

**FOOTHILL-DE ANZA
COMMUNITY COLLEGE
DISTRICT**

**2004-2005
ADOPTED BUDGET**

**FOOTHILL-DE ANZA
COMMUNITY COLLEGE DISTRICT**

**ADOPTED BUDGET
2004-05**

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**FOOTHILL-DE ANZA
COMMUNITY COLLEGE DISTRICT**

2004-05 ADOPTED BUDGET

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**2004-2005 Adopted Budget
August 30, 2004
Public Hearing**

The 2004-2005 Budget is presented to the Board of Trustees for review and consideration at this public hearing. The budget preparation for the 04-05 fiscal year started in August 2003 with an analysis showing a significant gap in projected expenses and income. This gap was originally identified to be in the \$12 million dollar range. Strategies to close this gap relied on forecasts of new state revenues and reduction to expenses.

State revenues did assist in closing the gap, particularly the funding received for "equalization" to bring low revenue districts like ours closer to the average funding received in the state. This state policy change added \$3.3 million to our revenue base. The unexpected disappointment, which offset some of this gain in equalization dollars, was the loss of \$944,000 in Partnership for Excellence funding. The state also recognized minimal growth for the district to allow us to grow by 1.2%. This growth may get adjusted slightly higher due to a special adjustment feature in the state budget, which could allow an additional 1% growth on top of the 1.2% already included. The demand for classes in our district still surpasses the funded growth factors determined by the state. One minor example of this demand is that we actually served 617 FTES in 04-05 which were over cap and not funded by the state. While the desire to serve these students is clear in our educational institution, the pressure to serve students and not receive any funding for those students creates enormous fiscal pressure. We would have received an additional \$1.8 million if we had received state funding for students actually served.

The 2004-05 Budget required another increase to student fees. The quarter rate per unit was raised from \$12/unit to \$17/unit as part of the State's strategy to balance the budget. The increased fees do raise some anxiety about expected enrollment levels for the coming year.

Significant changes were made to the expense portion of the budget to bring it into balance. We modified the employee benefit program to offset some of the increased costs of health benefits. In some cases, employees are paying for dependent coverage for the first time. In spite of these changes, we still experienced an increase of \$1.7 million in the health benefit budget. We also imposed significant reductions in the Foothill, De Anza and Central Services budgets to help balance the district wide budget. These entities shared the burden of reducing our operating budget by \$3 million. We also developed a strategy during the 03-04 year to force dollars to the June 2004 ending balance to be used to offset a deficit budget in 04-05 in order to defer additional cuts for one more year. As part of the strategy to prepare for the budget uncertainties, the unions and the district agreed to \$1.2 million in "one time cuts" which were implemented in July 2004, including unpaid furlough days. Because of the size of the ending balance, we expect to be able to restore these one time cuts and not have any unpaid furlough days for our employees this year. This will leave us with the remaining problem of trying to

the budget in balance. Other uses of the 6/30/04 ending balance will be to set aside some money to offset potential benefit increases in the 05-06 fiscal year.

Another significant change in policy this year is to begin to fund the unfunded retiree medical liability. The latest actuarial study pegged this number at \$210 million. The 04-05 budget begins to fund, in a modest manner, this unfunded liability by making our first payment of \$640,000 into this reserve.

The exhibits in the following pages explain these major issues in more detail and are followed by the actual budgets recommended for adoption in the various funds.

Clearly, there are remaining fiscal tensions this budget cannot completely solve. Providing adequate salary increases to employees; increasing the number of full time faculty; restoring classified and administrative positions eliminated in the last two years of reduction; restoring the "B" budget which was reduced by over 30%; anticipating new buildings coming on line with the additional personnel to maintain the buildings; funding the capital needs of the district for equipment replacement; and providing quality student support services to enable our students to succeed, are only a few of the many challenges we face in a tight budget year. It remains important to view our funding level in the California community college system on a national basis, where we traditionally are at the bottom of the lowest quartile of funding when compared to other states. Even with this level of funding, the staff of our district is committed to excellence in our educational and student support services.

Mike Brandy
Vice Chancellor, Business Services
August 2004



2004-2005 ADOPTED BUDGET

**Public Hearing
August 30, 2004**

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



Review of Ending Balance on June 30, 2004

■ One of our strategies to assist with the 04-05 budget was to force dollars to the ending balance through actions including:

- Transferring dollars from other funds
 - Categorical fund 21 balance = \$768,924
 - Computer loan program reductions = \$300,000
- Accumulating float from vacant positions = \$3.4 million
- Saving dollars from high productivity (net of adjustments for salary and unfunded FTES)=\$1.8 million

Review of 6/30/04 Ending Balance

- The 6/30/04 ending balance is \$15,728,723, which will be used as follows:
 - \$7,870,00 to maintain district 5% reserves
 - \$2,170,988 for college/central services carryover
 - \$1,538,047 to close the remaining operating gap
 - \$423,162 reserved for encumbered purchase orders
 - Undesignated balance = \$3,726,526

The undesignated ending balance in excess of required reserves, filling the deficit gap and college carryovers is intended to be distributed as follows:

- 1/3 to restore one-time cuts from bargaining units
- 1/3 to restore a portion of the cuts to colleges and Central Services
- 1/3 to set aside in a reserve to offset future health benefit increases for 2005-06



Ending Balance Analysis

WORK IN PROGRESS AS OF 8/19/04			
Ending Balance		\$	15,728,723
restricted carry forwards		\$	2,170,988
encumbrances		\$	423,162
Funds needed to close the 04-05 deficit		\$	2,479,462
Adjustment for Golden Handshake vacancies		\$	(941,415)
04-05 reserves		\$	7,870,000
undesignated balance		\$	3,726,526
33% to restore cuts at colleges and central services	\$ 3,000,000	\$	1,229,754
33% for benefit reserve for 05-06		\$	1,229,754
33% to restore one time cuts from employee groups	\$ 1,200,000	\$	1,229,754

Notes on ending balance:

The costs for the faculty early retirement incentive program have been accrued in the 03-04 year since the Board approved the incentive to be paid in their June 2004 action. The savings, the float (estimated to be \$941,000) generated from unfilled positions that will be used to pay for this program, will be achieved as part of the 04-05 budget, so the net effect of this program has to cross two fiscal years.

The State Controller's Office audited the mandated costs claims and disallowed over \$1.2 million in claims paid for health fee reimbursement and collective bargaining reimbursement. This amount has been accrued as a liability in the 03-04 year and will be maintained on our books until the appeals process is exhausted and the final determination is made on our liability to the state.



Where are we now for 04-05?

■ Current Expenses vs. Current Income

■ Income = \$152,250,462

■ Expenses(with reductions) = \$154,729,924

■ Difference = \$2,479,462

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 also refer to this as whether we are “structurally balanced”. The budget for 04-05 is forecasted to be within \$2.5 million of being structurally balanced (after adjusting for the golden handshake positions). This is a significant improvement over the reliance we had on fund balance for the 04-05 year. Using the 6/30/04 fund balance to close this \$2.5 million gap will solve our problem for 04-05, but will leave a \$2.5 million problem to be solved for 05-06.

The reductions that have been made for the 04-05 year have been very difficult and have affected many areas of the colleges and the services we offer. The reductions have also caused a new and creative way to offer services and gain efficiencies in the support elements of the district.



Major Revenue Assumptions

■ State Revenues

- Cost of Living Adjustment from the state increased revenue \$2,854,791
- Equalization funding increased revenue \$3,360,794
- Partnership for Excellence was decreased by \$944,703
- Growth: Regular growth adjustment allowed the district to serve 1.2% additional FTES
- Special Growth Adjustment may allow the district to grow by an additional 1%
- Mandated Cost Reimbursement = \$0

STATE REVENUES: The community college system received full funding of **COLA**. This was a much needed supplement to our funding and will assist in covering the rapid increases in inflationary items in the budget. A long awaited proposal for **Equalization** funding was approved by the Governor. This proposal, if fully funded over the three year period, will equalize the funding for the districts. Our district will benefit from this funding as we are a low revenue district. This year, the first year of funding, will provide an additional \$3.3 million in revenue for our district.

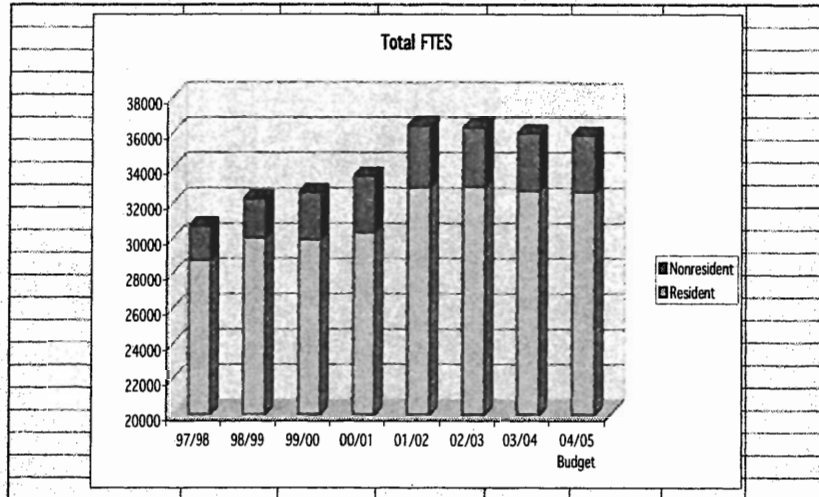
Offsetting these increases in COLA and Equalization was the unexpected decrease in **Partnership for Excellence** funding which reduced these general fund monies by \$944,703. These funds have been used primarily for creating new positions to meet partnership goals. It is difficult to watch the decrease in this important source of funding and more difficult to extract that funding from the general fund.

GROWTH: We are projecting an increase in growth revenues for 04-05, as we were 617 FTES over cap in 03-04. If we serve the same number of students, we will realize an increase in growth revenue in 04-05. In addition to the regular growth revenue formula, there is a special adjustment for those districts, such as FHDA, who were over cap in the 03-04 year. This will result in additional growth funding if we can grow to this level.

Mandated costs reimbursement: Although there is a legal requirement for the legislature to fund costs of programs mandated but not funded by the state, the 04-05 state budget contains no dollars to be used for fund these mandates, ranging from Health Services to Collective Bargaining mandates.



Chart on Foothill-De Anza Enrollment



Enrollment numbers reflect the impact of the state mechanism which restricts growth to adult population changes and high school graduation rates. Consequently, this enrollment is not an indication of student demand or need.

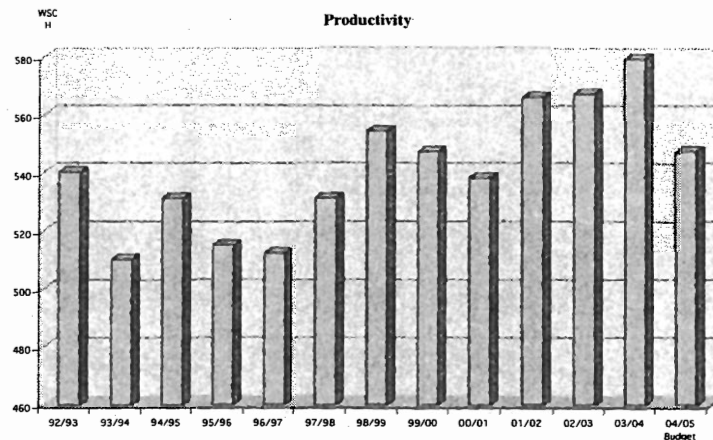
For the 03-04 year, the district exceeded cap by 617 FTES. This FTES was “unfunded” in 03-04. However, because of a unique provision of the 04-05 state budget, the districts which were over cap in 03-04 will have some adjustment to their base in 04-05.

This state budget line item is a reflection of the state priority to try to provide additional access to students even in these difficult economic cycles.

Non Resident FTES however, showed an overall decline in the 03-04 year. While the De Anza Non Resident FTES showed a slight increase, the Foothill Non Resident FTES showed a decline of 14%. Additional efforts are being undertaken in 04-05 to increase non resident enrollment.



Chart on FHDA Productivity



We use the term “productivity” to describe the ratio between Weekly Student Contact Hours (WSCH) and full-time equivalent faculty teaching. This is a consistent way to measure the number of instructors needed to teach a given student load. The chart above indicates the historical trend for productivity. We generally like to operate at about 530 productivity. In 03-04, we budgeted district wide productivity at 547 (actual productivity was 579). We started preparation of the 04-05 budget with a productivity estimate of 547.

However, both colleges have tentative plans to increase productivity beyond 547 as part of their strategy to cope with the \$3 million in reductions that have been imposed across the district. The final mix of these reductions will be incorporated into the adopted budget once all college-level decisions regarding course offerings are implemented. At this time, based on the projected cuts the colleges would take, they have estimated that productivity would have to be budgeted at 562 in order to achieve their share of the \$3 million in district wide cuts.

An increase (or decrease) of 15 points in productivity is equal to a change in cost for part time faculty of \$1,000,000.



Analysis of FTES Growth

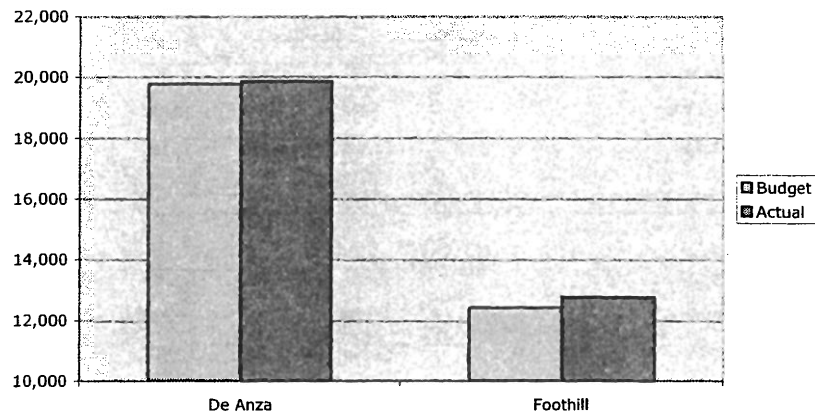
2003-2004 Budgeted FTES

	Apportionment	Non resident	Total
	Credit and non credit		
De Anza	19,787	1,590	21,377
Foothill	12,442	1,770	14,212
Total	32,229	3,360	35,589

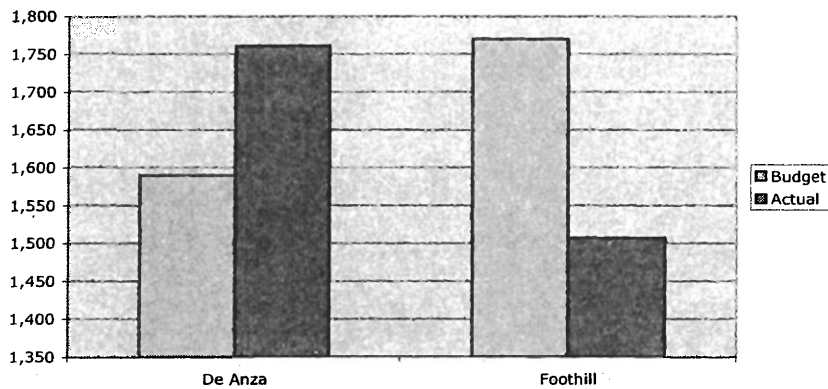
2003-2004 Actual FTES

	Apportionment	Non resident	Total
	Credit and non credit		
De Anza	19,869	1,761	21,631
Foothill	12,790	1,507	14,297
Total	32,660	3,268	35,928

Apportionment FTES 2003-2004



Non Resident FTES 2003-2004





Review of Strategy to Identify One Time Savings to Balance the 04-05 Budget

- We set a goal to identify one time reductions from employee groups
 - We identified potential savings of \$1.2 million through a combination of furlough days, reductions in leaves, reductions in training allocations, reductions in Board stipends, and an early retirement incentive program for faculty

Employee Group One Time Reductions		
Employee Group	Source	Amount
Faculty Association	Ret Inc Plan	120,000
	Travel/Conf	126,000
	PDL	450,000
	Total	696,000
SEIU	SDL	70,840
	Educ Assist Fund	30,000
	1 donation/furlough day	75,000
	Total	175,840
Teamsters	Educ Assist Fund	4,000
	6 donation/furlough days	46,000
	Total	50,000
CSEA	Educ Assist Fund	10,000
	5 donation/furlough days	94,000
	Total	104,000
Administrators	Exemplary Achiev Award	35,000
	Train/Retrain	10,000
	5 donation/furlough days	113,000
	Total	158,000
Confidentials	Educ Assist Fund	3,000
	5 donation/furlough days	12,500
	Total	15,500
Exec Admin	5% reduction	37,247
	Total	37,247
Board	5% reduction	2,250
	Total	2,250
Total		1,238,837



Review of Strategy to Reduce Operating Expenses

■ We reduced our operating budget in the district by \$3,000,000. The cuts were achieved through reductions in vacant positions, "B" budget reductions, local revenue increases and productivity increases.

■ The cuts were distributed as follows:

■ De Anza	\$1,350,000
■ Foothill	\$900,000
■ Central Services	\$750,000
■ Total =	\$3,000,000

Both colleges and Central Services continue to work out the details of their reductions. An exhibit detailing the nature of these cuts is included in the supplemental information in this budget packet.

With the ending balance from June 2004 at the level outlined earlier in this presentation, we expect that some of these cuts will be restored in 04-05 ON A ONE TIME BASIS ONLY. These, or equivalent cuts, would have to be re-instated in 04-05 to bring that year's budget into balance.



Review of Strategy to Modify Health Benefit Plans

- Through the efforts of the Benefits Task Force and the bargaining units, substantive changes were made to the medical and prescription drug plans to reduce expected increases in 04-05
 - Active and retiree employer costs will increase by \$1,700,000 in spite of plan changes, an increase of 8%
 - These cost increases would have been \$3.2 million if plan changes were not made

While there were modifications to the self-insured PPO plans, which offset some of the increases in costs, there were little or no changes to Kaiser, dental, vision and life. Kaiser rates increased about 16.8%, resulting in an additional cost to the district of about \$606,000. As noted earlier in this presentation, we are expecting to set aside about \$1.3 million as part of the June 30, 2004 ending balance to offset expected benefit increases in 05-06. While this will defer the effect of some increases in 05-06, those deferrals will become due in 06-07 since the benefits will be artificially supported with ending balance funding.



Significant changes in expense from the Tentative Budget

- \$1,148,594 has been set aside in "compensation contingency" which is the balance of the \$2,854,791 received in cost of living adjustment apportionment funding less the cost of the increased benefits
- 4.0 Faculty and 2.0 Classified positions have been added as a result of the increase in our FTES by 1.2%. \$25,000 was added to the B budget to serve the additional students
- \$200,000 has been added to the International Student budget to increase efforts to maintain enrollment



PERS Rate and Unfunded Retiree Medical Liability

- On May 17, the PERS Board unexpectedly approved a decrease in the rate for 04-05 to 9.9%. This resulted in a decrease from the previous estimate of 12.2% and reduced expenses by \$640,000
- We are recommending setting this difference aside to begin to fund the unfunded retiree medical liability
 - This strategy would help to stabilize the budget process for the PERS rate and take advantage of rates below 12.2% to set aside dollars in the restricted retiree medical liability fund
 - A more complete discussion of this strategy will be presented at future Board meetings

The estimate we received from PERS as late as December was that the rate for 04-05 was projected to increase to 12.2%. However, the rate has now been set at 9.9%, apparently because of an improving return on the PERS investment portfolio. During budget presentations this year, a frequent question was why we spent all the savings from decreasing PERS rates, which led to budget difficulties when the rate rose again.

Meanwhile, we have had considerable discussion on the problem of our unfunded medical liability for retirees. An actuarial study of this liability was conducted in fall 2003 and reviewed with the Board's Audit and Finance Committee at its December 2003 meeting. The liability is composed of three basic parts:

1. Current retirees. In this case, the actuaries are estimating the cost of benefits for those retirees for their lifetime.
2. For active employees hired prior to 1997, an estimate is made of how many of those employees will stay with the district until retirement, and the cost of these benefits for their lifetime.
3. For those active employees hired after 1997, an estimate is made of how many will stay with the district to retire and then the cost of benefits up to their Medicare qualifying age under the "bridge" benefit program.

While many assumptions about employee retention and the future costs of medical benefits have to be made, the liability which has been calculated is a huge number--\$210 million. New GASB rulings to go into effect in 2006 will require districts to recognize this liability. We believe it is in the best interests of employees to formulate a plan to begin to fund some of the liability. The strategy outlined above would only be a first, small step.



Risk Factors on Expense

- Part-time faculty budget projections
- Benefit projections

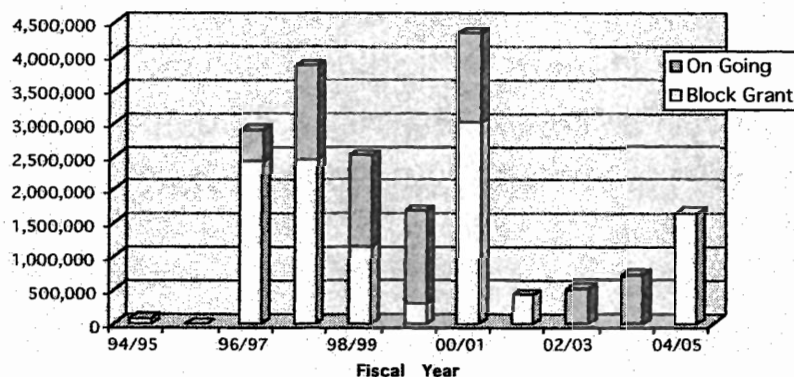
The largest variable we budget for each year is the part-time teaching line item, equal to about \$22 million. This is the line item that varies with enrollment and productivity--two very large variables.

The second largest variable in the expense budget is the estimate of medical benefits for our self insured medical program. While the Kaiser program is based on a fixed premium and is easy to budget, our self-insured program is based on actual claims paid and therefore always more challenging to budget. This year it is going to be more challenging than usual as we try to anticipate the effect of plan changes on the expected claims rate. This self insured plan accounts for over \$17 million in budgeted claims.



State Funding for Instructional Equipment

State Instructional Equipment



This chart displays the annual allocation the district receives from the state for purchase of instructional equipment. The wide fluctuations in the funding level seem to follow state economic cycles more than consistent funding philosophies. The need for ongoing replacement of equipment, especially technology related equipment, is significant. For example, if we were to replace desktop computers and instructional lab computers, our annual cost would be approximately \$3,000,000. It is obvious that the state funding program falls far short of filling our need. Additional sources of funding are always required to try to keep our equipment current.

In addition to this challenge, the district has a need to replace all non instructional equipment on a regular basis. This type of equipment ranges from computers that classified staff use for their jobs to lawn mowers our grounds keeping staff utilize. The state allocation cannot be used for this non instructional equipment. For the 04-05 year, the district has budgeted \$700,000 for scheduled maintenance match and non instructional equipment replacement. There was no funding for these items in the 03-04 budget.



Remember what we will do to support our Educational Programs

- We will be able to serve an expected 35,808 full-time equivalent students (FTES)
- We will be able to provide adequate support services to assist with student success
- We will be able to maintain a minimum of 5% reserve to anticipate mid-year fluctuations

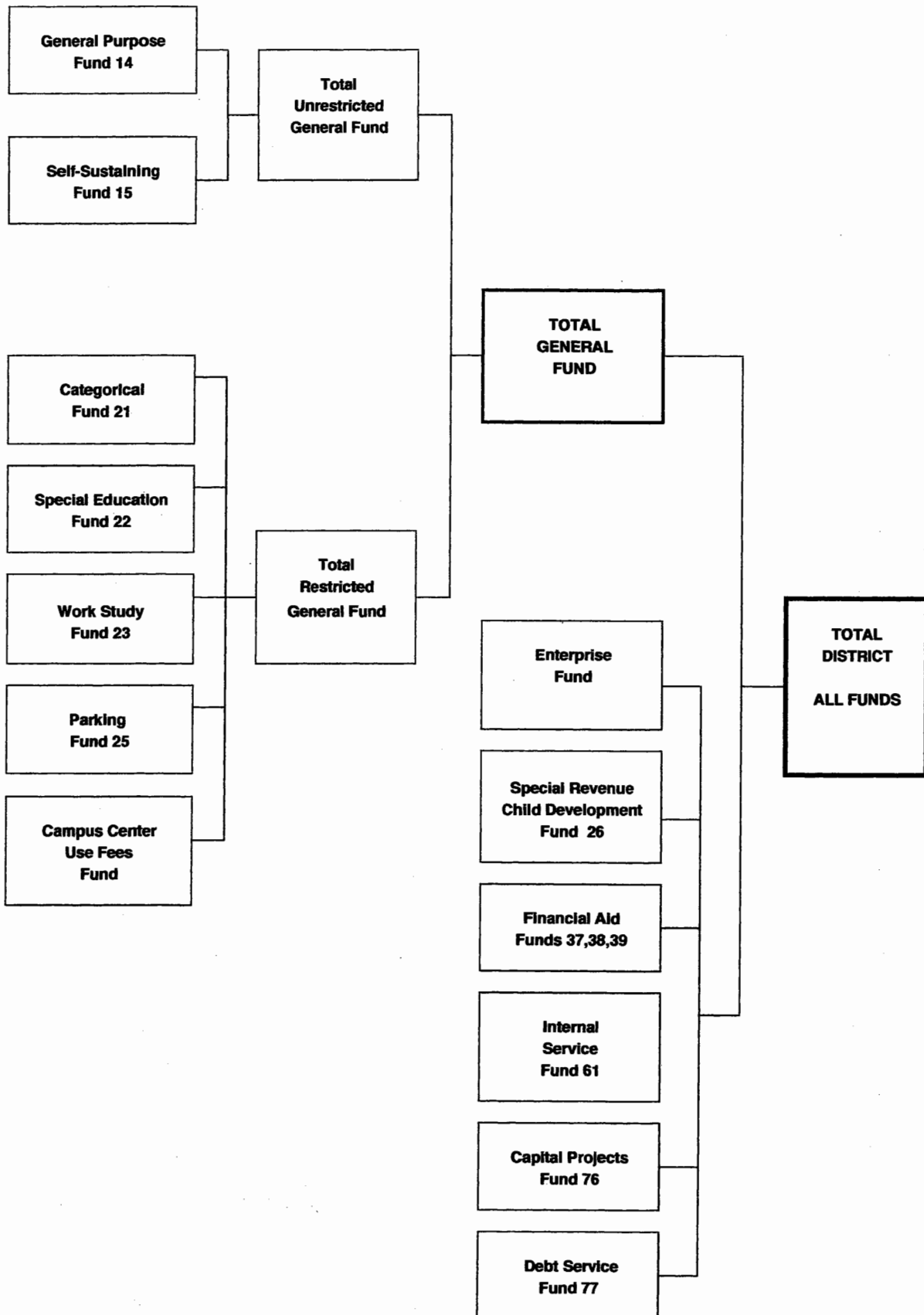


Important Dates

The Board will adopt the final budget at the September 13 meeting. The “official date” for the Board to adopt the budget was extended to October 15 by the State Chancellor’s Office because of the delay in approving the state budget

Fall 04 enrollment numbers will be evaluated to ensure projections are valid

DISTRICT FUNDS



Foothill-DeAnza Community College District • 2004-2005
Adopted Budget Summary for ALL FUNDS

		TOTAL GENERAL FUND	Enterprise Funds	Special Revenue Fund 26	Financial Aid Funds	
1	INCOME					1
2	Federal Income	\$ 3,564,088	\$ 0	\$ 52,677	\$ 7,742,096	2
3	State Income	44,316,389		951,129	1,124,862	3
4	Local Income	131,899,899	12,969,544	267,000	52,400	4
5	TOTAL INCOME	\$ 179,780,376	\$ 12,969,544	\$ 1,270,806	\$ 8,919,358	5
6	EXPENSES					6
7	Cost of Sales	\$ 0	\$ 8,703,129	\$ 0	\$ 0	7
8	Certificated Salaries	70,252,058	0	830,762	0	8
9	Classified Salaries	40,062,001	2,342,944	142,736	0	9
10	Employee Benefits	39,921,399	710,556	243,032	0	10
11	Materials and Supplies	4,488,218	0	71,317	0	11
12	Operating Expenses	21,033,145	1,333,339	101,529	460,643	12
13	Capital Outlay	2,554,032	0	0	0	13
14	TOTAL EXPENSES	\$ 178,310,853	\$ 13,089,968	\$ 1,389,376	\$ 460,643	14
15	TRANSFERS AND OTHER					15
16	Transfers-in	\$ 4,310,410	\$ 0	\$ 0	\$ 12,061	16
17	Other Sources	1,079,388	0	0	360,000	17
18	Transfers-out	(7,618,059)	0	0	0	18
19	Contingency	(3,527,266)	0	0	0	19
20	Other Out Go	(415,382)	(16,900)	0	(8,830,776)	20
21	TOTAL TRANSFERS/OTHER SOURCES	(\$6,170,909)	(\$16,900)	\$ 0	(\$8,458,715)	21
22	FUND BALANCE					22
23	Net Change in Fund Balance	(\$4,701,386)	(\$137,324)	(\$118,570)	\$ 0	23
24	Beginning Balance, July 1	26,742,612	3,691,259	118,570	2,848,648	24
25	Adjustments to Beginning Balance	0	0	0	0	25
26	NET FUND BALANCE, June 30	\$ 22,041,226	\$ 3,553,935	\$ 0	\$ 2,848,648	26

**Foothill-DeAnza Community College District • 2004-2005
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	\$ 11,358,861	\$ 0	2
3	1,433,039	0	47,825,419		3
4	850,000	10,385,188	156,424,031	41,217,782	4
5	\$ 2,283,039	\$ 10,385,188	\$ 215,608,311	\$ 41,217,782	5
6					6
7	\$ 0	\$ 0	\$ 8,703,129	\$ 0	7
8	0	0	71,082,820		8
9	892,005	0	43,439,686		9
10	342,795	0	41,217,782	41,217,782	10
11	585,697	0	5,145,232		11
12	23,011,844	0	45,940,500		12
13	65,779,070	0	68,333,102		13
14	\$ 90,611,411	\$ 0	\$ 283,862,251	\$ 41,217,782	14
15					15
16	\$ 135,000	\$ 3,160,588	\$ 7,618,059	\$ 0	16
17	0	78,400	1,517,788		17
18	0	0	(7,618,059)		18
19	0	0	(3,527,266)		19
20	0	(13,577,124)	(22,840,182)		20
21	\$ 135,000	(\$10,338,136)	(\$24,849,660)	\$ 0	21
22					22
23	(\$88,193,372)	\$ 47,052	(\$93,103,600)	\$ 0	23
24	119,663,108	8,979,225	162,043,422	273,254	24
25		0	0		25
26	\$ 31,469,736	\$ 9,026,277	\$ 68,939,822	\$ 273,254	26

Foothill-DeAnza Community College District • 2004-2005 General Fund Budget Summary

		Fund 14 Total			Total		
		General Fund 14	Cyvr/Use Rsrvs Fund 14	Self Sustaining Fund 15	Unrestricted General Fund		
1	INCOME						1
2	Federal Income	\$ 2,236	\$ 0	\$ 0	\$ 2,236		2
3	State Income	32,309,893		1,746,730	34,056,623		3
4	Local Income	119,938,333		7,146,989	127,085,322		4
5	TOTAL INCOME	\$ 152,250,462	\$ 0	\$ 8,893,719	\$ 161,144,181		5
6	EXPENSES						6
7	Certificated Salaries	\$ 62,960,204	\$ 0	\$ 1,839,125	\$ 64,799,329		7
8	Classified Salaries	29,634,351		1,815,459	31,449,810		8
9	Employee Benefits	35,411,317		614,738	36,026,055		9
10	Materials and Supplies	2,847,634		587,994	3,435,628		10
11	Operating Expenses	12,928,536	2,594,151	3,214,352	18,737,039		11
12	Capital Outlay	1,052,736		36,928	1,089,664		12
13	TOTAL EXPENSES	\$ 144,834,778	\$ 2,594,151	\$ 8,108,596	\$ 155,537,525		13
14	TRANSFERS AND OTHER						14
15	Transfers-in	\$ 10,000	\$ 0	\$ 0	\$ 10,000		15
16	Other Sources	0	0	0	0		16
17	Transfers-out	(5,393,659)	0	(43,783)	(5,437,442)		17
18	Contingency	(3,527,266)		0	(3,527,266)		18
19	Other Out Go	(42,805)		0	(42,805)		19
20	TOTAL TRANSFERS/OTHER SOURCE	(\$8,953,730)	\$ 0	(\$43,783)	(\$8,997,513)		20
21	FUND BALANCE						21
22	Net Change in Fund Balance	(\$1,538,046)	(\$2,594,151)	\$ 741,340	(\$3,390,857)		22
23	Beginning Balance, July 1	13,134,572	2,594,151	4,043,179	19,771,902		23
24	Designated GASB 34 Reserve	0		0	0		24
25	NET FUND BALANCE, June 30	\$ 11,596,526	\$ 0	\$ 4,784,519	\$ 16,381,045		25

Foothill-DeAnza Community College District • 2004-2005 General Fund Budget Summary

	Categorical Fund 21	Special Educ. Fund 22	Work Study Fund 23	Parking Fund 25	Campus Center	Total Restricted General Fund	TOTAL GENERAL FUND	
1								1
2	\$ 3,181,588	\$ 0	\$ 380,264	\$ 0	\$ 0	\$ 3,561,852	\$ 3,564,088	2
3	7,192,520	3,067,246	0	0	0	10,259,766	44,316,389	3
4	1,505,900	1,900	0	2,600,000	706,777	4,814,577	131,899,899	4
5	\$ 11,880,008	\$ 3,069,146	\$ 380,264	\$ 2,600,000	\$ 706,777	\$ 18,636,195	\$ 179,780,376	5
6								6
7	\$ 1,696,277	\$ 3,756,452	\$ 0	0	\$ 0	\$ 5,452,729	\$ 70,252,058	7
8	5,501,029	1,633,944	497,504	780,609	199,105	8,612,191	40,062,001	8
9	2,090,283	1,448,996	0	318,220	37,845	3,895,344	39,921,399	9
10	844,513	155,077	4,000	11,000	38,000	1,052,590	4,488,218	10
11	1,594,367	363,332	9,000	171,750	157,657	2,296,106	21,033,145	11
12	1,299,075	110,293	0	0	55,000	1,464,368	2,554,032	12
13	\$ 13,025,544	\$ 7,468,094	\$ 510,504	\$ 1,281,579	\$ 487,607	\$ 22,773,328	\$ 178,310,853	13
14								14
15	\$ 16,797	\$ 4,156,858	\$ 126,755	\$ 0	\$ 0	\$ 4,300,410	\$ 4,310,410	15
16	1,014,388	0	0	0	65,000	1,079,388	1,079,388	16
17	0	0	0	(1,324,969)	(855,648)	(2,180,617)	(7,618,059)	17
18	0	0	0	0	0	0	(3,527,266)	18
19	(372,577)	0	0	0	0	(372,577)	(415,382)	19
20	\$ 658,608	\$ 4,156,858	\$ 126,755	(\$1,324,969)	(\$790,648)	\$ 2,826,604	(\$6,170,909)	20
21								21
22	(\$486,928)	(\$242,090)	(\$3,485)	(\$6,548)	(\$571,478)	(\$1,310,529)	(\$4,701,386)	22
23	4,196,266	242,090	3,485	258,167	2,270,702	6,970,710	26,742,612	23
24	0	0	0	0	0	0	0	24
25	\$ 3,709,338	\$ 0	\$ 0	\$ 251,619	\$ 1,699,224	\$ 5,660,181	\$ 22,041,226	25

Reconciliation of Interfund Transfers for 04/05

T O

Fund	General	Self-Sust.	Categ.	Special Ed	Coll. Work Study	Parking	Child Dev.	Campus Ctr Use Fees	Financial Aid	Capital Projects	Debt Service	Total
14	14	15	21	22	23	25	26	28	37,38,39	76	77	5,393,659
15	10,000		16,797	4,156,858	126,755				12,061		1,081,188	5,393,659
21											33,783	43,783
22												0
23												0
25												0
26										135,000	1,189,969	1,324,969
28											855,648	855,648
37												0
76												0
77												0
	10,000	0	16,797	4,156,858	126,755	0	0	0	12,061	135,000	3,160,588	7,618,059

F R O M

Notes:

Fund 14 to 21: \$16,797 for PDL replacement
 Fund 14 to 22: \$4,156,858 for Special Ed. Match
 Fund 14 to 23: \$126,755 for College Work Study match
 Fund 14 to 38: \$12,061 for Perkins Loan Program match
 Fund 14 to 77: \$754,202 for Debt Service
 \$324,996 for Capital Lease payment
 \$1,990 for Debt Service fees
 \$10,000 for A/R Services
 \$33,687 for Debt Service
 \$96 for Debt Service fees
 \$135,000 for the FH Parking Safety Project
 Fund 25 to 76: \$1,186,572 for Debt Service
 Fund 25 to 77: \$3,397 for Debt Service fees
 \$831,832 for Debt Service
 Fund 28 to 77: \$3,216 for Debt Service fees
 \$20,600 for HUD Bond

Foothill-DeAnza Community College District • 2003-2004 Actual Summary for ALL FUNDS

		TOTAL GENERAL FUND	Enterprise Funds	Special Revenue Fund 26	Financial Aid Funds	
1	INCOME					1
2	Federal Income	\$ 3,687,646	\$ 0	\$ 52,056	\$ 7,649,684	2
3	State Income	44,587,752	0	912,149	1,082,318	3
4	Local Income	125,692,556	13,538,173	294,985	53,863	4
5	TOTAL INCOME	\$ 173,967,954	\$ 13,538,173	\$ 1,259,190	\$ 8,785,865	5
6	EXPENSES					6
7	Cost of Sales	\$ 0	\$ 9,124,716	\$ 0	\$ 0	7
8	Certificated Salaries	70,998,671	0	647,990	0	8
9	Classified Salaries	38,760,679	2,500,944	135,654	0	9
10	Employee Benefits	36,198,888	776,064	273,193	0	10
11	Materials and Supplies	4,639,431	0	72,027	0	11
12	Operating Expenses	18,616,025	1,344,591	11,756	625,885	12
13	Capital Outlay	1,553,607	0	0	0	13
14	TOTAL EXPENSES	\$ 170,767,301	\$ 13,746,315	\$ 1,140,620	\$ 625,885	14
15	TRANSFERS AND OTHER					15
16	Transfers-in	\$ 5,220,993	\$ 0	\$ 0	\$ 35,398	16
17	Other Sources	1,508,954	0	0	562,950	17
18	Transfers-out	(9,309,189)	0	0	(2,000)	18
19	Contingency	0	0	0	0	19
20	Other Out Go	(474,066)	(576,168)	0	(8,722,942)	20
21	TOTAL TRANSFERS/OTHER SOURCES	(\$3,053,308)	(\$576,168)	\$ 0	(\$8,126,594)	21
22	FUND BALANCE					22
23	Net Change in Fund Balance	\$ 147,345	(\$784,310)	\$ 118,570	\$ 33,386	23
24	Beginning Balance, July 1	26,595,268	4,475,569	0	2,867,379	24
25	Adjustments to Beginning Balance	0	0	0	(52,117)	25
26	NET FUND BALANCE, June 30	\$ 26,742,613	\$ 3,691,259	\$ 118,570	\$ 2,848,648	26

Foothill-DeAnza Community College District • 2003-2004 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	\$ 11,389,386	\$ 0	2
3	910,750	0	47,492,969		3
4	1,956,333	7,604,753	149,140,663	36,746,830	4
5	\$ 2,867,083	\$ 7,604,753	\$ 208,023,018	\$ 36,746,830	5
6					6
7	\$ 0	\$ 0	\$ 9,124,716	\$ 0	7
8	0	0	71,646,661		8
9	814,859	0	42,212,136		9
10	281,382	0	37,529,527	36,746,830	10
11	364,865	0	5,076,323		11
12	9,916,748	0	30,515,005		12
13	33,259,711	0	34,813,318		13
14	\$ 44,637,565	\$ 0	\$ 230,917,686	\$ 36,746,830	14
15					15
16	\$ 5,550,946	\$ 3,157,892	\$ 13,965,229	\$ 0	16
17	\$ 91,045,300	3,399,527	96,516,731		17
18	(4,654,040)	0	(13,965,229)		18
19	0	0	0		19
20	(21,170)	(13,767,515)	(23,561,861)		20
21	\$ 91,921,036	(\$7,210,096)	\$ 72,954,870	\$ 0	21
22					22
23	\$ 50,150,554	\$ 394,657	\$ 50,060,202	\$ 0	23
24	69,512,554	8,584,568	112,035,338	273,254	24
25		0	(52,117)		25
26	\$ 119,663,108	\$ 8,979,225	\$ 162,043,423	\$ 273,254	26

Foothill-DeAnza Community College District • 2003-2004 General Fund Actual Summary

		General Fund 14	Self Sustaining Fund 15	Total Unrestricted General Fund	
1	INCOME				1
2	Federal Income	\$ 2,557	\$ 0	\$ 2,557	2
3	State Income	32,655,468	1,606,976	34,262,444	3
4	Local Income	113,515,479	7,041,630	120,557,109	4
5	TOTAL INCOME	\$ 146,173,504	\$ 8,648,606	\$ 154,822,110	5
6	EXPENSES				6
7	Certificated Salaries	\$ 64,409,201	\$ 1,495,473	\$ 65,904,674	7
8	Classified Salaries	28,824,017	1,888,081	30,712,098	8
9	Employee Benefits	32,151,961	679,695	32,831,656	9
10	Materials and Supplies	2,999,861	634,906	3,634,767	10
11	Operating Expenses	13,309,265	3,239,066	16,548,331	11
12	Capital Outlay	787,495	123,488	910,983	12
13	TOTAL EXPENSES	\$ 142,481,800	\$ 8,060,709	\$ 150,542,509	13
14	TRANSFERS AND OTHER				14
15	Transfers-in	\$ 1,339,274	\$ 260,771	\$ 1,600,045	15
16	Other Sources	16,395	36,800	53,195	16
17	Transfers-out	(4,780,276)	(1,421,502)	(6,201,778)	17
18	Contingency	0	0	0	18
19	Other Out Go	(57,050)	0	(57,050)	19
20	TOTAL TRANSFERS/OTHER SOURCE	(\$3,481,657)	(\$1,123,931)	(\$4,605,588)	20
21	FUND BALANCE				21
22	Net Change in Fund Balance	\$ 210,047	(\$536,034)	(\$325,987)	22
23	Beginning Balance, July 1	15,518,676	4,579,213	20,097,889	23
24	Adjustments to Beginning Balance	0	0	0	24
25	NET FUND BALANCE, June 30	\$ 15,728,723	\$ 4,043,179	\$ 19,771,902	25

Foothill-DeAnza Community College District • 2003-2004 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	\$ 3,280,462	\$ 20,566	\$ 384,061	\$ 0	\$ 0	\$ 3,685,089	\$ 3,687,646	2
3	7,250,114	3,075,194	0	0	0	10,325,308	44,587,752	3
4	1,638,711	930	0	2,452,072	1,043,734	5,135,447	125,692,556	4
5	\$ 12,169,287	\$ 3,096,690	\$ 384,061	\$ 2,452,072	\$ 1,043,734	\$ 19,145,844	\$ 173,967,954	5
6								6
7	\$ 1,809,893	\$ 3,284,104	\$ 0	\$ 0	\$ 0	\$ 5,093,997	\$ 70,998,671	7
8	5,044,020	1,597,199	487,078	830,314	89,970	8,048,581	38,760,679	8
9	1,771,088	1,268,189	0	287,707	40,248	3,367,232	36,198,888	9
10	949,415	36,546	2,507	0	16,196	1,004,664	4,639,431	10
11	1,819,607	92,670	11,385	26,331	117,701	2,067,694	18,616,025	11
12	560,416	57,242	0	1,320	23,646	642,624	1,553,607	12
13	\$ 11,954,439	\$ 6,335,950	\$ 500,970	\$ 1,145,672	\$ 287,761	\$ 20,224,792	\$ 170,767,301	13
14								14
15	\$ 80,254	\$ 3,418,648	\$ 116,731	\$ 0	\$ 5,315	\$ 3,620,948	\$ 5,220,993	15
16	1,365,759	0	25,000	0	65,000	1,455,759	1,508,954	16
17	(\$893,569)	(32,439)	(21,337)	(1,306,400)	(853,666)	(3,107,411)	(9,309,189)	17
18	0	0	0	0	0	0	0	18
19	(\$417,016)	0	0	0	0	(417,016)	(474,066)	19
20	\$ 135,428	\$ 3,386,209	\$ 120,394	(\$1,306,400)	(\$783,351)	\$ 1,552,280	(\$3,053,308)	20
21								21
22	\$ 350,276	\$ 146,949	\$ 3,485	\$ 0	(\$27,378)	\$ 473,332	\$ 147,345	22
23	3,845,990	95,142	0	258,167	2,298,080	6,497,379	26,595,268	23
24	0	0	0	0	0	0	0	24
25	\$ 4,196,266	\$ 242,091	\$ 3,485	\$ 258,167	\$ 2,270,702	\$ 6,970,711	\$ 26,742,613	25

Reconciliation of Interfund Transfers for 6/30/04

T O

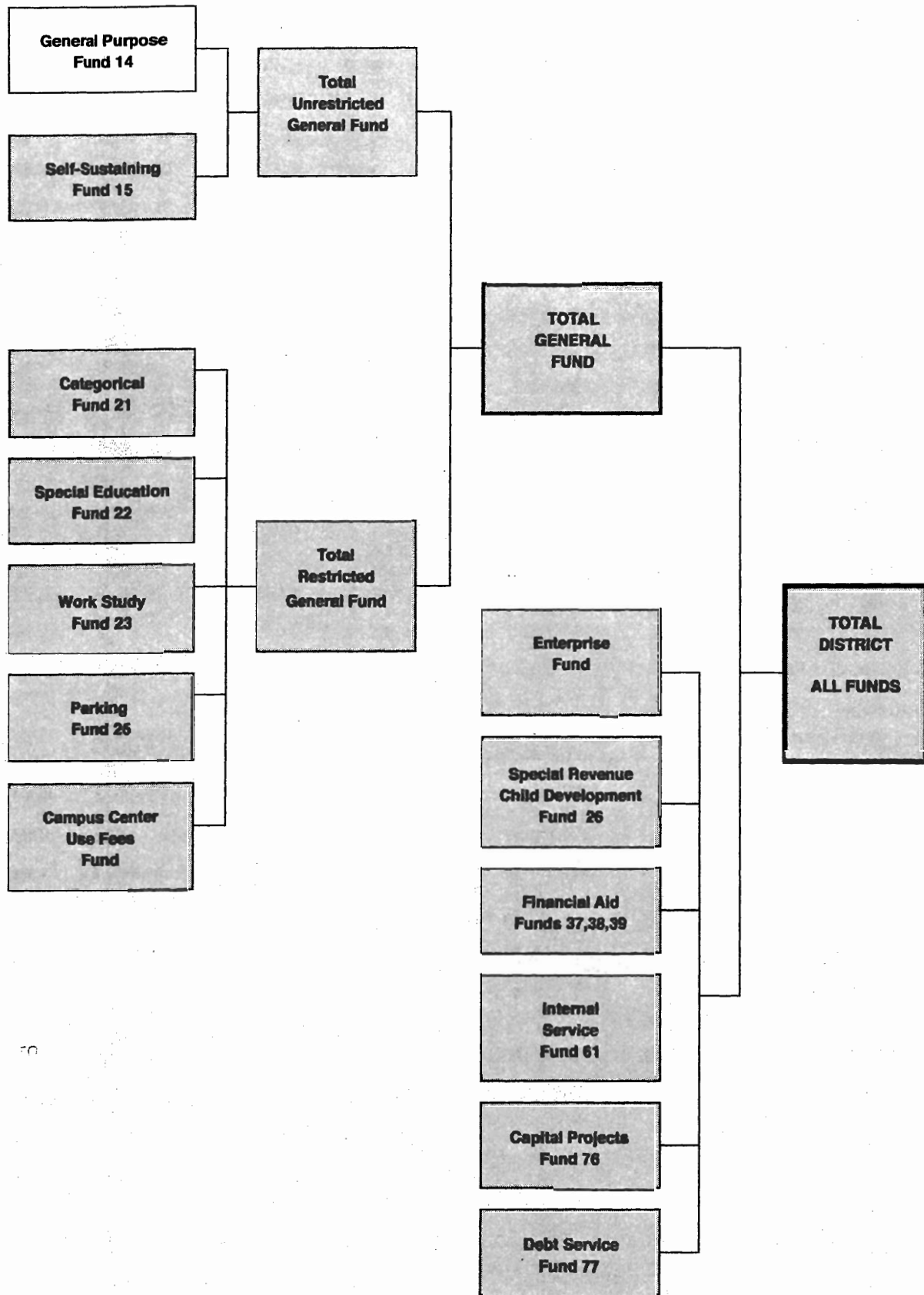
Fund	General	Self-Sust.	Categ.	Special Ed	Coll. Work Study	Parking	Child Dev.	Campus Ctr Use Fees	Financial Aid	Capital Projects	Debt Service	Total
14	7,525	69,353	21	22	23	25	26	28	37,38,39	76	77	4,780,276
15	302,210	134,036	21,569	3,407,648	116,731			5,315	4,271	66,651	1,081,213	1,421,502
21	836,187	57,382	58,685						7,790	884,953	33,828	893,569
22	32,439											32,439
23												21,337
25												1,306,400
26									21,337	116,950	1,189,450	1,306,400
28	265										853,401	853,666
37									2,000			2,000
76	160,648			11,000						4,482,392		4,654,040
77												0
	1,339,274	260,771	80,254	3,418,648	116,731	0	0	5,315	35,398	5,550,946	3,157,892	13,965,229

F R O M

Notes:

Fund 14 to 14:	\$7,525	for correction to Perkins district match	Fund 21 to 14:	\$768,924	to clear old Fund 21 balances
Fund 14 to 15:	\$69,353	for PT Faculty equity pay		\$67,263	for Reclass prior year expense
Fund 14 to 21:	\$21,569	to clear old Fund 21 balances	Fund 21 to 15:	\$57,382	for adjustment to prior year expense
Fund 14 to 22:	\$3,172,838	for DSPS district match	Fund 22 to 14:	\$32,439	for faculty reassignment
	\$5,733	for employee reassignment	Fund 23 to 37:	\$21,337	for CWS to SEOG
	\$1,020	for PGA's	Fund 25 to 76:	\$116,950	for Foothill Parking Safety Project
	\$125,136	for PAA's	Fund 25 to 77:	\$1,189,450	for COP Payment
	\$5,848	for column changes	Fund 28 to 14:	\$265	for adjustment to COP payment
	\$91,931	for PT Faculty equity pay	Fund 28 to 77:	\$853,400	for COP Payment
	\$1,590	for Article 20 payment	Fund 37 to 33:	\$2,000	for EOPS scholarships
	\$3,552	for PT Faculty office hours	Fund 76 to 14:	\$160,200	for Vallico Shuttle
Fund 14 to 23:	\$116,731	for CWS match		\$448	to transfer residual funds from Capital Projects
Fund 14 to 28:	\$5,315	for employee promotion	Fund 76 to 22:	\$11,000	For special education shuttle
Fund 14 to 38:	\$4,271	for PERKINS district match	Fund 76 to 76:	\$25,000	for Planetarium Projector
Fund 14 to 76:	\$36,632	for MC weight room storage		\$694,201	for Schedule Maintenance
	\$20,732	for Vallico park/shuttle		\$607,841	for Foothill Measure E contingency
	\$9,287	for SS/PARA smart class		\$880,026	for De Anza Measure E contingency
Fund 14 to 77:	\$756,217	for COP payment		\$2,275,325	for Measure E Overhead
	\$324,996	for Viron Lease			
Fund 15 to 14:	\$2,210	for AVR Services and correct Perkins match			
	\$300,000	to transfer funds from Computer Loan Program			
Fund 15 to 15:	\$134,036	transfer funds for international student insurance			
Fund 15 to 21:	\$28,000	for TB testing and Workers Comp Insurance Reimbursement			
	\$30,685	to clear old Fund 21 balances			
Fund 15 to 38:	\$7,790	for Perkins district match			
Fund 15 to 76:	\$400,000	for Planetarium Projector			
	\$45,591	for ETS equipment			
	\$285,300	for DA plant services equipment			
	\$154,062	for FH plant services equipment			
Fund 15 to 77:	\$33,828	for COP payment			

GENERAL PURPOSE



Foothill-DeAnza Community College District • Fund 14

2004-05 BUDGETS								
	Foothill College	De Anza College	Central Services	District Wide	Total Fund 14			
1 INCOME								1
2 Federal								2
3 Other Federal	\$ 1,386	\$ 850	\$ 0	\$ 0	\$ 2,236			3
4 Total Federal Income	\$ 1,386	\$ 850	\$ 0	\$ 0	\$ 2,236			4
5 State								5
6 Apportionment	\$ 0	\$ 0	\$ 0	\$ 27,563,334	\$ 27,563,334			6
7 Deferred Maintenance	0	0	0	0	0			7
8 Lottery	0	0	0	3,956,000	3,956,000			8
9 Mandated Cost Reimbursement	0	0	0	0	0			9
10 Staff Development	0	0	0	0	0			10
11 Other State	0	0	0	790,559	790,559			11
12 Total State Income	\$ 0	\$ 0	\$ 0	\$ 32,309,893	\$ 32,309,893			12
13 Local								13
14 Property Taxes	\$ 0	\$ 0	\$ 0	\$ 91,672,134	\$ 91,672,134			14
15 Resident Enrollment	86,283	290,000	0	13,594,503	13,970,786			15
16 Non-resident Enrollment	0	0	0	11,644,000	11,644,000			16
17 Interest	0	0	0	750,000	750,000			17
18 Other Local	302,463	778,950	660,000	160,000	1,901,413			18
19 Total Local Income	\$ 388,746	\$ 1,068,950	\$ 660,000	\$ 117,820,637	\$ 119,938,333			19
20 TOTAL INCOME	\$ 390,132	\$ 1,069,800	\$ 660,000	\$ 150,130,530	\$ 152,250,462			20
21 EXPENSES								21
22 Contract Teachers	\$ 11,857,144	\$ 18,607,725	\$ 0	\$ 1,179,921	\$ 31,644,790			22
23 Contract Non-teachers	4,286,826	4,568,631	462,303	0	9,317,760			23
24 Other Teachers	7,587,755	13,528,804	0	0	21,116,559			24
25 Other Non-teachers	435,887	84,682	0	360,526	881,095			25
26 Total Certificated Salaries	\$ 24,167,612	\$ 36,789,842	\$ 462,303	\$ 1,540,447	\$ 62,960,204			26
27 Contract Non-instructional	\$ 5,603,380	\$ 8,265,164	\$ 11,974,904	\$ (188,148)	\$ 25,655,300			27
28 Contract Instructional Aides	620,896	1,760,057	0	0	2,380,953			28
29 Other Non-instructional	412,485	623,203	233,410	329,000	1,598,098			29
30 Other Instructional Aides	0	0	0	0	0			30
31 Students	0	0	0	0	0			31
32 Students--CWS	0	0	0	0	0			32
33 Total Classified Salaries	\$ 6,636,761	\$ 10,648,424	\$ 12,208,314	\$ 140,852	\$ 29,634,351			33
34 Total Salaries	\$ 30,804,373	\$ 47,438,266	\$ 12,670,617	\$ 1,681,299	\$ 92,594,555			34
35 Total Staff Benefits	\$ 8,277,499	\$ 12,652,180	\$ 5,052,413	\$ 9,429,225	\$ 35,411,317			35
36 Total Materials and Supplies	\$ 916,874	\$ 1,039,742	\$ 891,018	\$ 0	\$ 2,847,634			36
37 Contracted Services	\$ 687,781	\$ 1,052,000	\$ 0	\$ 159,355	\$ 1,899,136			37
38 Lease of Equipment & Facilities	0	0	42,000	1,025,558	1,067,558			38
39 Utilities	0	0	0	3,833,664	3,833,664			39
40 Other Operating	588,606	86,787	2,324,755	5,722,181	8,722,329			40
41 Total Operating	\$ 1,276,387	\$ 1,138,787	\$ 2,366,755	\$ 10,740,758	\$ 15,522,687			41
42 Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0			42
43 Equipment--New & Replacement	30,182	0	0	223,886	254,068			43
44 Other	2,507	9,161	87,000	700,000	798,668			44
45 Total Capital Outlay	\$ 32,689	\$ 9,161	\$ 87,000	\$ 923,886	\$ 1,052,736			45
46 TOTAL EXPENSES	\$ 41,307,822	\$ 62,278,136	\$ 21,067,803	\$ 22,775,168	\$ 147,428,929			46
47 Transfers-in	\$ 0	\$ 10,000	\$ 0	\$ 0	\$ 10,000			47
48 Other Sources	0	0	0	0	0			48
49 Transfers-out	0	0	0	(5,393,659)	(5,393,659)			49
50 Contingency	0	(50,000)	(69,900)	(3,407,366)	(3,527,266)			50
51 Other Out Go	(205)	0	0	(42,600)	(42,805)			51
52 TOTAL TRANS/OTHER SOURCES	(\$205)	(\$40,000)	(\$69,900)	(\$8,843,625)	(\$8,953,730)			52
53 Net Change in Fund Balance	(\$40,917,895)	(\$61,248,336)	(\$20,477,703)	\$ 118,511,737	(\$4,132,197)			53
54 Beginning Balance, July 1	0	0	0	15,728,723	15,728,723			54
55 Designated GASB 34 Reserve	0	0	0	0	0			55
56 NET FUND BALANCE, June 30	(\$40,917,895)	(\$61,248,336)	(\$20,477,703)	\$ 134,240,460	\$ 11,596,526			56

Foothill-DeAnza Community College District • Fund 14

FOOTHILL COLLEGE

		Budget 03/04	Actual 03/04	Budget 04/05	Notes
1	INCOME				
2	Federal				
3	Other Federal	\$ 1,386	\$ 1,386	\$ 1,386	
4	Total Federal Income	\$ 1,386	\$ 1,386	\$ 1,386	
5	State				
6	Apportionment	\$ 0	\$ 0	\$ 0	
7	Deferred Maintenance				
8	Lottery				
9	Mandated Cost Reimbursement				
10	Staff Development				
11	Other State				
12	Total State Income	\$ 0	\$ 0	\$ 0	
13	Local				
14	Property Taxes	\$ 0	\$ 0	\$ 0	
15	Resident Enrollment	86,283	86,283	86,283	
16	Non-resident Enrollment				
17	Interest				
18	Other Local	432,290	432,290	302,463	
19	Total Local Income	\$ 518,573	\$ 518,573	\$ 388,746	
20	TOTAL INCOME	\$ 519,959	\$ 519,959	\$ 390,132	
21	EXPENSES				
22	Contract Teachers	\$ 11,598,547	\$ 11,598,547	\$ 11,857,144	
23	Contract Non-teachers	4,741,423	4,576,507	4,286,826	
24	Other Teachers	9,494,667	8,966,237	7,587,755	
25	Other Non-teachers	281,305	296,364	435,887	
26	Total Certificated Salaries	\$ 26,115,942	\$ 25,437,655	\$ 24,167,612	
27	Contract Non-instructional	\$ 5,740,176	\$ 5,378,082	\$ 5,603,380	
28	Contract Instructional Aides	655,601	607,638	620,896	
29	Other Non-instructional	(178,425)	130,981	412,485	
30	Other Instructional Aides				
31	Students	212,965	212,950		
32	Students--CWS				
33	Total Classified Salaries	\$ 6,430,317	\$ 6,329,651	\$ 6,636,761	
34	Total Salaries	\$ 32,546,259	\$ 31,767,306	\$ 30,804,373	
35	Total Staff Benefits	\$ 8,816,818	\$ 8,469,631	\$ 8,277,499	
36	Total Materials and Supplies	\$ 1,487,912	\$ 762,583	\$ 916,874	
37	Contracted Services	\$ 836,140	\$ 803,119	\$ 687,781	
38	Lease of Equipment & Facilities	470,363	902,674		
39	Utilities	17,594	21,907		
40	Other Operating	1,084,339	551,796	588,606	
41	Total Operating	\$ 2,408,436	\$ 2,279,496	\$ 1,276,387	
42	Buildings	\$ 0	\$ 0	\$ 0	
43	Equipment--New & Replacement	71,310	71,311	30,182	
44	Other	(32,776)	2,317	2,507	
45	Total Capital Outlay	\$ 38,534	\$ 73,628	\$ 32,689	
46	TOTAL EXPENSES	\$ 45,297,959	\$ 43,352,644	\$ 41,307,822	
47	Transfers-in	\$ 23,646	\$ 23,646	\$ 0	
48	Other Sources		2,516		
49	Transfers-out	(41,740)	(41,740)		
50	Contingency				
51	Other Out Go	(395)	(395)	(205)	
52	TOTAL TRANS/OTHER SOURCES	(\$18,489)	(\$15,973)	(\$205)	
53	Net Change in Fund Balance	(\$44,796,489)	(\$42,848,658)	(\$40,917,895)	
54	Beginning Balance, July 1				
55	Designated GASB 34 Reserve				
56	NET FUND BALANCE, June 30	(\$44,796,489)	(\$42,848,658)	(\$40,917,895)	

Foothill-DeAnza Community College District • Fund 14

DE ANZA COLLEGE

		Budget 03/04	Actual 03/04	Budget 04/05	Notes
1	INCOME				
2	Federal				
3	Other Federal	\$ 1,171	\$ 1,171	\$ 850	
4	Total Federal Income	\$ 1,171	\$ 1,171	\$ 850	
5	State				
6	Apportionment	\$ 0	\$ 0	\$ 0	
7	Deferred Maintenance				
8	Lottery				
9	Mandated Cost Reimbursement				
10	Staff Development				
11	Other State				
12	Total State Income	\$ 0	\$ 0	\$ 0	
13	Local				
14	Property Taxes	\$ 0	\$ 0	\$ 0	
15	Resident Enrollment	157,274	157,274	290,000	
16	Non-resident Enrollment				
17	Interest				
18	Other Local	763,102	763,102	778,950	
19	Total Local Income	\$ 920,376	\$ 920,376	\$ 1,068,950	
20	TOTAL INCOME	\$ 921,547	\$ 921,547	\$ 1,069,800	
21	EXPENSES				
22	Contract Teachers	\$ 17,606,060	\$ 17,604,676	\$ 18,607,725	
23	Contract Non-teachers	6,051,219	5,823,456	4,568,631	
24	Other Teachers	14,515,254	14,289,176	13,528,804	
25	Other Non-teachers	419,880	680,910	84,682	
26	Total Certificated Salaries	\$ 38,592,413	\$ 38,398,218	\$ 36,789,842	
27	Contract Non-instructional	\$ 8,376,473	\$ 8,090,989	\$ 8,265,164	
28	Contract Instructional Aides	1,608,998	1,608,984	1,760,057	
29	Other Non-instructional	224,346	446,862	623,203	
30	Other Instructional Aides				
31	Students	224,432	231,009		
32	Students--CWS				
33	Total Classified Salaries	\$ 10,434,249	\$ 10,377,844	\$ 10,648,424	
34	Total Salaries	\$ 49,026,662	\$ 48,776,062	\$ 47,438,266	
35	Total Staff Benefits	\$ 13,044,339	\$ 12,742,577	\$ 12,652,180	
36	Total Materials and Supplies	\$ 1,453,752	\$ 1,034,992	\$ 1,039,742	
37	Contracted Services	\$ 1,331,540	\$ 1,308,016	\$ 1,052,000	
38	Lease of Equipment & Facilities	290,835	248,012		
39	Utilities	22,918	21,871		
40	Other Operating	132,970	531,899	86,787	
41	Total Operating	\$ 1,778,263	\$ 2,109,798	\$ 1,138,787	
42	Buildings	\$ 0	\$ 0	\$ 0	
43	Equipment--New & Replacement	96,552	90,523		
44	Other	(48,790)	2,742	9,161	
45	Total Capital Outlay	\$ 47,762	\$ 93,265	\$ 9,161	
46	TOTAL EXPENSES	\$ 65,350,778	\$ 64,756,694	\$ 62,278,136	
47	Transfers-in	\$ 220,414	\$ 220,414	\$ 10,000	
48	Other Sources	148,827	13,827		
49	Transfers-out	(152,785)	(152,785)		
50	Contingency	(245,000)		(50,000)	
51	Other Out Go				
52	TOTAL TRANS/OTHER SOURCES	(\$28,544)	\$ 81,456	(\$40,000)	
53	Net Change in Fund Balance	(\$64,457,775)	(\$63,753,691)	(\$61,248,336)	
54	Beginning Balance, July 1				
55	Designated GASB 34 Reserve				
56	NET FUND BALANCE, June 30	(\$64,457,775)	(\$63,753,691)	(\$61,248,336)	

Foothill-DeAnza Community College District • Fund 14

CENTRAL SERVICES

		Budget 03/04	Actual 03/04	Budget 04/05	Notes
1	INCOME				
2	Federal				
3	Other Federal	\$ 0	\$ 0	\$ 0	0
4	Total Federal Income	\$ 0	\$ 0	\$ 0	0
5	State				
6	Apportionment	\$ 0	\$ 0	\$ 0	0
7	Deferred Maintenance				
8	Lottery				
9	Mandated Cost Reimbursement				
10	Staff Development				
11	Other State				
12	Total State Income	\$ 0	\$ 0	\$ 0	0
13	Local				
14	Property Taxes	\$ 0	\$ 0	\$ 0	0
15	Resident Enrollment				
16	Non-resident Enrollment				
17	Interest				
18	Other Local	797,140	797,140	660,000	
19	Total Local Income	\$ 797,140	\$ 797,140	\$ 660,000	
20	TOTAL INCOME	\$ 797,140	\$ 797,140	\$ 660,000	
21	EXPENSES				
22	Contract Teachers	\$ 0	\$ 0	\$ 0	0
23	Contract Non-teachers	481,353	451,352	462,303	
24	Other Teachers				
25	Other Non-teachers		26,976		
26	Total Certificated Salaries	\$ 481,353	\$ 478,328	\$ 462,303	
27	Contract Non-instructional	\$ 12,197,304	\$ 11,664,692	\$ 11,974,904	
28	Contract Instructional Aides				
29	Other Non-instructional	(406,485)	280,877	233,410	
30	Other Instructional Aides				
31	Students	101,426	101,232		
32	Students--CWS				
33	Total Classified Salaries	\$ 11,892,245	\$ 12,046,801	\$ 12,208,314	
34	Total Salaries	\$ 12,373,598	\$ 12,525,129	\$ 12,670,617	
35	Total Staff Benefits	\$ 11,728,321	\$ 11,434,098	\$ 5,052,413	
36	Total Materials and Supplies	\$ 848,434	\$ 1,030,873	\$ 891,018	
37	Contracted Services	\$ 986,152	\$ 852,566	\$ 0	
38	Lease of Equipment & Facilities	400,464	383,671	42,000	
39	Utilities	3,375,956	3,064,280		
40	Other Operating	3,488,976	1,794,738	2,324,755	
41	Total Operating	\$ 8,251,548	\$ 6,095,255	\$ 2,366,755	
42	Buildings	\$ 0	\$ 0	\$ 0	0
43	Equipment--New & Replacement	257,583	253,262		
44	Other	152,908	358,685	87,000	
45	Total Capital Outlay	\$ 410,491	\$ 611,947	\$ 87,000	
46	TOTAL EXPENSES	\$ 33,612,392	\$ 31,697,302	\$ 21,067,803	
47	Transfers-in	\$ 25,841	\$ 25,842	\$ 0	
48	Other Sources		52		
49	Transfers-out	(324,996)	(324,996)		
50	Contingency	(69,900)		(69,900)	
51	Other Out Go	(56,655)	(56,655)		
52	TOTAL TRANS/OTHER SOURCES	(\$425,710)	(\$355,757)	(\$69,900)	
53	Net Change in Fund Balance	(\$33,240,962)	(\$31,255,919)	(\$20,477,703)	
54	Beginning Balance, July 1				
55	Designated GASB 34 Reserve				
56	NET FUND BALANCE, June 30	(\$33,240,962)	(\$31,255,919)	(\$20,477,703)	

Foothill-DeAnza Community College District • Fund 14

DISTRICT WIDE

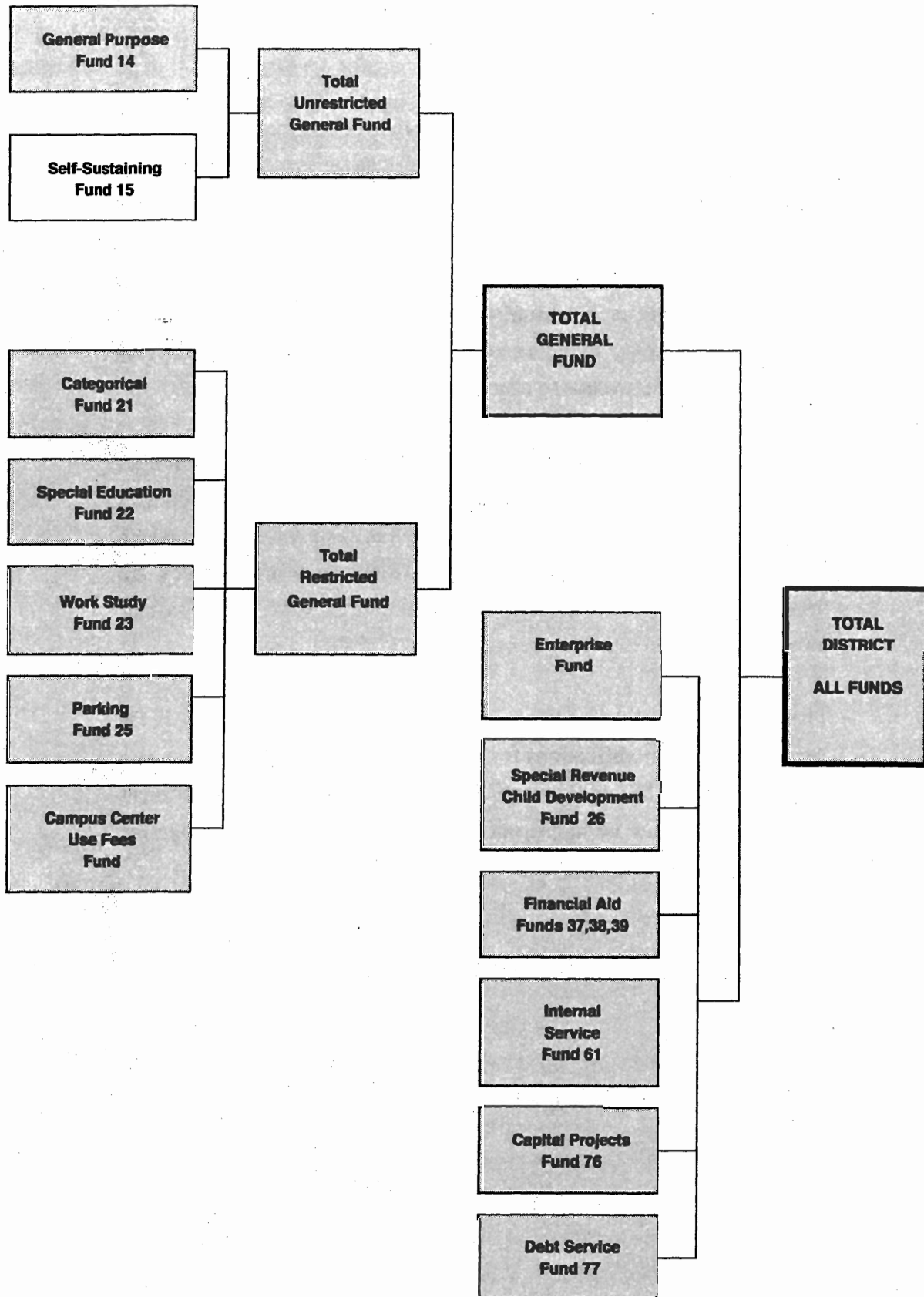
		Budget 03/04	Actual 03/04	Budget 04/05	Notes
1	INCOME				
2	Federal				
3	Other Federal	\$ 0	\$ 0	\$ 0	
4	Total Federal Income	\$ 0	\$ 0	\$ 0	
5	State				
6	Apportionment	\$ 27,444,335	\$ 27,444,335	\$ 27,563,334	
7	Deferred Maintenance				
8	Lottery	4,053,732	4,053,732	3,956,000	
9	Mandated Cost Reimbursement				
10	Staff Development				
11	Other State	1,157,401	1,157,401	790,559	
12	Total State Income	\$ 32,655,468	\$ 32,655,468	\$ 32,309,893	
13	Local				
14	Property Taxes	\$ 89,264,714	\$ 89,264,714	\$ 91,672,134	
15	Resident Enrollment	9,345,317	9,345,317	13,594,503	
16	Non-resident Enrollment	11,795,607	11,795,607	11,644,000	
17	Interest	746,035	746,035	750,000	
18	Other Local	127,717	127,717	160,000	
19	Total Local Income	\$ 111,279,390	\$ 111,279,390	\$ 117,820,637	
20	TOTAL INCOME	\$ 143,934,858	\$ 143,934,858	\$ 150,130,530	
21	EXPENSES				
22	Contract Teachers	\$ 141,059	\$ 0	\$ 1,179,921	
23	Contract Non-teachers	95,000	95,000		
24	Other Teachers				
25	Other Non-teachers	106,136		360,526	
26	Total Certificated Salaries	\$ 342,195	\$ 95,000	\$ 1,540,447	
27	Contract Non-instructional	(9,151)	0	(188,148)	
28	Contract Instructional Aides				
29	Other Non-instructional		69,721	329,000	
30	Other Instructional Aides				
31	Students				
32	Students--CWS				
33	Total Classified Salaries	(\$9,151)	\$ 69,721	\$ 140,852	
34	Total Salaries	\$ 333,044	\$ 164,721	\$ 1,681,299	
35	Total Staff Benefits	\$ 101,163	(\$494,345)	\$ 9,429,225	
36	Total Materials and Supplies	(\$31,651)	171,413	0	
37	Contracted Services	\$ 390,396	\$ 347,501	\$ 159,355	
38	Lease of Equipment & Facilities			1,025,558	
39	Utilities	982	982	3,833,664	
40	Other Operating	359,800	2,476,233	5,722,181	
41	Total Operating	\$ 751,178	\$ 2,824,716	\$ 10,740,758	
42	Buildings	\$ 0	\$ 0	\$ 0	
43	Equipment--New & Replacement		8,655	223,886	
44	Other			700,000	
45	Total Capital Outlay	\$ 0	\$ 8,655	\$ 923,886	
46	TOTAL EXPENSES	\$ 1,153,734	\$ 2,675,160	\$ 22,775,168	
47	Transfers-in	\$ 769,372	\$ 1,069,372	\$ 0	
48	Other Sources				
49	Transfers-out	(4,334,073)	(4,260,755)	(5,393,659)	
50	Contingency	(4,690,967)		(3,407,366)	
51	Other Out Go			(42,600)	
52	TOTAL TRANS/OTHER SOURCES	(\$8,255,668)	(\$3,191,383)	(\$8,843,625)	
53	Net Change in Fund Balance	\$ 134,525,456	\$ 138,068,315	\$ 118,511,737	
54	Beginning Balance, July 1	15,518,676	15,518,676	15,728,723	
55	Designated GASB 34 Reserve				
56	NET FUND BALANCE, June 30	\$ 150,044,132	\$ 153,586,991	\$ 134,240,460	

Foothill-DeAnza Community College District • Fund 14

TOTAL DISTRICT

		Budget 03/04	Actual 03/04	Budget 04/05	
1	INCOME				1
2	Federal				2
3	Other Federal	\$ 2,557	\$ 2,557	\$ 2,236	3
4	Total Federal Income	\$ 2,557	\$ 2,557	\$ 2,236	4
5	State				5
6	Apportionment	\$ 27,444,335	\$ 27,444,335	\$ 27,563,334	6
7	Deferred Maintenance	0	0	0	7
8	Lottery	4,053,732	4,053,732	3,956,000	8
9	Mandated Cost Reimbursement			0	9
10	Staff Development			0	10
11	Other State	1,157,401	1,157,401	790,559	11
12	Total State Income	\$ 32,655,468	\$ 32,655,468	\$ 32,309,893	12
13	Local				13
14	Property Taxes	\$ 89,264,714	\$ 89,264,714	\$ 91,672,134	14
15	Resident Enrollment	9,588,874	9,588,874	13,970,786	15
16	Non-resident Enrollment	11,795,607	11,795,607	11,644,000	16
17	Interest	746,035	746,035	750,000	17
18	Other Local	2,120,249	2,120,249	1,901,413	18
19	Total Local Income	\$ 113,515,479	\$ 113,515,479	\$ 119,938,333	19
20	TOTAL INCOME	\$ 146,173,504	\$ 146,173,504	\$ 152,250,462	20
21	EXPENSES				21
22	Contract Teachers	\$ 29,345,666	\$ 29,203,223	\$ 31,644,790	22
23	Contract Non-teachers	11,368,995	10,946,315	9,317,760	23
24	Other Teachers	24,009,921	23,255,413	21,116,559	24
25	Other Non-teachers	807,321	1,004,250	881,095	25
26	Total Certificated Salaries	\$ 65,531,903	\$ 64,409,201	\$ 62,960,204	26
27	Contract Non-instructional	\$ 26,304,802	\$ 25,133,763	\$ 25,655,300	27
28	Contract Instructional Aides	2,264,599	2,216,622	2,380,953	28
29	Other Non-instructional	(360,564)	928,441	1,598,098	29
30	Other Instructional Aides	0	0	0	30
31	Students	538,823	545,191	0	31
32	Students--CWS	0	0	0	32
33	Total Classified Salaries	\$ 28,747,660	\$ 28,824,017	\$ 29,634,351	33
34	Total Salaries	\$ 94,279,563	\$ 93,233,218	\$ 92,594,555	34
35	Total Staff Benefits	\$ 33,690,642	\$ 32,151,961	\$ 35,411,317	35
36	Total Materials and Supplies	\$ 3,758,447	\$ 2,999,861	\$ 2,847,634	36
37	Contracted Services	\$ 3,544,228	\$ 3,311,202	\$ 1,899,136	37
38	Lease of Equipment & Facilities	1,161,662	1,534,357	1,067,558	38
39	Utilities	3,417,450	3,109,040	3,833,664	39
40	Other Operating	5,066,085	5,354,666	8,722,329	40
41	Total Operating	\$ 13,189,425	\$ 13,309,265	\$ 15,522,687	41
42	Buildings	\$ 0	\$ 0	\$ 0	42
43	Equipment--New & Replacement	425,445	423,751	254,068	43
44	Other	71,342	363,744	798,668	44
45	Total Capital Outlay	\$ 496,787	\$ 787,495	\$ 1,052,736	45
46	TOTAL EXPENSES	\$ 145,414,864	\$ 142,481,800	\$ 147,428,929	46
47	Transfers-in	\$ 1,039,273	\$ 1,339,274	\$ 10,000	47
48	Other Sources	148,827	16,395	0	48
49	Transfers-out	(4,853,594)	(4,780,276)	(5,393,659)	49
50	Contingency	(5,005,867)	0	(3,527,266)	50
51	Other Out Go	(57,050)	(57,050)	(42,805)	51
52	TOTAL TRANS/OTHER SOURCES	(\$8,728,411)	(\$3,481,657)	(\$8,953,730)	52
53	Net Change in Fund Balance	(\$7,969,771)	\$ 210,047	(\$4,132,197)	53
54	Beginning Balance, July 1	15,518,676	15,518,676	15,728,723	54
55	Designated GASB 34 Reserve	0	0	0	55
56	NET FUND BALANCE, June 30	\$ 7,548,905	\$ 15,728,723	\$ 11,596,526	56

SELF-SUSTAINING



SELF-SUSTAINING**Fund 15**

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

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

The one program that has struggled last year was reprographics at De Anza. With the modifications for 04-05, the budget has been set at a slight deficit of \$23,000 which will be covered by the department carryover. There are no significant problems in the rest of the programs contained in this fund.

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

2004-05 BUDGETS

		Foothill College	De Anza College	Central Services	Total Fund 15	
1	INCOME					1
2	Total State Income	\$ 1,681,120	\$ 65,610	\$ 0	\$ 1,746,730	2
3	Contract Services	\$ 0	\$ 900,000	\$ 0	\$ 900,000	3
4	Enrollment	0	0	0	0	4
5	Use of Facilities	260,000	133,000	0	393,000	5
6	Field Trip Revenue	70,200	25,500	0	95,700	6
7	Sales	0	258,000	0	258,000	7
8	Short Courses	0	597,000	0	597,000	8
9	Other Local Income	2,180,886	1,142,000	1,580,403	4,903,289	9
10	Total Local Income	\$ 2,511,086	\$ 3,055,500	\$ 1,580,403	\$ 7,146,989	10
11	TOTAL INCOME	\$ 4,192,206	\$ 3,121,110	\$ 1,580,403	\$ 8,893,719	11
12	EXPENSES					12
13	Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0	13
14	Contract Non-teachers	49,652	266,503	0	316,155	14
15	Other Teachers	1,457,970	35,000	0	1,492,970	15
16	Other Non-teachers	25,000	5,000	0	30,000	16
17	Total Certificated Salaries	\$ 1,532,622	\$ 306,503	\$ 0	\$ 1,839,125	17
18	Contract Non-instructional	\$ 257,250	\$ 815,136	\$ 0	\$ 1,072,386	18
19	Contract Instructional Aides	0	0	0	0	19
20	Other Non-instructional	219,800	523,273	0	743,073	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	\$ 477,050	\$ 1,338,409	\$ 0	\$ 1,815,459	24
25	Total Salaries	\$ 2,009,672	\$ 1,644,912	\$ 0	\$ 3,654,584	25
26	Total Staff Benefits	\$ 145,642	\$ 469,096	\$ 0	\$ 614,738	26
27	Total Materials and Supplies	\$ 535,463	\$ 52,531	\$ 0	\$ 587,994	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	1,722,103	675,250	816,999	3,214,352	31
32	Total Operating	\$ 1,722,103	\$ 675,250	\$ 816,999	\$ 3,214,352	32
33	Buildings	\$ 0	\$ 0	\$ 0	\$ 0	33
34	Equipment--New & Replacement	0	0	0	0	34
35	Other	4,000	32,928	0	36,928	35
36	Total Capital Outlay	\$ 4,000	\$ 32,928	\$ 0	\$ 36,928	36
37	TOTAL EXPENSES	\$ 4,416,880	\$ 2,874,717	\$ 816,999	\$ 8,108,596	37
38	Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	38
39	Other Sources	0	0	0	0	39
40	Transfers-out	0	(43,783)	0	(43,783)	40
41	Contingency	0	0	0	0	41
42	Other Out Go	0	0	0	0	42
43	TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ (43,783)	\$ 0	\$ (43,783)	43
44	Net Change in Fund Balance	(\$224,674)	202,610	763,404	741,340	44
45	Beginning Balance, July 1	2,113,904	916,849	1,012,426	4,043,179	45
46	Adjustments to Beginning Balance	0	0	0	0	46
47	NET FUND BALANCE, June 30	\$ 1,889,230	\$ 1,119,459	\$ 1,775,830	\$ 4,784,519	47

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

FOOTHILL COLLEGE

		Budget 03/04	Actual 03/04	Budget 04/05	
1	INCOME				1
2	Total State Income	\$ 1,196,444	\$ 1,439,673	\$ 1,681,120	2
3	Contract Services	\$ 0	\$ 0	\$ 0	3
4	Enrollment				4
5	Use of Facilities	235,000	287,100	260,000	5
6	Field Trip Revenue	367,500	113,524	70,200	6
7	Sales				7
8	Short Courses				8
9	Other Local Income	1,984,953	1,756,201	2,180,886	9
10	Total Local Income	\$ 2,587,453	\$ 2,156,825	\$ 2,511,086	10
11	TOTAL INCOME	\$ 3,783,897	\$ 3,596,498	\$ 4,192,206	11
12	EXPENSES				12
13	Contract Teachers	\$ 0	\$ 0	\$ 0	13
14	Contract Non-teachers	19,986	18,486	49,652	14
15	Other Teachers	1,546,630	1,177,324	1,457,970	15
16	Other Non-teachers	1,000	13,171	25,000	16
17	Total Certificated Salaries	\$ 1,567,616	\$ 1,208,981	\$ 1,532,622	17
18	Contract Non-instructional	\$ 253,297	\$ 248,577	\$ 257,250	18
19	Contract Instructional Aides				19
20	Other Non-instructional	146,687	198,156	219,800	20
21	Other Instructional Aides				21
22	Students	44,391	44,837		22
23	Students--CWS				23
24	Total Classified Salaries	\$ 444,375	\$ 491,570	\$ 477,050	24
25	Total Salaries	\$ 2,011,991	\$ 1,700,551	\$ 2,009,672	25
26	Total Staff Benefits	\$ 160,634	\$ 227,737	\$ 145,642	26
27	Total Materials and Supplies	\$ 951,338	\$ 433,940	\$ 535,463	27
28	Contracted Services	\$ 963,259	\$ 1,087,458	\$ 0	28
29	Lease of Equipment & Facilities	2,058	4,869		29
30	Utilities	3,641	4,795		30
31	Other Operating	265,795	231,265	1,722,103	31
32	Total Operating	\$ 1,234,753	\$ 1,328,387	\$ 1,722,103	32
33	Buildings	\$ 0	\$ 0	\$ 0	33
34	Equipment--New & Replacement		34,150		34
35	Other	75,675		4,000	35
36	Total Capital Outlay	\$ 75,675	\$ 34,150	\$ 4,000	36
37	TOTAL EXPENSES	\$ 4,434,391	\$ 3,724,765	\$ 4,416,880	37
38	Transfers-in	\$ 67,458	\$ 124,526	\$ 0	38
39	Other Sources		35,000		39
40	Transfers-out				40
41	Contingency				41
42	Other Out Go				42
43	TOTAL TRANSFERS/OTHER SOURCES	\$ 67,458	\$ 159,526	\$ 0	43
44	Net Change in Fund Balance	(\$583,036)	\$ 31,259	(\$224,674)	44
45	Beginning Balance, July 1	2,082,645	2,082,645	2,113,904	45
46	Adjustments to Beginning Balance				46
47	NET FUND BALANCE, June 30	\$ 1,499,609	\$ 2,113,904	\$ 1,889,230	47

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

DE ANZA COLLEGE

		Budget 03/04	Actual 03/04	Budget 04/05	
1	INCOME				1
2	Total State Income	\$ 65,610	\$ 167,303	\$ 65,610	2
3	Contract Services	\$ 600,000	\$ 794,554	\$ 900,000	3
4	Enrollment				4
5	Use of Facilities	126,000	126,266	133,000	5
6	Field Trip Revenue	25,363	17,243	25,500	6
7	Sales	300,000	148,647	258,000	7
8	Short Courses	154,000	736,829	597,000	8
9	Other Local Income	1,845,700	1,428,525	1,142,000	9
10	Total Local Income	\$ 3,051,063	\$ 3,252,064	\$ 3,055,500	10
11	TOTAL INCOME	\$ 3,116,673	\$ 3,419,367	\$ 3,121,110	11
12	EXPENSES				12
13	Contract Teachers	\$ 5,600	\$ 0	\$ 0	13
14	Contract Non-teachers	296,931	272,396	266,503	14
15	Other Teachers	43,772	6,405	35,000	15
16	Other Non-teachers	(287)	7,691	5,000	16
17	Total Certificated Salaries	\$ 346,016	\$ 286,492	\$ 306,503	17
18	Contract Non-instructional	\$ 793,314	\$ 755,441	\$ 815,136	18
19	Contract Instructional Aides				19
20	Other Non-instructional	313,770	624,847	523,273	20
21	Other Instructional Aides				21
22	Students	10,594	16,223		22
23	Students--CWS				23
24	Total Classified Salaries	\$ 1,117,678	\$ 1,396,511	\$ 1,338,409	24
25	Total Salaries	\$ 1,463,694	\$ 1,683,003	\$ 1,644,912	25
26	Total Staff Benefits	\$ 450,834	\$ 451,958	\$ 469,096	26
27	Total Materials and Supplies	(\$83,315)	\$ 186,948	\$ 52,531	27
28	Contracted Services	\$ 297,766	\$ 357,302	\$ 0	28
29	Lease of Equipment & Facilities	71,720	131,559		29
30	Utilities	2,718	4,121		30
31	Other Operating	606,074	212,416	675,250	31
32	Total Operating	\$ 978,278	\$ 705,398	\$ 675,250	32
33	Buildings	\$ 0	\$ 0	\$ 0	33
34	Equipment--New & Replacement		89,338		34
35	Other	(361,971)		32,928	35
36	Total Capital Outlay	(\$361,971)	\$ 89,338	\$ 32,928	36
37	TOTAL EXPENSES	\$ 2,447,520	\$ 3,116,645	\$ 2,874,717	37
38	Transfers-in	\$ 1,895	\$ 136,245	\$ 0	38
39	Other Sources	1,800	1,800		39
40	Transfers-out	(474,811)	(474,513)	(43,783)	40
41	Contingency				41
42	Other Out Go				42
43	TOTAL TRANSFERS/OTHER SOURCES	(\$471,116)	(\$336,468)	(\$43,783)	43
44	Net Change in Fund Balance	\$ 198,037	(\$33,746)	\$ 202,610	44
45	Beginning Balance, July 1	950,595	950,595	916,849	45
46	Adjustments to Beginning Balance				46
47	NET FUND BALANCE, June 30	\$ 1,148,632	\$ 916,849	\$ 1,119,459	47

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

CENTRAL SERVICES

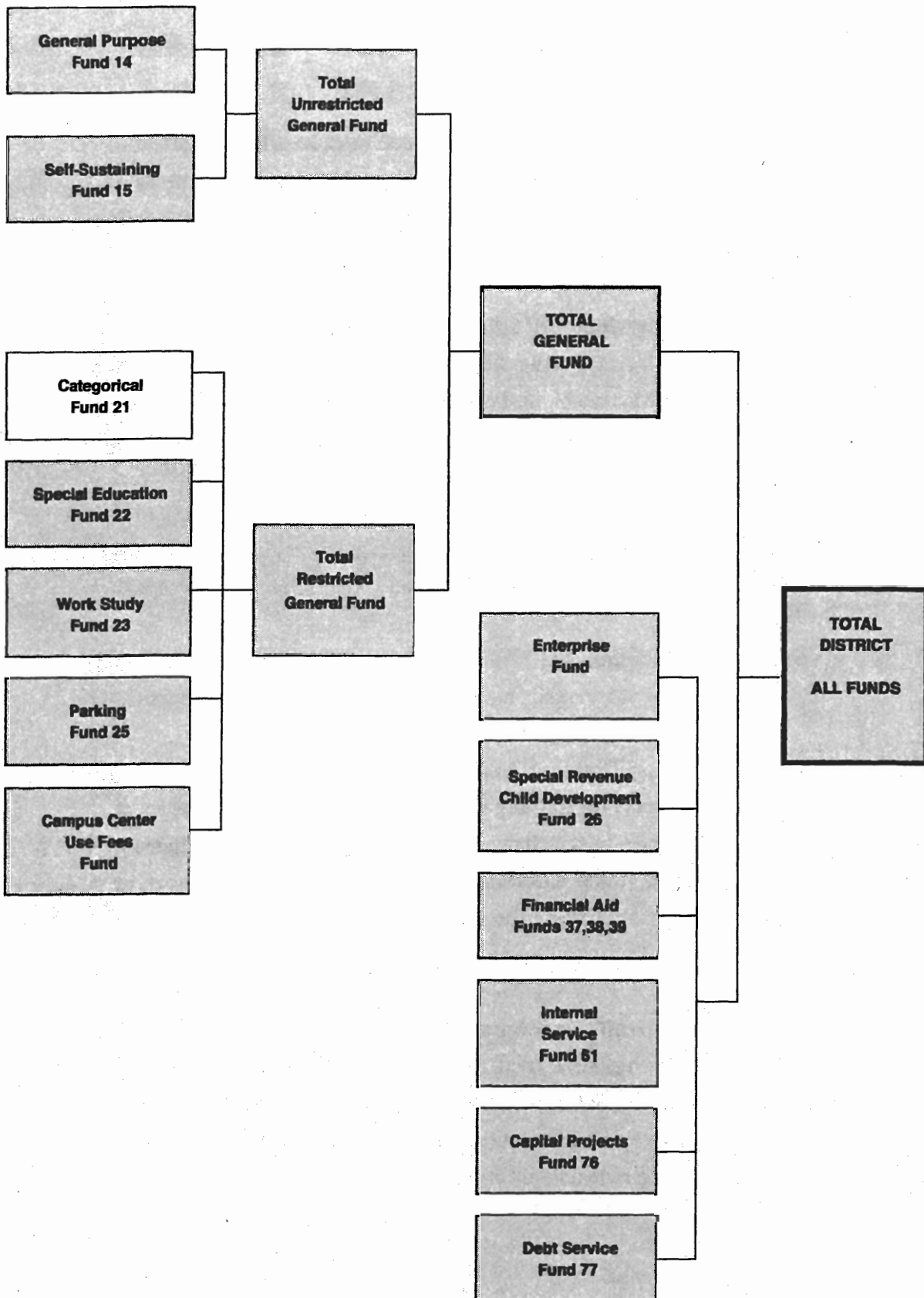
		Budget 03/04		Actual 03/04		Budget 04/05	
1	INCOME						1
2	Total State Income	\$	0	\$	0	\$	0
3	Contract Services						3
4	Enrollment						4
5	Use of Facilities						5
6	Field Trip Revenue						6
7	Sales						7
8	Short Courses						8
9	Other Local Income	\$	1,170,386	\$	1,632,741	\$	1,580,403
10	Total Local Income	\$	1,170,386	\$	1,632,741	\$	1,580,403
11	TOTAL INCOME	\$	1,170,386	\$	1,632,741	\$	1,580,403
12	EXPENSES						12
13	Contract Teachers	\$	0	\$	0	\$	0
14	Contract Non-teachers						14
15	Other Teachers						15
16	Other Non-teachers						16
17	Total Certificated Salaries	\$	0	\$	0	\$	0
18	Contract Non-instructional	\$	0	\$	0	\$	0
19	Contract Instructional Aides						19
20	Other Non-instructional						20
21	Other Instructional Aides						21
22	Students						22
23	Students--CWS						23
24	Total Classified Salaries	\$	0	\$	0	\$	0
25	Total Salaries	\$	0	\$	0	\$	0
26	Total Staff Benefits	\$	0	\$	0	\$	0
27	Total Materials and Supplies	\$	0	\$	14,018	\$	0
28	Contracted Services	\$	229	\$	229	\$	0
29	Lease of Equipment & Facilities						29
30	Utilities		90,601		32,625		30
31	Other Operating		736,202		1,172,427		817,000
32	Total Operating	\$	827,032	\$	1,205,281	\$	817,000
33	Buildings	\$	0	\$	0	\$	0
34	Equipment--New & Replacement						34
35	Other						35
36	Total Capital Outlay	\$	0	\$	0	\$	0
37	TOTAL EXPENSES	\$	827,032	\$	1,219,299	\$	817,000
38	Transfers-in	\$	0	\$	0	\$	0
39	Other Sources						39
40	Transfers-out		(484,953)		(946,989)		40
41	Contingency						41
42	Other Out Go						42
43	TOTAL TRANSFERS/OTHER SOURCES		(484,953)		(946,989)	\$	0
44	Net Change in Fund Balance		(\$141,599)		(\$533,547)	\$	763,403
45	Beginning Balance, July 1		1,545,973		1,545,973		1,012,426
46	Adjustments to Beginning Balance						46
47	NET FUND BALANCE, June 30	\$	1,404,374	\$	1,012,426	\$	1,775,829

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

TOTAL DISTRICT

		Budget 03/04	Actual 03/04	Budget 04/05	
1	INCOME				1
2	Total State Income	\$ 1,262,054	\$ 1,606,976	\$ 1,746,730	2
3	Contract Services	\$ 600,000	\$ 794,554	\$ 900,000	3
4	Enrollment	0	0	0	4
5	Use of Facilities	361,000	413,366	393,000	5
6	Field Trip Revenue	392,863	130,767	95,700	6
7	Sales	300,000	148,647	258,000	7
8	Short Courses	154,000	736,829	597,000	8
9	Other Local Income	5,001,039	4,817,467	4,903,289	9
10	Total Local Income	\$ 6,808,902	\$ 7,041,630	\$ 7,146,989	10
11	TOTAL INCOME	\$ 8,070,956	\$ 8,648,606	\$ 8,893,719	11
12	EXPENSES				12
13	Contract Teachers	\$ 5,600	\$ 0	\$ 0	13
14	Contract Non-teachers	316,917	290,882	316,155	14
15	Other Teachers	1,590,402	1,183,729	1,492,970	15
16	Other Non-teachers	713	20,862	30,000	16
17	Total Certificated Salaries	\$ 1,913,632	\$ 1,495,473	\$ 1,839,125	17
18	Contract Non-instructional	\$ 1,046,611	\$ 1,004,018	\$ 1,072,386	18
19	Contract Instructional Aides	0	0	0	19
20	Other Non-instructional	460,457	823,003	743,073	20
21	Other Instructional Aides	0	0	0	21
22	Students	54,985	61,060	0	22
23	Students--CWS	0	0	0	23
24	Total Classified Salaries	\$ 1,562,053	\$ 1,888,081	\$ 1,815,459	24
25	Total Salaries	\$ 3,475,685	\$ 3,383,554	\$ 3,654,584	25
26	Total Staff Benefits	\$ 611,468	\$ 679,695	\$ 614,738	26
27	Total Materials and Supplies	\$ 868,023	\$ 634,906	\$ 587,994	27
28	Contracted Services	\$ 1,261,254	\$ 1,444,989	\$ 0	28
29	Lease of Equipment & Facilities	73,778	136,428	0	29
30	Utilities	96,960	41,541	0	30
31	Other Operating	1,608,071	1,616,108	3,214,353	31
32	Total Operating	\$ 3,040,063	\$ 3,239,066	\$ 3,214,353	32
33	Buildings	\$ 0	\$ 0	\$ 0	33
34	Equipment--New & Replacement	0	123,488	0	34
35	Other	(286,296)	0	36,928	35
36	Total Capital Outlay	(\$286,296)	\$ 123,488	\$ 36,928	36
37	TOTAL EXPENSES	\$ 7,708,943	\$ 8,060,709	\$ 8,108,597	37
38	Transfers-in	\$ 69,353	\$ 260,771	\$ 0	38
39	Other Sources	1,800	36,800	0	39
40	Transfers-out	(959,764)	(1,421,502)	(43,783)	40
41	Contingency	0	0	0	41
42	Other Out Go	0	0	0	42
43	TOTAL TRANSFERS/OTHER SOURCES	(\$888,611)	(\$1,123,931)	(\$43,783)	43
44	Net Change in Fund Balance	(\$526,598)	(\$536,034)	\$ 741,339	44
45	Beginning Balance, July 1	4,579,213	4,579,213	4,043,179	45
46	Adjustments to Beginning Balance	0	0	0	46
47	NET FUND BALANCE, June 30	\$ 4,052,615	\$ 4,043,179	\$ 4,784,518	47

CATEGORICAL



RESTRICTED and CATEGORICAL**Fund 21**

Restricted and Categorical Funds are those resources that come from federal, state or local agencies. In general, money received from these programs is restricted for a specific purpose. The principal programs in the Restricted and Categorical fund are as follows:

Instructional Equipment, Library Materials, and Technology (Block Grant): The Governor's Budget has funding for Instructional Equipment, Scheduled Maintenance, and Hazardous Materials combined into one allocation. In 2004-05 we are anticipating that we will receive approximately \$1.6 million.

NASA Internship Program: Provides training and paid internships for students at NASA Ames Research Center and other related businesses.

Vocational Education Act (VTEA): 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. The Governor's Budget includes a 2.41% COLA and 1.66% enrollment growth for DSP&S. However, at this time, we are anticipating the same level of revenue funding as in 2003-04.

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. We are anticipating revenues in 2004-05 to be at the same level as in 2003-04.

Health Services Fees and Mandated Cost Reimbursement: Health Services Fees are fees collected from the students and restricted to provision of health services for students. Because the fee level is set by the state and we are mandated to provide a fixed level of services, the state provides reimbursement (mandated cost reimbursement) for the cost of providing these services over and above what we collect. The mandated cost reimbursement is recorded in Fund 14. Changing the level of services we provide -- either more or less -- will jeopardize the mandated cost reimbursement. It should be noted that the state has authorized districts to raise the health fee by .75¢ effective in the 04-05 year. The college staff is reviewing the option, but it is likely that a proposal will be presented to the Board during this year to raise the fee from \$9/quarter to \$9.75/quarter. The fee has not been raised since March, 2001.

Economic Development: State funding provided for the operation of De Anza's Center for Applied Competitive Technologies and other projects for improving career development services locally and regionally. The Governor's Budget includes \$35.8 million in funding for this category.

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

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

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

2004-05 BUDGETS							Total	
	INCOME	Foothill College	De Anza College	Central Services			Fund 21	
1								1
2	WIA	\$ 0	\$ 165,000	\$ 0	\$		165,000	2
3	Financial Aid Admin. Allowance	3,000	10,000	0			13,000	3
4	VATEA	234,545	495,817	0			730,362	4
5	NASA	1,600,000	0	0			1,600,000	5
6	TAP	0	0	0			0	6
7	Other	186,246	486,980	0			673,226	7
8	Total Federal Income	\$ 2,023,791	\$ 1,157,797	\$ 0	\$		3,181,588	8
9	Matriculation Apportionment	\$ 538,933	\$ 744,174	\$ 0	\$		1,283,107	9
10	Special Education	0	943,000	0			943,000	10
11	Board Financial Assistance Program	297,475	485,665	0			783,140	11
12	Staff Development	7,000	10,000	1,500			18,500	12
13	Staff Diversity	10,000	12,500	10,000			32,500	13
14	EOPS (Parts A & B)	567,050	865,355	0			1,432,405	14
15	CARE	29,262	96,101	0			125,363	15
16	Deferred Maintenance	0	0	0			0	16
17	Block Grant (Instructional Equipment)	150,000	500,000	250,000			900,000	17
18	Instructional Improvement Grant	0	0	0			0	18
19	Other State	342,500	1,192,005	140,000			1,674,505	19
20	Total State Income	\$ 1,942,220	\$ 4,848,800	\$ 401,500	\$		7,192,520	20
21	Health Service Fees	\$ 489,850	\$ 650,650	\$ 0	\$		1,140,500	21
22	Other Local	315,000	50,400	0			365,400	22
23	Total Local Income	\$ 804,850	\$ 701,050	\$ 0	\$		1,505,900	23
24	TOTAL INCOME	\$ 4,770,861	\$ 6,707,647	\$ 401,500	\$		11,880,008	24
25	EXPENSES							25
26	Contract Teachers	\$ 90,244	\$ 48,000	\$ 0	\$		138,244	26
27	Contract Non-teachers	644,180	648,867	0			1,293,047	27
28	Other Teachers	0	0	0			0	28
29	Other Non-teachers	180,000	84,986	0			264,986	29
30	Total Certificated Salaries	\$ 914,424	\$ 781,853	\$ 0	\$		1,696,277	30
31	Contract Non-instructional	\$ 550,945	\$ 2,731,139	\$ 597,807	\$		3,879,891	31
32	Contract Instructional Aides	0	0	0			0	32
33	Other Non-instructional	109,500	111,638	0			221,138	33
34	Other Instructional Aides	0	0	0			0	34
35	Students	1,400,000	0	0			1,400,000	35
36	Students--CWS	0	0	0			0	36
37	Total Classified Salaries	\$ 2,060,445	\$ 2,842,777	\$ 597,807	\$		5,501,029	37
38	Total Salaries	\$ 2,974,869	\$ 3,624,630	\$ 597,807	\$		7,197,306	38
39	Total Staff Benefits	\$ 468,551	\$ 1,364,740	\$ 256,992	\$		2,090,283	39
40	Total Materials and Supplies	\$ 439,791	\$ 389,989	\$ 14,733	\$		844,513	40
41	Contracted Services	\$ 71,500	\$ 390,429	\$ 0	\$		461,929	41
42	Lease of Equipment & Facilities	0	86,400	0			86,400	42
43	Utilities	0	15,000	0			15,000	43
44	Other Operating	378,390	490,852	161,796			1,031,038	44
45	Total Operating	\$ 449,890	\$ 982,681	\$ 161,796	\$		1,594,367	45
46	Buildings	\$ 0	\$ 0	\$ 0	\$		0	46
47	Equipment--New & Replacement	414,799	734,276	150,000			1,299,075	47
48	Other	0	0	0			0	48
49	Total Capital Outlay	\$ 414,799	\$ 734,276	\$ 150,000	\$		1,299,075	49
50	TOTAL EXPENSES	\$ 4,747,900	\$ 7,096,316	\$ 1,181,328	\$		13,025,544	50
51	Transfers-in	\$ 0	\$ 16,797	\$ 0	\$		16,797	51
52	Other Sources	0	290,388	724,000			1,014,388	52
53	Transfers-out	0	0	0			0	53
54	Other Out Go	(1,000)	(371,577)	0			(372,577)	54
55	TOTAL TRANSFERS/OTHER SOURCES	(\$1,000)	(\$64,392)	724,000	\$		658,608	55
56	Net Change in Fund Balance	\$ 21,961	(\$453,061)	(\$55,828)			(\$486,928)	56
57	Beginning Balance, July 1	0	0	0			4,196,266	57
58	Adjustments to Beginning Balance	0	0	0			0	58
59	NET FUND BALANCE, June 30	\$ 21,961	(\$453,061)	(\$55,828)	\$		3,709,338	59

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

FOOTHILL COLLEGE					
		Budget	Actual	Budget	
	INCOME	03/04	03/04	04/05	
1					1
2	WIA	\$ 0	\$ 0	\$ 0	2
3	Financial Aid Admin. Allowance	20,084	20,084	3,000	3
4	VATEA	226,142	226,142	234,545	4
5	NASA	1,570,794	1,570,794	1,600,000	5
6	TAP				6
7	Other	170,818	170,818	186,246	7
8	Total Federal Income	\$ 1,987,838	\$ 1,987,838	\$ 2,023,791	8
9	Matriculation Apportionment	\$ 466,269	\$ 466,269	\$ 538,933	9
10	Special Education				10
11	Board Financial Assistance Program	216,669	216,669	297,475	11
12	Staff Development	1,392	1,392	7,000	12
13	Staff Diversity	11,453	11,453	10,000	13
14	EOPS (Parts A & B)	591,417	591,417	567,050	14
15	CARE	29,247	29,247	29,262	15
16	Deferred Maintenance				16
17	Block Grant (Instructional Equipment)	176,703	176,703	150,000	17
18	Instructional Improvement Grant				18
19	Other State	370,688	370,688	342,500	19
20	Total State Income	\$ 1,863,838	\$ 1,863,838	\$ 1,942,220	20
21	Health Service Fees	\$ 467,338	\$ 467,338	\$ 489,850	21
22	Other Local	376,753	376,753	315,000	22
23	Total Local Income	\$ 844,091	\$ 844,091	\$ 804,850	23
24	TOTAL INCOME	\$ 4,695,767	\$ 4,695,767	\$ 4,770,861	24
25	EXPENSES				25
26	Contract Teachers	\$ 27,167	\$ 27,167	\$ 90,244	26
27	Contract Non-teachers	625,295	625,295	644,180	27
28	Other Teachers				28
29	Other Non-teachers	233,784	233,784	180,000	29
30	Total Certificated Salaries	\$ 886,246	\$ 886,246	\$ 914,424	30
31	Contract Non-instructional	\$ 391,225	\$ 391,225	\$ 550,945	31
32	Contract Instructional Aides				32
33	Other Non-instructional	55,305	55,305	109,500	33
34	Other Instructional Aides				34
35	Students	1,626,586	1,626,586	1,400,000	35
36	Students-CWS				36
37	Total Classified Salaries	\$ 2,073,116	\$ 2,073,116	\$ 2,060,445	37
38	Total Salaries	\$ 2,959,362	\$ 2,959,362	\$ 2,974,869	38
39	Total Staff Benefits	\$ 448,635	\$ 448,635	\$ 468,551	39
40	Total Materials and Supplies	\$ 552,273	\$ 552,273	\$ 439,791	40
41	Contracted Services	\$ 168,694	168,694	\$ 71,500	41
42	Lease of Equipment & Facilities	345	345		42
43	Utilities	722	722		43
44	Other Operating	189,417	189,417	378,390	44
45	Total Operating	\$ 359,178	\$ 359,178	\$ 449,890	45
46	Buildings	\$ 0	\$ 0	\$ 0	46
47	Equipment-New & Replacement	208,670	208,670	414,799	47
48	Other	4,604	4,604		48
49	Total Capital Outlay	\$ 213,274	\$ 213,274	\$ 414,799	49
50	TOTAL EXPENSES	\$ 4,532,722	\$ 4,532,722	\$ 4,747,900	50
51	Transfers-in	\$ 14,857	\$ 14,857	\$ 0	51
52	Other Sources	120,000	120,000		52
53	Transfers-out				53
54	Other Out Go	(8,037)	(8,037)	(1,000)	54
55	TOTAL TRANSFERS/OTHER SOURCES	\$ 126,820	\$ 126,820	(\$1,000)	55
56	Net Change in Fund Balance	\$ 289,865	\$ 289,865	\$ 21,961	56
57	Beginning Balance, July 1				57
58	Adjustments to Beginning Balance				58
59	NET FUND BALANCE, June 30	\$ 289,865	\$ 289,865	\$ 21,961	59

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

		DE ANZA COLLEGE			
	INCOME	Budget 03/04	Actual 03/04	Budget 04/05	
1					1
2	WIA	\$ 186,975	\$ 186,975	\$ 165,000	2
3	Financial Aid Admin. Allowance	18,057	18,057	10,000	3
4	VATEA	514,252	514,252	495,817	4
5	NASA				5
6	TAP				6
7	Other	573,340	573,340	486,980	7
8	Total Federal Income	\$ 1,292,624	\$ 1,292,624	\$ 1,157,797	8
9	Matriculation Apportionment	\$ 740,272	\$ 740,272	\$ 744,174	9
10	Special Education	954,888	954,888	943,000	10
11	Board Financial Assistance Program	435,267	435,267	485,665	11
12	Staff Development	424	424	10,000	12
13	Staff Diversity	14,635	14,635	12,500	13
14	EOPS (Parts A & B)	913,065	913,065	865,355	14
15	CARE	88,825	88,825	96,101	15
16	Deferred Maintenance				16
17	Block Grant (Instructional Equipment)	237,196	237,196	500,000	17
18	Instructional Improvement Grant				18
19	Other State	1,697,753	1,697,753	1,192,005	19
20	Total State Income	\$ 5,082,325	\$ 5,082,325	\$ 4,848,800	20
21	Health Service Fees	\$ 591,386	\$ 591,386	\$ 650,650	21
22	Other Local	198,800	198,800	50,400	22
23	Total Local Income	\$ 790,186	\$ 790,186	\$ 701,050	23
24	TOTAL INCOME	\$ 7,165,135	\$ 7,165,135	\$ 6,707,647	24
25	EXPENSES				25
26	Contract Teachers	\$ 0	\$ 0	\$ 48,000	26
27	Contract Non-teachers	626,513	626,513	648,867	27
28	Other Teachers	4,516	4,516		28
29	Other Non-teachers	206,276	206,276	84,986	29
30	Total Certificated Salaries	\$ 837,305	\$ 837,305	\$ 781,853	30
31	Contract Non-instructional	\$ 2,333,063	\$ 2,333,063	\$ 2,731,139	31
32	Contract Instructional Aides				32
33	Other Non-instructional	260,175	260,175	111,638	33
34	Other Instructional Aides				34
35	Students	146,937	146,937		35
36	Students--CWS				36
37	Total Classified Salaries	\$ 2,740,175	\$ 2,740,175	\$ 2,842,777	37
38	Total Salaries	\$ 3,577,480	\$ 3,577,480	\$ 3,624,630	38
39	Total Staff Benefits	\$ 1,217,761	\$ 1,217,761	\$ 1,364,740	39
40	Total Materials and Supplies	\$ 373,180	\$ 373,180	\$ 389,989	40
41	Contracted Services	\$ 987,800	\$ 987,800	\$ 390,429	41
42	Lease of Equipment & Facilities	114,781	114,781	86,400	42
43	Utilities	10,864	10,864	15,000	43
44	Other Operating	448,796	448,796	490,852	44
45	Total Operating	\$ 1,562,241	\$ 1,562,241	\$ 982,681	45
46	Buildings	\$ 0	\$ 0	\$ 0	46
47	Equipment--New & Replacement	186,249	186,249	734,276	47
48	Other	78,218	78,218		48
49	Total Capital Outlay	\$ 264,467	\$ 264,467	\$ 734,276	49
50	TOTAL EXPENSES	\$ 6,995,129	\$ 6,995,129	\$ 7,096,316	50
51	Transfers-in	\$ 26,220	\$ 26,220	\$ 16,797	51
52	Other Sources	521,759	521,759	290,388	52
53	Transfers-out	(146,124)	(146,124)		53
54	Other Out Go	(408,979)	(408,979)	(371,577)	54
55	TOTAL TRANSFERS/OTHER SOURCES	(\$7,124)	(\$7,124)	(\$64,392)	55
56	Net Change in Fund Balance	\$ 162,882	\$ 162,882	(\$453,061)	56
57	Beginning Balance, July 1				57
58	Adjustments to Beginning Balance				58
59	NET FUND BALANCE, June 30	\$ 162,882	\$ 162,882	(\$453,061)	59

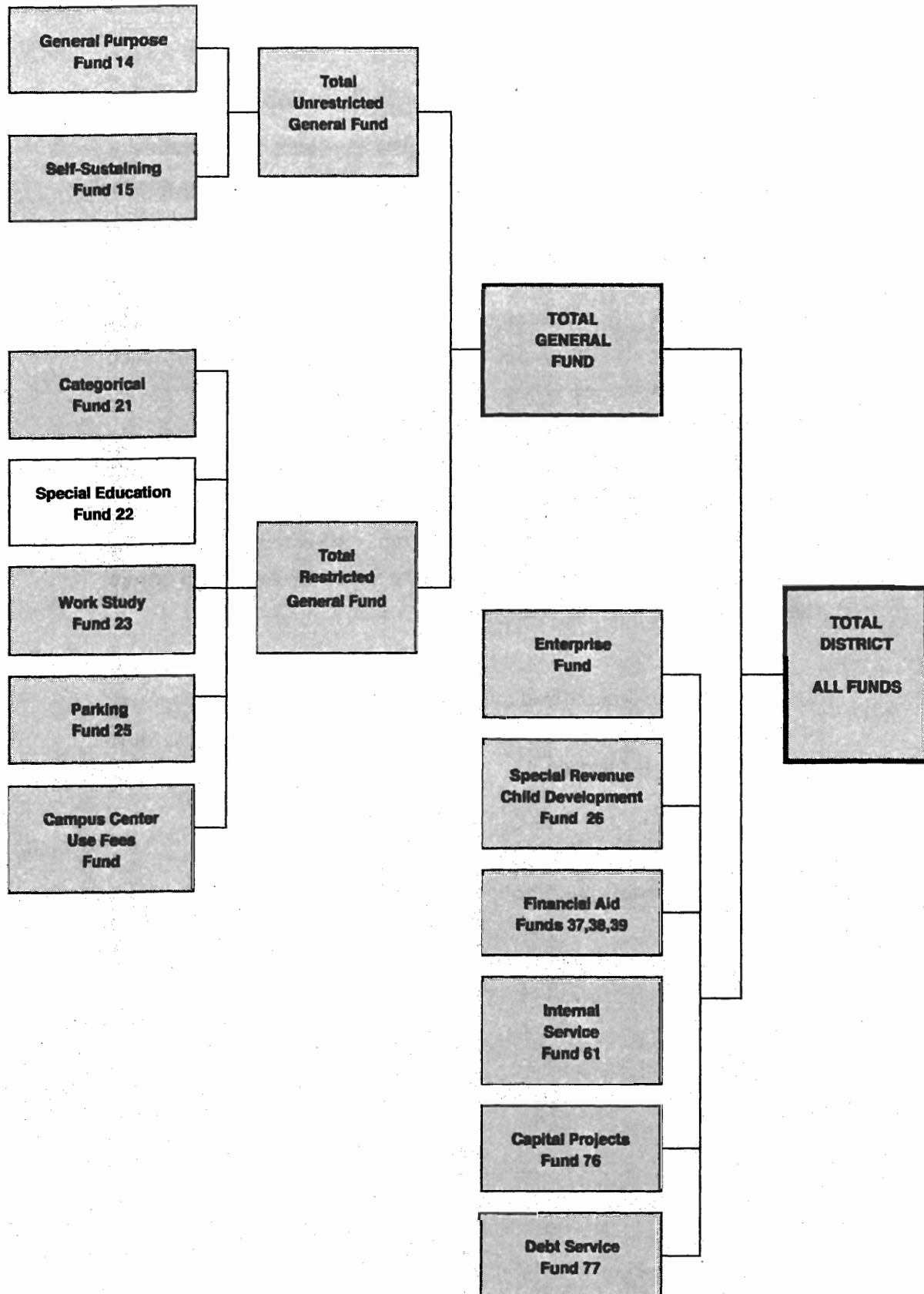
Foothill-De Anza Community College District • Categorical or Restricted • Fund 21

CENTRAL SERVICES							
		Budget		Actual		Budget	
	INCOME	03/04		03/04		04/05	
1							1
2	WIA	\$	0	\$	0	\$	0
3	Financial Aid Admin. Allowance						
4	VATEA						
5	NASA						
6	TAP						
7	Other						
8	Total Federal Income	\$	0	\$	0	\$	0
9	Matriculation Apportionment	\$	0	\$	0	\$	0
10	Special Education						
11	Board Financial Assistance Program						
12	Staff Development		3,190		3,190		1,500
13	Staff Diversity		225		225		10,000
14	EOPS (Parts A & B)						
15	CARE						
16	Deferred Maintenance						
17	Block Grant (Instructional Equipment)		34,805		34,805		250,000
18	Instructional Improvement Grant						
19	Other State		265,731		265,731		140,000
20	Total State Income	\$	303,951	\$	303,951	\$	401,500
21	Health Service Fees	\$	0	\$	0	\$	0
22	Other Local		4,434		4,434		
23	Total Local Income	\$	4,434	\$	4,434	\$	0
24	TOTAL INCOME	\$	308,385	\$	308,385	\$	401,500
25	EXPENSES						
26	Contract Teachers	\$	0	\$	0	\$	0
27	Contract Non-teachers		86,342		86,342		
28	Other Teachers						
29	Other Non-teachers						
30	Total Certificated Salaries	\$	86,342	\$	86,342	\$	0
31	Contract Non-instructional	\$	223,195	\$	223,195	\$	597,807
32	Contract Instructional Aides						
33	Other Non-instructional		7,534		7,534		
34	Other Instructional Aides						
35	Students				0		
36	Students-CWS						
37	Total Classified Salaries	\$	230,729	\$	230,729	\$	597,807
38	Total Salaries	\$	317,071	\$	317,071	\$	597,807
39	Total Staff Benefits	\$	104,692	\$	104,692	\$	256,992
40	Total Materials and Supplies	\$	23,962	\$	23,962	\$	14,733
41	Contracted Services	\$	40,681	\$	40,681	\$	0
42	Lease of Equipment & Facilities						
43	Utilities		1,378		1,378		
44	Other Operating		(143,871)		(143,871)		161,796
45	Total Operating		(\$101,812)		(\$101,812)	\$	161,796
46	Buildings	\$	0	\$	0	\$	0
47	Equipment-New & Replacement		79,449		79,449		150,000
48	Other		3,226		3,226		
49	Total Capital Outlay	\$	82,675	\$	82,675	\$	150,000
50	TOTAL EXPENSES	\$	426,588	\$	426,588	\$	1,181,328
51	Transfers-in	\$	39,177	\$	39,177		
52	Other Sources		724,000		724,000		724,000
53	Transfers-out		(747,445)		(747,445)		
54	Other Out Go						
55	TOTAL TRANSFERS/OTHER SOURCES	\$	15,732	\$	15,732	\$	724,000
56	Net Change in Fund Balance		(\$102,471)		(\$102,471)		(\$55,828)
57	Beginning Balance, July 1						
58	Adjustments to Beginning Balance						
59	NET FUND BALANCE, June 30		(\$102,471)		(\$102,471)		(\$55,828)

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

		TOTAL DISTRICT			
	INCOME	Budget 03/04	Actual 03/04	Budget 04/05	
1					1
2	WIA	\$ 186,975	\$ 186,975	\$ 165,000	2
3	Financial Aid Admin. Allowance	38,141	38,141	13,000	3
4	VATEA	740,394	740,394	730,362	4
5	NASA	1,570,794	1,570,794	1,600,000	5
6	TAP	0	0	0	6
7	Other	744,158	744,158	673,226	7
8	Total Federal Income	\$ 3,280,462	\$ 3,280,462	\$ 3,181,588	8
9	Matriculation Apportionment	\$ 1,206,541	\$ 1,206,541	\$ 1,283,107	9
10	Special Education	954,888	954,888	943,000	10
11	Board Financial Assistance Program	651,936	651,936	783,140	11
12	Staff Development	5,006	5,006	18,500	12
13	Staff Diversity	26,313	26,313	32,500	13
14	EOPS (Parts A & B)	1,504,482	1,504,482	1,432,405	14
15	CARE	118,072	118,072	125,363	15
16	Deferred Maintenance	0	0	0	16
17	Block Grant (Instructional Equipment)	448,704	448,704	900,000	17
18	Instructional Improvement Grant	0	0	0	18
19	Other State	2,334,172	2,334,172	1,674,505	19
20	Total State Income	\$ 7,250,114	\$ 7,250,114	\$ 7,192,520	20
21	Health Service Fees	\$ 1,058,724	\$ 1,058,724	\$ 1,140,500	21
22	Other Local	579,988	579,987	365,400	22
23	Total Local Income	\$ 1,638,712	\$ 1,638,711	\$ 1,505,900	23
24	TOTAL INCOME	\$ 12,169,288	\$ 12,169,287	\$ 11,880,008	24
25	EXPENSES				25
26	Contract Teachers	\$ 27,167	\$ 27,167	\$ 138,244	26
27	Contract Non-teachers	1,338,150	1,338,150	1,293,047	27
28	Other Teachers	4,516	4,516	0	28
29	Other Non-teachers	440,060	440,060	264,986	29
30	Total Certificated Salaries	\$ 1,809,893	\$ 1,809,893	\$ 1,696,277	30
31	Contract Non-instructional	\$ 2,947,483	\$ 2,947,483	\$ 3,879,891	31
32	Contract Instructional Aides	0	0	0	32
33	Other Non-instructional	323,014	323,014	221,138	33
34	Other Instructional Aides	0	0	0	34
35	Students	1,773,523	1,773,523	1,400,000	35
36	Students-CWS	0	0	0	36
37	Total Classified Salaries	\$ 5,044,020	\$ 5,044,020	\$ 5,501,029	37
38	Total Salaries	\$ 6,853,913	\$ 6,853,913	\$ 7,197,306	38
39	Total Staff Benefits	\$ 1,771,088	\$ 1,771,088	\$ 2,090,283	39
40	Total Materials and Supplies	\$ 949,415	\$ 949,415	\$ 844,513	40
41	Contracted Services	\$ 1,197,175	\$ 1,197,175	\$ 461,929	41
42	Lease of Equipment & Facilities	115,126	115,126	86,400	42
43	Utilities	12,964	12,964	15,000	43
44	Other Operating	494,342	494,342	1,031,038	44
45	Total Operating	\$ 1,819,607	\$ 1,819,607	\$ 1,594,367	45
46	Buildings	\$ 0	\$ 0	\$ 0	46
47	Equipment-New & Replacement	474,368	474,368	1,299,075	47
48	Other	86,048	86,048	0	48
49	Total Capital Outlay	\$ 560,416	\$ 560,416	\$ 1,299,075	49
50	TOTAL EXPENSES	\$ 11,954,439	\$ 11,954,439	\$ 13,025,544	50
51	Transfers-in	\$ 80,254	\$ 80,254	\$ 16,797	51
52	Other Sources	1,365,759	1,365,759	1,014,388	52
53	Transfers-out	(893,569)	(893,569)	0	53
54	Other Out Go	(417,016)	(417,016)	(372,577)	54
55	TOTAL TRANSFERS/OTHER SOURCES	\$ 135,428	\$ 135,428	\$ 658,608	55
56	Net Change in Fund Balance	\$ 350,277	\$ 350,276	(\$486,928)	56
57	Beginning Balance, July 1	3,845,990	3,845,990	4,196,266	57
58	Adjustments to Beginning Balance	0	0	0	58
59	NET FUND BALANCE, June 30	\$ 4,196,267	\$ 4,196,266	\$ 3,709,338	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.

The Special Education program is funded by two state sources. The Disabled Students Programs and Services (DSP&S) allocation calculated by the state each year supports allowable excess costs that are associated with the special services provided to these students. In addition, apportionment dollars generated by Special Education students in special classes are transferred from the Unrestricted General Fund to Fund 22 in support of the Special Ed program. All enrollment generated apportionment funds must first be recorded in the General Fund before they are transferred to any other fund.

Although the Governor's Budget includes a 2.41% COLA and growth of 1.66% for DSP&S, we are anticipating funding for 2004-05 to be at the same level as in 2003-04.

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

2004-05 BUDGETS						
	Foothill College		De Anza College		Total Special Education	
INCOME						
1 Federal						1
3 VEA	\$	0	\$	0	\$ 0	3
4 Other Federal						4
5 Total Federal Income	\$	0	\$	0	\$ 0	5
6 State						6
7 Special Education Apportionment	\$	1,633,326	\$	1,433,920	\$ 3,067,246	7
8 Department of Rehabilitation		0		0	0	8
9 Total State Income	\$	1,633,326	\$	1,433,920	\$ 3,067,246	9
10 Local						10
11 Other Local	\$	0	\$	1,900	\$ 1,900	11
12 Total Local Income	\$	0	\$	1,900	\$ 1,900	12
13 TOTAL INCOME	\$	1,633,326	\$	1,435,820	\$ 3,069,146	13
EXPENSES						
15 Contract Teachers	\$	626,737	\$	637,017	\$ 1,263,754	15
16 Contract Non-teachers		256,825		708,865	965,690	16
17 Other Teachers		834,815		500,865	1,335,680	17
18 Other Non-teachers		25,883		165,445	191,328	18
19 Total Certificated Salaries	\$	1,744,260	\$	2,012,192	\$ 3,756,452	19
20 Contract Non-instructional	\$	259,760	\$	560,677	\$ 820,437	20
21 Contract Instructional Aides		107,370		457,233	564,603	21
22 Other Non-instructional		91,000		157,904	248,904	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	\$	458,130	\$	1,175,814	\$ 1,633,944	26
27 Total Salaries	\$	2,202,390	\$	3,188,006	\$ 5,390,396	27
28 Total Staff Benefits	\$	533,466	\$	915,530	\$ 1,448,996	28
29 Total Materials and Supplies	\$	34,752	\$	120,325	\$ 155,077	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		248,096		115,236	363,332	33
34 Total Operating	\$	248,096	\$	115,236	\$ 363,332	34
35 Buildings	\$	0	\$	0	\$ 0	35
36 Equipment--New & Replacement		0		0	0	36
37 Other		98,653		11,640	110,293	37
38 Total Capital Outlay	\$	98,653	\$	11,640	\$ 110,293	38
39 TOTAL EXPENSES	\$	3,117,357	\$	4,350,737	\$ 7,468,094	39
40 Transfers-in	\$	1,260,482	\$	2,896,376	\$ 4,156,858	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	\$	1,260,482	\$	2,896,376	\$ 4,156,858	45
46 Net Change in Fund Balance		(\$223,549)		(\$18,541)	(\$242,090)	46
47 Beginning Balance, July 1		223,549		18,541	242,090	47
48 Adjustments to Beginning Balance		0		0	0	48
49 NET FUND BALANCE, June 30	\$	0	\$	0	\$ 0	49

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

FOOTHILL COLLEGE

		Budget 03/04	Actual 03/04	Budget 04/05	
1	INCOME				1
2	Federal				2
3	VEA	\$ 20,569	\$ 20,566	\$ 0	3
4	Other Federal				4
5	Total Federal Income	\$ 20,569	\$ 20,566	\$ 0	5
6	State				6
7	Special Education Apportionment	\$ 1,633,326	\$ 1,633,326	\$ 1,633,326	7
8	Department of Rehabilitation				8
9	Total State Income	\$ 1,633,326	\$ 1,633,326	\$ 1,633,326	9
10	Local				10
11	Other Local				11
12	Total Local Income	\$ 0	\$ 0	\$ 0	12
13	TOTAL INCOME	\$ 1,653,895	\$ 1,653,892	\$ 1,633,326	13
14	EXPENSES				14
15	Contract Teachers	\$ 627,951	\$ 627,951	\$ 626,737	15
16	Contract Non-teachers	254,236	254,236	256,825	16
17	Other Teachers	618,543	618,543	834,815	17
18	Other Non-teachers	25,931	25,931	25,883	18
19	Total Certificated Salaries	\$ 1,526,661	\$ 1,526,661	\$ 1,744,260	19
20	Contract Non-instructional	\$ 135,880	\$ 135,880	\$ 259,760	20
21	Contract Instructional Aides	107,588	107,588	107,370	21
22	Other Non-instructional	88,853	88,853	91,000	22
23	Other Instructional Aides				23
24	Students	27,416	27,416		24
25	Students--CWS				25
26	Total Classified Salaries	\$ 359,737	\$ 359,737	\$ 458,130	26
27	Total Salaries	\$ 1,886,398	\$ 1,886,398	\$ 2,202,390	27
28	Total Staff Benefits	\$ 430,015	\$ 430,015	\$ 533,466	28
29	Total Materials and Supplies	\$ 22,427	\$ 22,427	\$ 34,752	29
30	Contracted Services	\$ 8,561	\$ 8,561	\$ 0	30
31	Lease of Equipment & Facilities	4,332	4,332		31
32	Utilities	617	617		32
33	Other Operating	3,880	3,880	248,096	33
34	Total Operating	\$ 17,390	\$ 17,390	\$ 248,096	34
35	Buildings	\$ 0	\$ 0	\$ 0	35
36	Equipment--New & Replacement	45,594	45,594		36
37	Other	8,775	8,775	98,653	37
38	Total Capital Outlay	\$ 54,369	\$ 54,369	\$ 98,653	38
39	TOTAL EXPENSES	\$ 2,410,599	\$ 2,410,599	\$ 3,117,357	39
40	Transfers-in	\$ 897,264	\$ 897,264	\$ 1,260,482	40
41	Other Sources				41
42	Transfers-out				42
43	Contingency				43
44	Other Out Go				44
45	TOTAL TRANSFERS/OTHER SOURCES	\$ 897,264	\$ 897,264	\$ 1,260,482	45
46	Net Change in Fund Balance	\$ 140,560	\$ 140,557	(\$223,549)	46
47	Beginning Balance, July 1	82,992	82,992	223,549	47
48	Adjustments to Beginning Balance				48
49	NET FUND BALANCE, June 30	\$ 223,552	\$ 223,549	\$ 0	49

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

DE ANZA COLLEGE

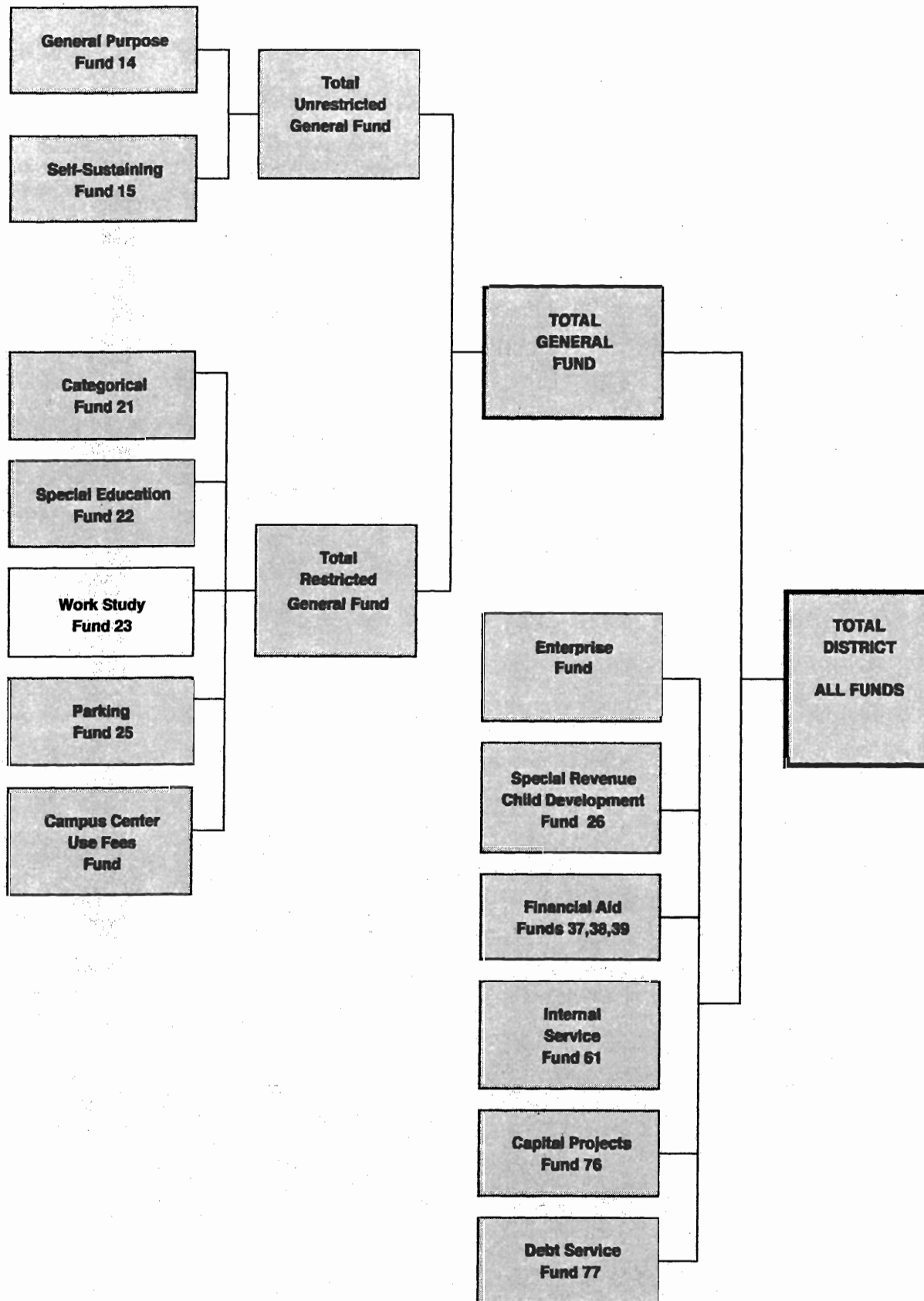
		Budget 03/04		Actual 03/04		Budget 04/05	
1	INCOME						1
2	Federal						2
3	VEA	\$	0	\$	0	\$	0
4	Other Federal						
5	Total Federal Income	\$	0	\$	0	\$	0
6	State						6
7	Special Education Apportionment	\$	1,441,868	\$	1,441,868	\$	1,433,920
8	Department of Rehabilitation						
9	Total State Income	\$	1,441,868	\$	1,441,868	\$	1,433,920
10	Local						10
11	Other Local	\$	930	\$	930	\$	1,900
12	Total Local Income	\$	930	\$	930	\$	1,900
13	TOTAL INCOME	\$	1,442,798	\$	1,442,798	\$	1,435,820
14	EXPENSES						14
15	Contract Teachers	\$	653,051	\$	653,051	\$	637,017
16	Contract Non-teachers		726,132		726,132		708,865
17	Other Teachers		296,084		296,084		500,865
18	Other Non-teachers		82,176		82,176		165,445
19	Total Certificated Salaries	\$	1,757,443	\$	1,757,443	\$	2,012,192
20	Contract Non-instructional	\$	543,372	\$	543,372	\$	560,677
21	Contract Instructional Aides		432,981		432,981		457,233
22	Other Non-instructional		224,712		224,712		157,904
23	Other Instructional Aides						
24	Students		36,397		36,397		
25	Students--CWS		0				
26	Total Classified Salaries	\$	1,237,462	\$	1,237,462	\$	1,175,814
27	Total Salaries	\$	2,994,905	\$	2,994,905	\$	3,188,006
28	Total Staff Benefits	\$	838,174	\$	838,174	\$	915,530
29	Total Materials and Supplies	\$	14,119	\$	14,119	\$	120,325
30	Contracted Services	\$	64,386	\$	64,386	\$	0
31	Lease of Equipment & Facilities		8,159		8,159		
32	Utilities		595		595		
33	Other Operating		2,141		2,141		115,236
34	Total Operating	\$	75,281	\$	75,281	\$	115,236
35	Buildings	\$	0	\$	0	\$	0
36	Equipment--New & Replacement		2,873		2,873		
37	Other						11,640
38	Total Capital Outlay	\$	2,873	\$	2,873	\$	11,640
39	TOTAL EXPENSES	\$	3,925,352	\$	3,925,352	\$	4,350,737
40	Transfers-in	\$	2,521,384	\$	2,521,384	\$	2,896,376
41	Other Sources						
42	Transfers-out		(32,439)		(32,439)		
43	Contingency						
44	Other Out Go						
45	TOTAL TRANSFERS/OTHER SOURCES	\$	2,488,945	\$	2,488,945	\$	2,896,376
46	Net Change in Fund Balance	\$	6,391	\$	6,391		(\$18,541)
47	Beginning Balance, July 1		12,150		12,150		18,541
48	Adjustments to Beginning Balance						
49	NET FUND BALANCE, June 30	\$	18,541	\$	18,541	\$	0

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

TOTAL DISTRICT

		Budget 03/04	Actual 03/04	Budget 04/05	
1	INCOME				1
2	Federal				2
3	VEA	\$ 20,569	\$ 20,566	\$ 0	3
4	Other Federal	0	0	0	4
5	Total Federal Income	\$ 20,569	\$ 20,566	\$ 0	5
6	State				6
7	Special Education Apportionment	\$ 3,075,194	\$ 3,075,194	\$ 3,067,246	7
8	Department of Rehabilitation	0	0	0	8
9	Total State Income	\$ 3,075,194	\$ 3,075,194	\$ 3,067,246	9
10	Local				10
11	Other Local	\$ 930	\$ 930	\$ 1,900	11
12	Total Local Income	\$ 930	\$ 930	\$ 1,900	12
13	TOTAL INCOME	\$ 3,096,693	\$ 3,096,690	\$ 3,069,146	13
14	EXPENSES				14
15	Contract Teachers	\$ 1,281,002	\$ 1,281,002	\$ 1,263,754	15
16	Contract Non-teachers	980,368	980,368	965,690	16
17	Other Teachers	914,627	914,627	1,335,680	17
18	Other Non-teachers	108,107	108,107	191,328	18
19	Total Certificated Salaries	\$ 3,284,104	\$ 3,284,104	\$ 3,756,452	19
20	Contract Non-instructional	\$ 679,252	\$ 679,252	\$ 820,437	20
21	Contract Instructional Aides	540,569	540,569	564,603	21
22	Other Non-instructional	313,565	313,565	248,904	22
23	Other Instructional Aides	0	0	0	23
24	Students	63,813	63,813	0	24
25	Students--CWS	0	0	0	25
26	Total Classified Salaries	\$ 1,597,199	\$ 1,597,199	\$ 1,633,944	26
27	Total Salaries	\$ 4,881,303	\$ 4,881,303	\$ 5,390,396	27
28	Total Staff Benefits	\$ 1,268,189	\$ 1,268,189	\$ 1,448,996	28
29	Total Materials and Supplies	\$ 36,546	\$ 36,546	\$ 155,077	29
30	Contracted Services	\$ 72,947	\$ 72,947	\$ 0	30
31	Lease of Equipment & Facilities	12,491	12,491	0	31
32	Utilities	1,212	1,212	0	32
33	Other Operating	6,021	6,021	363,332	33
34	Total Operating	\$ 92,671	\$ 92,670	\$ 363,332	34
35	Buildings	\$ 0	\$ 0	\$ 0	35
36	Equipment--New & Replacement	48,467	48,467	0	36
37	Other	8,775	8,775	110,293	37
38	Total Capital Outlay	\$ 57,242	\$ 57,242	\$ 110,293	38
39	TOTAL EXPENSES	\$ 6,335,951	\$ 6,335,950	\$ 7,468,094	39
40	Transfers-in	\$ 3,418,648	\$ 3,418,648	\$ 4,156,858	40
41	Other Sources	0	0	0	41
42	Transfers-out	(32,439)	(32,439)	0	42
43	Contingency	0	0	0	43
44	Other Out Go	0	0	0	44
45	TOTAL TRANSFERS/OTHER SOURCES	\$ 3,386,209	\$ 3,386,209	\$ 4,156,858	45
46	Net Change in Fund Balance	\$ 146,951	\$ 146,949	(\$242,090)	46
47	Beginning Balance, July 1	95,142	95,142	242,090	47
48	Adjustments to Beginning Balance	0	0	0	48
49	NET FUND BALANCE, June 30	\$ 242,093	\$ 242,091	\$ 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 • College Work Study • Fund 23

2004-05 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	309,225	497,504		10
11	Total Classified Salaries	\$ 188,279	\$ 309,225	\$ 497,504		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	\$ 309,225	\$ 510,504		16
17	Transfers-in	\$ 50,320	\$ 76,435	\$ 126,755		17
18	Other Sources	0	0	0		18
19	Transfers-out	0	0	0		19
20	Contingency	0	0	0		20
21	Other Out Go	0	0	0		21
22	TOTAL TRANSFERS/OTHER SOURCES	\$ 50,320	\$ 76,435	\$ 126,755		22
23	Net Change in Fund Balance	\$ 0	(\$3,485)	(\$3,485)		23
24	Beginning Balance, July 1	0	3,485	3,485		24
25	Adjustments to Beginning Balance	0	0	0		25
26	NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0		26

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

FOOTHILL COLLEGE

		Budget 03/04		Actual 03/04		Budget 04/05	
1	INCOME						1
2	Federal						2
3	College Work Study	\$	154,756	\$	154,756	\$	150,959
4	Other Federal						
5	TOTAL INCOME	\$	154,756	\$	154,756	\$	150,959
6	EXPENSES						6
7	Other Non-teachers	\$	0	\$	0	\$	0
8	Total Certificated Salaries	\$	0	\$	0	\$	0
9	Other Non-instructional	\$	0	\$	0	\$	0
10	Students--CWS		159,823		159,823		188,279
11	Total Classified Salaries	\$	159,823	\$	159,823	\$	188,279
12	Total Staff Benefits						12
13	Total Materials and Supplies	\$	2,507	\$	2,507	\$	4,000
14	Total Operating	\$	11,385	\$	11,385	\$	9,000
15	Total Capital Outlay	\$	0	\$	0	\$	0
16	TOTAL EXPENSES	\$	173,715	\$	173,715	\$	201,279
17	Transfers-in	\$	40,296	\$	40,296	\$	50,320
18	Other Sources						
19	Transfers-out		(21,337)		(21,337)		
20	Contingency						
21	Other Out Go						
22	TOTAL TRANSFERS/OTHER SOURCES	\$	18,959	\$	18,959	\$	50,320
23	Net Change in Fund Balance	\$	0	\$	0	\$	0
24	Beginning Balance, July 1						
25	Adjustments to Beginning Balance						
26	NET FUND BALANCE, June 30	\$	0	\$	0	\$	0

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

DE ANZA COLLEGE

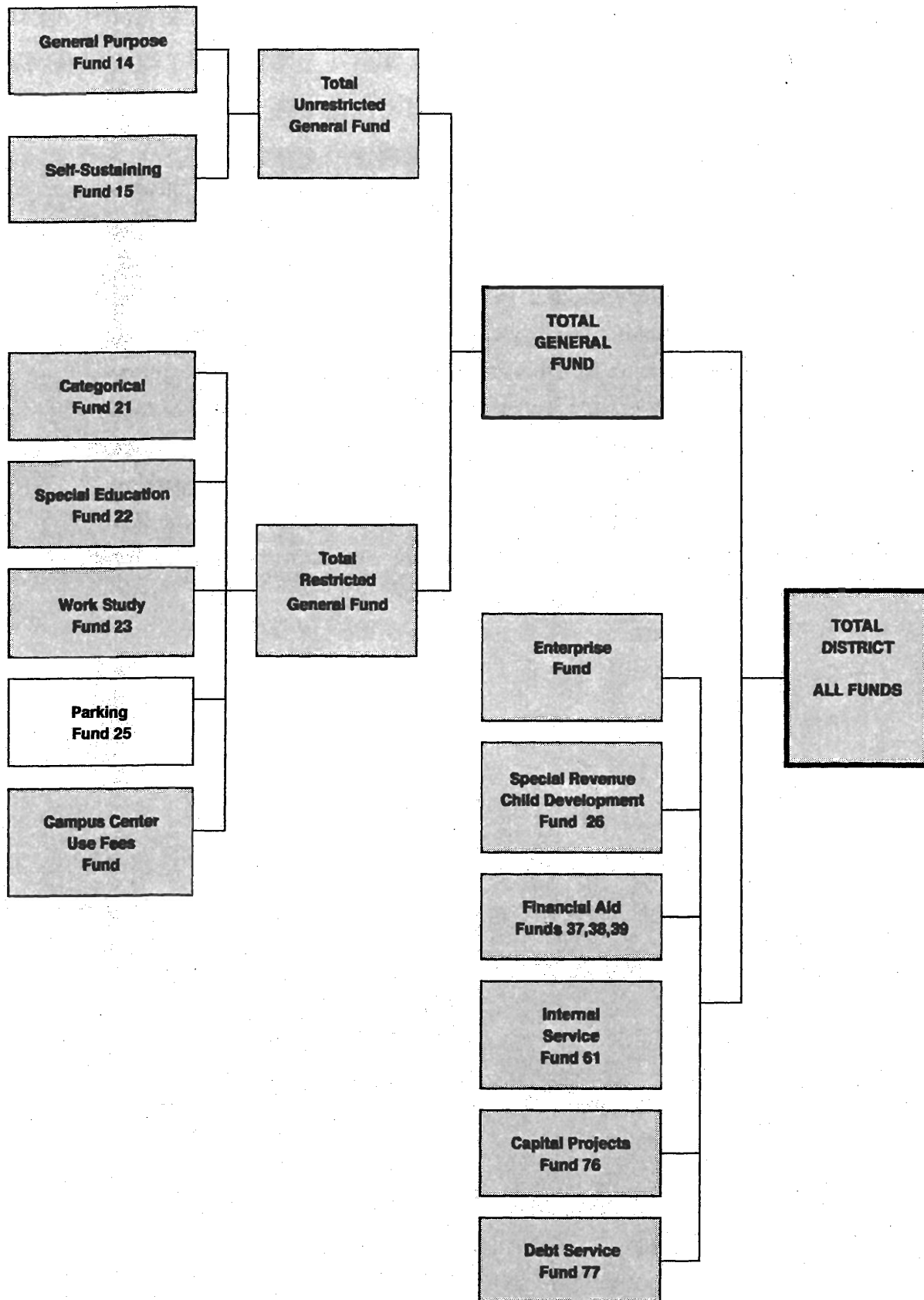
		Budget 03/04	Actual 03/04	Budget 04/05	
1	INCOME				1
2	Federal				2
3	College Work Study	\$ 229,305	\$ 229,305	\$ 229,305	3
4	Other Federal				4
5	TOTAL INCOME	\$ 229,305	\$ 229,305	\$ 229,305	5
6	EXPENSES				6
7	Other Non-teachers	\$ 0	\$ 0	\$ 0	7
8	Total Certificated Salaries	\$ 0	\$ 0	\$ 0	8
9	Other Non-instructional				9
10	Students--CWS	\$ 327,255	\$ 327,255	\$ 309,225	10
11	Total Classified Salaries	\$ 327,255	\$ 327,255	\$ 309,225	11
12	Total Staff Benefits	\$ 0	\$ 0	\$ 0	12
13	Total Materials and Supplies	\$ 0	\$ 0	\$ 0	13
14	Total Operating	\$ 0	\$ 0	\$ 0	14
15	Total Capital Outlay	\$ 0	\$ 0	\$ 0	15
16	TOTAL EXPENSES	\$ 327,255	\$ 327,255	\$ 309,225	16
17	Transfers-in	\$ 76,435	\$ 76,435	\$ 76,435	17
18	Other Sources	25,000	25,000		18
19	Transfers-out				19
20	Contingency				20
21	Other Out Go				21
22	TOTAL TRANSFERS/OTHER SOURCES	\$ 101,435	\$ 101,435	\$ 76,435	22
23	Net Change in Fund Balance	\$ 3,485	\$ 3,485	(\$3,485)	23
24	Beginning Balance, July 1			3,485	24
25	Adjustments to Beginning Balance				25
26	NET FUND BALANCE, June 30	\$ 3,485	\$ 3,485	\$ 0	26

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

TOTAL DISTRICT

		Budget 03/04		Actual 03/04		Budget 04/05	
1	INCOME						1
2	Federal						2
3	College Work Study	\$	384,061	\$	384,061	\$	380,264
4	Other Federal		0		0		0
5	TOTAL INCOME	\$	384,061	\$	384,061	\$	380,264
6	EXPENSES						6
7	Other Non-teachers	\$	0	\$	0	\$	0
8	Total Certificated Salaries	\$	0	\$	0	\$	0
9	Other Non-instructional	\$	0	\$	0	\$	0
10	Students--CWS		487,078		487,078		497,504
11	Total Classified Salaries	\$	487,078	\$	487,078	\$	497,504
12	Total Staff Benefits	\$	0	\$	0	\$	0
13	Total Materials and Supplies	\$	2,507	\$	2,507	\$	4,000
14	Total Operating	\$	11,385	\$	11,385	\$	9,000
15	Total Capital Outlay	\$	0	\$	0	\$	0
16	TOTAL EXPENSES	\$	500,970	\$	500,970	\$	510,504
17	Transfers-in	\$	116,731	\$	116,731	\$	126,755
18	Other Sources		25,000		25,000		
19	Transfers-out		(21,337)		(21,337)		
20	Contingency						
21	Other Out Go						
22	TOTAL TRANSFERS/OTHER SOURCES	\$	120,394	\$	120,394	\$	126,755
23	Net Change in Fund Balance	\$	3,485	\$	3,485		(\$3,485)
24	Beginning Balance, July 1		0		0		3,485
25	Adjustments to Beginning Balance		0		0		0
26	NET FUND BALANCE, June 30	\$	3,485	\$	3,485	\$	0

PARKING



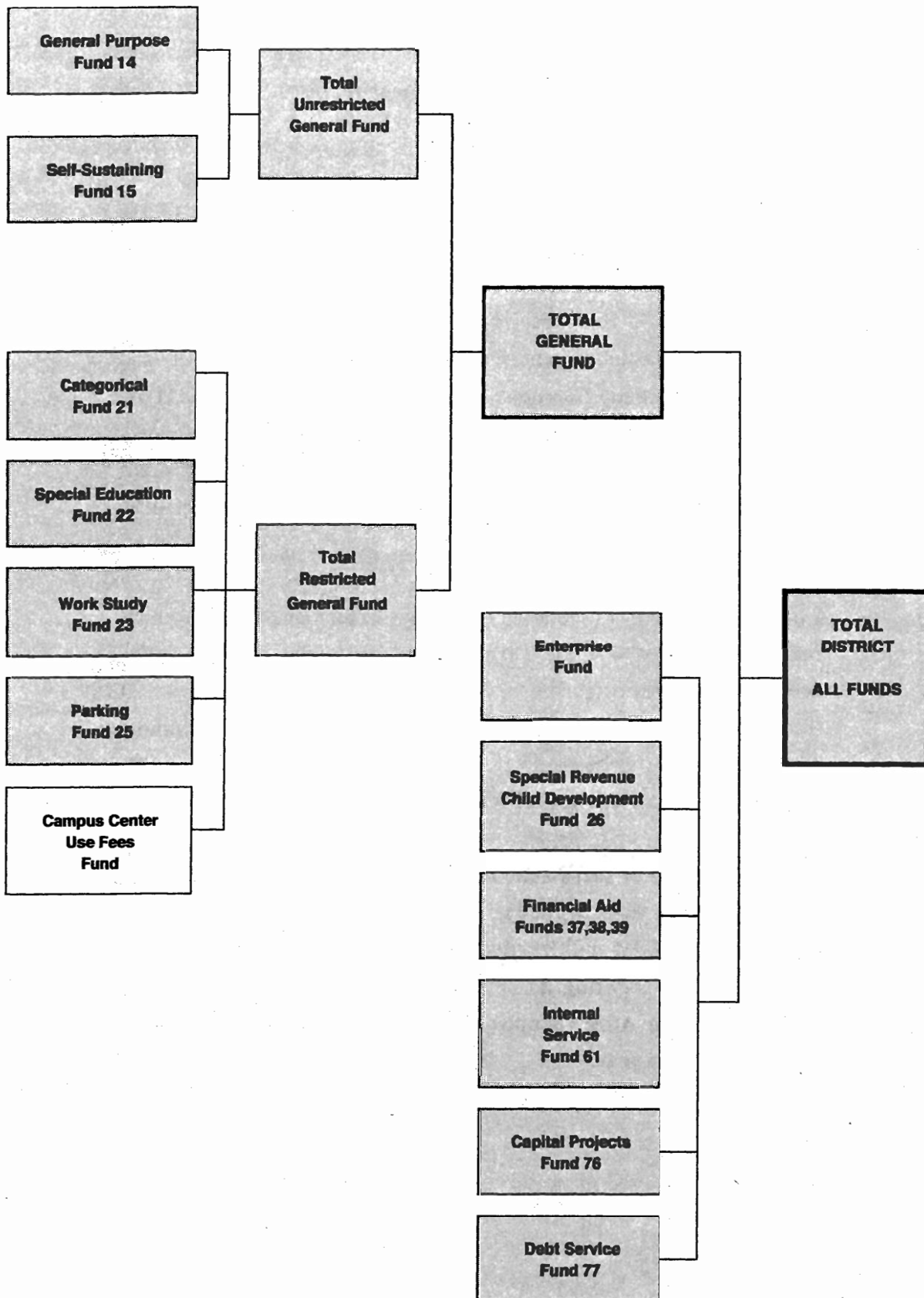
PARKING FUND**Fund 25**

This fund collects for both campuses all revenues and expenses associated with providing parking services. 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. The 2003-04 fiscal year provided additional challenges to the parking funds as Foothill lots were closed for renovation during parts of the year, and a major De Anza lot (Lot C) was closed all year due to construction of the new parking garage. We expect all lots to be in full operation starting with the Fall Quarter, 2004. The Flint Center parking structure continues to be financed through De Anza parking revenues.

Foothill-DeAnza Community College District • Parking • Fund 25

		Budget 03/04.		Actual 03/04.		Budget 04/05	
1	INCOME						1
2	State						2
3	Other State	\$	0	\$	0	\$	0
4	Local						4
5	Decals	\$	1,700,000	\$	1,592,927	\$	1,710,000
6	Daily Permits		349,000		484,196		500,000
7	Flint Center		340,000		374,949		390,000
8	TOTAL INCOME	\$	2,389,000	\$	2,452,072	\$	2,600,000
9	EXPENSES						9
10	Contract Teachers	\$	0	\$	0	\$	0
11	Contract Non-teachers						
12	Other Teachers						
13	Other Non-teachers						
14	Total Certificated Salaries	\$	0	\$	0	\$	0
15	Contract Non-instructional	\$	726,315	\$	680,842	\$	762,609
16	Contract Instructional Aides						
17	Other Non-instructional		(20,080)		121,483		18,000
18	Other Instructional Aides						
19	Students		27,989		27,989		
20	Students--CWS						
21	Total Classified Salaries	\$	734,224	\$	830,314	\$	780,609
22	Total Salaries	\$	734,224	\$	830,314	\$	780,609
23	Total Staff Benefits	\$	305,022	\$	287,707	\$	318,220
24	Total Materials and Supplies	\$	11,000	\$	0	\$	11,000
25	Contracted Services	\$	29,086	\$	26,191	\$	0
26	Lease of Equipment & Facilities		140		140		0
27	Utilities		0		0		0
28	Other Operating		130,674		0		171,750
29	Total Operating	\$	159,900	\$	26,331	\$	171,750
30	Site Improvement	\$	0	\$	0	\$	0
31	Buildings						
32	Equipment--New & Replacement		1,320		1,320		
33	Other		4,680				
34	Total Capital Outlay	\$	6,000	\$	1,320	\$	0
35	TOTAL EXPENSES	\$	1,216,146	\$	1,145,672	\$	1,281,579
36	Transfers-in	\$	0	\$	0	\$	0
37	Other Sources		0		0		0
38	Transfers-out		(1,278,928)		(1,306,400)		(1,324,969)
39	Contingency						
40	Other Out Go						
41	TOTAL TRANSFERS/OTHER SOURCES		(\$1,278,928)		(\$1,306,400)		(\$1,324,969)
42	Net Change in Fund Balance		(\$106,074)	\$	0		(\$6,548)
43	Beginning Balance, July 1		258,167		258,167		258,167
44	Adjustments to Beginning Balance						
45	NET FUND BALANCE, June 30	\$	152,093	\$	258,167	\$	251,619

CAMPUS CENTER



CAMPUS CENTER USE FEES

Fund 28

Revenues are generated by collecting a mandatory fee for use of the campus centers at each institution. The proceeds are isolated by campus and are restricted for the following purposes in order of priority: 1) retirement of HUD Revenue Bonds and Certificates of Participation financing the Campus Center expansion projects 2) repair and replacement of existing student campus center facilities. The HUD Revenue Bonds require a minimum reserve in this fund of approximately \$400,000. Additional funds have been transferred from the De Anza Associated Student Body to be used to fund the retirement of the debt, now in progress.

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 will be suspended for two years beginning in this Fall Quarter, 2004. The fund balance as of 6/30/04 will be used in this two-year period to pay the necessary expenses during the interim period of 2004-06. A similar analysis of the De Anza Campus Center Use Fee will be conducted during the 2004-05 year.

Foothill-DeAnza Community College District • Campus Center Use Fees

2004-05 BUDGETS							
		Foothill College		De Anza College		Total Fund 28	
1	INCOME						1
2	Local						2
3	Campus Center Use Fees	\$	71,277	\$	600,000	\$ 671,277	3
4	Interest		23,500		12,000	35,500	4
5	Other		0		0	0	5
6	TOTAL INCOME	\$	94,777	\$	612,000	\$ 706,777	6
7	EXPENSES						7
8	Contract Non-instructional	\$	88,839	\$	0	\$ 88,839	8
9	Contract Instructional Aides		0		0	0	9
10	Other Non-instructional		110,266		0	110,266	10
11	Other Instructional Aides		0		0	0	11
12	Students		0		0	0	12
13	Students--CWS		0		0	0	13
14	Total Classified Salaries	\$	199,105	\$	0	\$ 199,105	14
15	Total Staff Benefits	\$	37,845	\$	0	\$ 37,845	15
16	Total Materials and Supplies	\$	13,000	\$	25,000	\$ 38,000	16
17	Contracted Services	\$	0	\$	0	\$ 0	17
18	Lease of Equipment & Facilities		0		0	0	18
19	Utilities		5,628		0	5,628	19
20	Other Operating		101,529		50,500	152,029	20
21	Total Operating	\$	107,157	\$	50,500	\$ 157,657	21
22	Buildings	\$	0	\$	0	\$ 0	22
23	Equipment--New & Replacement		0		30,000	30,000	23
24	Other		25,000		0	25,000	24
25	Total Capital Outlay	\$	25,000	\$	30,000	\$ 55,000	25
26	TOTAL EXPENSES	\$	382,107	\$	105,500	\$ 487,607	26
27	Transfers-in	\$	0	\$	0	\$ 0	27
28	Other Sources		0		65,000	65,000	28
29	Transfers-out		(162,496)		(693,152)	(855,648)	29
30	Contingency		0		0	0	30
31	Other Out Go		0		0	0	31
32	TOTAL TRANSFERS/OTHER SOURCES		(\$162,496)		(\$628,152)	(\$790,648)	32
33	Net Change in Fund Balance		(\$449,826)		(\$121,652)	(\$571,478)	33
34	Beginning Balance, July 1		1,814,788		455,914	2,270,702	34
35	Adjustments to Beginning Balance		0		0	0	35
36	NET FUND BALANCE, June 30	\$	1,364,962	\$	334,262	\$ 1,699,224	36

Foothill-DeAnza Community College District • Campus Center Use Fees

FOOTHILL COLLEGE

		Budget 03/04		Actual 03/04		Budget 04/05	
1	INCOME						1
2	Local						2
3	Campus Center Use Fees	\$	415,000	\$	405,454	\$	71,277
4	Interest		20,000		25,851		23,500
5	Other						
6	TOTAL INCOME	\$	435,000	\$	431,305	\$	94,777
7	EXPENSES						7
8	Contract Non-instructional	\$	86,396	\$	86,637	\$	88,839
9	Contract Instructional Aides						
10	Other Non-instructional		2,000		3,008		110,266
11	Other Instructional Aides						
12	Students				325		
13	Students--CWS						
14	Total Classified Salaries	\$	88,396	\$	89,970	\$	199,105
15	Total Staff Benefits	\$	37,646	\$	40,248	\$	37,845
16	Total Materials and Supplies	\$	12,000	\$	1,218	\$	13,000
17	Contracted Services	\$	0	\$	17,776	\$	0
18	Lease of Equipment & Facilities				6,172		
19	Utilities						5,628
20	Other Operating		94,769		57,626		101,529
21	Total Operating	\$	94,769	\$	81,574	\$	107,157
22	Buildings	\$	0	\$	0	\$	0
23	Equipment--New & Replacement				2,228		
24	Other						25,000
25	Total Capital Outlay	\$	0	\$	2,228	\$	25,000
26	TOTAL EXPENSES	\$	232,811	\$	215,238	\$	382,107
27	Transfers-in	\$	5,315	\$	5,315	\$	0
28	Other Sources						
29	Transfers-out		(162,687)		(162,654)		(162,496)
30	Contingency						
31	Other Out Go						
32	TOTAL TRANSFERS/OTHER SOURCES		(\$157,372)		(\$157,339)		(\$162,496)
33	Net Change in Fund Balance	\$	44,817	\$	58,728		(\$449,826)
34	Beginning Balance, July 1		1,756,060		1,756,060		1,814,788
35	Adjustments to Beginning Balance						
36	NET FUND BALANCE, June 30	\$	1,800,877	\$	1,814,788	\$	1,364,962

Foothill-DeAnza Community College District • Campus Center Use Fees

DE ANZA COLLEGE

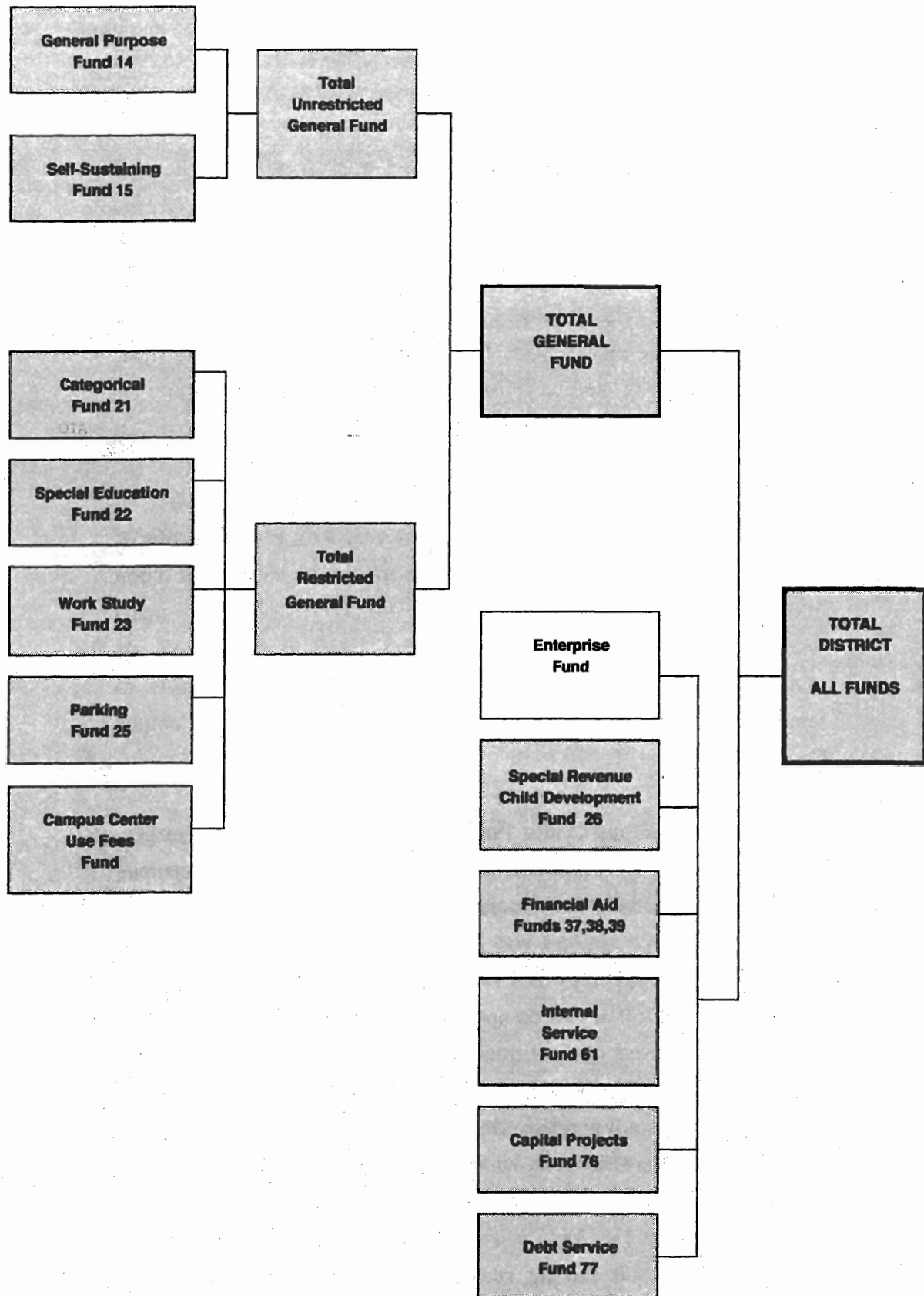
		Budget 03/04		Actual 03/04		Budget 04/05	
1	INCOME						1
2	Local						2
3	Campus Center Use Fees	\$	600,000	\$	596,980	\$	600,000
4	Interest		15,000		15,449		12,000
5	Other						
6	TOTAL INCOME	\$	615,000	\$	612,429	\$	612,000
7	EXPENSES						7
8	Contract Non-instructional	\$	0	\$	0	\$	0
9	Contract Instructional Aides						
10	Other Non-instructional						
11	Other Instructional Aides						
12	Students						
13	Students--CWS						
14	Total Classified Salaries	\$	0	\$	0	\$	0
15	Total Staff Benefits	\$	0	\$	0	\$	0
16	Total Materials and Supplies	\$	35,000	\$	14,978	\$	25,000
17	Contracted Services	\$	0	\$	0	\$	0
18	Lease of Equipment & Facilities						
19	Utilities						
20	Other Operating		40,000		36,127		50,500
21	Total Operating	\$	40,000	\$	36,127	\$	50,500
22	Buildings						
23	Equipment--New & Replacement	\$	15,000	\$	21,418	\$	30,000
24	Other						
25	Total Capital Outlay	\$	15,000	\$	21,418	\$	30,000
26	TOTAL EXPENSES	\$	90,000	\$	72,523	\$	105,500
27	Transfers-in						
28	Other Sources	\$	65,000	\$	65,000	\$	65,000
29	Transfers-out		(693,512)		(691,012)		(693,152)
30	Contingency						
31	Other Out Go						
32	TOTAL TRANSFERS/OTHER SOURCES		(\$628,512)		(\$626,012)		(\$628,152)
33	Net Change in Fund Balance		(\$103,512)		(\$86,106)		(\$121,652)
34	Beginning Balance, July 1		542,020		542,020		455,914
35	Adjustments to Beginning Balance						
36	NET FUND BALANCE, June 30	\$	438,508	\$	455,914	\$	334,262

Foothill-DeAnza Community College District • Campus Center Use Fees

FOOTHILL AND DE ANZA

		Budget 03/04		Actual 03/04		Budget 04/05	
1	INCOME						1
2	Local						2
3	Campus Center Use Fees	\$ 1,015,000	\$	1,002,434	\$	671,277	3
4	Interest	35,000		41,300		35,500	4
5	Other	0		0		0	5
6	TOTAL INCOME	\$ 1,050,000	\$	1,043,734	\$	706,777	6
7	EXPENSES						7
8	Contract Non-instructional	\$ 86,396	\$	86,637	\$	88,839	8
9	Contract Instructional Aides	0		0		0	9
10	Other Non-instructional	2,000		3,008		110,266	10
11	Other Instructional Aides	0		0		0	11
12	Students	0		325		0	12
13	Students--CWS	0		0		0	13
14	Total Classified Salaries	\$ 88,396	\$	89,970	\$	199,105	14
15	Total Staff Benefits	\$ 37,646	\$	40,248	\$	37,845	15
16	Total Materials and Supplies	\$ 47,000	\$	16,196	\$	38,000	16
17	Contracted Services	\$ 0	\$	17,776	\$	0	17
18	Lease of Equipment & Facilities	0		6,172		0	18
19	Utilities	0		0		5,628	19
20	Other Operating	134,769		93,753		152,029	20
21	Total Operating	\$ 134,769	\$	117,701	\$	157,657	21
22	Buildings	\$ 0	\$	0	\$	0	22
23	Equipment--New & Replacement	15,000		23,646		30,000	23
24	Other	0		0		25,000	24
25	Total Capital Outlay	\$ 15,000	\$	23,646	\$	55,000	25
26	TOTAL EXPENSES	\$ 322,811	\$	287,761	\$	487,607	26
27	Transfers-in	\$ 5,315	\$	5,315	\$	0	27
28	Other Sources	65,000		65,000		65,000	28
29	Transfers-out	(856,199)		(853,666)		(855,648)	29
30	Contingency	0		0		0	30
31	Other Out Go	0		0		0	31
32	TOTAL TRANSFERS/OTHER SOURCES	(\$785,884)		(\$783,351)		(\$790,648)	32
33	Net Change in Fund Balance	(\$58,695)		(\$27,378)		(\$571,478)	33
34	Beginning Balance, July 1	2,298,080		2,298,080		2,270,702	34
35	Adjustments to Beginning Balance			0		0	35
36	NET FUND BALANCE, June 30	\$ 2,239,385	\$	2,270,702	\$	1,699,224	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, which are under a single management, Food Services and Building Services. Financial activity in the Enterprise Fund is measured by gross margins and net profit rather than by the governmental budget to actual measurement.

The Foothill Bookstore closed the 2003-04 year with a slight profit of \$134,266, or 3.2%. After the bookstore made its agreed upon contributions to the campus, including a \$100,000 payment for campus support, the store showed a slight loss of \$23,219, or .56%. We are concerned about the store's profitability in 2004-05 as they move to temporary quarters as a result of the rebuilding of the Foothill Campus Center.

The De Anza Campus Center Fund has serious financial challenges. The bookstore at De Anza lost \$87,968, or 1.23%, prior to campus contributions. After campus contributions, including \$15,000 for B budget support, the net loss was \$111,001, or 1.56%. The De Anza Bookstore sales dropped by \$1.1 million from 2003 to 2004. The drop in sales was the result of new competition from a textbook retailer across the street, increased competition from internet textbook sites, and increasing prices of textbooks causing students to share textbooks or find other ways to not purchase the book. Many of these competitive forces are encountered industry wide in the college bookstores

Dining Services at De Anza showed a slight profit of \$35,426, or 2.87%, but after their campus contributions of \$40,207, there was a

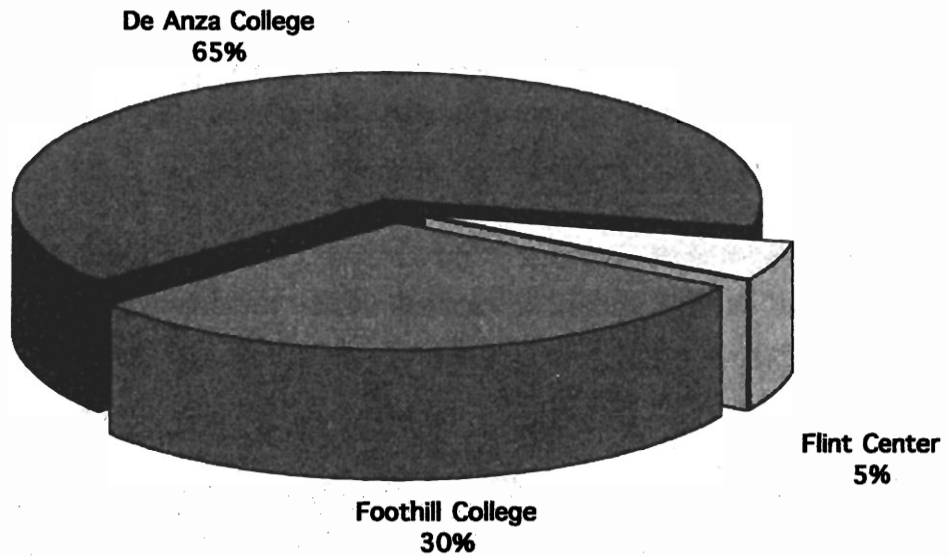
slight loss of \$4,781. This profitability is consistent with past years' performance s and community college dining programs, many of whom lose money. Consequently, we believe dining services is performing to standards. The major problem with the Campus Center Fund at De Anza is that all operating expenses for the building itself are charged to "MLH Building", representing \$360,516 in expenses. In most years the bookstore has been able to support these expenses, but not in the last two years, so fund balance has been used.

As part of the restructuring of the Campus Center Use Fee in 2004-05, we will have to assess the capacity of the use fee to pay for these operating expenses. This will align De Anza with Foothill and with the intent of the campus center fee.

There is also a concern about the fund balance in the Campus Center Fund at De Anza as the bookstore has pledged \$1,000,000 in funds to pay for its share of space in the new student and community services building and another \$150,000 for new equipment. At this date, fund balance is below our comfort level that would normally insure adequate working capital and adequate operating reserves. We know the profitability of the bookstore is paramount as the college would not want to cut college programs and services to support the bookstore.

The Flint Center showed a great improvement in the 2003-04 year. The "Net Income from Operations" moved from a loss of \$238,190 on 6/30/03 to a gain of \$48,608 on 6/30/04. However, we also used \$78,399 of operating income to make the final payment on prior year equipment purchases resulting in operating loss of \$29,791. In addition, we used preservation fund monies of \$255,000 in 03-04 to pay for a new sound system accounted for in the district's capital fund. We expect to maintain a profitable position in 04-05 as indicated by early bookings.

Enterprise Fund Revenues



Foothill-DeAnza Community College District • Enterprise Fund

2004-05 BUDGETS						
	Foothill College	De Anza College	Flint Center	Total Enterprise		
1 INCOME						1
2 Local						2
3 Sales	\$ 3,886,750	\$ 7,896,000	\$ 0	\$ 11,782,750		3
4 Other Local Income	105,140	387,151	694,503	1,186,794		4
5 TOTAL INCOME	\$ 3,991,890	\$ 8,283,151	\$ 694,503	\$ 12,969,544		5
6 EXPENSES						6
7 Cost of Sales	\$ 3,041,794	\$ 5,661,335	\$ 0	\$ 8,703,129		7
8 Management Salaries	\$ 0	\$ 0	\$ 0	\$ 0		8
9 Contract Salaries	577,877	1,765,067	0	2,342,944		9
10 Student Salaries	0	0	0	0		10
11 Other	0	0	0	0		11
12 Total Salaries	\$ 577,877	\$ 1,765,067	\$ 0	\$ 2,342,944		12
13 Total Staff Benefits	\$ 156,878	\$ 553,678	\$ 0	\$ 710,556		13
14 General Administration	\$ 0	\$ 0	\$ 0	\$ 0		14
15 Depreciation	0	0	0	0		15
16 Utilities	0	0	45,000	45,000		16
17 Other Operating	144,923	561,653	581,763	1,288,339		17
18 Total Operating	\$ 144,923	\$ 561,653	\$ 626,763	\$ 1,333,339		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	\$ 3,921,472	\$ 8,541,733	\$ 626,763	\$ 13,089,968		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	(8,500)	(8,400)	0	(16,900)		28
29 TOTAL TRANSFERS/OTHER SOURCES	(\$8,500)	(\$8,400)	\$ 0	(\$16,900)		29
30 Net Increase (Decrease) in Retained Earnings	\$ 61,918	(\$266,982)	\$ 67,740	(\$137,324)		30
31 Beginning Balance, July 1	291,425	2,139,430	1,260,404	3,691,259		31
32 Adjustments to Beginning Balance	0	0	0	0		32
33 NET FUND BALANCE, June 30	\$ 353,343	\$ 1,872,448	\$ 1,328,144	\$ 3,553,935		33

Foothill-DeAnza Community College District • Enterprise Fund

FOOTHILL COLLEGE-TOTAL CAMPUS CENTER

	Budget 03/04	Actual 03/04	Budget 04/05	
INCOME				
1 Local				1
2 Sales	\$ 4,105,653	\$ 4,029,845	\$ 3,886,750	2
3 Other Local Income		105,911	105,140	3
4 TOTAL INCOME	\$ 4,105,653	\$ 4,135,756	\$ 3,991,890	4
EXPENSES				
5 Cost of Sales	\$ 3,138,323	\$ 3,137,952	\$ 3,041,794	5
6 Management Salaries	\$ 0	\$ 0	\$ 0	6
7 Contract Salaries	582,652	550,466	577,877	7
8 Student Salaries				8
9 Other				9
10 Total Salaries	\$ 582,652	\$ 550,466	\$ 577,877	10
11 Total Staff Benefits	\$ 172,622	\$ 162,373	\$ 156,878	11
12 General Administration	\$ 0	\$ 0	\$ 0	12
13 Depreciation				13
14 Utilities				14
15 Other Operating	162,280	150,698	144,923	15
16 Total Operating	\$ 162,280	\$ 150,698	\$ 144,923	16
17 Buildings	\$ 0	\$ 0	\$ 0	17
18 Equipment-New & Replacement				18
19 Other				19
20 Total Capital Outlay	\$ 0	\$ 0	\$ 0	20
21 TOTAL EXPENSES	\$ 4,055,877	\$ 4,001,489	\$ 3,921,472	21
22 Transfers-in	\$ 0	\$ 0	\$ 0	22
23 Other Sources				23
24 Transfers-out				24
25 Contingency				25
26 Other Out Go	(168,000)	(157,486)	(8,500)	26
27 TOTAL TRANSFERS/OTHER SOURCES	(\$168,000)	(\$157,486)	(\$8,500)	27
28 Net Increase (Decrease) in Retained Earnings	(\$118,224)	(\$23,219)	\$ 61,918	28
29 Beginning Balance, July 1	314,644	314,644	291,425	29
30 Adjustments to Beginning Balance				30
31 NET FUND BALANCE, June 30	\$ 196,420	\$ 291,425	\$ 353,343	31

Foothill-DeAnza Community College District • Enterprise Fund

DE ANZA COLLEGE-TOTAL CAMPUS CENTER

	Budget 03/04	Actual 03/04	Budget 04/05	
INCOME				
1 Local				2
3 Sales	\$ 8,654,208	\$ 8,366,292	\$ 7,896,000	3
4 Other Local Income		391,498	387,151	4
5 TOTAL INCOME	\$ 8,654,208	\$ 8,757,790	\$ 8,283,151	5
EXPENSES				
7 Cost of Sales	\$ 5,939,763	\$ 5,986,764	\$ 5,661,335	7
8 Management Salaries	\$ 0	\$ 0	\$ 0	8
9 Contract Salaries	2,012,429	1,950,478	1,765,067	9
10 Student Salaries				10
11 Other				11
12 Total Salaries	\$ 2,012,429	\$ 1,950,478	\$ 1,765,067	12
13 Total Staff Benefits	\$ 617,121	\$ 613,691	\$ 553,678	13
14 General Administration	\$ 0	\$ 0	\$ 0	14
15 Depreciation				15
16 Utilities				16
17 Other Operating	636,837	597,874	561,653	17
18 Total Operating	\$ 636,837	\$ 597,874	\$ 561,653	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	\$ 9,206,150	\$ 9,148,807	\$ 8,541,733	23
24 Transfers-in	\$ 0	\$ 0	\$ 0	24
25 Other Sources				25
26 Transfers-out				26
27 Contingency				27
28 Other Out Go	(92,938)	(85,282)	(8,400)	28
29 TOTAL TRANSFERS/OTHER SOURCES	(\$92,938)	(\$85,282)	(\$8,400)	29
30 Net Increase (Decrease) in Retained Earnings	(\$644,880)	(\$476,299)	(\$266,982)	30
31 Beginning Balance, July 1	2,615,729	2,615,729	2,139,430	31
32 Adjustments to Beginning Balance				32
33 NET FUND BALANCE, June 30	\$ 1,970,849	\$ 2,139,430	\$ 1,872,448	33

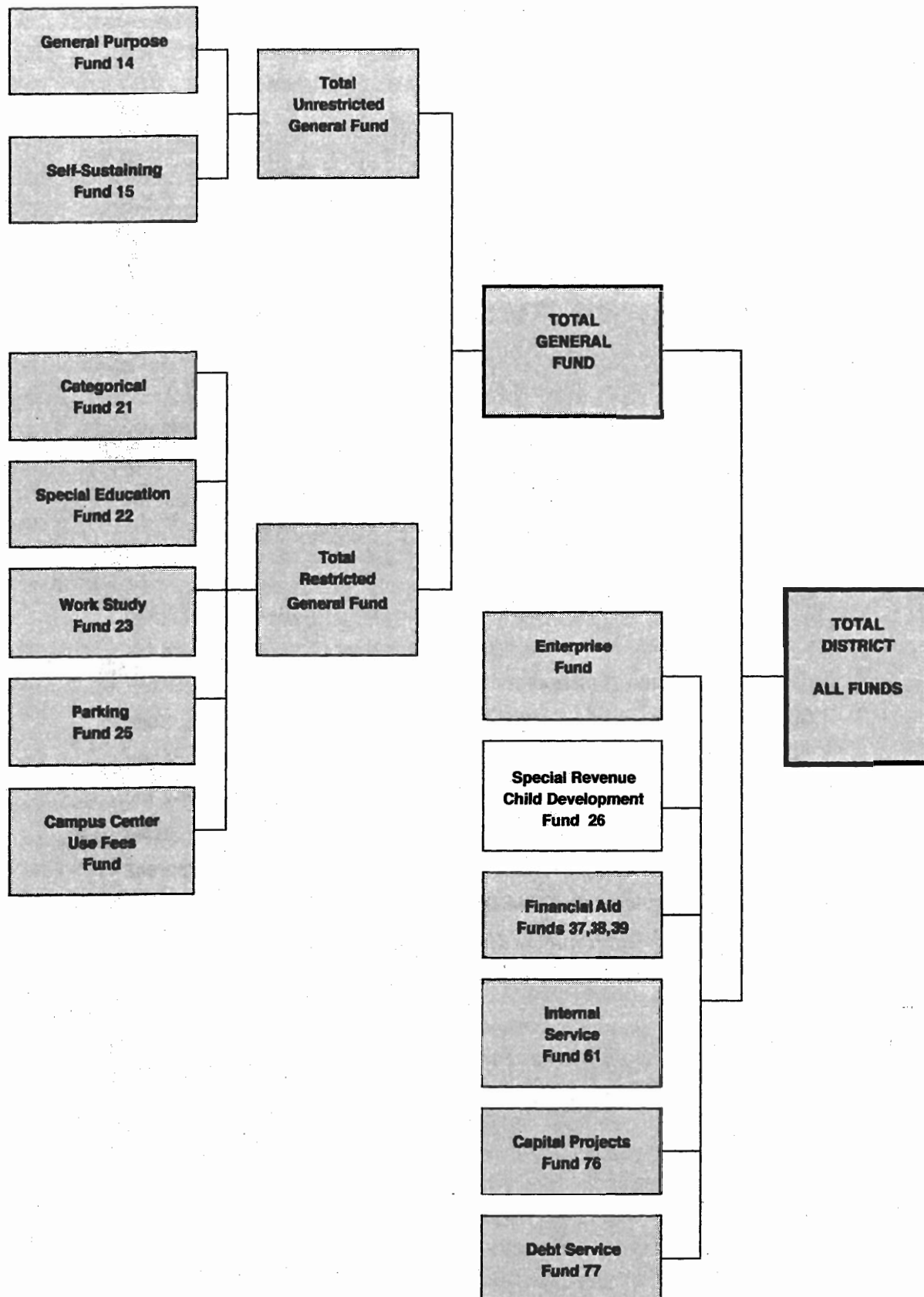
Foothill-DeAnza Community College District • Flint

		Budget 03/04	Actual 03/04	Budget 04/05	
1	INCOME				1
2	Local				2
3	Event	\$ 0	\$ 0	\$ 0	3
4	Theatre Services				4
5	Box Office				5
6	Concession				6
7	Interest				7
8	Other	611,086	644,627	694,503	8
9	TOTAL INCOME	\$ 611,086	\$ 644,627	\$ 694,503	9
10	EXPENSES				10
11	Contract Teachers	\$ 0	\$ 0	\$ 0	11
12	Contract Non-teachers				12
13	Other Teachers				13
14	Other Non-teachers				14
15	Total Certificated Salaries	\$ 0	\$ 0	\$ 0	15
16	Contract Non-instructional	\$ 0	\$ 0	\$ 0	16
17	Contract Instructional Aides				17
18	Other Non-instructional				18
19	Other Instructional Aides				19
20	Students				20
21	Students--CWS				21
22	Total Classified Salaries	\$ 0	\$ 0	\$ 0	22
23	Total Salaries	\$ 0	\$ 0	\$ 0	23
24	Total Staff Benefits	\$ 0	\$ 0	\$ 0	24
25	Total Materials and Supplies	\$ 0	\$ 0	\$ 0	25
26	Contracted Services	\$ 0	\$ 0	\$ 581,763	26
27	Lease of Equipment & Facilities				27
28	Utilities			45,000	28
29	Other Operating	698,090	596,019		29
30	Total Operating	\$ 698,090	\$ 596,019	\$ 626,763	30
31	Buildings	\$ 0	\$ 0	\$ 0	31
32	Equipment--New & Replacement				32
33	Other				33
34	Total Capital Outlay	\$ 0	\$ 0	\$ 0	34
35	TOTAL EXPENSES	\$ 698,090	\$ 596,019	\$ 626,763	35
38	NET INCOME FROM OPERATIONS	(\$87,004)	\$ 48,608	\$ 67,740	38
40	Transfers-in	\$ 0	\$ 0	\$ 0	40
41	Other Sources				41
42	Transfers-out				42
43	Contingency				43
44	Other Out Go		(333,400)		44
45	TOTAL TRANSFERS/OTHER SOURCES	\$ 0	(\$333,400)	\$ 0	45
46	Net Change in Fund Balance	(\$87,004)	(\$284,792)	\$ 67,740	46
47	Beginning Balance, July 1	1,545,196	1,545,196	1,260,404	47
48	Adjustments to Beginning Balance	0	0		48
49	NET FUND BALANCE, June 30	\$ 1,458,192	\$ 1,260,404	\$ 1,328,144	49

Foothill-DeAnza Community College District • Enterprise Fund

TOTAL ENTERPRISE				
	Budget	Actual	Budget	
	03/04	03/04	04/05	
INCOME				
1 Local				1
2 Sales	\$ 12,759,861	\$ 12,396,137	\$ 12,477,253	2
3 Other Local Income	694,503	1,142,036	492,291	3
4 TOTAL INCOME	\$ 13,370,947	\$ 13,538,173	\$ 12,969,544	4
EXPENSES				
5 Cost of Sales	\$ 9,078,086	\$ 9,124,716	\$ 8,703,129	5
6 Management Salaries	\$ 0	\$ 0	\$ 0	6
7 Contract Salaries	2,595,081	2,500,944	2,342,944	7
8 Student Salaries	0	0	0	8
9 Other	0	0	0	9
10 Total Salaries	\$ 2,595,081	\$ 2,500,944	\$ 2,342,944	10
11 Total Staff Benefits	\$ 789,743	\$ 776,064	\$ 710,556	11
12 General Administration	\$ 0	\$ 0	\$ 0	12
13 Depreciation	0	0	0	13
14 Utilities	0	0	0	14
15 Other Operating	1,497,207	1,344,591	1,333,339	15
16 Total Operating	\$ 1,497,207	\$ 1,344,591	\$ 1,333,339	16
17 Buildings	\$ 0	\$ 0	\$ 0	17
18 Equipment--New & Replacement	0	0	0	18
19 Other	0	0	0	19
20 Total Capital Outlay	\$ 0	\$ 0	\$ 0	20
21 TOTAL EXPENSES	\$ 13,960,117	\$ 13,746,315	\$ 13,089,968	21
22 Transfers-in	\$ 0	\$ 0	\$ 0	22
23 Other Sources	0	0	0	23
24 Transfers-out	0	0	0	24
25 Contingency	0	0	0	25
26 Other Out Go	(260,938)	(576,168)	(16,900)	26
27 TOTAL TRANSFERS/OTHER SOURCES	(\$260,938)	(\$576,168)	(\$16,900)	27
28 Net Increase (Decrease) in Retained Earnings	(\$850,108)	(\$784,310)	(\$137,324)	28
29 Beginning Balance, July 1	4,475,569	4,475,569	3,691,259	29
30 Adjustments to Beginning Balance	0	0	0	30
31 NET FUND BALANCE, June 30	\$ 3,625,461	\$ 3,691,259	\$ 3,553,935	31

CHILD DEVELOPMENT

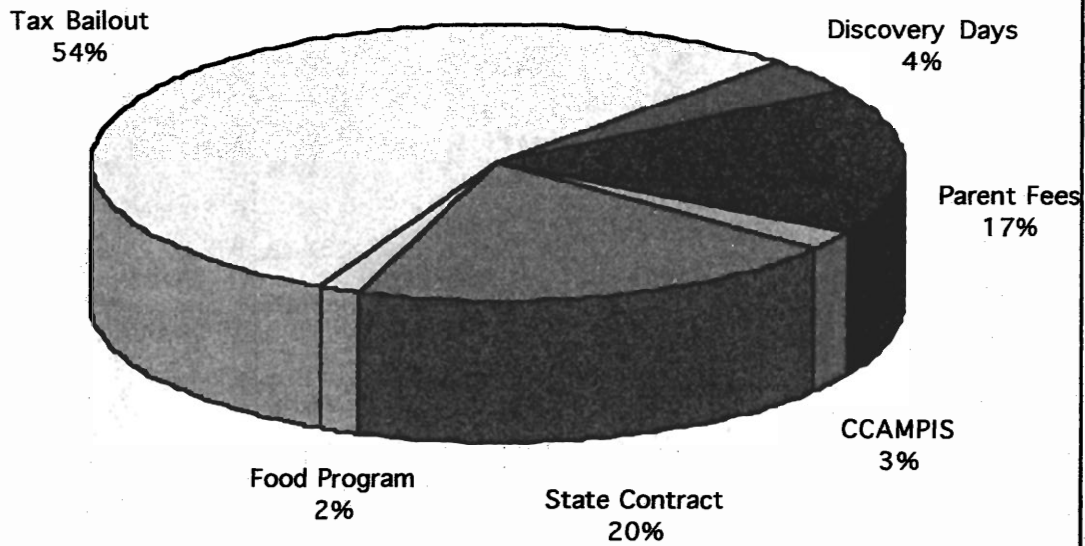


CHILD DEVELOPMENT FUND**Fund 26**

The Child Development Fund supports the costs associated with the District's Child Development Center located at De Anza College. The De Anza College campus completed construction on a new Child Development facility that has been utilized since August 2002. The completion of the renovations of two wings of the existing facility was completed in July 2003. The De Anza Child Development Center provides service to students from both Foothill and De Anza Colleges. Providing childcare to children between the ages of one and six years old, the center is also utilized as a facility for Early Childhood Education students to observe and train. In 1999-2000, De Anza opened an infant toddler center to support Foothill-de Anza students including Cal Works students, and for use by the community.

In 2004-05, De Anza applied for and received a contract for \$296,498 from the California Department of Education to provide services for infants, toddlers and preschoolers from low-income families. In 2004-2005 we are anticipating earning approximately 84% of the State Contract, or \$250,000. State Tax Bailout funds make up 54% of the Child Development Center's revenue. We are anticipating receiving the same level of funding as was received in 2003-04. The De Anza program generates a significant amount of local revenue from parent fees to pay for services. In 2004-05, we are anticipating approximately 21% of the Child Development Center's revenues coming from local parent fees.

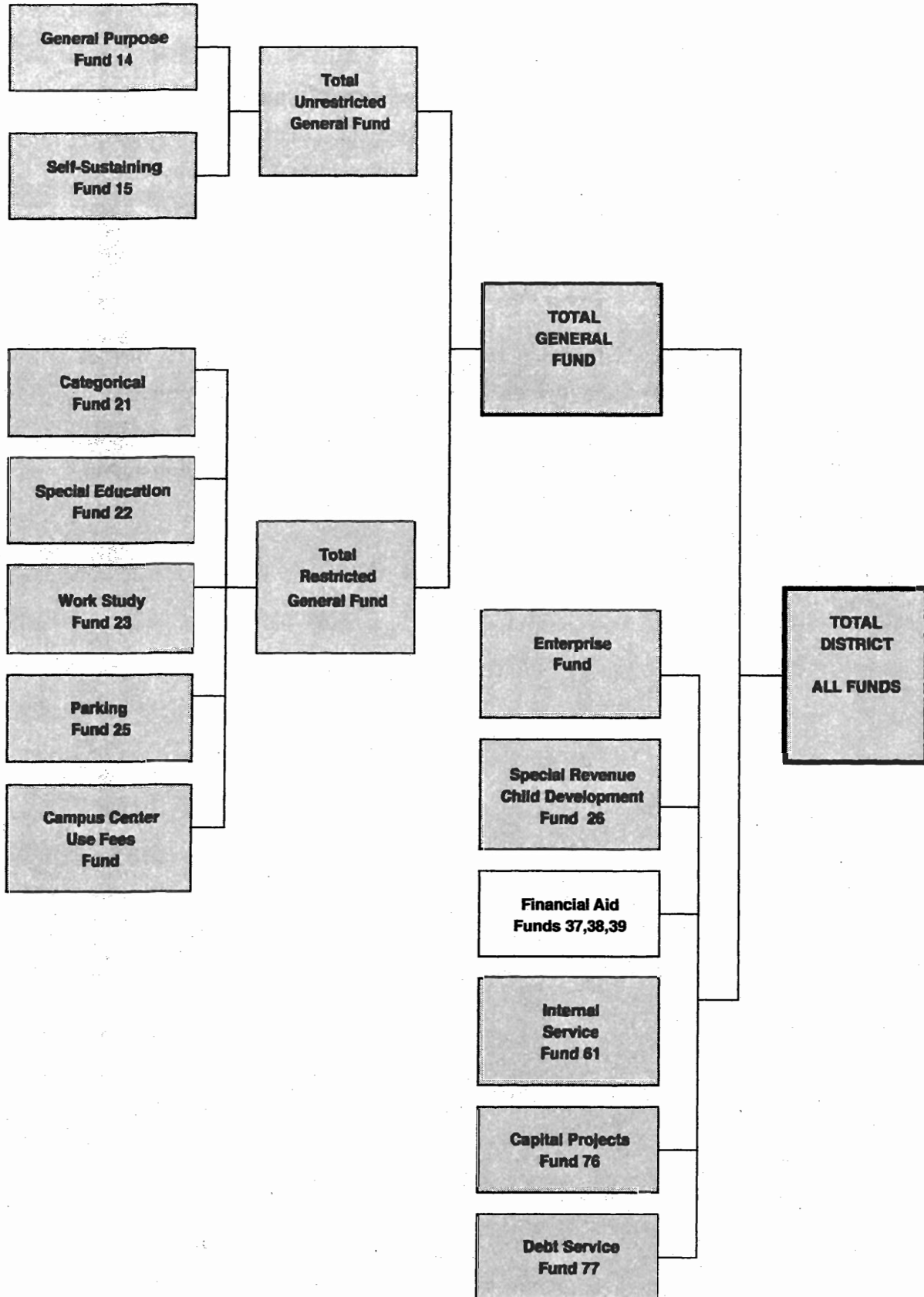
Funding Sources for Child Care



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

		Budget 03/04	Actual 03/04	Budget 04/05	
1	INCOME				1
2	Federal				2
3	Child Care Food Program	\$ 19,379	\$ 19,379	\$ 20,000	3
	Other Federal Income	32,677	32,677	32,677	
4	Total Federal Income	\$ 52,056	\$ 52,056	\$ 52,677	4
5	State				5
6	Department of Education	\$ 210,893	\$ 210,893	\$ 250,000	6
7	Child Dev. Center Tax Bailout	700,129	700,129	700,129	7
8	Child Care Food Program	1,127	1,127	1,000	8
9	Other State Revenue				9
10	Total State Income	\$ 912,149	\$ 912,149	\$ 951,129	10
11	Local				11
12	Parent Fees	\$ 59,411	\$ 59,411	\$ 0	12
13	Parent Fees - Non Certified	235,574	235,574	267,000	13
14	Other Local Income				14
15	Interest				
16	Total Local Income	\$ 294,985	\$ 294,985	\$ 267,000	16
17	TOTAL INCOME	\$ 1,259,190	\$ 1,259,190	\$ 1,270,806	17
18	EXPENSES				18
19	Contract Teachers	\$ 0	\$ 0	\$ 0	19
20	Contract Non-teachers	463,749	463,749	682,291	20
21	Other Teachers				21
22	Other Non-teachers	184,241	184,241	148,471	22
23	Total Certificated Salaries	\$ 647,990	\$ 647,990	\$ 830,762	23
24	Contract Non-instructional	\$ 52,815	\$ 52,815	\$ 69,176	24
25	Contract Instructional Aides				25
26	Other Non-instructional	39,938	39,938	73,560	26
27	Other Instructional Aides				27
28	Students	42,901	42,901		28
29	Students--CWS				29
30	Total Classified Salaries	\$ 135,654	\$ 135,654	\$ 142,736	30
31	Total Salaries	\$ 783,644	\$ 783,644	\$ 973,498	31
32	Total Staff Benefits	\$ 273,193	\$ 273,193	\$ 243,032	32
33	Total Materials and Supplies	\$ 72,027	\$ 72,027	\$ 71,317	33
34	Contracted Services	\$ 3,250	\$ 3,250	\$ 0	34
35	Lease of Equipment & Facilities	2,396	2,396		35
36	Utilities	1,389	1,389		36
37	Other Operating	4,721	4,721	101,529	37
38	Total Operating	\$ 11,756	\$ 11,756	\$ 101,529	38
39	Buildings	\$ 0	\$ 0	\$ 0	39
40	Equipment--New & Replacement				40
41	Other				41
42	Total Capital Outlay	\$ 0	\$ 0	\$ 0	42
43	TOTAL EXPENSES	\$ 1,140,620	\$ 1,140,620	\$ 1,389,376	43
44	Transfers-in	\$ 0	\$ 0	\$ 0	44
45	Other Sources				45
46	Transfers-out				46
47	Contingency				47
48	Other Out Go				48
49	TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0	49
50	Net Change in Fund Balance	\$ 118,570	\$ 118,570	(\$118,570)	50
51	Beginning Balance, July 1			118,570	51
52	Adjustments to Beginning Balance				52
53	NET FUND BALANCE, June 30	\$ 118,570	\$ 118,570	\$ 0	53

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.

As noted in the discussion regarding fund 14, it is recommended that the district start to fund the "unfunded retiree medical liability" in the 2004-05 year with a payment of \$640,000 towards the \$210 million liability. If the Board approves this, we will either set up a restricted fund on our books or we will join a joint powers agency to invest those funds at a higher rate of return.

Foothill-DeAnza Community College District • Financial Aid Funds

2004/05 BUDGETS						
		Foothill College	De Anza College	Combined Total of Funds: 33, 37, 38, 39		
1	INCOME					1
2	Federal					2
3	Perkins	\$ 0	\$ 0	\$ 0		3
4	Pell	1,374,746	6,367,350	7,742,096		4
5	Other Federal	0	0	0		5
6	Total Federal Income	\$ 1,374,746	\$ 6,367,350	\$ 7,742,096		6
7	State					7
8	EOPS	\$ 40,000	\$ 49,862	\$ 89,862		8
9	Cal Grant	0	0	0		9
10	Other State	125,000	910,000	1,035,000		10
11	Total State Income	\$ 165,000	\$ 959,862	\$ 1,124,862		11
12	Local					12
13	Interest	\$ 0	\$ 0	\$ 0		13
14	Other Local	13,000	39,400	52,400		14
15	Total Local Income	\$ 13,000	\$ 39,400	\$ 52,400		15
16	TOTAL INCOME	\$ 1,552,746	\$ 7,366,612	\$ 8,919,358		16
17	EXPENSES					17
18	Operating Expenses	\$ 213,000	\$ 232,643	\$ 445,643		18
19	Collection Costs (Perkins)	0	15,000	15,000		19
20	Student Grants	1,539,746	7,291,030	8,830,776		20
21	TOTAL EXPENSES	\$ 1,752,746	\$ 7,538,673	\$ 9,291,419		21
22	Transfers-in	\$ 0	\$ 12,061	\$ 12,061		22
23	Other Sources	200,000	160,000	360,000		23
24	Transfers-out	0	0	0		24
25	Contingency	0	0	0		25
26	Other Out Go	0	0	0		26
27	TOTAL TRANSFERS/OTHER SOURCES	\$ 200,000	\$ 172,061	\$ 372,061		27
28	Net Change in Fund Balance	\$ 0	\$ 0	\$ 0		28
29	Beginning Balance, July 1	0	0	2,848,648		29
30	Adjustments to Beginning Balance	0	0	0		30
31	NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 2,848,648		31

Foothill-DeAnza Community College District • Financial Aid Funds

FOOTHILL COLLEGE

		Budget 03/04		Actual 03/04		Budget 04/05	
1	INCOME						1
2	Federal						2
3	Perkins	\$	0	\$	0	\$	0
4	Pell		1,427,289		1,427,289		1,374,746
5	Other Federal		7,885		7,885		
6	Total Federal Income	\$	1,435,174	\$	1,435,174	\$	1,374,746
7	State						7
8	EOPS	\$	15,600	\$	15,600	\$	40,000
9	Cal Grant						
10	Other State		123,517		123,517		125,000
11	Total State Income	\$	139,117	\$	139,117	\$	165,000
12	Local						12
13	Interest	\$	0	\$	0	\$	0
14	Other Local		19,957		19,957		13,000
15	Total Local Income	\$	19,957	\$	19,957	\$	13,000
16	TOTAL INCOME	\$	1,594,248	\$	1,594,248	\$	1,552,746
17	EXPENSES						
18	Operating Expenses	\$	376,444	\$	376,444	\$	213,000
19	Collection Costs (Perkins)						
20	Student Grants	\$	1,601,413	\$	1,601,413		1,539,746
21	TOTAL EXPENSES	\$	1,977,857	\$	1,977,857	\$	1,752,746
22	Transfers-in	\$	23,337	\$	23,337	\$	0
23	Other Sources		375,403		375,403		200,000
24	Transfers-out		(2,000)		(2,000)		
25	Contingency						
26	Other Out Go						
27	TOTAL TRANSFERS/OTHER SOURCES	\$	396,740	\$	396,740	\$	200,000
28	Net Change in Fund Balance	\$	13,131	\$	13,131	\$	0
29	Beginning Balance, July 1						
30	Adjustments to Beginning Balance				(34,518)		
31	NET FUND BALANCE, June 30	\$	13,131		(\$21,387)	\$	0

Foothill-DeAnza Community College District • Financial Aid Funds

DE ANZA COLLEGE

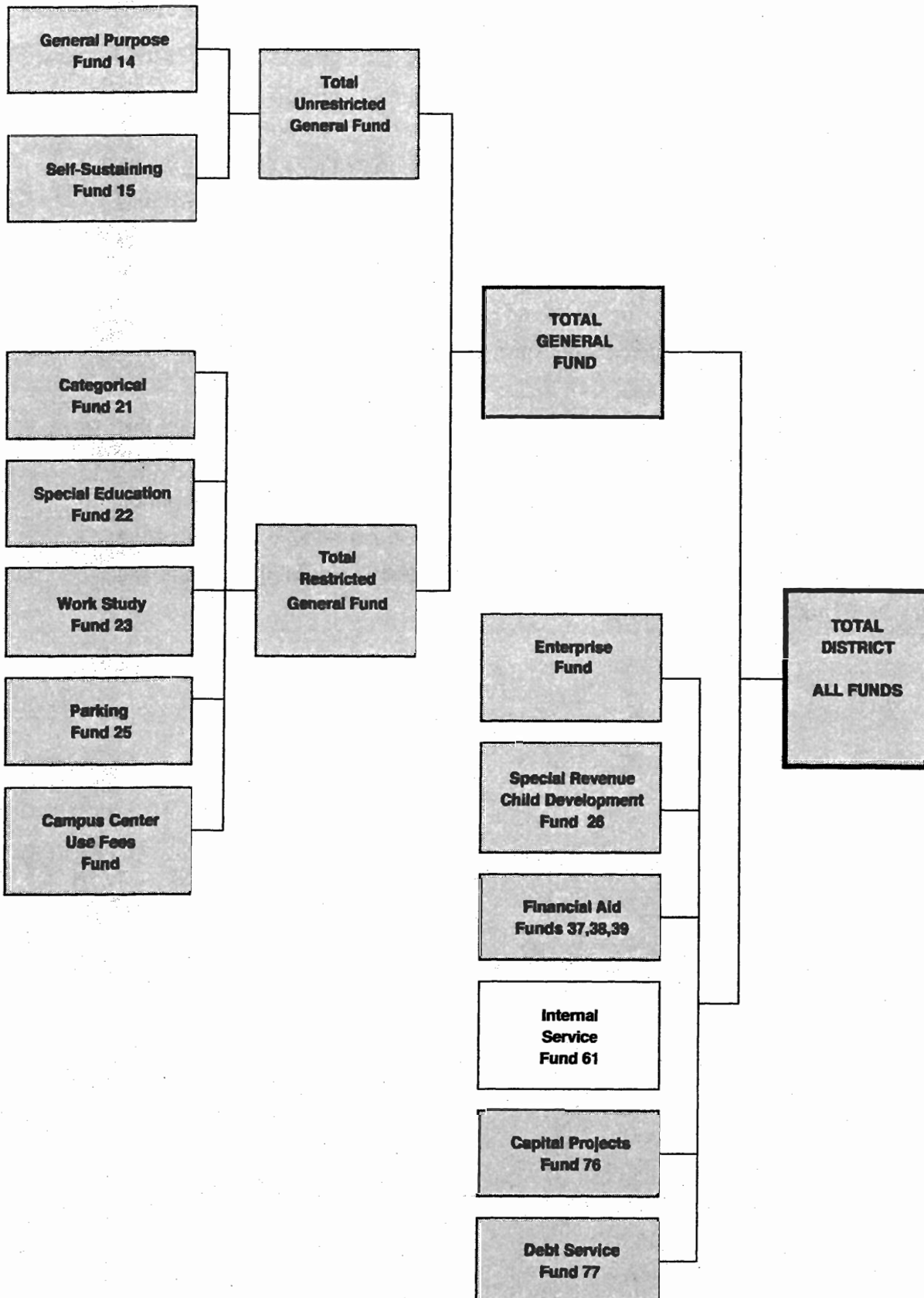
		Budget 03/04		Actual 03/04		Budget 04/05	
1	INCOME						1
2	Federal						2
3	Perkins	\$ 36,182	\$	36,182	\$	0	3
4	Pell	6,140,156		6,140,156		6,367,350	4
5	Other Federal	38,172		38,172			5
6	Total Federal Income	\$ 6,214,510	\$	6,214,510	\$	6,367,350	6
7	State						7
8	EOPS	\$ 51,700	\$	51,700	\$	49,862	8
9	Cal Grant						9
10	Other State	891,501		891,501		910,000	10
11	Total State Income	\$ 943,201	\$	943,201	\$	959,862	11
12	Local						12
13	Interest	\$ 13	\$	13	\$	0	13
14	Other Local	33,893		33,893		39,400	14
15	Total Local Income	\$ 33,906	\$	33,906	\$	39,400	15
16	TOTAL INCOME	\$ 7,191,617	\$	7,191,617	\$	7,366,612	16
17	EXPENSES						17
18	Operating Expenses	\$ 249,441	\$	249,441	\$	232,643	18
19	Collection Costs (Perkins)				\$	15,000	19
20	Student Grants	\$ 7,121,529	\$	7,121,529	\$	7,291,030	20
21	TOTAL EXPENSES	\$ 7,370,970	\$	7,370,970	\$	7,538,673	21
22	Transfers-in	\$ 12,061	\$	12,061	\$	12,061	22
23	Other Sources	187,547		187,547		160,000	23
24	Transfers-out						24
25	Contingency						25
26	Other Out Go						26
27	TOTAL TRANSFERS/OTHER SOURCES	\$ 199,608	\$	199,608	\$	172,061	27
28	Net Change in Fund Balance	\$ 20,255	\$	20,255	\$	0	28
29	Beginning Balance, July 1						29
30	Adjustments to Beginning Balance			(17,599)			30
31	NET FUND BALANCE, June 30	\$ 20,255	\$	2,656	\$	0	31

Foothill-DeAnza Community College District • Financial Aid Funds

TOTAL DISTRICT

		Budget 03/04		Actual 03/04		Budget 04/05	
1	INCOME						1
2	Federal						2
3	Perkins	\$	36,182	\$	36,182	\$	0
4	Pell		7,567,445		7,567,445		7,742,096
5	Other Federal		46,057		46,057		0
6	Total Federal Income	\$	7,649,684	\$	7,649,684	\$	7,742,096
7	State						7
8	EOPS	\$	67,300	\$	67,300	\$	89,862
9	Cal Grant		0		0		0
10	Other State		1,015,018		1,015,018		1,035,000
11	Total State Income	\$	1,082,318	\$	1,082,318	\$	1,124,862
12	Local						12
13	Interest	\$	13	\$	13	\$	0
14	Other Local		53,850		53,850		52,400
15	Total Local Income	\$	53,863	\$	53,863	\$	52,400
16	TOTAL INCOME	\$	8,785,865	\$	8,785,865	\$	8,919,358
17	EXPENSES						17
18	Operating Expenses	\$	625,884	\$	625,885	\$	445,643
19	Collection Costs (Perkins)	\$	0	\$	0	\$	15,000
20	Student Grants	\$	8,722,942		8,722,942		8,830,776
21	TOTAL EXPENSES	\$	9,348,826	\$	9,348,827	\$	9,291,419
22	Transfers-in	\$	35,398	\$	35,398	\$	12,061
23	Other Sources		562,950		562,950		360,000
24	Transfers-out		(2,000)		(2,000)		0
25	Contingency		0		0		0
26	Other Out Go		0		0		0
27	TOTAL TRANSFERS/OTHER SOURCES	\$	596,348	\$	596,348	\$	372,061
28	Net Change in Fund Balance	\$	33,387	\$	33,386	\$	0
29	Beginning Balance, July 1		2,867,379		2,867,379		2,848,648
30	Adjustments to Beginning Balance				(52,117)		0
31	NET FUND BALANCE, June 30	\$	2,900,766	\$	2,848,648	\$	2,848,648

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. This will help smooth costs for each fund over time rather than having to incur a few large expenditures at unexpected intervals.

As noted in the discussion regarding Fund 14, it is recommended that the district start to fund the "unfunded retiree medical liability" in the 2004-05 year with a payment of \$640,000 towards this \$210 million liability. If the Board approves this we will either set up a restricted fund on our books or will join a joint powers agency to invest those funds at a higher rate or return.

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

2004-05 BUDGETS					
1	INCOME	Active Employees	Retirees	Total Fund 61	1
2	Contributions - Active Benefits	\$ 32,136,072	\$ 0	\$ 32,136,072	2
3	Contributions - Retiree Benefits	0	9,081,710	9,081,710	3
4	TOTAL INCOME	\$ 32,136,072	\$ 9,081,710	\$ 41,217,782	4
5	EXPENSES				5
6	Medical	\$ 10,815,821	\$ 5,872,138	\$ 16,687,959	6
7	Dental	1,490,474	923,843	2,414,317	7
8	Vision	204,536	130,278	334,814	8
9	Prescription Drugs	1,577,675	2,155,451	3,733,126	9
10	Retirement	14,498,799	0	14,498,799	10
11	Worker's Compensation/Disability	2,371,086	0	2,371,086	11
12	Unemployment Insurance	692,500	0	692,500	12
13	Other	485,181	0	485,181	13
14	TOTAL EXPENSES	\$ 32,136,072	\$ 9,081,710	\$ 41,217,782	14
15	OTHER SOURCES AND USES				15
16	Other Sources	\$ 0	\$ 0	\$ 0	16
17	Contingency	0	0	0	17
18	Other Out Go	0	0	0	18
19	TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0	19
20	Net Change in Fund Balance	\$ 0	\$ 0	\$ 0	20
21	Beginning Balance, July 1	273,254	0	273,254	21
22	Adjustments to Beginning Balance	0	0	0	22
23	NET FUND BALANCE, June 30	\$ 273,254	\$ 0	\$ 273,254	23

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

ACTIVE EMPLOYEES

		Budget 03/04	Actual 03/04	Budget 04/05	
1	INCOME				1
2	Contributions - Active Benefits	\$ 29,286,796	\$ 29,804,240	\$ 32,136,072	2
3	Contributions - Retiree Benefits				3
4	TOTAL INCOME	\$ 29,286,796	\$ 29,804,240	\$ 32,136,072	4
5	EXPENSES				5
6	Medical	\$ 11,396,552	\$ 10,808,028	\$ 10,815,821	6
7	Dental	1,618,932	1,546,216	1,490,474	7
8	Vision	239,560	221,048	204,536	8
9	Prescription Drugs	1,645,437	1,485,757	1,577,675	9
10	Retirement	11,097,300	13,251,354	14,498,799	10
11	Worker's Compensation/Disability	2,327,260	1,687,134	2,371,086	11
12	Unemployment Insurance	495,700	458,969	692,500	12
13	Other	466,055	345,734	485,181	13
14	TOTAL EXPENSES	\$ 29,286,796	\$ 29,804,240	\$ 32,136,072	14
15	OTHER SOURCES AND USES				15
16	Other Sources	\$ 0	\$ 0	\$ 0	16
17	Contingency				17
18	Other Out Go				18
19	TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0	19
20	Net Change in Fund Balance	\$ 0	\$ 0	\$ 0	20
21	Beginning Balance, July 1	273,254	273,254	273,254	21
22	Adjustments to Beginning Balance				22
23	NET FUND BALANCE, June 30	\$ 273,254	\$ 273,254	\$ 273,254	23

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

RETIREES

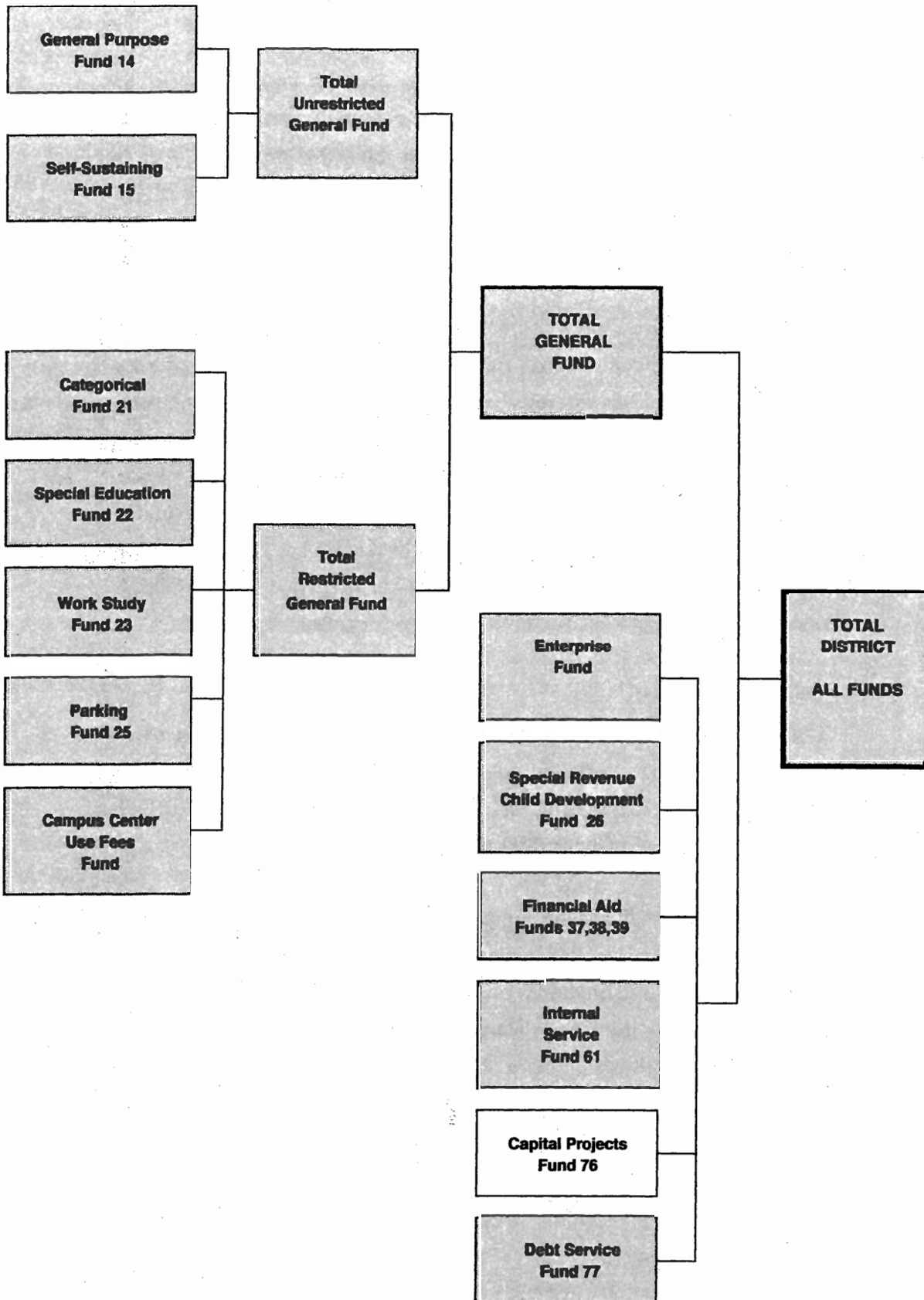
		Budget 03/04	Actual 03/04	Budget 04/05	
1	INCOME				1
2	Contributions - Active Benefits	\$ 0	\$ 0	\$ 0	2
3	Contributions - Retiree Benefits	7,256,754	6,942,590	9,081,710	3
4	TOTAL INCOME	\$ 7,256,754	\$ 6,942,590	\$ 9,081,710	4
5	EXPENSES				5
6	Medical	\$ 4,156,019	\$ 4,202,329	\$ 5,872,138	6
7	Dental	856,352	757,693	923,843	7
8	Vision	130,771	120,096	130,278	8
9	Prescription Drugs	2,113,612	1,862,472	2,155,451	9
10	Retirement				10
11	Worker's Compensation/Disability				11
12	Unemployment Insurance				12
13	Other				13
14	TOTAL EXPENSES	\$ 7,256,754	\$ 6,942,590	\$ 9,081,710	14
15	OTHER SOURCES AND USES				15
16	Other Sources	\$ 0	\$ 0	\$ 0	16
17	Contingency				17
18	Other Out Go				18
19	TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0	19
20	Net Change in Fund Balance	\$ 0	\$ 0	\$ 0	20
21	Beginning Balance, July 1				21
22	Adjustments to Beginning Balance				22
23	NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0	23

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

ACTIVE EMPLOYEES AND RETIREES

		Budget 03/04	Actual 03/04	Budget 04/05	
1	INCOME				1
2	Contributions - Active Benefits	\$ 29,286,796	\$ 29,804,240	\$ 32,136,072	2
3	Contributions - Retiree Benefits	7,256,754	6,942,590	9,081,710	3
4	TOTAL INCOME	\$ 36,543,550	\$ 36,746,830	\$ 41,217,782	4
5	EXPENSES				5
6	Medical	\$ 15,552,571	15,010,357	\$ 16,687,959	6
7	Dental	2,475,284	2,303,909	2,414,317	7
8	Vision	370,331	341,144	334,814	8
9	Prescription Drugs	3,759,049	3,348,229	3,733,126	9
10	Retirement	11,097,300	13,251,354	14,498,799	10
11	Worker's Compensation/Disability	2,327,260	1,687,134	2,371,086	11
12	Unemployment Insurance	495,700	458,969	692,500	12
13	Other	466,055	345,734	485,181	13
14	TOTAL EXPENSES	\$ 36,543,550	\$ 36,746,830	\$ 41,217,782	14
15	OTHER SOURCES AND USES				15
16	Other Sources	\$ 0	\$ 0	\$ 0	16
17	Contingency	0	0	0	17
18	Other Out Go	0	0	0	18
19	TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0	19
20	Net Change in Fund Balance	\$ 0	\$ 0	\$ 0	20
21	Beginning Balance, July 1	273,254	273,254	273,254	21
22	Adjustments to Beginning Balance		0	0	22
23	NET FUND BALANCE, June 30	\$ 273,254	\$ 273,254	\$ 273,254	23

CAPITAL PROJECTS



CAPITAL PROJECTS FUND

Fund 76

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

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

Measure E Projects

The Measure E program (\$248 million) will be at the peak of its activity in this coming year with new construction and renovation projects on both campuses. The district has issued both Series A Bonds (\$99.9 million) and Series B Bonds (\$90 million).

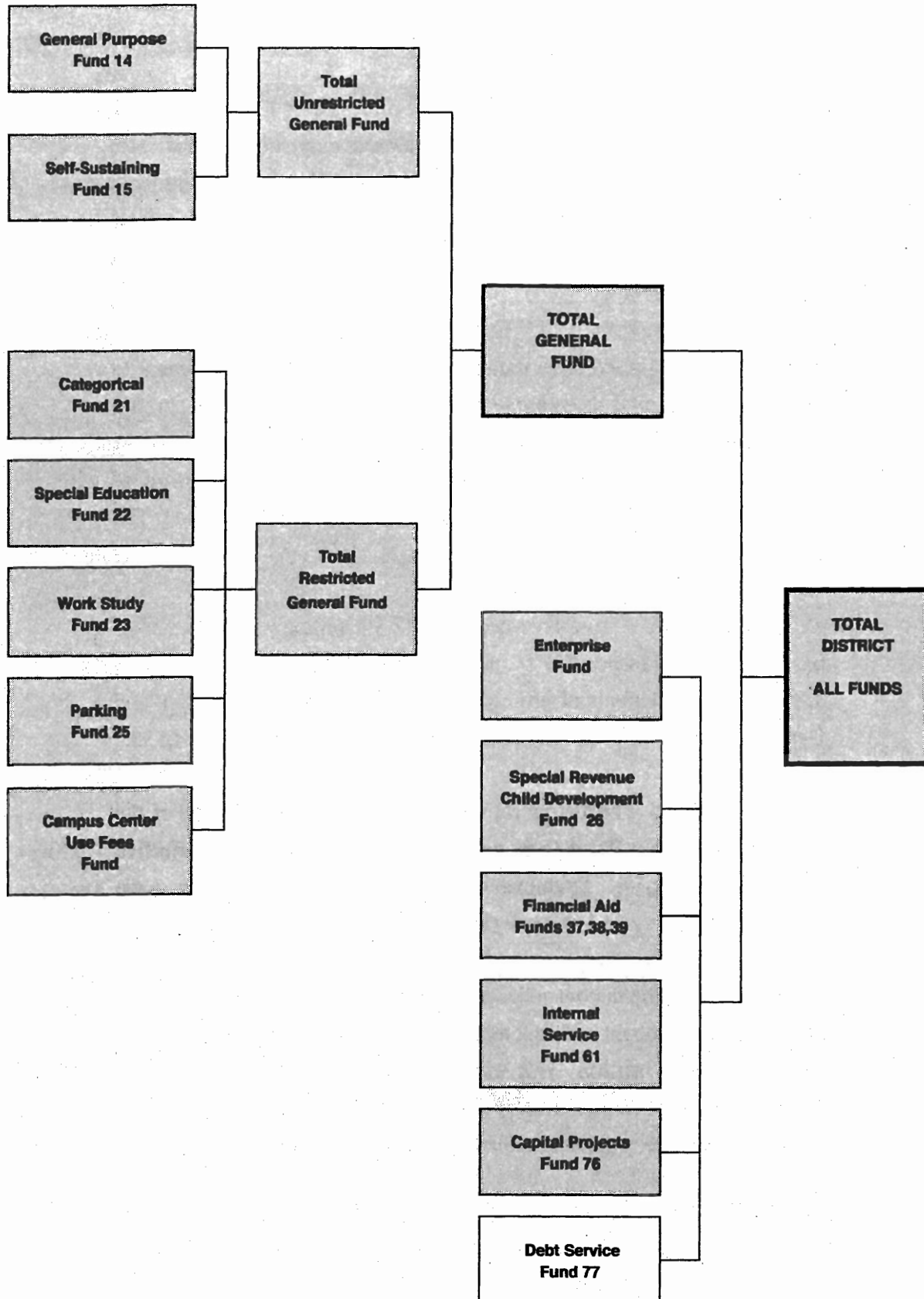
The 2004-05 year will see the completion of the Science Center, Parking Garage, and Student & Community Services building at De Anza. The Kirsch Center will remain under construction. Foothill will see the start of construction on the Lower Campus Building and the new Campus Center.

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

CAPITAL PROJECTS

		Budget 03/04		Actual 03/04		Budget 04/05	
1	INCOME						1
2	State	\$ 910,750	\$	910,750	\$	1,433,039	2
3	Local	1,956,333		1,956,333		850,000	3
4	TOTAL INCOME	\$ 2,867,083	\$	2,867,083	\$	2,283,039	4
5	EXPENSES						5
6	Contract Teachers	\$ 0	\$	0	\$	0	6
7	Contract Non-teachers						7
8	Other Teachers						8
9	Other Non-teachers						9
10	Total Certificated Salaries	\$ 0	\$	0	\$	0	10
11	Contract Non-instructional	\$ 0	\$	0	\$	892,005	11
12	Contract Instructional Aides						12
13	Other Non-instructional	797,825		797,825			13
14	Other Instructional Aides	15,039		15,039			14
15	Students	1,995		1,995			15
16	Students--CWS						16
17	Total Classified Salaries	\$ 814,859	\$	814,859	\$	892,005	17
18	Total Salaries	\$ 814,859	\$	814,859	\$	892,005	18
19	Total Staff Benefits	\$ 281,382	\$	281,382	\$	342,795	19
20	Total Materials and Supplies	\$ 364,865	\$	364,865	\$	585,697	20
21	Contracted Services	\$ 786,017	\$	786,017	\$	0	21
22	Lease of Equipment & Facilities	132,732		132,732			22
23	Utilities	8,578		8,578			23
24	Other Operating	8,989,421		8,989,421		23,011,844	24
25	Total Operating	\$ 9,916,748	\$	9,916,748	\$	23,011,844	25
26	Site Improvement	\$ 0	\$	0	\$	0	26
27	Buildings						27
28	Equipment--New & Replacement	604,095		604,095			28
29	Other	32,655,616		32,655,616		65,779,070	29
30	Total Capital Outlay	\$ 33,259,711	\$	33,259,711	\$	65,779,070	30
31	TOTAL EXPENSES	\$ 44,637,565	\$	44,637,565	\$	90,611,411	31
32	Transfers-in	\$ 5,550,946	\$	5,550,946	\$	135,000	32
33	Other Sources	91,045,300		91,045,300			33
34	Transfers-out	(4,654,040)		(4,654,040)			34
35	Contingency						35
36	Other Out Go	(21,170)		(21,170)			36
37	TOTAL TRANSFERS/OTHER SOURCES	\$ 91,921,036	\$	91,921,036	\$	135,000	37
38	Net Change in Fund Balance	\$ 50,150,554	\$	50,150,554		(\$88,193,372)	38
39	Beginning Balance, July 1	69,512,554		69,512,554		119,663,108	39
40	Adjustments to Beginning Balance						40
41	NET FUND BALANCE, June 30	\$ 119,663,108	\$	119,663,108	\$	31,469,736	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, HVAC and deferred maintenance. \$6.9 million of certificates of participation matured on December 1, 1998. The remaining debt instruments are as follows:

- October 1997. The district defeased \$7.36 million of certificates of participation and issued \$12.52 million with effective interest rates of 3.8% to 5%. Payments of principal and interest are made June 1 and December 1 of each year. The estimated annual payment is \$1,514,535.
- October 2002. The district refinanced a portion (\$67,475,000) of the General Obligation Bond (original value (\$99,995,036) with effective interest rate of 4.61%. Payments of the principal and interest are made February 1 and August 1 of each year.
- June 2003. The district refinanced the '93 COP of \$21.06 million. The refinanced amount of \$18.2 million constitutes the remainder of the original \$21.06 million with effective interest rates of 4.531%. Payments of principal and interest are made on September 1 and March 1 of each year. The estimated annual payment is \$1,348,892.
- October 2003. The district issued a \$90.1 million of the General Obligation Bond, Series B effective interest rates of 2% to 5.79%.

Payments of principal and interest are made August 1 and February 1 of each year.

The district has recently been given an insured bond rating of "AA1" by Moody's Corporation.

To finance the Energy Management and Retrofit Project, the District entered into a lease agreement with Municipal Leasing Associates in May 1998. The amount of the lease is \$3,385,000 over fifteen years. The lease will be repaid from guaranteed savings realized in the use of energy efficient systems. The District entered into a lease agreement with BankOne Leasing Corporation in January 2001 to finance a new telephone system supplied by Fujitsu Corporation. The amount of the lease is \$1,577,800 over seven years.

Debt Instruments	Net FY 2004/05 Payments	Unres Gen Fund Fund 14	Self-Sustaining Fund Fund 15	Parking Fund Fund 25	Campus Center Use Fees Fund 28
HUD Bond, Campus Center	20,600				21,200
12.52M COP, Financing	1,516,445	690,288			826,157
18.27M COP, Refunding	1,289,847	63,914	33,686	1,186,572	5,675
Total Annual Payments	2,826,892	754,202	33,686	1,186,572	852,432

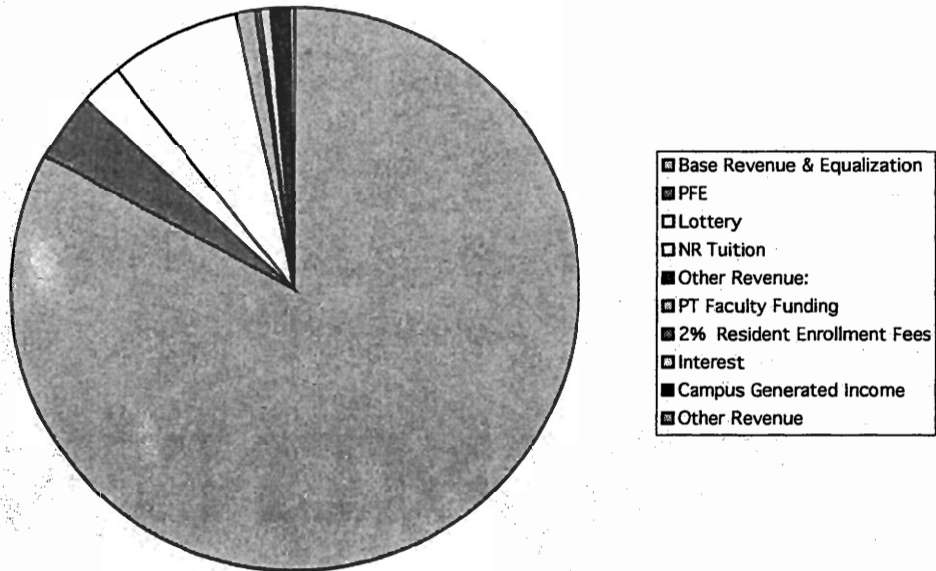
Foothill-DeAnza Community College District • Debt Service • Fund 77

DEBT SERVICE

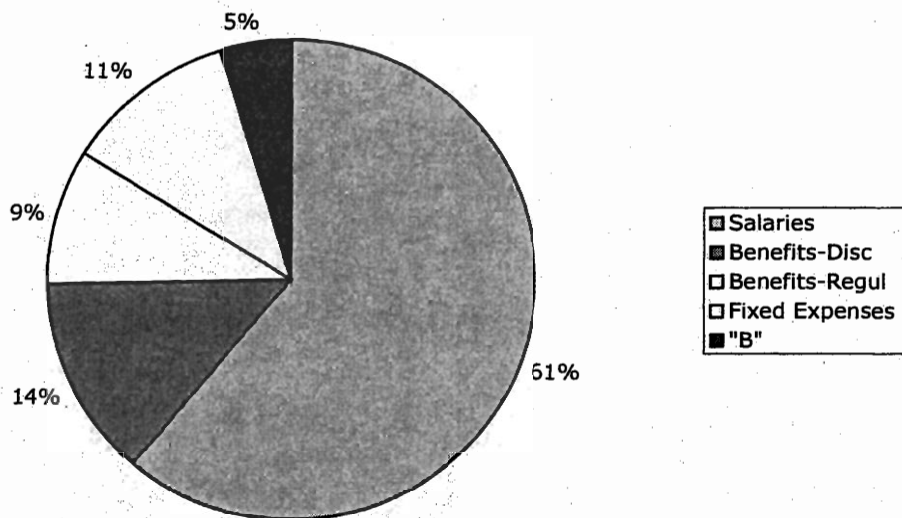
		Budget		Actual		Budget	
	INCOME	03/04		03/04		04/05	
1							1
2	Local						2
3	Property Taxes	\$	7,518,086	\$	7,518,086	\$	10,315,117
4	Interest		86,667		86,667		70,071
5	Other						
6	TOTAL INCOME	\$	7,604,753	\$	7,604,753	\$	10,385,188
	Other Operating						
7	TOTAL EXPENSES	\$	0	\$	0	\$	0
8	Transfers-in	\$	3,157,892	\$	3,157,892	\$	3,160,588
9	Other Sources		3,399,527		3,399,527		78,400
10	Transfers-out						
11	Contingency						
12	Other Out Go		(13,767,515)		(13,767,515)		(13,577,124)
13	TOTAL TRANSFERS/OTHER SOURCES		(\$7,210,096)		(\$7,210,096)		(\$10,338,136)
14	Net Change in Fund Balance	\$	394,657	\$	394,657	\$	47,052
15	Beginning Balance, July 1		8,584,568		8,584,568		8,979,225
16	Adjustments to Beginning Balance						
17	NET FUND BALANCE, June 30	\$	8,979,225	\$	8,979,225	\$	9,026,277

SUPPLEMENTAL INFORMATION

04/05 Budgeted Revenue (Fund 14)



04/05 Budgeted Expenses (Fund 14)



**District Wide
FY 04-05 Reductions Implemented**

Reduction Type: Vacant Positions Eliminated or assignments reduced/moved out of Fund 14:	Foothill	De Anza	Central Services
	130075 Press Operator II 1.0 FTE 53,022 130112 Outreach Specialist 1.0 FTE 70,802 130435 Instructional Associate 1.0 FTE 54,742 178,566	230113 Financial Aid Assistant 1.0 FTE 81,051 230183 Secretary .1 FTE 22,874 230119 Outreach Specialist 1.0 FTE 70,802 230187 Financial Aid Assistant .86 FTE 47,123 258888 Counselor .4 FTE 43,886 210025 Dean, Phys Ed (.5 FTE) 59,658 210025 Dean, Phys Ed (.5 FTE) 59,658 210025 backfill (50,000) many (Matriculation) (100,289) 230372 Financial Aid Assistant (1.0 FTE) (123,808) 230070 Division Admin Assistant 5,843 210036 Dean, Child Development 11,210 210036 Dean, Child Development 0.05 FTE 33,795 210050 VP Workforce Tech 1.0 FTE 125,615 230370 Exec Assistant 66,107 5.74 FTE 353,523	410005 Internal Auditor 1.0 FTE 102,831 430047 Haz-Mat (50%) 0.5 FTE 44,116 130016 Research Analyst 1.0 FTE 70,802 410500 Assoc Director Foundation 1.0 FTE 135,632 430530 Research Analyst 1.0 FTE 96,214 4.5 FTE 449,595
B Budget Reductions	71,944	654,641	50,000
One Time Salary Savings:	177,598	129,218	
Productivity Savings	471,892	599,362	
Other Savings:			Service Contract reduction 109,000 Smart Card Contract Reduction (B Budget Reduction) 115,519 Increase in Fines 25,886 750,000 750,000
Total Savings	900,000	1,736,745	750,000
Savings Needed 04/05	900,000	1,350,000	750,000
Savings Needed 03/04 Shortfall		281,536	
Savings Needed 04/05 Matriculation Shortfall		105,209	
Over/Under	0	0	0

Cost of 1% COLA on Salaries for 04/05 Using 7/9/04 Position Control Run																			
		Fund 14																	
Job Group		Total	Salaries	1%	Non-Discret Rate	Benefit Cost	Total Cost	Fund 22 Cost	All Other Funds Incl Benefits	All Funds Total Cost									
Managers																			
A	Executive	938,855		9,389	13.2%	1,238	10,627	0	0	10,627									
J	Cert Manager	3,981,777		39,818	10.1%	4,002	43,819	2,405	4,523	50,747									
K	Non-Cert Manager	1,858,857		18,589	13.2%	2,452	21,040	0	12,410	33,450									
		6,779,489		67,795		7,692	75,487	2,405	16,933	94,824									
Faculty																			
B	Cert Instructor	34,257,325		342,573	12.4%	42,616	385,189	22,611	13,858	421,658									
C	Cert Childcare Instructor				12.4%		0	0	5,560	5,560									
D	Cert Quarterly Instr	22,356,340		223,563	9.6%	21,395	244,958	8,650	0	253,608									
E	Cert Early Retiree	725,995		N/A	3.9%			0	0	0									
F	Cert Adjunct Faculty	16,689		167	9.9%	17	183	0	0	183									
	PT Faculty Office Hr	777,438		7,774	9.9%	770	8,545	0	8,545	8,545									
Z	Non-Teach Repl	62,827		628	10.1%	63	691	0	0	691									
		58,196,614		574,706		64,861	639,567	31,261	27,963	690,247									
Classified																			
L	Non-Cert Clasf Unit	5,022,304		50,223	20.6%	10,326	60,549	0	6,093	66,641									
									0										
N	Non-Cert Clas Unit E	18,433,344		184,333	21.1%	38,880	223,213	15,855	77,297	316,365									
O	Non-Cert Hourly Food Service				10.1%	0	0	0	3,233	3,233									
Q	Classf PDL Replacer	5,690		57	21.1%	12	69	0	0	69									
		18,439,033		184,390		38,892	223,282	15,855	80,530	319,667									
	Total Units A & 1	23,461,337		234,613		49,217	283,830	15,855	86,623	386,308									
Confidential																			
P	Non-Cert Confidential	703,697		7,037	21.1%	1,484	8,521	0	0	8,521									
Supervisors																			
5	Supervisors	2,025,437		20,254	21.1%	4,272	24,526	0	1,690	26,216									
Board Members																			
1		42,750		N/A	9.6%					0									
Subtotal		91,209,325		904,406		127,527	1,031,932	49,520	133,208	1,206,116									
Contingency																			
Retiree Costs		300,000		N/A															
Extended Sick Leave		0		N/A															
Column Changes		55,000		550	12.4%	68	618	0	0	618									
PAA		1,991,145		N/A	12.4%	0	0	0	0	0									
AAA		61,891		N/A	11.3%	0	0	0	0	0									
PGA		29,605		N/A	20.6%	0	0	0	0	0									
Total		93,646,966		904,956		127,595	1,032,551	49,520	133,208	1,206,735									

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
LONG TERM DEBT
AS OF 06/30/04

HUD BONDS	18.27M COP REFUNDING	12.52M COP FINANCING	GO BONDS SERIES A	67.47M GO REFUNDING	GO BONDS SERIES B	TOTALS
Balance 06/30/04	\$17,385,000	\$7,000,000	\$32,855,036	\$66,480,000	\$90,100,063	\$213,880,099
Principal	20,000	745,000	1,505,000	2,605,000	0	6,070,000
Net Interest	1,500	606,050	321,445	3,165,939	2,506,530	7,131,111
Balance 06/30/05	\$16,640,000	\$5,805,000	\$31,350,036	\$63,875,000	\$90,100,063	\$207,810,099
Principal	20,000	760,000	295,000	220,000	2,240,000	4,780,000
Net Interest	900	591,000	489,148	3,137,689	2,484,130	6,972,926
Balance 06/30/06	\$15,880,000	\$4,560,000	\$31,055,036	\$63,655,000	\$87,860,063	\$203,030,099
Principal	20,000	775,000	1,300,000	220,000	2,605,000	5,505,000
Net Interest	300	575,650	215,280	3,133,289	2,429,168	6,822,741
Balance 06/30/07	\$15,105,000	\$3,260,000	\$30,470,036	\$63,435,000	\$85,255,063	\$197,525,099
Principal	790,000	595,000	900,000	225,000	695,000	3,205,000
Net Interest	560,000	156,780	434,450	3,128,839	2,388,960	6,669,029
Balance 06/30/08	\$14,315,000	\$2,665,000	\$29,570,036	\$63,210,000	\$84,560,063	\$194,320,099
Principal	805,000	620,000	1,425,000	230,000	720,000	3,800,000
Net Interest	542,239	129,410	379,100	3,123,886	2,371,955	6,546,590
Balance 06/30/09	\$13,510,000	\$2,045,000	\$28,145,036	\$62,980,000	\$83,840,063	\$190,520,099
Principal	830,000	650,000	2,000,000	235,000	750,000	4,465,000
Net Interest	520,965	100,270	294,900	3,118,129	2,351,345	6,385,609
Balance 06/30/10	\$12,680,000	\$1,395,000	\$26,145,036	\$62,745,000	\$83,090,063	\$186,055,099
Principal	850,000	680,000	2,000,000	245,000	1,150,000	4,925,000
Net Interest	496,378	69,070	194,900	3,111,521	2,317,095	6,188,964
Balance 06/30/11	\$11,830,000	\$715,000	\$24,145,036	\$62,500,000	\$81,940,063	\$181,130,099
Principal	880,000	715,000	2,415,000	250,000	1,350,000	5,610,000
Net Interest	468,903	35,750	72,450	3,104,219	2,265,408	5,946,729
Balance 06/30/12	\$10,950,000	\$0	\$21,730,036	\$62,250,000	\$80,590,063	\$175,520,099
Principal	910,000	0	0	3,140,000	1,575,000	5,625,000
Net Interest	439,133	0	0	3,014,119	2,206,795	5,660,046
Balance 06/30/13	\$10,040,000	\$0	\$21,730,036	\$59,110,000	\$79,015,063	\$169,895,099
Principal	940,000	0	0	3,645,000	1,815,000	6,400,000
Net Interest	407,213	0	0	2,832,088	2,131,495	5,370,795
Balance 06/30/14	\$9,100,000	\$0	\$21,730,036	\$55,465,000	\$77,200,063	\$163,495,099
Principal	975,000	0	0	4,180,000	2,095,000	7,250,000
Net Interest	372,725	0	0	2,631,906	2,044,220	5,048,851
Balance 06/30/15	\$8,125,000	\$0	\$21,730,036	\$51,285,000	\$75,105,063	\$156,245,099
Principal	1,015,000	1,861,833	220,000	2,200,000	2,385,000	5,481,833
Net Interest	335,656	2,658,167	2,523,281	1,939,714	1,939,714	7,456,818
Balance 06/30/16	\$7,110,000	\$19,868,203	\$51,065,000	\$51,065,000	\$72,720,063	\$150,763,266
Principal	1,055,000	1,878,361	225,000	2,735,000	2,735,000	5,893,361
Net Interest	295,525	3,001,639	2,514,881	1,819,673	7,631,718	7,631,718
Balance 06/30/17	\$6,055,000	\$17,989,842	\$50,840,000	\$69,935,063	\$69,935,063	\$144,869,905
Principal	1,100,000	1,891,117	235,000	3,085,000	6,311,117	6,311,117
Net Interest	246,925	3,363,883	2,505,906	1,681,256	7,797,971	7,797,971
Balance 06/30/18	\$4,955,000	\$16,098,725	\$50,605,000	\$66,900,063	\$66,900,063	\$138,558,788
Principal	1,160,000	1,894,093	245,000	3,500,000	6,799,093	6,799,093
Net Interest	190,425	3,740,907	2,496,306	1,508,400	7,936,039	7,936,039
Balance 06/30/19	\$3,795,000	\$14,204,633	\$50,360,000	\$63,400,063	\$63,400,063	\$131,759,695
Principal	1,210,000	1,893,296	255,000	3,955,000	7,313,296	7,313,296
Net Interest	136,469	4,131,704	2,486,147	1,312,706	8,067,026	8,067,026
Balance 06/30/20	\$2,585,000	\$12,311,337	\$50,105,000	\$59,445,063	\$59,445,063	\$124,446,399
Principal	1,265,000	1,893,448	265,000	4,455,000	7,878,448	7,878,448
Net Interest	84,631	4,531,553	2,475,256	1,091,944	8,183,384	8,183,384
Balance 06/30/21	\$1,320,000	\$10,417,889	\$49,840,000	\$54,990,063	\$54,990,063	\$116,567,952
Principal	* 1,320,000	973,817	3,590,000	5,000,000	10,883,817	10,883,817
Net Interest	28,875	2,551,184	2,379,875	843,750	5,803,684	5,803,684
Balance 06/30/22	\$0	\$9,444,073	\$46,250,000	\$49,990,063	\$49,990,063	\$105,684,135

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
LONG TERM DEBT
AS OF 06/30/04

HUD BONDS	18.27M COP REFUNDING	12.52M COP FINANCING	GO BONDS SERIES A	67.47M GO REFUNDING	GO BONDS SERIES B	TOTALS
Principal			994,571	3,870,000	5,590,000	10,454,571
Net Interest			2,855,430	2,193,375	544,800	5,593,605
Balance 06/30/23			\$8,449,502	\$42,380,000	\$44,400,063	\$95,229,565
Principal			1,011,393	4,165,000	6,285,000	11,461,393
Net Interest			3,168,607	1,992,500	188,550	5,349,657
Balance 06/30/24			\$7,438,109	\$38,215,000	\$38,115,063	\$83,768,172
Principal			1,026,226	4,475,000	2,187,604	7,688,830
Net Interest			3,503,774	1,787,688	4,847,396	10,138,858
Balance 06/30/25			\$6,411,883	\$33,740,000	\$35,927,459	\$76,079,342
Principal			1,042,509	4,765,000	2,172,135	7,979,644
Net Interest			3,862,491	1,567,875	5,262,865	10,693,231
Balance 06/30/26			\$5,369,374	\$28,975,000	\$33,755,324	\$68,099,698
Principal			1,057,312	5,090,000	2,160,950	8,308,262
Net Interest			5,232,688	1,321,500	5,699,050	12,253,238
Balance 06/30/27			\$4,312,062	\$23,885,000	\$31,594,374	\$59,791,436
Principal			1,064,773	5,435,000	2,156,794	8,656,566
Net Interest			4,615,228	1,058,375	6,163,206	11,836,809
Balance 06/30/28			\$3,247,289	\$18,450,000	\$29,437,581	\$51,134,870
Principal			1,076,128	5,785,000	2,151,678	9,012,806
Net Interest			5,028,872	777,875	6,653,322	12,460,069
Balance 06/30/29			\$2,171,161	\$12,665,000	\$27,285,903	\$42,122,064
Principal			1,082,584	6,145,000	2,145,524	9,373,108
Net Interest			5,467,416	479,625	7,169,475	13,116,516
Balance 06/30/30			\$1,088,577	\$6,520,000	\$25,140,379	\$32,748,956
Principal			1,088,577	6,520,000	2,141,100	9,749,677
Net Interest			5,916,423	163,000	7,723,900	13,803,323
Balance 06/30/31			\$0	\$0	\$22,999,279	\$22,999,279
Principal					3,869,973	3,869,973
Net Interest					15,055,027	15,055,027
Balance 06/30/32					\$19,129,306	\$19,129,306
Principal					3,839,055	3,839,055
Net Interest					16,035,945	16,035,945
Balance 06/30/33					\$15,290,251	\$15,290,251
Principal					3,807,028	3,807,028
Net Interest					17,057,972	17,057,972
Balance 06/30/34					\$11,483,223	\$11,483,223
Principal					3,765,014	3,765,014
Net Interest					18,144,986	18,144,986
Balance 06/30/35					\$7,718,209	\$7,718,209
Principal					3,733,942	3,733,942
Net Interest					19,271,058	19,271,058
Balance 06/30/36					\$3,984,267	\$3,984,267
Principal					3,984,267	3,984,267
Net Interest					22,005,733	22,005,733
Balance 06/30/37					\$0	\$0

NOTES: * THE LAST PAYMENT OF EACH COP IS MADE FROM THE RESERVE FUND.

1 ELECTION OF 1999 GENERAL OBLIGATION BONDS, SERIES "A" WAS ISSUED ON MAY, 2000.

2 GO BOND SERIES "A" WAS REFUNDED OCTOBER 2002.

3 ELECTION OF 1999 GENERAL OBLIGATION BONDS, SERIES "B" WAS ISSUED ON OCTOBER, 2003.

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. Approximately \$200,000,000 has been drawn as of May 2004 for Measure E projects. The forecasted tax impact is approximately \$14.00 per \$100,000 of assessed valuation.

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).

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. Foothill-De Anza Community College District is a low revenue district and would qualify for equalization funds if approved by the legislature.

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 ADA. 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.

Low Revenue Districts

Districts whose General Apportionment per student is less than the state average for similar size districts.

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.

