Transfers-out		0		0	0
Contingency		0		0	0
Other Out Go		(18,000)		(28,364)	(20,500)
TOTAL TRANSFERS/OTHER SOURCES	\$	(18,000)	\$	(28,364)	\$ (20,500)
Net Increase (Decrease) in Retained Earnings	\$	44,020	\$	50,955	\$ 24,340
Beginning Balance, July 1		371,688		371,688	422,643
Adjustments to Beginning Balance		0		0	0
NET FUND BALANCE, June 30	\$	415,708	\$	422,643	\$ 446,983

Foothill-DeAnza Community College District

Enterprise Fund

DE ANZA COLLEGE-TOTAL CAMPUS CENTER

	Revised Budget		Actual	Budget		
	09/10		09/10	10/11		
INCOME						
Local						
Sales	\$	9,381,900	\$	8,424,221	\$	8,120,930
Other Local Income		358,450		404,223		336,070
TOTAL INCOME	\$	9,740,350	\$	8,828,444	\$	8,457,000
EXPENSES						
Cost of Sales	\$	6,785,550	\$	5,896,521	\$	5,770,850
Management Salaries	\$	0	\$	0	\$	171,800
Contract Salaries		1,627,400		1,649,360		767,300
Student Salaries		0		0		556,000
Other		0		0		75,000
Total Salaries	\$	1,627,400	\$	1,649,360	\$	1,570,100
Total Staff Benefits	\$	454,800	\$	430,494	\$	323,100
General Administration	\$	509,940	\$	515,043	\$	533,320
Depreciation		84,260		84,224		85,560
Utilities		61,900		55,768		61,900
Other Operating		0		0		0
Total Operating	\$	656,100	\$	655,035	\$	680,780
Buildings	\$	0	\$	0	\$	0
Equipment-New & Replacement		0		0		0
Other Capital Outlay		0		0		0
Total Capital Outlay	\$	0	\$	0	\$	0
TOTAL EXPENSES	\$	9,523,850	\$	8,631,410	\$	8,344,830
Transfers-in	\$	0	\$	0	\$	0
Other Sources		0		0		0
Transfers-out		0		0		0
Contingency		0		0		0
Other Out Go		(16,500)		(19,595)		(17,400)
TOTAL TRANSFERS/OTHER SOURCES	\$	(16,500)	\$	(19,595)	\$	(17,400)
Net Increase (Decrease) in Retained Earnings	\$	200,000	\$	177,439	\$	94,770
Beginning Balance, July 1		2,563,453		2,563,453		2,740,892
Adjustments to Beginning Balance		0		0		0
NET FUND BALANCE, June 30	\$	2,763,453	\$	2,740,892	\$	2,835,662

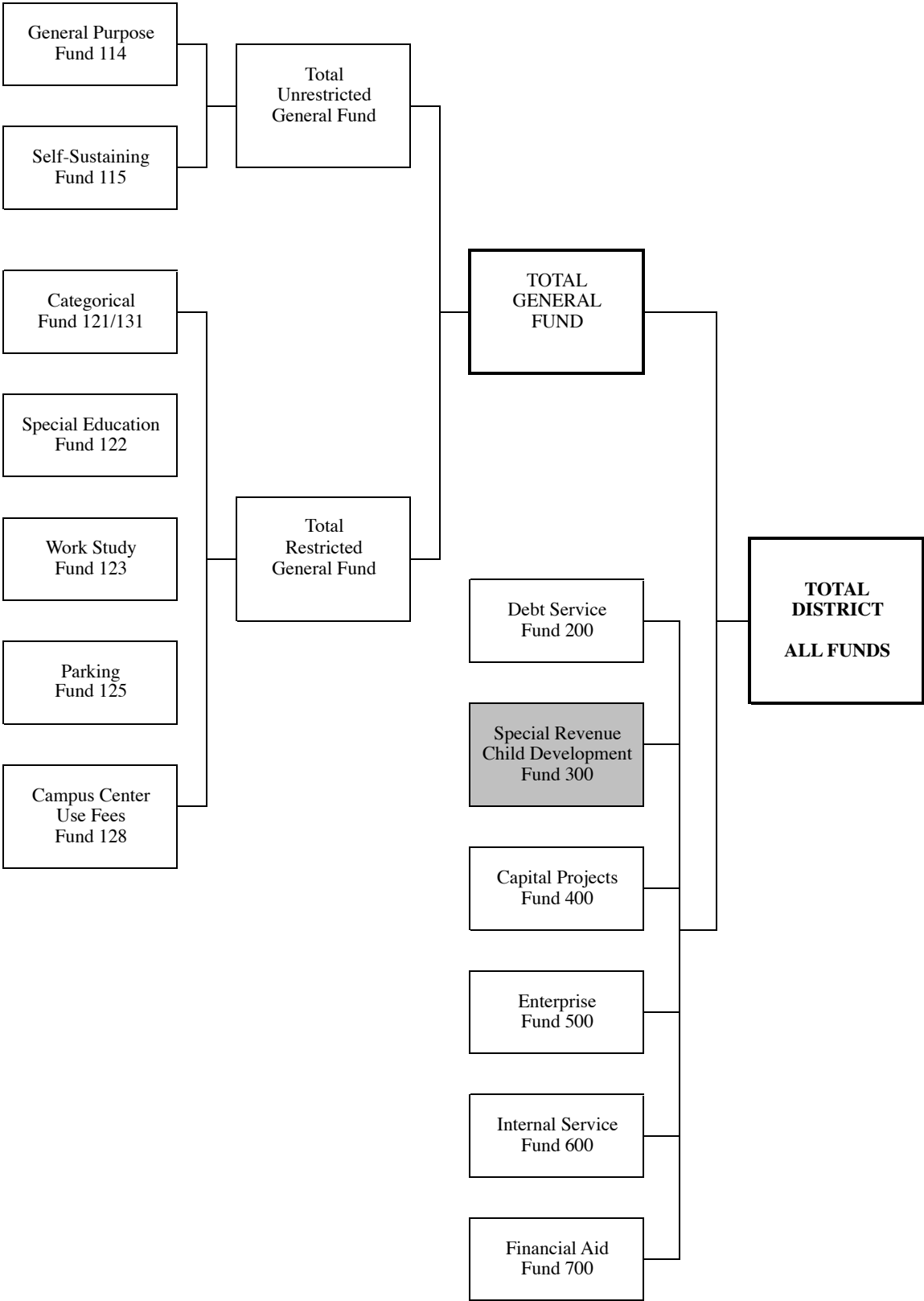
Foothill-DeAnza Community College District

Flint Center

2010-11 BUDGETS

INCOME	Revised Budget 09/10		Actual 09/10	Budget 10/11
Local				
Event	\$ 0	\$ 0	\$ 0	0
Theatre Services	0	0	0	0
Box Office	0	0	0	0
Concession	0	0	0	0
Interest	0	15,257	0	0
Other	668,120	537,691	573,484	
TOTAL INCOME	\$ 668,120	\$ 552,948	\$ 573,484	
EXPENSES				
Contract Teachers	\$ 0	\$ 0	\$ 0	0
Contract Non-teachers	0	0	0	0
Other Teachers	0	0	0	0
Other Non-teachers	0	0	0	0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0	0
Contract Non-instructional	\$ 27,500	\$ 27,751	\$ 28,875	
Contract Instructional Aides	0	0	0	0
Other Non-instructional	0	0	0	0
Other Instructional Aides	0	0	0	0
Students	0	0	0	0
Students-FWS	0	0	0	0
Total Classified Salaries	\$ 27,500	\$ 27,751	\$ 28,875	28,875
Total Salaries	\$ 27,500	\$ 27,751	\$ 28,875	28,875
Total Staff Benefits	\$ 0	\$ 0	\$ 0	0
Total Materials and Supplies	\$ 0	\$ 0	\$ 0	0
Contracted Services	\$ 549,400	\$ 548,246	\$ 522,054	
Lease of Equipment & Facilities	0	0	0	0
Utilities	45,000	45,000	45,000	
Other Operating	0	0	0	0
Total Operating	\$ 594,400	\$ 593,246	\$ 567,054	567,054
Buildings	\$ 0	\$ 0	\$ 0	0
Equipment-New & Replacement	26,220	27,343	24,848	
Other Capital Outlay	20,000	18,064	10,000	
Total Capital Outlay	\$ 46,220	\$ 45,408	\$ 34,848	34,848
TOTAL EXPENSES	\$ 668,120	\$ 666,405	\$ 630,777	
NET INCOME FROM OPERATIONS	\$ 0	\$ (113,457)	\$ (57,293)	
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	0	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0	0
Net Change in Fund Balance	\$ 0	\$ (113,457)	\$ (57,293)	
Beginning Balance, July 1	1,777,811	1,777,811	1,664,354	
Adjustments to Beginning Balance	0	0	0	
NET FUND BALANCE, June 30	\$ 1,777,811	\$ 1,664,354	\$ 1,607,061	

CHILD DEVELOPMENT

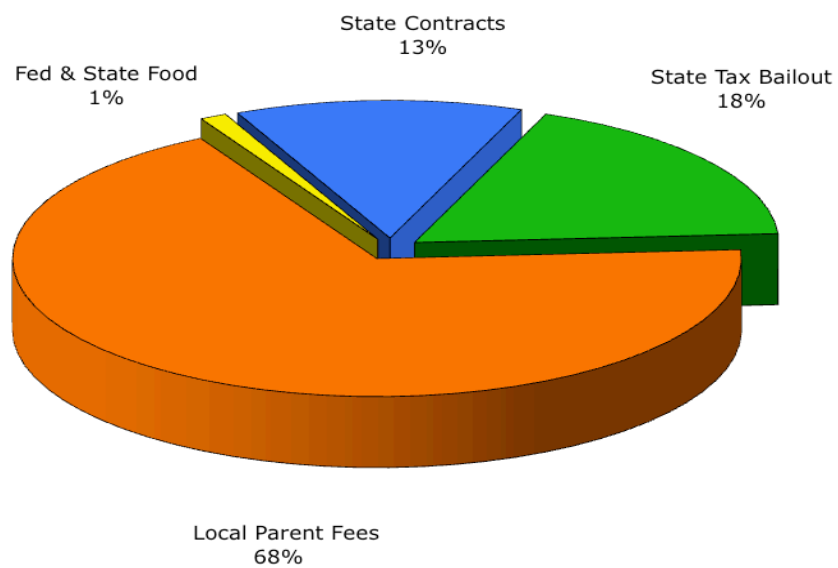


CHILD DEVELOPMENT FUND**Fund 300**

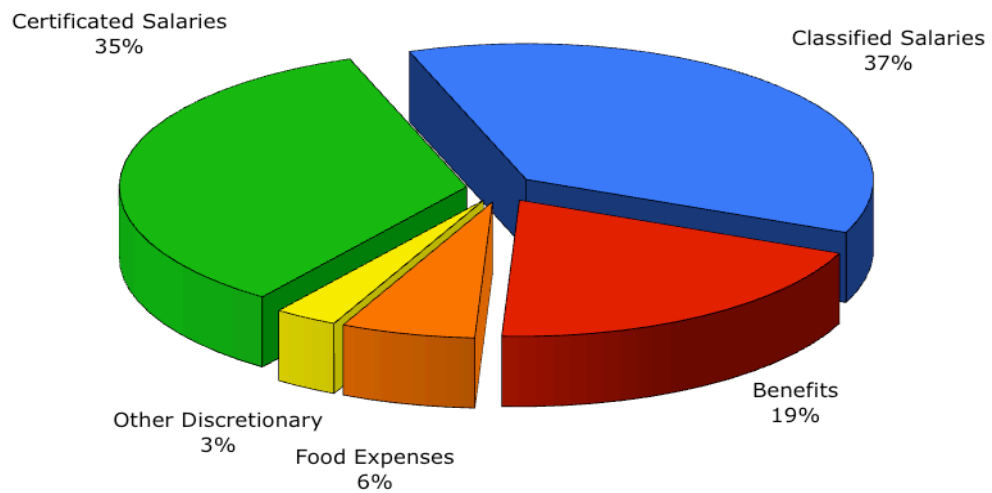
The Child Development Fund supports the costs associated with the Child Development Center located at De Anza College. The Child Development Center provides services to students from Foothill College and De Anza College, as well as non-students living in the community. Providing childcare to children 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 10/11, 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 35 full-time children that are state-subsidized. We are projecting \$1.52 million, or 68%, in revenue from local parent fees. The Governor's May Revise includes a proposed \$1.2 billion in state cuts for funding for need-based, subsidized childcare. It is unclear if these cuts will affect the De Anza College Child Development Center's state funding, therefore, for the adopted budget we are projecting the same level of funding for the tax bailout and state subsidized child care contracts as what was received for 2009/10. Should these cuts materialize, the Child Development fund has an accumulated fund balance of \$622,512 that could offset any potential deficit. From state sources, we anticipate receiving \$285,500, or 13%, from state contracts, and \$405,500, or 18%, from state tax bailout funds. Finally, we are projecting \$31,500, or 1%, in revenue for federal food reimbursement. We are projecting total revenue and related expenses of approximately \$2.25 million.

Funding Sources for Child Development



Expenses for Child Development



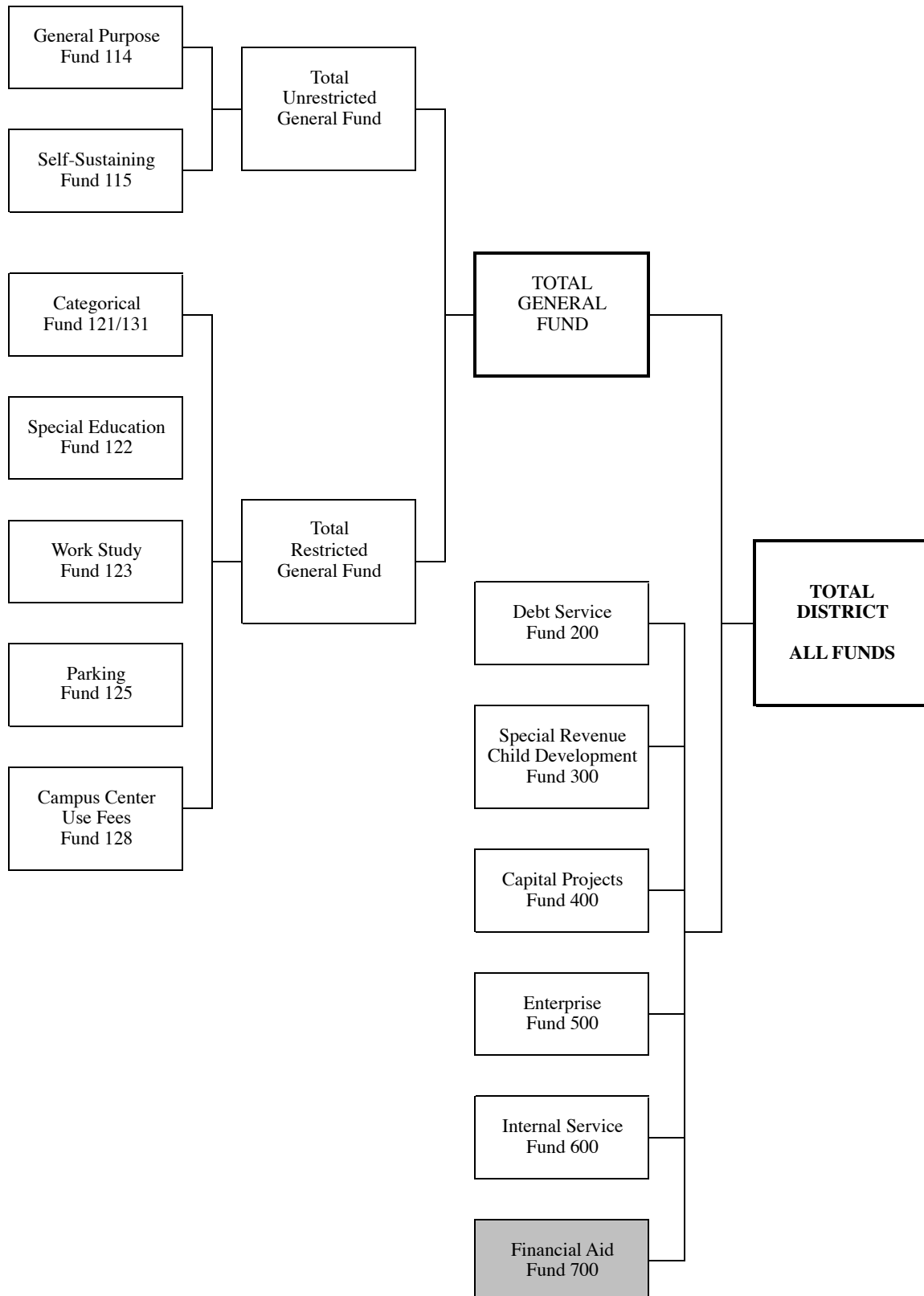
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 300 Child Development

2010-11 BUDGETS

INCOME	Revised Budget 09/10		Actual 09/10		Budget 10/11
Federal					
Child Care Food Program	\$	31,278	\$	31,278	\$ 30,000
Other Federal Income		0		0	0
Total Federal Income	\$	31,278	\$	31,278	\$ 30,000
State					
Department of Education	\$	283,017	\$	283,017	\$ 285,554
Child Dev. Center Tax Bailout		405,503		405,503	405,503
Child Care Food Program		1,233		1,233	1,500
Other State Revenue		0		0	0
Total State Income	\$	689,753	\$	689,753	\$ 692,557
Local					
Parent Fees	\$	0	\$	0	\$ 0
Parent Fees - Non Certified		1,481,659		1,481,659	1,522,722
Other Local Income		0		0	0
Interest		0		0	0
Total Local Income	\$	1,481,659	\$	1,481,659	\$ 1,522,722
TOTAL INCOME	\$	2,202,690	\$	2,202,690	\$ 2,245,279
EXPENSES					
Contract Teachers	\$	0	\$	0	\$ 0
Contract Non-teachers		586,004		586,004	597,800
Other Teachers		0		0	0
Other Non-teachers		225,537		225,537	185,000
Total Certificated Salaries	\$	811,541	\$	811,541	\$ 782,800
Contract Non-instructional	\$	480,705	\$	480,705	\$ 557,864
Contract Instructional Aides		0		0	0
Other Non-instructional		91,600		91,600	97,500
Other Instructional Aides		0		0	0
Students		149,746		149,746	170,000
Students-FWS		0		0	0
Total Classified Salaries	\$	722,051	\$	722,051	\$ 825,364
Total Salaries	\$	1,533,592	\$	1,533,592	\$ 1,608,164
Total Staff Benefits	\$	515,003	\$	515,003	\$ 437,121
Total Materials and Supplies	\$	146,796	\$	146,796	\$ 169,994
Contracted Services	\$	15,474	\$	15,474	\$ 0
Lease of Equipment & Facilities		0		0	0
Utilities		1,502		1,502	0
Other Operating		16,335		16,335	30,000
Total Operating	\$	33,311	\$	33,311	\$ 30,000
Buildings	\$	0	\$	0	\$ 0
Equipment-New & Replacement		0		0	0
Other Capital Outlay		0		0	0
Total Capital Outlay	\$	0	\$	0	\$ 0
TOTAL EXPENSES	\$	2,228,702	\$	2,228,702	\$ 2,245,279
Transfers-in	\$	42,366	\$	42,366	\$ 0
Other Sources		0		0	0
Transfers-out		0		0	0
Contingency		0		0	0
Other Out Go		0		0	0
TOTAL TRANSFERS/OTHER SOURCES	\$	42,366	\$	42,366	\$ 0
Net Change in Fund Balance	\$	16,354	\$	16,354	\$ 0
Beginning Balance, July 1		606,158		606,158	622,512
Adjustments to Beginning Balance		0		0	0
NET FUND BALANCE, June 30	\$	622,512	\$	622,512	\$ 622,512

FINANCIAL AID



STUDENT FINANCIAL AID**Fund 700**

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.

For fiscal year 2010/11, we are projecting \$19.41 million in revenue and \$19.96 million in expenses. We are also projecting a transfer of \$517,000 in Other Sources of funds from the Foothill-De Anza Foundation for scholarships awarded to our students.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 700
Financial Aid**

2010-11 BUDGETS

INCOME	Foothill College	De Anza College	Total Fund 700
Federal			
Perkins	\$ 0	\$ 0	\$ 0
Pell	4,373,056	13,606,168	17,979,224
Other Federal	15,000	56,000	71,000
Total Federal Income	\$ 4,388,056	\$ 13,662,168	\$ 18,050,224
State			
EOPS	\$ 0	\$ 0	\$ 0
Cal Grant	0	0	0
Other State	170,000	1,163,000	1,333,000
Total State Income	\$ 170,000	\$ 1,163,000	\$ 1,333,000
Local			
Interest	\$ 6,000	\$ 20,000	\$ 26,000
Other Local	1,500	2,500	4,000
Total Local Income	\$ 7,500	\$ 22,500	\$ 30,000
TOTAL INCOME	\$ 4,565,556	\$ 14,847,668	\$ 19,413,224
EXPENSES			
Operating Expenses	\$ 312,500	\$ 245,500	\$ 558,000
Collection Costs (Perkins)	0	15,000	15,000
Student Grants	4,558,056	14,825,168	19,383,224
TOTAL EXPENSES	\$ 4,870,556	\$ 15,085,668	\$ 19,956,224
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	299,000	218,000	517,000
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 299,000	\$ 218,000	\$ 517,000
Net Change in Fund Balance	\$ (6,000)	\$ (20,000)	\$ (26,000)
Beginning Balance, July 1	0	0	2,605,171
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ (6,000)	\$ (20,000)	\$ 2,579,171

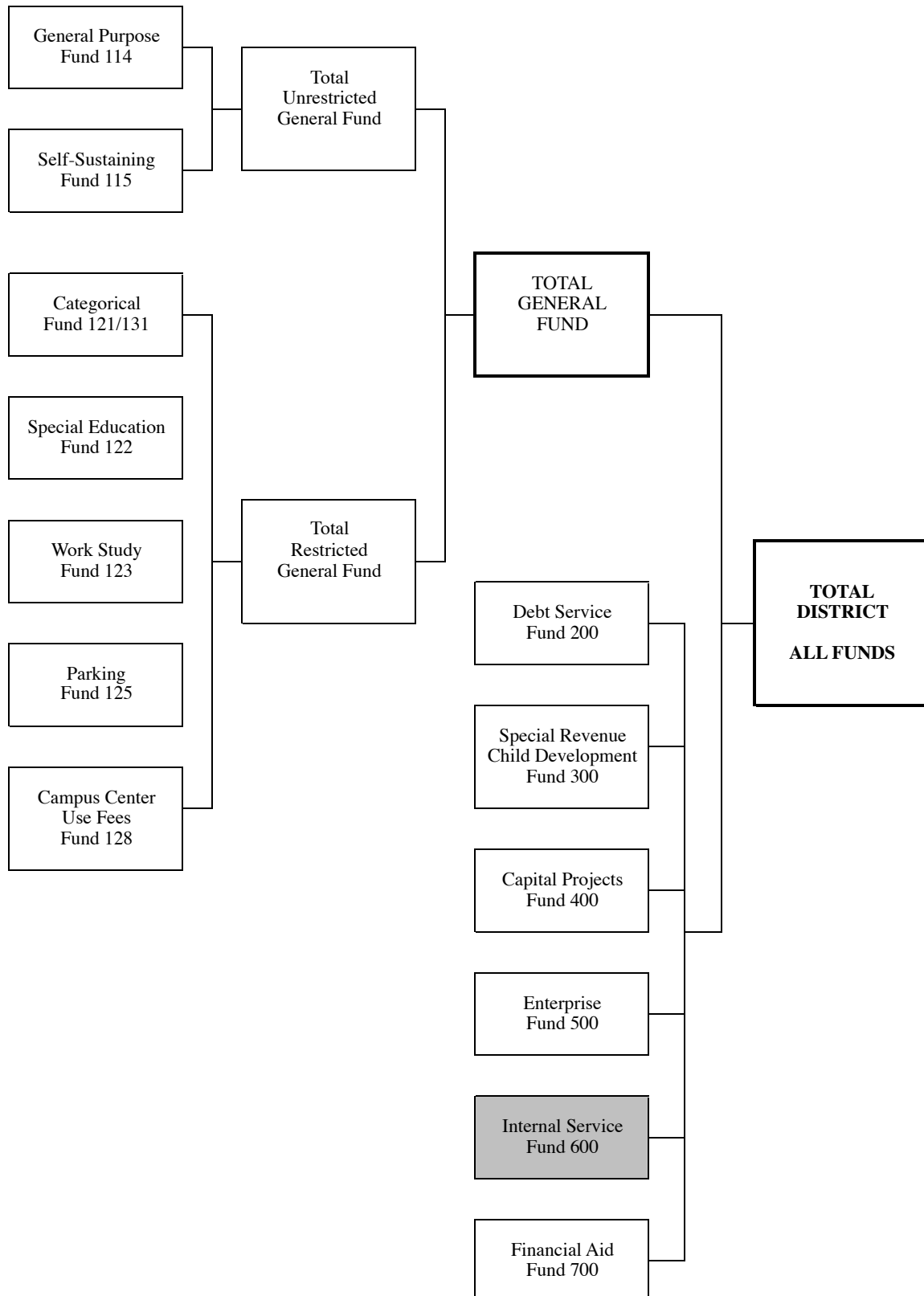
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 700
Financial Aid**

TOTAL DISTRICT

INCOME	Revised Budget 09/10	Actual 09/10	Budget 10/11
Federal			
Perkins	\$ 0	\$ 0	\$ 0
Pell	18,093,402	18,093,402	17,979,224
Other Federal	79,975	79,975	71,000
Total Federal Income	\$ 18,173,377	\$ 18,173,377	\$ 18,050,224
State			
EOPS	\$ 200	\$ 200	\$ 0
Cal Grant	0	0	0
Other State	1,346,527	1,346,527	1,333,000
Total State Income	\$ 1,346,727	\$ 1,346,727	\$ 1,333,000
Local			
Interest	\$ 30,081	\$ 30,081	\$ 26,000
Other Local	4,967	4,967	4,000
Total Local Income	\$ 35,048	\$ 35,048	\$ 30,000
TOTAL INCOME	\$ 19,555,152	\$ 19,555,152	\$ 19,413,224
EXPENSES			
Operating Expenses	\$ 744,749	\$ 744,749	\$ 558,000
Collection Costs (Perkins)	13,022	13,022	15,000
Student Grants	19,534,887	19,534,887	19,383,224
TOTAL EXPENSES	\$ 20,292,658	\$ 20,292,658	\$ 19,956,224
Transfers-in	\$ 16,283	\$ 16,283	\$ 0
Other Sources	706,522	706,522	517,000
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 722,805	\$ 722,805	\$ 517,000
Net Change in Fund Balance	\$ (14,701)	\$ (14,701)	\$ (26,000)
Beginning Balance, July 1	2,667,889	2,667,889	2,605,171
Adjustments to Beginning Balance	(48,017)	(48,017)	0
NET FUND BALANCE, June 30	\$ 2,605,171	\$ 2,605,171	\$ 2,579,171

INTERNAL SERVICE



INTERNAL SERVICE FUND**Fund 600**

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 Purpose fund at year-end.

In fiscal year 2009/10 our actual medical benefits expenses exceeded what was budgeted by approximately \$1.5 million. We realized, however, significant savings from an internal benefit rate variance as well as regulatory benefits due to the large number of unfilled positions and cuts implemented to reduce the operating deficit for fiscal year 10/11 (net \$1.9 million). In addition, our workers' compensation costs came below budget by approximately \$1.1 million. Rather than use accumulated balances in our Internal Service fund to offset medical benefits overspending, we offset them with this year's savings from regulatory benefits and workers' comp, retaining those savings in our General Purpose fund. As a result, our Internal Service ending unrestricted fund balance remained unchanged.

We have included an exhibit on the next page, which summarizes Internal Service Fund balances.

This year our medical benefit rates have been set based on a negotiated composite Per Employee Per Month (PEPM) rate of \$976 for Medical, Prescription, Dental and Vision for both active employees and retirees. We have recently learned from our insurance brokers that our medical benefits costs for fiscal year 2010/11 may exceed our projections by over \$2 million due to higher than originally anticipated medical cost increases. If these estimates were to materialize, we will need to use our Rate Stabilization Fund to offset these increases, which will reduce total fund availability for the future years. We will be carefully monitoring our medical expenses and will update the Board frequently through the year on medical benefits projections.

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
Unfunded Retiree Benefits Transfer In (09/10)	711,314
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)
Transfer to CERBT (09/10)	(711,314)
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 F114 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 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'tl Costs	(311,758)
07/08 Workers Comp Add'tl Costs-transfer to F114	311,758
08/09 Workers Comp Add'tl Savings	1,502,491
Total Beginning Balance 07/01/10:	<u>\$ 13,041,599</u>
Revenue	45,991,858
Expenses	(45,991,858)
Unfunded Retiree Benefits Transfer In (10/11)	400,000
Transfer to CERBT (10/11)	(400,000)
06/30/11 Projected Ending Balance:	<u><u>\$ 13,041,599</u></u>

Summary of 10/11 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:	<u>\$ 2,773,254</u>
Unrestricted Fund Balance:	<u>\$ 10,268,345</u>
Total Projected 06/30/11 Ending Balance (restricted and unrestricted):	<u><u>\$ 13,041,599</u></u>

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 600
Internal Service**

2010-11 BUDGETS

INCOME	Active Employees		Retirees	Total Fund 600
Contributions - Active Benefits	\$ 36,391,412	\$ 0	\$ 0	\$ 36,391,412
Contributions - Retiree Benefits	0	9,600,446	0	9,600,446
Employee Contributions	0	0	0	0
TOTAL INCOME	\$ 36,391,412	\$ 9,600,446	\$ 0	\$ 45,991,858
EXPENSES				
Medical /Prescription/Dental/Vision	\$ 15,225,403	\$ 9,600,446	\$ 0	\$ 24,825,849
Retirement	16,747,984	0	0	16,747,984
Worker's Comp/Ext Sk Lv/Vac Pay	2,838,200	0	0	2,838,200
Unemployment Insurance	1,119,300	0	0	1,119,300
Other	460,525	0	0	460,525
TOTAL EXPENSES	\$ 36,391,412	\$ 9,600,446	\$ 0	\$ 45,991,858
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	0	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0	13,041,599
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0	\$ 13,041,599

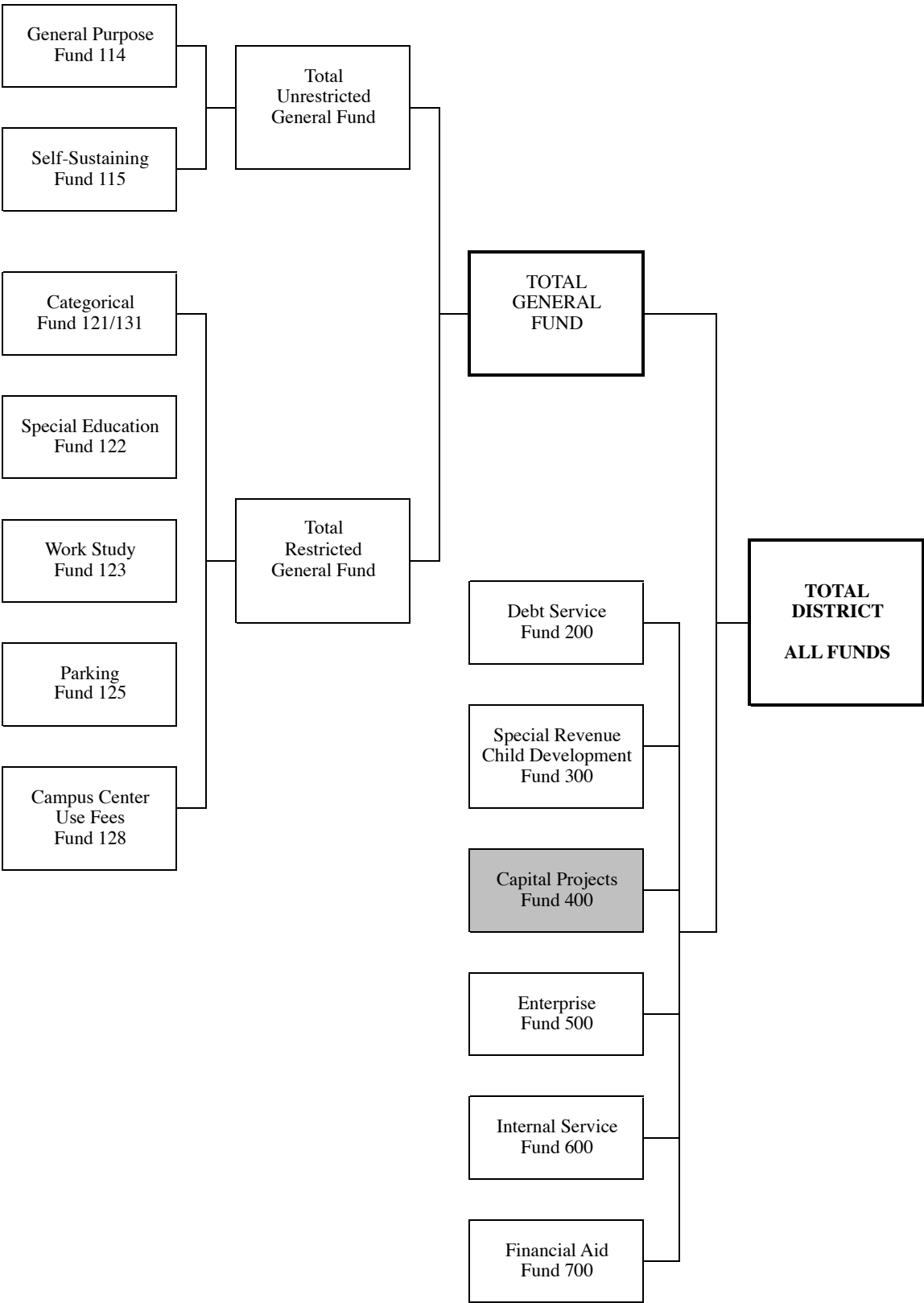
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 600
Internal Service**

ACTIVE EMPLOYEES AND RETIREES

INCOME	Revised Budget 09/10		Actual 09/10		Budget 10/11
Contributions - Active Benefits	\$	39,967,294	\$	39,967,294	\$ 36,391,412
Contributions - Retiree Benefits		9,654,963		9,654,963	9,600,446
Employee Contributions		1,010,395		1,010,395	0
TOTAL INCOME	\$	50,632,652	\$	50,632,652	\$ 45,991,858
EXPENSES					
Medical /Prescription/Dental/Vision	\$	31,417,911	\$	31,417,911	\$ 24,825,849
Retirement		16,632,394		16,632,394	16,747,984
Worker's Comp/Ext Sk Lv/Vac Pay		1,365,062		1,365,062	2,838,200
Unemployment Insurance		542,442		542,442	1,119,300
Other		674,843		674,843	460,525
TOTAL EXPENSES	\$	50,632,652	\$	50,632,652	\$ 45,991,858
Transfers-in	\$	711,314	\$	711,314	\$ 0
Other Sources		0		0	0
Transfers-out		0		0	0
Contingency		0		0	0
Other Out Go		(711,314)		(711,314)	0
TOTAL TRANSFERS/OTHER SOURCES	\$	0	\$	0	\$ 0
Net Change in Fund Balance	\$	0	\$	0	\$ 0
Beginning Balance, July 1		13,041,599		13,041,599	13,041,599
Adjustments to Beginning Balance		0		0	0
NET FUND BALANCE, June 30	\$	13,041,599	\$	13,041,599	\$ 13,041,599

CAPITAL PROJECTS



CAPITAL PROJECTS FUND

Fund 400

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 on a project basis, whereas actual revenues and expenditures are accounted for on both a project and fiscal year basis. Funding may come from either outside sources such as state sources, 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 the completion of design efforts on the new ETS/Data Center Building and the renovation of the District Office Building. Construction activities for both projects will occur under the Measure C bond program.

At De Anza, project activity will include design efforts on the Combined Site Improvements infrastructure project with construction to occur under the Measure C bond program. Design efforts will continue on the combined Advanced Technology Center (ATC) Central Plant & S-Quad Classrooms Noise Attenuation project with construction anticipated to begin the first half of the fiscal year. The Campus-Wide Coax Replacement project will see design efforts during the first half of the fiscal year with construction anticipated to start in the winter. Other smaller projects will include campus-wide upgrades of the TV distribution system and the ticket vending dispensary machines.

Measure C Projects:

At Foothill, large capital project activity will include design and construction work on the Physical Sciences & Engineering Center / Parking Lot 4; Parking and Circulation; and the Loop Road Re-Alignment & Pedestrian Safety Improvements project, while construction efforts will begin on the

District Office/Data Center/Renovation project. Under the Property Acquisition project, professional services will be obtained for implementation planning, property acquisition, and development for an Education Center. Small capital project activity will include the completion of design work and the start of construction for the Pedestrian Bridge Lot 1, as well as the Photovoltaic Arrays, which will be installed campuswide. Construction will also begin on the reconstruction of the Stadium Bleachers and Press Box. Renovations will include design and construction of the Smithwick Theatre, while construction will continue on the modernization of the Administration Building (Bldg. 1900) and General Classrooms (Physical Sciences, Mathematics & Engineering Bldg. 5500 and Language Arts Bldg. 6400). Groundbreaking is scheduled to begin on the Language Arts Classrooms (Bldgs. 6200, 6300 and 6500); Physical Education Lab Space (Bldg. 2900); and the Soccer & Softball Complex. Design efforts will launch on the following renovation projects: Convert to Adaptive Learning Center, Convert to Learning Support Center, Library & ISC, and Biology. Maintenance efforts will include design and construction of Lot 6, Utility and Technology Infrastructure, Central Campus Site Improvements, and the Fire Alarm System Replacements Phase II project.

At De Anza, large capital project activity will include construction of the Mediated Learning Center. Small capital project activity will include design and construction of the Photovoltaic Arrays which will be installed campus-wide, while construction will be in full swing on the Secured Bicycle Storage for Students. Renovations will kick off with construction of the Corporation Yard and Phase II of the Signage and Wayfinding project, while construction continues on the Baldwin Winery & East Cottage “Historic Renovation,” as well as the combined Seminar Building & Multicultural Center. Design will begin on A8, Learning Center, Stadium and Track, and the Baseball & Softball Fields, while design continues on the Advanced Technology Center (ATC), Campus Center Basement, and the Sunken Garden projects. Maintenance efforts will kick off with construction of the Campus-wide Replacement/Repair of Interior and Exterior Finishes, and the Fire Alarm System Replacements Phase II projects, while construction will be in full swing on the Child Development Center Playground Maintenance & Shade Structure. Construction will continue on the first phase of the S2-S6 Phase 2 – Utility Master Plan and the Roof and Trellis Repair at PE1-2-6 and S7-8 projects.

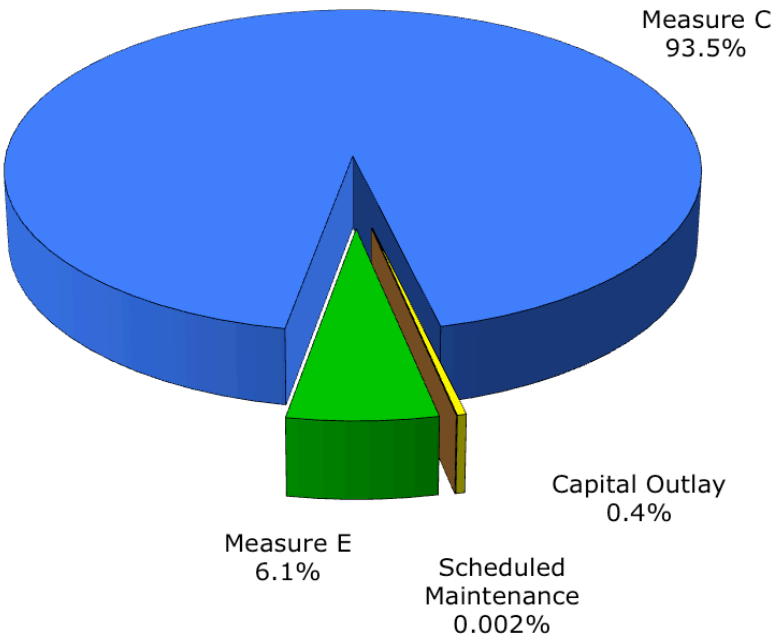
Both colleges and the district will see ongoing scheduled maintenance project activity in various stages of planning, design, and construction starting with the most urgent needs first.

Educational Technology Services (ETS) will experience continued implementation of the new integrated Educational Information System that is replacing the district's legacy information system. As of this writing, the district and the colleges successfully completed their first fiscal year-end close for 2009/2010 in the new Banner Finance module. Approximately 20,000 students successfully registered for summer quarter in the new Banner Student module and fall registration has begun online for new and returning students. Highlights for the upcoming fiscal year include post-implementation of the Banner Human Resources/Payroll module and the Banner Financial Aid module. Implementation of the Banner Student module will continue to be phased in with full implementation expected to be complete by the first half of fiscal year 2010/2011.

ETS will continue deployment of wireless capability, computers and multimedia units, network equipment and cable installations, as well as participate in ongoing move and relocation efforts that include providing network and telecommunications support to faculty, staff and students temporarily displaced by construction. ETS will also continue to participate in design review efforts to assess the technology infrastructure needs of several capital construction projects. These efforts of review will remain ongoing through the design phase of each project. ETS will continue to provide support during planned power outages associated with the first phase of the S2-S6 Phase 2 – Utility Master Plan maintenance project at De Anza and the Utility and Technology Infrastructure Upgrades project at Foothill.

Both colleges and the district will continue to acquire furniture and instructional equipment to support new and ongoing programs and to better serve the students and the larger community.

Expenses for Capital Projects



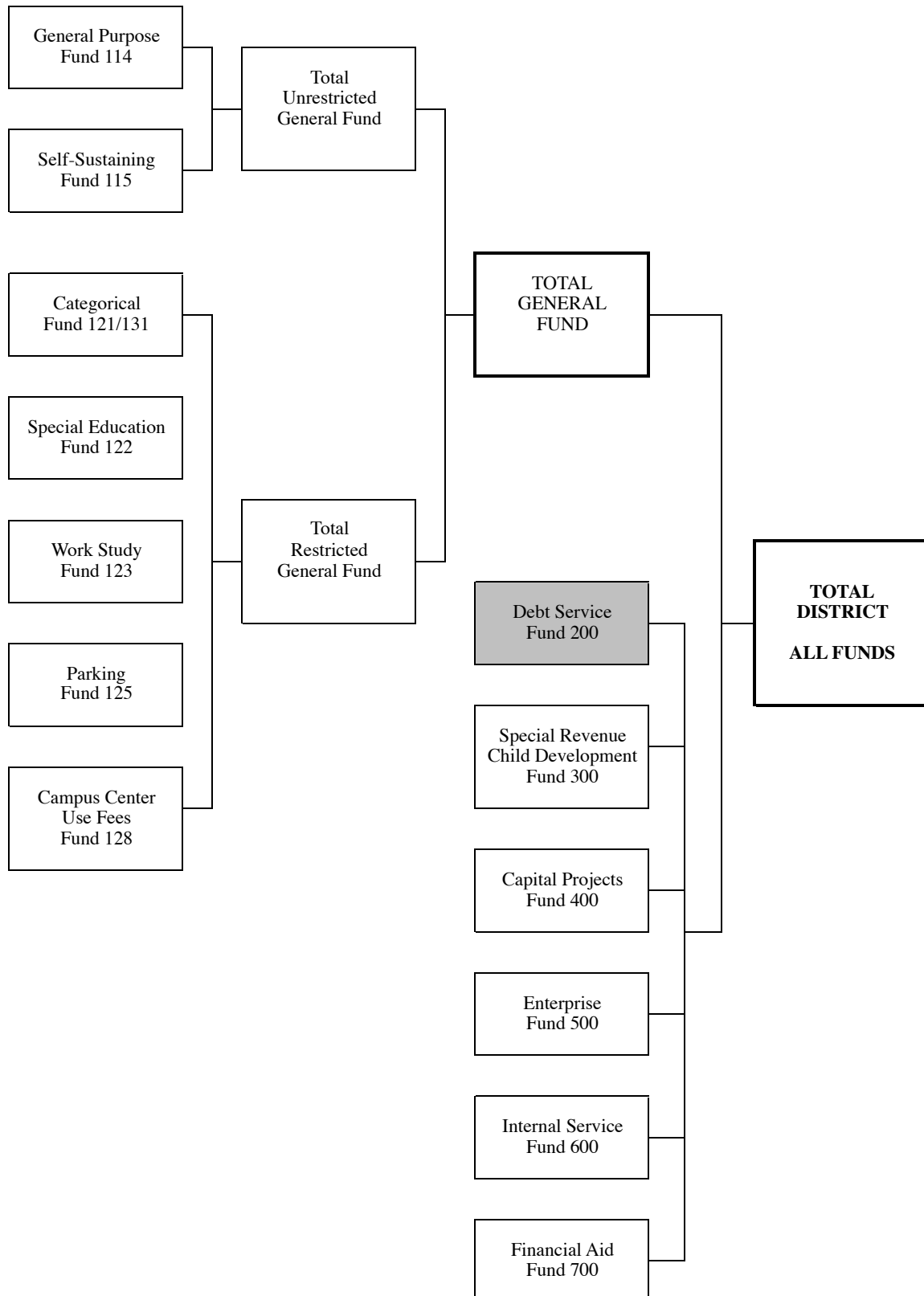
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 400
Capital Projects**

2010-11 BUDGETS

INCOME	Revised Budget 09/10		Actual 09/10	Budget 10/11
State	\$	542,697	\$ 542,697	\$ 4,367
Local		6,292,172	6,292,172	4,264,525
TOTAL INCOME	\$	6,834,869	\$ 6,834,869	\$ 4,268,892
EXPENSES				
Contract Teachers	\$	0	\$ 0	\$ 0
Contract Non-teachers		0	0	0
Other Teachers		0	0	0
Other Non-teachers		0	0	0
Total Certificated Salaries	\$	0	\$ 0	\$ 0
Contract Non-instructional	\$	1,176,405	\$ 1,176,405	\$ 2,016,856
Contract Instructional Aides		0	0	0
Other Non-instructional		251,355	251,355	0
Other Instructional Aides		0	0	0
Students		2,356	2,356	0
Students-FWS		0	0	0
Total Classified Salaries	\$	1,430,117	\$ 1,430,117	\$ 2,016,856
Total Salaries	\$	1,430,117	\$ 1,430,117	\$ 2,016,856
Total Staff Benefits	\$	487,311	\$ 487,311	\$ 746,196
Total Materials and Supplies	\$	9,711	\$ 9,711	\$ 556,656
Contracted Services	\$	8,795,490	\$ 8,795,490	\$ 0
Lease of Equipment & Facilities		101,624	101,624	0
Utilities		2,372	2,372	0
Other Operating		11,943,055	11,943,055	19,970,372
Total Operating	\$	20,842,542	\$ 20,842,542	\$ 19,970,372
Site Improvement	\$	0	\$ 0	\$ 0
Buildings		24,189,081	24,189,081	0
Equipment-New & Replacement		2,700,845	2,700,845	0
Other Capital Outlay		362,471	362,471	100,444,751
Total Capital Outlay	\$	27,252,397	\$ 27,252,397	\$ 100,444,751
TOTAL EXPENSES	\$	50,022,077	\$ 50,022,077	\$ 123,734,831
Transfers-in	\$	0	\$ 0	\$ 0
Other Sources		186,000	186,000	0
Transfers-out		0	0	0
Contingency		0	0	0
Other Out Go		(38,584)	(38,584)	0
TOTAL TRANSFERS/OTHER SOURCES	\$	147,416	\$ 147,416	\$ 0
Net Change in Fund Balance	\$	(43,039,793)	\$ (43,039,793)	\$ (119,465,939)
Beginning Balance, July 1		250,138,510	250,138,510	206,868,611
Adjustments to Beginning Balance		(230,106)	(230,106)	0
NET FUND BALANCE, June 30	\$	206,868,611	\$ 206,868,611	\$ 87,402,672

DEBT SERVICE



DEBT SERVICE FUND**Fund 200**

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 2010/11 Payments	Unres Gen Fund Fund 114	Self-Sustaining Fund Fund 115	Parking Fund Fund 125	Campus Center Use Fees Fund 128	Foothill Enterprise
\$12.52M COP, Financing	06/2012	\$ 749,070	\$ 749,070	\$ -	\$ -	\$ -	-
\$18.27M COP, Refunding	06/2022	1,285,175	17,014	34,393	1,233,768	-	-
\$11.33M COP, Financing	06/2021	1,026,629	-	-	-	996,644	29,985
Total Annual Payments		\$ 3,060,874	\$ 766,084	\$ 34,393	\$ 1,233,768	\$ 996,644	29,985
Outstanding Balance as 06/30/10			\$ 2,174,838	\$ 360,906	\$ 11,539,256	\$ 9,093,042	281,958

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 200
Debt Service**

2010-11 BUDGETS

		Revised Budget 09/10	Actual 09/10	Budget 10/11
1	INCOME			
2	Local			
3	Property Taxes	\$ 20,767,586	\$ 30,926,957	\$ 30,418,954
4	Interest	102,022	135,217	102,022
5	Other	0	0	0
6	TOTAL INCOME	\$ 20,869,608	\$ 31,062,174	\$ 30,520,976
	EXPENSES			
	Other Operating	\$ 0	\$ 0	\$ 0
7	TOTAL EXPENSES	\$ 0	\$ 0	\$ 0
8	Transfers-in	\$ 3,643,476	\$ 3,665,780	\$ 3,644,767
9	Other Sources	149,755	150,897	30,064
10	Transfers-out	0	0	0
11	Contingency	0	0	0
12	Other Out Go	(24,702,156)	(24,693,112)	(34,195,807)
13	TOTAL TRANSFERS/OTHER SOURCES	\$ (20,908,925)	\$ (20,876,434)	\$ (30,520,976)
14	Net Change in Fund Balance	\$ (39,317)	\$ 10,185,740	\$ 0
15	Beginning Balance, July 1	14,982,587	14,982,587	25,168,327
16	Adjustments to Beginning Balance	0	0	0
17	NET FUND BALANCE, June 30	\$ 14,943,270	\$ 25,168,327	\$ 25,168,327

SUPPLEMENTAL INFORMATION

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2009-2010 Comparison of Projections

INCOME	Adopted Budget	1st Quarter Estimated Total	2nd Quarter Estimated Total	3rd Quarter Estimated Total	Year- End Actual Total	Variance Total
Federal Income	\$ 2,334	\$ 2,334	\$ 853,735	\$ 853,735	\$ 852,493	\$ (1,242)
State Income	76,938,153	76,938,153	77,341,004	78,266,731	71,945,413	(6,321,318)
Local Income	103,725,873	103,725,873	103,725,873	103,725,873	111,787,431	8,061,558
TOTAL INCOME	\$ 180,666,360	\$ 180,666,360	\$ 181,920,612	\$ 182,846,339	\$ 184,585,337	\$ 1,738,998
EXPENSES						
Certificated Salaries	\$ 79,689,115	\$ 79,689,115	\$ 79,560,105	\$ 76,657,316	\$ 76,593,655	\$ (63,661)
Classified Salaries	37,516,272	37,681,033	36,498,954	36,359,602	37,244,502	884,900
Employee Benefits	43,164,885	43,164,885	43,208,968	43,214,085	41,451,654	(1,762,431)
Materials and Supplies	2,620,716	6,068,458	5,795,036	5,786,099	3,012,386	(2,773,713)
Operating Expenses	31,038,888	27,430,119	21,587,453	19,631,601	13,820,088	(5,811,513)
Capital Outlay	36,916	38,919	38,919	38,919	33,189	(5,730)
TOTAL EXPENSES	\$ 194,066,792	\$ 194,072,529	\$ 186,689,434	\$ 181,687,623	\$ 172,155,475	\$ (9,532,148)
TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 5,664	\$ 5,664	\$ 5,664	\$ 1,253,730	\$ 1,248,066
Other Sources	0	73	73	73	19,486	19,413
Transfers-out	(7,376,901)	(7,376,901)	(9,143,639)	(8,643,639)	(10,267,535)	(1,623,896)
Contingency	(711,314)	(711,314)	0	0	0	0
Other Out Go	0	0	0	(1,624)	(2,434)	(810)
TOTAL TRFs/OTHER SOURCES	\$ (8,088,215)	\$ (8,082,478)	\$ (9,137,902)	\$ (8,639,526)	\$ (8,996,753)	\$ (357,227)
FUND BALANCE						
Net Change in Fund Balance	\$ (21,488,647)	\$ (21,488,647)	\$ (13,906,723)	\$ (7,480,809)	\$ 3,433,109	\$ 10,913,918
Beginning Balance, July 1	33,484,010	33,484,010	33,484,010	33,484,010	33,484,010	0
Adjustments to Beginning Balance	0	0	(109,181)	(109,181)	(109,181)	0
NET FUND BALANCE, June 30	\$ 11,995,363	\$ 11,995,363	\$ 19,468,106	\$ 25,894,020	\$ 36,807,938	\$ 10,913,918
5% reserves	\$ 10,290,000	\$ 10,290,000	\$ 10,290,000	\$ 10,290,000	\$ 10,290,000	
Restricted Carryover	\$ 0	\$ 0	\$ 6,734,601	\$ 8,842,000	\$ 15,534,335	
Undesignated Fund Balance	\$ 1,705,363	\$ 1,705,363	\$ 2,443,505	\$ 6,762,020	\$ 10,983,603	\$ 4,221,583

**EXPLANATION OF THE MAJOR VARIANCES
FROM THE THIRD to FOURTH QUARTER-END:**

Revenue:	299,942	Additional lottery revenue
	1,454,000	Reduction in deficit factor
	(225,135)	Reduction in interest earnings
	72,870	State Mandated Costs reimbursement
	137,322	Miscellaneous local/other income (net)
	<u>1,738,999</u>	

Expenses:	Certificated Salaries:
	<u>(63,661)</u>
	Reduction in projected savings from part-time faculty accounts
	(63,661)

Classified Salaries :	
<u>884,900</u>	Reclassification of expenses budgeted in Operating Expenses category at third quarter
884,900	(see matching credit in Operating Expenses category)

Benefits:	
(1,139,618)	Workers' Comp savings
(1,962,599)	Internal benefit rate savings (includes savings from vacant positions)
1,489,139	Medical benefits overspending
(149,352)	Other
<u>(1,762,431)</u>	

Materials & Supplies, Operating Expenses, Capital Outlay (Net)	
<i>A & B budget not spent by the District, Central Services or the campuses:</i>	
(25,106)	Union-negotiated items unspent
(53,032)	Telephones
(600,333)	Encumbrances
(85,090)	District audit
(185,322)	PGA/PAA/Backfill costs (net)
(600,000)	Board Stability funds
(30,730)	Districtwide operating expenses
(136,417)	Unrealized gain/loss
(328,929)	Fair Market Value Adjustment
(173,152)	Software/hardware maintenance
(53,204)	Utilities
(5,631,058)	Difference in campuses' carryover
(175,957)	Insurance/Property/Liability
110,611	Part-time faculty office hours
49,478	Parcel tax expense
81,283	Credit cards/bank fees
(884,900)	Reclassification of expenses to Classified Salaries category
(115,127)	Personnel contingency
246,029	Miscellaneous (net)
<hr/>	
(8,590,956)	

Transfers	
In/Out (Net):	
399,780	Correct anticipated-at-third-quarter transfer out to SPED due to salary lapse, etc.
(56,052)	Reduction in transfer out to Parking Fund (Fund 125) due to higher revenue from parking permits/fines
13,499	Other

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2009-2010
Actual Summary
for ALL FUNDS**

INCOME	TOTAL GENERAL FUND	Enterprise Funds	Child Development Fund 300	Financial Aid Fund 700	Capital Projects Fund 400	Debt Service Fund 200	TOTAL	
							DISTRICT ALL FUNDS	Internal Service Fund 600
Federal Income	\$ 6,345,971	\$ 0	\$ 31,278	\$ 18,173,377	\$ 0	\$ 0	\$ 24,550,627	\$ 0
State Income	83,091,347	0	689,753	1,346,727	542,697	0	85,670,524	0
Local Income	127,272,819	13,481,568	1,481,659	35,048	6,292,172	31,062,174	179,625,440	50,632,652
TOTAL INCOME	\$ 216,710,137	\$ 13,481,568	\$ 2,202,690	\$ 19,555,152	\$ 6,834,869	\$ 31,062,174	\$ 289,846,590	\$ 50,632,652
EXPENSES								
Cost of Sales	\$ 0	\$ 8,971,214	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,971,214	\$ 0
Certificated Salaries	84,109,782	0	811,541	0	0	0	84,921,323	0
Classified Salaries	49,766,406	2,283,755	722,051	0	1,430,117	0	54,202,329	0
Employee Benefits	47,434,937	619,322	515,003	0	487,311	0	49,056,572	50,632,652
Materials and Supplies	4,142,337	0	146,796	0	9,711	0	4,298,844	0
Operating Expenses	22,869,391	1,398,973	33,311	757,771	20,842,542	0	45,901,987	0
Capital Outlay	468,985	45,408	0	0	27,252,397	0	27,766,790	0
TOTAL EXPENSES	\$ 208,791,838	\$ 13,318,672	\$ 2,228,702	\$ 757,771	\$ 50,022,077	\$ 0	\$ 275,119,060	\$ 50,632,652
TRANSFERS AND OTHER								
Transfers-in	\$ 9,421,094	\$ 0	\$ 42,366	\$ 16,283	\$ 0	\$ 3,665,780	\$ 13,145,523	\$ 711,314
Other Sources	849,819	0	0	706,522	186,000	150,897	1,893,238	0
Transfers-out	(13,856,837)	0	0	0	0	0	(13,856,837)	0
Contingency	0	0	0	0	0	0	0	0
Other Out Go	(598,576)	(47,959)	0	(19,534,887)	(38,584)	(24,693,112)	(44,913,117)	(711,314)
TOTAL TRANSFERS/OTHER SOURCES	\$ (4,184,500)	\$ (47,959)	\$ 42,366	\$ (18,812,082)	\$ 147,416	\$ (20,876,434)	\$ (43,731,193)	\$ 0
FUND BALANCE								
Net Change in Fund Balance	\$ 3,733,799	\$ 114,937	\$ 16,354	\$ (14,701)	\$ (43,039,793)	\$ 10,185,740	\$ (29,003,663)	\$ 0
Beginning Balance, July 1	43,642,180	4,712,952	606,158	2,667,889	250,138,510	14,982,587	316,750,276	13,041,599
Adjustments to Beginning Balance	(109,182)	0	0	(48,017)	(230,106)	0	(387,305)	0
NET FUND BALANCE, June 30	\$ 47,266,797	\$ 4,827,889	\$ 622,512	\$ 2,605,171	\$ 206,868,611	\$ 25,168,327	\$ 287,359,308	\$ 13,041,599

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2009-2010
Actual Summary
for GENERAL FUNDS**

	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	Categorical Fund 121/131	Special Educ. Fund 122	Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
INCOME										
Federal Income	\$ 852,493	\$ 0	\$ 852,493	\$ 5,150,673	\$ 0	\$ 342,805	\$ 0	\$ 0	\$ 5,493,478	\$ 6,345,971
State Income	71,945,413	973,397	72,918,810	8,314,448	1,858,089	0	0	0	10,172,537	83,091,347
Local Income	111,787,432	8,172,719	119,960,151	2,697,118	1,226	0	2,407,578	2,206,747	7,312,668	127,272,819
TOTAL INCOME	\$ 184,585,337	\$ 9,146,116	\$ 193,731,454	\$ 16,162,238	\$ 1,859,315	\$ 342,805	\$ 2,407,578	\$ 2,206,747	\$ 22,978,683	\$ 216,710,137
EXPENSES										
Certificated Salaries	\$ 76,593,655	1,026,518	\$ 77,620,173	\$ 2,854,837	\$ 3,634,771	\$ 0	\$ 0	\$ 0	\$ 6,489,609	\$ 84,109,782
Classified Salaries	37,244,502	1,897,976	39,142,478	6,305,740	2,143,014	437,363	1,002,541	735,269	10,623,928	49,766,406
Employee Benefits	41,451,654	810,154	42,261,808	2,572,148	1,922,522	0	398,551	279,907	5,173,128	47,434,937
Materials and Supplies	3,012,386	(118,737)	2,893,649	1,049,526	76,835	0	0	122,327	1,248,688	4,142,337
Operating Expenses	13,820,089	5,400,637	19,220,727	3,290,807	68,764	0	90,353	198,741	3,648,665	22,869,391
Capital Outlay	33,189	37,057	70,246	285,156	42,920	0	0	90,664	398,739	468,985
TOTAL EXPENSES	\$ 172,155,476	\$ 9,053,606	\$ 181,209,081	\$ 16,338,215	\$ 7,888,825	\$ 437,363	\$ 1,491,446	\$ 1,426,908	\$ 27,582,757	\$ 208,791,838
TRANSFERS AND OTHER										
Transfers-in	\$ 1,253,730	28,641	\$ 1,282,371	\$ 435,719	\$ 7,284,524	\$ 109,341	\$ 309,139	\$ 0	\$ 8,138,722	\$ 9,421,094
Other Sources	19,486	17,700	37,186	812,634	0	0	0	0	812,634	849,819
Transfers-out	(10,267,535)	(33,618)	(10,301,153)	(35,805)	(1,248,066)	(14,783)	(1,225,272)	(1,031,758)	(3,555,684)	(13,856,837)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Out Go	(2,434)	(6,315)	(8,748)	(589,827)	0	0	0	0	(589,827)	(598,576)
TOTAL TRANSFERS/OTHER SOURCES	\$ (8,996,753)	\$ 6,408	\$ (8,990,345)	\$ 622,720	\$ 6,036,458	\$ 94,558	\$ (916,133)	\$ (1,031,758)	\$ 4,805,845	\$ (4,184,500)
FUND BALANCE										
Net Change in Fund Balance	\$ 3,433,109	\$ 98,919	\$ 3,532,028	\$ 446,743	\$ 6,947	\$ 0	\$ 0	\$ (251,919)	\$ 201,771	\$ 3,733,799
Beginning Balance, July 1	33,484,010	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	(109,181)	0	(109,181)	(1)	0	0	0	0	(1)	(109,182)
NET FUND BALANCE, June 30	\$ 36,807,938	\$ 6,096,551	\$ 42,904,489	\$ 3,624,156	\$ 215,956	\$ 0	\$ 0	\$ 522,196	\$ 4,362,308	\$ 47,266,797

Reconciliation of Interfund Transfers for 6/30/10

TO

Fund	General Purpose	Self-Sustaining	Categorical	Special Education	Fed. Work Study	Parking	Child Developmt	Campus Ctr Use Fees	Financial Aid	Internal Service	Capital Projects	Debt Service	Total
114			435,719	7,284,524	109,341	309,140	42,366			711,314		1,375,131	10,267,535
115												33,618	33,618
121/131	5,664	28,641							1,500				35,805
122	1,248,066												1,248,066
123									14,783				14,783
125												1,225,272	1,225,272
300													0
128												1,031,758	1,031,758
700												0	0
600												0	0
400												0	0
200	1,253,730	28,641	435,719	7,284,524	109,341	309,140	42,366	0	16,283	711,314	0	3,665,780	13,856,838

F R O M

Notes:

Fund 114 to 121:	200,000 for salary backfill	Fund 115 to 200:	33,618 for Debt Service
	207,719 for ARRA funds	Fund 121/131 to 114:	1,951 for Medical Admin Activities (MAA)
	28,000 for TB tests and workers' comp		3,713 for salary adjustments
Fund 114 to 122:	6,622,244 for Special Ed match	Fund 121/131 to 115:	28,641 for Medical Admin Activities (MAA)
	4,023 for salary adjustments	Fund 121/131 to 700:	1,500 for EOPS Scholarships
	601,316 for ARRA funds	Fund 122 to 114:	1,243,971 to close Special Ed fund balances
	56,940 for one-time augmentation of Special Ed discretionary budget		4,095 for faculty recruitment costs
Fund 114 to 123:	109,341 for Federal Work Study match	Fund 123 to 700:	14,783 for SEOG student grants in aid
Fund 114 to 125:	309,139 to offset parking fund operating deficit	Fund 125 to 200:	1,225,272 for Debt Service
Fund 114 to 200:	606,661 for Capital Lease payments	Fund 128 to 200:	1,031,758 for Debt Service
	768,470 for Debt Service		
Fund 114 to 300:	42,366 for ARRA funds		
Fund 114 to 600:	711,314 for 09/10 unfunded medical liability		

Changes in Fund 114 Revenue and Expenses

	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual	%	10/11 Budget	%
Revenues										
Base Revenue & Equalization	117,271,492	124,924,272	143,368,551	150,791,141	156,876,264	159,121,665	156,230,910	84.64%	154,778,225	85.44%
PY Gen Apportionment	982,506					2,800,000	672,747			
PFE	6,767,432	5,795,010								
Lottery	4,053,732	4,280,647	4,046,409	4,592,748	4,157,083	4,250,365	4,337,731	2.35%	4,159,368	2.30%
NR Tuition	11,795,607	10,917,695	11,240,839	13,219,114	15,002,590	17,103,785	18,181,559	9.85%	18,139,095	10.01%
Other Revenue										
PT Faculty Funding	1,475,772	1,475,772	1,475,772	1,475,772	1,475,772	1,434,467	702,925	0.38%	702,925	0.39%
2% Resident Enrollment Fees	191,777	273,632	335,014	335,014	335,014	335,014	335,014	0.18%	335,014	0.18%
Interest	784,323	1,372,660	1,928,047	3,504,022	3,694,312	1,905,326	774,865	0.42%	750,000	0.41%
Campus Generated Income	1,915,056	1,767,222	1,814,500	2,436,701	1,845,152	2,069,373	2,543,557	1.38%	1,974,164	1.09%
One-Time Prop 98 Funds & Equalization				7,202,514		0	0			
Other Revenue	935,806	738,780	1,260,673	952,390	582,720	202,548	806,029	0.44%	317,702	0.18%
Total Revenue	146,173,504	151,545,690	165,469,805	184,509,416	183,968,907	189,222,543	184,585,337	99.64%	181,156,493	100.00%
Expenses										
Salaries	93,233,218	94,060,832	97,081,510	105,432,628	116,310,415	117,600,467	113,838,157	62.84%	117,210,830	64.30%
Benefits	32,151,961	29,490,850	32,146,500	34,832,553	38,325,192	37,663,352	41,451,654	22.88%	39,230,442	21.52%
Materials and Supplies	2,999,861	3,280,972	3,544,544	4,031,069	4,573,983	3,759,750	3,012,386	1.66%	2,668,845	1.46%
Operating Expenses	13,309,265	12,612,404	16,368,891	15,651,886	17,192,338	16,345,732	13,820,089	7.63%	15,655,101	8.59%
Capital Outlay	787,495	700,833	1,233,987	1,115,529	781,161	356,005	33,189	0.02%	45,675	0.03%
Transfers (net)	3,481,657	11,375,569	9,400,562	10,742,944	10,306,780	10,641,836	8,996,753	4.97%	7,462,559	4.09%
Total Expenses	145,963,457	151,521,460	159,775,994	171,806,609	187,489,869	186,367,142	181,152,229	100.00%	182,273,452	100.00%
Net Gain/Loss	210,047	24,230	5,693,811	12,702,807	(3,520,962)	2,855,401	3,433,109	(a)	(1,116,958)	(a)
Beginning Fund Balance	15,518,676	15,728,723	15,752,953	21,446,764	34,149,571	30,628,609	33,374,829	(b)	36,807,938	(b)
Ending Fund Balance	15,728,723	15,752,953	21,446,764	34,149,571	30,628,609	33,484,010	36,807,938	(b-a)	35,690,979	(b-a)
Restricted Fund Balance	2,594,151	4,269,943	9,267,224	21,607,611	16,401,721	17,682,806	15,534,335	(c), Note 1	15,534,335	(c), Note 1
Fund Balance Before 5% Reserves	13,134,572	11,483,010	12,179,540	12,541,960	14,226,888	15,801,204	21,273,602	(b-a)-c	20,156,644	(b-a)-c
5% Reserve	7,300,000	7,870,000	8,010,000	9,260,000	10,000,000	10,430,000	10,290,000	(d)	9,890,000	(d)
Variance from reserve	5,834,572	3,613,010	4,169,540	3,281,961	4,226,889	5,371,204	10,983,603	(b-a)-c-(d)	10,266,644	(b-a)-c-(d)
Note 1:										
Funds set aside for:										
FH,DA,CS restricted carryover										
EIS backfill		12,777,756								
Encumbrances		1,154,050								
2010 Parcel Tax Election Cost		600,333								
DW carryover		350,000								
November 2011 Election Costs		360,195								
		292,000								
		15,534,335								

Facts at a Glance

Revenues and Expenditures, Unrestricted General Fund (General Purpose Fund 114 and Self-Sustaining Fund 115)											
	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 Actual	10/11 Budget
Revenues	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	193,731,454	190,426,315
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	116,762,651	119,714,117
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	42,261,808	39,935,536
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	37,374,769	31,174,966	46,855,924
Total Expenses/Transfers	143,992,668	150,745,412	158,836,014	155,027,325	159,820,038	169,106,158	181,882,892	198,927,514	196,930,918	190,199,426	206,505,577
Ending Fund Balance	20,422,669	23,933,156	19,977,117	19,771,902	20,575,789	26,352,983	39,745,671	36,687,950	39,372,461	42,904,489	26,825,226
Salary Expenditures, Fund 114 (General Purpose Fund only)											
	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 Actual	10/11 Budget
Contract Faculty	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	41,732,300	44,700,934
Part-time Faculty	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	29,340,772	32,112,201
Management	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	8,399,114	8,157,231
Classified	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	32,643,822	30,436,482
Students & Casuals	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	1,722,150	1,110,735
Total	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	113,838,157	116,517,584
Productivity											
WSCH per Teaching FTE	538	566	567	579	548	565	569	573	596	600	546
FTEs								See Note 1	See Note 1	See Note 1	
Revenues and Expenditures, Restricted General Fund (Categorical, Special Ed, Work Study, Parking and Campus Center Fund)											
	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 Actual	10/11 Budget
Resident	30,328	32,860	32,897	32,660	31,066	32,526	32,211	33,376	34,381	32,988	32,100
Non-Resident	3,187	3,534	3,363	3,268	2,986	2,968	3,568	3,988	4,189	4,068	4,068
Total FTES	33,515	36,394	36,260	35,928	34,052	35,494	35,779	37,364	38,570	37,056	36,168
Revenues and Expenditures, Restricted General Fund (Categorical, Special Ed, Work Study, Parking and Campus Center Fund)											
	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 Actual	10/11 Budget
Revenues & Transfers In	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	31,930,039	28,081,136
Expenditures	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	31,728,270	28,419,504
Fund Balance	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	4,362,308	4,023,939

Note 1:
Actual and projected WSCH per Teaching FTE represents both on-campus and contract instruction.
On-campus productivity for FY 07/08 was 539, for FY 08/09 was 569, and for FY 09/10 was 584.

Comparison of FTE 00/01 through 10/11

(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 7/19/10)

	10/11 (Tentative)									
	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL
	114	115	121/131	122	125	128	300		600	400
	6	1	17	21			-	-	-	6
A1-Executive	469									508
F1,2-Certificated Instructor							8			8
F3-Certificated Instructor/Childcare							2			41
F7-(Headcount)-Early Retiree	35	-	-	4		1	1	0		36
A2-Certificated Manager	30	1	2	1				6	1	37
A3-Non-Certificated Manager	22	1	1		1	0		-		4
C3-Classified CSEA	85		-			10	8			99
C1-Classified-ACE	300	18	61	30	5	3		29	1	467
CS-Confidential	10								1	11
B1-Board of Trustees Member	5									5
C6-Operating Engineers	3		4	2	5		1	1		8
C4-Supervisor	27	3	2	9	1		2	1		37
C2-Classified-ACE, less than 50%	11									27
FTE	1,003	24	88	67	12	14	22	37	3	21
PT faculty budgeted (GF & Special Ed only)	574									1,290

	09/10 (Adopted)									
	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL
	114	115	121/131	122	125	128	300		600	400
	6	1	20	26			8			511
A-Executive	464									8
B-Certificated Instructor				4			1			31
C-Certificated Instructor/Childcare	26									0
E (Headcount)-Early Retiree										39
F-Adjunct Faculty	31	3	2	2		1	1	0		36
J-Certificated Manager	23	1	2		1	0		6		2
K-Non-Certificated Manager	95					6	8	31	1	7
L-Classified CSEA	336	16	62	33	6	2				501
N-Classified-ACE										0
O-Food Services	11									11
P-Confidential	5									5
1-Board of Trustees Member	3		3	2	5		1	1		8
3-Operating Engineers	28		2	11	1		2			36
S-Supervisor	45	3								69
6-Classified, less than 50%										13
FTE	1,072	24	91	77	13	9	21	43	1	1,364
PT faculty budgeted (GF & Special Ed only)	560									

	08/09 (Adopted)									
	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL
	114	115	121/131	122	125	128	300		600	400
	6	1	16	26			8		0	519
A-Executive	476									8
B-Certificated Instructor				5			1			27
C-Certificated Instructor/Childcare	21									0
E (Headcount)-Early Retiree	-									42
F-Adjunct Faculty	34	3	2	2			1	0		35
J-Certificated Manager	22	1	2		1	0		6		2
K-Non-Certificated Manager	103					6	8	22	1	7
L-Classified CSEA	343	21	62	34	12	1		9		509
N-Classified-SEU										10
O-Food Services	11									11
P-Confidential	5									5
1-Board of Trustees Member	30		3	2	1		1	1		38
5-Supervisor	56	3	2	11			2	6		80
6-Classified, less than 50%										13
FTE	1,106	29	87	79	13	8	21	43	1	1,401
PT faculty budgeted (GF & Special Ed only)	556									

07/08 (Adopted)											
GENERAL	SUSTAINING	SELF-	CATEGORICAL	SPECIAL	PARKING	CAMPUS	CHILD	BOOKSTORE &	SELF-INSURED	CAPITAL	TOTAL
114	115	115	121/131	EDUCATION	125	CENTER	DEVELOPMENT	FOUNDATION	600	400	6
A-Executive	6	1	19	23							522
B-Certificated Instructor	480										9
C-Certificated Instructor/Childcare											32
E (Headcount)-Early Retiree	27	1	0	3							0
F-Adjunct Faculty	-										42
J-Certificated Manager	35	3	2	1	1	0		0		4	36
K-Non-Certificated Manager	22	1	2			5		6		2	111
L-Classified CSEA	104										504
N-Classified-SEIU	339	21	60	34	12	0	8	22	1	7	10
O-Food Services						1		9			11
P-Confidential	11										5
1-Board of Trustees Member	5										38
5-Supervisor	30		3	2	1		1	1		1	79
6-Classified, less than 50%	56	2	2	11			2	6			14
FTE	1,114	29	87	74	13	7	22	44	1	14	1,405
PT faculty budgeted (GF & Special Ed only)											
	551										
06/07 (Adopted)											
GENERAL	SUSTAINING	SELF-	CATEGORICAL	SPECIAL	PARKING	CAMPUS	CHILD	BOOKSTORE &	SELF-INSURED	CAPITAL	TOTAL
114	115	115	121/131	EDUCATION	125	CENTER	DEVELOPMENT	FOUNDATION	600	400	6
A-Executive	6	1	17	24					0		508
B-Certificated Instructor	466										10
C-Certificated Instructor/Childcare											27
E (Headcount)-Early Retiree	24	1	0	2							0
F-Adjunct Faculty											42
J-Certificated Manager	35	2	2	2				0		2	30
K-Non-Certificated Manager	19	1	2		1	0		5		2	100
L-Classified CSEA	93										477
N-Classified-SEIU	325	17	55	33	12	1	7	22		5	10
O-Food Services								9			10
P-Confidential	10										5
1-Board of Trustees Member	5										35
5-Supervisor	28		4	1	1		1	1			69
6-Classified, less than 50%	47	2	2	11			2	5			1,329
FTE	1,057	24	83	73	13	7	21	42	0	10	
PT faculty budgeted (GF & Special Ed only)											
	533										
05/06 (Adopted)											
GENERAL	SUSTAINING	SELF-	CATEGORICAL	SPECIAL	PARKING	CAMPUS	CHILD	BOOKSTORE &	SELF-INSURED	CAPITAL	TOTAL
114	115	115	121/131	EDUCATION	125	CENTER	DEVELOPMENT	FOUNDATION	600	400	6
A-Executive	6	1	14	24							503
B-Certificated Instructor	465										11
C-Certificated Instructor/Childcare											28
E (Headcount)-Early Retiree	27	1	0								1
F-Adjunct Faculty	1										41
J-Certificated Manager	34	2	2	2				0		2	29
K-Non-Certificated Manager	18	1	1		1	2		5		3	96
L-Classified CSEA	88							3		4	465
N-Classified-SEIU	324	15	54	33	12		1	22			10
O-Food Services								10			10
P-Confidential	10										5
1-Board of Trustees Member	5										31
5-Supervisor	25		4	1	1			1			62
6-Classified, less than 50%	42	2	2	11				5			1,298
FTE	1,044	22	76	71	13	2	13	47	0	10	

	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
04/05 (Adopted)	114	115	121/131	122	125	128	300		600	400	6
A-Executive	6	1	15	25							503
B-Certificated Instructor	462										11
C-Certificated Instructor/Childcare		1	1				11				40
E (Headcount)-Early Retiree	39										1
F-Adjunct Faculty	1	2	2	2			0	0			41
J-Certificated Manager	35	1	2		1			5		2	31
K-Non-Certificated Manager	19	1	2			2		3		3	97
L-Classified CSEA	89			26	11		1	27		4	475
N-Classified-SEIU	327	19	58					10			10
O-Food Services											10
P-Confidential	10										5
1-Board of Trustees Member	5		2	1	1			1			29
5-Supervisor	25	24	80	53	13	2	12	47	-	10	1,259
FTE	1,018										

	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
03/04 (Adopted)	114	115	121/131	122	125	128	300		600	400	6
A-Executive	6	1	14	26			4	1			492
B-Certificated Instructor	450										4
C-Certificated Instructor/Childcare	52	2									54
E (Headcount)-Early Retiree	1										1
F-Adjunct Faculty	35	2	2	2							41
J-Certificated Manager	20	1	2		2			4		2	32
K-Non-Certificated Manager	89					2		3		4	98
L-Classified CSEA	333	17	49	28	11		1	26		4	489
N-Classified-SEIU								10			10
O-Food Services	10										5
P-Confidential	5										29
1-Board of Trustees Member	24	2	69	56	13	2	5	46	0	11	1250
5-Supervisor		23									
FTE	1025										

	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
02/03 (Tentative)	114	115	121/131	122	125	128	300		600	400	6
A-Executive	6	1	14	29			14				520
B-Certificated Instructor	476										14
C-Certificated Instructor/Childcare	62	1	1				1				64
E (Headcount)-Early Retiree	1										1
F-Adjunct Faculty	36	2	3	2			1				44
J-Certificated Manager	25	1	3		1			5		2	37
K-Non-Certificated Manager	94					2		3		5	104
L-Classified CSEA	359	18	83	29	10		2	24		2	527
N-Classified-SEIU								10			10
O-Food Services											11
P-Confidential	11										5
1-Board of Trustees Member	5		2	-							24
5-Supervisor	22	23	106	60	11	2	18	42	0	9	1,367
FTE	1,096										

01/02 (Adopted)										
GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
114	115	121/131	122	125	128	300		600	400	
A-Executive	6									6
B-Certificated Instructor	468	3	28							513
C-Certificated Instructor/Childcare										16
E (Headcount)-Early Retiree	58	1	2			16				60
F-Adjunct Faculty	1									1
J-Certificated Manager	36	2	2			1				44
K-Non-Certificated Manager	25	1		1			5		2	37
L-Classified CSEA	95	3			2		3		4	104
N-Classified-SEIU	357	16	28	10	0	2	24		1	516
O-Food Services							9			9
P-Confidential	11									11
1-Board of Trustees Member	5									5
5-Supervisor	18	2								20
FTE	1,080	22	58	11	2	19	41	0	7	1,341

00/01 (Adopted)										
GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
114	115	121/131	122	125	128	300		600	400	
A-Executive	3									3
B-Certificated Instructor	441	2	27				1			482
C-Certificated Instructor/Childcare										14
E (Headcount)-Early Retiree	53	1								54
F-Adjunct Faculty	1									1
J-Certificated Manager	36	3	2			1	1			47
K-Non-Certificated Manager	22	1		1			5			32
L-Classified CSEA	92	3			2		3			97
N-Classified-SEIU	332	17	25	10		2	21			484
O-Food Services							9			9
P-Confidential	12									12
1-Board of Trustees Member	5									5
5-Supervisor	17	2	1							20
FTE	1,014	23	54	11	2	17	40	0	0	1,260

Fund 115 - Self Sustaining Fund
Fund Balance Report for Fiscal Year 2009-10
Year-End Balances Reported as of June 30, 2010

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
Foothill Funds				
115000	Apprenticeship-Foothill	370,503	144,263	514,766
115001	Apprenticeship-Foothill Unrest cont	562,480	(65,138)	497,343
115020	Celebrity Forum I - 08/09 season	-	(19,011)	(19,011)
115021	Celebrity Forum I - 09/10 season	94,578	(20,003)	74,575
115022	Celebrity Forum I - 10/11 season	-	-	-
115030	Celebrity Forum II - 08/09 season	-	(68,978)	(68,978)
115031	Celebrity Forum II - 09/10 season	-	98,205	98,205
115032	Celebrity Forum II - 10/11 season	146,382	-	146,382
115040	Celebrity Forum III - 08/09 season	-	(67,241)	(67,241)
115041	Celebrity Forum III - 09/10 season	-	105,421	105,421
115042	Celebrity Forum III - 10/11 season	141,807	-	141,807
115050	Anthropology - Field work	4,550	(1,118)	3,431
115051	Anthrop Campus Abroad-Ecuador 09	-	17,589	17,589
115052	Anthrop Campus Abroad-Ecuador 10	-	(36,800)	(36,800)
115053	Anthrop Campus Abroad-Ecuador 11	5,082	(5,620)	(538)
115062	Off-Cmp Short Courses Bus & Soc Sci	2,568	-	2,568
115063	Off Cmp Short Courses Dental Hyg	4,723	(1,812)	2,911
115105	FH-Youth Program	26,295	-	26,295
115111	Box Office - Foothill	56,697	11,725	68,422
115112	Xerox - Foothill	12,647	(973)	11,674
115113	Stage Studies - Foothill	13,272	5,764	19,036
115114	Drama Production-Foothill	(7,000)	23,373	16,373
115115	Facilities Rental-FH Fine Arts	69,776	(7,741)	62,034
115116	Vending - Foothill	16,997	(12,605)	4,392
115117	Facilities Rental Foothill	159,768	3,428	163,196
115119	International Programs	151,564	(30,560)	121,004
115120	FH International Student Health Ins	182,825	64,447	247,271
115121	Mental Health Operations Foothill	10,736	(1,316)	9,420
115122	FH International Student Hlth Svcs	-	(657)	(657)
115123	Edinburgh Fringe Festival	566	-	566
115125	EMT Certification	-	-	-
115126	FH-Music Theatre	797	(538)	259
115127	FH Ctis Msdn Sftware	18,010	(5,412)	12,598
115129	Etudes Short Courses	196	-	196
115132	FH Franklin University	11,361	(942)	10,418
115133	FH Fee Based PE Classes	27,215	(8,677)	18,538
115134	EMT State Fire Marsh	10	-	10
115135	Child Development Conference	(558)	5,657	5,099
115136	FH-Choral Program	119	-	119
115138	KFJC Carrier	30,824	-	30,824
115140	Creative Writing conference	2,362	-	2,362
115143	New Media Performances Foothill	407	-	407
115144	EMT Paramedic Certification fee	505	(193)	312
115145	FH Bio Health Tutor	364	-	364
115146	FH-MAA Program	183,069	(4,225)	178,844
115147	Youth Program-Middlefield Campus	13,168	-	13,168
115148	Cafe-Middlefield Campus	81,634	5,397	87,031
115149	MS Middlefield Short Courses	2,005	-	2,005
115150	Center for Applied Competitive Tech	10,908	(39,395)	(28,487)
115151	Contract Ed	111,017	(16,127)	94,890
115152	Conservatory 2009	(431)	(68)	(499)
115171	President's Fund Foothill	150,886	(103,512)	47,374
Fund 115 Foothill Total:		2,670,685	(33,395)	2,637,290

Fund 115 - Self Sustaining Fund
Fund Balance Report for Fiscal Year 2009-10
Year-End Balances Reported as of June 30, 2010

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
De Anza Funds				
115200	DA-La Voz Newspaper	6,041	(4,543)	1,498
115201	DA-Apprenticeship	29,677	(4,857)	24,820
115202	DA-MCNC/CACT Partnrs	11,929	-	11,929
115204	DA-Cheap	3,050	-	3,050
115205	DA-APALI	37,038	3,806	40,844
115206	DA-Job Fair	38,841	(7,766)	31,075
115207	DA-Telecourse Produc	1,303	(253)	1,051
115208	DA-Technology Rscs	19,128	(10,826)	8,302
115209	DA-Auto Tech	32,180	(22,444)	9,736
115210	DA-Reprographics	443,213	22,452	465,665
115212	DA-Physical Educ	64,994	7,294	72,289
115213	DA-Ashland Field Trp	1,828	17,447	19,276
115215	DA-Sculpture Fac Use	209	(218)	(10)
115216	DA-Planetarium	309,347	(59,234)	250,113
115217	DA-Campus Abroad	(5,931)	14,902	8,971
115218	DA-Short Courses	(77,049)	(860)	(77,909)
115219	DA-Creative Arts Fac Use	5,601	-	5,601
115220	DA-Comm Serv Reserve	100,584	(1,574)	99,010
115221	DA-Intl Student Ins	295,599	4,419	300,017
115222	DA-Extended Yr Progr	47,799	7,966	55,765
115223	DA-Math Perf Success	2,006	-	2,006
115224	DA-Summer Karate Cmp	252	-	252
115225	DA-DLC Extended Lrng	12,362	-	12,362
115226	DA-Use Of Facilities	251,595	(425)	251,170
115227	DA-Library Print Card	79	-	79
115228	DA-Baseball	12,278	525	12,804
115229	DA-Audio Visual	3,685	-	3,685
115230	DA-RLCC Conference	3,802	-	3,802
115231	DA-Softball	2,995	(229)	2,766
115232	DA-Football	195	259	454
115233	DA-Men's Basketball	1,559	(2,122)	(562)
115234	DA-Women's Bsktball	5,283	219	5,502
115235	DA-Men's Soccer	2,196	2,737	4,933
115236	DA-Women's Soccer	7,467	1,763	9,230
115237	DA-Women's Swim/Divg	45	(6)	39
115238	DA-Men's Tennis	(456)	686	229
115239	DA-Women's Tennis	3,480	(2,184)	1,297
115240	DA-Women's Trk & Fld	2,112	(288)	1,824
115241	DA-Women's Volleybll	11,555	741	12,297
115242	DA-Men's Water Polo	(1,466)	1,763	297
115243	DA-Health Services	166,496	44,372	210,868
115244	DA-Soccer Camp	8,280	(2,096)	6,184
115245	DA-Prevention Trust	6,029	2,174	8,202
115246	DA-Athletics Trust	16,388	7,922	24,310
115247	DA-ESL	2,324	400	2,724
115248	DA-Civic Engagement	-	4,573	4,573
115249	DA President Fund	250	-	250
115252	DA-Intl Summer Progr	58,134	6,259	64,392
115253	OTI-MAA Program	222,216	(94,027)	128,190
115254	DA-ATM Services	11,000	5,500	16,500
115259	DA-Dist Learn Testing	1,549	2,575	4,124
115260	DA-Office of Instruction	15,000	(10,135)	4,865
115261	DA-Massage Therapy Proj	39,164	(43)	39,121
115262	DA-Men's Track & Field	985	(985)	-
115263	DA-Women's Water Polo	610	80	690
115266	DA-Women's Badminton	-	768	768
115268	DA VPAC Facility Rent	-	21,142	21,142
115270	DA Campus Abroad - China	-	(1,848)	(1,848)
Fund 115 De Anza Total:		2,234,831	(44,218)	2,190,613

Fund 115 - Self Sustaining Fund
Fund Balance Report for Fiscal Year 2009-10
Year-End Balances Reported as of June 30, 2010

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
District Funds				
115401	Intl Student Insurance	-	-	-
115402	Crown Castle GT Cell Site	185,324	47,372	232,696
115403	Loss Prevention	14,804	-	14,804
115404	Foothill - AT&T Cell Site	170,293	34,863	205,156
115406	Sprint Nextel FS04XC112	130,370	47,250	177,620
115407	Vending	-	460	460
115408	Sprint Nextel CA0826-CA0832	183,832	4,082	187,915
115409	Verizon Wireless	176,553	40,630	217,183
115410	SSC Consortium	9,957	-	9,957
115411	NCCCCBO	1,098	(125)	973
115412	Computer Loan Prog-Admin	200,000	-	200,000
115413	Computer Loan Prog-Fee	19,714	2,000	21,714
115414	Office of the Chancellor	170	-	170
Fund 115 District Total:		1,092,116	176,532	1,268,648
Fund 115 Grand Total:		5,997,632	98,919	6,096,551

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.

