



2007-2008

ADOPTED BUDGET



Adopted Budget 2007-2008

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**FOOTHILL-DE ANZA
COMMUNITY COLLEGE DISTRICT**

2007-2008 ADOPTED BUDGET

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August 27, 2007

To: Board of Trustees

From: Andy Dunn

Subject: 2007-08 FY Adopted Budget

The FY 2007-08 Adopted Budget is presented to the Board of Trustees for consideration. A summary of the major elements of this budget is presented with a comprehensive budget document enclosed including appendices of various analyses and exhibits to help explain the budget and key trend data.

In a turn of events not seen for several years, at the time of this writing the state budget had not yet been signed into law. Despite this delay and the fact the system office has extended the annual budget adoption dates, staff is recommending the Board hold the public hearing as scheduled. District budget adoption historically takes place in September, which is also the month the first quarter of the new fiscal year concludes. Once the state budget is signed into law, should any changes to the revenue assumptions underlying this budget emerge, they will be addressed in the first quarterly financial report.

While there will be continued construction on both campuses, the students have benefited significantly from the improvements to facilities made possible by the 1999 Measure E bond approval. Most of that renovation and construction program is now completed and is being utilized by students. The final major construction projects at Foothill; Lower Campus and Campus Center, are scheduled to come on line shortly. The Visual and Performing Arts Center at De Anza broke ground earlier this year and is anticipated for occupancy in 2009.

The Measure C bond, approved by the voters in June 2006, will provide another \$490.8 million for renovation, new construction and equipment replacement for students over the next 15 years. This bond measure will complete the facility renovation not completed under Measure E. The students will see an immediate impact of this bond as the aging computers are replaced in the computer labs and outdated and broken classroom and laboratory equipment is replaced. In addition to replacement computers it will provide a state of the art Educational Information System (EIS) to run all of our student registration, enrollment, human resources and financial applications. These applications touch almost every employee, every day in their work environment. It is expected that the replacement of our very old Educational Information System will enable us to operate more efficiently and better serve our students. By addressing this vitally important equipment issue, this bond will also enhance the fiscal stability of the district. Meeting this critical challenge has been one of the key elements of the education master plan.

The underlying on-going revenue assumptions built into this budget include a 4.53% Cost of Living Adjustment (COLA) and resident FTES enrollment recovery to the 2005-06 base levels. At risk is approximately \$1.4 million in base funding absent the recovery in Apportionment FTES. Growth in non-resident enrollment has been particularly robust. Underpinning this enrollment assumption is a productivity rate of 535 WSCH/FTEF.

The cost of delivering health benefits continues to escalate at a rate that exceeds the revenues available through the state COLA. Our broker has advised us that the cost of providing health benefits to active employees increased 5% and 16% for retirees. Due to several successive years of moderate levels of utilization, significant one-time reserves of approximately \$8M have accumulated. While these reserves will serve to offset probable rate increases for the next few years, the upward cost trends described above are not sustainable absent changes to the plan structure.

There are sufficient funds set aside in the operating budget to meet the annual requirement for the 30 year amortized cost of the Unfunded Retiree Medical Liability. Fully funding this Annual Required Contribution (ARC) will now bring the district into full compliance with the recommendations of GASB 43/45. In addition to this annual contribution, the Board has already set aside \$2,115,905 as an initial contribution to this liability.

This budget is structurally balanced; it relies only on current ongoing income forecast for the 2007-08 FY to meet expected expenses. While the budget is balanced as noted above, I am sure the Board will realize how tight the budget is and what could be accomplished if the California Community Colleges were funded even at the national AVERAGE compared to other states. Although this budget year has been previously characterized as a “maintenance” budget and despite the challenges outlined above, it represents a powerful tool that will allow the district to continue to deliver educational services to the community.



Board of Trustees Presentation



Foothill College



De Anza College

2007-2008 ADOPTED BUDGET Public Hearing August 27, 2007

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



Review of 6/30/07 Ending Balance

The 6/30/07 ending balance was \$34,149,572, which will be used as follows:

- \$9,260,000 to maintain District's 05/06 budgeted 5% reserves
- \$17,628,949 for College/Central Services carryover
- \$311,245 for encumbrances carryover
- \$3,667,417 for District-Wide carryover (negotiated contract items, 07/08 election expenses, Bridge Loan backfill, EIS backfill, Board Stability Fund, etc.)
- Undesignated 06/07 ending balance = \$3,281,961

The important aspects of this ending balance to note are:

- There is an undesignated positive ending balance as of 6/30/07 of \$3,281,961.
- An additional \$600,000 in funding over the third quarter estimates was received mainly due to higher than projected interest revenue on funds not expended as originally projected in 2006-07.

- The restricted carryover is made up of:

Foothill College carryover	\$6,027,140
De Anza College carryover	\$7,469,294
Central Services carryover	\$4,132,515
Encumbrances carryover	\$ 311,245
District Wide carryover	\$3,667,417



06-07 Campuses and Central Services Restricted Carryover

Carryover	Foothill	De Anza	Central Services	Total
One-time allocation (part of \$10M distribution approved by the Board of Trustees in December 2006)	1,577,525	3,000,000	1,157,102	5,734,627
Other discretionary carryover	4,449,615	4,469,294	2,975,413	11,894,322
Total	6,027,140	7,469,294	4,132,515	17,628,949

The 06-07 restricted carryover is significantly larger than in the prior years due to the following factors:

We are carrying over balances of funds that were approved by the Board of Trustees in December 2006 (**\$10M distribution**). Campuses received a total allocation of \$6.9M of which they are **carrying over \$5.7M** into FY 07-08.

Campuses and Central Services are preparing a spending plan addressing the remaining discretionary carry over which should be spent over the next two to three years. **District-Wide, this carryover amounts to \$11.9M.** Most of these funds will be used to:

- provide capital subsidy of Measure C projects
- student enrollment initiatives
- professional development for faculty and staff.

 Major Changes in Assumptions from Tentative to Adopted Budget	
Tentative Budget Assumptions	Adopted Budget Assumptions
- Enrollment estimated at 35,896 FTES - Interest Income \$2.3M	- Enrollment estimated at 36,107 FTES - Recovery in resident FTES to 05/06 base - Interest Income increased to \$2.6M

The most critical Revenue and Expense assumptions are outlined above.

The most significant change in revenue from the Tentative Budget is derived from projecting a recovery in resident FTES back to the 2005-06 base of 32,526, resulting in a projection of recovery of state apportionment revenue of approximately \$1.4M.



Where are we now for 07-08?

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

■ Income = \$182,024,649

■ Expenses = \$178,336,118

■ Difference = \$ 3,688,531

The difference between current revenue and current expense is commonly called operating income or operating deficit and is used as a measure of whether the budget is in balance. We pay close attention to the relationship between operating income and expense to determine if we are “structurally balanced”. The 2007-08 budget is structurally balanced with an excess of revenue over operating expenses of approximately \$3.7M.

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



Major Revenue Assumptions

State Revenues

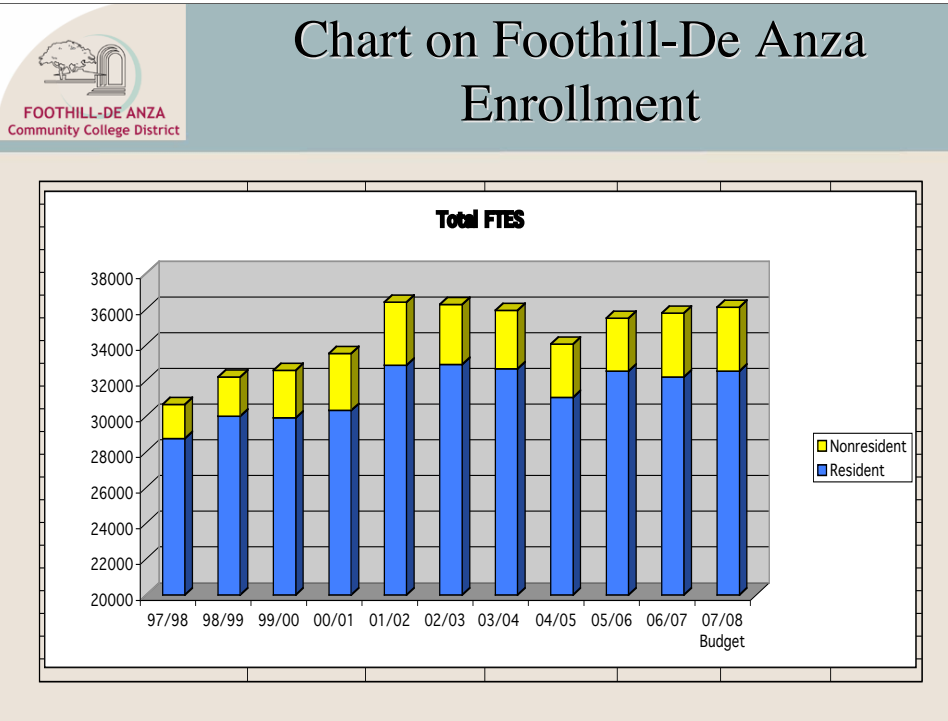
- Cost of Living Adjustment from the State increased revenue by \$6.7M
- No Equalization funding in 07-08 (in 06-07 we received a two year, one-time only allocation)
- Enrollment has been forecast to assume we will recover from decline in resident FTES back to 2005-06 base of 32,526.
- Non-resident enrollment has been forecast at a slight increase from 2006-07 to 3,581 FTES
- Mandated Cost Reimbursement = \$0
- Interest Income increased to \$2.6M

COLA: As of this writing the state budget has not been signed into law but we are assuming that the community college system will still receive an apportionment revenue COLA increase of 4.53%. If these estimates change with the passage of the state budget, our estimates will be adjusted accordingly.

EQUALIZATION: In 06-07 our district received a two year, one-time allocation of Equalization Funds totaling \$4.2M. These funds, together with the one-time Prop 98 funds (\$2.8M), were distributed to colleges in 06-07 to support future growth initiatives.

FTES Growth: We are not projecting any growth in resident FTES in 07-08. Based on the state growth formula allocation, our district could earn funding for at least 1.35% growth in resident FTES in 2007-08. Please refer to the table in this document which displays a more detailed analysis of the FTES.

MANDATED COST reimbursement: We remain hopeful that some money will start to flow to pay the mandate backlog, but we have not included any Mandated Cost Reimbursement as a part of the revenue forecast.



Enrollment drives nearly 99% of the General Fund revenue; therefore, considerable attention is devoted to enrollment management.

In 06-07, the district declined in resident FTES. Our enrollment assumptions for 06-07 reflected growth of 667 FTES (or 2%) but we actually declined in resident FTES (approximately 1%) .

Non Resident FTES showed significant growth in the 06-07 year (15%). We are projecting little change in non-resident FTES between FY 06-07 and 07-08.



Analysis of FTES

05-06 P-A	Resident Credit	Non Credit	Total		Total
			Apportionment	Non resident	
De Anza	19,446	47	19,493	1,805	21,297
Foothill	12,712	321	13,033	1,292	14,324
Total	32,158	368	32,526	3,096	35,622

06-07 P-A	Resident Credit	Non Credit	Total		Total
			Apportionment	Non resident	
De Anza	19,096	119	19,215	2,123	21,338
Foothill	12,691	305	12,996	1,445	14,441
Total	31,787	424	32,211	3,568	35,779

07-08 Adopted Budget	Resident Credit	Non Credit	Total		Total
			Apportionment	Non resident	
De Anza	19,286	119	19,405	2,123	21,528
Foothill	12,841	280	13,121	1,458	14,579
Total	32,127	399	32,526	3,581	36,107

As noted earlier, in FY 06-07, the District experienced a decline from the FY 05-06 (resident) base FTES.

We are projecting a full recovery to the 05-06 FTES base (recovery of 315 FTES).

The District is at risk of losing \$1.4 million in state apportionment revenue in 07-08 (which is currently built into our budget assumptions) absent this recovery.



FHDA 2007-08 Productivity

- FTES from regular on-campus and off-campus programs is budgeted at 32,512 FTES and productivity of 535
- In addition, the Job Corps Program at De Anza College and the Performing Arts Alliance Program at Foothill College are estimated to generate 3,595 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 07-08 we are budgeting productivity at 535.

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



Health Benefit Plans

■ FY 06-07 ended with lower than expected claims experience. A savings of \$1.5M has been realized due to exposure cost variance and claims cost variance. However...

- Active PEPY (per employee per year) rate is projected to increase 5% as compared to 06-07 actual PEPY rate.

- Retiree PEPY (per employee per year) rate is projected to increase 16% as compared to 06-07 actual PEPY rate.

These changes will result in Health Benefit increases of \$1.9 million (year to year comparison)

■ Since FY 07-08 is structurally balanced, we are recommending to retain the one-time savings from the 06-07 fiscal year and accumulated savings from prior years in our Internal Service Fund to address future employee benefits increases.

The 06-07 year resulted in health benefit savings of \$1.5M mostly in active employee claims, savings which were largely due to unfilled positions. We have also realized \$288,000 savings in workers comp claims. As a result of the interaction of these factors, we are recommending that these savings be retained in our self-insured fund (Fund 61) to be used to offset anticipated increases in the future. The total amount from 06-07 available to offset future medical claim cost is \$1,798,639.

It is very important to note that the medical benefit projections for 07-08 have been recalibrated based on the lower experience level incurred in 06-07.

Specifically,

- The self-insured medical claims have been projected from the actual 06-07 claims experience (not the budgeted experience).
- Our projection for unfilled positions has now been incorporated into the lower “per employee per year” rate to anticipate higher “float” from unfilled positions so this is not overstated.

All of these changes reflect a continued effort to tighten the forecasting for our Health Benefits Program to ensure it is the most accurate representation of our expected costs.



Significant New Expense Items Budgeted in 07/08

- \$1,005,182 budgeted to fund the “unfunded retiree medical liability”(3% increase from 06-07estimate)
- Health Benefit Increases of \$1.9 million (year to year comparison)
- \$290,000 projected in utilities cost increase
- Transfer out to Parking Fund to cover 07-08 projected operating deficit (\$268,000)



FY 07/08 Ending Balance Analysis

Fiscal Year 07/08 Ending Balance Analysis

06/07 Ending Balance	\$	34,149,572
less Restricted Budget Carry Forward	\$	21,607,611
plus 07/08 Revenue	\$	182,024,649
less 07/08 Expenses	\$	178,336,118
less 07/08 Reserves (5%)	\$	10,000,000
07/08 Unrestricted Budget Balance	\$	6,230,492

07/08 Unrestricted Budget Balance:		
07/08 ongoing fund balance (excess of revenue over expenses)	\$	3,688,531
06/07 ending fund balance reduced for 07/08 reserve augmentation	\$	2,541,961
Total	\$	6,230,492

The above analysis projects the ending balance to 6/30/08. The important aspects of this ending balance are:

- We have a structurally balanced budget for FY 07-08;
- There is a one-time undesignated fund balance of \$2,541,961 from 06-07 (\$3,281,961 less reserve augmentation of \$740,000);
- There is an ongoing undesignated fund balance of \$3,688,531 from 07-08 (excess of projected revenue over projected operating expenses).



Risk Factors on Expense and Revenue Projections

- Enrollment Recovery
- Productivity
- Benefit Projections

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

- **Enrollment Recovery:** As mentioned earlier, the revenue assumptions anticipate a recovery of 315 resident FTES for 07-08. If that recovery does not occur, we stand to lose about \$1.4 million in state apportionment revenue in the 07-08 year.
- **Productivity:** As noted earlier, our productivity assumption for 07-08 has changed based on our actual experience for 06-07. We could easily see an increase of \$1 million in part-time faculty costs if the productivity drops and we need to offer more sections to achieve our FTES goal.
- **Benefits:** The self-insured program is always difficult to predict. We hope that the good experience we saw in the earlier years will, in fact, be replicated in 07-08; otherwise there could easily be an increase of \$1 million in this category.



Following will need to be addressed in FY 07-08

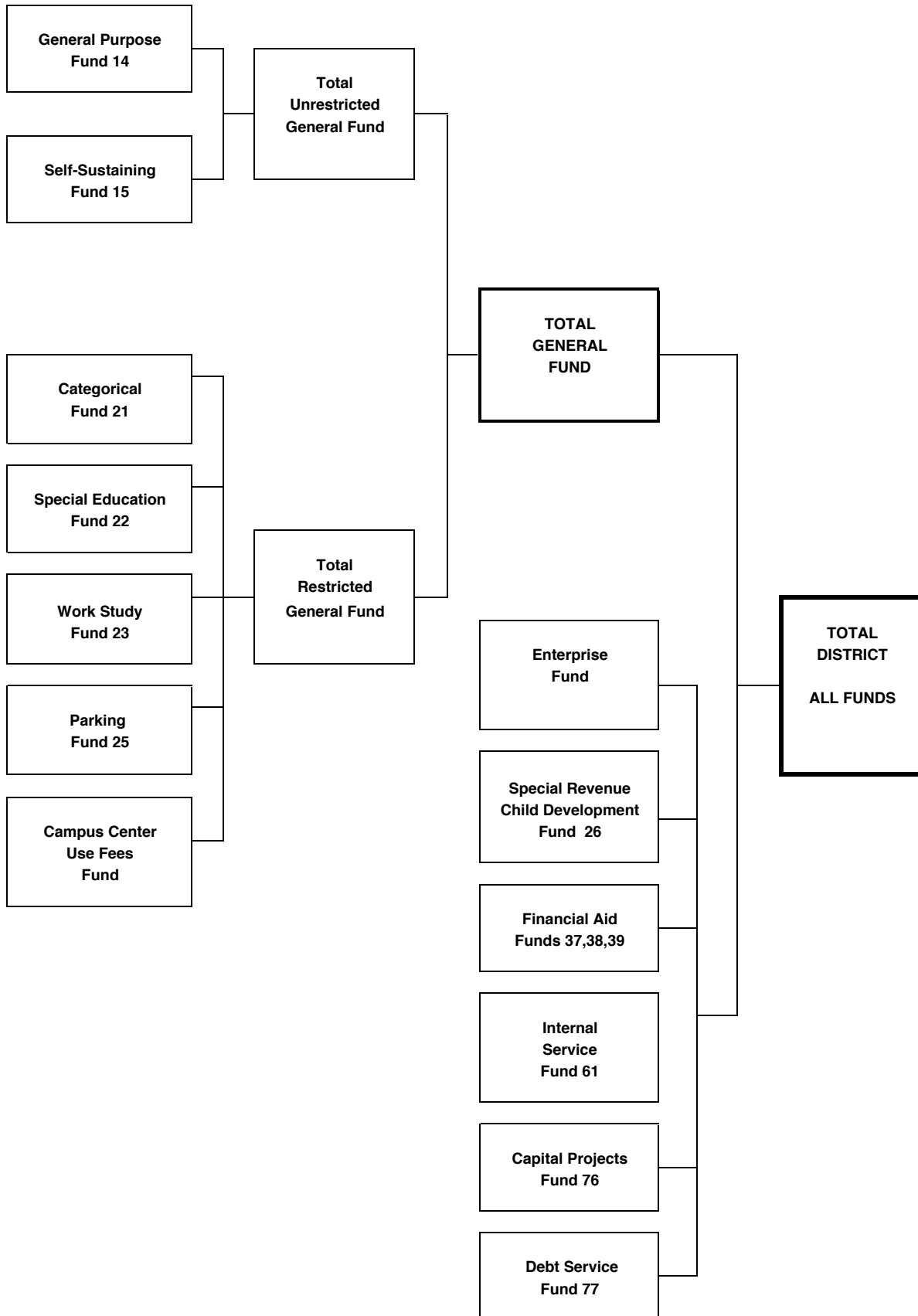
- Will we achieve projected recovery?
- Will our productivity estimates materialize?
- Will we need to adjust our benefits projections?
- How will we use our ongoing and one-time funds?
 - 2006-07 ending balance (old funds)
 - 2007-08 projected excess revenue over projected expenses



Key drivers in achieving our Educational Master Plan goals

- We will be able to serve an expected 36,107 full-time equivalent students (FTES)
- We will be able to provide adequate support services to assist with student success
- We will be able to maintain a minimum 5% reserve to anticipate mid-year fluctuations

ALL FUNDS CHART



**Foothill-De Anza Community College District
2007-2008
Adopted Budget Summary for ALL FUNDS**

		TOTAL GENERAL FUND	Enterprise Funds	Special Revenue Fund 26	Financial Aid Funds	
1	INCOME					1
2	Federal Income	\$ 4,033,475	\$ 0	\$ 25,000	\$ 7,787,840	2
3	State Income	107,649,027		1,122,704	1,156,500	3
4	Local Income	104,868,384	12,747,970	1,230,787	39,450	4
5	TOTAL INCOME	\$ 216,550,886	\$ 12,747,970	\$ 2,378,491	\$ 8,983,790	5
6	EXPENSES					6
7	Cost of Sales	\$ 0	\$ 8,545,570	\$ 0	\$ 0	7
8	Certificated Salaries	81,884,411	0	905,913	0	8
9	Classified Salaries	47,998,676	2,045,550	767,705	0	9
10	Employee Benefits	45,035,130	604,630	501,162	0	10
11	Materials and Supplies	4,441,062	0	140,963	0	11
12	Operating Expenses	47,449,741	1,353,760	20,000	543,450	12
13	Capital Outlay	4,117,365	0	5,550	0	13
14	TOTAL EXPENSES	\$ 230,926,385	\$ 12,549,510	\$ 2,341,293	\$ 543,450	14
15	TRANSFERS AND OTHER					15
16	Transfers-in	\$ 5,177,208	\$ 0	\$ 0	\$ 0	16
17	Other Sources	227,500	0	0	519,000	17
18	Transfers-out	(8,792,032)	0	0	0	18
19	Contingency	(1,360,084)	0	0	0	19
20	Other Out Go	(798,077)	(84,200)	0	(8,944,340)	20
21	TOTAL TRANSFERS/OTHER SOURCES	(\$5,545,486)	(\$84,200)	\$ 0	(\$8,425,340)	21
22	FUND BALANCE					22
23	Net Change in Fund Balance	(\$19,920,985)	\$ 114,260	\$ 37,198	\$ 15,000	23
24	Beginning Balance, July 1	45,244,263	3,917,160	568,999	2,828,846	24
25	Adjustments to Beginning Balance	0	0	0	0	25
26	NET FUND BALANCE, June 30	\$ 25,323,278	\$ 4,031,420	\$ 606,197	\$ 2,843,846	26

**Foothill-De Anza Community College District
2007-2008
Adopted Budget Summary for ALL FUNDS**

	Capital Projects Fund 76	Debt Service Fund 77	TOTAL DISTRICT ALL FUNDS	Internal Service Fund 61	
1					1
2	\$ 0	\$ 0	\$ 11,846,315	\$ 0	2
3	4,725,204	0	114,653,435		3
4	1,200,000	17,079,850	137,166,441	46,614,799	4
5	\$ 5,925,204	\$ 17,079,850	\$ 263,666,191	\$ 46,614,799	5
6					6
7	\$ 0	\$ 0	\$ 8,545,570	\$ 0	7
8	0	0	82,790,324		8
9	1,286,968	0	52,098,899		9
10	473,877	0	46,614,799	46,614,799	10
11	641,997	0	5,224,022		11
12	4,371,563	0	53,738,514		12
13	37,119,302	0	41,242,217		13
14	\$ 43,893,707	\$ 0	\$ 290,254,345	\$ 46,614,799	14
15					15
16	\$ 110,000	\$ 3,504,826	\$ 8,792,034	\$ 0	16
17	0	146,739	893,239		17
18	0	0	(8,792,032)		18
19	0	0	(1,360,084)		19
20	0	(20,910,396)	(30,737,013)		20
21	\$ 110,000	(\$17,258,831)	(\$31,203,857)	\$ 0	21
22					22
23	(\$37,858,503)	(\$178,981)	(\$57,792,011)	\$ 0	23
24	292,259,999	27,475,912	372,295,178	10,298,650	24
25		0	0		25
26	\$ 254,401,496	\$ 27,296,931	\$ 314,503,167	\$ 10,298,650	26

**Foothill-DeAnza Community College District
2007-2008
General Fund Adopted Budget Summary**

	Fund 14 Total			Self Sustaining Fund 15	Total Unrestricted General Fund	
	General Fund 14	Cyvr/Use Rsrvs Fund 14				
1 INCOME						1
2 Federal Income	\$ 2,215	\$ 0	\$ 0	\$ 2,215		2
3 State Income	92,082,746		1,977,963	94,060,709		3
4 Local Income	89,939,690		8,653,793	98,593,483		4
5 TOTAL INCOME	\$ 182,024,651	\$ 0	\$ 10,631,756	\$ 192,656,407		5
6 EXPENSES						6
7 Certificated Salaries	\$ 74,318,253	\$ 0	\$ 1,608,313	\$ 75,926,566		7
8 Classified Salaries	36,193,897		2,231,151	38,425,048		8
9 Employee Benefits	39,625,551		1,003,264	40,628,815		9
10 Materials and Supplies	1,949,451		662,502	2,611,953		10
11 Operating Expenses	18,285,783	21,607,611	4,775,740	44,669,134		11
12 Capital Outlay	68,522		193,000	261,522		12
13 TOTAL EXPENSES	\$ 170,441,458	\$ 21,607,611	\$ 10,473,971	\$ 202,523,039		13
14 TRANSFERS AND OTHER						14
15 Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0		15
16 Other Sources	0	0	0	0		16
17 Transfers-out	(6,534,578)	0	(62,724)	(6,597,302)		17
18 Contingency	(1,360,084)		0	(1,360,084)		18
19 Other Out Go	0		0	0		19
20 TOTAL TRANSFERS/OTHER SOURCE	(\$7,894,662)	\$ 0	(\$62,724)	(\$7,957,386)		20
21 FUND BALANCE						21
22 Net Change in Fund Balance	\$ 3,688,531	(\$21,607,611)	\$ 95,061	(\$17,824,018)		22
23 Beginning Balance, July 1	12,541,961	21,607,611	5,596,099	39,745,671		23
24 Designated GASB 34 Reserve	0		0	0		24
25 NET FUND BALANCE, June 30	\$ 16,230,492	\$ 0	\$ 5,691,160	\$ 21,921,652		25

**Foothill-DeAnza Community College District
2007-2008
General Fund Adopted Budget Summary**

	Categorical Fund 21	Special Educ. Fund 22	Work Study Fund 23	Parking Fund 25	Campus Center	Total Restricted General Fund	TOTAL GENERAL FUND	
1								1
2	\$ 3,650,996	\$ 0	\$ 380,264	\$ 0	\$ 0	\$ 4,031,260	\$ 4,033,475	2
3	10,283,125	3,305,193	0	0	0	13,588,318	107,649,027	3
4	2,014,147	1,575	0	2,349,000	1,910,179	6,274,901	104,868,384	4
5	\$ 15,948,268	\$ 3,306,768	\$ 380,264	\$ 2,349,000	\$ 1,910,179	\$ 23,894,479	\$ 216,550,886	5
6								6
7	\$ 2,114,884	\$ 3,842,961	\$ 0	0	\$ 0	\$ 5,957,845	\$ 81,884,411	7
8	5,471,242	2,209,259	494,019	950,749	448,359	9,573,628	47,998,676	8
9	2,189,825	1,696,635	0	361,276	158,579	4,406,315	45,035,130	9
10	1,713,560	79,267	4,000	4,507	27,775	1,829,109	4,441,062	10
11	2,148,457	394,094	9,000	78,300	150,756	2,780,607	47,449,741	11
12	2,616,813	39,030	0	0	1,200,000	3,855,843	4,117,365	12
13	\$ 16,254,780	\$ 8,261,246	\$ 507,019	\$ 1,394,832	\$ 1,985,469	\$ 28,403,346	\$ 230,926,385	13
14								14
15	\$ 64,140	\$ 4,598,242	\$ 126,755	\$ 388,071	\$ 0	\$ 5,177,208	\$ 5,177,208	15
16	227,500	0	0	0	0	227,500	227,500	16
17	0	0	0	(1,342,239)	(852,491)	(2,194,730)	(8,792,032)	17
18	0	0	0	0	0	0	(1,360,084)	18
19	(798,077)	0	0	0	0	(798,077)	(798,077)	19
20	(\$506,437)	\$ 4,598,242	\$ 126,755	(\$954,168)	(\$852,491)	\$ 2,411,901	(\$5,545,486)	20
21								21
22	(\$812,949)	(\$356,237)	\$ 0	\$ 0	(\$927,781)	(\$2,096,967)	(\$19,920,985)	22
23	3,638,192	356,237	0	0	1,504,163	5,498,592	45,244,263	23
24	0	0	0	0	0	0	0	24
25	\$ 2,825,243	\$ 1	\$ 0	\$ 0	\$ 576,382	\$ 3,401,626	\$ 25,323,278	25

Reconciliation of Interfund Transfers for 07/08

T O

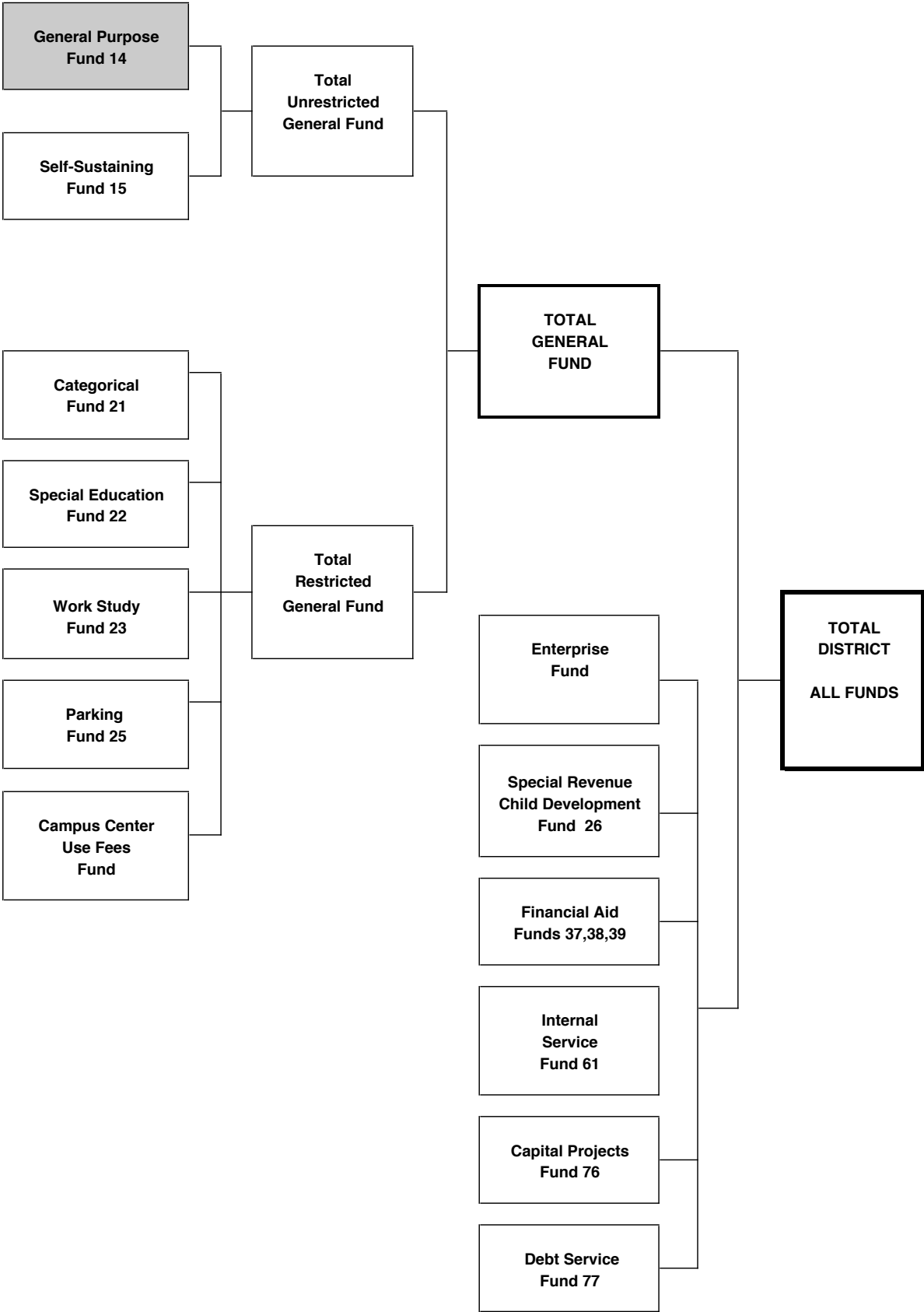
Fund	General	Self-Sust.	Categ.	Special Ed	Coll. Work Study	Parking	Child Dev.	Campus Ctr Use Fees	Financial Aid	Internal Service	Capital Projects	Debt Service	Total
14	14	15	21	22	23	25	26	28	37,38,39	61	76	77	
14			36,140	4,598,241	126,755	388,071						1,385,371	6,534,578
15			28,000									34,724	62,724
21													0
22													0
23													0
25											110,000	1,232,239	1,342,239
26													0
28												852,491	852,491
37													0
61													0
76													0
77													0
	0	0	64,140	4,598,241	126,755	388,071	0	0	0	0	110,000	3,504,825	8,792,032

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Notes:

Fund 14 to 21: \$36,139 for SDL replacement
Fund 14 to 22: \$4,568,232 for Special Ed Match
 \$30,009 for non-teaching PDL replacement
Fund 14 to 23: \$126,755 for College Work Study match
Fund 14 to 25: \$388,071 to offset operating deficit
Fund 14 to 77: \$751,780 for Debt Service
 \$26,934 for Debt Service fees
 \$606,657 for Capital Lease payment
 \$28,000 for TB test and Worker's Comp
Fund 15 to 21: \$34,633 for Debt Service
Fund 15 to 77: \$91 for Debt Service fees
 \$110,000 for the FH Parking Safety Project
Fund 25 to 76: \$1,229,395 for Debt Service
Fund 25 to 77: \$2,844 for Debt Service fees
 \$850,070 for Debt Service
Fund 28 to 77: \$2,421 for Debt Service fees

GENERAL PURPOSE



GENERAL ACTIVITY

Fund 14

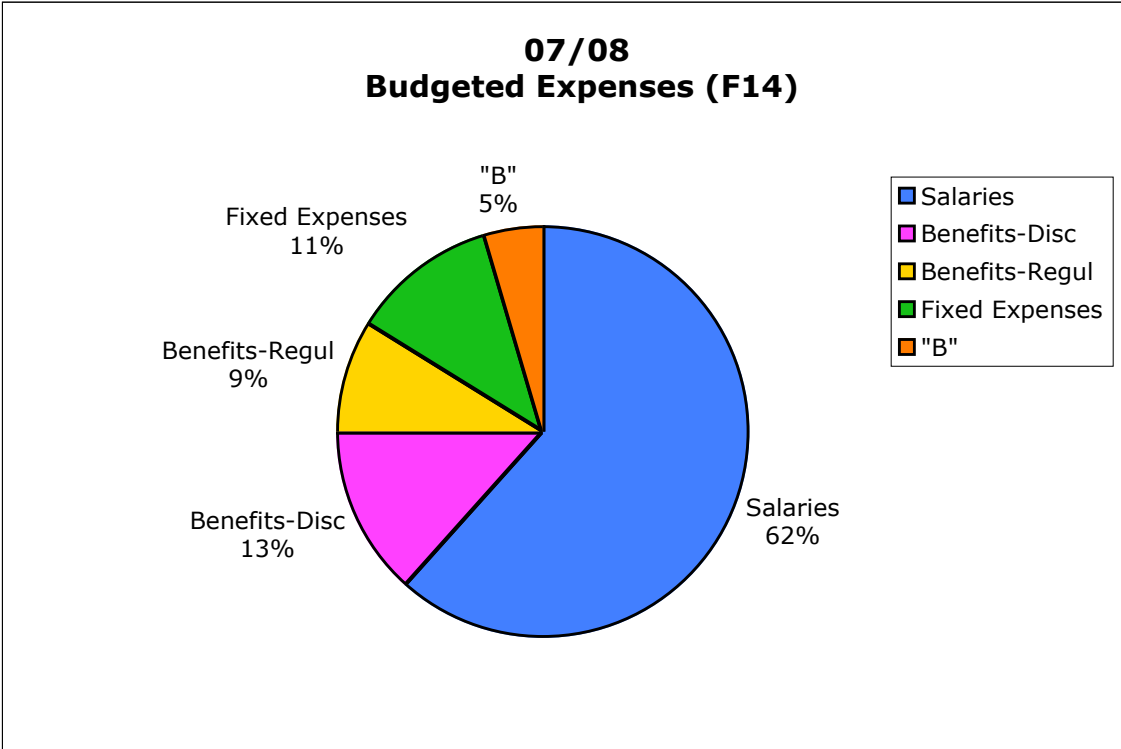
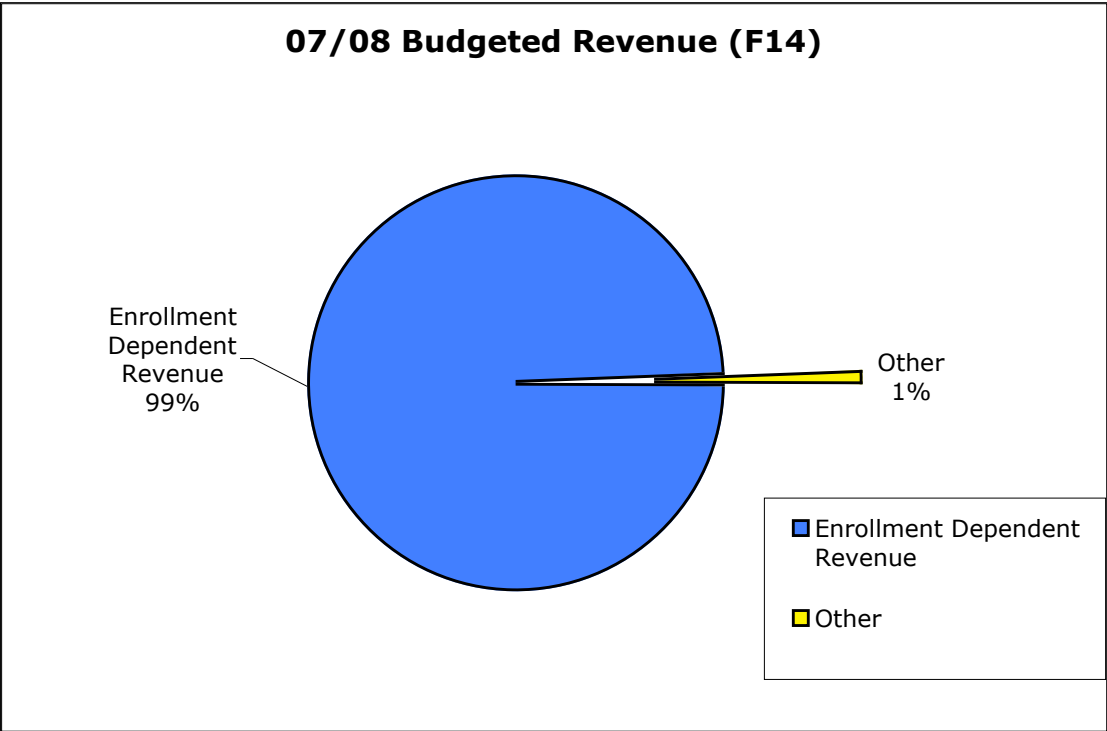
The General Activity Fund is part of the Unrestricted General Fund. This fund accounts for the majority of the District's revenues and expenditures. About 87% of this fund's revenue comes from the Base Revenue, about 7% comes from non-resident tuition, 2% comes from lottery proceeds, and 4% comes from other sources.

The Base Revenue is comprised of three revenue sources:

- Local Taxes 7%
- Property Tax Revenue 39%
- State's General Apportionment 54%

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

General Activity Fund Expenses account for the majority of the District's operating expenses. Salaries and Benefits comprise 84% of the total General Fund expenses. Fixed expenses such as leases, utilities, debt payment, transfer out to DSPS, insurance premiums, bank and credit card fees, collective bargaining costs, and district-wide software maintenance comprise 11% of the total General Fund expenses. The remaining 5% constitutes the campuses' and Central Services' discretionary B budget, approximately \$8.6 million.



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

2007-08 BUDGETS

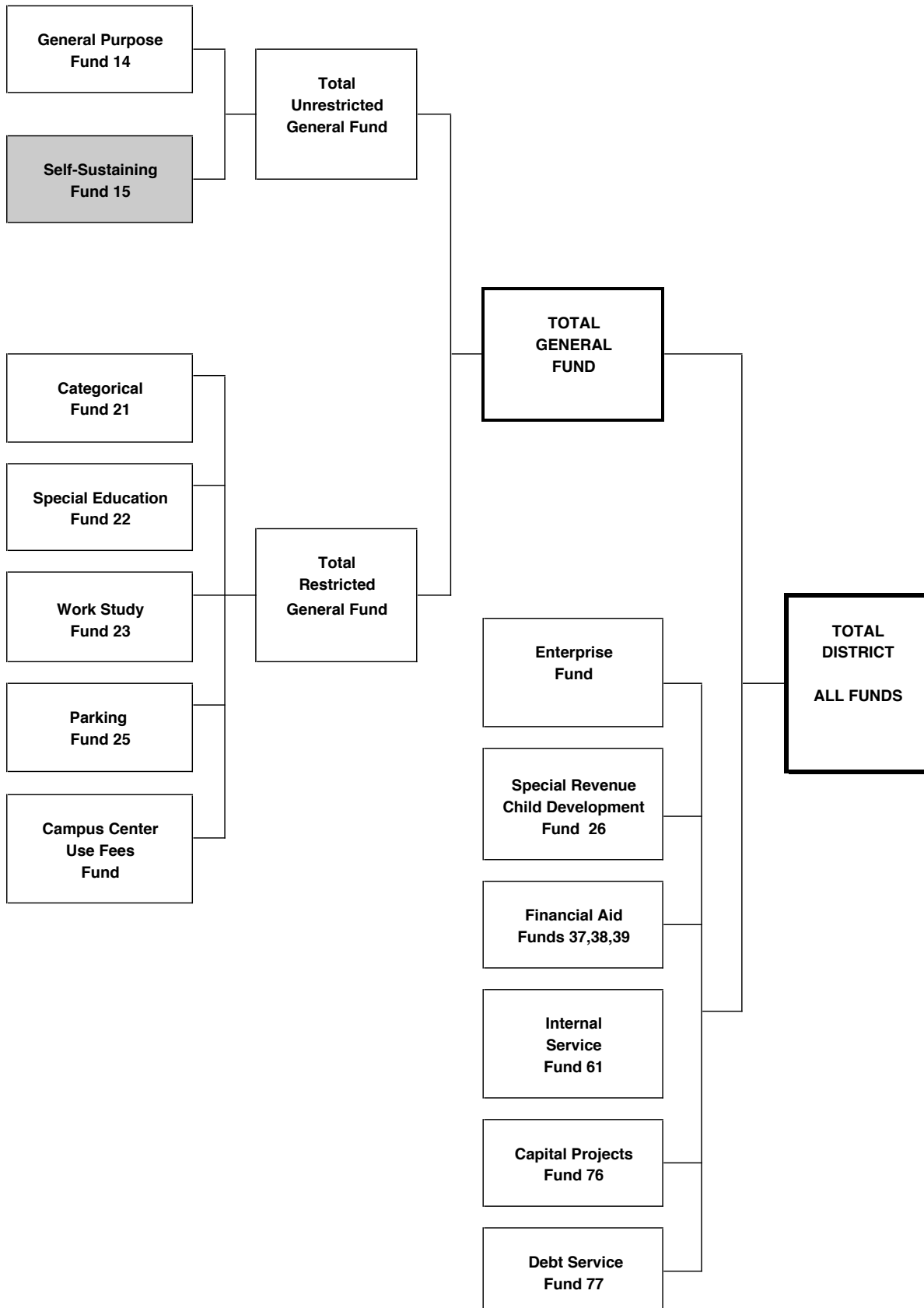
		Foothill College		De Anza College		Central Services		District Wide		Total Fund 14	
1	INCOME										1
2	Federal										2
3	Other Federal	\$	1,015	\$	1,200	\$	0	\$	0	\$	2,215
4	Total Federal Income	\$	1,015	\$	1,200	\$	0	\$	0	\$	2,215
5	State										5
6	Apportionment	\$	0	\$	0	\$	0	\$	85,819,588	\$	85,819,588
7	Deferred Maintenance		0		0		0		0		0
8	Lottery		0		0		0		4,448,382		4,448,382
9	Mandated Cost Reimbursement				0		0				
10	Staff Development				0		0				
11	Other State		0		0		0		1,814,776		1,814,776
12	Total State Income	\$	0	\$	0	\$	0	\$	92,082,746	\$	92,082,746
13	Local										13
14	Property Taxes	\$	0	\$	0	\$	0	\$	60,668,092	\$	60,668,092
15	Resident Enrollment		103,589		225,000		0		10,652,600		10,981,189
16	Non-resident Enrollment		0		0		0		13,516,060		13,516,060
17	Interest		0		0		0		2,600,000		2,600,000
18	Other Local		452,004		782,345		780,000		160,000		2,174,349
19	Total Local Income	\$	555,593	\$	1,007,345	\$	780,000	\$	87,596,752	\$	89,939,690
20	TOTAL INCOME	\$	556,608	\$	1,008,545	\$	780,000	\$	179,679,498	\$	182,024,651
21	EXPENSES										21
22	Contract Teachers	\$	14,355,509	\$	21,491,284	\$	0	\$	226,500	\$	36,073,293
23	Contract Non-teachers		4,840,664		5,483,907		576,457		0		10,901,028
24	Other Teachers		9,751,319		15,946,918		0		0		25,698,237
25	Other Non-teachers		28,160		77,861		0		1,539,675		1,645,696
26	Total Certificated Salaries	\$	28,975,651	\$	42,999,970	\$	576,457	\$	1,766,175	\$	74,318,253
27	Contract Non-instructional	\$	7,174,930	\$	10,366,215	\$	14,591,409	\$	50,000	\$	32,182,554
28	Contract Instructional Aides		532,180		1,851,736		0		0		2,383,916
29	Other Non-instructional		468,453		271,577		0		887,397		1,627,427
30	Other Instructional Aides		0		0		0		0		0
31	Students		0		0		0		0		0
32	Students--COWS		0		0		0		0		0
33	Total Classified Salaries	\$	8,175,563	\$	12,489,528	\$	14,591,409	\$	937,397	\$	36,193,897
34	Total Salaries	\$	37,151,214	\$	55,489,499	\$	15,167,866	\$	2,703,572	\$	110,512,150
35	Total Staff Benefits	\$	9,824,825	\$	14,638,249	\$	6,074,979	\$	9,087,498	\$	39,625,551
36	Total Materials and Supplies	\$	728,521	\$	1,220,930	\$	0	\$	0	\$	1,949,451
37	Contracted Services	\$	1,600,000	\$	2,124,035	\$	0	\$	241,946	\$	3,965,981
38	Lease of Equipment & Facilities		0		0		0		1,038,360		1,038,360
39	Utilities		0		0		0		3,939,841		3,939,841
40	Other Operating		884,271		570,365		4,017,870		25,476,706		30,949,212
41	Total Operating	\$	2,484,271	\$	2,694,400	\$	4,017,870	\$	30,696,853	\$	39,893,394
42	Buildings	\$	0	\$	0	\$	0	\$	0	\$	0
43	Equipment--New & Replacement		0		0		0		0		0
44	Other		51,861		16,661		0		0		68,522
45	Total Capital Outlay	\$	51,861	\$	16,661	\$	0	\$	0	\$	68,522
46	TOTAL EXPENSES	\$	50,240,692	\$	74,059,739	\$	25,260,715	\$	42,487,923	\$	192,049,069
47	Transfers-in	\$	0	\$	0	\$	0	\$	0	\$	0
48	Other Sources		0								
49	Transfers-out		0		0		(120,000)		(6,414,578)		(6,534,578)
50	Contingency		0		(100,000)		0		(1,260,084)		(1,360,084)
51	Other Out Go		0		0		0		0		0
52	TOTAL TRANS/OTHER SOURCES	\$	0		(\$100,000)		(\$120,000)		(\$7,674,662)		(\$7,894,662)
53	Net Change in Fund Balance		(\$49,684,084)		(\$73,151,194)		(\$24,600,715)		129,516,913		(\$17,919,080)
54	Beginning Balance, July 1		0		0		0		0		34,149,572
55	Adjustments to Beginning Balance										
56	NET FUND BALANCE, June 30		(\$49,684,084)		(\$73,151,194)		(\$24,600,715)		129,516,913		16,230,492

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

TOTAL DISTRICT

		Revised Budget		Actual	Budget	
	INCOME	06/07		06/07	07/08	
1	Federal					1
2	Other Federal	\$	2,269	\$	2,215	2
3	Total Federal Income	\$	2,269	\$	2,215	3
4	State					4
5	Apportionment	\$	83,678,862	\$	85,819,588	5
6	Deferred Maintenance		0		0	6
7	Lottery		4,592,748		4,448,382	7
8	Mandated Cost Reimbursement		742,825		0	8
9	Staff Development		0		0	9
10	Other State		4,747,034		1,814,776	10
11	Total State Income	\$	93,761,469	\$	92,082,746	11
12	Local					12
13	Property Taxes	\$	60,842,926	\$	60,668,092	13
14	Resident Enrollment		10,953,886		10,981,189	14
15	Non-resident Enrollment		13,219,114		13,516,060	15
16	Interest		3,504,022		2,600,000	16
17	Other Local		2,225,730		2,174,349	17
18	Total Local Income	\$	90,745,678	\$	89,939,690	18
19	TOTAL INCOME	\$	184,509,416	\$	182,024,651	19
20	EXPENSES					20
21	Contract Teachers	\$	32,956,273	\$	36,073,293	21
22	Contract Non-teachers		11,744,961		10,901,028	22
23	Other Teachers		27,109,045		25,698,237	23
24	Other Non-teachers		845,272		1,645,696	24
25	Total Certificated Salaries	\$	72,655,551	\$	74,318,253	25
26	Contract Non-instructional	\$	31,927,716	\$	32,182,554	26
27	Contract Instructional Aides		2,428,182		2,383,916	27
28	Other Non-instructional		(1,308,155)		1,627,427	28
29	Other Instructional Aides		0		0	29
30	Students		882,566		895,269	30
31	Students--COWS		0		0	31
32	Total Classified Salaries	\$	33,930,309	\$	36,193,897	32
33	Total Salaries	\$	106,585,860	\$	110,512,150	33
34	Total Staff Benefits	\$	35,449,748	\$	39,625,551	34
35	Total Materials and Supplies	\$	3,437,947	\$	1,949,451	35
36	Contracted Services	\$	6,612,606	\$	3,965,981	36
37	Lease of Equipment & Facilities		1,214,923		1,038,360	37
38	Utilities		3,724,874		3,939,841	38
39	Other Operating		27,171,325		30,949,212	39
40	Total Operating	\$	38,723,728	\$	39,893,394	40
41	Buildings	\$	0	\$	0	41
42	Equipment--New & Replacement		989,731		0	42
43	Other		62,437		68,522	43
44	Total Capital Outlay	\$	1,052,168	\$	68,522	44
45	TOTAL EXPENSES	\$	185,249,451	\$	192,049,069	45
46	Transfers-in	\$	140,323	\$	0	46
47	Other Sources		0		0	47
48	Transfers-out		(10,851,627)		(6,534,578)	48
49	Contingency		(692,413)		(1,360,084)	49
50	Other Out Go		(45,032)		0	50
51	TOTAL TRANS/OTHER SOURCES		(\$11,448,749)		(\$7,894,662)	51
52	Net Change in Fund Balance		(\$12,188,784)		(\$17,919,080)	52
53	Beginning Balance, July 1		21,446,764		34,149,572	53
54	Adjustments to Beginning Balance					54
55	NET FUND BALANCE, June 30	\$	9,257,980	\$	16,230,492	55

SELF-SUSTAINING



SELF-SUSTAINING**Fund 15**

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

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

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

2007-08 BUDGETS

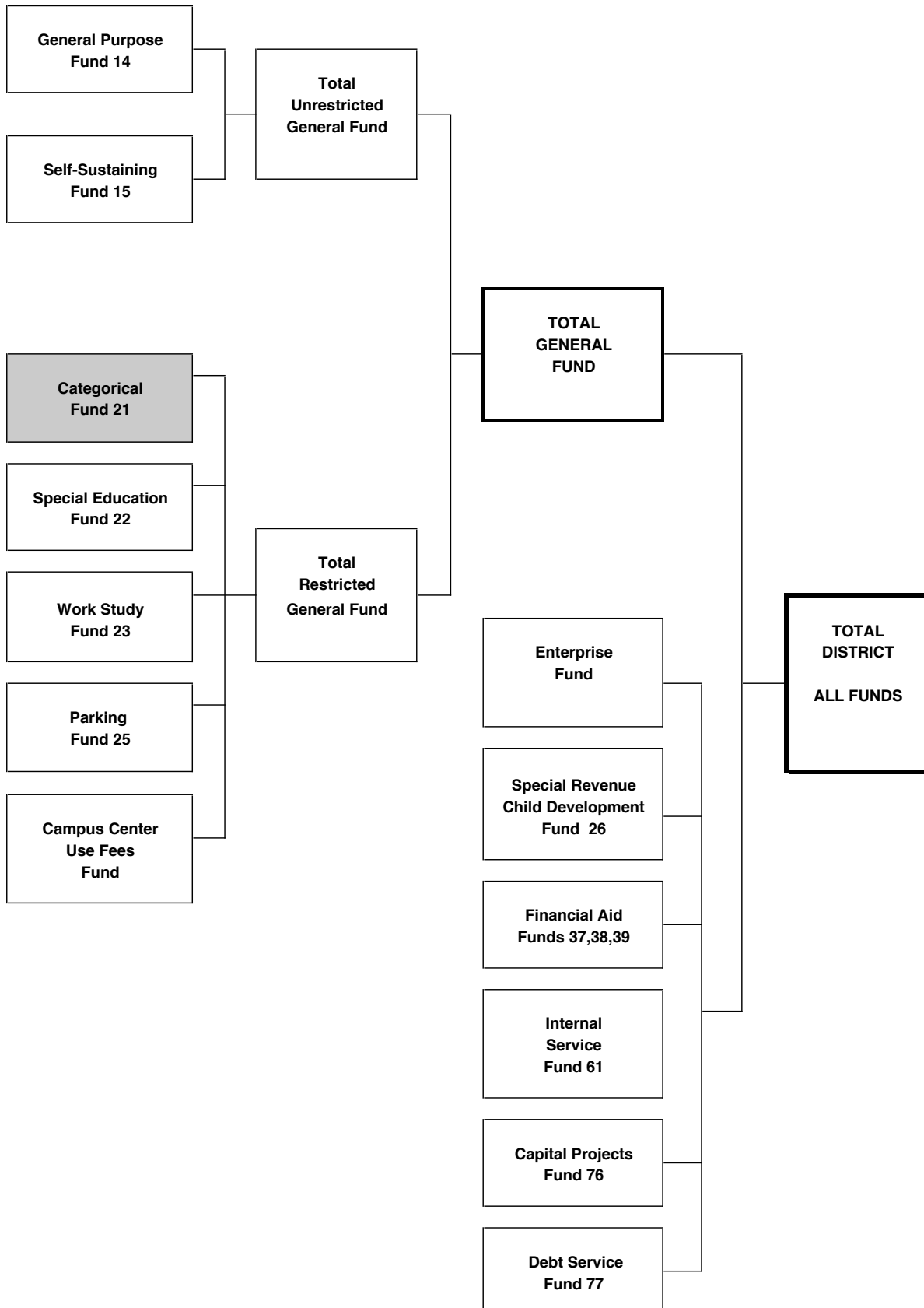
			Foothill College		De Anza College		Central Services		Total Fund 15	
1	INCOME									1
2	Total State Income	\$	1,951,233	\$	26,730	\$	0	\$	1,977,963	2
3	Contract Services	\$	0	\$	705,000	\$	0	\$	705,000	3
4	Enrollment									4
5	Facilities Rental		275,000		135,000		0		410,000	5
6	Field Trip Revenue		42,100		20,000		0		62,100	6
7	Sales		0		196,500		0		196,500	7
8	Short Courses		0		610,000		0		610,000	8
9	Other Local Income		3,278,917		1,188,750		2,202,526		6,670,193	9
10	Total Local Income	\$	3,596,017	\$	2,855,250	\$	2,202,526	\$	8,653,793	10
11	TOTAL INCOME	\$	5,547,250	\$	2,881,980	\$	2,202,526	\$	10,631,756	11
12	EXPENSES									12
13	Contract Teachers	\$	0	\$	0	\$	0	\$	0	13
14	Contract Non-teachers		165,440		347,741		0		513,181	14
15	Other Teachers		1,053,381		20,000		0		1,073,381	15
16	Other Non-teachers		16,751		5,000		0		21,751	16
17	Total Certificated Salaries	\$	1,235,572	\$	372,741	\$	0	\$	1,608,313	17
18	Contract Non-instructional	\$	882,270	\$	771,444	\$	0	\$	1,653,714	18
19	Contract Instructional Aides		0		0		0		0	19
20	Other Non-instructional		254,279		323,158		0		577,437	20
21	Other Instructional Aides		0		0		0		0	21
22	Students		0		0		0		0	22
23	Students--CWS		0		0		0		0	23
24	Total Classified Salaries	\$	1,136,549	\$	1,094,602	\$	0	\$	2,231,151	24
25	Total Salaries	\$	2,372,121	\$	1,467,343	\$	0	\$	3,839,464	25
26	Total Staff Benefits	\$	545,039	\$	458,225	\$	0	\$	1,003,264	26
27	Total Materials and Supplies	\$	748,002		(\$85,500)	\$	0	\$	662,502	27
28	Contracted Services	\$	0	\$	0	\$	0	\$	0	28
29	Lease of Equipment & Facilities		0		0		0		0	29
30	Utilities		0		0		0		0	30
31	Other Operating		2,130,720		774,340		1,870,680		4,775,740	31
32	Total Operating	\$	2,130,720	\$	774,340	\$	1,870,680	\$	4,775,740	32
33	Buildings	\$	0	\$	0	\$	0	\$	0	33
34	Equipment--New & Replacement		0		0		0		0	34
35	Other		0		193,000		0		193,000	35
36	Total Capital Outlay	\$	0	\$	193,000	\$	0	\$	193,000	36
37	TOTAL EXPENSES	\$	5,795,883	\$	2,807,408	\$	1,870,680	\$	10,473,971	37
38	Transfers-in	\$	60,000	\$	90,000		(\$150,000)	\$	0	38
39	Other Sources		0		0		0		0	39
40	Transfers-out		0		(34,724)		(28,000)		(62,724)	40
41	Contingency		0		0		0		0	41
42	Other Out Go		0		0		0		0	42
43	TOTAL TRANSFERS/OTHER SOURCES	\$	60,000	\$	55,276		(\$178,000)		(\$62,724)	43
44	Net Change in Fund Balance		(\$188,633)	\$	129,848	\$	153,846	\$	95,061	44
45	Beginning Balance, July 1		2,783,839		2,032,398		779,862		5,596,099	45
46	Adjustments to Beginning Balance		0		0		0		0	46
47	NET FUND BALANCE, June 30	\$	2,595,206	\$	2,162,246	\$	933,708	\$	5,691,160	47

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

TOTAL DISTRICT

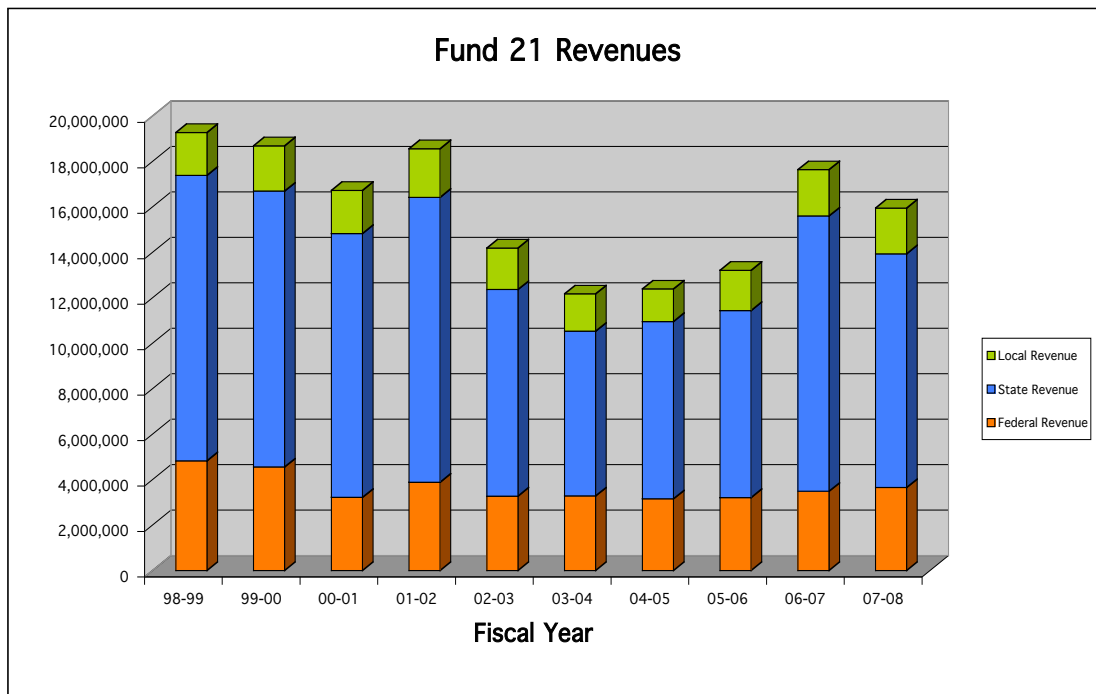
		Revised Budget 06/07	Actual 06/07	Budget 07/08	
1	INCOME				1
2	Total State Income	\$ 1,735,500	\$ 1,994,426	\$ 1,977,963	2
3	Contract Services	\$ 435,000	\$ 827,952	\$ 705,000	3
4	Enrollment	0	0	0	4
5	Facilities Rental	405,000	521,090	410,000	5
6	Field Trip Revenue	91,985	92,345	62,100	6
7	Sales	114,000	110,600	196,500	7
8	Short Courses	530,000	631,943	610,000	8
9	Other Local Income	6,310,677	6,587,808	6,670,193	9
10	Total Local Income	\$ 7,886,662	\$ 8,771,738	\$ 8,653,793	10
11	TOTAL INCOME	\$ 9,622,162	\$ 10,766,164	\$ 10,631,756	11
12	EXPENSES				12
13	Contract Teachers	\$ 0	\$ 0	\$ 0	13
14	Contract Non-teachers	406,043	427,643	513,181	14
15	Other Teachers	1,591,995	1,064,276	1,073,381	15
16	Other Non-teachers	107,814	25,902	21,751	16
17	Total Certificated Salaries	\$ 2,105,851	\$ 1,517,821	\$ 1,608,313	17
18	Contract Non-instructional	\$ 1,335,755	\$ 1,408,633	\$ 1,653,714	18
19	Contract Instructional Aides				19
20	Other Non-instructional	571,866	498,200	577,437	20
21	Other Instructional Aides				21
22	Students	0	75,346	0	22
23	Students--CWS				23
24	Total Classified Salaries	\$ 1,907,621	\$ 1,982,179	\$ 2,231,151	24
25	Total Salaries	\$ 4,013,473	\$ 3,500,000	\$ 3,839,464	25
26	Total Staff Benefits	\$ 937,621	\$ 788,038	\$ 1,003,264	26
27	Total Materials and Supplies	\$ 848,849	\$ 355,341	\$ 662,502	27
28	Contracted Services	\$ 0	\$ 2,571,262	\$ 0	28
29	Lease of Equipment & Facilities	0	482,485	0	29
30	Utilities	0	58,129	0	30
31	Other Operating	3,712,482	2,352,649	4,775,740	31
32	Total Operating	\$ 3,712,482	\$ 5,464,525	\$ 4,775,740	32
33	Buildings	\$ 0	\$ 0	\$ 0	33
34	Equipment--New & Replacement		99,038		34
35	Other	276,886		193,000	35
36	Total Capital Outlay	\$ 276,886	\$ 99,038	\$ 193,000	36
37	TOTAL EXPENSES	\$ 9,789,311	\$ 10,206,941	\$ 10,473,971	37
38	Transfers-in	\$ 308,465	\$ 243,464	\$ 0	38
39	Other Sources	0	65,000	0	39
40	Transfers-out	(166,870)	(167,808)	(62,724)	40
41	Contingency	0	0	0	41
42	Other Out Go	(\$4,000)	(10,000)		42
43	TOTAL TRANSFERS/OTHER SOURCES	\$ 137,595	\$ 130,656	\$ (62,724)	43
44	Net Change in Fund Balance	(\$29,554)	\$ 689,880	\$ 95,061	44
45	Beginning Balance, July 1	4,906,219	4,906,219	5,596,099	45
46	Adjustments to Beginning Balance				46
47	NET FUND BALANCE, June 30	\$ 4,876,665	\$ 5,596,099	\$ 5,691,160	47

CATEGORICAL



RESTRICTED and CATEGORICAL Fund 21

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

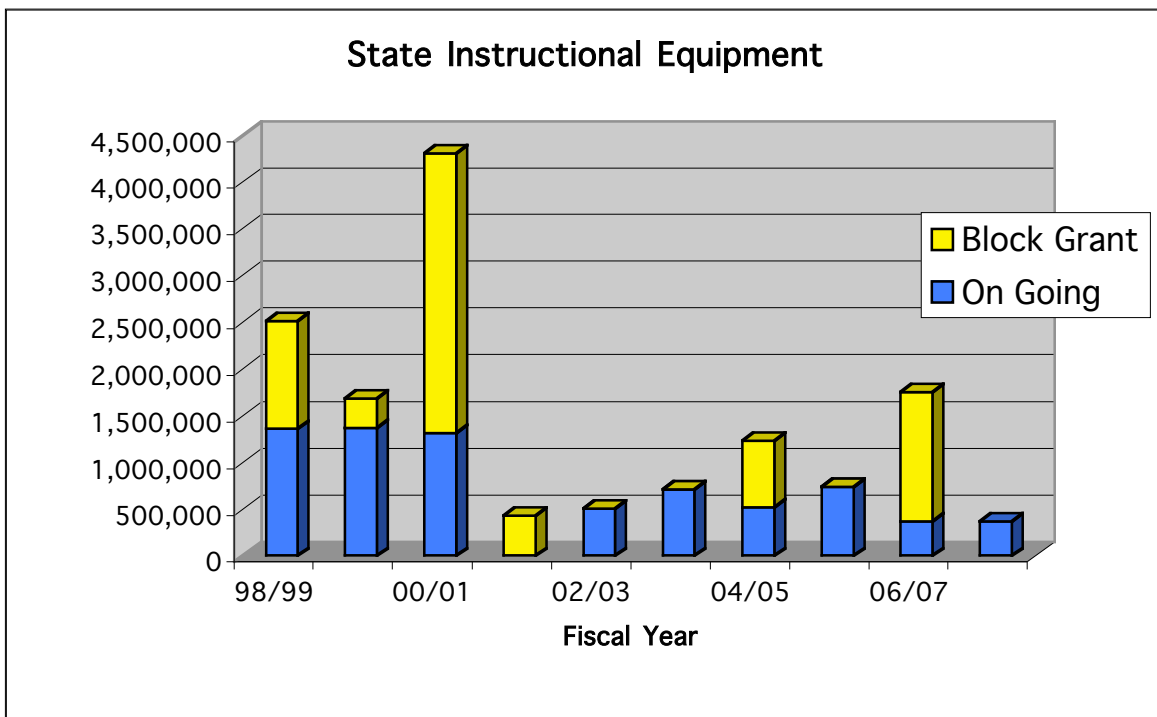


The chart above represents the amounts of revenue received from federal, state, and local sources for Fund 21 for the past ten years. The majority of the revenue that we receive in the restricted and categorical fund originates from the State. In 06/07, we witnessed an increase to our state funds for Matriculation and EOPS and One-Time allocations for Career Technical Education and Instructional Equipment.

In general, money received from Fund 21 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 2007/08 Adopted Budget, we are anticipating the same level of ongoing State funds allocated to our District for Instructional Equipment (\$370,274) and Scheduled

Maintenance (\$370,328) as in 2006/07. At this point in time, the State budget has not been passed and there are some significant differences between the Governor’s May Revise figures and the State Legislature’s 2007/08 budget for Career Technical Educational Equipment, Equipment and Nursing programs, and Physical Plant and Instructional Support allocations. We will budget these One-Time funds when we receive the actual allocations for our District. In 2007/08, we anticipate incurring \$1.75 million in instructional equipment expenses.



NASA Internship Program: Provides training and paid internships for students at NASA Ames Research Center and other related businesses. We are reflecting \$1.424 million in revenue and related expenses for the 2007/08 Adopted Budget.

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

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

Matriculation, Staff Development, Staff Diversity, Extended Opportunity Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), & CalWorks: These programs target specific populations or services funded by the State. Once the budget is approved by the State, our budget will be revised to reflect our actual allocation. We will make any necessary budget adjustments in the next quarterly report for 2007/08.

Health Services Fees and Mandated Cost Reimbursement: Health Services Fees are fees collected from the students and are 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 (mandated cost reimbursement) for the cost of providing these services over and above what we collect. The mandated cost reimbursement is recorded in Fund 14. Changing the level of services we provide – either more or less – will jeopardize the mandated cost reimbursement. At the June 4, 2007 Board meeting, the Trustees approved a \$1 increase to the student health fee to \$13/quarter effective summer quarter 2007. For the 2007/08 Adopted Budget, we anticipate \$1.62 million in income and related expenses for Health Services.

Economic Development: State funding provided for the operation of De Anza's Center for Applied Competitive Technologies and other projects for improving career development services locally and regionally.

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

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

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

2007-08 BUDGETS

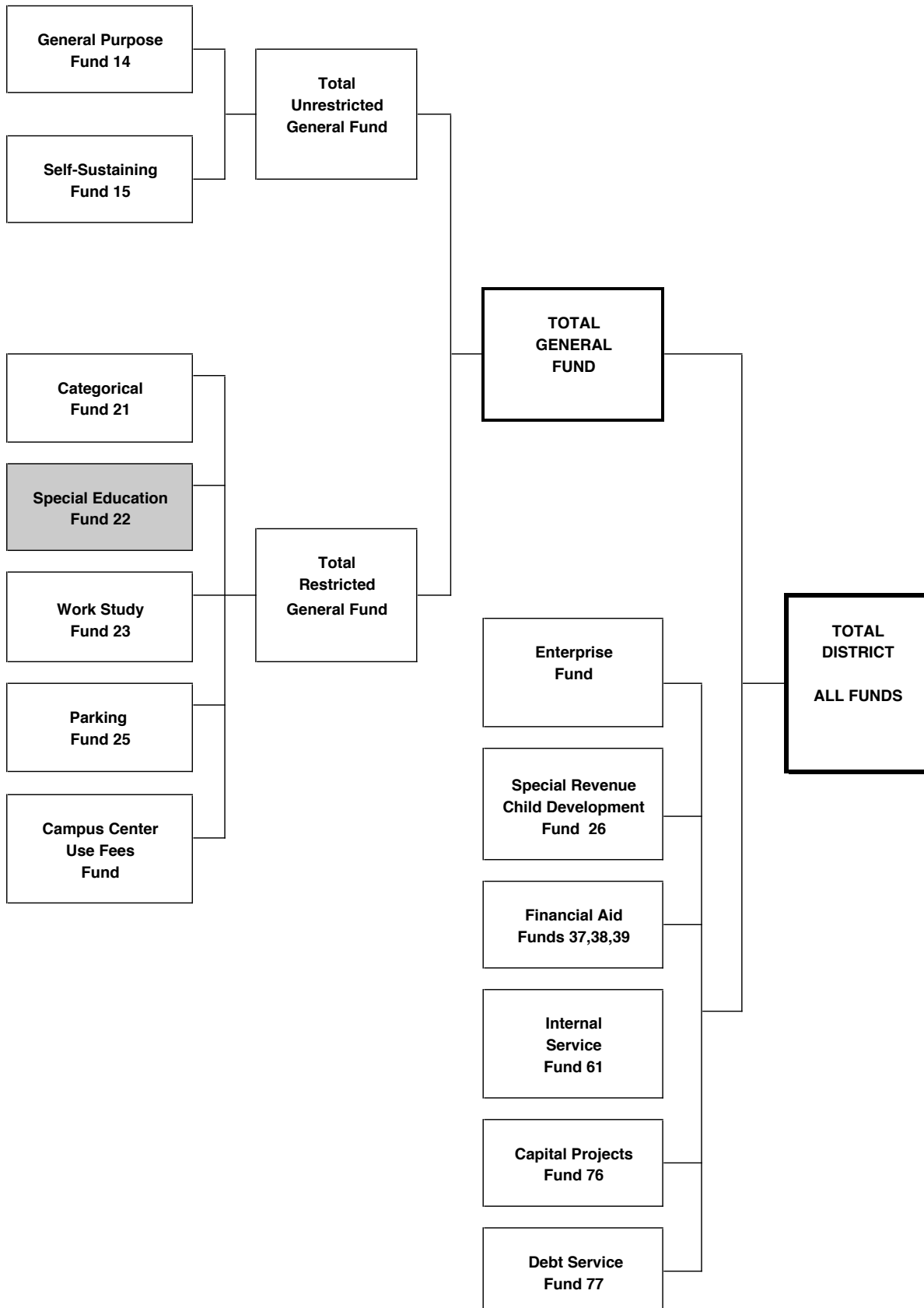
		Foothill College		De Anza College		Central Services	Total Fund 21			
1	INCOME								1	
2	WIA	\$	0	\$	100,000	\$	0	\$	100,000	2
3	Financial Aid Admin. Allowance		3,500		12,500		0		16,000	3
4	VATEA		266,823		534,530		0		801,353	4
5	NASA		1,424,427		0		0		1,424,427	5
6	NSF		188,161		708,291		0		896,452	6
7	Other		50,000		142,764		220,000		412,764	7
8	Total Federal Income	\$	1,932,911	\$	1,498,085	\$	220,000	\$	3,650,996	8
9	Matriculation Apportionment	\$	1,027,286	\$	1,359,136	\$	0	\$	2,386,422	9
10	Special Education		0		1,094,073		0		1,094,073	10
11	Board Financial Assistance Program		368,083		564,746		0		932,829	11
12	Staff Development		30,000		30,000		10,085		70,085	12
13	Staff Diversity		10,000		10,000		10,000		30,000	13
14	EOPS (Parts A & B)		664,193		1,106,082		0		1,770,275	14
15	CARE		52,397		132,420		0		184,817	15
16	Deferred Maintenance		0		0		0		0	16
17	Block Grant (Instructional Equipment)		500,000		1,250,000		0		1,750,000	17
18	CalWorks		0		339,366		0		339,366	18
19	Other State		445,000		1,278,766		1,492		1,725,258	19
20	Total State Income	\$	3,096,959	\$	7,164,589	\$	21,577	\$	10,283,125	20
21	Health Service Fees	\$	710,000	\$	910,000	\$	0	\$	1,620,000	21
22	Other Local		300,000		94,147		0		394,147	22
23	Total Local Income	\$	1,010,000	\$	1,004,147	\$	0	\$	2,014,147	23
24	TOTAL INCOME	\$	6,039,870	\$	9,666,821	\$	241,577	\$	15,948,268	24
25	EXPENSES									25
26	Contract Teachers	\$	0	\$	0	\$	0	\$	0	26
27	Contract Non-teachers		721,583		863,648		0		1,585,231	27
28	Other Teachers									28
29	Other Non-teachers		168,178		361,475		0		529,653	29
30	Total Certificated Salaries	\$	889,761	\$	1,225,123	\$	0	\$	2,114,884	30
31	Contract Non-instructional	\$	687,891	\$	2,829,471	\$	247,969	\$	3,765,331	31
32	Contract Instructional Aides									32
33	Other Non-instructional		184,325		277,395		0		461,720	33
34	Other Instructional Aides									34
35	Students		1,239,817		4,374		0		1,244,191	35
36	Students--CWS									36
37	Total Classified Salaries	\$	2,112,033	\$	3,111,240	\$	247,969	\$	5,471,242	37
38	Total Salaries	\$	3,001,794	\$	4,336,363	\$	247,969	\$	7,586,126	38
39	Total Staff Benefits	\$	592,330	\$	1,494,567	\$	102,928	\$	2,189,825	39
40	Total Materials and Supplies	\$	806,479	\$	898,246	\$	8,835	\$	1,713,560	40
41	Contracted Services	\$	334,466	\$	587,084	\$	0	\$	921,550	41
42	Lease of Equipment & Facilities									42
43	Utilities									43
44	Other Operating		567,474		847,180		(187,747)		1,226,907	44
45	Total Operating	\$	901,940	\$	1,434,264		(\$187,747)	\$	2,148,457	45
46	Buildings	\$	0	\$	0	\$	0	\$	0	46
47	Equipment--New & Replacement		899,303		1,717,510		0		2,616,813	47
48	Other									48
49	Total Capital Outlay	\$	899,303	\$	1,717,510	\$	0	\$	2,616,813	49
50	TOTAL EXPENSES	\$	6,201,846	\$	9,880,950	\$	171,984	\$	16,254,780	50
51	Transfers-in	\$	15,898	\$	48,242	\$	0	\$	64,140	51
52	Other Sources		0		227,500		0		227,500	52
53	Transfers-out		0		0		0		0	53
54	Other Out Go		(299,101)		(498,976)		0		(798,077)	54
55	TOTAL TRANSFERS/OTHER SOURCES		(\$283,203)		(\$223,234)	\$	0		(\$506,437)	55
56	Net Change in Fund Balance		(\$445,179)		(\$437,363)	\$	69,593		(\$812,949)	56
57	Beginning Balance, July 1		0		0		0		3,638,192	57
58	Adjustments to Beginning Balance		0		0		0		0	58
59	NET FUND BALANCE, June 30		(\$445,179)		(\$437,363)	\$	69,593	\$	2,825,243	59

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

TOTAL DISTRICT

		Revised Budget 06/07	Actual 06/07	Budget 07/08	
1	INCOME				1
2	WIA	\$ 164,497	\$ 164,497	\$ 100,000	2
3	Financial Aid Admin. Allowance	16,005	16,005	16,000	3
4	VATEA	790,613	790,613	801,353	4
5	NASA	944,675	944,675	1,424,427	5
6	NSF	560,762	560,762	896,452	6
7	Other	481,870	481,870	412,764	7
8	Total Federal Income	\$ 2,958,422	\$ 2,958,422	\$ 3,650,996	8
9	Matriculation Apportionment	\$ 2,382,555	\$ 2,382,555	\$ 2,386,422	9
10	Special Education	1,031,078	1,031,078	1,094,073	10
11	Board Financial Assistance Program	932,829	932,829	932,829	11
12	Staff Development	52,286	52,286	70,085	12
13	Staff Diversity	27,513	27,513	30,000	13
14	EOPS (Parts A & B)	1,768,553	1,768,553	1,770,275	14
15	CARE	187,808	187,808	184,817	15
16	Deferred Maintenance	0	0	0	16
17	Block Grant (Instructional Equipment)	1,329,669	1,329,669	1,750,000	
18	CalWorks	485,553	485,553	339,366	18
19	Other State	3,108,229	3,108,229	1,725,258	19
20	Total State Income	\$ 11,306,073	\$ 11,306,073	\$ 10,283,125	20
21	Health Service Fees	\$ 1,523,111	\$ 1,523,111	\$ 1,620,000	21
22	Other Local	1,008,518	1,008,518	394,147	22
23	Total Local Income	\$ 2,531,629	\$ 2,531,629	\$ 2,014,147	23
24	TOTAL INCOME	\$ 16,796,124	\$ 16,796,124	\$ 15,948,268	24
25	EXPENSES				25
26	Contract Teachers	\$ 30,419	\$ 30,419	\$ 0	26
27	Contract Non-teachers	1,730,390	1,730,390	1,585,231	27
28	Other Teachers	0	0	0	28
29	Other Non-teachers	471,948	471,948	529,653	29
30	Total Certificated Salaries	\$ 2,232,757	\$ 2,232,757	\$ 2,114,884	30
31	Contract Non-instructional	\$ 3,507,759	\$ 3,507,759	\$ 3,765,331	31
32	Contract Instructional Aides	0	0		32
33	Other Non-instructional	324,739	324,739	461,720	33
34	Other Instructional Aides	0	0		34
35	Students	1,769,248	1,769,248	1,244,190	35
36	Students--CWS	0	0		36
37	Total Classified Salaries	\$ 5,601,746	\$ 5,601,746	\$ 5,471,241	37
38	Total Salaries	\$ 7,834,503	\$ 7,834,503	\$ 7,586,125	38
39	Total Staff Benefits	\$ 2,162,538	\$ 2,162,538	\$ 2,189,826	39
40	Total Materials and Supplies	\$ 2,080,734	\$ 2,080,734	\$ 1,713,560	40
41	Contracted Services	\$ 1,302,175	\$ 1,302,175	\$ 921,550	41
42	Lease of Equipment & Facilities	0	0	0	42
43	Utilities	0	0	0	43
44	Other Operating	793,822	793,822	1,226,907	44
45	Total Operating	\$ 2,095,997	\$ 2,095,997	\$ 2,148,457	45
46	Buildings	\$ 0	\$ 0	\$ 0	46
47	Equipment--New & Replacement	1,924,384	1,924,384	2,616,813	47
48	Other	95,353	95,353	0	48
49	Total Capital Outlay	\$ 2,019,737	\$ 2,019,737	\$ 2,616,813	49
50	TOTAL EXPENSES	\$ 16,193,509	\$ 16,193,509	\$ 16,254,780	50
51	Transfers-in	\$ 298,636	\$ 298,636	\$ 64,140	51
52	Other Sources	450,691	450,691	227,500	52
53	Transfers-out	(166,524)	(166,524)	0	53
54	Other Out Go	(772,208)	(772,208)	(798,077)	54
55	TOTAL TRANSFERS/OTHER SOURCES	(\$189,405)	(\$189,405)	(\$506,437)	55
56	Net Change in Fund Balance	\$ 413,209	\$ 413,209	(\$812,949)	56
57	Beginning Balance, July 1	3,224,983	3,224,983	3,638,192	57
58	Adjustments to Beginning Balance	0	0	0	58
59	NET FUND BALANCE, June 30	\$ 3,638,192	\$ 3,638,192	\$ 2,825,243	59

SPECIAL EDUCATION



SPECIAL EDUCATION**Fund 22**

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

In 2007/08, we anticipate receiving approximately \$3.3 million in State revenues for Fund 22. Expenses for the Special Education Fund are estimated at \$8.3 million. The District General Fund plans to transfer in a match to meet the requirement of receiving state Disabled Students Program and Services (DSP&S) revenues and serving students with special needs, also known as “college effort,” in order to balance the fund. The match is estimated to be approximately \$4.6 million for 2007/08. The expense budget exceeds the revenue and transfer in budgets by \$356,000, which is the 2006/07 carry-over balance.

We are anticipating that the Governor’s Budget will include a 4.53% COLA and growth of 2% for DSP&S.

Both Foothill College and De Anza College anticipate little-to-no growth in weighted student contact hours and FTES (headcount) numbers for DSP&S students in 2007/08.

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

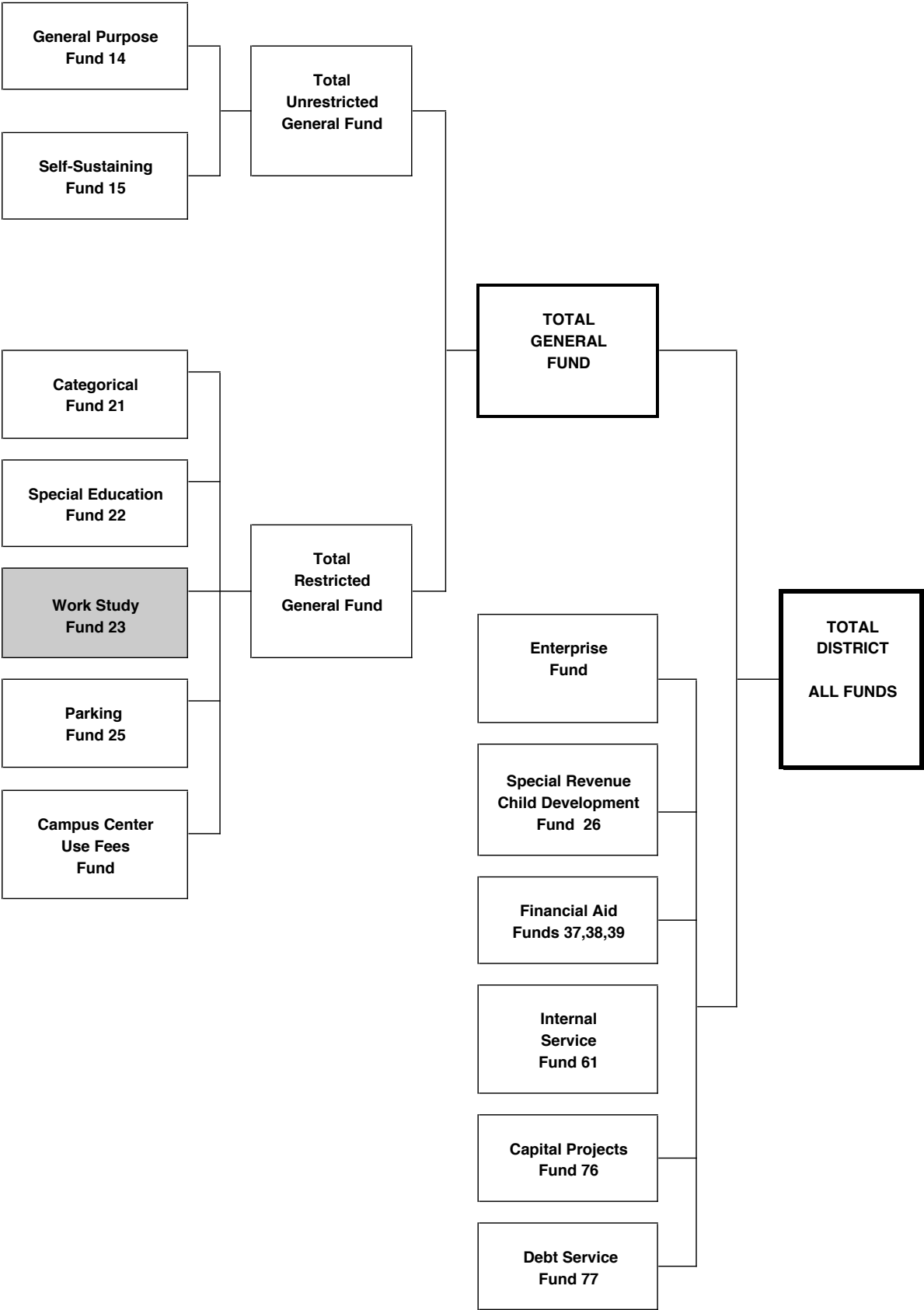
2007-08 BUDGETS

		Foothill College	De Anza College	Total Special Education	
1	INCOME				1
2	Federal				2
3	VEA	\$ 0	\$ 0	\$ 0	3
4	Other Federal	0	0	0	4
5	Total Federal Income	\$ 0	\$ 0	\$ 0	5
6	State				6
7	Special Education Apportionment	\$ 1,916,915	\$ 1,388,278	\$ 3,305,193	7
8	Department of Rehabilitation	0	0	0	8
9	Total State Income	\$ 1,916,915	\$ 1,388,278	\$ 3,305,193	9
10	Local				10
11	Other Local	\$ 0	\$ 1,575	\$ 1,575	11
12	Total Local Income	\$ 0	\$ 1,575	\$ 1,575	12
13	TOTAL INCOME	\$ 1,916,915	\$ 1,389,853	\$ 3,306,768	13
14	EXPENSES				14
15	Contract Teachers	\$ 558,283	\$ 845,538	\$ 1,403,821	15
16	Contract Non-teachers	305,022	656,266	961,288	16
17	Other Teachers	1,038,122	287,529	1,325,651	17
18	Other Non-teachers	36,473	115,728	152,201	18
19	Total Certificated Salaries	\$ 1,937,900	\$ 1,905,061	\$ 3,842,961	19
20	Contract Non-instructional	\$ 325,085	\$ 699,465	\$ 1,024,550	20
21	Contract Instructional Aides	122,295	864,426	986,721	21
22	Other Non-instructional	47,627	150,362	197,989	22
23	Other Instructional Aides	0	0	0	23
24	Students	0	0	0	24
25	Students--CWS	0	0	0	25
26	Total Classified Salaries	\$ 495,006	\$ 1,714,253	\$ 2,209,259	26
27	Total Salaries	\$ 2,432,906	\$ 3,619,314	\$ 6,052,220	27
28	Total Staff Benefits	\$ 570,484	\$ 1,126,151	\$ 1,696,635	28
29	Total Materials and Supplies	\$ 51,330	\$ 27,937	\$ 79,267	29
30	Contracted Services	\$ 0	\$ 0	\$ 0	30
31	Lease of Equipment & Facilities	0	0	0	31
32	Utilities	0	0	0	32
33	Other Operating	32,888	361,206	394,094	33
34	Total Operating	\$ 32,888	\$ 361,206	\$ 394,094	34
35	Buildings	\$ 0	\$ 0	\$ 0	35
36	Equipment--New & Replacement	0	0	0	36
37	Other	34,075	4,955	39,030	37
38	Total Capital Outlay	\$ 34,075	\$ 4,955	\$ 39,030	38
39	TOTAL EXPENSES	\$ 3,121,683	\$ 5,139,563	\$ 8,261,246	39
40	Transfers-in	\$ 1,200,364	\$ 3,397,878	\$ 4,598,242	40
41	Other Sources	0	0	0	41
42	Transfers-out	0	0	0	42
43	Contingency	0	0	0	43
44	Other Out Go	0	0	0	44
45	TOTAL TRANSFERS/OTHER SOURCES	\$ 1,200,364	\$ 3,397,878	\$ 4,598,242	45
46	Net Change in Fund Balance	\$ (4,404)	\$ (351,833)	\$ (356,237)	46
47	Beginning Balance, July 1	0	0	356,237	47
48	Adjustments to Beginning Balance	0	0	0	48
49	NET FUND BALANCE, June 30	\$ (4,404)	\$ (351,833)	\$ 0	49

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

TOTAL DISTRICT					
		Budget 06/07	Actual 06/07	Budget 07/08	
1	INCOME				1
2	Federal				2
3	VEA	\$ 0	\$ 0	\$ 0	3
4	Other Federal			0	4
5	Total Federal Income	\$ 0	\$ 0	\$ 0	5
6	State				6
7	Special Education Apportionment	\$ 3,240,491	\$ 3,240,491	\$ 3,305,193	7
8	Department of Rehabilitation				8
9	Total State Income	\$ 3,240,491	\$ 3,240,491	\$ 3,305,193	9
10	Local				10
11	Other Local	\$ 1,690	\$ 1,690	\$ 1,575	11
12	Total Local Income	\$ 1,690	\$ 1,690	\$ 1,575	12
13	TOTAL INCOME	\$ 3,242,181	\$ 3,242,181	\$ 3,306,768	13
14	EXPENSES				14
15	Contract Teachers	\$ 1,363,757	\$ 1,363,758	\$ 1,403,821	15
16	Contract Non-teachers	1,161,673	1,142,068	961,288	16
17	Other Teachers	1,246,064	1,202,715	1,325,651	17
18	Other Non-teachers	103,210	166,163	152,201	18
19	Total Certificated Salaries	\$ 3,874,703	\$ 3,874,704	\$ 3,842,961	19
20	Contract Non-instructional	\$ 993,182	\$ 978,926	\$ 1,024,550	20
21	Contract Instructional Aides	993,277	866,901	986,721	21
22	Other Non-instructional	(\$17,263)	123,369	197,989	22
23	Other Instructional Aides	0	0	0	23
24	Students	117,687	117,687	0	24
25	Students--CWS	0	0	0	25
26	Total Classified Salaries	\$ 2,086,883	\$ 2,086,883	\$ 2,209,259	26
27	Total Salaries	\$ 5,961,586	\$ 5,961,586	\$ 6,052,220	27
28	Total Staff Benefits	\$ 1,739,702	\$ 1,739,702	\$ 1,696,635	28
29	Total Materials and Supplies	\$ 114,840	\$ 113,950	\$ 79,267	29
30	Contracted Services	\$ 67,019	\$ 67,019	\$ 0	30
31	Lease of Equipment & Facilities	13,183	13,183	0	31
32	Utilities	2,036	2,036	0	32
33	Other Operating	363,938	12,995	394,094	33
34	Total Operating	\$ 446,176	\$ 95,233	\$ 394,094	34
35	Buildings	\$ 0	\$ 0	\$ 0	35
36	Equipment--New & Replacement	97,546	97,546	0	36
37	Other	5,304	900	39,030	37
38	Total Capital Outlay	\$ 102,850	\$ 98,446	\$ 39,030	38
39	TOTAL EXPENSES	\$ 8,365,154	\$ 8,008,917	\$ 8,261,246	39
40	Transfers-in	\$ 4,971,275	\$ 4,971,275	\$ 4,598,242	40
41	Other Sources	0	0	0	41
42	Transfers-out	(182,010)	(182,010)	0	42
43	Contingency	0	0	0	43
44	Other Out Go	0	0	0	44
45	TOTAL TRANSFERS/OTHER SOURCES	\$ 4,789,265	\$ 4,789,265	\$ 4,598,242	45
46	Net Change in Fund Balance	\$ (333,708)	\$ 22,529	\$ (356,237)	46
47	Beginning Balance, July 1	333,708	333,708	356,237	47
48	Adjustments to Beginning Balance	0	0	0	48
49	NET FUND BALANCE, June 30	\$ 0	\$ 356,237	\$ 0	49

WORK STUDY



COLLEGE WORK STUDY**Fund 23**

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

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

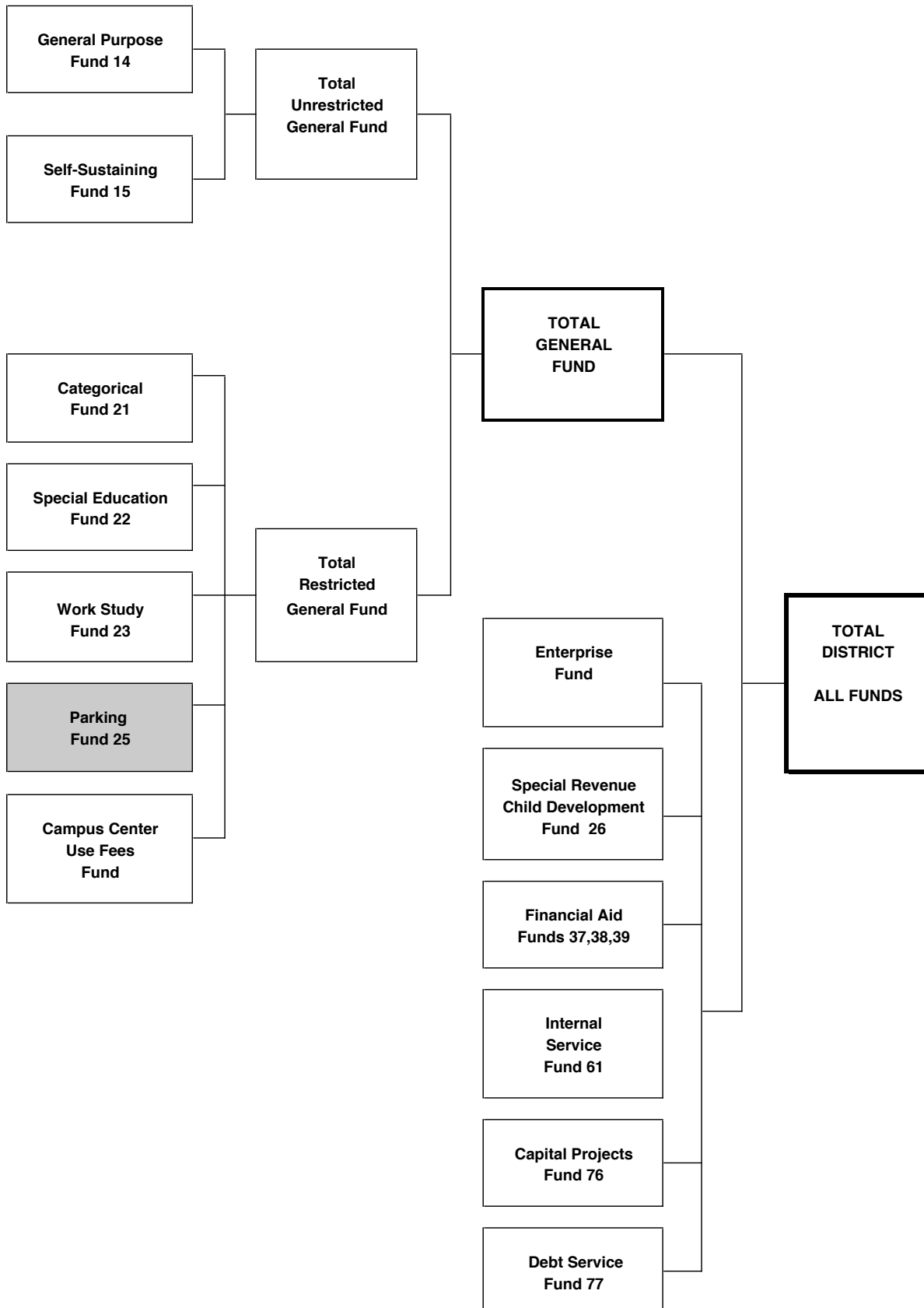
2007-08 BUDGETS

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

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

TOTAL DISTRICT					
		Budget 06/07		Actual 06/07	Budget 07/08
INCOME					
Federal					
College Work Study	\$	401,236	\$	401,236	\$ 380,264
Other Federal		0		0	0
TOTAL INCOME	\$	401,236	\$	401,236	\$ 380,264
EXPENSES					
Other Non-teachers	\$	0	\$	0	\$ 0
Total Certificated Salaries	\$	0	\$	0	\$ 0
Other Non-instructional	\$	0	\$	0	\$ 0
Students--CWS		476,967		476,968	494,019
Total Classified Salaries	\$	476,967	\$	476,968	\$ 494,019
Total Staff Benefits	\$	0	\$	0	\$ 0
Total Materials and Supplies	\$	6,526	\$	6,526	\$ 4,000
Total Operating	\$	21,100	\$	21,100	\$ 9,000
Total Capital Outlay	\$	0	\$	0	\$ 0
TOTAL EXPENSES	\$	504,593	\$	504,594	\$ 507,019
Transfers-in	\$	119,242	\$	119,242	\$ 126,755
Other Sources					
Transfers-out		(15,884)		(\$15,884)	
Contingency					
Other Out Go					
TOTAL TRANSFERS/OTHER SOURCES	\$	103,358	\$	103,358	\$ 126,755
Net Change in Fund Balance	\$	0	\$	0	\$ 0
Beginning Balance, July 1					
Adjustments to Beginning Balance					
NET FUND BALANCE, June 30	\$	0	\$	0	\$ 0

PARKING



PARKING FUND**Fund 25**

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

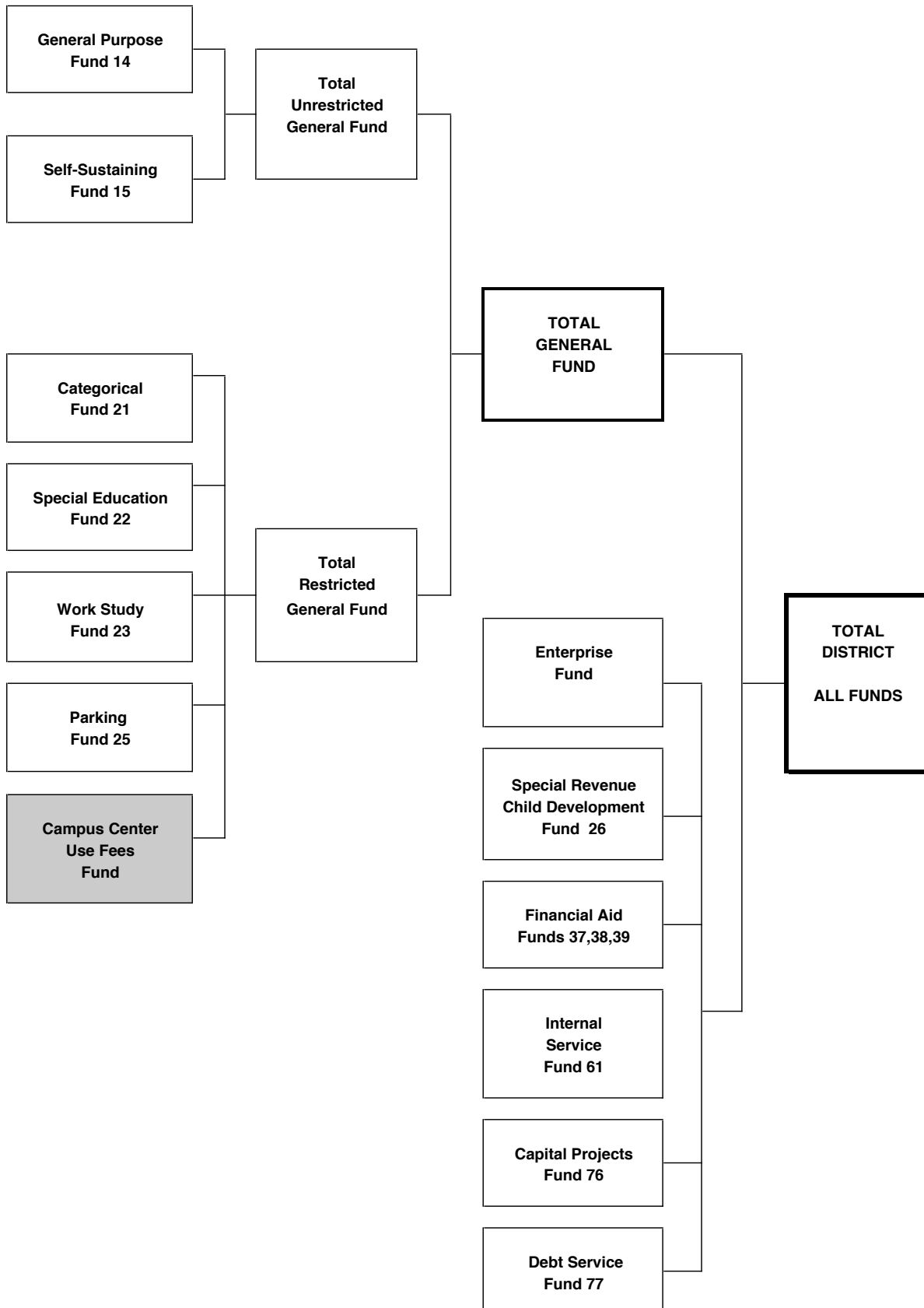
Revenue from parking permits is limited by student enrollment and by the state statute that limits parking fees to \$100 per year. At the same time, expenses are escalating due to salary increases and increases in other operating expenses, which will result in an estimated operating deficit of approximately \$388,000. Our current strategy is to cover this projected operating deficit with a transfer in from the General Fund and Safety and Security budget to allow them to break-even for the year.

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

Foothill-DeAnza Community College District
Fund 25
Parking

		Revised Budget 06/07	Actual 06/07	Budget 07/08	
1	INCOME				1
2	State				2
3	Other State	\$ 0	\$ 0	\$ 0	3
4	Local				4
5	Decals	\$ 1,715,000	\$ 1,477,363	\$ 1,475,000	5
6	Daily Permits	510,000	539,517	524,000	6
7	Flint Center	350,000	331,385	350,000	7
8	TOTAL INCOME	\$ 2,575,000	\$ 2,348,265	\$ 2,349,000	8
9	EXPENSES				9
10	Contract Teachers	\$ 0	\$ 0	\$ 0	10
11	Contract Non-teachers	0	0	0	11
12	Other Teachers	0	0	0	12
13	Other Non-teachers	0	0	0	13
14	Total Certificated Salaries	\$ 0	\$ 0	\$ 0	14
15	Contract Non-instructional	\$ 874,418	\$ 826,611	\$ 887,389	15
16	Contract Instructional Aides	0	0	0	16
17	Other Non-instructional	32,620	138,531	63,360	17
18	Other Instructional Aides	0	0	0	18
19	Students	0	0	0	19
20	Students--CWS	0	0	0	20
21	Total Classified Salaries	\$ 907,038	\$ 965,142	\$ 950,749	21
22	Total Salaries	\$ 907,038	\$ 965,142	\$ 950,749	22
23	Total Staff Benefits	\$ 365,861	\$ 353,023	\$ 361,276	23
24	Total Materials and Supplies	\$ 1,000	\$ 2,624	\$ 4,507	24
25	Contracted Services	\$ 35,505	\$ 35,505	\$ 0	25
26	Lease of Equipment & Facilities	0	0	0	26
27	Utilities	0	0	0	27
28	Other Operating	353,225	30,311	78,300	28
29	Total Operating	\$ 388,730	\$ 65,816	\$ 78,300	29
30	Site Improvement	\$ 0	\$ 0	\$ 0	30
31	Buildings	0	0	0	31
32	Equipment--New & Replacement	0	0	0	32
33	Other	0	0	0	33
34	Total Capital Outlay	\$ 0	\$ 0	\$ 0	34
35	TOTAL EXPENSES	\$ 1,662,629	\$ 1,386,605	\$ 1,394,832	35
36	Transfers-in	\$ 430,430	\$ 430,430	\$ 388,071	36
37	Other Sources	0	0	0	37
38	Transfers-out	(1,342,801)	(1,392,091)	(1,342,239)	38
39	Contingency	0	0	0	39
40	Other Out Go	0	0	0	40
41	TOTAL TRANSFERS/OTHER SOURCES	(\$912,371)	(\$961,660)	(\$954,168)	41
42	Net Change in Fund Balance	\$ 0	\$ 0	\$ 0	42
43	Beginning Balance, July 1	0	0	0	43
44	Adjustments to Beginning Balance	0	0	0	44
45	NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0	45

CAMPUS CENTER



CAMPUS CENTER USE FEES**Fund 28**

Revenues are generated by collecting a mandatory fee for use of the campus centers at each institution. The proceeds are isolated by campus and are restricted for the following purposes in order of priority: 1) retirement of 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 6/30/04 fund balance was used to pay the necessary expenses during the interim period.

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

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

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

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

2007-08 BUDGETS

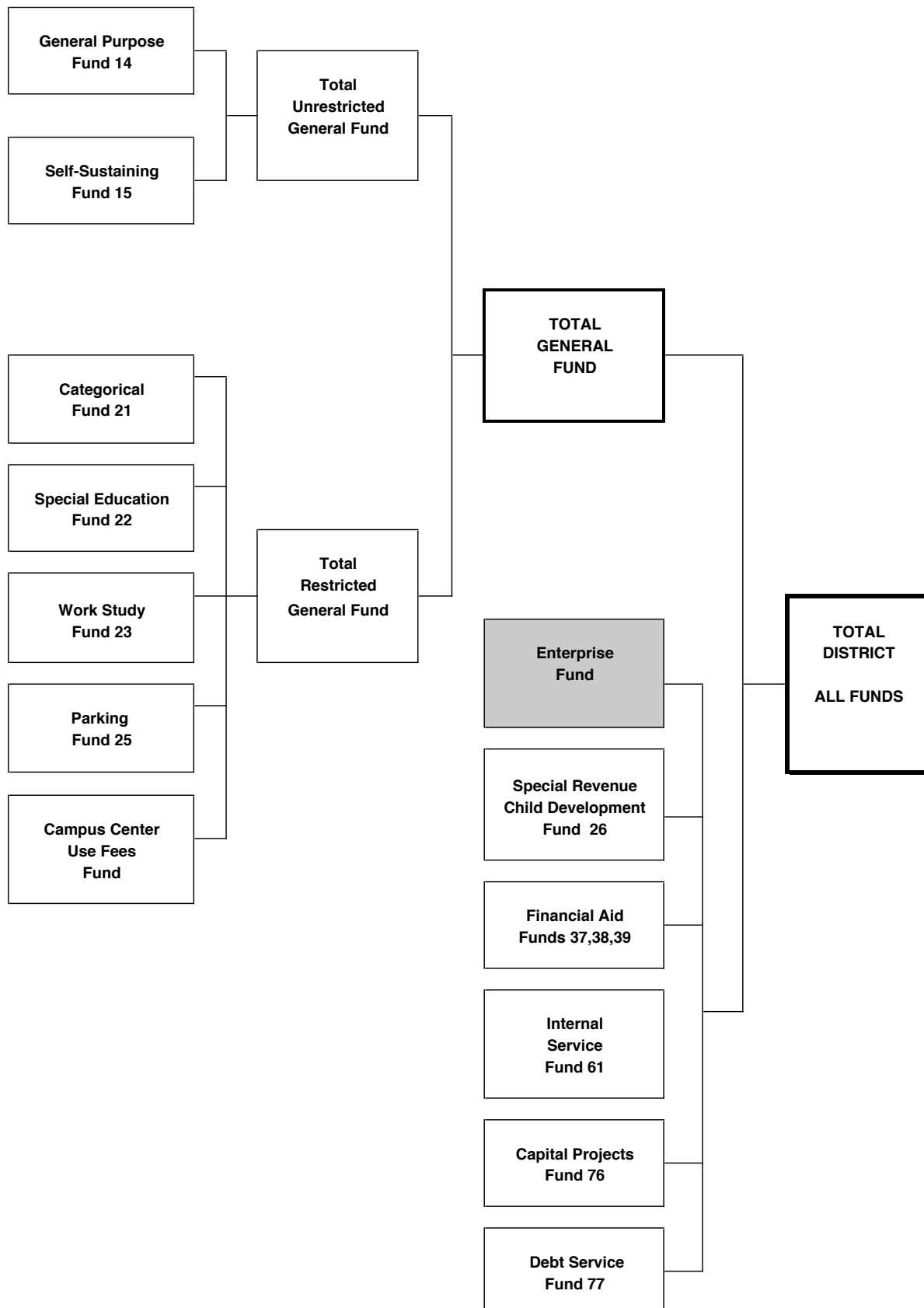
		Foothill College	De Anza College	Total Fund 28	
1	INCOME				1
2	Local				2
3	Campus Center Use Fees	\$ 729,608	\$ 1,180,571	\$ 1,910,179	3
4	Interest	0	0	0	4
5	Other				5
6	TOTAL INCOME	\$ 729,608	\$ 1,180,571	\$ 1,910,179	6
7	EXPENSES				7
8	Contract Non-instructional	\$ 100,047	\$ 220,151	\$ 320,198	8
9	Contract Instructional Aides				9
10	Other Non-instructional	44,641	83,520	128,161	10
11	Other Instructional Aides				11
12	Students				12
13	Students--CWS				13
14	Total Classified Salaries	\$ 144,688	\$ 303,671	\$ 448,359	14
15	Total Staff Benefits	\$ 59,800	\$ 98,779	\$ 158,579	15
16	Total Materials and Supplies	\$ 0	\$ 27,775	\$ 27,775	16
17	Contracted Services	\$ 0	\$ 2,459	\$ 2,459	17
18	Lease of Equipment & Facilities	0	0	0	18
19	Utilities	33,766	42,000	75,766	19
20	Other Operating	42,331	30,200	72,531	20
21	Total Operating	\$ 76,097	\$ 74,659	\$ 150,756	21
22	Buildings	\$ 0	\$ 0	\$ 0	22
23	Equipment--New & Replacement	1,200,000		1,200,000	23
24	Other	0		0	24
25	Total Capital Outlay	\$ 1,200,000	\$ 0	\$ 1,200,000	25
26	TOTAL EXPENSES	\$ 1,480,585	\$ 504,884	\$ 1,985,469	26
27	Transfers-in	\$ 0	\$ 0	\$ 0	27
28	Other Sources				28
29	Transfers-out	(404,906)	(447,585)	(852,491)	29
30	Contingency				30
31	Other Out Go				31
32	TOTAL TRANSFERS/OTHER SOURCES	(\$404,906)	(\$447,585)	(\$852,491)	32
33	Net Change in Fund Balance	(\$1,155,883)	228,102	(\$927,781)	33
34	Beginning Balance, July 1	1,394,497	109,666	1,504,163	34
35	Adjustments to Beginning Balance				35
36	NET FUND BALANCE, June 30	\$ 238,614	\$ 337,768	\$ 576,382	36

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

FOOTHILL AND DE ANZA

		Budget 06/07	Actual 06/07	Budget 07/08	
1	INCOME				1
2	Local				2
3	Campus Center Use Fees	\$ 2,000,642	\$ 1,720,806	\$ 1,910,179	3
4	Interest	14,000	17,409	0	4
5	Other				5
6	TOTAL INCOME	\$ 2,014,642	\$ 1,738,215	\$ 1,910,179	6
7	EXPENSES				7
8	Contract Non-instructional	\$ 312,149	\$ 369,603	\$ 320,198	8
9	Contract Instructional Aides				9
10	Other Non-instructional	133,056	16,794	128,161	10
11	Other Instructional Aides				11
12	Students	0	26,932		12
13	Students--CWS				13
14	Total Classified Salaries	\$ 445,204	\$ 413,328	\$ 448,359	14
15	Total Staff Benefits	\$ 178,633	\$ 175,342	\$ 158,579	15
16	Total Materials and Supplies	\$ 37,500	\$ 34,127	\$ 27,775	16
17	Contracted Services	\$ 2,460	\$ 31,885	\$ 2,459	17
18	Lease of Equipment & Facilities	0	30,889	0	18
19	Utilities	41,821	1,139	75,766	19
20	Other Operating	58,779	18,578	72,531	20
21	Total Operating	\$ 103,060	\$ 82,491	\$ 150,756	21
22	Buildings	\$ 0	\$ 0	\$ 0	22
23	Equipment--New & Replacement	0	76,171	1,200,000	23
24	Other	0	0		24
25	Total Capital Outlay	\$ 0	\$ 76,171	\$ 1,200,000	25
26	TOTAL EXPENSES	\$ 764,397	\$ 781,459	\$ 1,985,469	26
27	Transfers-in	\$ 40,300	\$ 40,300	\$ 0	27
28	Other Sources			0	28
29	Transfers-out	(848,385)	(847,013)	(852,491)	29
30	Contingency				30
31	Other Out Go				31
32	TOTAL TRANSFERS/OTHER SOURCES	(\$808,085)	(\$806,713)	(\$852,491)	32
33	Net Change in Fund Balance	\$ 442,160	\$ 150,043	(\$927,781)	33
34	Beginning Balance, July 1	1,354,120	1,354,120	1,504,163	34
35	Adjustments to Beginning Balance				35
36	NET FUND BALANCE, June 30	\$ 1,796,280	\$ 1,504,163	\$ 576,382	36

ENTERPRISE FUND



ENTERPRISE FUND
FOOTHILL and DE ANZA CAMPUS CENTERS
FLINT CENTER

The Enterprise Fund is accounted for in a manner whereby the total costs of providing goods and services are financed or recovered primarily through user charges. Enterprise operations comprise the Foothill and De Anza College Campus Centers and Flint Center for the Performing Arts. The Campus Centers include the Bookstores 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 Campus Center

Foothill's 10% projected increase in sales for next year is based on its relocation to larger facilities in the soon-to-be completed Campus Center. The total square footage of the new store will go from its current 2,000 square feet to 6,000 square feet. Most of this additional space will be used to increase general books and general merchandise items, which have been lacking since August 2004 when the store lost 50% of its floor space with the move to its current location.

\$300,000 for fixtures and equipment is being financed as part of an \$11.3 million COP through the District. This will impact the Bookstore's net profit by over \$30,000 each year through 2021.

The gross profit from the increase in sales is expected to offset the additional expenses budgeted for next year and provide a Net Profit of \$17,000.

De Anza Campus Center

Bookstore

Two new programs, digital textbooks and textbook rentals, may be tested next year. The uncertain fiscal impact from these programs on sales prompted a conservative 2% increase in budgeted sales to \$6.3 million. Emphasis will also be placed this coming year on increasing used textbooks and general merchandise sales, which should improve the store's overall gross margin percentage and gross profit.

The Bookstore will start making payments in July 2007 on a \$500,000 loan. This represents its portion of the costs for the Student and Community Services Building, which has housed the Bookstore's new facilities since August of 2005. Net income will be impacted by a total of \$43,800 for each of the next fifteen years.

All other operating expenses and miscellaneous income in total are expected to remain relatively flat. A profit of \$56,500 is budgeted for the year.

Dining Services

The renovation of the Campus Center is scheduled to be completed mid-August. Dining Services expects to open its operations mid-September. The remodeled facilities are expected to boost sales by almost 12% over fiscal year 2006, the last full year of operation.

All income from independent food vendors will be based on rent starting in the fall. This shift from commissions to rent is not expected to have a significant impact on the total income received, despite eliminating one vendor. Dining Services is budgeting a profit of \$10,700 for the 07/08 fiscal year.

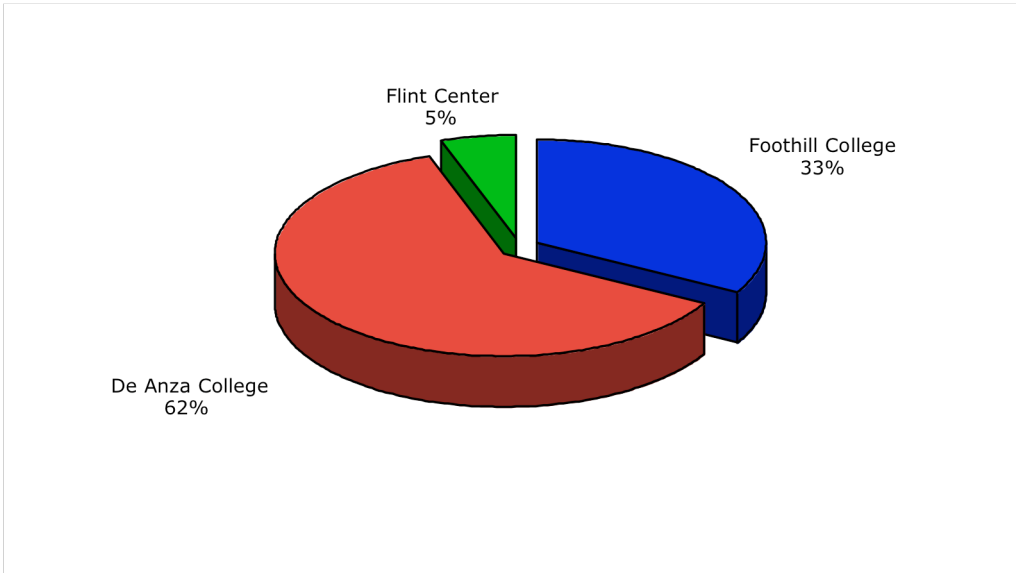
The net operating profit for the De Anza Campus Center is projected to be \$67,200 for the fiscal year.

- Bookstore – Profit \$56,500
- Dining Services – Profit \$10,700

Flint Center

Flint Center revenues are estimated slightly below 2006/07 projections. Expenses were adjusted accordingly and we anticipate an operating profit of approximately \$30,000.

Enterprise Fund Revenues



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

2007-08 BUDGETS

		Foothill College	De Anza College	Flint Center	Total Enterprise	
1	INCOME					1
2	Local					2
3	Sales	\$ 4,129,310	\$ 7,476,300	\$ 0	\$ 11,605,610	3
4	Other Local Income	101,700	365,660	675,000	1,142,360	4
5	TOTAL INCOME	\$ 4,231,010	\$ 7,841,960	\$ 675,000	\$ 12,747,970	5
6	EXPENSES					6
7	Cost of Sales	\$ 3,191,000	\$ 5,354,570	\$ 0	\$ 8,545,570	7
8	Management Salaries	\$ 103,390	\$ 162,330	\$ 0	\$ 265,720	8
9	Contract Salaries	350,900	846,530	0	1,197,430	9
10	Student Salaries	145,000	342,500	0	487,500	10
11	Other	50,000	44,900	0	94,900	11
12	Total Salaries	\$ 649,290	\$ 1,396,260	\$ 0	\$ 2,045,550	12
13	Total Staff Benefits	\$ 181,810	\$ 422,820	\$ 0	\$ 604,630	13
14	General Administration	\$ 134,250	422,130	\$ 0	\$ 556,380	14
15	Depreciation	0	86,900	0	86,900	15
16	Utilities	9,600	55,880	45,000	110,480	16
17	Other Operating	0	0	600,000	600,000	17
18	Total Operating	\$ 143,850	\$ 564,910	\$ 645,000	\$ 1,353,760	18
19	Buildings	\$ 0	\$ 0	\$ 0	\$ 0	19
20	Equipment--New & Replacement	0	0	0	0	20
21	Other	0	0	0	0	21
22	Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0	22
23	TOTAL EXPENSES	\$ 4,165,950	\$ 7,738,560	\$ 645,000	\$ 12,549,510	23
24	Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	24
25	Other Sources	0	0	0	0	25
26	Transfers-out	0	0	0	0	26
27	Contingency	0	0	0	0	27
28	Other Out Go	(48,000)	(36,200)	0	(84,200)	28
29	TOTAL TRANSFERS/OTHER SOURCES	(\$48,000)	(\$36,200)	\$ 0	(\$84,200)	29
30	Net Increase (Decrease) in Retained Earnings	\$ 17,060	\$ 67,200	\$ 30,000	\$ 114,260	30
31	Beginning Balance, July 1	299,468	1,947,003	1,670,689	3,917,160	31
32	Adjustments to Beginning Balance	0	0	0	0	32
33	NET FUND BALANCE, June 30	\$ 316,528	\$ 2,014,203	\$ 1,700,689	\$ 4,031,420	33

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

TOTAL ENTERPRISE					
	INCOME	Revised Budget 06/07	Actual 06/07	Budget 07/08	
1					1
2	Local				2
3	Sales	\$ 11,301,700	\$ 10,588,973	\$ 11,605,610	3
4	Other Local Income	1,155,100	1,306,434	1,142,360	4
5	TOTAL INCOME	\$ 12,456,800	\$ 11,895,407	\$ 12,747,970	5
6	EXPENSES				6
7	Cost of Sales	\$ 8,434,450	\$ 7,870,749	\$ 8,545,570	7
8	Management Salaries	\$ 244,660	\$ 263,492	\$ 265,720	8
9	Contract Salaries	1,040,810	1,057,759	1,197,430	9
10	Student Salaries	525,400	229,855	487,500	10
11	Other	110,600	376,187	94,900	11
12	Total Salaries	\$ 1,921,470	\$ 1,927,293	\$ 2,045,550	12
13	Total Staff Benefits	\$ 559,410	\$ 582,684	\$ 604,630	13
14	General Administration	\$ 512,400	\$ 437,834	\$ 556,380	14
15	Depreciation	86,970	82,217	86,900	15
16	Utilities	110,600	92,974	65,480	16
17	Other Operating	643,500	564,170	645,000	17
18	Total Operating	\$ 1,353,470	\$ 1,177,195	\$ 1,353,760	18
19	Buildings	\$ 0	\$ 0	\$ 0	19
20	Equipment--New & Replacement				20
21	Other				21
22	Total Capital Outlay	\$ 0	\$ 0	\$ 0	22
23	TOTAL EXPENSES	\$ 12,268,800	\$ 11,557,921	\$ 12,549,510	23
24	Transfers-in	\$ 0	\$ 0	\$ 0	24
25	Other Sources				25
26	Transfers-out				26
27	Contingency				27
28	Other Out Go	(98,330)	(35,888)	(84,200)	28
29	TOTAL TRANSFERS/OTHER SOURCES	(\$98,330)	(\$35,888)	(\$84,200)	29
30	Net Increase (Decrease) in Retained Earnings	\$ 89,670	\$ 301,598	\$ 114,260	30
31	Beginning Balance, July 1	3,613,599	3,613,599	3,917,160	31
32	Adjustments to Beginning Balance		1,963		32
33	NET FUND BALANCE, June 30	\$ 3,703,269	\$ 3,917,160	\$ 4,031,420	33

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

FOOTHILL COLLEGE-TOTAL CAMPUS CENTER

		Revised Budget		Actual		Budget	
	INCOME	06/07		06/07		07/08	
1							1
2	Local						2
3	Sales	\$ 3,829,000	\$	3,724,705	\$	4,129,310	3
4	Other Local Income	103,200		126,223		101,700	4
5	TOTAL INCOME	\$ 3,932,200	\$	3,850,928	\$	4,231,010	5
6							6
7	EXPENSES						7
8	Cost of Sales	\$ 2,941,900	\$	2,932,425	\$	3,191,000	8
9	Management Salaries	\$ 98,100	\$	103,211	\$	103,390	9
10	Contract Salaries	333,600		309,360		350,900	10
11	Student Salaries	145,000		129,580		145,000	11
12	Other	50,000		42,846		50,000	12
13	Total Salaries	\$ 626,700	\$	584,997	\$	649,290	13
14	Total Staff Benefits	\$ 180,200	\$	184,959	\$	181,810	14
15	General Administration	\$ 130,000	\$	102,774	\$	134,250	15
16	Depreciation	200		0		0	16
17	Utilities	9,600		9,566		9,600	17
18	Other Operating	0		0		0	18
19	Total Operating	\$ 139,800	\$	112,340	\$	143,850	19
20	Buildings	\$ 0	\$	0	\$	0	20
21	Equipment--New & Replacement						21
22	Other	0		0		0	22
23	Total Capital Outlay	\$ 0	\$	0	\$	0	23
24	TOTAL EXPENSES	\$ 3,888,600	\$	3,814,721	\$	4,165,950	24
25	Transfers-in	\$ 0	\$	0	\$	0	25
26	Other Sources						26
27	Transfers-out						27
28	Contingency						28
29	Other Out Go	(16,500)		(16,699)		(48,000)	29
30	TOTAL TRANSFERS/OTHER SOURCES	(\$16,500)		(\$16,699)		(\$48,000)	30
31	Net Increase (Decrease) in Retained Earnings	\$ 27,100	\$	19,508	\$	17,060	31
32	Beginning Balance, July 1	279,960		279,960		299,468	32
33	Adjustments to Beginning Balance						33
	NET FUND BALANCE, June 30	\$ 307,060	\$	299,468	\$	316,528	

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

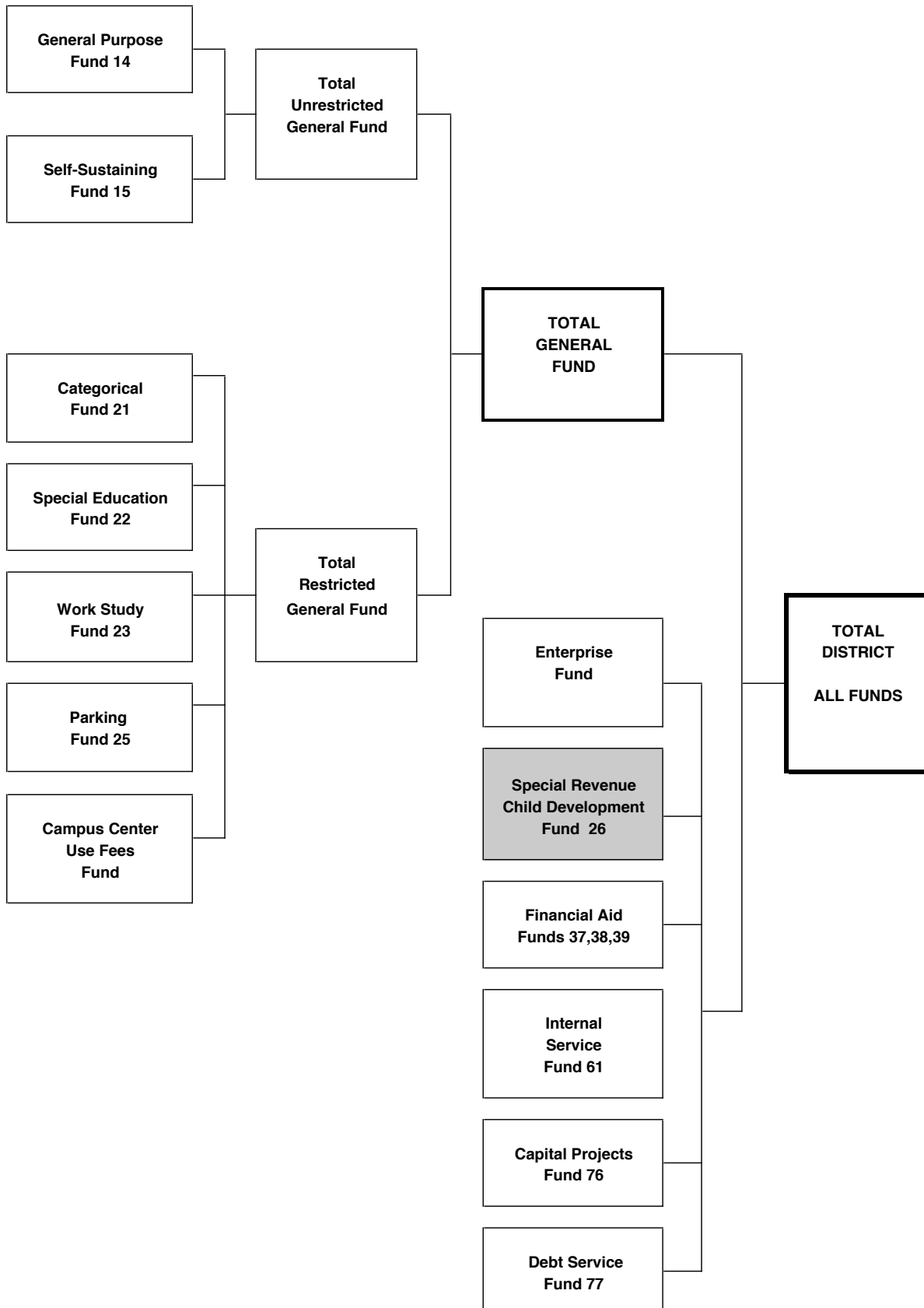
DE ANZA COLLEGE-TOTAL CAMPUS CENTER

		Revised Budget 06/07	Actual 06/07	Budget 07/08	
1	INCOME				1
2	Local				2
3	Sales	\$ 7,472,700	\$ 6,864,268	\$ 7,476,300	3
4	Other Local Income	342,400	409,217	365,660	4
5	TOTAL INCOME	\$ 7,815,100	\$ 7,273,485	\$ 7,841,960	5
6	EXPENSES				6
7	Cost of Sales	\$ 5,492,550	\$ 4,938,324	\$ 5,354,570	7
8	Management Salaries	\$ 146,560	\$ 160,281	\$ 162,330	8
9	Contract Salaries	707,210	748,399	846,530	9
10	Student Salaries	380,400	100,275	342,500	10
11	Other	60,600	333,341	44,900	11
12	Total Salaries	\$ 1,294,770	\$ 1,342,296	\$ 1,396,260	12
13	Total Staff Benefits	\$ 379,210	\$ 397,725	\$ 422,820	13
14	General Administration	\$ 382,400	\$ 335,060	\$ 422,130	14
15	Depreciation	86,770	82,217	86,900	15
16	Utilities	56,000	38,408	55,880	16
17	Other Operating	0	0	0	17
18	Total Operating	\$ 525,170	\$ 455,685	\$ 564,910	18
19	Buildings	\$ 0	\$ 0	\$ 0	19
20	Equipment--New & Replacement				20
21	Other				21
22	Total Capital Outlay	\$ 0	\$ 0	\$ 0	22
23	TOTAL EXPENSES	\$ 7,691,700	\$ 7,134,030	\$ 7,738,560	23
24	Transfers-in	\$ 0	\$ 0	\$ 0	24
25	Other Sources				25
26	Transfers-out				26
27	Contingency				27
28	Other Out Go	(81,830)	(19,189)	(36,200)	28
29	TOTAL TRANSFERS/OTHER SOURCES	(\$81,830)	(\$19,189)	(\$36,200)	29
30	Net Increase (Decrease) in Retained Earnings	\$ 41,570	\$ 120,266	\$ 67,200	30
31	Beginning Balance, July 1	1,826,737	1,826,737	1,947,003	31
32	Adjustments to Beginning Balance				32
33	NET FUND BALANCE, June 30	\$ 1,868,307	\$ 1,947,003	\$ 2,014,203	33

**Foothill-DeAnza Community College District
Flint Center**

		Revised Budget		Actual	Budget	
		06/07		06/07	07/08	
1	INCOME					1
2	Local					2
3	Event	\$	0	\$	0	3
4	Theatre Services		0		0	4
5	Box Office		0		0	5
6	Concession		0		0	6
7	Interest		0		0	7
8	Other		709,500		770,994	8
9	TOTAL INCOME	\$	709,500	\$	770,994	9
10	EXPENSES					10
11	Contract Teachers	\$	0	\$	0	11
12	Contract Non-teachers		0		0	12
13	Other Teachers		0		0	13
14	Other Non-teachers		0		0	14
15	Total Certificated Salaries	\$	0	\$	0	15
16	Contract Non-instructional	\$	0	\$	0	16
17	Contract Instructional Aides		0		0	17
18	Other Non-instructional		0		0	18
19	Other Instructional Aides		0		0	19
20	Students		0		0	20
21	Students--CWS		0		0	21
22	Total Classified Salaries	\$	0	\$	0	22
23	Total Salaries	\$	0	\$	0	23
24	Total Staff Benefits	\$	0	\$	0	24
25	Total Materials and Supplies	\$	0	\$	0	25
26	Contracted Services	\$	643,500	\$	564,170	26
27	Lease of Equipment & Facilities					27
28	Utilities		45,000		45,000	28
29	Other Operating				0	29
30	Total Operating	\$	688,500	\$	609,170	30
31	Buildings	\$	0	\$	0	31
32	Equipment--New & Replacement		0		0	32
33	Other		0		0	33
34	Total Capital Outlay	\$	0	\$	0	34
35	TOTAL EXPENSES	\$	688,500	\$	609,170	35
38	NET INCOME FROM OPERATIONS	\$	21,000	\$	161,824	38
40	Transfers-in	\$	0	\$	0	40
41	Other Sources		0		0	41
42	Transfers-out		0		0	42
43	Contingency		0		0	43
44	Other Out Go		0		0	44
45	TOTAL TRANSFERS/OTHER SOURCES	\$	0	\$	0	45
46	Net Change in Fund Balance	\$	21,000	\$	161,824	46
47	Beginning Balance, July 1		1,506,902		1,506,902	47
48	Adjustments to Beginning Balance		0		1,963	48
49	NET FUND BALANCE, June 30	\$	1,527,902	\$	1,670,689	49

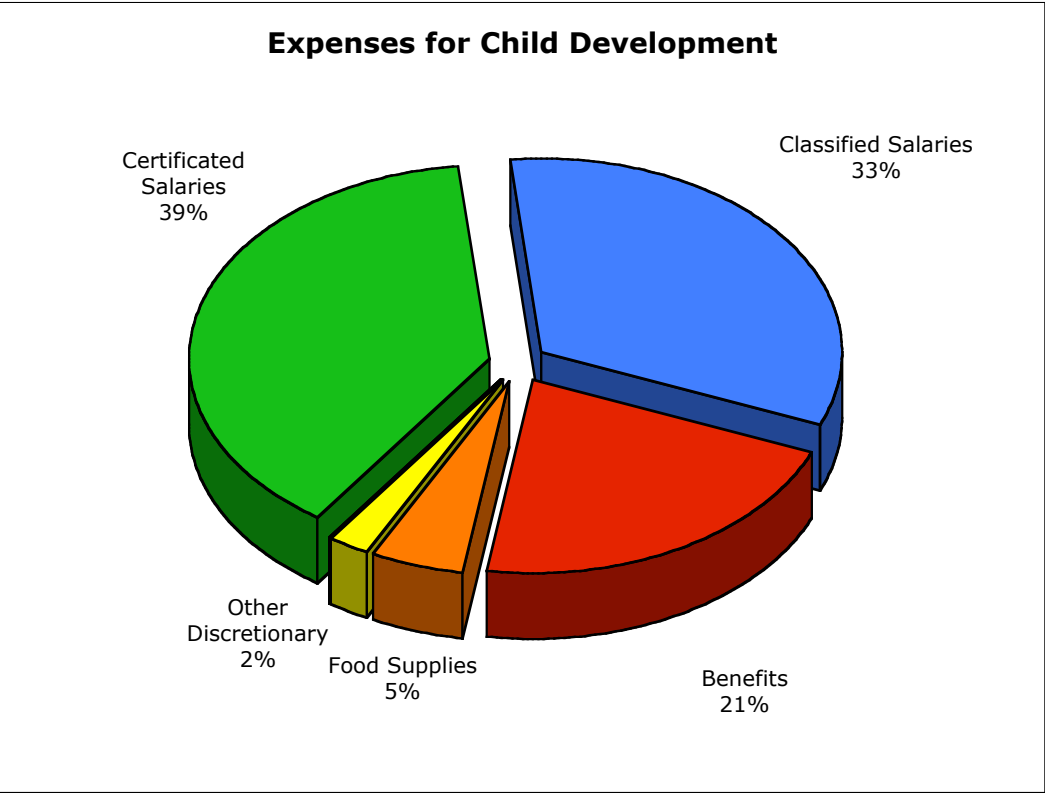
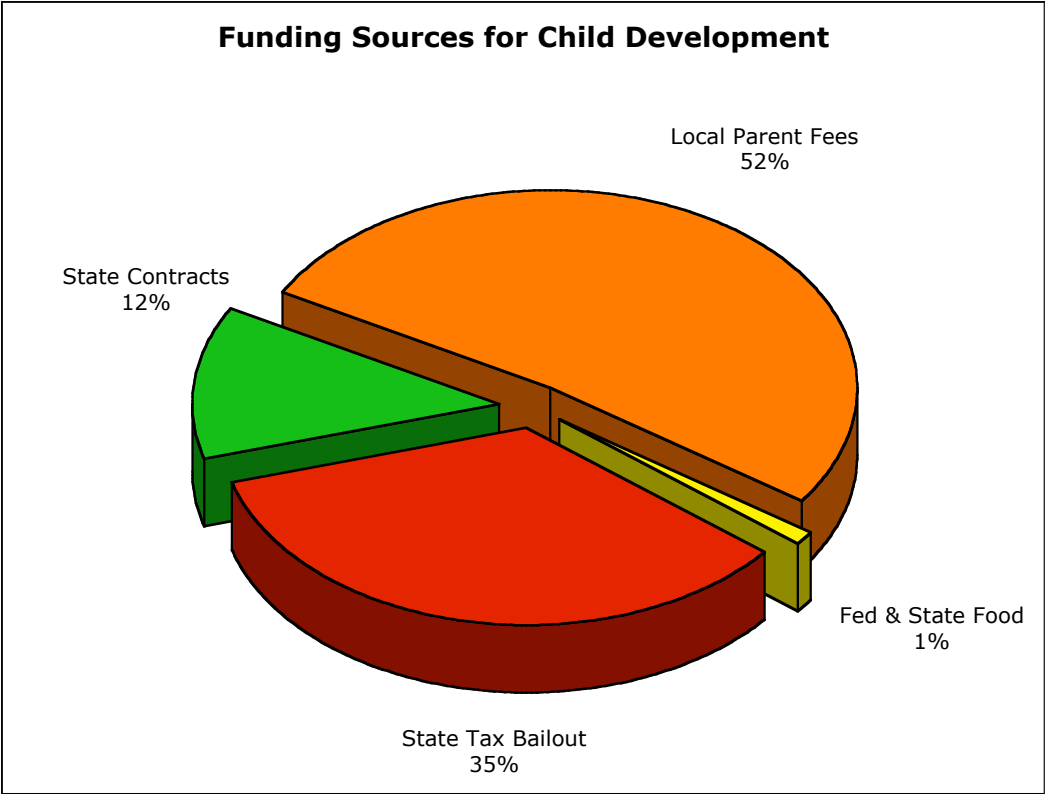
CHILD DEVELOPMENT



CHILD DEVELOPMENT FUND**Fund 26**

The Child Development Fund supports the costs associated with the District's Child Development Center located at De Anza College. The De Anza Child Development Center provides service 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.

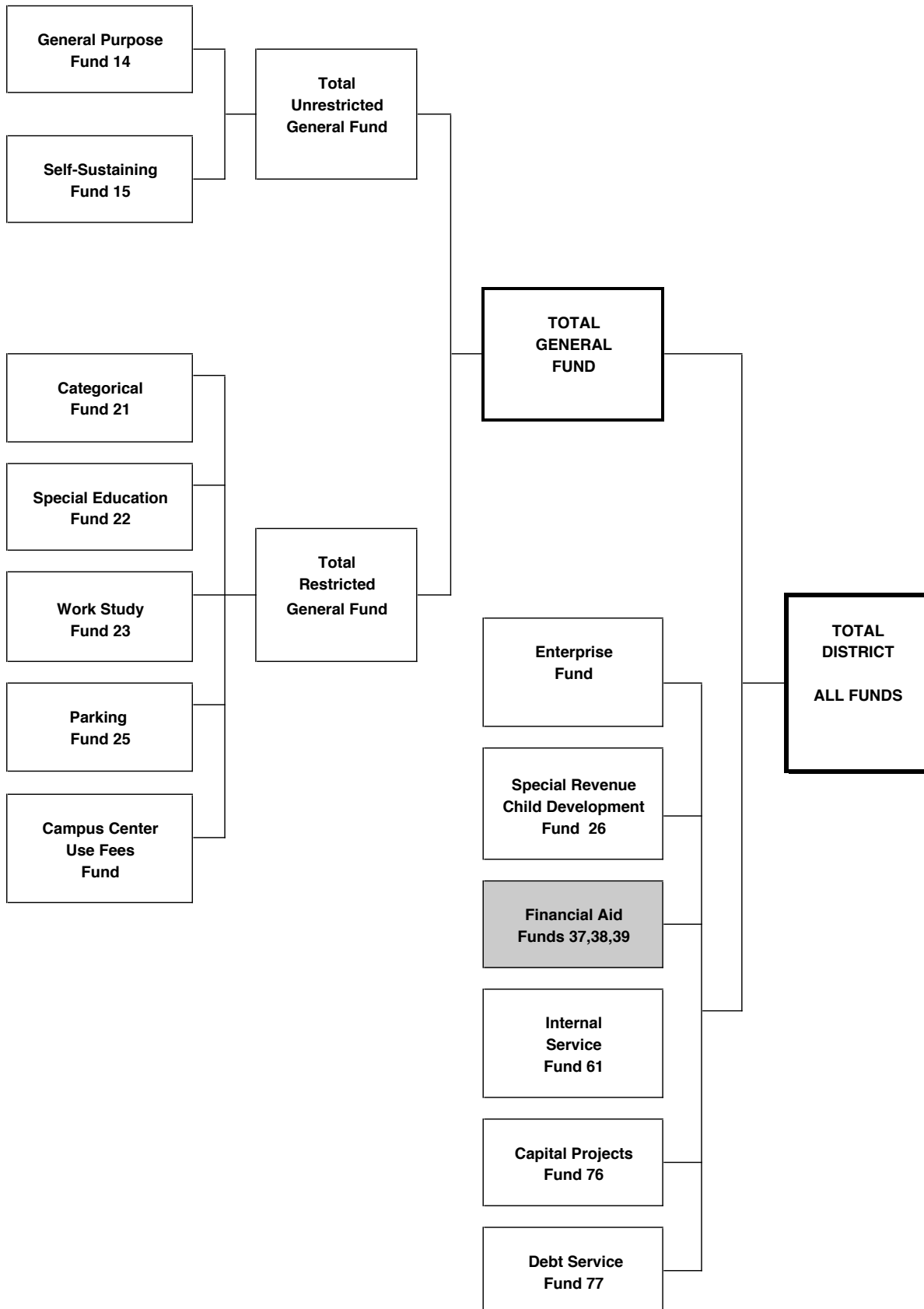
The 2007/08 Adopted Budget assumes that the center will operate year-round utilizing eight out of nine classrooms. The Child Development Center plans to serve approximately 80 full-time full fee-paying children and 36 full-time children that are state-subsidized. We are projecting total revenue of approximately \$2.4 million and related expenses of approximately \$2.3 million. We are projecting a fiscal year profit of \$37,000. Revenues will include receiving approximately \$294,000, or 12%, from state contracts with the California Department of Education to provide services for infant/toddlers and preschoolers from low-income families as well as for materials fees. The center plans to receive State Tax Bailout funds equaling \$828,000, which will make up 35% of the Child Development Center's revenue. The De Anza CDC program in 07/08 anticipates generating \$1.2 million in local parent fee revenue, which constitutes 52% of the total revenue received by the CDC.



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

		Budget 06/07	Actual 06/07	Budget 07/08	
1	INCOME				1
2	Federal				2
3	Child Care Food Program	\$ 24,813	\$ 24,813	\$ 25,000	3
4	Other Federal Income	0	0	0	4
5	Total Federal Income	\$ 24,813	\$ 24,813	\$ 25,000	5
6	State				6
7	Department of Education	\$ 276,693	\$ 276,693	\$ 285,254	7
8	Child Dev. Center Tax Bailout	791,639	791,639	827,500	8
9	Child Care Food Program	1,190	1,190	1,500	9
10	Other State Revenue	0	0	8,450	10
11	Total State Income	\$ 1,069,522	\$ 1,069,522	\$ 1,122,704	11
12	Local				12
13	Parent Fees	\$ 277	\$ 277	\$ 0	13
14	Parent Fees - Non Certified	1,006,309	1,006,309	1,230,787	14
15	Other Local Income	0	0	0	15
16	Interest	0	0	0	16
17	Total Local Income	\$ 1,006,586	\$ 1,006,586	\$ 1,230,787	17
18	TOTAL INCOME	\$ 2,100,921	\$ 2,100,922	\$ 2,378,491	18
19	EXPENSES				19
20	Contract Teachers	\$ 0	\$ 0	\$ 0	20
21	Contract Non-teachers	549,370	549,370	577,759	21
22	Other Teachers	0	0	0	22
23	Other Non-teachers	122,137	122,137	328,154	23
24	Total Certificated Salaries	\$ 671,507	\$ 671,507	\$ 905,913	24
25	Contract Non-instructional	\$ 381,583	\$ 381,583	\$ 528,800	25
26	Contract Instructional Aides	0	0	0	26
27	Other Non-instructional	193,469	193,469	238,905	27
28	Other Instructional Aides	0	0	0	28
29	Students	178,664	178,664	0	29
30	Students--CWS	0	0	0	30
31	Total Classified Salaries	\$ 753,715	\$ 753,715	\$ 767,705	31
32	Total Salaries	\$ 1,425,222	\$ 1,425,222	\$ 1,673,618	32
33	Total Staff Benefits	\$ 411,235	\$ 411,234	\$ 501,162	33
34	Total Materials and Supplies	\$ 136,794	\$ 127,806	\$ 140,963	34
35	Contracted Services	\$ 0	\$ 3,890	\$ 0	35
36	Lease of Equipment & Facilities	0	1,797	0	36
37	Utilities	0	994	0	37
38	Other Operating	12,052	4,932	20,000	38
39	Total Operating	\$ 12,052	\$ 11,612	\$ 20,000	39
40	Buildings	\$ 0	\$ 0	\$ 0	40
41	Equipment--New & Replacement	0	0	0	41
42	Other	0	0	5,550	42
43	Total Capital Outlay	\$ 0	\$ 0	\$ 5,550	43
44	TOTAL EXPENSES	\$ 1,985,303	\$ 1,975,874	\$ 2,341,293	44
45	Transfers-in	\$ 598	\$ 598	\$ 0	45
46	Other Sources	0	0	0	46
47	Transfers-out	0	0	0	47
48	Contingency	0	0	0	48
49	Other Out Go	0	0	0	49
50	TOTAL TRANSFERS/OTHER SOURCES	\$ 598	\$ 598	\$ 0	50
51	Net Change in Fund Balance	\$ 116,216	\$ 125,646	\$ 37,198	51
52	Beginning Balance, July 1	443,353	443,353	568,999	52
53	Adjustments to Beginning Balance	0	0	0	53
54	NET FUND BALANCE, June 30	\$ 559,569	\$ 568,999	\$ 606,197	54

FINANCIAL AID



STUDENT FINANCIAL AID**Funds 33, 34, 37, 38 & 39**

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

For the 2007/08 Adopted Budget, we are projecting \$8.9 million in revenue and \$9.5 million in expenses. We also are projecting \$519,000 in other sources of funds, which will balance the current activity of the fund. The other fund sources originate from the Foothill-De Anza Foundation and are for scholarships awarded to our students.

**Foothill-DeAnza Community College District
Funds 33, 37, 38 and 39
Financial Aid**

2007/08 BUDGETS

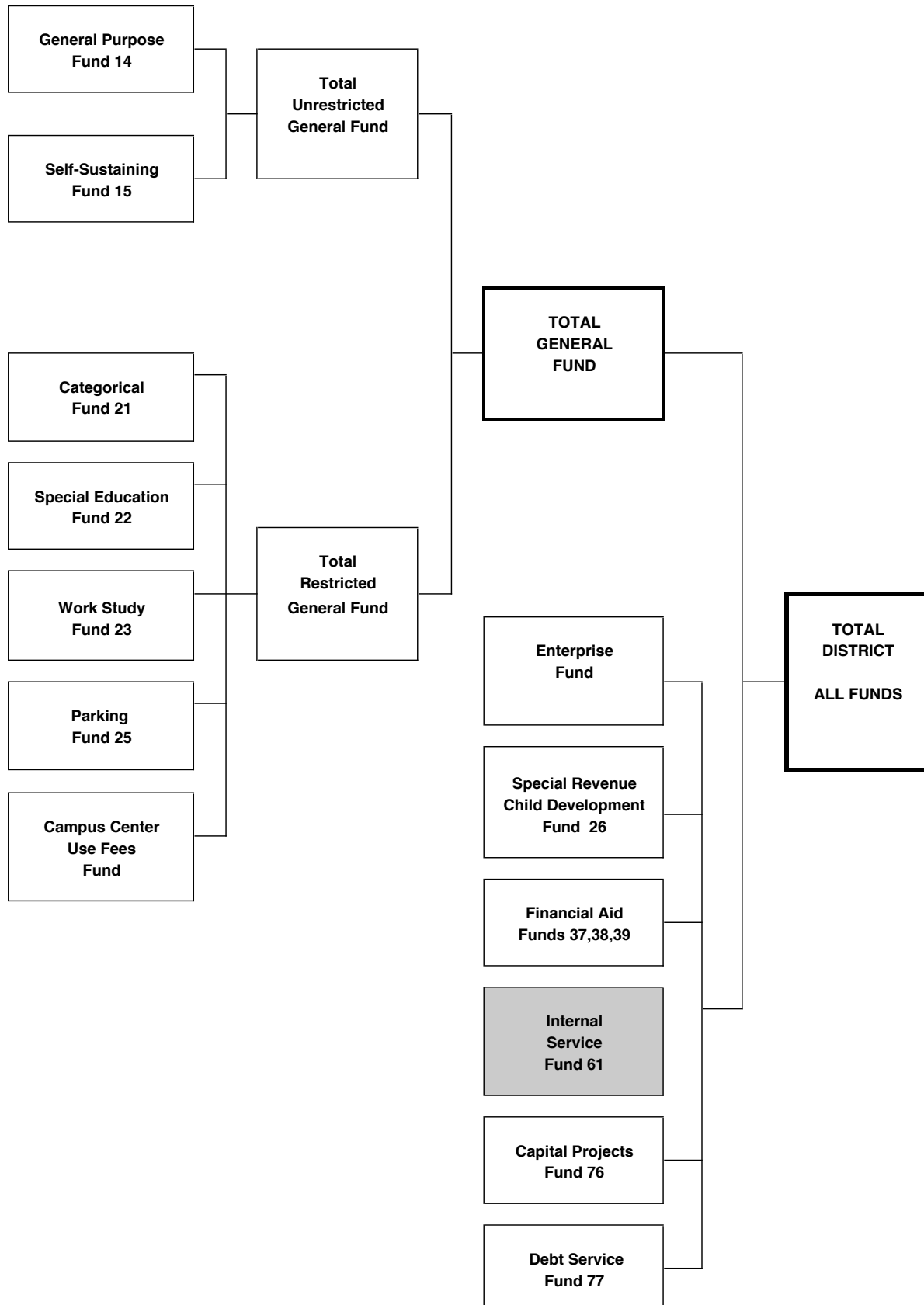
					Combined Total of Funds: 33, 37, 38, 39	
1	INCOME		Foothill College	De Anza College		1
2	Federal					2
3	Perkins	\$	0	\$	0	3
4	Pell		1,596,672		6,131,168	4
5	Other Federal		5,000		55,000	5
6	Total Federal Income	\$	1,601,672	\$	6,186,168	6
7	State					7
8	EOPS	\$	28,000	\$	65,000	8
9	Cal Grant		153,500		910,000	9
10	Other State					10
11	Total State Income	\$	181,500	\$	975,000	11
12	Local					12
13	Interest	\$	7,500	\$	25,000	13
14	Other Local		2,800		4,150	14
15	Total Local Income	\$	10,300	\$	29,150	15
16	TOTAL INCOME	\$	1,793,472	\$	7,190,318	16
17	EXPENSES					17
18	Operating Expenses	\$	403,300	\$	140,150	18
19	Collection Costs (Perkins)	\$	0	\$	0	19
20	Student Grants		1,783,172		7,161,168	20
21	TOTAL EXPENSES	\$	2,186,472	\$	7,301,318	21
22	Transfers-in	\$	0	\$	0	22
23	Other Sources		393,000		126,000	23
24	Transfers-out					24
25	Contingency					25
26	Other Out Go					26
27	TOTAL TRANSFERS/OTHER SOURCES	\$	393,000	\$	126,000	27
28	Net Change in Fund Balance	\$	0	\$	15,000	28
29	Beginning Balance, July 1		0		0	29
30	Adjustments to Beginning Balance					30
31	NET FUND BALANCE, June 30	\$	0	\$	15,000	31

**Foothill-DeAnza Community College District
Funds 33, 37, 38 and 39
Financial Aid**

TOTAL DISTRICT

		Revised Budget		Actual		Budget	
	INCOME	06/07		06/07		07/08	
1							1
2	Federal						2
3	Perkins	\$	0	\$	0	\$	0
4	Pell		8,226,356		8,226,356		7,727,840
5	Other Federal		62,654		62,654		60,000
6	Total Federal Income	\$	8,289,010	\$	8,289,010	\$	7,787,840
7	State						
8	EOPS	\$	97,300	\$	97,300	\$	93,000
9	Cal Grant		1,073,507		1,073,507		1,063,500
10	Other State		0		0		
11	Total State Income	\$	1,170,807	\$	1,170,807	\$	1,156,500
12	Local						
13	Interest	\$	27,650	\$	27,650	\$	32,500
14	Other Local		3,729		3,729		6,950
15	Total Local Income	\$	31,379	\$	31,379	\$	39,450
16	TOTAL INCOME	\$	9,491,196	\$	9,491,196	\$	8,983,790
17	EXPENSES						
18	Operating Expenses	\$	645,774	\$	645,087	\$	543,450
19	Collection Costs (Perkins)	\$	0	\$	0	\$	0
20	Student Grants		9,476,346		9,476,346		8,944,340
21	TOTAL EXPENSES	\$	10,122,120	\$	10,121,433	\$	9,487,790
22	Transfers-in	\$	16,529	\$	16,529	\$	0
23	Other Sources		571,336		571,336		519,000
24	Transfers-out		0		0		0
25	Contingency		0		0		0
26	Other Out Go		3,000		3,000		0
27	TOTAL TRANSFERS/OTHER SOURCES	\$	590,865	\$	590,865	\$	519,000
28	Net Change in Fund Balance		(\$40,060)	\$	(39,372)	\$	15,000
29	Beginning Balance, July 1		2,879,056		2,879,056		2,828,846
30	Adjustments to Beginning Balance		0		(10,838)		0
31	NET FUND BALANCE, June 30	\$	2,838,997	\$	2,828,846	\$	2,843,846

INTERNAL SERVICE FUND



INTERNAL SERVICE FUND

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

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

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

- Anticipate a transfer of \$1,005,182 to this fund in 07/08 for unfunded retiree medical liability as budgeted in 07/08.
- Since our 2007/08 budget is structurally balanced we are recommending retaining savings from medical benefits from past years in the Internal Service Fund rather than transferring a portion of these funds to offset the future increases in health benefit plan costs.

This would leave an estimated unrestricted \$8 million in this fund, which could be used to offset medical benefit increases for active and retired employees in 2008/09. To the extent all of those funds were not needed in 08/09, some could be rolled over to the 2009/10 year or used for unfunded retiree medical liability.

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

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

Internal Service Fund Balances

07/01/06 Beginning Balance:

Extended Sick Leave/Vacation Payout Reserve	273,254
Unfunded Retiree Benefits Transfer In (04/05)	500,000
Unfunded Retiree Benefits Transfer In (05/06)	640,000
Negotiated 05/06 Benefits Increase Transfer In (04/05)	500,000
04/05 Medical Savings (Ret and Active)	3,890,883
04/05 Workers Comp Saving	945,777
05/06 Medical Savings (Ret and Active)	2,266,477
05/06 Workers Comp Saving	626,619
Unfunded Retiree Benefits Transfer In (06/07)	975,905
06/07 Medical Savings (Ret and Active)	1,510,225
06/07 Workers Comp Saving	288,414
FY 05/06 expenditure (JPA membership fee)	(3,000)
Transfer to JPA	(2,115,905)

Total Beginning Balance 07/01/07	10,298,649
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Revenue:	46,573,079
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Expenses:	46,573,079
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06/30/08 Ending Balance:	10,298,649
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Restricted Ending Balance:

Extended Sick Leave/Vacation Payout Reserve	273,254
Reserve for Self Insured Fund	2,000,000
	2,273,254

Balance-designated for future Benefit Increases	8,025,395
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Total 06/30/08 Ending Balance:	10,298,649
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Foothill-DeAnza Community College District
Fund 61
Internal Service

2007-08 BUDGETS

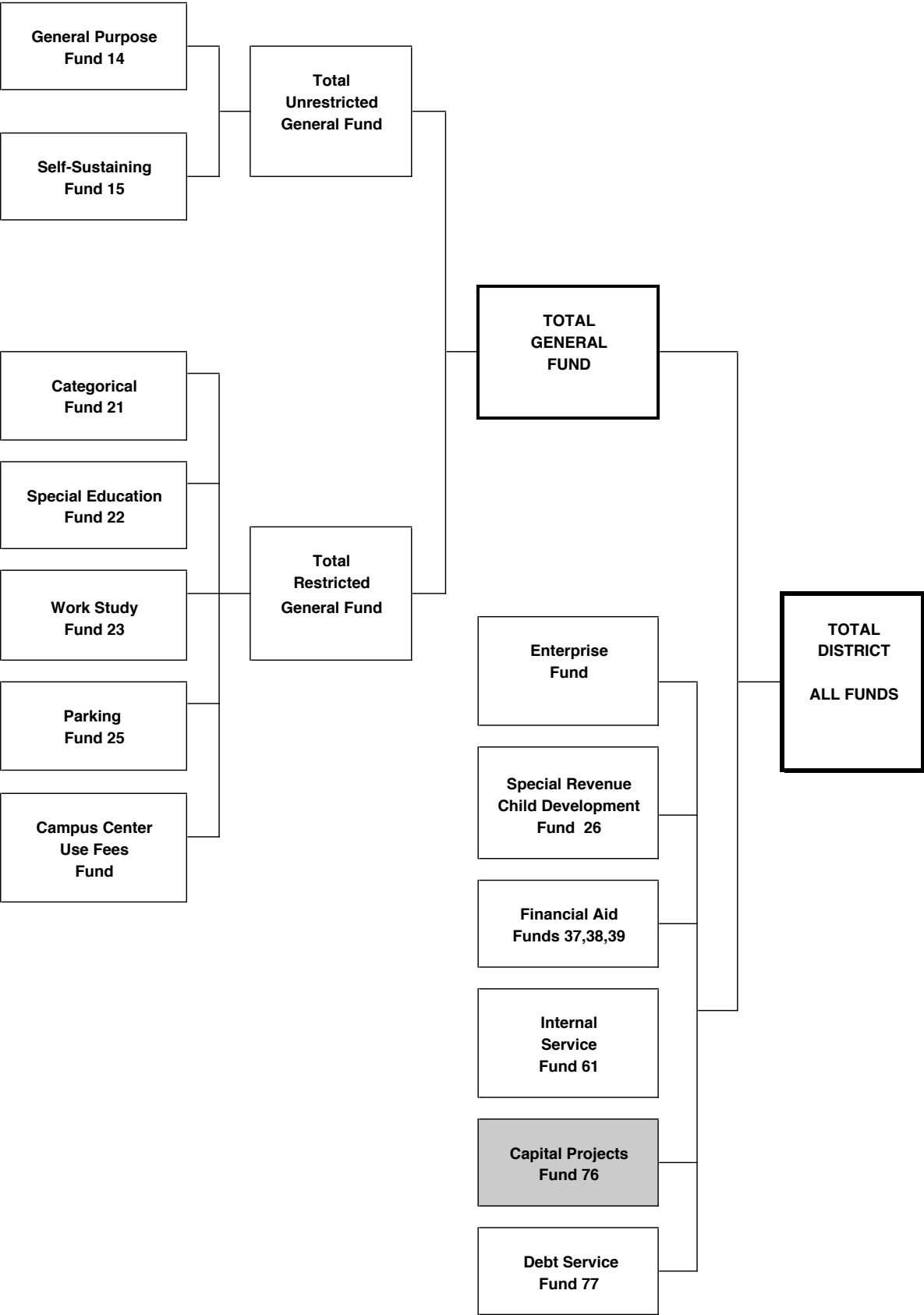
1	INCOME	Active Employees	Retirees	Total Fund 61	1
2	Contributions - Active Benefits	\$ 37,477,874	\$ 0	\$ 37,477,874	2
3	Contributions - Retiree Benefits	0	9,136,925	9,136,925	3
4	Employee Contributions				4
5	TOTAL INCOME	\$ 37,477,874	\$ 9,136,925	\$ 46,614,799	5
6	EXPENSES				6
7	Medical and Perscription Drugs	\$ 17,786,087	\$ 8,031,275	\$ 25,817,362	7
8	Dental	1,848,023	954,459	2,802,482	8
9	Vision	270,331	151,191	421,522	9
10	Retirement	14,329,614	0	14,329,614	10
11	Worker's Compensation/Ext Sk Lv/Vac Payout	2,540,100	0	2,540,100	11
12	Unemployment Insurance	171,800	0	171,800	12
13	Other	531,919	0	531,919	13
14	TOTAL EXPENSES	\$ 37,477,874	\$ 9,136,925	\$ 46,614,799	14
15	Transfers-in				15
16	Other Sources	\$ 0	\$ 0	\$ 0	16
17	Transfers-out				17
18	Contingency	0	0	0	18
19	Other Out Go	0	0	0	19
20	TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0	20
21	Net Change in Fund Balance	\$ 0	\$ 0	\$ 0	21
22	Beginning Balance, July 1	0	0	10,298,650	22
23	Adjustments to Beginning Balance	0	0	0	23
24	NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 10,298,650	24

Foothill-DeAnza Community College District
Fund 61
Internal Service

ACTIVE EMPLOYEES AND RETIREES

		Revised Budget 06/07	Actual 06/07	Budget 07/08	
1	INCOME				1
2	Contributions - Active Benefits	\$ 35,444,411	\$ 34,258,507	\$ 37,477,874	2
3	Contributions - Retiree Benefits	8,027,861	8,126,364	9,136,925	3
4	Employee Contributions	0	610,747		4
5	TOTAL INCOME	\$ 43,472,272	\$ 42,995,618	\$ 46,614,799	5
6	EXPENSES				6
7	Medical and Perscription Drugs	\$ 24,252,767	22,684,801	\$ 25,817,362	7
8	Dental	2,628,067	2,484,895	2,802,482	8
9	Vision	412,037	374,807	421,522	9
10	Retirement	13,099,503	14,572,028	14,329,614	10
11	Worker's Compensation/Ext Sk Lv/Vac Payout	2,466,800	2,403,216	2,540,100	11
12	Unemployment Insurance	162,200	132,203	171,800	12
13	Other	450,898	343,668	531,919	13
14	TOTAL EXPENSES	\$ 43,472,272	\$ 42,995,618	\$ 46,614,799	14
15	Transfers-in		\$ 2,774,544	\$ 0	15
16	Other Sources	\$ 0	0	0	16
17	Transfers-out	0	0		17
18	Contingency	0	0	0	18
19	Other Out Go	0	(2,115,905)	0	19
20	TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 658,639	\$ 0	20
21	Net Change in Fund Balance	\$ 0	\$ 658,640	\$ 0	21
22	Beginning Balance, July 1	9,640,010	9,640,010	10,298,650	22
23	Adjustments to Beginning Balance		0	0	23
24	NET FUND BALANCE, June 30	\$ 9,640,010	\$ 10,298,650	\$ 10,298,650	24

CAPITAL PROJECTS



CAPITAL PROJECTS FUND

Fund 76

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

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

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

In 2007/08, we will see the wind down of construction activity at both campuses. At De Anza College, construction will continue on the renovation of the Campus Center, while new construction will begin on the Performance Hall. At Foothill College, construction will conclude on the new Campus Center building and the Lower Campus Complex.

Infrastructure improvements will continue on the Roads and Parking project.

Measure C Projects: On June 6, 2006, public voters passed Measure C by a 65.69% approval rate, which allowed the District to sell \$490.8 million in general obligation bonds

to construct academic facilities; renovate and maintain classrooms and instructional laboratories; upgrade buildings to include educational equipment; upgrade technology; upgrade electrical and mechanical systems; improve safety and disabled access; improve emergency access and evacuation routes; refinance existing lease obligations; and acquire property for future campus expansion.

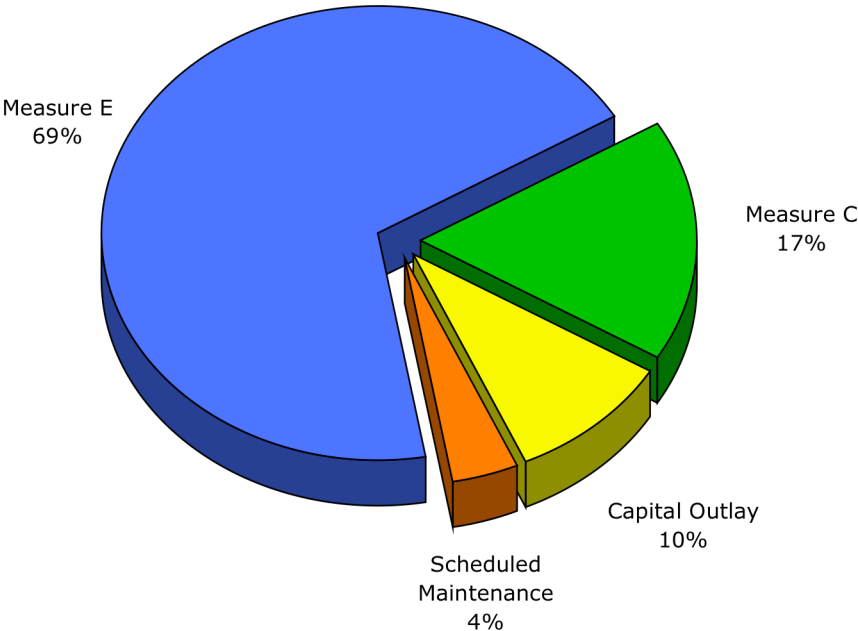
Measure C was passed under the rules of Proposition 39, which directs that the Board of Trustees appoint a Citizens' Bond Oversight Committee to monitor bond expenditures. On April 18, 2007, the district issued Series A Bonds (\$149.9 million) and on May 3, 2007, the district issued Series B Bonds (\$99.9 million).

At De Anza College, construction will resume on the Forum building project. Infrastructure improvements will begin on Campus Site Lighting (Phase I) and Signage (Phase I). The development of a Swing Space facility will begin to provide temporary space for classes displaced by construction.

At Foothill College, renovations will begin on the Footbridge and Forum building projects.

Educational Technology Services will see minor Network and Security upgrades, while both campuses and the District will acquire furniture and instructional equipment as well as technology-related equipment.

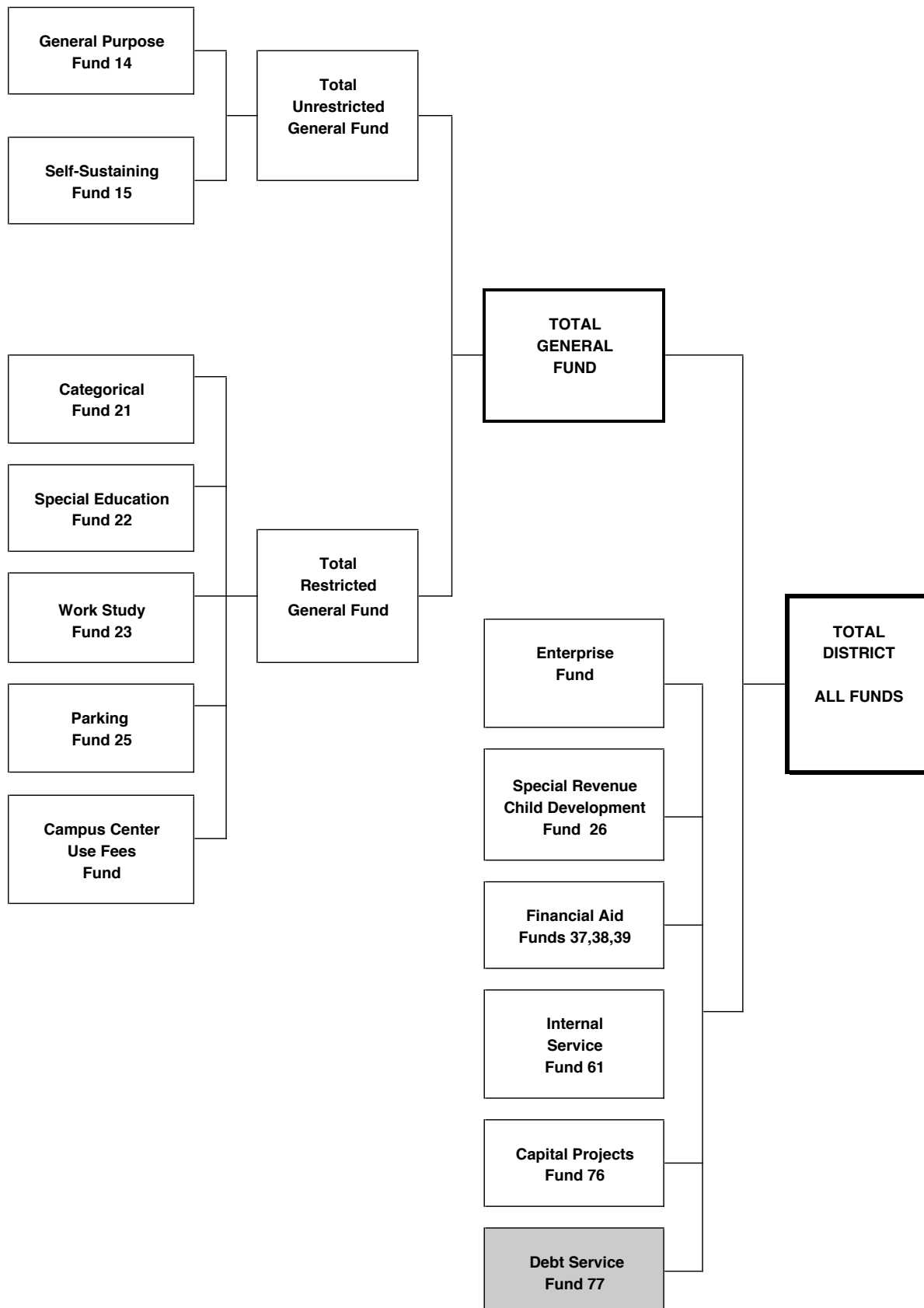
FUND 76 - Expenses for Capital Projects



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

		Budget 06/07	Actual 06/07	Budget 07/08	
1	INCOME				1
2	State	\$ 1,202,709	\$ 1,202,709	\$ 4,725,204	2
3	Local	3,328,369	3,328,369	1,200,000	3
4	TOTAL INCOME	\$ 4,531,078	\$ 4,531,078	\$ 5,925,204	4
5	EXPENSES				5
6	Contract Teachers	\$ 0	\$ 0	\$ 0	6
7	Contract Non-teachers	0	0		7
8	Other Teachers	0	0		8
9	Other Non-teachers	0	0		9
10	Total Certificated Salaries	\$ 0	\$ 0	\$ 0	10
11	Contract Non-instructional	\$ 865,418	\$ 865,418	\$ 1,286,968	11
12	Contract Instructional Aides	0	0		12
13	Other Non-instructional	89,886	89,886	0	13
14	Other Instructional Aides	0	0		14
15	Students	504	504		15
16	Students--CWS	0	0		16
17	Total Classified Salaries	\$ 955,808	\$ 955,808	\$ 1,286,968	17
18	Total Salaries	\$ 955,808	\$ 955,808	\$ 1,286,968	18
19	Total Staff Benefits	\$ 313,493	\$ 313,493	\$ 473,877	19
20	Total Materials and Supplies	\$ 734,679	\$ 734,679	\$ 641,997	20
21	Contracted Services	\$ 857,059	\$ 857,059	\$ 0	21
22	Lease of Equipment & Facilities	109,156	109,156		22
23	Utilities	17,488	17,488		23
24	Other Operating	12,196,042	12,196,042	4,371,563	24
25	Total Operating	\$ 13,179,745	\$ 13,179,745	\$ 4,371,563	25
26	Site Improvement	\$ 0	\$ 0	\$ 0	26
27	Buildings	0	0		27
28	Equipment--New & Replacement	2,426,798	2,426,798		28
29	Other	50,595,573	50,595,573	37,119,302	29
30	Total Capital Outlay	\$ 53,022,371	\$ 53,022,371	\$ 37,119,302	30
31	TOTAL EXPENSES	\$ 68,206,096	\$ 68,206,096	\$ 43,893,707	31
32	Transfers-in	\$ 2,029,837	\$ 2,029,837	\$ 110,000	32
33	Other Sources	259,825,215	259,825,215		33
34	Transfers-out	(945,792)	(945,792)		34
35	Contingency	0	0		35
36	Other Out Go	0	0		36
37	TOTAL TRANSFERS/OTHER SOURCES	\$ 260,909,261	\$ 260,909,261	\$ 110,000	37
38	Net Change in Fund Balance	\$ 197,234,243	\$ 197,234,243	(\$37,858,503)	38
39	Beginning Balance, July 1	95,025,756	95,025,756	292,259,999	39
40	Adjustments to Beginning Balance	0	0	0	40
41	NET FUND BALANCE, June 30	\$ 292,259,999	\$ 292,259,999	\$ 254,401,496	41

DEBT SERVICE



DEBT SERVICE FUND**Fund 77**

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

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

- **October 1997:** The district defeased \$7.36 million of Certificates of Participation and issued \$12.52 million with effective interest rates of 3.8% to 5%. Payments of principal and interest are made June 1 and December 1 of each year. The estimated annual payment is \$1,514,535.
- **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.
- **January 2001:** The District entered into a lease agreement with BankOne Leasing Corporation to finance a new telephone system supplied by Fujitsu Corporation. The amount of the lease is \$1,577,800 over seven years.

- **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 2007/08 Payments	Unres Gen Fund Fund 14	Self-Sustaining Fund Fund 15	Parking Fund Fund 25	Campus Center Use Fees Fund 28	Foothill Enterprise
\$12.52M COP, Financing	06/2012	\$ 751,780	\$ 751,780	\$ -	\$ -	\$ -	-
\$18.27M COP, Refunding	06/2022	1,288,797	24,769	34,633	1,229,395	-	-
\$11.33M COP, Financing	06/2021	877,744	-	-	-	850,071	27,673
Total Annual Payments		\$ 2,918,321	\$ 776,549	\$ 34,633	\$ 1,229,395	\$ 850,071	27,673
Outstanding Balance as 06/30/07			\$ 4,943,188	\$ 517,303	\$ 16,283,362	\$ 12,716,865	\$ 405,032

Foothill-DeAnza Community College District
Fund 77
Debt Service

		Budget 06/07	Actual 06/07	Budget 07/08	
1	INCOME				1
2	Local				2
3	Property Taxes	\$ 11,402,554	\$ 27,364,273	\$ 16,974,007	3
4	Interest	66,794	686,458	105,843	4
5	Other				5
6	TOTAL INCOME	\$ 11,469,348	\$ 28,050,731	\$ 17,079,850	6
	Other Operating				
7	TOTAL EXPENSES	\$ 0	\$ 0	\$ 0	7
8	Transfers-in	\$ 3,437,394	\$ 3,465,383	\$ 3,504,826	8
9	Other Sources	6,503,662	6,503,663	146,739	9
10	Transfers-out	(40,300)	(40,300)		10
11	Contingency				11
12	Other Out Go	(20,250,683)	(20,177,725)	(20,910,396)	12
13	TOTAL TRANSFERS/OTHER SOURCES	(\$10,349,927)	(\$10,248,979)	(\$17,258,831)	13
14	Net Change in Fund Balance	\$ 1,119,421	\$ 17,801,752	(\$178,981)	14
15	Beginning Balance, July 1	9,674,160	9,674,160	27,475,912	15
16	Adjustments to Beginning Balance				16
17	NET FUND BALANCE, June 30	\$ 10,793,581	\$ 27,475,912	\$ 27,296,931	17

SUPPLEMENTAL INFORMATION

**Foothill-DeAnza Community College District
2006-2007
Actual Summary for ALL FUNDS**

		TOTAL GENERAL FUND	Enterprise Funds	Special Revenue Fund 26	Financial Aid Funds	
1	INCOME					1
2	Federal Income	\$ 3,361,927	\$ 0	\$ 24,813	\$ 8,289,010	2
3	State Income	110,302,459	0	1,069,522	1,170,807	3
4	Local Income	106,137,215	11,895,407	1,006,586	31,379	4
5	TOTAL INCOME	\$ 219,801,601	\$ 11,895,407	\$ 2,100,922	\$ 9,491,196	5
6	EXPENSES					6
7	Cost of Sales	\$ 0	\$ 7,870,749	\$ 0	\$ 0	7
8	Certificated Salaries	79,364,223	263,492	671,507	0	8
9	Classified Salaries	45,219,932	1,663,801	753,715	0	9
10	Employee Benefits	40,051,196	582,684	411,234	0	10
11	Materials and Supplies	6,624,371	0	127,806	0	11
12	Operating Expenses	23,477,046	1,177,195	11,612	645,087	12
13	Capital Outlay	3,408,921	0	0	0	13
14	TOTAL EXPENSES	\$ 198,145,688	\$ 11,557,921	\$ 1,975,874	\$ 645,087	14
15	TRANSFERS AND OTHER					15
16	Transfers-in	\$ 6,243,670	\$ 0	\$ 598	\$ 16,529	16
17	Other Sources	527,599	0	0	571,336	17
18	Transfers-out	(13,544,474)	0	0	0	18
19	Contingency	0	0	0	0	19
20	Other Out Go	(904,239)	(35,888)	0	(9,473,346)	20
21	TOTAL TRANSFERS/OTHER SOURCES	(\$7,677,444)	(\$35,888)	\$ 598	(\$8,885,482)	21
22	FUND BALANCE					22
23	Net Change in Fund Balance	\$ 13,978,469	\$ 301,598	\$ 125,646	(\$39,372)	23
24	Beginning Balance, July 1	31,265,794	3,613,599	443,353	2,879,056	24
25	Adjustments to Beginning Balance	0	1,963	0	(10,838)	25
26	NET FUND BALANCE, June 30	\$ 45,244,263	\$ 3,917,160	\$ 568,999	\$ 2,828,486	26

**Foothill-DeAnza Community College District
2006-2007
Actual Summary for ALL FUNDS**

	Capital Projects Fund 76	Debt Service Fund 77	TOTAL DISTRICT ALL FUNDS	Internal Service Fund 61	
1					1
2	\$ 0	\$ 0	\$ 11,675,750	\$ 0	2
3	1,202,709	0	113,745,497		3
4	3,328,369	28,050,731	150,449,687	42,995,618	4
5	\$ 4,531,078	\$ 28,050,731	\$ 275,870,935	\$ 42,995,618	5
6					6
7	\$ 0	\$ 0	\$ 7,870,749	\$ 0	7
8	0	0	80,299,222		8
9	955,808	0	48,593,256		9
10	313,493	0	41,358,607	42,995,618	10
11	734,679	0	7,486,856		11
12	13,179,745	0	38,490,685		12
13	53,022,371	0	56,431,292		13
14	\$ 68,206,096	\$ 0	\$ 280,530,665	\$ 42,995,618	14
15					15
16	\$ 2,029,837	\$ 3,465,383	\$ 11,756,018	\$ 2,774,544	16
17	259,825,215	6,503,663	267,427,812		17
18	(945,792)	(40,300)	(14,530,566)		18
19	0	0	0		19
20	0	(20,177,725)	(30,591,198)	(2,115,905)	20
21	\$ 260,909,261	(\$10,248,979)	\$ 234,062,066	\$ 658,639	21
22					22
23	\$ 197,234,243	\$ 17,801,752	\$ 229,402,335	\$ 658,640	23
24	95,025,756	9,674,160	142,901,718	9,640,010	24
25	0	0	(8,875)		25
26	\$ 292,259,999	\$ 27,475,912	\$ 372,295,178	\$ 10,298,650	26

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

		General Fund 14	Self Sustaining Fund 15	Total Unrestricted General Fund	
1	INCOME				1
2	Federal Income	\$ 2,269	\$ 0	\$ 2,269	2
3	State Income	93,761,469	1,994,426	95,755,895	3
4	Local Income	90,745,678	8,771,738	99,517,416	4
5	TOTAL INCOME	\$ 184,509,416	\$ 10,766,164	\$ 195,275,580	5
6	EXPENSES				6
7	Certificated Salaries	\$ 71,738,941	\$ 1,517,821	\$ 73,256,762	7
8	Classified Salaries	33,693,687	1,982,179	35,675,866	8
9	Employee Benefits	34,832,553	788,038	35,620,591	9
10	Materials and Supplies	4,031,069	355,341	4,386,410	10
11	Operating Expenses	15,651,885	5,464,525	21,116,410	11
12	Capital Outlay	1,115,529	99,038	1,214,567	12
13	TOTAL EXPENSES	\$ 161,063,664	\$ 10,206,941	\$ 171,270,605	13
14	TRANSFERS AND OTHER				14
15	Transfers-in	\$ 140,323	\$ 243,464	\$ 383,787	15
16	Other Sources	11,908	65,000	76,908	16
17	Transfers-out	(10,773,144)	(167,808)	(10,940,952)	17
18	Contingency	0	0	0	18
19	Other Out Go	(122,031)	(10,000)	(132,031)	19
20	TOTAL TRANSFERS/OTHER SOURCE	(\$10,742,944)	\$ 130,656	(\$10,612,288)	20
21	FUND BALANCE				21
22	Net Change in Fund Balance	\$ 12,702,808	\$ 689,880	\$ 13,392,688	22
23	Beginning Balance, July 1	21,446,764	4,906,219	26,352,983	23
24	Adjustments to Beginning Balance	0	0	0	24
25	NET FUND BALANCE, June 30	\$ 34,149,572	\$ 5,596,099	\$ 39,745,671	25

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

	Categorical Fund 21	Special Educ. Fund 22	Work Study Fund 23	Parking Fund 25	Campus Center	Total Restricted General Fund	TOTAL GENERAL FUND	
1								1
2	\$ 2,958,422	\$ 0	\$ 401,236	\$ 0	\$ 0	\$ 3,359,658	\$ 3,361,927	2
3	11,306,073	3,240,491	0	0	0	14,546,564	110,302,459	3
4	2,531,629	1,690	0	2,348,265	1,738,215	6,619,799	106,137,215	4
5	\$ 16,796,124	\$ 3,242,181	\$ 401,236	\$ 2,348,265	\$ 1,738,215	\$ 24,526,021	\$ 219,801,601	5
6								6
7	\$ 2,232,757	\$ 3,874,704	\$ 0	\$ 0	\$ 0	\$ 6,107,461	\$ 79,364,223	7
8	5,601,746	2,086,883	476,968	965,142	413,328	9,544,067	45,219,932	8
9	2,162,538	1,739,702	0	353,023	175,342	4,430,605	40,051,196	9
10	2,080,734	113,950	6,526	2,624	34,127	2,237,961	6,624,371	10
11	2,095,997	95,233	21,100	65,816	82,491	2,360,636	23,477,046	11
12	2,019,737	98,446	0	0	76,171	2,194,354	3,408,921	12
13	\$ 16,193,509	\$ 8,008,917	\$ 504,594	\$ 1,386,605	\$ 781,459	\$ 26,875,083	\$ 198,145,688	13
14								14
15	\$ 298,636	\$ 4,971,275	\$ 119,242	\$ 430,430	\$ 40,300	\$ 5,859,883	\$ 6,243,670	15
16	450,691	0	0	0	0	450,691	527,599	16
17	(\$166,524)	(182,010)	(15,884)	(1,392,091)	(847,013)	(2,603,522)	(13,544,474)	17
18	0	0	0	0	0	0	0	18
19	(\$772,208)	0	0	0	0	(772,208)	(904,239)	19
20	(\$189,405)	\$ 4,789,265	\$ 103,358	(\$961,660)	(\$806,714)	\$ 2,934,844	(\$7,677,444)	20
21								21
22	\$ 413,210	\$ 22,530	\$ 0	\$ 0	\$ 150,042	\$ 585,782	\$ 13,978,469	22
23	3,224,983	333,708	0	0	1,354,120	4,912,811	31,265,794	23
24	0	0	0	0	0	0	0	24
25	\$ 3,638,193	\$ 356,238	\$ 0	\$ 0	\$ 1,504,162	\$ 5,498,593	\$ 45,244,263	25

Reconciliation of Interfund Transfers for 6/30/07

T O

Fund	General	Self-Sust.	Categ.	Special Ed	Coll. Work Study	Parking	Child Dev.	Campus Ctr Use Fees	Financial Aid	Internal Service	Capital Projects	Debt Service	Total
14	14	15	21	22	23	25	26	28	37,38,39	61	76	77	
14	72,989	216,179	4,971,275	119,242	430,430	598			645	2,774,544	871,553	1,315,688	10,773,144
15	8,656	834	35,233								81,759	41,326	167,807
21	538	165,986											166,524
22	131,131	3,655	47,224										182,010
23									15,884				15,884
25											130,733	1,261,357	1,392,090
26													0
28												847,013	847,013
37													0
61											945,792		945,792
76								40,300					40,300
77	140,323	243,465	298,636	4,971,275	119,242	430,430	598	40,300	16,529	2,774,544	2,029,837	3,465,384	14,530,564

F R O M

Notes:

Fund 14 to 15:	\$32,000 for Etudes	Fund 15 to 14:	\$8,655 for Medical Admin. Activities (MAA)
	\$4,000 to fund start up cost of EDC/CHEAP	Fund 15 to 15:	\$834 to close out Learning Communities Reasearch account
	\$34,405 for PT faculty equity pay	Fund 15 to 21:	\$14,000 for TB testing and Workers Comp
	\$1,963 for summer program fees		\$14,000 for 06/07 De Anza Health Services
	\$621 to reclass salary expenses		\$7,233 to reclass grant salary expenses
Fund 14 to 21:	\$1,531 for 05/06 BFAP adjustment	Fund 15 to 76:	\$6,300 for DeAnza scoreboard project
	\$1,402 for PT faculty equity pay		\$75,459 for DeAnza Planetarium
	\$9,124 to reclass salary expenses	Fund 15 to 77:	\$41,241 for COP payment
	\$37,679 for SDL replacement		\$86 for COP administrative fee
	\$165,443 for Mandated Cost Claims reimbursement	Fund 21 to 14:	\$538 to reclass salary expenses
	\$1,000 to fund Claiming Democracy workshop	Fund 21 to 15:	\$165,986 for Medical Admin Activities (MAA)
Fund 14 to 22:	\$10,006 for salary adjustments	Fund 22 to 14:	\$8,400 for recruitment costs
	\$4,732,906 for Special Ed match		\$924 Prior year DSP&S Expense
	\$1,621 for early notice incentive		\$43,904 to reclass salary expenses
	\$5,585 for PAA payments		\$20,665 to close fund 22 balances
	\$38,000 for DSPS Student tutors and program		\$57,237 to reclass salary expenses
	\$35,952 for PT faculty equity pay	Fund 22 to 15:	\$3,655 Prior year DSP&S Expense
	\$3,700 for PDL replacement	Fund 22 to 21:	\$47,224 Prior year DSP&S Expense
	\$89,505 to reclass salary expenses	Fund 23 to 37:	\$15,884 to transfer funds from CWSP to SEOG grant
Fund 14 to 23:	\$54,000 for SPED budget augmentation	Fund 25 to 76:	\$130,733 for the Foothill Parking Safety Project
Fund 14 to 25:	\$119,242 for College Work Study match	Fund 25 to 77:	\$1,258,734 for COP payment
Fund 14 to 26:	\$430,430 to close parking fund deficit		\$2,623 for COP administrative fee
Fund 14 to 27:	\$598 for PT faculty equity pay	Fund 28 to 77:	\$826,467 for COP payment
Fund 14 to 28:	\$645 to close out FH and DA CAL grant		\$1,146 for COP administrative fee
Fund 14 to 29:	\$975,905 for unfunded medical liability		\$19,400 for HUD Bond payment
Fund 14 to 30:	\$1,798,639 for 06/07 benefit savings	Fund 76 to 76:	\$932,553 to close out Measure E project
Fund 14 to 31:	\$747,403 for Energy Program		\$3,239 for fund transfer
Fund 14 to 32:	\$100,600 for Foothill Punchlist project	Fund 77 to 28:	\$10,000 for energy rate analysis
Fund 14 to 33:	\$550 for DeAnza scoreboard project		\$40,300 for HUD Redemption Reserve
Fund 14 to 34:	\$23,000 for Middlefield renovation		
Fund 14 to 35:	\$606,657 for Capital Lease payments		
Fund 14 to 36:	\$708,036 for COP payment		
Fund 14 to 37:	\$995 for COP administrative fee		

Changes in Fund 14 Revenue and Expenses

	02/03 Actual	%	03/04 Actual	%	04/05 Actual	%	05/06 Actual	%	06/07 Actual	%	07/08 Adopt Budget	%
Revenues												
Base Revenue & Equalization	115,877,462	79.65%	117,271,492	80.23%	124,924,272	82.43%	143,368,551	86.64%	150,791,141	81.73%	157,068,279	86.29%
PY Gen Apport			982,506	0.67%				0.00%				
PFE	7,910,647	5.44%	6,767,432	4.63%	5,795,010	3.82%		0.00%				
Lottery	4,294,484	2.95%	4,053,732	2.77%	4,280,647	2.82%	4,046,409	2.45%	4,592,748	2.49%	4,448,382	2.44%
NR Tuition	11,189,527	7.69%	11,795,607	8.07%	10,917,695	7.20%	11,240,839	6.79%	13,219,114	7.16%	13,516,060	7.43%
<i>Other Revenue:</i>				0.00%		0.00%		0.00%				
PT Faculty Funding	1,654,974	1.14%	1,475,772	1.01%	1,475,772	0.97%	1,475,772	0.89%	1,475,772	0.80%	1,475,772	0.81%
2% Resident Enrollment Fees	149,731	0.10%	191,777	0.13%	273,632	0.18%	335,014	0.20%	335,014	0.18%	335,014	0.18%
Interest	1,214,571	0.83%	784,323	0.54%	1,372,660	0.91%	1,928,047	1.17%	3,504,022	1.90%	2,600,000	1.42%
Campus Generated Income	1,826,664	1.26%	1,915,056	1.31%	1,767,222	1.17%	1,814,500	1.10%	2,436,701	1.32%	2,010,138	1.10%
One-Time Prop 98 funds and Equalization									7,202,514	3.90%	0	
Other Revenue	1,361,783	0.94%	935,806	0.64%	738,780	0.49%	1,260,673	0.76%	952,390	0.52%	571,004	0.31%
Total Revenue	145,479,843	100.00%	146,173,504	100.00%	151,545,690	100.00%	165,469,805	100.00%	184,509,416	100.00%	182,024,649	100.00%
Expenses												
Salaries	97,431,628	64.93%	93,233,218	63.87%	94,060,832	62.08%	97,081,510	60.76%	105,432,628	59.92%	111,987,922	62.80%
Benefits	28,825,979	19.21%	32,151,961	22.03%	29,490,850	19.46%	32,146,500	20.12%	34,832,553	19.79%	39,625,551	22.22%
Materials and Supplies	3,609,078	2.41%	2,999,861	2.06%	3,280,972	2.17%	3,544,544	2.22%	4,031,069	2.29%	1,949,451	1.09%
Operating Expenses	12,294,031	8.19%	13,309,265	9.12%	12,612,404	8.32%	16,368,891	10.24%	15,651,886	8.89%	18,285,782	10.25%
Capital Outlay	1,044,348	0.70%	787,495	0.54%	700,833	0.46%	1,233,987	0.77%	1,115,529	0.63%	68,522	0.04%
Transfers (net)	6,844,012	4.56%	3,481,657	2.39%	11,375,569	7.51%	9,400,562	5.88%	10,742,944	6.11%	6,418,890	3.60%
Total Expenses	150,049,076	100.00%	145,963,457	100.00%	151,521,460	100.00%	159,775,994	100.00%	171,806,609	100.00%	178,336,119	100.00%
Net Gain/Loss	(4,569,233)		210,047		24,230		5,693,811		12,702,807		3,688,531	
Beginning Fund Balance	20,087,908		15,518,676		15,728,723		15,752,953		21,446,764		34,149,571	
Ending Fund Balance	15,518,675		15,728,723		15,752,953		21,446,764		34,149,571		37,838,102	
Restricted Fund Balance	789,525		2,594,151		4,269,943		9,267,224		21,607,611		21,607,611	
Unrestricted Fund Balance	14,729,150		13,134,572		11,483,010		12,179,540		12,541,960		16,230,491	
5% Reserve	7,500,000		7,300,000		7,870,000		8,010,000		9,260,000		10,000,000	
Variance from reserve	7,229,150		5,834,572		3,613,010		4,169,540		3,281,961		6,230,492	

Foothill-DeAnza Community College District • 2006/07, Comparison of Projections

		Adopted	1st Quarter	2nd Quarter	3rd Quarter	Year End Actual	Variance
		Budget	Estimated	Estimated	Estimated	Total	Total
1	INCOME						
2	Federal Income	\$ 2,340	\$ 2,340	\$ 2,340	\$ 2,340	\$ 2,269	
3	State Income	84,870,290	84,870,290	85,285,921	85,285,921	93,761,469	
4	Local Income	98,227,330	98,258,428	98,672,697	98,741,725	90,745,678	
5	TOTAL INCOME	\$ 183,099,960	\$ 183,131,058	\$ 183,960,958	\$ 184,029,986	\$ 184,509,416	\$ 479,430
6	EXPENSES						
7	Certificated Salaries	\$ 72,301,617	\$ 72,316,743	\$ 71,230,356	\$ 70,990,784	\$ 71,738,941	\$ 748,157
8	Classified Salaries	36,068,204	36,069,331	33,651,388	33,483,479	33,693,687	210,208
9	Employee Benefits	36,993,121	36,992,971	36,970,161	36,986,214	34,832,553	(2,153,661)
10	Materials and Supplies	1,804,545	2,875,667	2,842,820	3,531,408	4,031,069	499,661
11	Operating Expenses	28,381,252	24,809,937	22,684,942	21,758,283	15,651,886	(6,106,397)
12	Capital Outlay	688,071	1,003,407	1,049,924	1,050,230	1,115,529	65,299
13	TOTAL EXPENSES	\$ 176,236,810	\$ 174,069,056	\$ 168,429,591	\$ 167,800,398	\$ 161,063,665	(\$6,736,733)
14	TRANSFERS AND OTHER						
15	Transfers-in	\$ 0	\$ 0	\$ 12,879	\$ 12,879	\$ 140,323	\$ 127,444
16	Other Sources	0	0	3,767	3,767	11,908	8,141
17	Transfers-out	(6,476,219)	(7,176,071)	(8,534,997)	(8,672,776)	(10,773,144)	(2,100,368)
18	Contingency	(2,507,803)	(2,507,803)	(1,531,898)	(1,531,898)	0	1,531,898
19	Other Out Go	(15,032)	(15,032)	(48,225)	(86,942)	(122,031)	(35,089)
20	TOTAL TRF's/OTHER SOURCES	(\$8,999,054)	(\$9,698,906)	(\$10,098,474)	(\$10,274,970)	(\$10,742,944)	(\$467,974)
21	FUND BALANCE						
22	Net Change in Fund Balance	(\$2,135,904)	(\$635,904)	5,432,893	5,954,618	12,702,807	6,748,189
23	Beginning Balance, July 1	21,446,764	21,446,764	21,446,764	21,446,764	21,446,764	
24	Adjustments to Beginning Balance						
25	NET FUND BALANCE, June 30	\$ 19,310,860	\$ 20,810,860	\$ 26,879,657	\$ 27,401,382	\$ 34,149,571	\$ 6,748,189
	5% reserves	\$ 9,260,000	\$ 9,260,000	\$ 9,260,000	\$ 9,260,000	\$ 9,260,000	
	Restricted Carryover	\$ 0	\$ 1,500,000	\$ 15,477,000	\$ 15,477,000	\$ 21,607,611	
	Undesignated Fund Balance	\$ 10,050,860	\$ 10,050,860	\$ 2,142,657	\$ 2,664,382	\$ 3,281,960	

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

Revenue:	(2,655,889)	Resident FTES revenue not earned (growth not materialized)
	1,576,817	Additional non-resident FTES revenue
	1,060,386	Additional Interest Income booked on Funds not expended in 06/07
	581,987	Mandated Cost Claims-recognized revenue for claims FY 02/03,03/04
	(92,088)	Security (fines)
	8,217	Miscellaneous local/other income (net)
	479,430	
Expenses:		Certificated Salaries:
	1,476,000	PT Faculty Equity-transfer--budgeted at 3rd qtr in Contingency
	(137,916)	Additional float from non-teaching assignments
	(589,927)	Float Certificated (net of 1320)
	748,157	
		Classified Salaries :
	210,208	Additional Float from vacancies/unpaid leaves,etc. distributed to campuses as part of carryover
Benefits:		
	(288,414)	Workers Comp Saving
	(1,510,225)	Medical Benefits Savings
	(98,381)	B budget not spent --money budgeted for temporary positions at campuses and Central Services
	(256,641)	Additional Benefit Float
	(2,153,661)	
		Materials and Supplies, Operating Expenses, Capital Outlay (Net):
	(130,681)	Union Contracted Items unspent
	(515,137)	Contract Instruction
	(101,854)	Telephones
	(111,069)	Legal Fees
	68,393	Utilities
	(5,221,209)	Difference in campuses' projected carryover
	179,647	accrued vacation (adjustment)
	290,473	Miscellaneous (net)
	(5,541,437)	
Transfers In:	126,907	close out Special Ed Fund at year end (salary reallocation,etc)
	537	other
	127,444	
Transfers Out:	(2,100,368)	(Increase) Closing out Medical Benefits (\$1.8M) as well as miscellaneous transfers out

Facts At A Glance

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

	00/01 Actual	01/02 Actual	02/03 Actual	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Budget
Revenues	143,239,002	153,350,133	154,879,975	154,822,110	160,623,925	174,883,352	195,275,580	192,656,407
Salaries	89,239,977	98,558,108	101,111,384	96,616,772	97,301,888	100,223,151	108,932,628	114,351,615
Benefits	20,918,091	23,926,354	29,407,255	32,831,656	30,181,758	32,817,104	35,620,591	40,628,815
Other	33,834,600	28,260,950	28,317,375	25,578,897	32,336,392	36,065,903	37,329,673	55,499,996
Total Expenses/Transfers	143,992,668	150,745,412	158,836,014	155,027,325	159,820,038	169,106,158	181,882,892	210,480,426
Ending Fund Balance	20,422,669	23,933,156	19,977,117	19,771,902	20,575,789	26,352,983	39,745,671	21,921,652

Salary Expenditures, Fund 14 (General Purpose Fund only)

	00/01 Actual	01/02 Actual	02/03 Actual	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Budget
Contract Faculty	33,309,282	35,668,493	36,609,869	35,746,821	35,649,761	36,837,387	38,714,445	41,790,268
Part-time Faculty	20,753,075	24,721,715	24,396,288	24,259,662	24,308,915	25,117,264	27,966,765	27,173,314
Management	6,047,944	7,037,608	7,101,668	6,531,951	6,608,884	6,757,755	7,351,536	7,798,862
Classified	22,478,609	24,149,989	26,707,371	25,451,343	26,420,215	27,236,042	29,766,093	32,392,158
Students & Casuals	3,317,546	3,514,106	2,616,432	1,243,441	1,073,057	1,133,062	1,633,789	1,357,547
Total	85,906,456	95,091,911	97,431,628	93,233,218	94,060,832	97,081,510	105,432,628	110,512,150

Productivity

	00/01 Actual	01/02 Actual	02/03 Actual	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Budget
WSCH per Teaching FTE	538	566	567	579	548	565	569	535

FTEs

	00/01 Actual	01/02 Actual	02/03 Actual	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Budget
Resident	30,328	32,860	32,897	32,660	31,066	32,526	32,211	32,526
Non-Resident	3,187	3,534	3,363	3,268	2,986	2,968	3,568	3,581
Total FTEs	33,515	36,394	36,260	35,928	34,052	35,494	35,779	36,107

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

	00/01 Actual	01/02 Actual	02/03 Actual	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual	07/08 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	26,306,380
Expenditures	29,600,425	34,602,746	22,935,971	20,224,792	22,044,849	22,071,858	26,875,082	28,403,346
Fund Balance	11,423,530	7,171,290	6,497,379	6,970,711	5,185,974	4,912,810	5,498,593	3,401,626

	07/08 (Adopted)										TOTAL
	GENERAL	SELF SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF INSURED	CAPITAL	
A-Executive	6	15	21	22	25	26	28	148	61	76	6
B-Certificated Instructor	480	1	19	23		-		-	-		522
C-Certificated Instructor/Childcare											9
E (Headcount)-Early Retiree	27	1	0	3		1					32
F-Adjunct Faculty	-										-
J-Certificated Manager	35	3	2	1		1		0			42
K-Non-Certificated Manager	22	1	2		1			6		4	36
L-Classified CSEA	104		-				5	-		2	111
N-Classified-SEIU	339	21	60	34	12	8		22	1	7	504
O-Food Services							1	9			10
P-Confidential	11										11
1-Board of Trustees Members	5		3	2	1	1		1		1	5
5-Supervisors	30	2	2	11		2		6			38
6-Classified, less than 50%	56										79
FTE	1,114	29	87	74	13	22	7	44	1	14	1,405

PT faculty budgeted 551

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

PT faculty budgeted 533

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

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

	GENERAL			SELF SUSTAINING		CATEGORICAL		SPECIAL EDUCATION		PARKING		CAMPUS CENTER		CHILD DEVELOPMENT		BOOKSTORE & FOUNDATION		SELF INSURED		CAPITAL		TOTAL
	14	15	16	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	
03/04 (Adopted)																						
A-Executive	6																					6
B-Certificated Instructor	450	1		1	14			26							0		1					492
C-Certificated Instructor/Childcare															4							4
E (Headcount)-Early Retiree	52	2		2	0																	54
F-Adjunct Faculty	1																					1
J-Certificated Manager	35	2		2	2			2							0							41
K-Non-Certificated Manager	20	1		2	2			4														32
L-Classified CSEA	89	1		2	20			2									2					98
N-Classified-SEIU	333	17		49	28			11							1		0					469
O-Food Services																						10
P-Confidential	10																					10
1-Board of Trustees Members	5																					5
5-Supervisors	24																					29
FTE	1025	23		69	56			13						5			2		0			1250

	GENERAL			SELF SUSTAINING		CATEGORICAL		SPECIAL EDUCATION		PARKING		CAMPUS CENTER		CHILD DEVELOPMENT		BOOKSTORE & FOUNDATION		SELF INSURED		CAPITAL		TOTAL
	14	15	16	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	
02/03 (Tentative)																						
A-Executive	6																					6
B-Certificated Instructor	476	1		1	14			29							-							520
C-Certificated Instructor/Childcare															14							14
E (Headcount)-Early Retiree	62	1		1	1										1							64
F-Adjunct Faculty	1																					1
J-Certificated Manager	36	2		2	3			2							1							44
K-Non-Certificated Manager	25	1		3	3			1														37
L-Classified CSEA	94	1		-	83			29							2							104
N-Classified-SEIU	359	18		83	29			10							2		0					527
O-Food Services																						10
P-Confidential	11																					11
1-Board of Trustees Members	5																					5
5-Supervisors	22																					24
FTE	1,096	23		106	60			11						18			2		-			1,367

	GENERAL			SELF SUSTAINING		CATEGORICAL		SPECIAL EDUCATION		PARKING		CAMPUS CENTER		CHILD DEVELOPMENT		BOOKSTORE & FOUNDATION		SELF INSURED		CAPITAL		TOTAL
	14	15	16	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	
01/02 (Adopted)																						
A-Executive	6																					6
B-Certificated Instructor	468	3		3	15			28							-							513
C-Certificated Instructor/Childcare															16							16
E (Headcount)-Early Retiree	58	1		2	2																	60
F-Adjunct Faculty	1																					1
J-Certificated Manager	36	2		2	3			2							1							44
K-Non-Certificated Manager	25	1		3	3			1														37
L-Classified CSEA	95	1		-	78			28							2							104
N-Classified-SEIU	357	16		78	28			10							2		0					516
O-Food Services																						9
P-Confidential	11																					11
1-Board of Trustees Members	5																					5
5-Supervisors	18																					20
FTE	1,080	22		102	58			11						19			2		-			1,342

	GENERAL			SELF SUSTAINING		CATEGORICAL		SPECIAL EDUCATION		PARKING		CAMPUS CENTER		CHILD DEVELOPMENT		BOOKSTORE & FOUNDATION		SELF INSURED		CAPITAL		TOTAL
	14	15	16	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	
00/01 (Adopted)																						
A-Executive	3																					3
B-Certificated Instructor	441	2		2	12			27							-							482
C-Certificated Instructor/Childcare															14							14
E (Headcount)-Early Retiree	53	1			1																	54
F-Adjunct Faculty	1																					1
J-Certificated Manager	36	3		3	3			2							1							47
K-Non-Certificated Manager	22	1		3	3			1														32
L-Classified CSEA	92	1		-	78			25							2							97
N-Classified-SEIU	332	17		78	25			10							2		0					484
O-Food Services																						9
P-Confidential	12																					12
1-Board of Trustees Members	5																					5
5-Supervisors	17																					20
FTE	1,014	23		99	54			11						17			2		-			1,260

FUND 15 - SELF SUSTAINING
FUND BALANCE REPORT FOR FISCAL YEAR 2006/2007
YEAR-END BALANCES REPORTED AS OF JUNE 30, 2007

GL ACCOUNT	GL DESCRIPTION	BEG BALANCE	NET CHANGE	END FUND BALANCE
FOOTHILL FUNDS				
015105	FH-APPRENTICESHIP	1,074,419	5,448	1,079,866
015111	CELEBRITY FORUM I	226,364	(143,104)	83,260
015112	FH-YOUTH PROGRAM	142,836	(29,452)	113,384
015114	OC/SC/FEIG	2,568	0	2,568
015115	OC/SC/SWENSON	582	0	582
015116	ITI SHT MTL TRAIN	5,441	0	5,441
015118	OC/SC/DENTAL HYGIENE	7,755	(35)	7,720
015120	EMTP NTL REGISTRY	(1,565)	0	(1,565)
015121	BOX OFFICE	33,458	1,564	35,022
015122	FH-XEROX	21,792	(4,396)	17,396
015123	FH-STAGE STUDIES	11,208	584	11,792
015124	DRAMA PRODUCTION	(135,791)	(14,308)	(150,100)
015125	FH-FLEA MARKET	1,050	(1,050)	0
015127	FACIL RENTAL-F.A.	33,635	(22,655)	10,980
015128	FH-VENDING	15,927	853	16,780
015129	FACILITIES RENTAL-PE	48,558	48,838	97,396
015130	ANTH CAMPUS ABRD ECU	0	10,662	10,662
015131	INTERNAT'L PROGRAMS	288,859	(57,191)	231,668
015133	FH INTL STUDENT INS.	158,728	8,147	166,875
015136	FH INTL ST HEALTH	(421)	754	333
015138	EDINBOURG FRINGE FES	566	0	566
015139	CELEBRITY FORUM II	281,839	(158,564)	123,275
015140	ADDISON-WESLEY PROJ	(0)	0	(0)
015142	EMT CERTIFICATION	(13,913)	276	(13,637)
015143	CELEBRITY FORUM III	7,588	54,596	62,184
015144	FH-MUSIC THEATRE	10,686	(1,625)	9,061
015145	FH CTIS MSDN SFTWARE	3,839	10,861	14,700
015147	ANTHROPOLOGY PROGRAM	0	3,162	3,162
015149	ETUDES SHORT COURSES	196	0	196
015150	ETUDES	42,334	(53,955)	(11,620)
015151	ETUDES CONSORTIUM	309,405	(24,360)	285,045
015152	FH FRANKLIN UNIVERSI	4,720	2,523	7,244
015153	FH FEE BASED PE CLAS	7,854	6,524	14,378
015154	EMT STATE FIRE MARSH	(22)	7	(15)
015161	FH-CHORAL PROGRAM	119	0	119
015162	COMMERCIAL MUSIC	(341)	0	(341)
015163	KFJC CARRIER	30,824	0	30,824
015164	SYMPHONIC WIND ENSEM	(256)	0	(256)
015167	CREATV WRTNG CONF	8,983	(2,774)	6,209
015168	FH COMM SVC LINE DAN	(41)	0	(41)
015171	FH PRES FUND	0	287,612	287,612
015176	FH-NEW MEDIA PERF	407	0	407
015182	FH EMT PARA CERT FEE	(4,050)	5,675	1,624
015183	FH BIO HEALTH TUTOR	364	0	364
015187	FH-MAA PROGRAM	96,640	56,331	152,971
015312	MF-YOUTH PROGRAM	13,168	0	13,168
015320	MC-CAFE	43,649	10,926	54,575
015321	MS MIDDLEFIELD S.C.	2,401	(396)	2,005
F15 FOOTHILL TOTAL:		2,782,363	1,476	2,783,839

FUND 15 - SELF SUSTAINING
FUND BALANCE REPORT FOR FISCAL YEAR 2006/2007
YEAR-END BALANCES REPORTED AS OF JUNE 30, 2007

GL ACCOUNT	GL DESCRIPTION	BEG BALANCE	NET CHANGE	END FUND BALANCE
DE ANZA FUNDS				
015203	DA-LA VOZ NEWSPAPER	6,607	2,029	8,635
015205	DA-APPRENTICESHIP	28,491	(0)	28,490
015206	DA-MCNC/CACT PARTNRS	0	11,929	11,929
015207	DA-CACT OVRHEAD/BUS	162,970	(100,132)	62,838
015208	DA-SBDC	5,522	853	6,375
015209	DA-CHEAP	0	4,000	4,000
015211	DA-APALI	2,407	35,398	37,805
015212	DA-JOB FAIR	42,147	(2,065)	40,082
015213	DA-TELECOURSE PRODUC	2,953	(486)	2,467
015217	DA-TECHNOLOGY RSCES	8,634	19,855	28,489
015218	DA-AUTO TECH	30,566	6,372	36,938
015219	DA-REPROGRAPHICS	59,618	106,300	165,918
015220	CONTRACT ED OVHD/BUS	(26,397)	153,635	127,238
015222	DA-PHYSICAL EDUC	30,331	4,492	34,824
015223	DA-ASHLAND FIELD TRP	526	(3,755)	(3,230)
015226	DA-SUMR BSKTBLL CAMP	0	1,057	1,057
015227	DA-SCULPTURE FAC USE	0	1,100	1,100
015228	DA-PLANETARIUM	217,384	19,426	236,809
015230	DA-SHORT COURSES	(925)	(78,518)	(79,443)
015231	DA-CR ARTS FAC USE	5,247	0	5,247
015232	DA-COMM SERV RESERVE	100,584	0	100,584
015233	DA-INTL STUDENT INS	348,351	27,088	375,439
015234	DA-EXTENDED YR PROGR	150,552	21,418	171,970
015236	DA-MATH PERF SUCCESS	3,145	(289)	2,856
015237	DA-SUMMER KARATE CMP	737	0	737
015238	DA-DLC EXTENDED LRNG	5,457	(1,095)	4,362
015239	DA-POW WOW OPERAT'NS	392	(392)	0
015240	DA-USE OF FACILITIES	130,433	25,200	155,633
015241	DA-LIBR PRINT CARD	15,815	(5,378)	10,437
015242	DA-BASEBALL	0	6,318	6,318
015243	DA-AUDIO VISUAL	3,685	0	3,685
015244	DA-RLCC CONFERENCE	740	7,724	8,464
015245	DA-LRNG COMM RESRCH	1,203	(1,203)	0
015246	DA-SOFTBALL	0	2,273	2,273
015247	DA-FOOTBALL	0	804	804
015248	DA-MEN'S BASKETBALL	0	977	977
015249	DA-WOMEN'S BSKTBALL	0	4,497	4,497
015252	DA-MEN'S SOCCER	0	6,622	6,622
015253	DA-WOMEN'S SOCCER	0	6,466	6,466
015256	DA-WOMEN'S SWIM/DIVG	0	45	45
015257	DA-MEN'S TENNIS	0	1,195	1,195
015258	DA-WOMEN'S TENNIS	0	5,454	5,454
015260	DA-WOMEN'S TRK & FLD	0	4,848	4,848
015261	DA-WOMEN'S VOLLEYBLL	0	25,109	25,109
015262	DA-MEN'S WATER POLO	0	(3,216)	(3,216)
015264	DA-HEALTH SERVICES	11,862	42,689	54,551
015265	DA-SOCCER CAMP	7,940	5,012	12,952
015266	DA-PREVENTION TRUST	0	2,066	2,066
015267	DA-ATHLETICS TRUST	4,415	10,623	15,038
015270	DA-CIVIC ENGAGEMENT	434	(1,800)	(1,366)
015271	DA PRES FUND	0	49,825	49,825
015284	DA-ENVIRON ADV GROUP	1,710	(1,881)	(171)
015285	DA-PHYS ED/DACA	45,488	3,239	48,727
015287	DA-MAA PROGRAM	7,355	(7,355)	0
015288	DA-INTL SUMMER PROGR	28,254	18,048	46,301
015289	OTI-MAA PROGRAM	57,627	93,723	151,350
F15 DE ANZA TOTAL:		1,502,260	530,138	2,032,398

FUND 15 - SELF SUSTAINING
FUND BALANCE REPORT FOR FISCAL YEAR 2006/2007
YEAR-END BALANCES REPORTED AS OF JUNE 30, 2007

GL ACCOUNT	GL DESCRIPTION	BEG BALANCE	NET CHANGE	END FUND BALANCE
DISTRICT FUNDS				
015421	EXCESS RISK	77,684	(28,000)	49,684
015423	GTE MOBILENET-FH	63,628	39,973	103,601
015425	LOSS PREVENTION	14,804	0	14,804
015426	CELLULAR ONE	78,351	33,806	112,157
015427	ACCESS 2000	3,436	0	3,436
015428	SPRINT	19,001	45,986	64,986
015430	NEXTEL	74,546	27,915	102,461
015431	GTE MOBILNET-DA	62,587	37,922	100,509
015440	SSC CONSORTIUM	9,957	0	9,957
015441	NCCCCBO	3,513	(881)	2,632
015450	COMPUTER LN PG-ADMIN	200,000	0	200,000
015451	COMPUTER LN PROG-FEE	14,089	1,500	15,589
015471	CHANCELLOR'S FUND	0	44	44
F15 DISTRICT TOTAL:		621,596	158,266	779,862
F15 GRAND TOTAL:		4,906,219	689,880	5,596,099

GLOSSARY

50 Percent Law

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

A and B Budgets

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

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

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

Abatements

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

Accounts Payable

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

Accounts Receivable

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

Apportionments

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

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

Appropriations

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

Appropriation for Contingency

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

Appropriation Limitation

See Gann Limitation

Assessed Valuation

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

Associated Students Funds

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

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

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

Audit

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

Balance Sheet

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

Basic Skills

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

Board Financial Assistance Program - BFAP

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

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

Bonded Debt Limit

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

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

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

Bonded Indebtedness

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

Bookstore Fund

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

Capital Outlay

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

Capital Projects Funds

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

Categorical Funds

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

Child Development Fund

The Child Development Fund is the fund

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

COLA

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

Consumer Price Index (CPI)

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

COP

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

Current Assets

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

Current Expense of Education

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

Current Liabilities

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

Debt Service Funds

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

Disabled Student Programs And Services (DSP&S)

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

the community resources most appropriate to their needs.

Employee Benefits

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

Encumbrances

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

EOPS

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

Equalization Aid

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

Fiscal Year

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

Fixed Assets

Property of a permanent nature having

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

Full-time Equivalent Student (FTES)

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

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

Funds, Restricted

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

Funds, Unrestricted

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

Gann Limitation

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

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

General Ledger

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

General Purpose Tax Rate

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

Governmental Funds

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

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

Income

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

Inflation Factor

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

LEA

Local Educational Agency.

Mandated Costs

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

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

Matriculation

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

Nonresident Tuition

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

Objects of Expenditure

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

Certificated Salaries (account series 1000)

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

Classified Salaries (account series 2000)

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

Employee Benefits (account series 3000)

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

Books, Supplies (account series 4000)

Includes books, supplies and materials.

Operating Expenses (account series 5000)

Includes expenditures for consultants, travel,

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

Capital Outlay (account series 6000)

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

Other Outgo (account series 7000)

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

Partnership for Excellence

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

PERS

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

Prior Years Taxes

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

Proceeds of Taxes

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

Program-Based Funding

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

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

Proposition 13 (1978)

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

Proposition 98 (1988)

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

Reserves

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

Revenue

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

Revolving Fund

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

Scheduled Maintenance

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

Secured Property

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

Senate Bill 90 (1977), Chapter 1135/77

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

STRS

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

Student Financial Aid Funds

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

Federal Aid:

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

State Aid:

- EOPS-Extended Opportunity Programs and Services
- CAL Grant

TOP

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

categories are:

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

TRANS

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

Unsecured Property

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

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

Vocational Training Education Funds

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

Warrant

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