

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

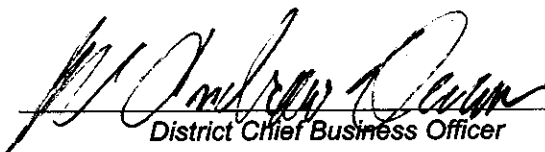
(Financial Report for Fiscal Year 2008-09)

(Budget Report for Fiscal Year 2009-10)

District: **Foothill-DeAnza Community College District**

District Code: **420**

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.


District Chief Business Officer

10-9-09
Date


District Superintendent

10-9-09
Date

Contact:

Hector Quinonez

Name

Controller

Title

(650) 949-6250

Phone Number

Extension

quinonezhector@fhda.edu

E-Mail

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before **October 10, 2009**. Please submit the report to:

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814 - 6511

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
10 General Fund:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 2008-09 Budget Year: 2009-10

GENERAL FUND

Description	State Use Only (EDP)	Fund: <u>11</u> UNRESTRICTED SUBFUND		Fund: <u>12</u> RESTRICTED SUBFUND		Fund: <u>10</u> TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	1,134	2,334	4,002,110	4,645,117	4,003,244	4,647,451
State Revenues	8600	87,419,402	78,328,153	13,841,084	13,085,228	101,260,486	91,413,381
Local Revenues	8800	112,194,894	111,982,744	7,509,326	6,896,514	119,704,220	118,879,258
TOTAL REVENUES	801	199,615,430	190,313,231	25,352,520	24,626,859	224,967,950	214,940,090
EXPENDITURES:							
Academic Salaries	1000	81,180,784	81,178,610	6,840,528	7,183,155	88,021,312	88,361,765
Classified Salaries	2000	39,926,955	39,411,183	10,411,613	10,807,542	50,338,568	50,218,725
Employee Benefits	3000	38,448,410	44,016,964	4,691,615	5,652,241	43,140,025	49,669,205
Supplies and Materials	4000	3,995,640	2,703,511	1,834,930	1,599,186	5,830,570	4,302,697
Other Operating Expenses and Services	5000	22,525,843	36,059,075	4,002,143	2,474,743	26,527,986	38,533,818
Capital Outlay	6000	432,472	54,415	877,421	1,287,249	1,309,893	1,341,664
TOTAL EXPENDITURES	501	186,510,104	203,423,758	28,658,250	29,004,116	215,168,354	232,427,874
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	13,105,326	(13,110,527)	(3,305,730)	(4,377,257)	9,799,596	(17,487,784)
OTHER FINANCING SOURCES	8900	2,360,194		6,506,199	7,019,161	8,866,393	7,019,161
OTHER OUTGO	7000	12,781,010	8,122,289	3,208,125	2,948,739	15,989,135	11,071,028
NET INCREASE/(DECREASE) IN FUND BALANCE	901	2,684,510	(21,232,816)	(7,656)	(306,835)	2,676,854	(21,539,651)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	36,687,950	39,372,460	4,168,194	4,160,538	40,856,144	43,532,998
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	36,687,950		4,168,194		40,856,144	
ENDING FUND BALANCE, JUNE 30	905	39,372,460	18,139,644	4,160,538	3,853,703	43,532,998	21,993,347

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
20 Debt service Funds:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 2008-09 Budget Year: 2009-10

DEBT SERVICE FUNDS

Description	State Use Only (EDP)	Fund: <u>21</u> BOND INTEREST AND REDEMPTION FUND		Fund: <u>22</u> REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: <u>29</u> OTHER DEBT SERVICE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	12,380,954	20,767,586			81,323	102,022
TOTAL REVENUES	801	12,380,954	20,767,586			81,323	102,022
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802					3,568,674	3,643,476
Other Incoming Transfers	803					150,456	149,755
TOTAL - OTHER FINANCING SOURCES	808					3,719,130	3,793,231
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711	2,465,000	3,070,000			2,650,579	2,738,856
Debt Interest and Other Service Charges	712	17,816,559	17,697,586			1,282,859	1,195,714
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	20,281,559	20,767,586			3,933,438	3,934,570
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(20,281,559)	(20,767,586)			(214,308)	(141,339)
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(7,900,605)				(132,985)	(39,317)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	20,083,958	12,183,353			2,932,218	2,799,233
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	20,083,958				2,932,218	
ENDING FUND BALANCE, JUNE 30	905	12,183,353	12,183,353			2,799,233	2,759,916

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
30 Special Revenue Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

Special Revenue Funds

Description	State Use Only (EDP)	FUND: 33 CHILD DEVELOPMENT FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	28,130	25,000				
State Revenues	8600	1,121,566	849,432				
Local Revenues	8800	1,314,322	1,472,722				
TOTAL REVENUES	801	2,464,018	2,347,154				
EXPENDITURES:							
Academic Salaries	1000	859,819	767,937				
Classified Salaries	2000	876,700	818,118				
Employee Benefits	3000	505,214	493,186				
Supplies and Materials	4000	145,723	242,282				
Other Operating Expenses and Services	5000	32,717	25,631				
Capital Outlay	6000						
TOTAL EXPENDITURES	501	2,420,173	2,347,154				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	43,845					
OTHER FINANCING SOURCES	8900	93,657					
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	137,502					
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	468,656	606,158				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	468,656					
ENDING FUND BALANCE, JUNE 30	905	606,158	606,158				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

Capital Projects Funds

Description	State Use Only (EDP)	FUND: 41 CAPITAL OUTLAY PROJECTS FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	1,650,000	424,370				
Local Revenues	8800	12,582,168	4,697,130				
TOTAL REVENUES	801	14,232,168	5,121,500				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	1,251,381	1,233,278				
Employee Benefits	3000	373,829	527,920				
Supplies and Materials	4000	91,915	400,844				
Other Operating Expenses and Services	5000	19,888,427	4,581,530				
Capital Outlay	6000	20,373,783	81,659,359				
TOTAL EXPENDITURES	501	41,979,335	88,402,931				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(27,747,167)	(83,281,431)				
OTHER FINANCING SOURCES	8900	2,660,076					
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(25,087,091)	(83,281,431)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	274,995,495	249,908,404				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	274,995,495					
ENDING FUND BALANCE, JUNE 30	905	249,908,404	166,626,973				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
50 Enterprise Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

ENTERPRISE FUNDS

Description	State Use Only (EDP)	FUND: 51 BOOKSTORE FUND		FUND: 52 CAFETERIA FUND		FUND: 59 OTHER ENTERPRISE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801	12,199,420	12,385,750	1,906,379	1,815,600	702,206	668,120
COST of SALES	510	9,086,633	9,410,050	776,375	786,100		
GROSS PROFIT or (LOSS)	520	3,112,787	2,975,700	1,130,004	1,029,500	702,206	668,120
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	1,687,407	1,698,210	525,341	528,800	17,837	27,500
Employee Benefits	3000	416,960	436,970	207,686	200,000	8,010	
Supplies and Materials	4000	144,192	97,000	137,523	113,360	12,338	
Other Operating Expenses and Services	5000	494,460	528,160	109,017	124,180	579,979	594,400
Capital Outlay	6000					61,252	46,220
TOTAL EXPENDITURES	501	2,743,019	2,760,340	979,567	966,340	679,416	668,120
NET PROFIT OR LOSS	201	369,768	215,360	150,437	63,160	22,790	
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000	22,458	21,000	12,586	13,500		
NET INCREASE/(DECREASE) IN RETAINED EARNINGS	901	347,310	194,360	137,851	49,660	22,790	
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	2,247,188	2,594,498	202,792	340,643	1,755,021	1,777,811
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	2,247,188		202,792		1,755,021	
ENDING FUND BALANCE, JUNE 30	905	2,594,498	2,788,858	340,643	390,303	1,777,811	1,777,811

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
60 Internal Service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

INTERNAL SERVICE FUNDS

Description	State Use Only (EDP)	FUND: 61 SELF-INSURANCE FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801	46,719,758	51,327,281				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	46,719,758	51,327,281				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
TOTAL EXPENDITURES	501	46,719,758	51,327,281				
NET INCOME / LOSS	201						
OTHER FINANCING SOURCES	8900	5,106,357					
OTHER OUTGO	7000	2,363,409					
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901	2,742,948					
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	10,298,649	13,041,597				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	10,298,649					
ENDING FUND BALANCE, JUNE 30	905	13,041,597	13,041,597				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND: 74 STUDENT FINANCIAL AID TRUST FUND		FUND: 75 SCHOLARSHIP AND LOAN TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100			12,206,393	13,392,224		
State Revenues	8600			1,367,324	1,383,584		
Local Revenues	8800	1,958,038	1,380,933	42,949	47,000	9,798	9,000
TOTAL REVENUES	801	1,958,038	1,380,933	13,616,666	14,822,808	9,798	9,000
EXPENDITURES:							
Academic Salaries	1000	29,061	28,560				
Classified Salaries	2000	541,175	455,160				
Employee Benefits	3000	64,903	68,253				
Supplies and Materials	4000	274,611	200,115				
Other Operating Expenses and Services	5000	1,064,278	741,310	13,644,684	14,822,808	808,697	402,000
Capital Outlay	6000	48,889	3,200				
TOTAL EXPENDITURES	501	2,022,917	1,496,598	13,644,684	14,822,808	808,697	402,000
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(64,879)	(115,665)	(28,018)		(798,899)	(393,000)
OTHER FINANCING SOURCES	8900			6,123		804,862	393,000
OTHER OUTGO	7000			81		2,000	
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(64,879)	(115,665)	(21,976)		3,963	
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	2,452,992	2,388,113	2,679,123	2,644,221	19,706	23,669
Prior Years Adjustments	903			(12,926)			
Adjusted Beginning Balance	904	2,452,992		2,666,197		19,706	
ENDING FUND BALANCE, JUNE 30	905	2,388,113	2,272,448	2,644,221	2,644,221	23,669	23,669

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Gann Appropriation Limit

SUPPLEMENTAL DATA

Proposition 4: Gann Appropriation Limit

Proposition 4 (November 1979, Special Election) added Article XIII B to the State Constitution to place limitations of the expenditures of State and local governments.

SB 1352, Chapter 1205/80, provided the implementation of Article XIII B. Subsequently, that legislation was amended by SB 98 (Chapter 82/89), AB 198 (Chapter 83/89), and AB 751 (Chapter 1395/89).

Using the method prescribed by the Chancellor's Office and approved by the Department of Finance; please provide district information for the budget year, pursuant to Government Code Sections 7908(c) and 7910, as follows:

Budget Year: 2009-10

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$253,455,247
Appropriations subject to limit.	12	\$148,259,338
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$78,142,655
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of Net Ending Balance
For the General Fund

SUPPLEMENTAL DATA

For Actual Year: 2008-09

Description	State Use Only (EDP)	General Fund Total No. \$10
A. NET ENDING BALANCE	905	43,532,998
Identify the following legally restricted or Board designated amounts within the net ending balance:		
B. Noncash Assets (items of noncash nature not readily available to meet fund expenditures)		
Investments (at cost)	611	
Student Loans Receivable	612	
Stores, Inventories, and Prepaid Items	613	1,992,004
Subtotal B	619	1,992,004
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	4,160,538
Local	622	
Subtotal C	629	4,160,538
D. Subtotal, Reserved (B + C)	675	6,152,542
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	66,843
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	456,984
Other	633	
Subtotal E	639	523,827
F. Amounts for district's self-insurance program	649	
G. Amounts for court order payments	659	
H. Amounts designated by Board action for specific future purposes excluding amounts above:		
Capital Outlay and Equipment Replacement	661	
Personal Services and/or Consulting Contracts	662	
General Reserve	663	10,430,000
Other	664	17,389,901
Subtotal H	669	27,819,901
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	34,496,270
J. UNCOMMITTED BALANCE (A less I)	690	9,036,728

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of compliance with the 50 Percent Law (ECS 84362)
The Current Expense of Education

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S11 GENERAL FUND - UNRESTRICTED SUBFUND

Object Category	State Use Only (EDP)	ECS 84362(a) Instructional Salary Costs (AC 0100-5900 and AC 6110) (1)	ECS 84362(b) Total (AC 0100 - 6799) (2)
Academic Salaries (CA 1000):			
Instructional Salaries (CA 1100 and 1300)	407	66,094,062	66,094,062
Noninstructional Salaries (CA 1200 and 1400)	408		15,086,722
Subtotal Academic Salaries	409	66,094,062	81,180,784
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		37,318,615
Instructional Aides (CA 2200 and 2400)	416	2,608,340	2,608,340
Subtotal Classified Salaries	419	2,608,340	39,926,955
Employee Benefits (CA 3000)	429	17,824,434	38,448,410
Supplies and Materials (CA 4000)	435		3,995,640
Other Operating Expenses and Services (CA 5000)	449		22,525,843
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		16,388
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	86,526,836	186,094,020
Less Exclusions for Current Expense of Education	469		18,763,229
TOTALS for ECS 84362, 50 Percent Law (459 - 469))	470	86,526,836	167,330,791
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	51.71%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		83,665,395
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		83,665,395

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2008-09

Description	State Use Only (EDP)	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Federal Revenues (CA 8100):				
Forest Reserve	8110			
Higher Education Act	8120		412,782	412,782
Workforce Investment Act	8130		75,535	75,535
Temporary Assistance for Needy Families (TANF)	8140		50,137	50,137
Student Financial Aid	8150		19,225	19,225
Veterans Education	8160	1,134		1,134
Vocational and Technical Education Act (VTEA)	8170		773,852	773,852
Other Federal Revenues	8190		2,670,579	2,670,579
TOTAL FEDERAL REVENUES	8100	1,134	4,002,110	4,003,244
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121	2,225,700		2,225,700
State General Apportionment	122	79,062,744		79,062,744
Other General Apportionments	123	1,436,612		1,436,612
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		1,723,453	1,723,453
Disabled Students Programs and Services (DSPS)	126		4,348,758	4,348,758
Temporary Assistance for Needy Families (TANF)	127		50,137	50,137
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		511,272	511,272
Telecomm. and Technology Infrastructure Program (TTIP)	129		80,061	80,061
Other General Categorical Programs	130		5,958,841	5,958,841
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		655,484	655,484
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	443,800		443,800
Timber Yield Tax	135	181		181
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	4,250,365	513,078	4,763,443
State Mandated Costs	138			
Other State Non-Tax Revenues	139			
Other State Revenues	8690			
TOTAL STATE REVENUES	8600	87,419,402	13,841,084	101,260,486

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2008-09

Description	State Use Only (EDP)	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Local Revenues (CA 8800):				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	58,746,256		58,746,256
Tax Allocation, Supplemental Roll	8812	1,532,179		1,532,179
Tax Allocation, Unsecured Roll	8813	4,743,332		4,743,332
Prior Years Taxes	8816			
Education Revenue Augmentation Fund (ERAF)	8817	6,595,746		6,595,746
Contributions, Gifts, Grants, and Endowments	8820	262,579	820,337	1,082,916
Contract Services (CA 8830):				
Contract Instructional Services	140	225,236		225,236
Other Contract Services	141			
Sales and Commissions	8840	275,223		275,223
Rentals and Leases	8850	692,498		692,498
Interest and Investment Income	8860	1,905,326		1,905,326
Student Fees and Charges				
Community Services Classes	8872	563,808		563,808
Dormitory	8873			
Enrollment	8874	11,101,492		11,101,492
Field Trips and use of Nondistrict Facilities	8875	102,044		102,044
Health Services	8876		1,987,932	1,987,932
Instructional Materials Fees and Sales of Materials	8877	557,838	1,706	559,544
Insurance	8878			
Student Records	8879	380,143		380,143
Nonresident Tuition	8880	17,103,786		17,103,786
Parking Services and Public Transportation	8881		2,417,361	2,417,361
Other Student Fees and Charges	8885			
Other Local Revenues	8890	7,407,408	2,281,990	9,689,398
TOTAL LOCAL REVENUES	8800	112,194,894	7,509,326	119,704,220
TOTAL REVENUES (8100 + 8600 + 8800)	801	199,615,430	25,352,520	224,967,950
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	2,360,194	6,506,199	8,866,393
TOTAL OTHER FINANCING SOURCES	8900	2,360,194	6,506,199	8,866,393
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	201,975,624	31,858,719	233,834,343

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100	690,955	153,682	50,783	967		896,387
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300	731,762	102,220	14,805			848,787
Biological Sciences	0400	3,755,557	203,642	167,748	4,276		4,131,223
Business and Management	0500	4,926,824	140,535	37,163	1,624		5,106,146
Communications	0600	1,639,705	154,095	59,241	1,704		1,854,745
Information Technology	0700	3,701,829	610,230	79,109	8,233		4,399,401
Education	0800	7,109,068	855,971	564,830	6,635		8,536,504
Engineering and Industrial Tech.	0900	4,942,278	226,390	1,562,605	10,146		6,741,419
Fine and Applied Arts	1000	8,047,992	525,503	1,566,335	16,931		10,156,761
Foreign Language	1100	3,210,285	111,215	8,165			3,329,665
Health	1200	4,025,619	662,141	508,909	40,447		5,237,116
Family and Consumer Sciences	1300	1,129,392	263,042	49,311			1,441,745
Law	1400	291,837	30,671	12,422			334,930
Humanities (Letters)	1500	11,107,722	562,111	121,486			11,791,319
Library Science	1600	30,717	326	1,400			32,443
Mathematics	1700	8,364,186	345,442	59,550	1,112		8,770,290
Military Studies	1800						
Physical Sciences	1900	4,332,724	312,593	106,993	54,460		4,806,770
Psychology	2000	1,786,703	29,185	7,634			1,823,522
Public and Protective Services	2100	303,690	12,916	128,712			445,318
Social Sciences	2200	8,059,725	393,154	169,996	8,535		8,631,410
Commercial Services	3000	312,782	3,709	7,844			324,335
Interdisciplinary Studies	4900	12,448,496	4,668,167	340,892	65,080		17,522,635
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	3,682,929					3,682,929
Subtotal - Instructional Activities	599	94,632,777	10,366,940	5,625,933	220,150		110845,800

** Salaries and Benefits of staff in noninstructional assignments * Salaries and Benefits of instructors and instructional aides in instructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Instruct. Admin. & Instruct. Governance (6000)							
Academic Administration	6010		9,156,932	1,803,769	76,544		11,037,245
Course and Curriculum Development	6020		242,267	22,504			264,771
Academic/Faculty Senate	6030		350,565	11,741			362,306
Other Instruct. Admin. & Instruct. Governance	6090		238,577	107,091	4,331		349,999
Subtotal - Instructional Administration	6000		9,988,341	1,945,105	80,875		12,014,321
Instructional Support Services (6100)							
Learning Center	6110	146,894	40,255	2,945			190,094
Library	6120		3,006,322	481,654	13,902		3,501,878
Media	6130		1,255,617	152,680			1,408,297
Museums and Galleries	6140		90,648	2,021			92,669
Academic Information Systems and Tech.	6150		577,923	98,538			676,461
Other Instructional Support Services	6190		733,636	560,930	1,358		1,295,924
Subtotal - Instructional Support Services	6100	146,894	5,704,401	1,298,768	15,260		7,165,323
Admissions and Records	6200		3,637,899	255,834			3,893,733
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		4,497,088	59,187			4,556,275
Matriculation and Student Assessment	6320		1,709,243	65,111	28		1,774,382
Transfer Programs	6330		337,363	16,725			354,088
Career Guidance	6340		439,220	7,433			446,653
Other Student Counseling and Guidance	6390		321,010	38,857	1,923		361,790
Subtotal - Student Counseling and Guidance	6300		7,303,924	187,313	1,951		7,493,188

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Other Student Services (6400)							
Disabled Students Program & Services (DSPS)	6420		556,802	327,746	34,706		919,254
Extended Opportunity Prgrms. & Services (EOPS)	6430		1,878,286	62,415	3,856		1,944,557
Health Services	6440		1,531,468	665,713	8,326		2,205,507
Student Personnel Administration	6450		207,923	8,731			216,654
Financial Aid Administration	6460		1,623,165	36,208			1,659,373
Job Placement Services	6470		205,544	974,099	12,268		1,191,911
Veterans Services	6480						
Miscellaneous Student Services	6490		875,376	80,034	4,328		959,738
Subtotal - Other Student Services	6400		6,878,564	2,154,946	63,484		9,096,994
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		3,891,597	505,464	102,783		4,499,844
Custodial Services	6530		2,750,803	1,778,133	6,126		4,535,062
Grounds Maintenance and Repairs	6550		1,792,349	184,473			1,976,822
Utilities	6570			2,754,357			2,754,357
Other Operation and Maintenance of Plant	6590		537,020	176,207	9,738		722,965
Subtotal - Operation and Maintenance of Plant	6500		8,971,769	5,398,634	118,647		14,489,050
Planning, Policymaking, and Coordination	6600		3,060,598	2,032,151	402,227		5,494,976

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
General Institutional Support Services (6700)							
Community Relations	6710		1,521,618	335,139	36,872		1,893,629
Fiscal Operations	6720		2,568,427	(7,794)	119,236		2,679,869
Human Resources Management	6730		2,570,203	374,035	2,433		2,946,671
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		3,369,758				3,369,758
Staff Development	6750		194,621	1,417,241			1,611,862
Staff Diversity	6760		187,919	22,876			210,795
Logistical Services	6770		3,915,925	4,622,582	27,681		8,566,188
Management Information Systems	6780		7,564,612	1,494,677	184,226		9,243,515
Other General Institutional Support Services	6790		464,602	1,131,820			1,596,422
Subtotal - General Institutional Support Services (6700)			22,357,685	9,390,576	370,448		32,118,709
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810		95,685	1,591,277			1,686,962
Community Service Classes	6820		1,000,096	741,905	14,389		1,756,390
Community Use Facilities	6830		440,346	211,614	69		652,029
Economic Development	6840		320,453	306,274			626,727
Other Community Svcs. & Economic Development	6890						
Subtotal - Community Services (6800)			1,856,580	2,851,070	14,458		4,722,108

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Ancillary Services (6900)							
Bookstores	6910						
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950		1,260,409	99,689			1,360,098
Student and Co-curricular Activities	6960		862,384	51,549	13,098		927,031
Student Housing	6970						
Other Ancillary Services	6990						
Subtotal - Ancillary Services	6900		2,122,793	151,238	13,098		2,287,129
Auxiliary Operations (7000)							
Contract Education	7010		234,818	140,498			375,316
Other Auxiliary Operations	7090		4,235,922	926,490	9,295		5,171,707
Subtotal - Auxiliary Operations	7000		4,470,740	1,066,988	9,295		5,547,023
Physical Property and Related Acquisitions (7100)	7100						
Long-Term Debt and Other Financing (7200)							
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
Subtotal - Long-Term Debt and Other Financing	7200						
Transfers, Student Aid, and Other Outgo (7300)							
Transfers	7310					15,050,664	15,050,664
Student Aid	7320						
Other Outgo	7330					938,471	938,471
Subtotal - Transfers, Student Aid, and Other Outgo	7300					15,989,135	15,989,135
TOTAL EXPENDITURES and OTHER OUTGO	391	94,779,671	86,720,234	32,358,556	1,309,893	15,989,135	231,157,489

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

L10 GENERAL FUND

For Actual Year: 2008-09

Budget Year: 2009-10

Description	State Use Only (EDP)	Instructional Activities (0100 - 5900) (1)	Instructional & Institutional Support Activities (6000 - 6700) (2)	Others (3)	Total (Col. 1 thru 3) (4)
1. 06/30/08 Reported Ending Balance	902				
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	904				
Part I. Actual Fiscal Year Data					
4. State Lottery Proceeds:					
a) Cash Received	869A				2,447,204
b) Accrued	860A				2,316,239
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A	3,963,729			3,963,729
6. Supplies and Materials (Object 4000)					
(a) Software	210A				
(b) Books, Magazines, & Periodicals	220A	8,559			8,559
(c) Instructional Supplies & Materials	230A	7,735			7,735
(e) Noninstructional Supplies & Materials	240A	133,095			133,095
7. Other Oper. Exp. & Services (5000)	400A	587,918			587,918
8. Capital Outlay:					
a) Library Books (Object 6300)	630A				
b) Equipment (Object 6400)	640A	62,407			62,407
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A	4,763,443			4,763,443
11. 06/30/09 Balance (lines 3 + 4 - 10)	905A				
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				4,037,789
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B	3,359,901			3,359,901
14. Supplies & Materials (Object 4000)					
(a) Software	210B				
(b) Books, Magazines, & Periodicals	220B	7,255			7,255
(c) Instructional Supplies & Materials	230B	6,557			6,557
(e) Noninstructional Supplies & Materials	240B	112,819			112,819
15. Other Oper. Exp. & Services (Object 5000)	400B	498,357			498,357
16. Capital Outlay:					
a) Library Books (Object 6300)	630B				
b) Equipment (Object 6400)	640B	52,900			52,900
17. Other	650B				
18. Total Expenditures (add lines 13 thru 17)	501B	4,037,789			4,037,789
19. 06/30/10 Projected Balance (add lines 11 + 12 - 18)	905B				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA
For Actual Year: 2008-09

Page: 1

Analysis of Interfund Transfers

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
12	IN	Restricted Subfund	5,826,181	
11	OUT	Unrestricted Subfund		5,826,181
61	IN	Self-Insurance Fund	5,106,357	
11	OUT	Unrestricted Subfund		5,106,357
30	IN	Special Revenue Funds	93,657	
11	OUT	Unrestricted Subfund		93,657
74	IN	Student Financial Aid Trust Fund	10,849	
11	OUT	Unrestricted Subfund		10,849
20	IN	Debt Service Funds	1,411,423	
11	OUT	Unrestricted Subfund		1,411,423
11	IN	Unrestricted Subfund	260,425	
12	OUT	Restricted Subfund		260,425
12	IN	Restricted Subfund	67	
74	OUT	Student Financial Aid Trust Fund		67
11	IN	Unrestricted Subfund	1,534,008	
61	OUT	Self-Insurance Fund		1,534,008
20	IN	Debt Service Funds	2,157,251	
12	OUT	Restricted Subfund		2,157,251
11	IN	Unrestricted Subfund	105,537	
40	OUT	Capital Projects Funds		105,537

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

**** Summary Page ****

Page: 2

SUPPLEMENTAL DATA

For Actual Year: 2008-09

Analysis of Interfund Transfers

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
Totals			16,505,755	16,505,755
12		Restricted Subfund	5,826,248	
11		Unrestricted Subfund		12,448,467
61		Self-Insurance Fund	5,106,357	
30		Special Revenue Funds	93,657	
74		Student Financial Aid Trust Fund	10,849	
20		Debt Service Funds	3,568,674	
11		Unrestricted Subfund	1,899,970	
12		Restricted Subfund		2,417,676
74		Student Financial Aid Trust Fund		67
61		Self-Insurance Fund		1,534,008
40		Capital Projects Funds		105,537

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
10 General Fund — Combined
(Total Unrestricted and Restricted)

COMBINED BALANCE SHEET
For Year Ended June 30, 2009

Description	State Use Only (EDP)	11			12		10	
		General Fund — Unrestricted			General Fund - Restricted		General Fund - COMBINED	
ASSETS								
Cash, Investments, and Receivables (CA 9100):								
Cash:								
Awaiting Deposit and in Banks	911							
In County Treasury	912	34,110,089			5,811,154		39,921,243	
Cash With Fiscal Agents	913							
Revolving Cash Accounts	914	30,102			250		30,352	
Investments (at cost)	915	81,325					81,325	
Accounts Receivable	916	17,812,977			5,013,689		22,826,666	
Due from Other Funds	917	2,361,656					2,361,656	
Inventories, Stores, and Prepaid Items	9200	1,847,070			144,934		1,992,004	
	909	56,243,219			10,970,027		67,213,246	
TOTAL ASSETS								
LIABILITIES								
Current Liabilities and Deferred Revenue (CA 9510):								
Accounts Payable	951	6,690,330			427,868		7,118,198	
Due to Other Funds	952							
Temporary Loans	954							
Current Portion of Long-Term Debt	955	3,288,940					3,288,940	
Deferred Revenues	956	6,891,489			6,381,621		13,273,110	
	968	16,870,759			6,809,489		23,680,248	
TOTAL LIABILITIES								
FUND EQUITY								
Restricted Fund Balance	9710				4,160,538		4,160,538	
Reserved Fund Balance	9730	10,430,000					10,430,000	
Designated Fund Balance	9750	19,905,732					19,905,732	
Uncommitted Fund Balance	9790	9,036,728					9,036,728	
	990	39,372,460			4,160,538		43,532,998	
TOTAL FUND EQUITY								
	991	56,243,219			10,970,027		67,213,246	
TOTAL LIABILITIES AND FUND EQUITY								

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

- 20 Debt Service Funds:
21 Bond Interest and Redemption Fund
22 Revenue Bond Interest and Redemption Fund
29 Other Debt Service Fund

COMBINED BALANCE SHEET
For Year Ended June 30, 2009

		DEBT SERVICE FUNDS			
		21	22	29	
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund	
		State Use Only (EDP)			
ASSETS					
Cash, Investments, and Receivables (CA 9100):					
Cash:					
Awaiting Deposit and in Banks		911			
In County Treasury		912			-104,034
Cash With Fiscal Agent		913			
Investments (at cost)		915	12,154,345		2,758,071
Accounts Receivable		916			
Due from Other Funds		917	29,008		145,196
TOTAL ASSETS		909	12,183,353		2,799,233
LIABILITIES					
Current Liabilities and Deferred Revenue (CA 9510):					
Accounts Payable		951			
Due to Other Funds		952			
Temporary Loans		954			
Current Portion of Long-Term Debt		955			
Deferred Revenues		956			
TOTAL LIABILITIES		968			
FUND EQUITY					
Restricted Fund Balance		9710	12,183,353		2,799,233
Reserved Fund Balance		9730			
Designated Fund Balance		9750			
Uncommitted Fund Balance		9790			
TOTAL FUND EQUITY		990	12,183,353		2,799,233
TOTAL LIABILITIES AND FUND EQUITY		991	12,183,353		2,799,233

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

- 30 Special Revenue Funds:
31 Bookstore Fund
32 Cafeteria Fund
33 Child Development Fund
34 Farm Operation Fund
35 Revenue Bond Project Fund
39 Other Special Revenue Fund

COMBINED BALANCE SHEET
For Year Ended June 30, 2009

SPECIAL REVENUE FUNDS

Description	State Use Only (EDP)	33			3			3		
		Child Development Fund			Fund			Fund		
ASSETS										
Cash, Investments, and Receivables (CA 9100):										
Cash:										
Awaiting Deposit and in Banks	911									
In County Treasury	912									
Cash With Fiscal Agent	913									
Revolving Cash Accounts	914									
Investments (at cost)	915									
Accounts Receivable	916									
Due from Other Funds	917									
Inventories, Stores, and Prepaid Items	9200									
TOTAL ASSETS	909									
LIABILITIES										
Current Liabilities and Deferred Revenue (CA 9510):										
Accounts Payable	951									
Due to Other Funds	952									
Temporary Loans	954									
Current Portion of Long-Term Debt	955									
Deferred Revenues	956									
TOTAL LIABILITIES	968									
FUND EQUITY										
Restricted Fund Balance	9710									
Reserved Fund Balance	9730									
Designated Fund Balance	9750									
Uncommitted Fund Balance	9790									
TOTAL FUND EQUITY	990									
TOTAL LIABILITIES AND FUND EQUITY	991									

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
40 Capital Projects Funds:
41 Capital Outlay Projects Fund
42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET
For Year Ended June 30, 2009

		CAPITAL PROJECT FUNDS	
		41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
Description	State Use Only (EDP)		
ASSETS			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911		
In County Treasury	912	1,355,262	
Cash With Fiscal Agent	913	251,200,758	
Revolving Cash Accounts	914		
Investments (at cost)	915		
Accounts Receivable	916	4,851,269	
Due from Other Funds	917		
Inventories, Stores, and Prepaid Items	9200		
TOTAL ASSETS	909	257,608,289	
LIABILITIES			
Current Liabilities and Deferred Revenue (CA 9510):			
Accounts Payable	951	7,346,722	
Due to Other Funds	952		
Temporary Loans	954		
Current Portion of Long Term Debt	955		
Deferred Revenues	956	353,163	
TOTAL LIABILITIES	968	7,699,885	
FUND EQUITY			
Restricted Fund Balance	9710	249,908,404	
Reserved Fund Balance	9730		
Designated Fund Balance	9750		
Uncommitted Fund Balance	9790		
TOTAL FUND EQUITY	990	249,908,404	
TOTAL LIABILITIES AND FUND EQUITY	991	257,608,289	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
50 Enterprise Funds:
51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

COMBINED BALANCE SHEET
For Year Ended June 30, 2009

ENTERPRISE FUNDS					
	State Use Only (EDP)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables (CA 9100):					
Cash:					
Awaiting Deposit and in Banks	911				1,177,422
In County Treasury	912	1,952,876	414,394		52,359
Cash With Fiscal Agent	913				
Revolving Cash Accounts	914	108,183	6,037		118
Investments (at cost)	915				
Accounts Receivable	916	394,751	103,306		453,643
Due from Other Funds	917	21,991			25,550
Inventories, Stores, and Prepaid Items	9200	1,437,256	28,862		10,223
Fixed Assets (CA 9300)	931	1,461,184	37,954		635,228
Less Accumulated Depreciation	932	469,049	34,837		506,436
TOTAL ASSETS	909	4,907,172	555,516		1,848,107
LIABILITIES					
Current Liabilities and Deferred Revenue (CA 9510):					
Accounts Payable	951	877,059	19,772		12,779
Due to Other Funds	952	561,200	195,101		6,472
Temporary Loans	954				
Current Portion of Long-Term Debt	955	874,415			
Deferred Revenues	956				51,045
Long-Term Liabilities	9560				
TOTAL LIABILITIES	968	2,312,674	214,873		70,296
FUND EQUITY					
Restricted Fund Balance	9710				
Reserved Fund Balance	9730				
Designated Fund Balance	9750				
Uncommitted Fund Balance	9790	2,594,498	340,643		1,777,811
Investment in General Fixed Assets	9800				
TOTAL FUND EQUITY	990	2,594,498	340,643		1,777,811
TOTAL LIABILITIES AND FUND EQUITY	991	4,907,172	555,516		1,848,107

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
60 Internal Service Funds:
61 Self-Insurance Fund
69 Other Internal Service Fund

COMBINED BALANCE SHEET
For Year Ended June 30, 2009

INTERNAL SERVICE FUNDS

		State Use Only (EDP)	61	69
Description			Self-Insurance Fund	Other Internal Service Fund
ASSETS				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks		911		
In County Treasury		912	16,983,727	
Cash With Fiscal Agent		913		
Investments (at cost)		915		
Accounts Receivable		916	305,681	
Due from Other Funds		917		
Inventories, Stores, and Prepaid Items		9200	312,338	
Fixed Assets (CA 9300)		931		
Less Accumulated Depreciation		932		
TOTAL ASSETS		909	17,601,746	
LIABILITIES				
9510):				
Accounts Payable		951	4,560,149	
Due to Other Funds		952		
Temporary Loans		954		
Current Portion of Long-Term Debt		955		
Deferred Revenues		956		
TOTAL LIABILITIES		968	4,560,149	
FUND EQUITY				
Restricted Fund Balance		9710		
Reserved Fund Balance		9730	13,041,597	
Designated Fund Balance		9750		
Uncommitted Fund Balance		9790		
Investment in General Fixed Assets		9800		
TOTAL FUND EQUITY		990	13,041,597	
TOTAL LIABILITIES AND FUND EQUITY		991	17,601,746	

District _____

Code No. _____

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group

70	Trust Funds	75	Scholarship and Loan Trust Fund
71	Associated Students Trust Fund	76	Investment Trust Fund
72	Student Representation Fee Trust Fund	77	Deferred Compensation Trust Fund
73	Student Body Center Fee Trust Fund	79	Other Trust Funds
74	Student Financial Aid Trust Fund		

COMBINED BALANCE SHEET
For Year Ended June 30, 2009

		FIDUCIARY FUNDS			
	Description	State Use Only (EDP)	71_ Associated Student Trust Fund	74_ Student Financial Aid Trust Fund	75_ Scholarship and Loan Trust Fund
ASSETS	Cash, Investments, and Receivables (CA 9100):				
	Cash:				
	Awaiting Deposit and in Banks	935			
	In County Treasury	936	2,698,261	58,585	21,043
	Cash With Fiscal Agent	937			
	Revolving Cash Accounts	938	400		
	Investments (at cost)	939			
	Accounts Receivable	940	113,340	170,935	2,626
	Due from Other Funds	941			
	Student Loans Receivable	942		2,532,506	
	Inventories, Stores, and Prepaid Items	943	8,366	475	
	Fixed Assets (CA 9300)	947			
			2,820,367	2,762,501	23,669
	TOTAL ASSETS	949			
LIABILITIES	Current Liabilities and Deferred Revenue (CA 9510):				
	Accounts Payable	961	23,759	109,979	
	Due to Other Funds	962	236,323		
	Temporary Loans	963			
	Current Portion of Long-Term Debt	964			
	Deferred Revenues	965	172,172	8,301	
	Long-Term Liabilities	966			
			432,254	118,280	
	TOTAL LIABILITIES	969			
			2,388,113	2,644,221	23,669
FUND EQUITY	Restricted Fund Balance	9710			
	Reserved Fund Balance	9730			
	Designated Fund Balance	9750			
	Uncommitted Fund Balance	9790			
	Investments in General Fixed Assets	980			
			2,388,113	2,644,221	23,669
	TOTAL FUND EQUITY	989			
			2,820,367	2,762,501	23,669
	TOTAL LIABILITIES AND FUND EQUITY	992			

District: Foothill-De Anza Community College District

CCFS-311

Analysis of Compliance With ECS 84362

Preparer: _____

	EDP #	STEP #
1. Total General Fund Expenditures [From Page 1, EDP 501, Fund 10, Col 1.]		1 215,168,354
2. Restricted General Fund Expenditures [From Page 1, EDP 501, Fund 12, Col 1.]		2 28,658,250
3. Unrestricted General Fund [From CCFS 311 Page 1, EDP 501, Fund 11, Col 1.]		3 186,510,104
4. Excluded Activities		4
AC 5900 & 6740 Retiree Benefit Costs	7,052,687	
AC 6800 Community Services	4,705,659	
AC 6900 Ancillary Services	895,473	
AC 7000 Auxiliary Operations	375,064	
AC 7100 Physical Property & Acquisitions		
	13,028,883	
5. Exclude Lottery Funds Expended	4,250,365	5
6. Exclude AC 64XX Student Transportation ** & Student Health Services above Fees	202,799	6
7. Exclude Rents & Leases; Capital Outlay Except Equipment--Replacement ***	1,697,266	7
8. Total Exclusions	469 19,179,313	8
9. Current Expense of Education	470, Col 2	9 167,330,791
10. Exclude Non-Instructional Salaries	52,405,337	10
11. Exclude Non-Instructional Benefits	13,571,289	11
12. Exclude Supplies & Operating Expenses***	14,810,941	12
13. Exclude Equipment--Replacement	16,388	13
14. Subtotal nonSCI	475	14 80,803,955
15. Salaries of Classroom Instructors	470, Col 1	15 86,526,836
16. Percentage of CEE [Box 15 / Box 9].	471	16 51.71%
17. 50% of Current Expense of Education	472	17 83,665,395
18. Nonexempted Deficiency from Second Preceding FY	473	18
19. Amount Required to Be Spent for SCI (EDP 472 + 473)	474	19 83,665,395

*District match for Restricted and Categorical Programs and Grants is included in CEE.

**Student Transportation & mandated Student Health Services are nonCEE.

*** OC 5000 Rents & Leases, and all OC 6000 except Equipment Replacement are nonCEE.

Some items may be excludable for more than one reason. Do not duplicate exclusion.

**GASB 45
Annual Survey
2008-09**

Foothill-De Anza CCD

Community College District

1. Does your district have OPEB "retiree benefits" liabilities? Yes

2. What is the date of the last actuarial study of your district's OPEB liabilities?
July 10, 2009

3. If an actuarial study has NOT been completed, when will you engage an actuary to do a study on your district's OPEB liabilities?

4. What was your district's TOTAL liability at the time of the latest study?
\$ 126,956,744

5. How much of the TOTAL liability has been set aside in:
 - The General Fund \$
 - A separate fund \$
 - An irrevocable trust \$ 3,645,227

6. What is your Annual Required Contribution (ARC)? \$ 8,235,063

7. How much of your ARC did you expend in the current year? \$ 7,648,002

Foothill-De Anza Community College District
Redevelopment Agency (RDA) Revenues
2008-09 CCFS-311 Reporting Requirement

Chancellor's Office Requirement:

A brief note with the total amounts for each of the two RDA revenue portions.

District Response:

Total RDA revenue received for fiscal year 2008/09 is \$9,733.88. The 47.5% portion (\$4,623.60) was recorded under secured property tax. The 52.5% portion (\$5,110.28) was recorded under RDA-facilities revenue in Fund 14.