



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

**2010-2011**

**TENTATIVE BUDGET**



# **FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

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**FOOTHILL-DE ANZA  
COMMUNITY COLLEGE DISTRICT**

**2010-11 TENTATIVE BUDGET**

*Contents*

**ANALYSIS**

<b>Board of Trustees Presentation .....</b>	<b>1</b>
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<b>DISTRICT FUNDS - Organizational Chart .....</b>	<b>13</b>
--	-----------

**BUDGET TABLES**

**2010-2011 Budget Summary**

All Funds .....	14
General Funds .....	15
Interfund Transfers .....	16

**UNRESTRICTED GENERAL FUND**

<b>General Purpose .....</b>	<b>17</b>
10-11 Budget by Campus .....	20
09-10/10-11 Comparison .....	21
<b>Self-Sustaining .....</b>	<b>23</b>
10-11 Budget by Campus .....	25
09-10/10-11 Comparison .....	26

**RESTRICTED GENERAL FUND**

<b>Categorical .....</b>	<b>27</b>
10-11 Budget by Campus .....	31
09-10/10-11 Comparison .....	32
<b>Special Education .....</b>	<b>33</b>
10-11 Budget by Campus .....	35
09-10/10-11 Comparison .....	36
<b>Work Study .....</b>	<b>37</b>
10-11 Budget by Campus .....	39
09-10/10-11 Comparison .....	40
<b>Parking .....</b>	<b>41</b>
09-10/10-11 Comparison .....	43

<b>Campus Center Use Fees .....</b>	<b>45</b>
10-11 Budget by Campus .....	47
09-10/10-11 Comparison .....	48

## **OTHER FUNDS**

<b>Enterprise .....</b>	<b>49</b>
10-11 Budget by Campus .....	53
09-10/10-11 Comparison .....	54
<b>Child Development.....</b>	<b>59</b>
09-10/10-11 Comparison .....	62
<b>Financial Aid .....</b>	<b>63</b>
10-11 Budget by Campus .....	65
09-10/10-11 Comparison .....	66
<b>Internal Service .....</b>	<b>67</b>
10-11 Active and Retired Employees .....	70
09-10/10-11 Comparison .....	71
<b>Capital Projects .....</b>	<b>73</b>
09-10/10-11 Comparison.....	78
<b>Debt Service .....</b>	<b>79</b>
09-10/10-11 Comparison .....	83

## **SUPPLEMENTAL INFORMATION .....** **85**

<b>2009-2010 Year-end Projected Actual Summary</b>	
All Funds .....	86
General Funds .....	87
Interfund Transfers .....	88
<b>Changes in Fund 114 Revenue &amp; Expenses.....</b>	<b>89</b>
<b>Comparison of FTE .....</b>	<b>90</b>
<b>Facts At a Glance .....</b>	<b>94</b>
<b>Gann Limit Worksheet.....</b>	<b>95</b>
<b>Long Term Debt .....</b>	<b>96</b>
<b>Glossary .....</b>	<b>99</b>



## Board of Trustees Presentation



Foothill College



De Anza College

# 2010-2011 TENTATIVE BUDGET

## June 21, 2010

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



## Review of Projected 6/30/10 Ending Balance as of Third Quarter

- The projected 6/30/10 ending balance is \$25,894,020, which will be used as follows:
  - \$10,290,000 to maintain district's 09/10 budgeted 5% reserves
  - \$8,142,000 for college/Central Services/district-wide carryover
  - Unrestricted balance = \$7,462,020
    - Approximately \$3 million of these unrestricted funds will be used to fund "deferment I and escrow II" positions in fiscal year 10/11, **leaving \$4.4 million in undesignated fund balance.**

The important aspects of this ending balance to note are:

- We are projecting a remaining undesignated fund balance of \$7,462,020
- Some of the undesignated balance will be further restricted in fiscal year 10/11 to fund a number of positions designated for elimination in July 2010 for a period of one year (deferment I and escrow II).
- There will be an increase to the ending balance due to the encumbrances which will be booked at year end. This will be restricted money.
- These estimates can easily increase or decrease by \$1 million on revenue and expense projections exceeding \$370 million.



## Where are we now for 10/11?

### ■ Current Income vs. Current Expenses

■ Income =	\$181,240,418
■ Expenses =	182,194,235
■ Deficit before reductions =	(953,817)
■ Reductions to be implemented July 1, 2010 =	3,018,225
■ Net =	\$ 2,064,408

The difference between current revenue and current expense is commonly called “operating income” or “operating deficit” and is used to measure whether the budget is in balance. We pay close attention to the relationship between operating income and expense to determine if we are “structurally balanced.”

Based on all the assumptions of revenue and expense, the budget for 10/11 is forecast to be balanced with an excess of \$2 million of projected revenue over projected expenses.

Although governor’s May Revise proposed 2.2% funding for enrollment restoration, our budget does not incorporate this assumption at this time due to the uncertain nature of funding in this dire state economic climate. The May Revise included a proposal to fully fund a negative statutory cost-of-living adjustment (COLA), which is now final at -0.39%. Taking under consideration the uncertain nature of our budget outcome as well as the before-mentioned difficult fiscal situation the state is struggling with, we have still included a 1% deficit factor in our state apportionment revenue assumptions. We will revise our assumptions at Adopted Budget if we receive additional news from the state.

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



## Major Revenue Assumptions

### ■ State Revenues

- No further state cuts assumed
- Zero COLA
- No restoration budgeted for credit and non-credit resident FTES (FTES estimates based on P-2 projections from 09/10)
- No growth budgeted for non-resident FTES
- Deficit factor applied to state apportionment funds (1%)

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

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

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

## General Purpose Fund (114) Summary

<b>INCOME</b>	<b>Tentative Ongoing 09/10 Budget</b>	<b>Carryover FH/DA/CS One-Time</b>	<b>Restricted One-Time</b>	<b>Estimated Total</b>
Federal Income	\$ 1,134	\$ 0	\$ 0	\$ 1,134
State Income	73,100,629	0	0	73,100,629
Local Income	108,138,655	0	0	108,138,655
<b>TOTAL INCOME</b>	<b>\$ 181,240,418</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 181,240,418</b>
<b>EXPENSES</b>				
Certificated Salaries	\$ 81,710,420	\$ 0	\$ 0	\$ 81,710,420
Classified Salaries	34,849,769	0	0	34,849,769
Employee Benefits	38,745,575	0	0	38,745,575
Materials and Supplies	2,645,359	0	0	2,645,359
Operating Expenses	16,458,940	6,450,000	1,692,000	24,600,940
Capital Outlay	45,675	0	0	45,675
Reductions to be Implemented July 1, 2011	(3,018,225)	0	0	(3,018,225)
<b>TOTAL EXPENSES</b>	<b>\$ 171,437,512</b>	<b>\$ 6,450,000</b>	<b>\$ 1,692,000</b>	<b>\$ 179,579,512</b>
<b>TRANSFERS AND OTHER</b>				
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Transfers-out	(7,027,183)	0	0	(7,027,183)
Contingency	(711,314)	0	0	(711,314)
Other Out Go	0	0	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (7,738,497)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (7,738,497)</b>
<b>FUND BALANCE</b>				
Net Change in Fund Balance	\$ 2,064,409	\$ (6,450,000)	\$ (1,692,000)	\$ (6,077,591)
Beginning Balance (Colleges, CS, DW accounts), July 1	0	6,450,000	1,692,000	8,142,000
Unrestricted Beginning Balance, July 1	0	4,443,795	0	4,443,795
5% Reserves	0	0	10,290,000	10,290,000
Adjustments to Beginning Balance	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 2,064,409</b>	<b>\$ 4,443,795</b>	<b>\$ 10,290,000</b>	<b>\$ 16,798,203</b>

**Projected Reserves**  
(Estimated as of 5/21/10)

	<b>Fund 114 (General Fund)</b>	<b>Fund 600 (Internal Service/ Benefits Fund)</b>
<b>Projected Ending Fund Balance 6/30/10</b>	<b>25,894,020</b>	<b>13,041,599</b>
<b>Less: Restrictions to Ending Fund Balance</b>		
Reserve for Self-Insured Fund		2,000,000
Post-97 Health Benefits Reserve (FA and ACE)		500,000
Extended Sick Leave and Vacation Payout Reserve		273,254
Restricted Fund Balance (Colleges and Central Services)	6,450,000	
District-Wide Restricted Carryover	1,692,000	
5% Reserves (Restricted)	10,290,000	
<b>Net Restrictions</b>	<b>18,432,000</b>	<b>2,773,254</b>
<b>Net Variance (Unrestricted Fund Balance)</b>	<b>7,462,020</b>	<b>10,268,345</b>
Transfer to Stability Fund (to Fund 114)		
<b>Total Stability Fund</b>	<b>7,462,020</b>	<b>10,268,345</b>
Less: Restricted Funds for Deferment I & Escrow II Positions (FH and DA only)	3,018,225	
Less: Use of Rate Stabilization Fund for 10/11 Benefits Increases		(2,034,062) (est. only )
Less: 10/11 Subsidy Rolling Forward		(2,034,062) (est. only )
Less: Use of Rate Stabilization Fund for 11/12 Benefits Increases		(2,180,735) (est. only )
<b>Remaining Stability Fund</b>	<b>4,443,795</b>	
<b>Remaining Rate Stabilization Fund</b>		<b>4,019,486</b>

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

**Use of Medical Reserves (est. only):**

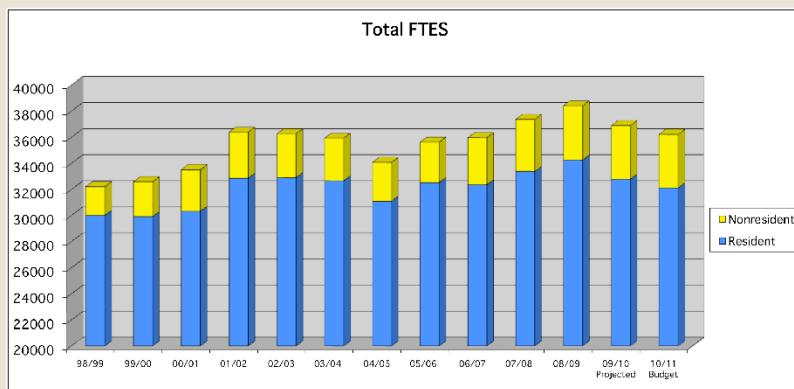
Total 10/11 Medical Benefits Costs	27,259,185
11/12 Increase - 8%	2,180,735
<b>Total 11/12 Medical Benefits Costs</b>	<b>29,439,920</b>

FY 10/11 District Budgeted	25,225,123
FY 10/11 Lockton Budgeted	27,259,185
<b>Variance</b>	<b>(2,034,062)</b>





## Chart on Foothill-De Anza Enrollment



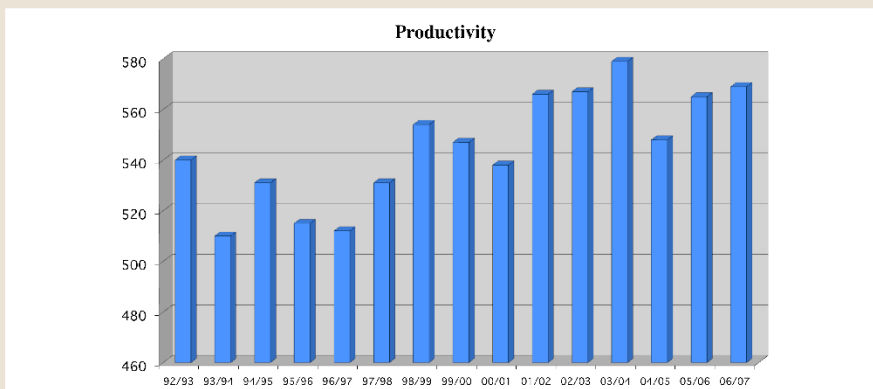
Enrollment drives about 98% of the general fund revenue, therefore, considerable attention is devoted to enrollment management.

In 2009/10 the state imposed a 3.39% workload reduction. This reduction translated into a 3.39% revenue reduction which we offset with operating expense reductions in part-time faculty costs and reducing the number of sections offered to students. It is important to mention that with very precise enrollment management our district will be able to serve not only all state-funded FTES but also 670 above-the-cap FTES. Our current projections based on the P-2 report indicate we will serve 32,774 resident FTES and 4,106 non-resident FTES in 2009/10.

Although the governor proposed in his May Revise a 2.21% FTES restoration of 2009/10 workload reduction, we do not anticipate this will materialize when the budget is signed into law and we are not including this restoration into our tentative budget assumptions. We will be carefully monitoring the state budget to make any necessary adjustments in the next few months before our Board of Trustees adopt the budget on September 13, 2010.



## Chart on FHDA Productivity



We use the term “productivity” to describe the ratio of Weekly Student Contact Hours (WSCH) to 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 535 productivity. For 10/11 we are budgeting productivity at 542. We expect to recalculate productivity for the Adopted Budget based on 2009/10 actual data.

The focus on productivity measurements is important because an increase (or decrease) of 15 points in productivity is equal to an over \$1,000,000 change in part-time faculty costs.

## Analysis of FTES

09-10 Adopted Budget-Cuts		Resident Credit	Non Credit	Total		
				Apportionment	Non resident	Total
De Anza		18,579	125	18,705	2,587	21,292
Foothill		12,889	593	13,483	1,579	15,061
Total		31,469	719	32,187	4,166	36,353
Revised Workload Reduction-Based on P-1		31,777	327	32,104		
09-10 P-1		Resident Credit	Non Credit	Total		
				Apportionment	Non resident	Total
De Anza		18,904	98	19,002	2,407	21,409
Foothill		13,887	229	14,116	1,558	15,674
Total		32,791	327	33,118	3,965	37,083
09-10 P-2		Resident Credit	Non Credit	Total		
				Apportionment	Non resident	Total
De Anza		18,463	88	18,551	2,474	21,025
Foothill		13,994	229	14,223	1,632	15,855
Total		32,458	317	32,774	4,106	36,880
Projected Unfunded FTES		680	-10	670		
10-11 Tentative Budget		Resident Credit	Non Credit	Total		
				Apportionment	Non resident	Total
De Anza		18,761	57	18,819	2,474	21,293
Foothill		13,016	270	13,286	1,632	14,918
Total		31,777	327	32,104	4,106	36,210

As mentioned before, although the governor proposed restoration of 2.21% of 3.39% of 2009/10 workload reduction in his May Revise, we have not incorporated this assumption into our tentative budget as the state economic outlook remains dire and we have doubts that these funds will materialize.



## Major Variables for Expense and Revenue Projections

- Productivity may increase because of student demand or decrease if there is a significant tuition increase
- Self-funded benefits costs will vary from projections
- Reliability of continued lottery funding
- Final 09/10 ending balance
- Final 09/10 FTES
- Possible state reduction in 2010/11
- Parcel Tax expenses



## Next Steps

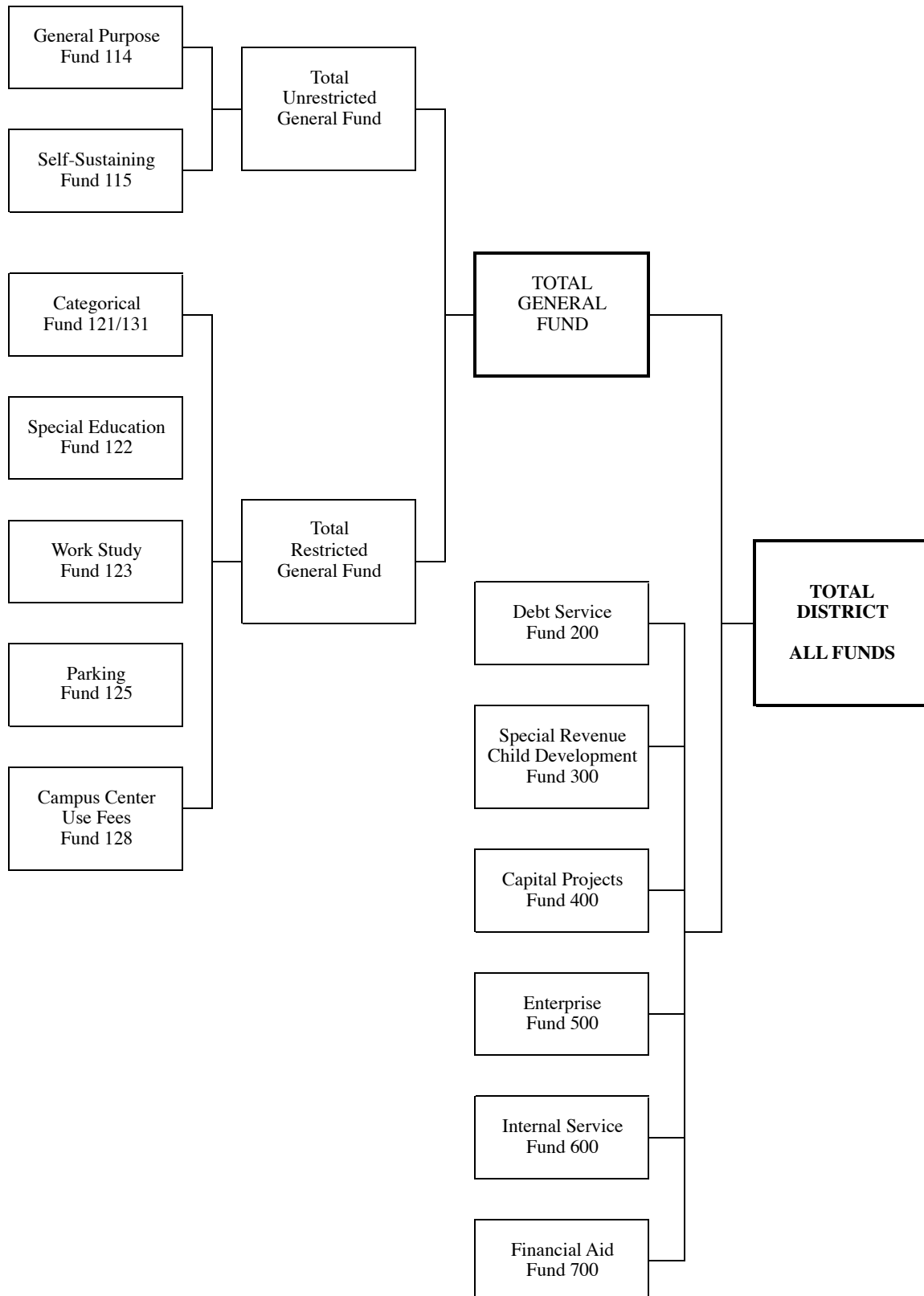
### August 31, 2010 – Budget Hearing

The Board is scheduled to adopt the final budget at the September 13, 2010 meeting. By that date,

- ✓ We expect/hope that the state budget will have been signed
- ✓ We will have analyzed the summer school enrollment and the initial indicators of Fall 2010 enrollment
- ✓ We will have our 6/30/10 ending balance finalized with our analysis of the restricted and unrestricted portions of that ending balance
- ✓ We will revise our 10/11 budget as soon as there are any indications of changes that would have a material impact on our projections



## ALL FUNDS CHART



**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

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

	TOTAL GENERAL FUND	Enterprise Funds	Child Development Fund 300	Financial Aid Fund 700	Capital Projects Fund 400	Debt Service Fund 200	TOTAL	
							DISTRICT ALL FUNDS	Internal Service Fund 600
<b>INCOME</b>								
Federal Income	\$ 5,490,788	\$	25,000	\$ 18,050,224	\$ 0	\$ 0	\$ 23,566,012	\$ 0
State Income	82,905,893		692,557	1,333,000	4,367	0	84,935,817	0
Local Income	124,236,545	13,022,184	1,522,722	30,000	4,264,525	30,520,976	173,596,951	45,578,283
<b>TOTAL INCOME</b>	<b>\$ 212,633,226</b>	<b>\$ 13,022,184</b>	<b>\$ 2,240,279</b>	<b>\$ 19,413,224</b>	<b>\$ 4,268,892</b>	<b>\$ 30,520,976</b>	<b>\$ 282,098,780</b>	<b>\$ 45,578,283</b>
<b>EXPENSES</b>								
Cost of Sales	\$ 0	\$ 8,777,750	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,777,750	\$ 0
Certificated Salaries	89,237,039	0	773,663	0	0	0	90,010,703	0
Classified Salaries	46,804,959	2,194,485	825,465	0	2,016,856	0	51,841,765	0
Employee Benefits	43,921,996	474,800	435,291	0	746,196	0	45,578,283	45,578,283
Materials and Supplies	4,385,289	0	175,860	0	556,656	0	5,117,804	0
Operating Expenses	32,556,679	1,440,584	30,000	573,000	19,970,372	0	54,570,635	0
Capital Outlay	606,733	34,848	0	0	100,444,751	0	101,086,332	0
<b>TOTAL EXPENSES</b>	<b>\$ 217,512,696</b>	<b>\$ 12,922,467</b>	<b>\$ 2,240,279</b>	<b>\$ 573,000</b>	<b>\$ 123,734,831</b>	<b>\$ 0</b>	<b>\$ 356,983,273</b>	<b>\$ 45,578,283</b>
<b>TRANSFERS AND OTHER</b>								
Transfers-in	\$ 5,652,309	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,644,767	\$ 9,297,076	\$ 0
Other Sources	1,160,291	0	0	517,000	0	30,064	1,707,355	0
Transfers-out	(9,297,076)	0	0	0	0	0	(9,297,076)	0
Contingency	(711,314)	0	0	0	0	0	(711,314)	0
Other Out Go	(306,463)	(37,900)	0	(19,383,224)	0	(34,195,807)	(53,923,394)	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (3,502,253)</b>	<b>\$ (37,900)</b>	<b>\$ 0</b>	<b>\$ (18,866,224)</b>	<b>\$ 0</b>	<b>\$ (30,520,976)</b>	<b>\$ (52,927,353)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>								
Net Change in Fund Balance	\$ (8,381,723)	\$ 61,817	\$ 0	\$ (26,000)	\$ (119,465,939)	\$ 0	\$ (127,811,845)	\$ 0
Beginning Balance, July 1	35,261,017	4,703,472	606,158	2,634,550	166,626,973	14,943,270	224,775,440	13,041,599
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 26,879,294</b>	<b>\$ 4,765,289</b>	<b>\$ 606,158</b>	<b>\$ 2,608,550</b>	<b>\$ 47,161,034</b>	<b>\$ 14,943,270</b>	<b>\$ 96,963,595</b>	<b>\$ 13,041,599</b>



**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

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

INCOME	Fund 14 Total			Self-Sustaining Fund 115	Total Unrestricted General Fund	Categorical Fund 121/131	Special Educ. Fund 122	Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
	General Fund 114	Cyrr/Use Rsrvs Fund 114										
Federal Income	\$ 1,134	\$ 0	\$ 0	\$ 1,134	\$ 5,109,390	\$ 0	\$ 0	\$ 380,264	\$ 0	\$ 0	\$ 5,489,654	\$ 5,490,788
State Income	73,100,629	0	1,109,477	74,210,106	6,898,674	1,797,113	0	0	0	0	8,695,787	82,905,893
Local Income	108,138,655	0	9,106,652	117,245,307	2,495,019	0	0	0	2,200,000	2,296,218	6,991,237	124,236,545
TOTAL INCOME	\$ 181,240,418	\$ 0	\$ 10,216,129	\$ 191,456,548	\$ 14,503,083	\$ 1,797,113	\$ 380,264	\$ 2,200,000	\$ 2,296,218	\$ 21,176,678	\$ 212,633,226	
EXPENSES												
Certificated Salaries	\$ 81,710,420	\$ 0	\$ 1,761,392	\$ 83,471,812	\$ 2,735,721	\$ 3,029,506	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,765,227	\$ 89,237,039
Classified Salaries	34,849,769	0	1,745,309	36,595,077	5,698,083	2,224,021	507,019	983,449	797,310	10,209,882	46,804,959	
Employee Benefits	38,745,575	0	862,530	39,608,106	2,211,552	1,483,505	0	335,574	283,259	4,313,890	43,921,996	
Materials and Supplies	2,645,359	0	423,207	3,068,566	1,193,127	42,999	0	0	80,597	1,316,723	4,385,289	
Operating Expenses	16,458,940	8,142,000	4,707,369	29,308,309	2,990,527	72,445	0	110,000	75,398	3,248,370	32,556,679	
Capital Outlay	45,675	0	16,600	62,275	479,069	5,000	0	0	60,389	544,458	606,733	
TOTAL EXPENSES	\$ 174,455,738	\$ 8,142,000	\$ 9,516,407	\$ 192,114,145	\$ 15,308,079	\$ 6,857,476	\$ 507,019	\$ 1,429,023	\$ 1,296,953	\$ 25,398,551	\$ 217,512,696	
TRANSFERS AND OTHER												
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,060,363	\$ 126,755	\$ 465,191	\$ 0	\$ 0	\$ 5,652,309	\$ 5,652,309
Other Sources	0	0	5,000	5,000	1,155,291	0	0	0	0	0	1,155,291	1,160,291
Transfers-out	(7,027,183)	0	(34,460)	(7,061,643)	0	0	0	(1,236,168)	(999,265)	(2,235,433)	(9,297,076)	
Contingency	(711,314)	0	0	(711,314)	0	0	0	0	0	0	(711,314)	
Other Out Go	0	0	0	0	(306,463)	0	0	0	0	0	(306,463)	
TOTAL TRANSFERS/OTHER SOURCES	\$ (7,738,497)	\$ 0	\$ (29,460)	\$ (7,767,957)	\$ 848,828	\$ 5,060,363	\$ 126,755	\$ (770,977)	\$ (999,265)	\$ 4,265,704	\$ (3,502,253)	
FUND BALANCE												
Net Change in Fund Balance	\$ (953,817)	\$ (8,142,000)	\$ 670,262	\$ (8,425,555)	\$ 43,832	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 43,832	\$ (8,381,723)
Beginning Balance, July 1	17,752,020	8,142,000	6,242,102	32,136,122	2,625,232	0	0	0	0	499,662	3,124,895	35,261,017
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 16,798,203	\$ 0	\$ 6,912,365	\$ 23,710,567	\$ 2,669,064	\$ 0	\$ 0	\$ 0	\$ 0	\$ 499,662	\$ 3,168,727	\$ 26,879,294

Reconciliation of Interfund Transfers for 10/11

Fund	General Purpose	Self-Sustaining	Categorical	Special Education	Fed. Work Study	Parking	Child Developmt	Campus Ctr Use Fees	Financial Aid	Internal Service	Capital Projects	Debt Service	Total
114			121/131	122	123	125	300	128	700	600	400	200	7,027,183
115				5,060,363	126,755	465,191						1,374,874	7,027,183
121/131												34,460	34,460
122													0
123													0
125												1,236,168	1,236,168
300												999,265	999,265
128													0
700													0
600													0
400													0
200	0	0	0	5,060,363	126,755	465,191	0	0	0	0	0	3,644,767	9,297,076

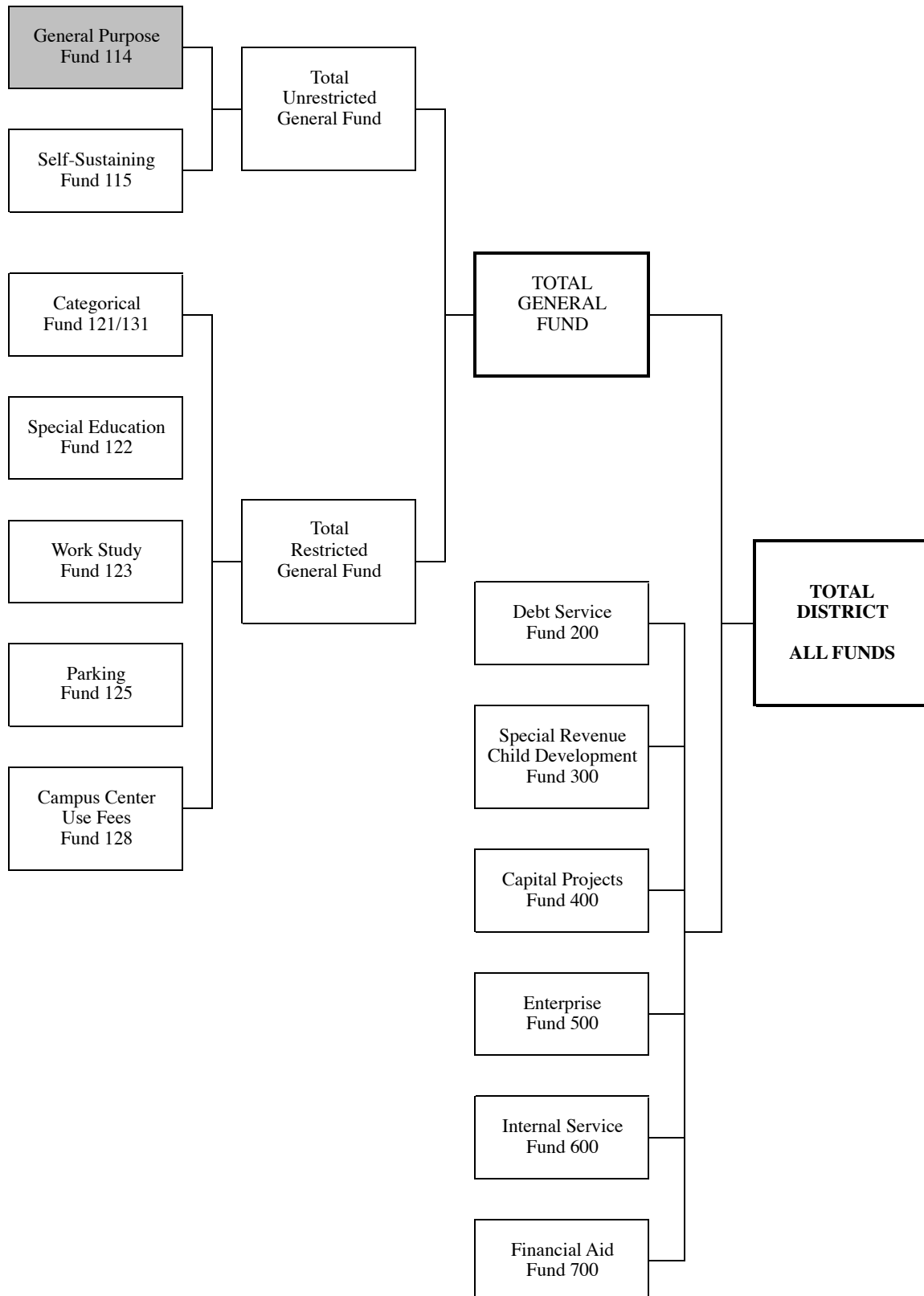
F R O M

Notes:

Fund 114 to 122: 5,060,363 for Special Ed Match  
 Fund 114 to 123: 126,755 for Federal Work Study match  
 Fund 114 to 125: 465,191 to offset operating deficit  
 Fund 114 to 200: 768,217 for Debt Service  
 606,657 for Capital Lease payments

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

## GENERAL PURPOSE



## **GENERAL PURPOSE**

### **Fund 114**

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

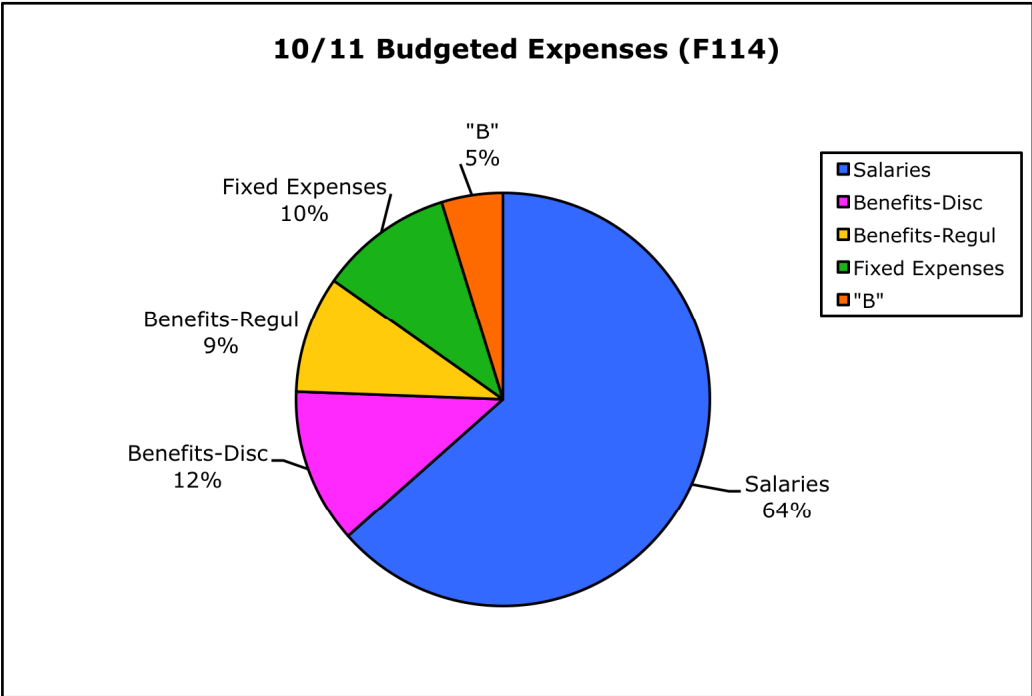
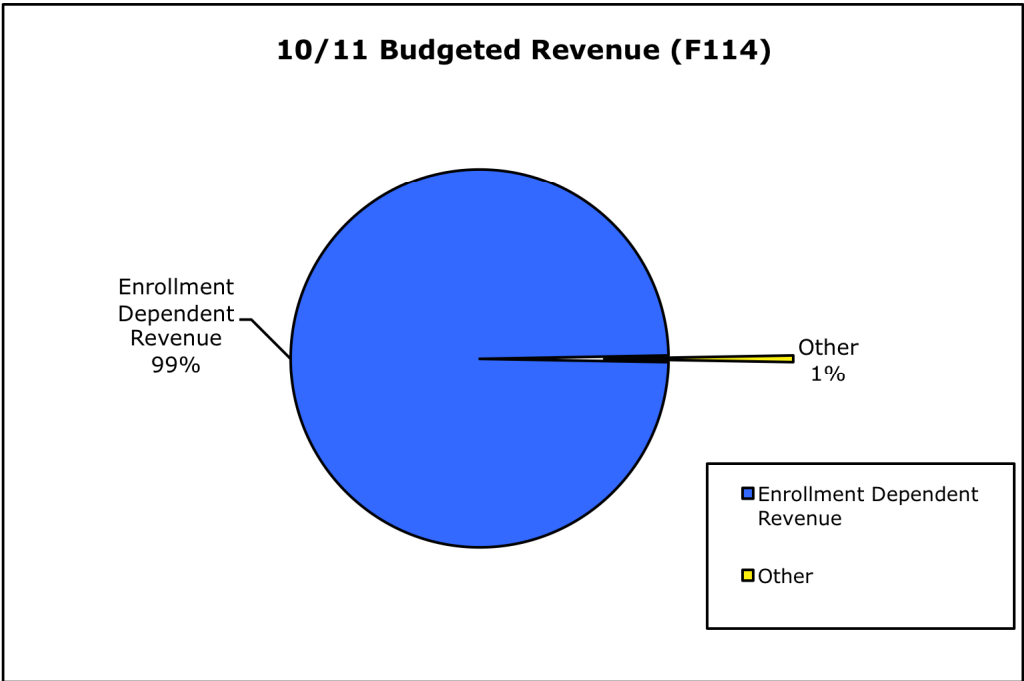
The base revenue is comprised of three revenue sources:

- Local Taxes 7%
- Property Tax Revenue 49%
- State's General Apportionment 44%

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

General Purpose fund expenses account for the majority of the district's operating expenses. Ongoing salaries and benefits comprise 85% of the total general fund expenses. This year we have also funded approximately \$3 million in one-time costs associated with positions in Deferment I" and "Escrow II." These expenses will be funded from the one-time unrestricted ending fund balance.

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



# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 114 General Purpose

### 2010-11 BUDGETS

INCOME	Foothill College	De Anza College	Central Services	District-Wide	Total Fund 114
<b>Federal</b>					
Other Federal	\$ 1,134	\$ 0	\$ 0	\$ 0	\$ 1,134
<b>Total Federal Income</b>	\$ 1,134	\$ 0	\$ 0	\$ 0	\$ 1,134
<b>State</b>					
Apportionment	\$ 0	\$ 0	\$ 0	\$ 68,236,265	\$ 68,236,265
Deferred Maintenance	0	0	0	0	0
Lottery	0	0	0	4,003,737	4,003,737
Mandated Cost Reimbursement	0	0	0	0	0
Staff Development	0	0	0	0	0
Other State	0	0	0	860,627	860,627
<b>Total State Income</b>	\$ 0	\$ 0	\$ 0	\$ 73,100,629	\$ 73,100,629
<b>Local</b>					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 75,977,535	\$ 75,977,535
Resident Enrollment	101,309	200,000	0	10,564,400	10,865,709
Non-resident Enrollment	0	0	0	18,139,095	18,139,095
Interest	0	0	0	1,000,000	1,000,000
Other Local	396,017	940,300	660,000	160,000	2,156,317
<b>Total Local Income</b>	\$ 497,326	\$ 1,140,300	\$ 660,000	\$ 105,841,029	\$ 108,138,655
<b>TOTAL INCOME</b>	<b>\$ 498,460</b>	<b>\$ 1,140,300</b>	<b>\$ 660,000</b>	<b>\$ 178,941,658</b>	<b>\$ 181,240,418</b>
<b>EXPENSES</b>					
Contract Teachers	\$ 15,596,545	\$ 22,844,932	\$ 0	\$ 251,130	\$ 38,692,607
Contract Non-teachers	4,958,116	5,580,853	683,460	0	11,222,429
Other Teachers	11,058,070	19,258,855	0	0	30,316,925
Other Non-teachers	24,387	83,516	0	1,370,556	1,478,459
<b>Total Certificated Salaries</b>	<b>\$ 31,637,118</b>	<b>\$ 47,768,156</b>	<b>\$ 683,460</b>	<b>\$ 1,621,686</b>	<b>\$ 81,710,420</b>
Contract Non-instructional	\$ 6,966,619	\$ 9,735,788	\$ 14,482,031	\$ 18,036	\$ 31,202,474
Contract Instructional Aides	363,368	1,618,169	0	0	1,981,537
Other Non-instructional	354,477	242,747	0	1,068,534	1,665,757
Other Instructional Aides	0	0	0	0	0
Students	0	0	0	0	0
Students-FWS	0	0	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 7,684,464</b>	<b>\$ 11,596,704</b>	<b>\$ 14,482,031</b>	<b>\$ 1,086,570</b>	<b>\$ 34,849,769</b>
<b>Total Salaries</b>	<b>\$ 39,321,581</b>	<b>\$ 59,364,861</b>	<b>\$ 15,165,491</b>	<b>\$ 2,708,256</b>	<b>\$ 116,560,189</b>
<b>Total Staff Benefits</b>	<b>\$ 9,507,651</b>	<b>\$ 14,187,968</b>	<b>\$ 5,625,478</b>	<b>\$ 9,424,478</b>	<b>\$ 38,745,575</b>
<b>Total Materials and Supplies</b>	<b>\$ 1,368,680</b>	<b>\$ 1,276,679</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,645,359</b>
Contracted Services	\$ 1,791,726	\$ 167,637	\$ 0	\$ 271,500	\$ 2,230,863
Lease of Equipment & Facilities	0	0	0	1,016,788	1,016,788
Utilities	0	0	0	3,391,859	3,391,859
Other Operating	859,109	713,817	3,612,245	12,776,260	17,961,430
<b>Total Operating</b>	<b>\$ 2,650,835</b>	<b>\$ 881,454</b>	<b>\$ 3,612,245</b>	<b>\$ 17,456,407</b>	<b>\$ 24,600,940</b>
Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0	0
Other Capital Outlay	28,511	17,164	0	0	45,675
<b>Total Capital Outlay</b>	<b>\$ 28,511</b>	<b>\$ 17,164</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 45,675</b>
<b>TOTAL EXPENSES</b>	<b>\$ 52,877,258</b>	<b>\$ 75,728,125</b>	<b>\$ 24,403,214</b>	<b>\$ 29,589,141</b>	<b>\$ 182,597,738</b>
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0	0
Transfers-out	0	0	0	(7,027,183)	(7,027,183)
Contingency	0	0	0	(711,314)	(711,314)
Other Out Go	0	0	0	0	0
<b>TOTAL TRANS/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (7,738,497)</b>	<b>\$ (7,738,497)</b>
Net Change in Fund Balance	\$ (52,378,798)	\$ (74,587,825)	\$ (23,743,214)	\$ 141,614,020	\$ (9,095,817)
Beginning Balance, July 1	0	0	0	0	25,894,020
Adjustments to Beginning Balance	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ (52,378,798)</b>	<b>\$ (74,587,825)</b>	<b>\$ (23,743,214)</b>	<b>\$ 141,614,020</b>	<b>\$ 16,798,203</b>

# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

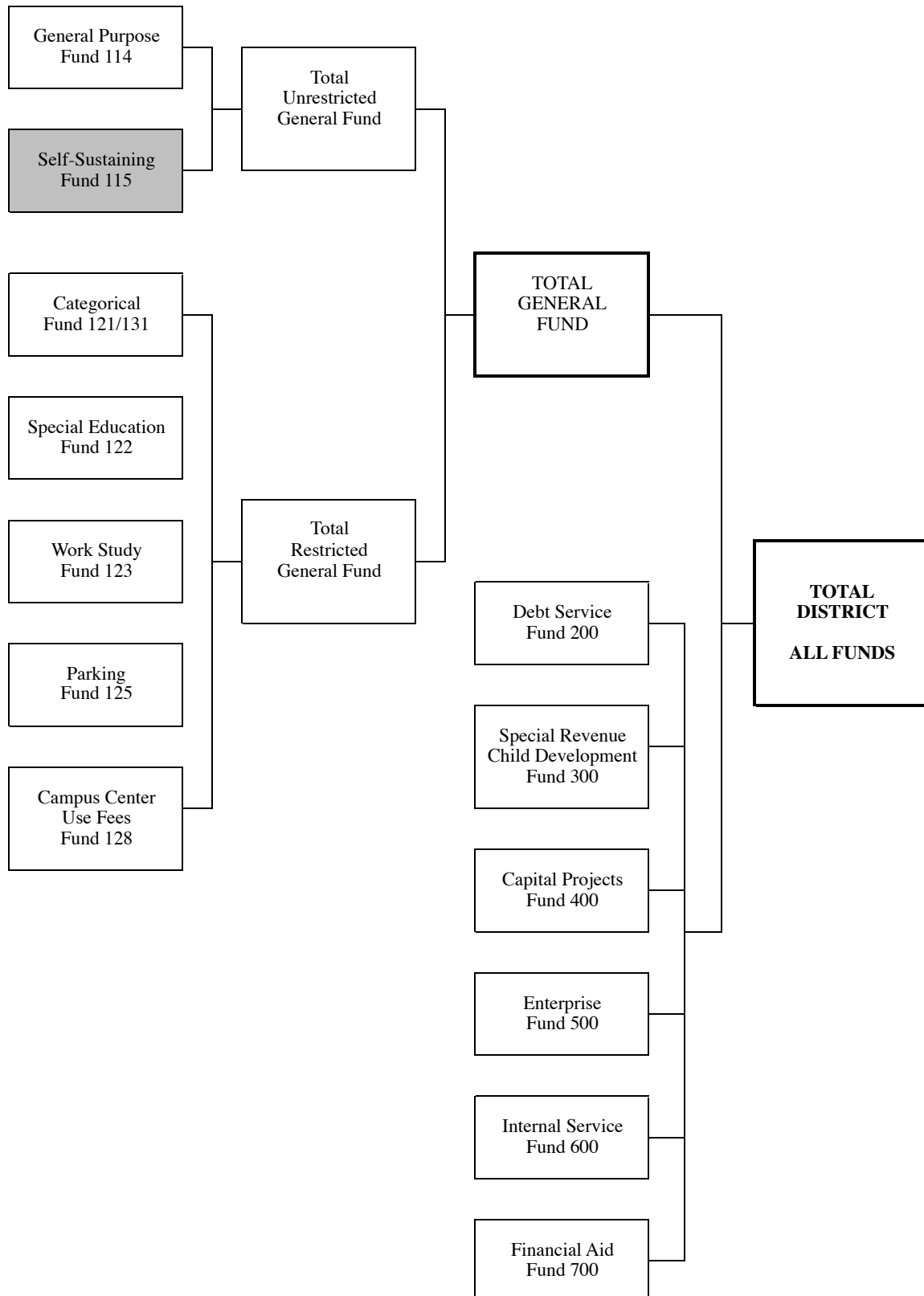
## Fund 114 General Purpose

TOTAL DISTRICT			
INCOME	Revised Budget 09/10	Projected Actual 09/10	Budget 10/11
<b>Federal</b>			
Other Federal	\$ 853,735	\$ 853,735	\$ 1,134
<b>Total Federal Income</b>	<b>\$ 853,735</b>	<b>\$ 853,735</b>	<b>\$ 1,134</b>
<b>State</b>			
Apportionment	\$ 71,802,983	\$ 72,695,568	\$ 68,236,265
Deferred Maintenance	0	0	0
Lottery	4,037,789	4,037,789	4,003,737
Mandated Cost Reimbursement	0	0	0
Staff Development	0	0	0
Other State	1,097,382	1,533,374	860,627
<b>Total State Income</b>	<b>\$ 76,938,153</b>	<b>\$ 78,266,731</b>	<b>\$ 73,100,629</b>
<b>Local</b>			
Property Taxes	\$ 71,344,725	\$ 71,516,942	\$ 75,977,535
Resident Enrollment	11,106,309	10,564,400	10,865,709
Non-resident Enrollment	18,139,095	18,139,095	18,139,095
Interest	1,000,000	1,000,000	1,000,000
Other Local	2,135,744	2,505,436	2,156,317
<b>Total Local Income</b>	<b>\$ 103,725,873</b>	<b>\$ 103,725,873</b>	<b>\$ 108,138,655</b>
<b>TOTAL INCOME</b>	<b>\$ 181,517,761</b>	<b>\$ 182,846,339</b>	<b>\$ 181,240,418</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 38,276,513	\$ 41,658,804	\$ 38,692,607
Contract Non-teachers	10,961,473	5,381,376	11,222,429
Other Teachers	29,179,214	28,460,263	30,316,925
Other Non-teachers	1,487,376	1,156,873	1,478,459
<b>Total Certificated Salaries</b>	<b>\$ 79,904,576</b>	<b>\$ 76,657,316</b>	<b>\$ 81,710,420</b>
Contract Non-instructional	\$ 34,203,114	31,699,311	\$ 31,202,474
Contract Instructional Aides	2,579,497	2,456,569	1,981,537
Other Non-instructional	986,408	1,456,118	1,665,757
Other Instructional Aides	0	0	0
Students	0	747,605	0
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 37,769,019</b>	<b>\$ 36,359,602</b>	<b>\$ 34,849,769</b>
<b>Total Salaries</b>	<b>\$ 117,673,595</b>	<b>\$ 113,016,919</b>	<b>\$ 116,560,189</b>
<b>Total Staff Benefits</b>	<b>\$ 43,214,085</b>	<b>\$ 43,214,085</b>	<b>\$ 38,745,575</b>
<b>Total Materials and Supplies</b>	<b>\$ 5,786,099</b>	<b>\$ 5,786,099</b>	<b>\$ 2,645,359</b>
Contracted Services	\$ 2,222,363	\$ 2,357,498	\$ 2,230,863
Lease of Equipment & Facilities	1,109,798	1,200,283	1,016,788
Utilities	4,145,420	3,480,420	3,391,859
Other Operating	19,676,604	12,593,400	17,961,430
<b>Total Operating</b>	<b>\$ 27,154,184</b>	<b>\$ 19,631,601</b>	<b>\$ 24,600,940</b>
Buildings	\$ 0	\$ 3,441	\$ 0
Equipment-New & Replacement	0	35,477	0
Other Capital Outlay	38,919	0	45,675
<b>Total Capital Outlay</b>	<b>\$ 38,919</b>	<b>\$ 38,919</b>	<b>\$ 45,675</b>
<b>TOTAL EXPENSES</b>	<b>\$ 193,866,883</b>	<b>\$ 181,687,622</b>	<b>\$ 182,597,738</b>
Transfers-in	\$ 5,664	\$ 5,664	\$ 0
Other Sources	73	73	0
Transfers-out	(9,143,639)	(8,643,639)	(7,027,183)
Contingency	\$ 0	0	(711,314)
Other Out Go	(1,624)	(1,624)	0
<b>TOTAL TRANS/OTHER SOURCES</b>	<b>\$ (9,139,526)</b>	<b>\$ (8,639,526)</b>	<b>\$ (7,738,497)</b>
Net Change in Fund Balance	\$ (21,488,647)	\$ (7,480,809)	\$ (9,095,817)
Beginning Balance, July 1	33,484,010	33,484,010	25,894,020
Adjustments to Beginning Balance	0	(109,181)	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 11,995,363</b>	<b>\$ 25,894,020</b>	<b>\$ 16,798,203</b>





## SELF-SUSTAINING



**SELF-SUSTAINING****Fund 115**

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

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

# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 115 Self-Sustaining

### 2010-11 BUDGETS

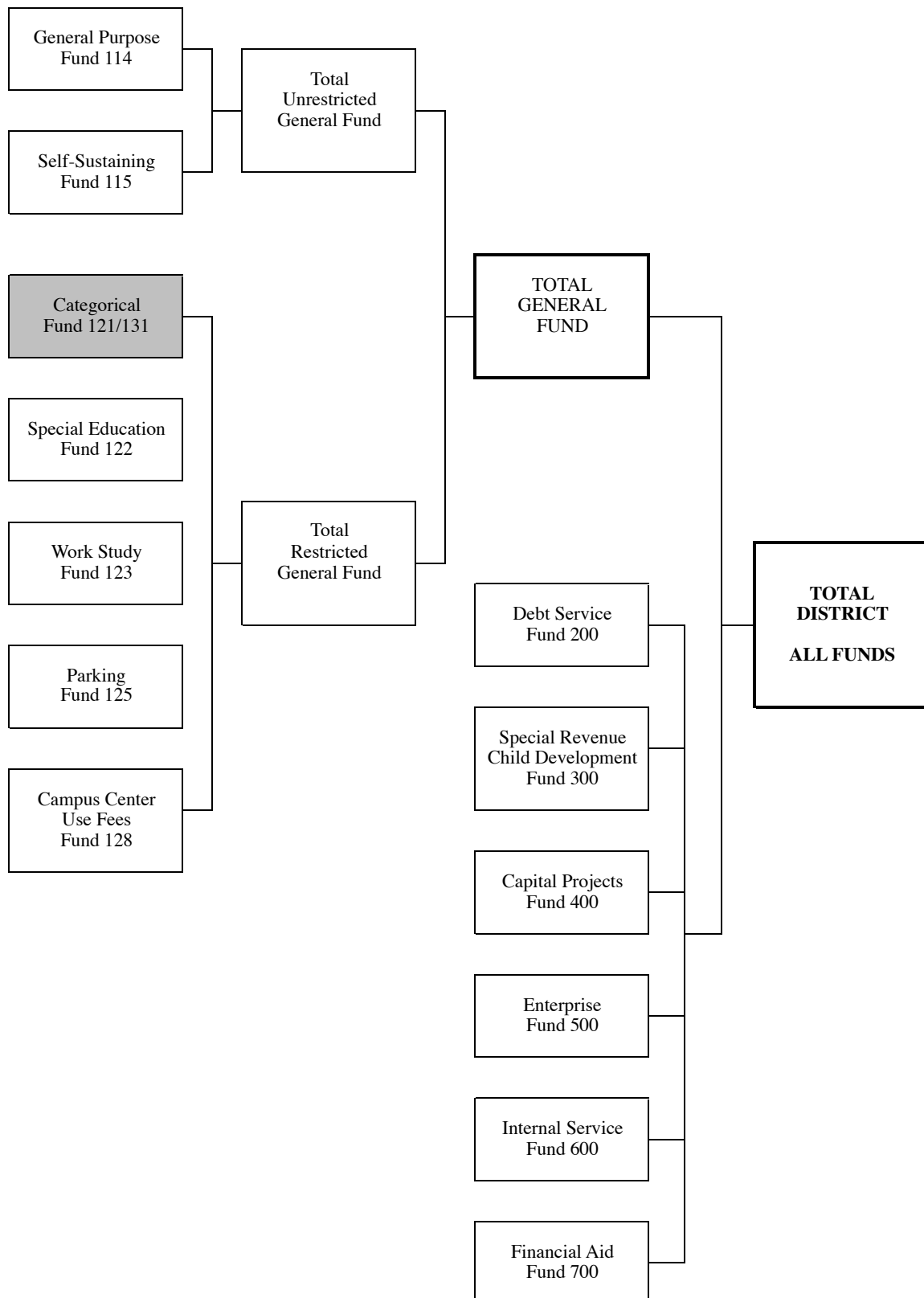
INCOME	Foothill College	De Anza College	Central Services	Total Fund 115
<b>Total State Income</b>	\$ 1,086,201	\$ 23,276	\$ 0	\$ 1,109,477
Contract Services	\$ 295,000	\$ 0	\$ 0	\$ 295,000
Enrollment	0	0	0	0
Facilities Rental	409,543	185,000	0	594,543
Field Trip Revenue	13,582	30,000	0	43,582
Sales	0	229,181	0	229,181
Short Courses	0	504,342	0	504,342
Other Local Income	3,153,942	1,195,500	3,090,562	7,440,004
<b>Total Local Income</b>	\$ 3,872,067	\$ 2,144,023	\$ 3,090,562	\$ 9,106,652
<b>TOTAL INCOME</b>	\$ 4,958,268	\$ 2,167,299	\$ 3,090,562	\$ 10,216,129
<b>EXPENSES</b>				
Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-teachers	58,622	136,770	0	195,392
Other Teachers	1,555,000	0	0	1,555,000
Other Non-teachers	0	11,000	0	11,000
<b>Total Certificated Salaries</b>	\$ 1,613,622	\$ 147,770	\$ 0	\$ 1,761,392
Contract Non-instructional	\$ 433,168	\$ 936,550	\$ 0	\$ 1,369,718
Contract Instructional Aides	0	0	0	0
Other Non-instructional	133,919	215,222	0	349,141
Other Instructional Aides	0	0	0	0
Students	15,450	11,000	0	26,450
Students-FWS	0	0	0	0
<b>Total Classified Salaries</b>	\$ 582,537	\$ 1,162,772	\$ 0	\$ 1,745,309
<b>Total Salaries</b>	\$ 2,196,158	\$ 1,310,542	\$ 0	\$ 3,506,701
<b>Total Staff Benefits</b>	\$ 464,984	\$ 397,546	\$ 0	\$ 862,530
<b>Total Materials and Supplies</b>	\$ 605,007	\$ (181,800)	\$ 0	\$ 423,207
Contracted Services	\$ 0	\$ 2,000	\$ 0	\$ 2,000
Lease of Equipment & Facilities	0	0	0	0
Utilities	0	0	0	0
Other Operating	1,493,543	563,076	2,648,750	4,705,369
<b>Total Operating</b>	\$ 1,493,543	\$ 565,076	\$ 2,648,750	\$ 4,707,369
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0
Other Capital Outlay	0	16,600	0	16,600
<b>Total Capital Outlay</b>	\$ 0	\$ 16,600	\$ 0	\$ 16,600
<b>TOTAL EXPENSES</b>	\$ 4,759,692	\$ 2,107,965	\$ 2,648,750	\$ 9,516,407
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	5,000	0	5,000
Transfers-out	0	(34,460)	0	(34,460)
Contingency	0	0	0	0
Other Out Go	0	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	\$ 0	\$ (29,460)	\$ 0	\$ (29,460)
Net Change in Fund Balance	\$ 198,576	\$ 29,875	\$ 441,812	\$ 670,262
Beginning Balance, July 1	0	0	0	6,242,102
Adjustments to Beginning Balance	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	\$ 198,576	\$ 29,875	\$ 441,812	\$ 6,912,365

# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 115 Self-Sustaining

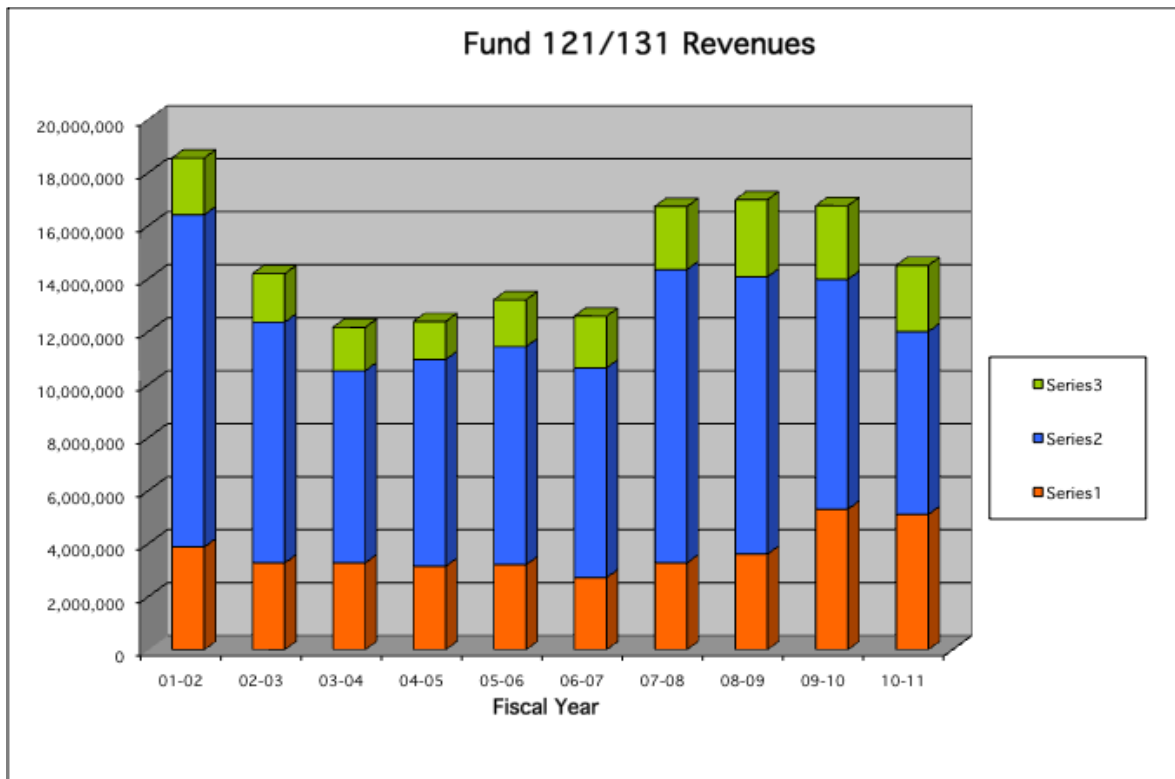
TOTAL DISTRICT			
INCOME	Revised Budget 09/10	Projected Actual 09/10	Budget 10/11
<b>Total State Income</b>	\$ 1,390,000	\$ 1,045,653	\$ 1,109,477
Contract Services	\$ 703,610	\$ 703,610	\$ 295,000
Enrollment	0	0	0
Facilities Rental	580,377	580,377	594,543
Field Trip Revenue	75,269	75,269	43,582
Sales	260,500	260,500	229,181
Short Courses	500,000	500,000	504,342
Other Local Income	6,139,115	6,139,115	7,440,004
<b>Total Local Income</b>	\$ 8,258,871	\$ 8,258,871	\$ 9,106,652
<b>TOTAL INCOME</b>	<b>\$ 9,648,871</b>	<b>\$ 9,304,524</b>	<b>\$ 10,216,129</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-teachers	427,464	259,813	195,392
Other Teachers	1,031,596	940,789	1,555,000
Other Non-teachers	30,434	14,819	11,000
<b>Total Certificated Salaries</b>	\$ 1,489,494	\$ 1,215,421	\$ 1,761,392
Contract Non-instructional	\$ 1,285,099	\$ 1,285,099	\$ 1,369,718
Contract Instructional Aides	0	0	0
Other Non-instructional	609,812	609,812	349,141
Other Instructional Aides	0	0	0
Students	0	0	26,450
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	\$ 1,894,911	\$ 1,894,911	\$ 1,745,309
<b>Total Salaries</b>	\$ 3,384,406	\$ 3,110,332	\$ 3,506,701
<b>Total Staff Benefits</b>	\$ 852,079	\$ 801,805	\$ 862,530
<b>Total Materials and Supplies</b>	\$ 113,436	\$ 113,436	\$ 423,207
Contracted Services	\$ 0	\$ 0	\$ 2,000
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	5,049,247	5,029,247	4,705,369
<b>Total Operating</b>	\$ 5,049,247	\$ 5,029,247	\$ 4,707,369
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	17,500	17,500	16,600
<b>Total Capital Outlay</b>	\$ 17,500	\$ 17,500	\$ 16,600
<b>TOTAL EXPENSES</b>	<b>\$ 9,416,668</b>	<b>\$ 9,072,320</b>	<b>\$ 9,516,407</b>
Transfers-in	\$ 28,641	\$ 28,641	\$ 0
Other Sources	17,700	17,700	5,000
Transfers-out	(34,074)	(34,074)	(34,460)
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 12,267</b>	<b>\$ 12,267</b>	<b>\$ (29,460)</b>
Net Change in Fund Balance	\$ 244,470	\$ 244,470	\$ 670,262
Beginning Balance, July 1	5,997,632	5,997,632	6,242,102
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 6,242,102</b>	<b>\$ 6,242,102</b>	<b>\$ 6,912,365</b>

## CATEGORICAL



## RESTRICTED and CATEGORICAL Fund 121/131

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

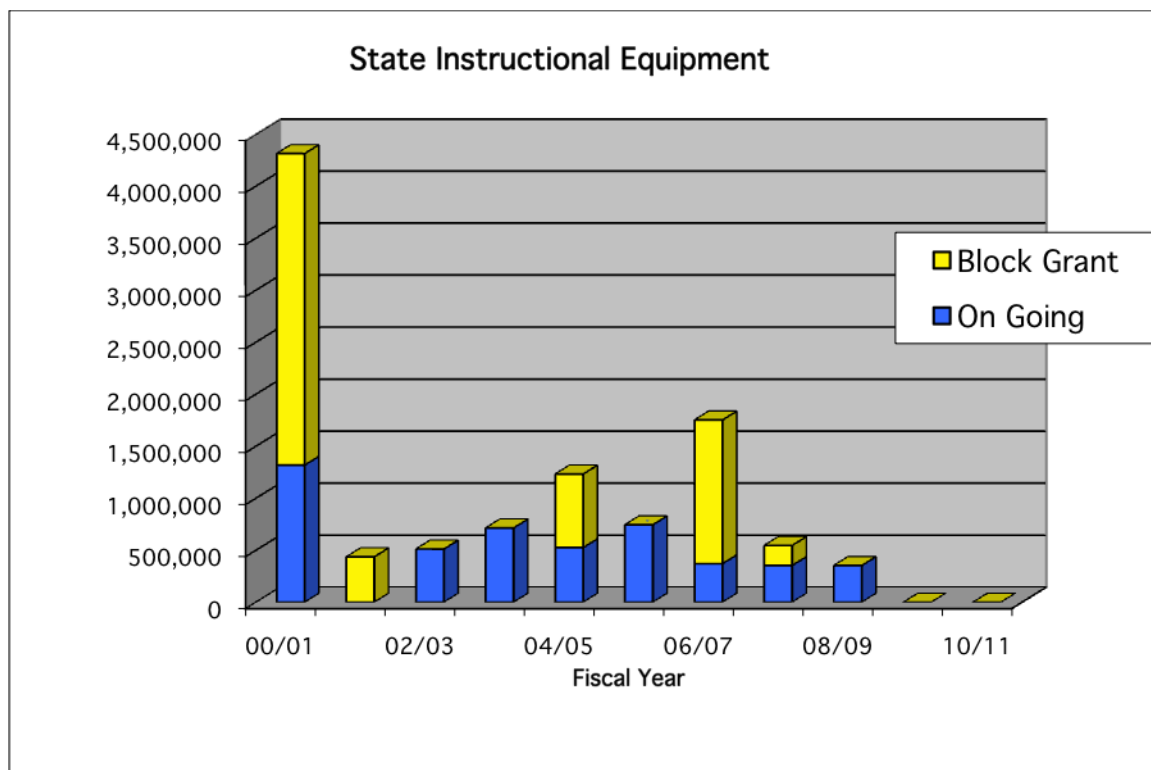


The chart above represents the amounts of revenue received from federal, state, and local sources for Fund 121/131 for the past ten years. The majority of the revenue that we receive in the Restricted and Categorical fund originates from the state. The Governor's May Revise includes system wide reductions to EOPS of \$10 million dollars and Part-Time Faculty Compensation of \$10 million. We do not know if these cuts will materialize when the state passes the budget, so for the tentative budget we are projecting to receive approximately the same level of state funding for the categorical programs as in 2009/10. If the 2010/11 state budget is passed reducing the categorical programs, we will make the appropriate adjustment(s) to the budget projections at that time. There are several reasons that the overall state revenue is projected significantly less in 2010/11 compared to the prior year. At the end of 2008/09 we carried forward over \$800,000 in categorical funds (EOPS, CARE, Matriculation and SFAA) that was spent in 2009/10. Even though the state is allowing community college districts to carry over and spend categorical funds in the first 90 days of the 2010/11 year, we do not anticipate a significant amount of carryover.

Another reason for the drop in state revenues is that we plan to expend only about \$500,000 in state instructional equipment carryover funds.

In general, money received by categorical programs is restricted for a specific purpose. The principal programs in the Restricted and Categorical fund are as follows:

**Instructional Equipment, Library Materials, and Technology (Block Grant):** For the 2010/11 Tentative Budget, we are anticipating no new revenue for State Instructional Equipment and Library Material funds. For 2010/11, we plan to spend approximately \$500,000 for instructional equipment, utilizing 09/10 carryover funds. The graph below represents the various levels of Instructional Equipment dollars we received over several years for both “On-Going” and “Block” or one-time allocations. In fiscal year 2009/10 we have not received any state funding for instructional equipment. We are not expecting any new funds in fiscal year 2010/11.



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

**Perkins Career and Technical Education Act (CTEA):** CTEA funds are federal funds administered by the state for technical education and improvement of career and technical programs.

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

**Matriculation, Staff Development, Staff Diversity, Extended Opportunity Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), and CalWorks:** These programs target specific populations or services funded by the state. Although the Governor's May Revision reflects cuts to EOPS of \$10 million dollars for the Community College System, we are reflecting the same level of revenue as the prior year. If the state budget passes with cuts to the categorical programs, we will adjust our projections accordingly.

**Health Services Fees and Mandated Cost Reimbursement:** Health Services fees are fees collected from the students and restricted for the provision of health services for students. Because the fee level is set by the state and we are mandated to provide a fixed level of services, the state provides reimbursement, known as "mandated cost reimbursement," for the cost of providing these services over and above what we collect. The mandated cost reimbursement is recorded in Fund 114. Changing the level of services we provide – either more or less – will jeopardize the mandated cost reimbursement. For the tentative budget, we anticipate \$1.975 million in income and related expenses for Health Services. This year, the Implicit Price Deflator Index used to calculate increases to the Student Health Fee did not change enough from last year to produce an increase of one dollar so there will be **NO** change in the student health fee this year.

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

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



**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 121/131  
Restricted and Categorical**

**2010-11 BUDGETS**

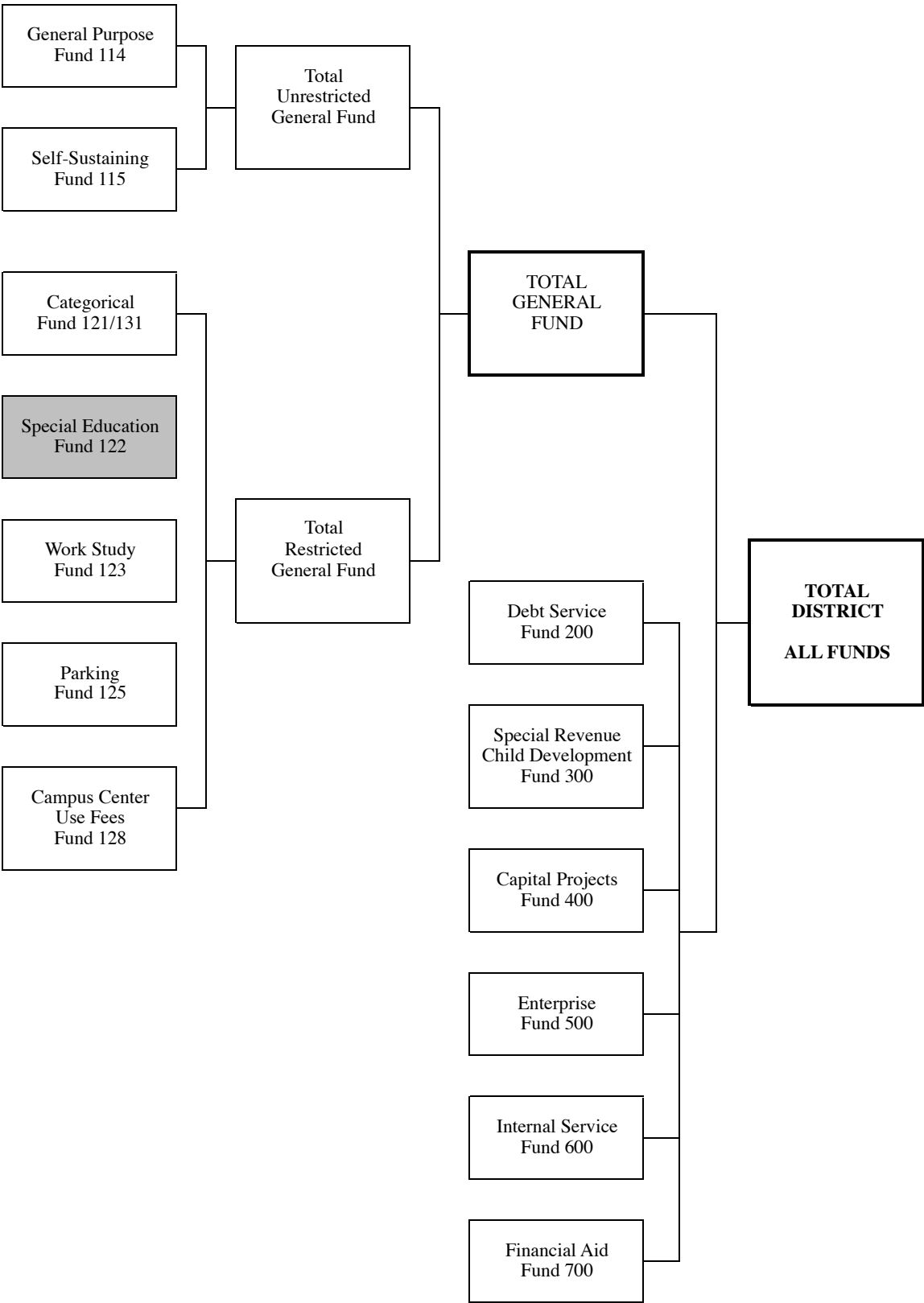
<b>INCOME</b>	<b>Foothill College</b>	<b>De Anza College</b>	<b>Central Services</b>	<b>Total Fund 121/131</b>
WIA	\$ 0	\$ 88,000	\$ 0	\$ 88,000
Financial Aid Admin. Allowance	6,615	18,870	0	25,485
CTEA	255,305	518,457	0	773,762
NASA	1,000,000	0	0	1,000,000
NSF	166,583	826,065	0	992,648
Other	0	2,104,495	125,000	2,229,495
<b>Total Federal Income</b>	<b>\$ 1,428,503</b>	<b>\$ 3,555,887</b>	<b>\$ 125,000</b>	<b>\$ 5,109,390</b>
Matriculation Apportionment	\$ 554,916	\$ 707,984	\$ 0	\$ 1,262,900
Special Education	0	910,888	0	910,888
Board Financial Assistance Program	323,656	525,664	0	849,320
Staff Development	10,000	12,000	5,000	27,000
Staff Diversity	10,000	10,000	10,000	30,000
EOPS (Parts A & B)	446,125	707,937	0	1,154,062
CARE	34,460	79,380	0	113,840
Deferred Maintenance	0	0	0	0
Block Grant (Instructional Equipment)	200,000	300,000	0	500,000
CalWorks	0	307,142	0	307,142
Other State	1,044,541	687,802	11,179	1,743,522
<b>Total State Income</b>	<b>\$ 2,623,698</b>	<b>\$ 4,248,797</b>	<b>\$ 26,179</b>	<b>\$ 6,898,674</b>
Health Service Fees	\$ 800,000	\$ 1,175,000	\$ 0	\$ 1,975,000
Other Local	365,000	155,019	0	520,019
<b>Total Local Income</b>	<b>\$ 1,165,000</b>	<b>\$ 1,330,019</b>	<b>\$ 0</b>	<b>\$ 2,495,019</b>
<b>TOTAL INCOME</b>	<b>\$ 5,217,201</b>	<b>\$ 9,134,703</b>	<b>\$ 151,179</b>	<b>\$ 14,503,083</b>
<b>EXPENSES</b>				
Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-teachers	1,024,908	1,401,687	0	2,426,595
Other Teachers	0	0	0	0
Other Non-teachers	0	309,126	0	309,126
<b>Total Certificated Salaries</b>	<b>\$ 1,024,908</b>	<b>\$ 1,710,813</b>	<b>\$ 0</b>	<b>\$ 2,735,721</b>
Contract Non-instructional	\$ 1,047,354	\$ 2,548,977	\$ 261,887	\$ 3,858,218
Contract Instructional Aides	0	0	0	0
Other Non-instructional	161,692	563,673	0	725,365
Other Instructional Aides	0	0	0	0
Students	1,059,500	55,000	0	1,114,500
Students-FWS	0	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 2,268,546</b>	<b>\$ 3,167,650</b>	<b>\$ 261,887</b>	<b>\$ 5,698,083</b>
<b>Total Salaries</b>	<b>\$ 3,293,454</b>	<b>\$ 4,878,463</b>	<b>\$ 261,887</b>	<b>\$ 8,433,804</b>
<b>Total Staff Benefits</b>	<b>\$ 729,939</b>	<b>\$ 1,380,811</b>	<b>\$ 100,802</b>	<b>\$ 2,211,552</b>
<b>Total Materials and Supplies</b>	<b>\$ 453,393</b>	<b>\$ 734,234</b>	<b>\$ 5,500</b>	<b>\$ 1,193,127</b>
Contracted Services	\$ 763,480	\$ 1,187,029	\$ 0	\$ 1,950,509
Lease of Equipment & Facilities	0	0	0	0
Utilities	0	0	0	0
Other Operating	429,381	871,479	(260,842)	1,040,018
<b>Total Operating</b>	<b>\$ 1,192,861</b>	<b>\$ 2,058,508</b>	<b>\$ (260,842)</b>	<b>\$ 2,990,527</b>
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	157,730	321,339	0	479,069
Other Capital Outlay	0	0	0	0
<b>Total Capital Outlay</b>	<b>\$ 157,730</b>	<b>\$ 321,339</b>	<b>\$ 0</b>	<b>\$ 479,069</b>
<b>TOTAL EXPENSES</b>	<b>\$ 5,827,377</b>	<b>\$ 9,373,355</b>	<b>\$ 107,347</b>	<b>\$ 15,308,079</b>
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	750,000	405,291	0	1,155,291
Transfers-out	0	0	0	0
Other Out Go	(139,824)	(166,639)	0	(306,463)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 610,176</b>	<b>\$ 238,652</b>	<b>\$ 0</b>	<b>\$ 848,828</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 43,832	\$ 43,832
Beginning Balance, July 1	0	0	0	2,625,232
Adjustments to Beginning Balance	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 43,832</b>	<b>\$ 2,669,064</b>

# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 121/131 Restricted and Categorical

	TOTAL DISTRICT		
	Revised Budget 09/10	Projected Actual 09/10	Budget 10/11
<b>INCOME</b>			
WIA	\$ 163,146	\$ 163,146	\$ 88,000
Financial Aid Admin. Allowance	19,225	19,225	25,485
CTEA	808,317	808,317	773,762
NASA	1,100,000	1,100,000	1,000,000
NSF	973,190	973,190	992,648
Other	2,241,099	2,241,099	2,229,495
<b>Total Federal Income</b>	<b>\$ 5,304,977</b>	<b>\$ 5,304,977</b>	<b>\$ 5,109,390</b>
Matriculation Apportionment	\$ 1,652,417	\$ 1,652,417	\$ 1,262,900
Special Education	999,226	999,226	910,888
Board Financial Assistance Program	1,086,655	1,086,655	849,320
Staff Development	27,000	27,000	27,000
Staff Diversity	30,000	30,000	30,000
EOPS (Parts A & B)	1,210,645	1,210,645	1,154,062
CARE	140,400	140,400	113,840
Deferred Maintenance	0	0	0
Block Grant (Instructional Equipment)	1,000,000	1,000,000	500,000
CalWorks	354,300	354,300	307,142
Other State	2,176,325	2,176,325	1,743,522
<b>Total State Income</b>	<b>\$ 8,676,968</b>	<b>\$ 8,676,968</b>	<b>\$ 6,898,674</b>
Health Service Fees	\$ 1,987,000	\$ 1,987,000	\$ 1,975,000
Other Local	790,200	790,200	520,019
<b>Total Local Income</b>	<b>\$ 2,777,200</b>	<b>\$ 2,777,200</b>	<b>\$ 2,495,019</b>
<b>TOTAL INCOME</b>	<b>\$ 16,759,145</b>	<b>\$ 16,759,145</b>	<b>\$ 14,503,083</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-teachers	2,373,190	2,373,190	2,426,595
Other Teachers	0	0	0
Other Non-teachers	419,074	419,074	309,126
<b>Total Certificated Salaries</b>	<b>\$ 2,792,264</b>	<b>\$ 2,792,264</b>	<b>\$ 2,735,721</b>
Contract Non-instructional	\$ 4,505,583	\$ 4,505,583	\$ 3,858,218
Contract Instructional Aides	0	0	0
Other Non-instructional	1,442,792	1,442,792	725,365
Other Instructional Aides	0	0	0
Students	1,102,747	1,102,747	1,114,499
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 7,051,122</b>	<b>\$ 7,051,122</b>	<b>\$ 5,698,082</b>
<b>Total Salaries</b>	<b>\$ 9,843,387</b>	<b>\$ 9,843,387</b>	<b>\$ 8,433,803</b>
<b>Total Staff Benefits</b>	<b>\$ 2,779,339</b>	<b>\$ 2,779,339</b>	<b>\$ 2,211,553</b>
<b>Total Materials and Supplies</b>	<b>\$ 1,357,548</b>	<b>\$ 1,357,548</b>	<b>\$ 1,193,127</b>
Contracted Services	\$ 2,048,436	\$ 2,048,436	\$ 1,950,509
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	1,383,874	1,383,874	1,040,018
<b>Total Operating</b>	<b>\$ 3,432,310</b>	<b>\$ 3,432,310</b>	<b>\$ 2,990,527</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	965,848	965,848	479,069
Other Capital Outlay	0	0	0
<b>Total Capital Outlay</b>	<b>\$ 965,848</b>	<b>\$ 965,848</b>	<b>\$ 479,069</b>
<b>TOTAL EXPENSES</b>	<b>\$ 18,378,432</b>	<b>\$ 18,378,432</b>	<b>\$ 15,308,079</b>
Transfers-in	\$ 438,789	\$ 438,789	\$ 0
Other Sources	1,153,291	1,153,291	1,155,291
Transfers-out	(35,805)	(35,805)	0
Other Out Go	(489,169)	(489,169)	(306,463)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 1,067,106</b>	<b>\$ 1,067,106</b>	<b>\$ 848,828</b>
Net Change in Fund Balance	\$ (552,181)	\$ (552,181)	\$ 43,832
Beginning Balance, July 1	3,177,414	3,177,414	2,625,232
Adjustments to Beginning Balance	(1)	(1)	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 2,625,232</b>	<b>\$ 2,625,232</b>	<b>\$ 2,669,064</b>

# SPECIAL EDUCATION



**SPECIAL EDUCATION****Fund 122**

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

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

The Governor's 2010/11 May Revise maintains the same level of funding for DSP&S as the prior year. For the 10/11 Tentative Budget, we anticipate receiving approximately \$1.8 million in state revenues for Fund 122. Expenses for the Special Education Fund are estimated at \$6.86 million. The district plans to transfer in matching dollars, also known as "college effort," from the General Fund to meet the requirement for receiving state Disabled Student Programs and Services (DSP&S) revenues and serving students with special needs in order to balance the fund. The match is estimated to be approximately \$5.06 million for 09/10.

# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 122 Special Education

### 2010-11 BUDGETS

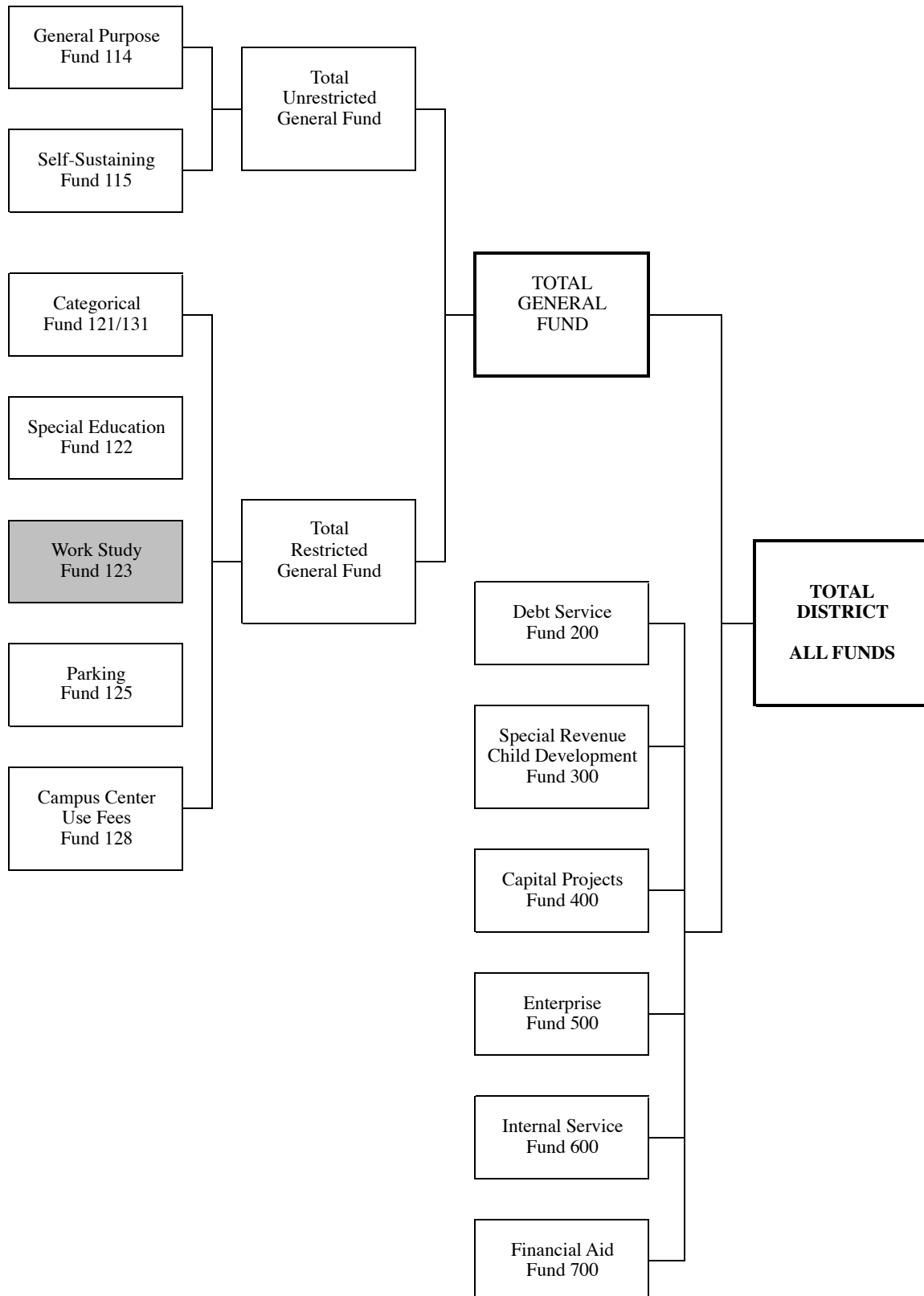
INCOME	Foothill College	De Anza College	Total Fund 122
<b>Federal</b>			
CTEA	\$ 0	\$ 0	\$ 0
Other Federal	0	0	0
<b>Total Federal Income</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>State</b>			
Special Education Apportionment	\$ 1,004,961	\$ 792,152	\$ 1,797,113
Department of Rehabilitation	0	0	0
<b>Total State Income</b>	<b>\$ 1,004,961</b>	<b>\$ 792,152</b>	<b>\$ 1,797,113</b>
<b>Local</b>			
Other Local	\$ 0	\$ 0	\$ 0
<b>Total Local Income</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL INCOME</b>	<b>\$ 1,004,961</b>	<b>\$ 792,152</b>	<b>\$ 1,797,113</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 390,886	\$ 813,301	\$ 1,204,187
Contract Non-teachers	327,106	794,161	1,121,267
Other Teachers	437,293	182,886	620,179
Other Non-teachers	50,127	33,747	83,874
<b>Total Certificated Salaries</b>	<b>\$ 1,205,411</b>	<b>\$ 1,824,095</b>	<b>\$ 3,029,506</b>
Contract Non-instructional	\$ 421,931	\$ 753,456	\$ 1,175,387
Contract Instructional Aides	55,202	861,333	916,534
Other Non-instructional	48,600	83,500	132,100
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 525,733</b>	<b>\$ 1,698,288</b>	<b>\$ 2,224,021</b>
<b>Total Salaries</b>	<b>\$ 1,731,144</b>	<b>\$ 3,522,383</b>	<b>\$ 5,253,527</b>
<b>Total Staff Benefits</b>	<b>\$ 437,408</b>	<b>\$ 1,046,097</b>	<b>\$ 1,483,505</b>
<b>Total Materials and Supplies</b>	<b>\$ 35,500</b>	<b>\$ 7,499</b>	<b>\$ 42,999</b>
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	49,445	23,000	72,445
<b>Total Operating</b>	<b>\$ 49,445</b>	<b>\$ 23,000</b>	<b>\$ 72,445</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	5,000	0	5,000
<b>Total Capital Outlay</b>	<b>\$ 5,000</b>	<b>\$ 0</b>	<b>\$ 5,000</b>
<b>TOTAL EXPENSES</b>	<b>\$ 2,258,497</b>	<b>\$ 4,598,979</b>	<b>\$ 6,857,476</b>
Transfers-in	\$ 1,253,536	\$ 3,806,827	\$ 5,060,363
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 1,253,536</b>	<b>\$ 3,806,827</b>	<b>\$ 5,060,363</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 122  
Special Education**

INCOME	TOTAL DISTRICT		
	Revised Budget 09/10	Projected Actual 09/10	Budget 10/11
<b>Federal</b>			
CTEA	\$ 0	\$ 0	\$ 0
Other Federal	0	0	0
<b>Total Federal Income</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>State</b>			
Special Education Apportionment	\$ 2,810,827	\$ 1,815,705	\$ 1,797,113
Department of Rehabilitation	0	0	0
<b>Total State Income</b>	<b>\$ 2,810,827</b>	<b>\$ 1,815,705</b>	<b>\$ 1,797,113</b>
<b>Local</b>			
Other Local	\$ 0	\$ 0	\$ 0
<b>Total Local Income</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL INCOME</b>	<b>\$ 2,810,827</b>	<b>\$ 1,815,705</b>	<b>\$ 1,797,113</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 1,545,497	\$ 1,243,988	\$ 1,204,187
Contract Non-teachers	1,515,549	1,120,683	1,121,267
Other Teachers	1,029,783	803,634	620,179
Other Non-teachers	136,409	96,177	83,874
<b>Total Certificated Salaries</b>	<b>\$ 4,227,238</b>	<b>\$ 3,264,483</b>	<b>\$ 3,029,506</b>
Contract Non-instructional	\$ 1,366,973	\$ 1,323,663	\$ 1,175,387
Contract Instructional Aides	977,131	752,025	916,534
Other Non-instructional	157,576	64,153	132,100
Other Instructional Aides	0	0	0
Students	0	127,109	0
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 2,501,681</b>	<b>\$ 2,266,950</b>	<b>\$ 2,224,021</b>
<b>Total Salaries</b>	<b>\$ 6,728,919</b>	<b>\$ 5,531,433</b>	<b>\$ 5,253,527</b>
<b>Total Staff Benefits</b>	<b>\$ 2,226,902</b>	<b>\$ 1,822,473</b>	<b>\$ 1,483,505</b>
<b>Total Materials and Supplies</b>	<b>\$ 69,598</b>	<b>\$ 97,612</b>	<b>\$ 42,999</b>
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	38,536	79,371	72,445
<b>Total Operating</b>	<b>\$ 38,536</b>	<b>\$ 79,371</b>	<b>\$ 72,445</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	39,715	77,658	5,000
<b>Total Capital Outlay</b>	<b>\$ 39,715</b>	<b>\$ 77,658</b>	<b>\$ 5,000</b>
<b>TOTAL EXPENSES</b>	<b>\$ 9,103,669</b>	<b>\$ 7,608,547</b>	<b>\$ 6,857,476</b>
Transfers-in	\$ 6,083,833	\$ 5,583,833	\$ 5,060,363
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 6,083,833</b>	<b>\$ 5,583,833</b>	<b>\$ 5,060,363</b>
Net Change in Fund Balance	\$ (209,009)	\$ (209,009)	\$ 0
Beginning Balance, July 1	209,009	209,009	0
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

# WORK STUDY



**FEDERAL WORK STUDY**

**Fund 123**

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



**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 123  
Federal Work Study**

**2010-11 BUDGETS**

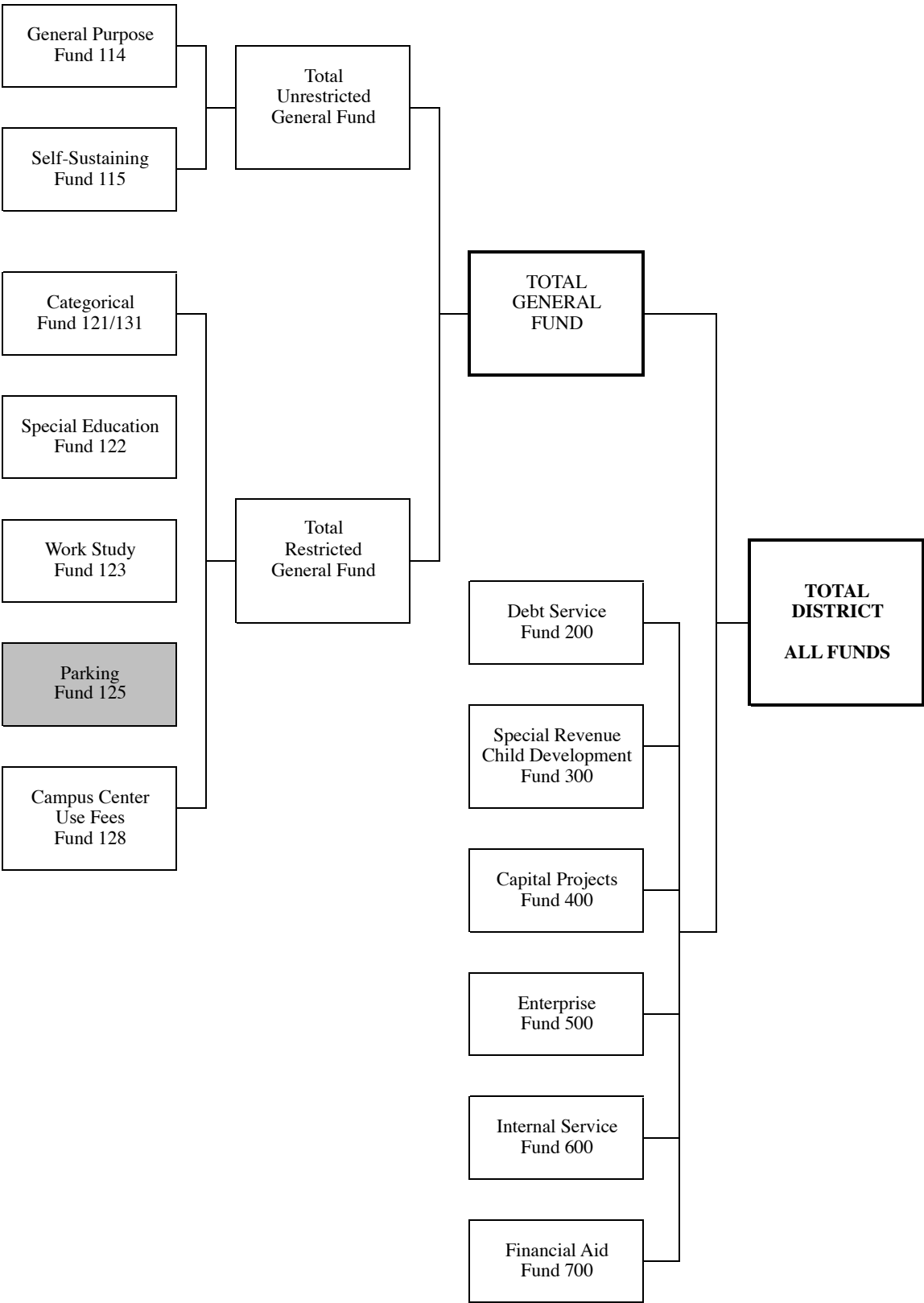
<b>INCOME</b>	<b>Foothill College</b>		<b>De Anza College</b>		<b>Total Fund 123</b>
<b>Federal</b>					
Federal Work Study	\$	150,959	\$	229,305	\$ 380,264
Other Federal				0	0
<b>TOTAL INCOME</b>	<b>\$</b>	<b>150,959</b>	<b>\$</b>	<b>229,305</b>	<b>\$ 380,264</b>
<b>EXPENSES</b>					
Other Non-teachers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

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 123  
Federal Work Study**

<b>TOTAL DISTRICT</b>			
<b>INCOME</b>	<b>Revised Budget 09/10</b>	<b>Projected Actual 09/10</b>	<b>Budget 10/11</b>
<b>Federal</b>			
Federal Work Study	\$ 380,264	\$ 380,264	\$ 380,264
Other Federal	0	0	0
<b>TOTAL INCOME</b>	<b>\$ 380,264</b>	<b>\$ 380,264</b>	<b>\$ 380,264</b>
<b>EXPENSES</b>			
Other Non-teachers	\$ 0	\$ 0	\$ 0
<b>Total Certificated Salaries</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Other Non-instructional	\$ 0	\$ 0	\$ 0
Students-FWS	494,019	494,019	507,019
<b>Total Classified Salaries</b>	<b>\$ 494,019</b>	<b>\$ 494,019</b>	<b>\$ 507,019</b>
<b>Total Staff Benefits</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total Materials and Supplies</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 0</b>
<b>Total Operating</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>	<b>\$ 0</b>
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>	<b>\$ 507,019</b>	<b>\$ 507,019</b>	<b>\$ 507,019</b>
Transfers-in	\$ 126,755	\$ 126,755	\$ 126,755
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 126,755</b>	<b>\$ 126,755</b>	<b>\$ 126,755</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**PARKING**



**PARKING FUND****Fund 125**

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

Revenue from parking permits is limited by student enrollment and by the state statute that limits parking fees to \$100 per year. We are projecting an excess of operating expenses over revenue of \$465,191, which will be covered, as in prior years, by a transfer in from the General Fund to allow them to break even for the year.

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

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

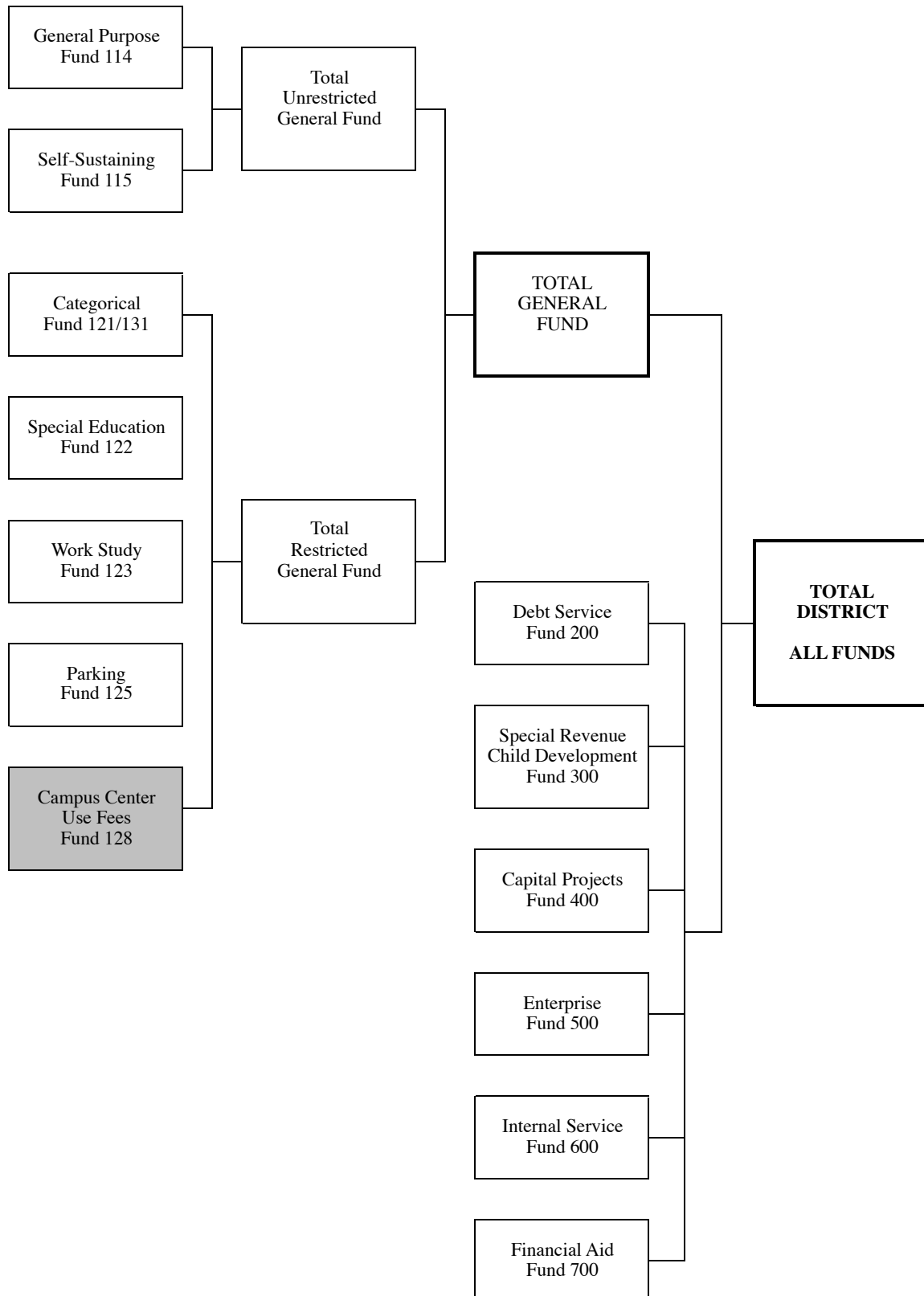
**Fund 125  
Parking**

**2010-11 BUDGETS**

<b>INCOME</b>	<b>Revised Budget 09/10</b>	<b>Projected Actual 09/10</b>	<b>Budget 10/11</b>
<b>State</b>			
Other State Income	\$ 0	\$ 0	\$ 0
<b>Total State Income</b>	\$ 0	\$ 0	\$ 0
<b>Local</b>			
Decals	\$ 1,528,000	\$ 1,528,000	\$ 1,425,000
Daily Permits	475,000	475,000	525,000
Special Events Parking	308,000	308,000	250,000
<b>Total Local Income</b>	2,311,000	2,311,000	2,200,000
<b>TOTAL INCOME</b>	<b>\$ 2,311,000</b>	<b>\$ 2,311,000</b>	<b>\$ 2,200,000</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-teachers	0	0	0
Other Teachers	0	0	0
Other Non-teachers	0	0	0
<b>Total Certificated Salaries</b>	\$ 0	\$ 0	\$ 0
Contract Non-instructional	\$ 832,554	\$ 832,554	\$ 883,375
Contract Instructional Aides	0	0	0
Other Non-instructional	88,637	88,637	100,074
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	\$ 921,191	\$ 921,191	\$ 983,449
<b>Total Salaries</b>	\$ 921,191	\$ 921,191	\$ 983,449
<b>Total Staff Benefits</b>	\$ 408,175	\$ 408,175	\$ 335,574
<b>Total Materials and Supplies</b>	\$ 0	\$ 0	\$ 0
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	105,000	105,000	110,000
<b>Total Operating</b>	\$ 105,000	\$ 105,000	\$ 110,000
Site Improvement	\$ 0	\$ 0	\$ 0
Buildings	0	0	0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
<b>Total Capital Outlay</b>	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENSES</b>	<b>\$ 1,434,367</b>	<b>\$ 1,434,367</b>	<b>\$ 1,429,023</b>
Transfers-in	\$ 365,191	\$ 365,191	\$ 465,191
Other Sources	0	0	0
Transfers-out	(1,241,824)	(1,241,824)	(1,236,168)
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (876,633)</b>	<b>\$ (876,633)</b>	<b>\$ (770,977)</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>



## CAMPUS CENTER USE FEES



**CAMPUS CENTER USE FEES****Fund 128**

Revenues are generated by collecting a mandatory fee for use of the campus centers at each institution. The proceeds are isolated by campus and are restricted for the following purposes in order of priority: 1) retirement of Certificates of Participation financing the campus center expansion projects, 2) repair and replacement of existing student campus center facilities, and 3) personnel support of campus center operations.

A major restructuring of the Foothill Campus Center Use Fee at Foothill College was approved by the Board of Trustees at the June 21, 2004, meeting. This restructuring of the fee was necessary due to 1) demolition of the old campus center and construction of a new building, requiring old debt to be paid off and new debt to be issued, and 2) restructuring the services and fee level that off-campus students paid. As a consequence of these actions, the Campus Center Use Fee at Foothill College was suspended until summer quarter 2006. In the meantime, the June 30, 2004 fund balance was used to pay the necessary expenses during the interim period.

Another major restructuring in Fund 128 is the De Anza Campus Center Use Fee at De Anza College, which was approved by the Board of Trustees at the June 6, 2005 meeting. The purpose for the increase was to finance a new debt of \$5 million for fifteen years for the renovation portion of the existing campus center building.

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

2006/07	\$ 15.00
2007/08	15.50
2008/09	16.00
2009/10	16.00
2010/11	16.00

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

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



**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 128  
Campus Center Use Fees**

**2010-11 BUDGETS**

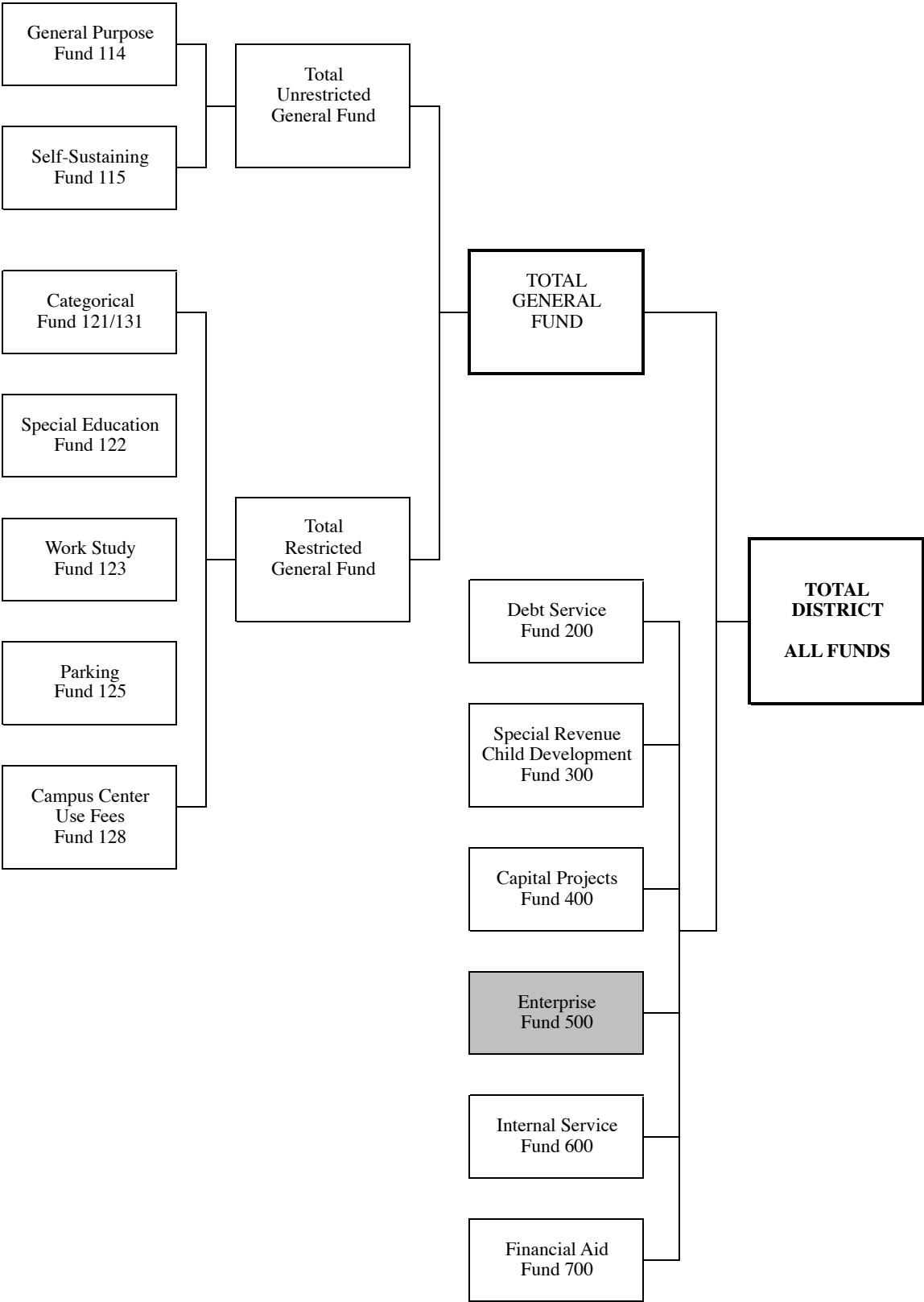
<b>INCOME</b>	<b>Foothill College</b>		<b>De Anza College</b>		<b>Total Fund 128</b>
<b>Local</b>					
Campus Center Use Fees	\$	956,218	\$	1,340,000	\$ 2,296,218
Interest		0		0	0
Other		0		0	0
<b>TOTAL INCOME</b>	<b>\$</b>	<b>956,218</b>	<b>\$</b>	<b>1,340,000</b>	<b>\$ 2,296,218</b>
<b>EXPENSES</b>					
Contract Non-instructional	\$	354,117	\$	287,833	\$ 641,950
Contract Instructional Aides		0		0	0
Other Non-instructional		0		155,360	155,360
Other Instructional Aides		0		0	0
Students		0		0	0
Students-FWS		0		0	0
<b>Total Classified Salaries</b>	<b>\$</b>	<b>354,117</b>	<b>\$</b>	<b>443,193</b>	<b>\$ 797,310</b>
<b>Total Staff Benefits</b>	<b>\$</b>	<b>128,042</b>	<b>\$</b>	<b>155,217</b>	<b>\$ 283,259</b>
<b>Total Materials and Supplies</b>	<b>\$</b>	<b>0</b>	<b>\$</b>	<b>80,597</b>	<b>\$ 80,597</b>
Contracted Services	\$	0	\$	0	\$ 0
Lease of Equipment & Facilities		0		0	0
Utilities		0		0	0
Other Operating		0		75,398	75,398
<b>Total Operating</b>	<b>\$</b>	<b>0</b>	<b>\$</b>	<b>75,398</b>	<b>\$ 75,398</b>
Buildings	\$	0	\$	0	\$ 0
Equipment-New & Replacement		0		0	0
Other Capital Outlay		0		60,389	60,389
<b>Total Capital Outlay</b>	<b>\$</b>	<b>0</b>	<b>\$</b>	<b>60,389</b>	<b>\$ 60,389</b>
<b>TOTAL EXPENSES</b>	<b>\$</b>	<b>482,159</b>	<b>\$</b>	<b>814,794</b>	<b>\$ 1,296,953</b>
Transfers-in	\$	0	\$	0	\$ 0
Other Sources		0		0	0
Transfers-out		(474,059)		(525,206)	(999,265)
Contingency		0		0	0
Other Out Go		0		0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$</b>	<b>(474,059)</b>	<b>\$</b>	<b>(525,206)</b>	<b>\$ (999,265)</b>
Net Change in Fund Balance	\$	0	\$	0	\$ 0
Beginning Balance, July 1		91,769		407,893	499,662
Adjustments to Beginning Balance		0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$</b>	<b>91,769</b>	<b>\$</b>	<b>407,893</b>	<b>\$ 499,662</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 128  
Campus Center Use Fees**

<b>TOTAL DISTRICT</b>			
<b>INCOME</b>	<b>Revised Budget 09/10</b>	<b>Projected Actual 09/10</b>	<b>Budget 10/11</b>
<b>Local</b>			
Campus Center Use Fees	\$ 2,226,495	\$ 2,226,495	\$ 2,296,218
Interest	0	0	0
Other	0	0	0
<b>TOTAL INCOME</b>	<b>\$ 2,226,495</b>	<b>\$ 2,226,495</b>	<b>\$ 2,296,218</b>
<b>EXPENSES</b>			
Contract Non-instructional	\$ 494,901	\$ 625,939	\$ 641,950
Contract Instructional Aides	0	0	0
Other Non-instructional	175,000	117,093	155,360
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 669,901</b>	<b>\$ 743,032</b>	<b>\$ 797,310</b>
<b>Total Staff Benefits</b>	<b>\$ 217,542</b>	<b>\$ 249,911</b>	<b>\$ 283,259</b>
<b>Total Materials and Supplies</b>	<b>\$ 104,333</b>	<b>\$ 104,333</b>	<b>\$ 80,597</b>
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	194,327	249,827	75,398
<b>Total Operating</b>	<b>\$ 194,327</b>	<b>\$ 249,827</b>	<b>\$ 75,398</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	35,000	161,658	60,389
<b>Total Capital Outlay</b>	<b>\$ 35,000</b>	<b>\$ 161,658</b>	<b>\$ 60,389</b>
<b>TOTAL EXPENSES</b>	<b>\$ 1,221,103</b>	<b>\$ 1,508,761</b>	<b>\$ 1,296,953</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	(992,187)	(992,187)	(999,265)
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (992,187)</b>	<b>\$ (992,187)</b>	<b>\$ (999,265)</b>
Net Change in Fund Balance	\$ 13,205	\$ (274,453)	\$ 0
Beginning Balance, July 1	774,115	774,115	499,662
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 787,320</b>	<b>\$ 499,662</b>	<b>\$ 499,662</b>

ENTERPRISE



**ENTERPRISE FUND**  
**FOOTHILL and DE ANZA CAMPUS CENTERS**  
**FLINT CENTER**

The Enterprise Fund is accounted for in a manner whereby the total costs of providing goods and services are financed or recovered primarily through user charges. Enterprise operations comprise the Foothill and De Anza College Campus Centers and Flint Center for the Performing Arts. The campus centers include the bookstores and De Anza dining services. Financial activity in the Enterprise Fund is measured by gross margins and net profit rather than by the governmental budget to actual measurement.

**Foothill Enterprise Fund**

*Bookstore*

This year's sales declines are projected to extend into fiscal year 2011. With sales projected to decrease to \$3,858,500, and with an expanded textbook rental program and lower benefits expenses, we are expecting to almost break even with a small net profit of \$24,300.

**De Anza Enterprise Fund**

*Bookstore*

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

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

*Dining Services*

A decline in sales is expected for 2010/11, with most of this attributable to catering sales, a continuation of this year's experience due to the College's and the District's budget constraints. Cafeteria sales of \$1,443,130 and catering sales of \$135,000 have been forecasted for fiscal year 2011.

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

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

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

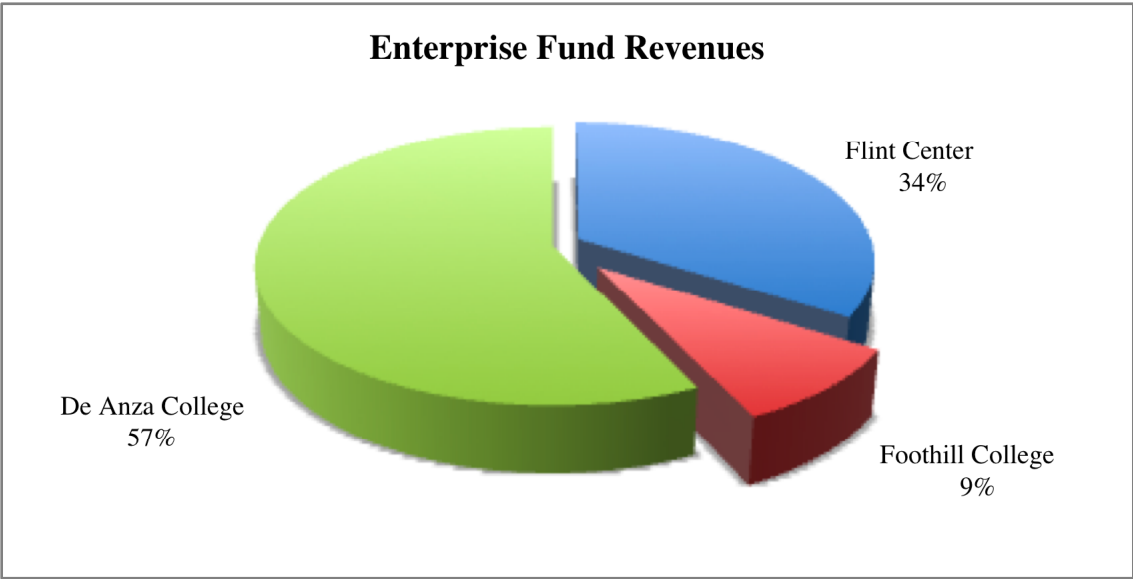
### **Flint Center**

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

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

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

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



# Foothill-DeAnza Community College District

## Enterprise Fund

### 2010-11 BUDGETS

	INCOME			EXPENSES			Total Enterprise
Local	Foothill College	De Anza College	Flint Center				
Sales	\$ 3,858,500	\$ 8,120,930	\$ 0				\$ 11,979,430
Other Local Income	133,200	336,070	573,484				1,042,754
<b>TOTAL INCOME</b>	<b>\$ 3,991,700</b>	<b>\$ 8,457,000</b>	<b>\$ 573,484</b>				<b>\$ 13,022,184</b>
<b>Cost of Sales</b>	<b>\$ 3,006,900</b>	<b>\$ 5,770,850</b>	<b>\$ 0</b>				<b>\$ 8,777,750</b>
Management Salaries	\$ 108,510	\$ 171,800	\$ 0				\$ 280,310
Contract Salaries	307,000	767,300	28,875				1,103,175
Student Salaries	150,000	556,000	0				706,000
Other	30,000	75,000	0				105,000
<b>Total Salaries</b>	<b>\$ 595,510</b>	<b>\$ 1,570,100</b>	<b>\$ 28,875</b>				<b>\$ 2,194,485</b>
<b>Total Staff Benefits</b>	<b>\$ 151,700</b>	<b>\$ 323,100</b>	<b>\$ 0</b>				<b>\$ 474,800</b>
General Administration	\$ 145,250	533,320	\$ 0				\$ 678,570
Depreciation	29,500	85,560	0				115,060
Utilities	18,000	61,900	45,000				124,900
Other Operating	0	0	522,054				522,054
<b>Total Operating</b>	<b>\$ 192,750</b>	<b>\$ 680,780</b>	<b>\$ 567,054</b>				<b>\$ 1,440,584</b>
Buildings	\$ 0	\$ 0	\$ 0				\$ 0
Equipment-New & Replacement	0	0	24,848				24,848
Other Capital Outlay	0	0	10,000				10,000
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 34,848</b>				<b>\$ 34,848</b>
<b>TOTAL EXPENSES</b>	<b>\$ 3,946,860</b>	<b>\$ 8,344,830</b>	<b>\$ 630,777</b>				<b>\$ 12,922,467</b>
Transfers-in	\$ 0	\$ 0	\$ 0				\$ 0
Other Sources	0	0	0				0
Transfers-out	0	0	0				0
Contingency	0	0	0				0
Other Out Go	(20,500)	(17,400)	0				(37,900)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (20,500)</b>	<b>\$ (17,400)</b>	<b>\$ 0</b>				<b>\$ (37,900)</b>
Net Increase (Decrease) in Retained Earnings	\$ 24,340	\$ 94,770	\$ (57,293)				\$ 61,817
Beginning Balance, July 1	383,358	2,640,366	1,679,748				4,703,472
Adjustments to Beginning Balance	0	0	0				0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 407,698</b>	<b>\$ 2,735,136</b>	<b>\$ 1,622,455</b>				<b>\$ 4,765,289</b>

# Foothill-DeAnza Community College District

## Enterprise Fund

### TOTAL ENTERPRISE

	INCOME	Revised Budget 09/10	Projected Actual 09/10	Budget 10/11
<b>Local</b>				
Sales		\$ 13,704,700	\$ 12,288,500	\$ 11,979,430
Other Local Income		1,164,770	1,077,308	1,042,754
<b>TOTAL INCOME</b>		<b>\$ 14,869,470</b>	<b>\$ 13,365,808</b>	<b>\$ 13,022,184</b>
	<b>EXPENSES</b>			
<b>Cost of Sales</b>		<b>\$ 10,196,150</b>	<b>\$ 8,977,150</b>	<b>\$ 8,777,750</b>
Management Salaries		\$ 0	\$ 0	\$ 280,310
Contract Salaries		2,254,510	2,214,382	1,103,175
Student Salaries		0	0	706,000
Other		0	0	105,000
<b>Total Salaries</b>		<b>\$ 2,254,510</b>	<b>\$ 2,214,382</b>	<b>\$ 2,194,485</b>
<b>Total Staff Benefits</b>		<b>\$ 636,970</b>	<b>\$ 621,970</b>	<b>\$ 474,800</b>
General Administration		\$ 668,640	\$ 717,147	\$ 678,570
Depreciation		113,760	85,119	115,060
Utilities		125,300	124,900	79,900
Other Operating		549,400	557,900	567,054
<b>Total Operating</b>		<b>\$ 1,457,100</b>	<b>\$ 1,485,066</b>	<b>\$ 1,440,584</b>
Buildings		\$ 0	\$ 0	\$ 0
Equipment-New & Replacement		26,220	26,220	24,848
Other Capital Outlay		20,000	11,500	10,000
<b>Total Capital Outlay</b>		<b>\$ 46,220</b>	<b>\$ 37,720</b>	<b>\$ 34,848</b>
<b>TOTAL EXPENSES</b>		<b>\$ 14,590,950</b>	<b>\$ 13,336,288</b>	<b>\$ 12,922,467</b>
Transfers-in		\$ 0	\$ 0	\$ 0
Other Sources		0	0	0
Transfers-out		0	0	0
Contingency		0	0	0
Other Out Go		(34,500)	(39,000)	(37,900)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>		<b>\$ (34,500)</b>	<b>\$ (39,000)</b>	<b>\$ (37,900)</b>
Net Increase (Decrease) in Retained Earnings		\$ 244,020	\$ (9,480)	\$ 61,817
Beginning Balance, July 1		4,712,952	4,712,952	4,703,472
Adjustments to Beginning Balance		0	0	0
<b>NET FUND BALANCE, June 30</b>		<b>\$ 4,956,972</b>	<b>\$ 4,703,472</b>	<b>\$ 4,765,289</b>



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

**FOOTHILL COLLEGE-TOTAL CAMPUS CENTER**

		Revised Budget 09/10	Projected Actual 09/10	Budget 10/11
<b>INCOME</b>				
<b>Local</b>				
Sales	\$	4,322,800	\$ 3,897,100	\$ 3,858,500
Other Local Income		138,200	127,200	133,200
<b>TOTAL INCOME</b>	<b>\$</b>	<b>4,461,000</b>	<b>\$ 4,024,300</b>	<b>\$ 3,991,700</b>
<b>EXPENSES</b>				
<b>Cost of Sales</b>	<b>\$</b>	<b>3,410,600</b>	<b>\$ 3,034,600</b>	<b>\$ 3,006,900</b>
Management Salaries	\$	0	\$ 0	\$ 108,510
Contract Salaries		599,610	589,610	307,000
Student Salaries		0	0	150,000
Other		0	0	30,000
<b>Total Salaries</b>	<b>\$</b>	<b>599,610</b>	<b>\$ 589,610</b>	<b>\$ 595,510</b>
<b>Total Staff Benefits</b>	<b>\$</b>	<b>182,170</b>	<b>\$ 182,170</b>	<b>\$ 151,700</b>
General Administration	\$	158,700	\$ 145,660	\$ 145,250
Depreciation		29,500	22,090	29,500
Utilities		18,400	18,000	18,000
Other Operating		0	0	0
<b>Total Operating</b>	<b>\$</b>	<b>206,600</b>	<b>\$ 185,750</b>	<b>\$ 192,750</b>
Buildings	\$	0	\$ 0	\$ 0
Equipment-New & Replacement		0	0	0
Other Capital Outlay		0	0	0
<b>Total Capital Outlay</b>	<b>\$</b>	<b>0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>	<b>\$</b>	<b>4,398,980</b>	<b>\$ 3,992,130</b>	<b>\$ 3,946,860</b>
Transfers-in	\$	0	\$ 0	\$ 0
Other Sources		0	0	0
Transfers-out		0	0	0
Contingency		0	0	0
Other Out Go		(18,000)	(20,500)	(20,500)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$</b>	<b>(18,000)</b>	<b>\$ (20,500)</b>	<b>\$ (20,500)</b>
Net Increase (Decrease) in Retained Earnings	\$	44,020	\$ 11,670	\$ 24,340
Beginning Balance, July 1		371,688	371,688	383,358
Adjustments to Beginning Balance		0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$</b>	<b>415,708</b>	<b>\$ 383,358</b>	<b>\$ 407,698</b>

# Foothill-DeAnza Community College District

## Enterprise Fund

### DE ANZA COLLEGE-TOTAL CAMPUS CENTER

		Revised Budget 09/10	Projected Actual 09/10	Budget 10/11
<b>INCOME</b>				
<b>Local</b>				
Sales	\$	9,381,900	\$ 8,391,400	\$ 8,120,930
Other Local Income		358,450	380,051	336,070
<b>TOTAL INCOME</b>	<b>\$</b>	<b>9,740,350</b>	<b>\$ 8,771,451</b>	<b>\$ 8,457,000</b>
<b>EXPENSES</b>				
<b>Cost of Sales</b>	<b>\$</b>	<b>6,785,550</b>	<b>\$ 5,942,550</b>	<b>\$ 5,770,850</b>
Management Salaries	\$	0	\$ 0	\$ 171,800
Contract Salaries		1,627,400	1,597,272	767,300
Student Salaries		0	0	556,000
Other		0	0	75,000
<b>Total Salaries</b>	<b>\$</b>	<b>1,627,400</b>	<b>\$ 1,597,272</b>	<b>\$ 1,570,100</b>
<b>Total Staff Benefits</b>	<b>\$</b>	<b>454,800</b>	<b>\$ 439,800</b>	<b>\$ 323,100</b>
General Administration	\$	509,940	\$ 571,487	\$ 533,320
Depreciation		84,260	63,029	85,560
Utilities		61,900	61,900	61,900
Other Operating		0	0	0
<b>Total Operating</b>	<b>\$</b>	<b>656,100</b>	<b>\$ 696,416</b>	<b>\$ 680,780</b>
Buildings	\$	0	\$ 0	\$ 0
Equipment-New & Replacement		0	0	0
Other Capital Outlay		0	0	0
<b>Total Capital Outlay</b>	<b>\$</b>	<b>0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>	<b>\$</b>	<b>9,523,850</b>	<b>\$ 8,676,038</b>	<b>\$ 8,344,830</b>
Transfers-in	\$	0	\$ 0	\$ 0
Other Sources		0	0	0
Transfers-out		0	0	0
Contingency		0	0	0
Other Out Go		(16,500)	(18,500)	(17,400)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$</b>	<b>(16,500)</b>	<b>\$ (18,500)</b>	<b>\$ (17,400)</b>
Net Increase (Decrease) in Retained Earnings	\$	200,000	\$ 76,913	\$ 94,770
Beginning Balance, July 1		2,563,453	2,563,453	2,640,366
Adjustments to Beginning Balance		0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$</b>	<b>2,763,453</b>	<b>\$ 2,640,366</b>	<b>\$ 2,735,136</b>

# Foothill-DeAnza Community College District

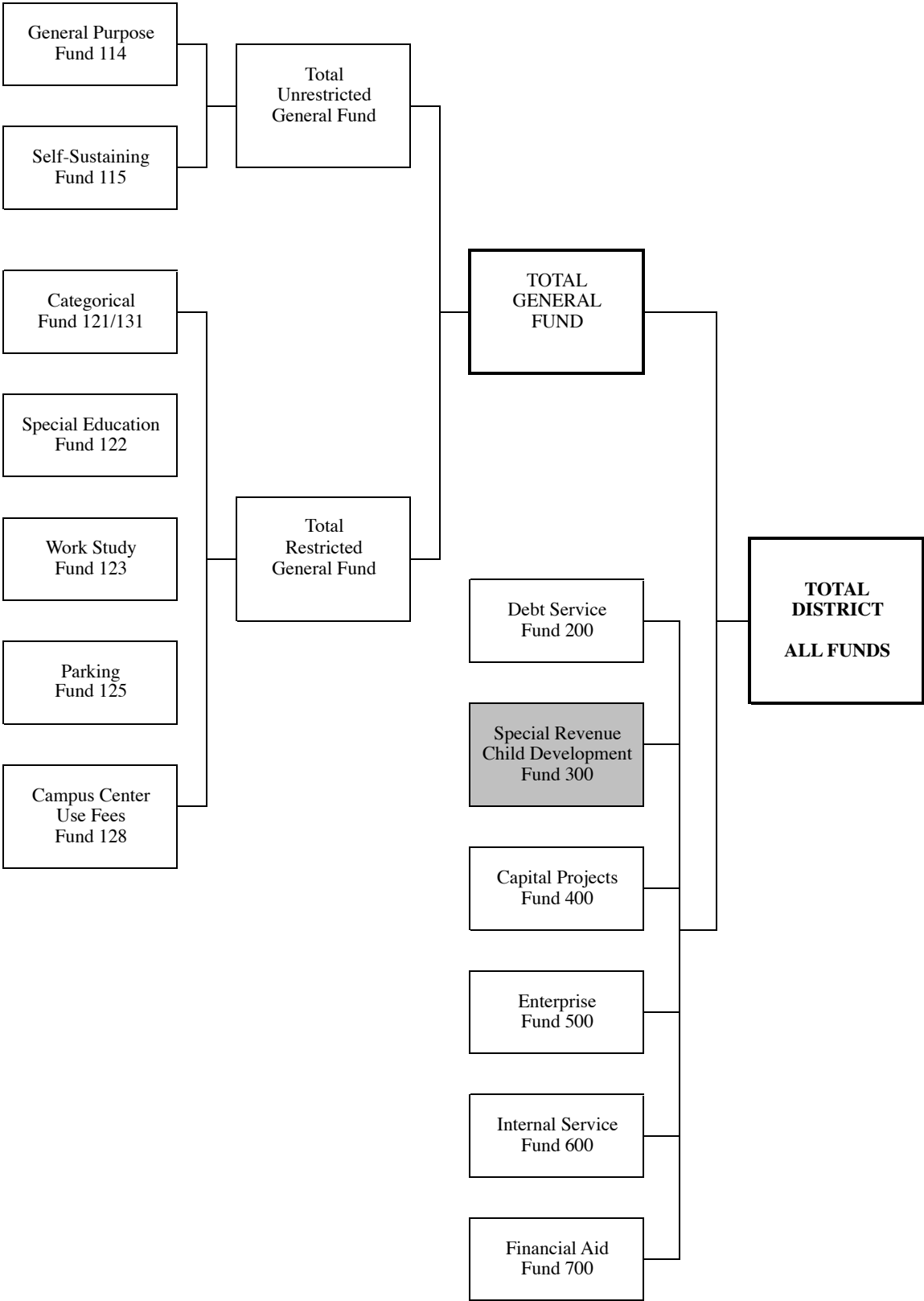
## Flint Center

### 2010-11 BUDGETS

INCOME	Revised Budget 09/10	Projected Actual 09/10	Budget 10/11
<b>Local</b>			
Event	\$ 0	\$ 0	\$ 0
Theatre Services	0	0	0
Box Office	0	0	0
Concession	0	0	0
Interest	0	0	0
Other	668,120	570,057	573,484
<b>TOTAL INCOME</b>	<b>\$ 668,120</b>	<b>\$ 570,057</b>	<b>\$ 573,484</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-teachers	0	0	0
Other Teachers	0	0	0
Other Non-teachers	0	0	0
<b>Total Certificated Salaries</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Contract Non-instructional	\$ 27,500	\$ 27,500	\$ 28,875
Contract Instructional Aides	0	0	0
Other Non-instructional	0	0	0
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 27,500</b>	<b>\$ 27,500</b>	<b>\$ 28,875</b>
<b>Total Salaries</b>	<b>\$ 27,500</b>	<b>\$ 27,500</b>	<b>\$ 28,875</b>
<b>Total Staff Benefits</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total Materials and Supplies</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Contracted Services	\$ 549,400	\$ 557,900	\$ 522,054
Lease of Equipment & Facilities	0	0	0
Utilities	45,000	45,000	45,000
Other Operating	0	0	0
<b>Total Operating</b>	<b>\$ 594,400</b>	<b>\$ 602,900</b>	<b>\$ 567,054</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	26,220	26,220	24,848
Other Capital Outlay	20,000	11,500	10,000
<b>Total Capital Outlay</b>	<b>\$ 46,220</b>	<b>\$ 37,720</b>	<b>\$ 34,848</b>
<b>TOTAL EXPENSES</b>	<b>\$ 668,120</b>	<b>\$ 668,120</b>	<b>\$ 630,777</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>\$ 0</b>	<b>\$ (98,063)</b>	<b>\$ (57,293)</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ 0	\$ (98,063)	\$ (57,293)
Beginning Balance, July 1	1,777,811	1,777,811	1,679,748
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 1,777,811</b>	<b>\$ 1,679,748</b>	<b>\$ 1,622,455</b>



# CHILD DEVELOPMENT

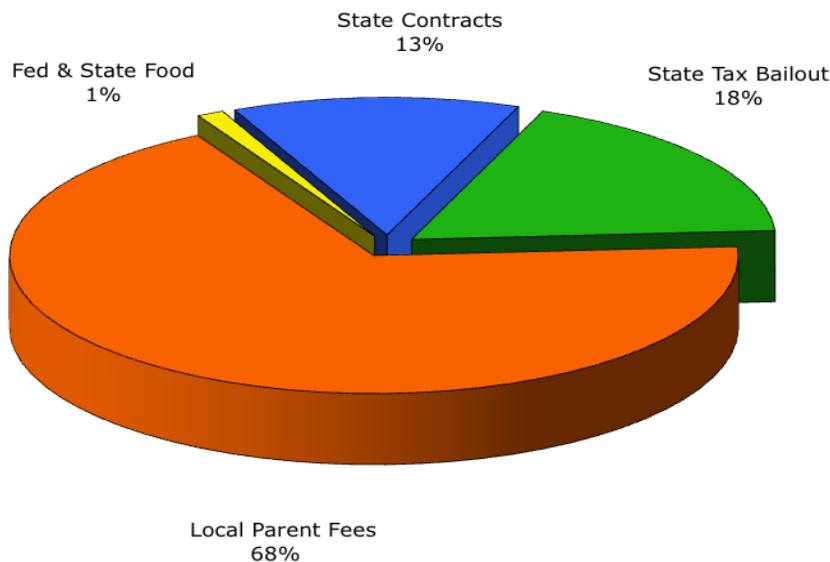


**CHILD DEVELOPMENT FUND****Fund 300**

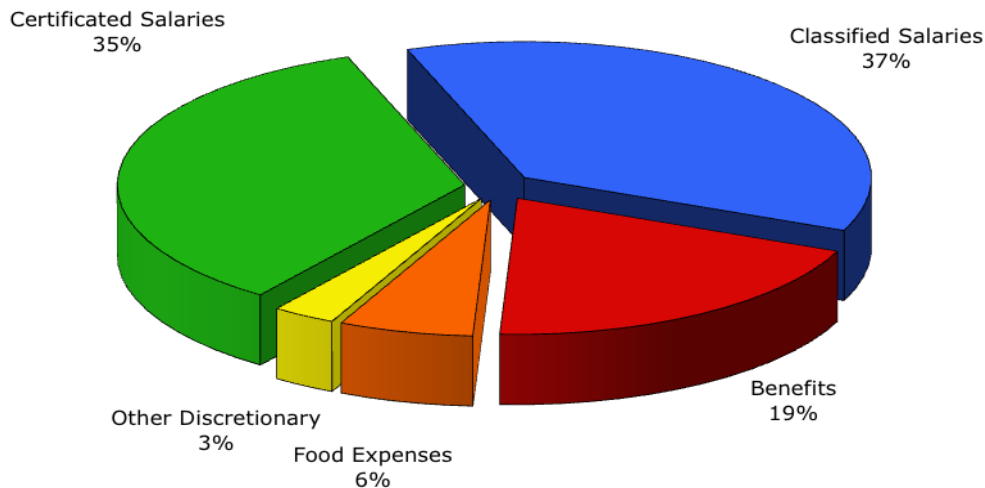
The Child Development Fund supports the costs associated with the Child Development Center located at De Anza College. The Child Development Center provides services to students from Foothill College and De Anza College, as well as non-students living in the community. Providing childcare to children between the ages of one and six years old, the center is also utilized as a facility for Early Childhood Education students to observe and train.

For 10/11, the Child Development Center plans to operate year-round, utilizing seven out of nine classrooms. The Child Development Center anticipates serving approximately 86 full-time, full fee-paying children and 35 full-time children that are state-subsidized. We are projecting \$1.52 million, or 68%, in revenue from local parent fees. The Governor's May Revise includes a proposed \$1.2 billion in state cuts for funding for need-based, subsidized childcare. As of this moment it is unclear if these cuts will affect the De Anza College Child Development Center's state funding, therefore, for the tentative budget we are projecting the same level of funding for the tax bailout and state subsidized child care contracts as what was projected for 2009/10. From state sources, we anticipate receiving \$285,500, or 13%, from state contracts, and \$405,500, or 18%, from state tax bailout funds. Finally, we are projecting \$26,500, or 1%, in revenue for federal food reimbursement. We are projecting total revenue and related expenses of approximately \$2.24 million.

**Funding Sources for Child Development**



**Expenses for Child Development**



# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

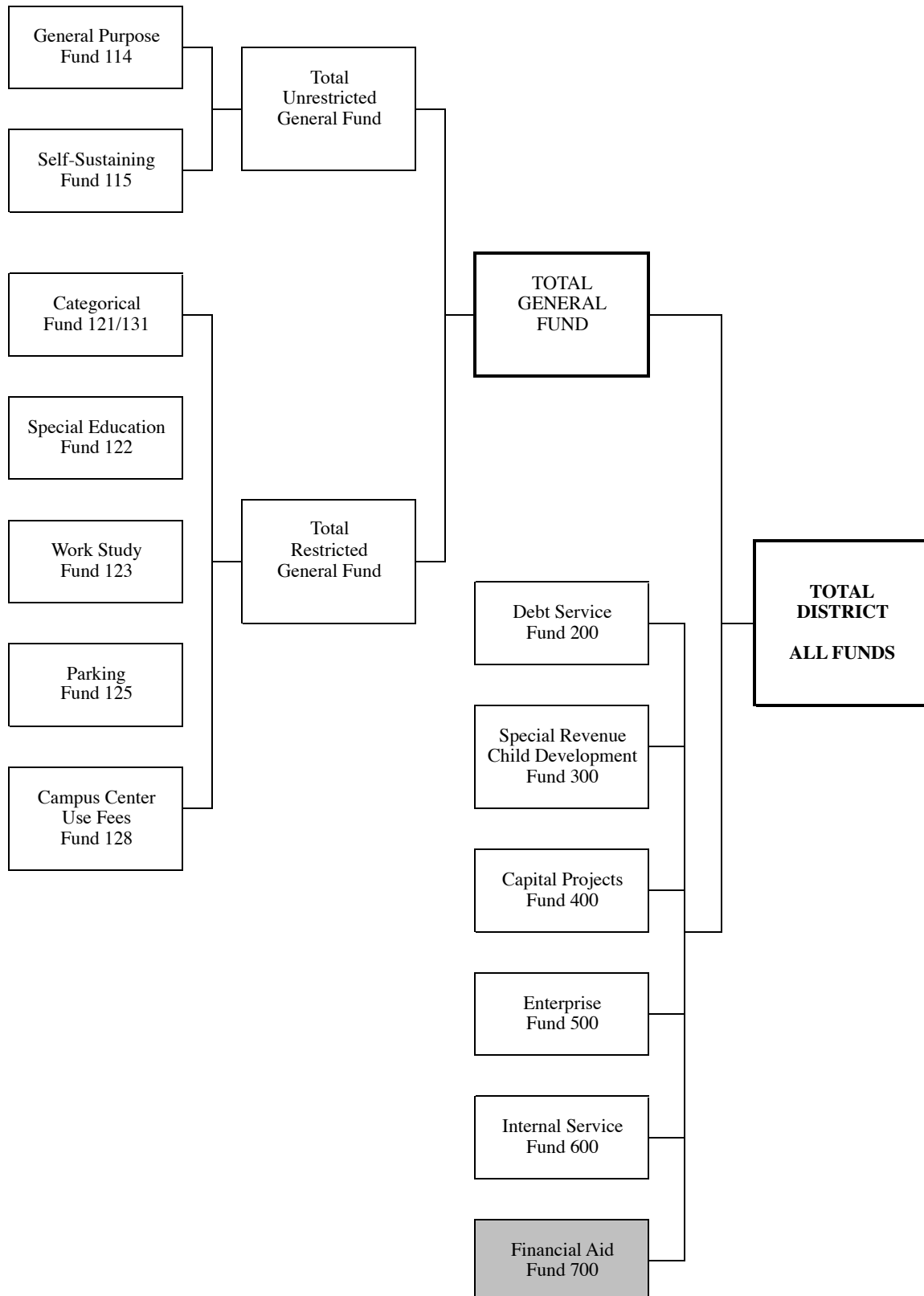
## Fund 300 Child Development

### 2010-11 BUDGETS

INCOME	Revised Budget 09/10	Projected Actual 09/10	Budget 10/11
<b>Federal</b>			
Child Care Food Program	\$ 25,000	\$ 25,000	\$ 25,000
Other Federal Income	0	0	0
<b>Total Federal Income</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
<b>State</b>			
Department of Education	\$ 285,254	\$ 280,254	\$ 285,554
Child Dev. Center Tax Bailout	562,678	405,489	405,503
Child Care Food Program	1,500	1,500	1,500
Other State Revenue	0	0	0
<b>Total State Income</b>	<b>\$ 849,432</b>	<b>\$ 687,243</b>	<b>\$ 692,557</b>
<b>Local</b>			
Parent Fees	\$ 0	\$ 0	\$ 0
Parent Fees - Non Certified	1,472,722	1,522,722	1,522,722
Other Local Income	0	0	0
Interest	0	0	0
<b>Total Local Income</b>	<b>\$ 1,472,722</b>	<b>\$ 1,522,722</b>	<b>\$ 1,522,722</b>
<b>TOTAL INCOME</b>	<b>\$ 2,347,154</b>	<b>\$ 2,234,965</b>	<b>\$ 2,240,279</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-teachers	600,916	587,458	588,663
Other Teachers	0	0	0
Other Non-teachers	195,600	226,378	185,000
<b>Total Certificated Salaries</b>	<b>\$ 796,516</b>	<b>\$ 813,836</b>	<b>\$ 773,663</b>
Contract Non-instructional	\$ 538,514	\$ 455,308	\$ 557,965
Contract Instructional Aides	0	0	0
Other Non-instructional	62,600	128,118	97,500
Other Instructional Aides	0	0	0
Students	217,004	176,194	170,000
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 818,118</b>	<b>\$ 759,620</b>	<b>\$ 825,465</b>
<b>Total Salaries</b>	<b>\$ 1,614,634</b>	<b>\$ 1,573,456</b>	<b>\$ 1,599,128</b>
<b>Total Staff Benefits</b>	<b>\$ 506,973</b>	<b>\$ 498,818</b>	<b>\$ 435,291</b>
<b>Total Materials and Supplies</b>	<b>\$ 242,282</b>	<b>\$ 175,057</b>	<b>\$ 175,860</b>
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	25,631	30,000	30,000
<b>Total Operating</b>	<b>\$ 25,631</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>	<b>\$ 2,389,520</b>	<b>\$ 2,277,331</b>	<b>\$ 2,240,279</b>
Transfers-in	\$ 42,366	\$ 42,366	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 42,366</b>	<b>\$ 42,366</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	606,158	606,158	606,158
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 606,158</b>	<b>\$ 606,158</b>	<b>\$ 606,158</b>



## FINANCIAL AID



**STUDENT FINANCIAL AID****Fund 700**

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

For the 10/11 Tentative Budget, we are projecting \$19.41 million in revenue and \$19.96 million in expenses. We are also projecting a transfer of \$517,000 in Other Sources of funds from the Foothill-De Anza Foundation for scholarships awarded to our students.

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 700  
Financial Aid**

**2010-11 BUDGETS**

<b>INCOME</b>	<b>Foothill College</b>	<b>De Anza College</b>	<b>Total Fund 700</b>
<b>Federal</b>			
Perkins	\$ 0	\$ 0	\$ 0
Pell	4,373,056	13,606,168	17,979,224
Other Federal	15,000	56,000	71,000
<b>Total Federal Income</b>	<b>\$ 4,388,056</b>	<b>\$ 13,662,168</b>	<b>\$ 18,050,224</b>
<b>State</b>			
EOPS	\$ 0	\$ 0	\$ 0
Cal Grant	0	0	0
Other State	170,000	1,163,000	1,333,000
<b>Total State Income</b>	<b>\$ 170,000</b>	<b>\$ 1,163,000</b>	<b>\$ 1,333,000</b>
<b>Local</b>			
Interest	\$ 6,000	\$ 20,000	\$ 26,000
Other Local	1,500	2,500	4,000
<b>Total Local Income</b>	<b>\$ 7,500</b>	<b>\$ 22,500</b>	<b>\$ 30,000</b>
<b>TOTAL INCOME</b>	<b>\$ 4,565,556</b>	<b>\$ 14,847,668</b>	<b>\$ 19,413,224</b>
<b>EXPENSES</b>			
<b>Operating Expenses</b>	<b>\$ 312,500</b>	<b>\$ 245,500</b>	<b>\$ 558,000</b>
<b>Collection Costs (Perkins)</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>
<b>Student Grants</b>	<b>4,558,056</b>	<b>14,825,168</b>	<b>19,383,224</b>
<b>TOTAL EXPENSES</b>	<b>\$ 4,870,556</b>	<b>\$ 15,085,668</b>	<b>\$ 19,956,224</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	299,000	218,000	517,000
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 299,000</b>	<b>\$ 218,000</b>	<b>\$ 517,000</b>
Net Change in Fund Balance	\$ (6,000)	\$ (20,000)	\$ (26,000)
Beginning Balance, July 1	0	0	2,634,550
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ (6,000)</b>	<b>\$ (20,000)</b>	<b>\$ 2,608,550</b>

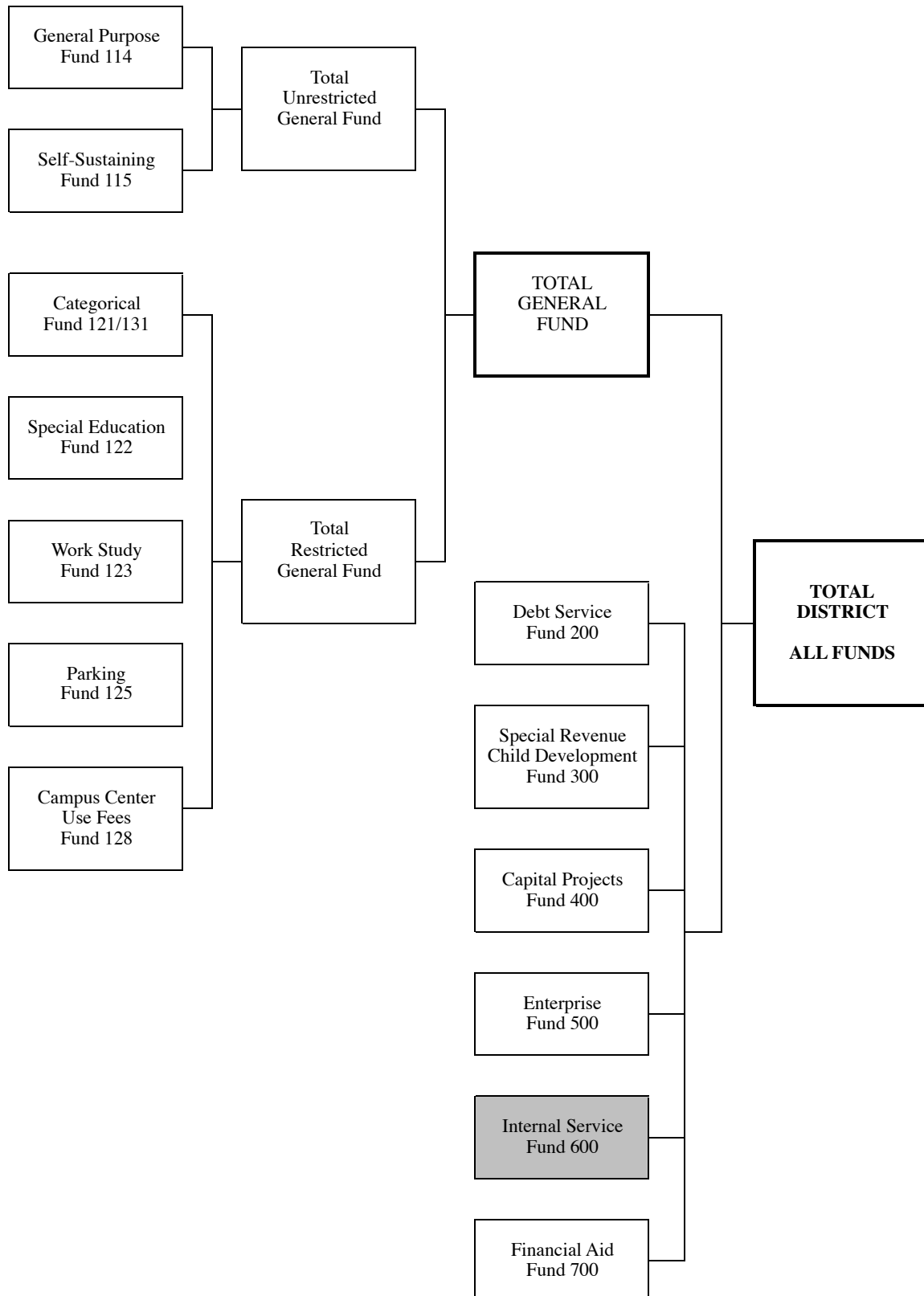
**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 700  
Financial Aid**

**TOTAL DISTRICT**

<b>INCOME</b>	<b>Revised Budget 09/10</b>	<b>Projected Actual 09/10</b>	<b>Budget 10/11</b>
<b>Federal</b>			
Perkins	\$ 0	\$ 0	\$ 0
Pell	13,392,224	13,392,224	17,979,224
Other Federal	0	0	71,000
<b>Total Federal Income</b>	<b>\$ 13,392,224</b>	<b>\$ 13,392,224</b>	<b>\$ 18,050,224</b>
<b>State</b>			
EOPS	\$ 200	\$ 200	\$ 0
Cal Grant	0	0	0
Other State	1,268,000	1,268,000	1,333,000
<b>Total State Income</b>	<b>\$ 1,268,200</b>	<b>\$ 1,268,200</b>	<b>\$ 1,333,000</b>
<b>Local</b>			
Interest	\$ 47,500	\$ 47,500	\$ 26,000
Other Local	8,500	8,500	4,000
<b>Total Local Income</b>	<b>\$ 56,000</b>	<b>\$ 56,000</b>	<b>\$ 30,000</b>
<b>TOTAL INCOME</b>	<b>\$ 14,716,424</b>	<b>\$ 14,716,424</b>	<b>\$ 19,413,224</b>
<b>EXPENSES</b>			
<b>Operating Expenses</b>	<b>\$ 420,500</b>	<b>\$ 420,500</b>	<b>\$ 558,000</b>
<b>Collection Costs (Perkins)</b>	<b>30,000</b>	<b>30,000</b>	<b>15,000</b>
<b>Student Grants</b>	<b>14,660,424</b>	<b>14,660,424</b>	<b>19,383,224</b>
<b>TOTAL EXPENSES</b>	<b>\$ 15,110,924</b>	<b>\$ 15,110,924</b>	<b>\$ 19,956,224</b>
Transfers-in	\$ 1,500	\$ 1,500	\$ 0
Other Sources	393,000	393,000	517,000
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 394,500</b>	<b>\$ 394,500</b>	<b>\$ 517,000</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ (26,000)
Beginning Balance, July 1	2,667,889	2,667,889	2,634,550
Adjustments to Beginning Balance	(33,340)	(33,340)	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 2,634,550</b>	<b>\$ 2,634,550</b>	<b>\$ 2,608,550</b>

## INTERNAL SERVICE



**INTERNAL SERVICE FUND****Fund 600**

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

In the past, this fund was used almost exclusively as an accounting convenience to charge benefits in one fund and then distribute them to all other funds. Any positive or negative ending balances were closed to the general fund (Fund 114) at year-end.

We have included an exhibit on the next page, which summarizes Internal Service Fund balances. Since there are sufficient balances in this fund, we are recommending a transfer of \$711,314 to this fund from the General Fund (Fund 114) in 10/11, with corresponding other outgo to the California Employers' Retiree Benefits Trust (CERBT) for unfunded retiree medical liability. This has been budgeted for in Fund 114. We will bring an agenda item to the Board of Trustees authorizing the district to make this contribution. This would leave an estimated unrestricted \$10.2 million in this fund. These unrestricted monies will be set aside as a Rate Stabilization Fund to offset future benefits rate increases.

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

## INTERNAL SERVICE FUND BALANCES

### Summary of Beginning Balance

<b>Extended Sick Leave/Vacation Payout Reserve</b>	\$	273,254
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#### **OPEB transfers in from General Fund and Payments:**

Unfunded Retiree Benefits Transfer In (04/05)		500,000
Unfunded Retiree Benefits Transfer In (05/06)		640,000
Unfunded Retiree Benefits Transfer In (06/07)		975,905
Unfunded Retiree Benefits Transfer In (07/08)		1,005,182
Unfunded Retiree Benefits Transfer In (08/09)		829,400
Unfunded Retiree Benefits Transfer In (09/10)		711,314
Transfer to JPA (04/05, 05/06, 06/07)		(2,115,905)
Transfer to JPA (07/08)		(1,005,182)
Transfer to JPA (08/09)		(829,400)
Transfer to CERBT (09/10)		(711,314)
FY 05/06 expenditure (JPA membership fee)		(3,000)

#### **Medical Benefits Savings:**

Negotiated 05/06 Benefits Increase Transfer In (04/05)		500,000
04/05 Medical Savings (Retiree and Active)		3,890,883
05/06 Medical Savings (Retiree and Active)		2,266,477
06/07 Medical Savings (Retiree and Active)		1,510,225
07/08 Medical Savings (Retiree and Active)		2,406,980
07/08 Medical Savings (Retiree and Active)-retain in F114 to offset 08/09 operating deficit		(2,406,980)
08/09 Medical Savings (Retiree and Active)		2,774,465
Transfer Out to General Fund to Cover 08/09 Medical Benefits Cost Increases		(1,534,008)

#### **Workers Comp Savings:**

04/05 Workers Comp Savings		945,777
05/06 Workers Comp Savings		626,619
06/07 Workers Comp Savings		288,414
07/08 Workers Comp Add'tl Costs		(311,758)
07/08 Workers Comp Add'tl Costs-transfer to F114		311,758
08/09 Workers Comp Add'tl Savings		1,502,491

<b>Total Beginning Balance 07/01/10:</b>		\$ 13,041,599
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Revenue		45,578,283
Expenses		(45,578,283)
Unfunded Retiree Benefits Transfer In (10/11)		711,314
Transfer to CERBT (10/11)		(711,314)
<b>06/30/11 Projected Ending Balance:</b>		\$ 13,041,599

### Summary of 10/11 Projected Ending Balance

Extended Sick Leave/Vacation Payout Reserve	\$	273,254
Reserve for Self Insured Fund		2,000,000
FA Post-1997 Health Benefits Reserve		250,000
Classified Staff Post-1997 Health Benefits Reserve		250,000
<b>Restricted Ending Balance:</b>		\$ 2,773,254

<b>Unrestricted Fund Balance:</b>		\$ 10,268,345
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<b>Total Projected 06/30/11 Ending Balance (restricted and unrestricted):</b>		\$ 13,041,599
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**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 600  
Internal Service**

**2010-11 BUDGETS**

<b>INCOME</b>	Active Employees		Retirees	<b>Total Fund 600</b>
Contributions - Active Benefits	\$	35,977,837	\$ 0	\$ 35,977,837
Contributions - Retiree Benefits		0	9,600,446	9,600,446
Employee Contributions		0	0	0
<b>TOTAL INCOME</b>	<b>\$</b>	<b>35,977,837</b>	<b>\$ 9,600,446</b>	<b>\$ 45,578,283</b>
<b>EXPENSES</b>				
Medical /Prescription/Dental/Vision	\$	15,210,351	\$ 9,600,446	\$ 24,810,797
		0	0	0
		0	0	0
Retirement		16,347,861	0	16,347,861
Worker's Comp/Ext Sk Lv/Vac Pay		2,837,100	0	2,837,100
Unemployment Insurance		1,122,000	0	1,122,000
Other		460,525	0	460,525
<b>TOTAL EXPENSES</b>	<b>\$</b>	<b>35,977,837</b>	<b>\$ 9,600,446</b>	<b>\$ 45,578,283</b>
Transfers-in	\$	0	\$ 0	\$ 0
Other Sources		0	0	0
Transfers-out		0	0	0
Contingency		0	0	0
Other Out Go		0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$</b>	<b>0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$	0	\$ 0	\$ 0
Beginning Balance, July 1		0	0	13,041,599
Adjustments to Beginning Balance		0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$</b>	<b>0</b>	<b>\$ 0</b>	<b>\$ 13,041,599</b>



**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

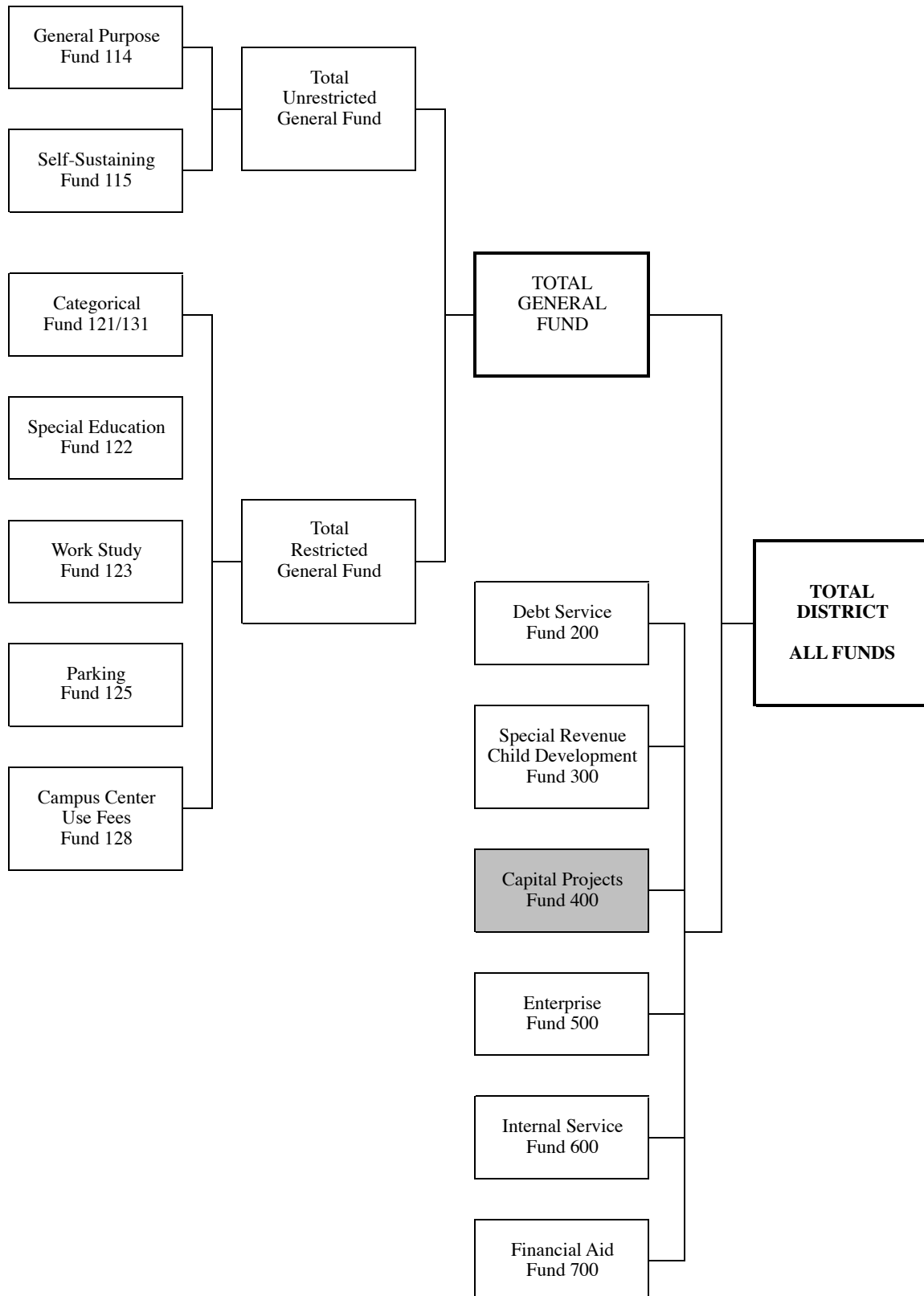
**Fund 600  
Internal Service**

**ACTIVE EMPLOYEES AND RETIREES**

<b>INCOME</b>	<b>Revised Budget 09/10</b>	<b>Projected Actual 09/10</b>	<b>Budget 10/11</b>
Contributions - Active Benefits	\$ 42,016,725	\$ 42,016,725	\$ 35,977,837
Contributions - Retiree Benefits	9,310,556	9,310,556	9,600,446
Employee Contributions	0	777,650	0
<b>TOTAL INCOME</b>	<b>\$ 51,327,281</b>	<b>\$ 52,104,931</b>	<b>\$ 45,578,283</b>
<b>EXPENSES</b>			
Medical /Prescription/Dental/Vision	\$ 29,555,170	\$ 30,332,820	\$ 24,810,797
			0
			0
Retirement	18,196,135	18,196,135	16,347,861
Worker's Comp/Ext Sk Lv/Vac Pay	2,157,800	2,157,800	2,837,100
Unemployment Insurance	941,300	941,300	1,122,000
Other	476,876	476,876	460,525
<b>TOTAL EXPENSES</b>	<b>\$ 51,327,281</b>	<b>\$ 52,104,931</b>	<b>\$ 45,578,283</b>
Transfers-in	\$ 711,314	\$ 711,314	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	(711,314)	(711,314)	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	13,041,599	13,041,599	13,041,599
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 13,041,599</b>	<b>\$ 13,041,599</b>	<b>\$ 13,041,599</b>



# CAPITAL PROJECTS



## **CAPITAL PROJECTS FUND**

### **Fund 400**

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

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

#### **Measure E Projects:**

At Foothill, project activity will include the completion of design efforts on the new ETS/Data Center Building and the renovation of the District Office Building. Construction activities for both projects will occur under the Measure C bond program.

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

#### **Measure C Projects:**

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

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

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

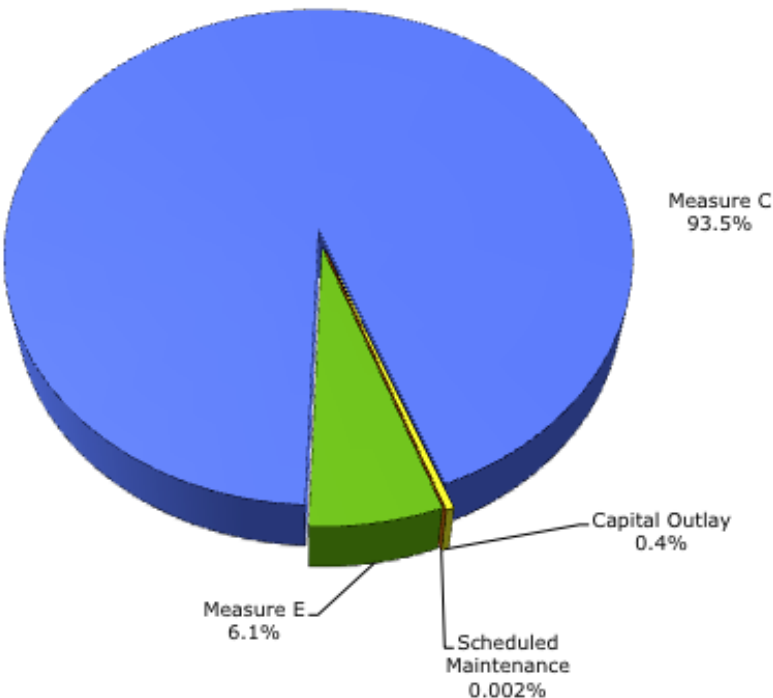
Both colleges and the District will see ongoing scheduled maintenance project activity in various stages of planning, design, and construction starting with the most urgent needs first.

Educational Technology Services (ETS) will experience continued implementation of the new integrated Educational Information System (EIS) that will replace the district's current management information system. Highlights for the upcoming fiscal year include post implementation of the Banner Human Resources/Payroll module and the Banner Financial Aid module. Implementation of the Banner Student module is currently being phased in with full implementation expected to be complete by the first half of fiscal year 2010/2011.

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

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

**FUND 400 - Expenses for Capital Projects**



**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

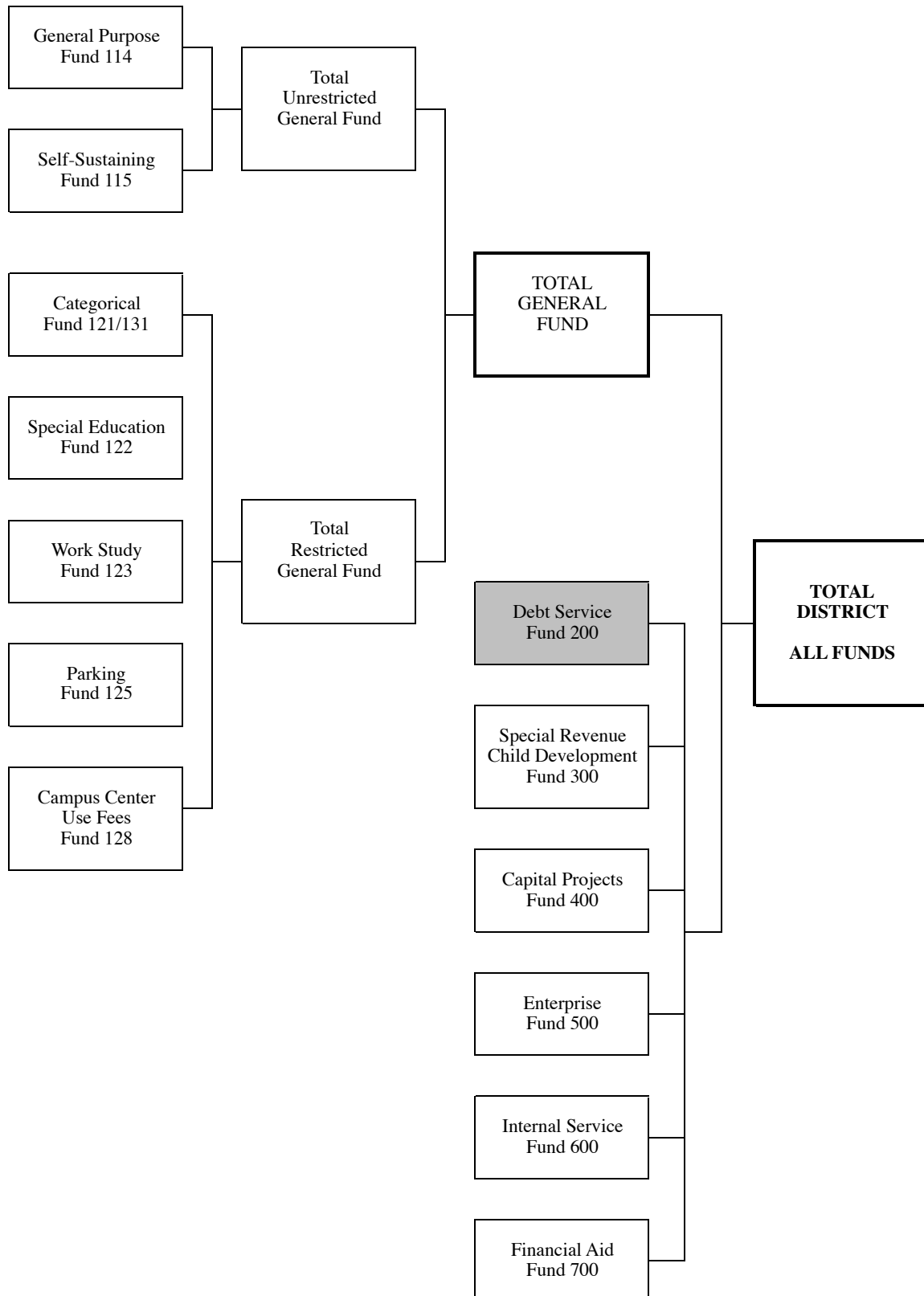
**Fund 400  
Capital Projects**

**2010-11 BUDGETS**

<b>INCOME</b>	<b>Revised Budget 09/10</b>	<b>Projected Actual 09/10</b>	<b>Budget 10/11</b>
<b>State</b>	\$ 424,370	\$ 424,370	\$ 4,367
<b>Local</b>	4,697,130	4,697,130	4,264,525
<b>TOTAL INCOME</b>	<b>\$ 5,121,500</b>	<b>\$ 5,121,500</b>	<b>\$ 4,268,892</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-teachers	0	0	0
Other Teachers	0	0	0
Other Non-teachers	0	0	0
<b>Total Certificated Salaries</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Contract Non-instructional	\$ 1,233,278	\$ 1,233,278	\$ 2,016,856
Contract Instructional Aides	0	0	0
Other Non-instructional	0	0	0
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 1,233,278</b>	<b>\$ 1,233,278</b>	<b>\$ 2,016,856</b>
<b>Total Salaries</b>	<b>\$ 1,233,278</b>	<b>\$ 1,233,278</b>	<b>\$ 2,016,856</b>
<b>Total Staff Benefits</b>	<b>\$ 527,920</b>	<b>\$ 527,920</b>	<b>\$ 746,196</b>
<b>Total Materials and Supplies</b>	<b>\$ 400,844</b>	<b>\$ 400,844</b>	<b>\$ 556,656</b>
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	14,380,532	14,380,532	19,970,372
<b>Total Operating</b>	<b>\$ 14,380,532</b>	<b>\$ 14,380,532</b>	<b>\$ 19,970,372</b>
Site Improvement	\$ 0	\$ 0	\$ 0
Buildings	0	0	0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	71,998,714	71,998,714	100,444,751
<b>Total Capital Outlay</b>	<b>\$ 71,998,714</b>	<b>\$ 71,998,714</b>	<b>\$ 100,444,751</b>
<b>TOTAL EXPENSES</b>	<b>\$ 88,541,288</b>	<b>\$ 88,541,288</b>	<b>\$ 123,734,831</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	154,000	154,000	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	(15,643)	(15,643)	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 138,357</b>	<b>\$ 138,357</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ (83,281,431)	\$ (83,281,431)	\$ (119,465,939)
Beginning Balance, July 1	250,138,510	250,138,510	166,626,973
Adjustments to Beginning Balance	(230,106)	(230,106)	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 166,626,973</b>	<b>\$ 166,626,973</b>	<b>\$ 47,161,034</b>



## DEBT SERVICE



**DEBT SERVICE FUND****Fund 200**

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

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

- **October 1997:** The district defeased \$7.36 million of Certificates of Participation and issued \$12.52 million with effective interest rates of 3.8% to 5%. Payments of principal and interest are made June 1 and December 1 of each year. The estimated annual payment is \$1,514,535.
- **May 1998:** To finance the Energy Management and Retrofit Project, the district entered into a lease agreement with Municipal Leasing Associates. The amount of the lease is \$3,385,000 over fifteen years. The lease will be repaid from guaranteed savings realized in the use of energy efficient systems.
- **May 2000:** The district issued \$99.9 million of the General Obligation Bond, Series A, with effective interest rates of 4.25% to 6.26%. Payments of principal and interest are made August 1 and February 1 of each year.
- **October 2002:** The district refinanced a portion (\$67,475,000) of the General Obligation Bond, Series A (original value \$99,995,036) with effective interest rates of 4.61%. Payments of principal and interest are made February 1 and August 1 of each year.
- **June 2003:** The district refinanced the '93 COP of \$21.06 million. The refinanced amount of \$18.2 million constitutes the remainder of the original \$21.06 million with effective interest rates of 4.531%. Payments of principal and interest are made on September 1 and March 1 of each year. The estimated annual payment is \$1,348.892.

- **October 2003:** The district issued \$90.1 million of the General Obligation Bond, Series B, with effective interest rates of 2% to 5.79%. Payments of principal and interest are made August 1 and February 1 of each year.
- **April 2005:** The district entered into a capital lease agreement with CitiMortgage, Inc. to finance the purchase and installation of Photovoltaic Solar Collecting Systems at Foothill College and De Anza College. The amount of the lease is \$3,188,626 with repayment term of over fifteen years. Savings from the utility charges will be used to service the debt payment each year.
- **June 2005:** The district entered into a capital lease agreement with CitiMortgage, Inc. to finance the purchase of Furniture and Fixtures and the MBS POS System for De Anza College Enterprise operation. The amount of the lease is \$539,050 with a repayment term of over ten years.
- **September 2005:** The district has been given an insured bond rating of “AA” by Standards & Poor’s Rating Services and a rating of “Aa1” by Moody’s Investors Services.
- **October 2005:** The district issued \$57.9 million of the General Obligation Bond, Series C, with effective interest rates of 4.81% to 5.03%. Payments of principal and interest are made August 1 and February 1 of each year.
- **October 2005:** The district refinanced a portion (\$22,165,000) of the General Obligation Bond, Series B (original value \$90,100,063) with effective interest rates of 3.00% to 5.250%. Payments of principal and interest are made August 1 and February 1 of each year.
- **November 2006:** The district financed a Certificate of Participation for \$11.33 million, with effective interest rates of 3.5% to 5%. Payments of principal and interest are made on September 1 and March 1 of each year. The estimated annual payment is \$1,020,254. The financed amount of the COP will be used for the renovation portion of the Foothill and De Anza Campus Center buildings and the Foothill Bookstore Equipment, Furniture and Fixtures.
- **April 2007:** The district issued \$149,995,250 million of the Election of 2006 General Obligation Bond, Series A, with effective interest rates of 4% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.
- **May 2007:** The district issued \$99,996,686 million of the Election of 2006 General Obligation Bond, Series B, with effective interest rates of 4% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.

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

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 200  
Debt Service**

**2010-11 BUDGETS**

		Revised Budget 09/10	Projected Actual 09/10	Budget 10/11
1	<b>INCOME</b>			
2	<b>Local</b>			
3	Property Taxes	\$ 20,767,586	\$ 20,767,586	\$ 30,418,954
4	Interest	102,022	102,022	102,022
5	Other	0	0	0
6	<b>TOTAL INCOME</b>	<b>\$ 20,869,608</b>	<b>\$ 20,869,608</b>	<b>\$ 30,520,976</b>
	<b>EXPENSES</b>			
	Other Operating	\$ 0	\$ 0	\$ 0
7	<b>TOTAL EXPENSES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
8	Transfers-in	\$ 3,643,476	\$ 3,643,476	\$ 3,644,767
9	Other Sources	149,755	149,755	30,064
10	Transfers-out	0	0	0
11	Contingency	0	0	0
12	Other Out Go	(24,702,156)	(24,702,156)	(34,195,807)
13	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (20,908,925)</b>	<b>\$ (20,908,925)</b>	<b>\$ (30,520,976)</b>
14	Net Change in Fund Balance	\$ (39,317)	\$ (39,317)	\$ 0
15	Beginning Balance, July 1	14,982,587	14,982,587	14,943,270
16	Adjustments to Beginning Balance	0	0	0
17	<b>NET FUND BALANCE, June 30</b>	<b>\$ 14,943,270</b>	<b>\$ 14,943,270</b>	<b>\$ 14,943,270</b>



# **SUPPLEMENTAL INFORMATION**

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

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

INCOME	TOTAL GENERAL FUND	Enterprise Funds	Child Development Fund 300	Financial Aid Fund 700	Capital Projects Fund 400	Debt Service Fund 200	TOTAL	
							DISTRICT ALL FUNDS	Internal Service Fund 600
Federal Income	\$ 6,538,976	\$ 0	\$ 25,000	\$ 13,392,224	\$ 0	\$ 0	\$ 19,956,200	\$ 0
State Income	89,805,057	0	687,243	1,268,200	424,370	0	92,184,870	0
Local Income	119,299,439	13,365,808	1,522,722	56,000	4,697,130	20,869,608	159,810,707	52,104,931
<b>TOTAL INCOME</b>	<b>\$ 215,643,472</b>	<b>\$ 13,365,808</b>	<b>\$ 2,234,965</b>	<b>\$ 14,716,424</b>	<b>\$ 5,121,500</b>	<b>\$ 20,869,608</b>	<b>\$ 271,951,777</b>	<b>\$ 52,104,931</b>
<b>EXPENSES</b>								
Cost of Sales	\$ 0	\$ 8,977,150	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,977,150	\$ 0
Certificated Salaries	83,929,484	0	813,836	0	0	0	84,743,320	0
Classified Salaries	49,730,828	2,214,382	759,620	0	1,233,278	0	53,938,108	0
Employee Benefits	49,275,788	621,970	498,818	0	527,920	0	50,924,496	52,104,931
Materials and Supplies	7,463,028	0	175,057	0	400,844	0	8,038,929	0
Operating Expenses	28,536,356	1,485,066	30,000	450,500	14,380,532	0	44,882,454	0
Capital Outlay	1,261,583	37,720	0	0	71,998,714	0	73,298,017	0
<b>TOTAL EXPENSES</b>	<b>\$ 220,197,067</b>	<b>\$ 13,336,288</b>	<b>\$ 2,277,331</b>	<b>\$ 450,500</b>	<b>\$ 88,541,288</b>	<b>\$ 0</b>	<b>\$ 324,802,474</b>	<b>\$ 52,104,931</b>
<b>TRANSFERS AND OTHER</b>								
Transfers-in	\$ 6,548,873	\$ 0	\$ 42,366	\$ 1,500	\$ 0	\$ 3,643,476	\$ 10,236,215	\$ 711,314
Other Sources	1,171,064	0	0	393,000	154,000	149,755	1,867,819	0
Transfers-out	(10,947,529)	0	0	0	0	0	(10,947,529)	0
Contingency	0	0	0	0	0	0	0	0
Other Out Go	(490,793)	(39,000)	0	(14,660,424)	(15,643)	(24,702,156)	(39,908,016)	(711,314)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (3,718,385)</b>	<b>\$ (39,000)</b>	<b>\$ 42,366</b>	<b>\$ (14,265,924)</b>	<b>\$ 138,357</b>	<b>\$ (20,908,925)</b>	<b>\$ (38,751,511)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>								
Net Change in Fund Balance	\$ (8,271,981)	\$ (9,480)	\$ 0	\$ 0	\$ (83,281,431)	\$ (39,317)	\$ (91,602,209)	\$ 0
Beginning Balance, July 1	43,642,180	4,712,952	606,158	2,667,889	250,138,510	14,982,587	316,750,276	13,041,599
Adjustments to Beginning Balance	(109,182)	0	0	(33,340)	(230,106)	0	(372,628)	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 35,261,017</b>	<b>\$ 4,703,472</b>	<b>\$ 606,158</b>	<b>\$ 2,634,550</b>	<b>\$ 166,626,973</b>	<b>\$ 14,943,270</b>	<b>\$ 224,775,440</b>	<b>\$ 13,041,599</b>



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

87

Reconciliation of Interfund Transfers for 6/30/10

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Fund	General Purpose 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Child Development 300	Campus Ctr Use Fees 128	Financial Aid 700	Internal Service 600	Capital Projects 400	Debt Service 200	Total
114			438,789	5,583,833	126,755	365,191	42,366			711,314		1,375,391	8,643,639
115												34,074	34,074
121/131	5,664	28,641							1,500				35,805
122													0
123													0
125												1,241,824	1,241,824
300												992,187	992,187
700													0
600													0
400													0
200	5,664	28,641	438,789	5,583,833	126,755	365,191	42,366	0	1,500	711,314	0	3,643,476	10,947,530

F R O M

Notes:

Fund 114 to 121:	200,000 for salary backfill	Fund 115 to 200:	34,074 for Debt Service
	207,719 for ARRA funds	Fund 121/131 to 114:	1,951 for Medical Admin Activities (MAA)
	31,070 for SDL backfill		3,713 for salary adjustments
Fund 114 to 122:	4,978,494 for Special Ed match	Fund 121/131 to 115:	28,641 for Medical Admin Activities (MAA)
	4,023 for salary adjustments	Fund 121/131 to 700:	1,500 for EOPS Scholarships
	601,316 for ARRA funds	Fund 125 to 200:	1,241,824 for Debt Service
Fund 114 to 123:	126,755 for Federal Work Study match	Fund 128 to 200:	992,187 for Debt Service
Fund 114 to 125:	365,191 to offset parking fund operating deficit		
Fund 114 to 200:	606,657 for Capital Lease payments		
	768,734 for Debt Service		
Fund 114 to 300:	42,366 for ARRA funds		
Fund 114 to 600:	711,314 for 09/10 unfunded medical liability		

## Changes in Fund 114 Revenue and Expenses

	04/05	%	05/06	%	06/07	%	07/08	%	08/09	%	09/10	%	10/11	%
<b>Revenues</b>	<b>Actual</b>		<b>Actual</b>		<b>Actual</b>		<b>Actual</b>		<b>Actual</b>		<b>Projections</b>		<b>Tent Budget</b>	
Base Revenue & Equalization	124,924,272	82.43%	143,368,551	86.64%	150,791,141	81.73%	156,876,264	85.27%	159,121,665	84.09%	154,776,910	84.65%	154,778,200	85.40%
PY Gen Apportionment				0.00%					2,800,000		672,747			
PFE	5,795,010	3.82%		0.00%										
Lottery	4,280,647	2.82%	4,046,409	2.45%	4,592,748	2.49%	4,157,083	2.26%	4,250,365	2.25%	4,037,789	2.21%	4,003,737	2.21%
NR Tuition	10,917,695	7.20%	11,240,839	6.79%	13,219,114	7.16%	15,002,590	8.15%	17,103,785	9.04%	18,139,095	9.92%	18,139,095	10.01%
<i>Other Revenue</i>														
PT Faculty Funding	1,475,772	0.97%	1,475,772	0.89%	1,475,772	0.80%	1,475,772	0.80%	1,434,467	0.76%	702,925	0.38%	702,925	0.39%
2% Resident Enrollment Fees	273,632	0.18%	335,014	0.20%	335,014	0.18%	335,014	0.18%	335,014	0.18%	335,014	0.18%	335,014	0.18%
Interest	1,372,660	0.91%	1,928,047	1.17%	3,504,022	1.90%	3,694,312	2.01%	1,905,326	1.01%	1,000,000	0.55%	1,000,000	0.55%
Campus Generated Income	1,767,222	1.17%	1,814,500	1.10%	2,436,701	1.32%	1,845,152	1.00%	2,069,373	1.09%	1,969,373	1.08%	1,963,746	1.08%
One-Time Prop 98 Funds & Equalization					7,202,514	3.90%			0		0			
Other Revenue	738,780	0.49%	1,260,673	0.76%	952,390	0.52%	582,720	0.32%	202,548	0.11%	1,212,487	0.66%	317,702	0.18%
Total Revenue	151,545,690	100.00%	165,469,805	100.00%	184,509,416	100.00%	183,968,907	100.00%	189,222,543	100.00%	182,846,339	99.63%	181,240,419	100.00%
<b>Expenses</b>														
Salaries	94,060,832	62.08%	97,081,510	60.76%	105,432,628	59.92%	116,310,415	62.04%	117,600,467	63.10%	113,016,919	59.38%	116,560,189	63.98%
Benefits	29,490,850	19.46%	32,146,500	20.12%	34,832,553	19.79%	38,325,192	20.44%	37,663,352	20.21%	43,214,085	22.71%	38,745,575	21.27%
Materials and Supplies	3,280,972	2.17%	3,544,544	2.22%	4,031,069	2.29%	4,573,983	2.44%	3,759,750	2.02%	5,786,099	3.04%	2,645,359	1.45%
Operating Expenses	12,612,404	8.32%	16,368,891	10.24%	15,651,886	8.89%	17,192,338	9.17%	16,345,732	8.77%	19,631,601	10.31%	16,458,941	9.03%
Capital Outlay	700,833	0.46%	1,233,987	0.77%	1,115,529	0.63%	781,161	0.42%	356,005	0.19%	38,919	0.02%	45,675	0.03%
Transfers (net)	11,375,569	7.51%	9,400,562	5.88%	10,742,944	6.11%	10,306,780	5.50%	10,641,836	5.71%	8,639,526	4.54%	7,738,497	4.25%
Total Expenses	151,521,460	100.00%	159,775,994	100.00%	171,806,609	100.00%	187,489,869	100.00%	186,367,142	100.00%	190,327,148	100.00%	182,194,236	100.00%
Net Gain/Loss	24,230		5,693,811		12,702,807		(3,520,962)		2,855,401		(7,480,809)	(a)	(953,817)	(a), Note 2
Beginning Fund Balance	15,728,723		15,752,953		21,446,764		34,149,571		30,628,609		33,374,829	(b)	25,894,020	(b)
Ending Fund Balance	15,752,953		21,446,764		34,149,571		30,628,609		33,484,010		25,894,020	(b-a)	24,940,203	(b-a)
Restricted Fund Balance	4,269,943		9,267,224		21,607,611		16,401,721		17,682,806		8,142,000	(c), Note 1	8,142,000	(c), Note 1
Fund Balance Before 5% Reserves	11,483,010		12,179,540		12,541,960		14,226,888		15,801,204		17,752,020	(b-a)-c	16,798,203	(b-a)-c
5% Reserve	7,870,000		8,010,000		9,260,000		10,000,000		10,430,000		10,290,000	(d)	10,290,000	(d)
Variance from reserve	3,613,010		4,169,540		3,281,961		4,226,889		5,371,204		7,462,021	(b-a)-c-(d)	6,508,203	(b-a)-c-(d)

**Note 1:**  
**Funds set aside for:**

FH/DACS restricted carryover	6,450,000
EIS backfill	1,200,000
DW carryover	200,000
November 2011 Election Costs	292,000
	<u>8,142,000</u>

**Note 2:**

The Operating deficit here is due to all "deferment I" and "escrow II" positions" budgeted. These positions will be funded from the one-time ending fund balance rather than ongoing funds (approximately \$3M).

(This chart represents filled and vacant FTE at the beginning of each year. The source document for this is the EBA046, prepared by Bernata Slater 3/23/10)

90

07/08 (Adopted)											
GENERAL	SUSTAINING	SELF-	CATEGORICAL	SPECIAL	PARKING	CAMPUS	CHILD	BOOKSTORE &	SELF-INSURED	CAPITAL	TOTAL
114	115	115	121/131	122	125	128	300	FOUNDATION	600	400	6
A-Executive	6	1	19	23							522
B-Certificated Instructor	480						9				9
C-Certificated Instructor/Childcare		1	0	3			1				32
E (Headcount)-Early Retiree	27										0
F-Adjunct Faculty	-	3	2	1	1	0	1	0			42
J-Certificated Manager	35	1	2			5		6		4	36
K-Non-Certificated Manager	22					0				2	111
L-Classified CSEA	104	21	60	34	12	0	8	22	1	7	504
N-Classified-SEIU	339					1		9			10
O-Food Services											11
P-Confidential	11										5
1-Board of Trustees Member	5		3	2	1		1	1		1	38
5-Supervisor	30	2	2	11			2	6			79
6-Classified, less than 50%	56										
FTE	1,114	29	87	74	13	7	22	44	1	14	1,405
PT faculty budgeted (GF & Special Ed only)											
	551										
06/07 (Adopted)											
GENERAL	SUSTAINING	SELF-	CATEGORICAL	SPECIAL	PARKING	CAMPUS	CHILD	BOOKSTORE &	SELF-INSURED	CAPITAL	TOTAL
114	115	115	121/131	122	125	128	300	FOUNDATION	600	400	6
A-Executive	6	1	17	24					0		508
B-Certificated Instructor	466						10				10
C-Certificated Instructor/Childcare		1	0	2							27
E (Headcount)-Early Retiree	24										0
F-Adjunct Faculty		2	2	2			1	0			42
J-Certificated Manager	35	1	2		1	0		5		2	30
K-Non-Certificated Manager	19					5				2	100
L-Classified CSEA	93	17	55	33	12	0	7	22		5	477
N-Classified-SEIU	325					1		9			10
O-Food Services											10
P-Confidential	10										5
1-Board of Trustees Member	5		4	1	1		1	1			35
5-Supervisor	28	2	2	11			2	5			69
6-Classified, less than 50%	47										
FTE	1,057	24	83	73	13	7	21	42	0	10	1,329
PT faculty budgeted (GF & Special Ed only)											
	533										
05/06 (Adopted)											
GENERAL	SUSTAINING	SELF-	CATEGORICAL	SPECIAL	PARKING	CAMPUS	CHILD	BOOKSTORE &	SELF-INSURED	CAPITAL	TOTAL
114	115	115	121/131	122	125	128	300	FOUNDATION	600	400	6
A-Executive	6	1	14	24							503
B-Certificated Instructor	465						11				11
C-Certificated Instructor/Childcare		1	0								28
E (Headcount)-Early Retiree	27										1
F-Adjunct Faculty	1	2	2	2			1	0			41
J-Certificated Manager	34	1	1		1			5		2	29
K-Non-Certificated Manager	18					2		3		3	96
L-Classified CSEA	88	15	54	33	12		1	22		4	465
N-Classified-SEIU	324							10			10
O-Food Services											10
P-Confidential	10										5
1-Board of Trustees Member	5		4	1	1			1			31
5-Supervisor	25	2	2	11				5			62
6-Classified, less than 50%	42										
FTE	1,044	22	76	71	13	2	13	47	0	10	1,298

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

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

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

01/02 (Adopted)										
GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
114	115	121/131	122	125	128	300		600	400	
6	3	15	28							6
A-Executive										
B-Certificated Instructor	468									513
C-Certificated Instructor/Childcare										16
E (Headcount)-Early Retiree	58	2				16				60
F-Adjunct Faculty	1									1
J-Certificated Manager	36	3	2			1				44
K-Non-Certificated Manager	25	3		1			5		2	37
L-Classified CSEA	95				2		3		4	104
N-Classified-SEIU	357	78	28	10	0	2	24		1	516
O-Food Services							9			9
P-Confidential	11									11
1-Board of Trustees Member	5									5
5-Supervisor	18	2								20
FTE	1,080	102	58	11	2	19	41	0	7	1,341

00/01 (Adopted)										
GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
114	115	121/131	122	125	128	300		600	400	
3	2	12	27				1			3
A-Executive										
B-Certificated Instructor	441					14				482
C-Certificated Instructor/Childcare										14
E (Headcount)-Early Retiree	53	1								54
F-Adjunct Faculty	1									1
J-Certificated Manager	36	3	2			1	1			47
K-Non-Certificated Manager	22	3		1			5			32
L-Classified CSEA	92				2		3			97
N-Classified-SEIU	332	78	25	10		2	21			484
O-Food Services							9			9
P-Confidential	12									12
1-Board of Trustees Member	5									5
5-Supervisor	17	2	1							20
FTE	1,014	99	54	11	2	17	40	0	0	1,260

## Facts at a Glance

Revenues and Expenditures, Unrestricted General Fund (General Purpose Fund 114 and Self-Sustaining Fund 115)											
	00/01 Actual	01/02 Actual	02/03 Actual	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Projections	10/11 Tent Budget
Revenues	143,239,002	153,350,133	154,879,975	154,822,110	160,623,925	174,883,352	195,275,580	195,869,793	199,615,430	192,150,863	191,456,548
Salaries	89,239,977	98,558,108	101,111,384	96,616,772	97,301,888	100,223,151	108,932,628	120,475,223	121,107,739	116,127,251	120,066,889
Benefits	20,918,091	23,926,354	29,407,255	32,831,656	30,181,758	32,817,104	35,620,591	39,223,926	38,448,410	44,015,890	39,608,106
Other	33,834,600	28,260,950	28,317,375	25,578,897	32,336,392	36,065,903	37,329,673	39,228,365	37,374,769	39,244,061	40,207,107
Total Expenses/Transfers	143,992,668	150,745,412	158,836,014	155,027,325	159,820,038	169,106,158	181,882,892	198,927,514	196,930,918	199,387,201	199,882,103
Ending Fund Balance	20,422,669	23,933,156	19,977,117	19,771,902	20,575,789	26,352,983	39,745,671	36,687,950	39,372,461	32,136,122	23,710,567
Salary Expenditures, Fund 114 (General Purpose Fund only)											
	00/01 Actual	01/02 Actual	02/03 Actual	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Projections	10/11 Tent Budget
Contract Faculty	33,309,282	35,668,493	36,609,869	35,746,821	35,649,761	36,837,387	38,714,445	42,904,422	42,571,781	41,658,804	44,579,204
Part-time Faculty	20,753,075	24,721,715	24,396,288	24,259,662	24,308,915	25,117,264	27,966,765	30,644,493	31,719,529	28,994,238	31,368,482
Management	6,047,944	7,037,608	7,101,668	6,531,951	6,608,884	6,757,755	7,351,536	8,122,660	8,325,829	8,206,407	8,136,520
Classified	22,478,609	24,149,989	26,707,371	25,451,343	26,420,215	27,236,042	29,766,093	32,475,959	32,744,239	31,961,538	30,231,903
Students & Casuals	3,317,546	3,514,106	2,616,432	1,243,441	1,073,057	1,133,062	1,633,789	2,162,881	2,239,088	2,195,931	1,315,034
Total	85,906,456	95,091,911	97,431,628	93,233,218	94,060,832	97,081,510	105,432,628	116,310,415	117,600,466	113,016,919	115,631,142
Productivity											
	00/01 Actual	01/02 Actual	02/03 Actual	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Projections	10/11 Tent Budget
WSCH per Teaching FTE	538	566	567	579	548	565	569	573	596	590	542
FTEs								See Note 1	See Note 1	See Note 1	
	00/01 Actual	01/02 Actual	02/03 Actual	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Projections	10/11 Tent Budget
Resident	30,328	32,860	32,897	32,660	31,066	32,526	32,211	33,376	34,381	32,774	32,104
Non-Resident	3,187	3,534	3,363	3,268	2,986	2,968	3,568	3,988	4,189	4,106	4,106
Total FTEs	33,515	36,394	36,260	35,928	34,052	35,494	35,779	37,364	38,570	36,880	36,210
Revenues and Expenditures, Restricted General Fund (Categorical, Special Ed, Work Study, Parking and Campus Center Fund)											
	00/01 Actual	01/02 Actual	02/03 Actual	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Projections	10/11 Tent Budget
Revenues & Transfers In	32,389,086	30,350,506	22,262,060	20,698,124	20,260,112	21,798,694	27,460,865	27,812,647	28,650,591	31,160,468	27,984,279
Expenditures	29,600,425	34,602,746	22,935,971	20,224,792	22,044,849	22,071,858	26,875,082	29,143,042	28,658,250	32,196,111	27,940,448
Fund Balance	11,423,530	7,171,290	6,497,379	6,970,711	5,185,974	4,912,810	5,498,593	4,168,197	4,160,538	3,124,896	3,168,727

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



CALIFORNIA COMMUNITY COLLEGES  
GANN LIMIT WORKSHEET  
**2010-11**

DISTRICT NAME: Foothill-De Anza CCDDATE: June 9, 2010**I. 2010-11 APPROPRIATIONS LIMIT:**

A. <b>2009-10</b> Appropriations Limit	<u>\$ 253,455,247</u>
B. <b>2010-11</b> Price Factor: .9746	
C. Population factor:	
1. <b>2008-09</b> Second Period Actual FTES <u>33,663.38</u>	
2. <b>2009-10</b> Second Period Actual FTES <u>32,774.46</u>	
3. <b>2010-11</b> Population change factor <u>.97359386</u> (line C.2. divided by line C.1.)	
D. <b>2009-10</b> Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)	<u>\$ 240,494,705</u>
E. Adjustments to increase limit:	
1. Transfers in of financial responsibility	\$ .....
2. Temporary voter approved increases	_____
3. Total adjustments - increase	_____
Sub-Total	<u>\$ 240,494,705</u>
F. Adjustments to decrease limit:	
1. Transfers out of financial responsibility	\$ .....
2. Lapses of voter approved increases	_____
3. Total adjustments - decrease	_____
G. <b>2010-11</b> Appropriations Limit	<u>\$ 240,494,705</u>

**II. 2010-11 APPROPRIATIONS SUBJECT TO LIMIT:**

A. State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)	<u>\$ 67,789,005</u>
B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)	445,814
C. Local Property taxes	75,978,981
D. Estimated excess Debt Service taxes	.....
E. Estimated Parcel taxes, Square Foot taxes, etc.	.....
F. Interest on proceeds of taxes	.....
G. Local appropriations from taxes for unreimbursed State, court, and federal mandates	< >
H. <b>2010-11</b> Appropriations Subject to Limit	<u>\$ 144,213,800</u>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT  
LONG TERM DEBT  
AS OF 06/30/10  
CERTIFICATE OF PARTICIPATION**

	\$18.27M REFUNDING	\$12.52M FINANCING	\$11.33M FINANCING	TOTALS
<b>Balance 06/30/10</b>	<b>\$12,680,000</b>	<b>\$1,395,000</b>	<b>\$9,375,000</b>	<b>\$23,450,000</b>
Principal	850,000	680,000	705,000	2,235,000
Net Interest	496,378	69,070	362,448	927,895
<b>Balance 06/30/11</b>	<b>\$11,830,000</b>	<b>\$715,000</b>	<b>\$8,670,000</b>	<b>\$21,215,000</b>
Principal	880,000	715,000	730,000	2,325,000
Net Interest	468,903	35,750	337,773	842,425
<b>Balance 06/30/12</b>	<b>\$10,950,000</b>	<b>\$0</b>	<b>\$7,940,000</b>	<b>\$18,890,000</b>
Principal	910,000		\$755,000	1,665,000
Net Interest	439,133		312,223	751,355
<b>Balance 06/30/13</b>	<b>\$10,040,000</b>		<b>\$7,185,000</b>	<b>\$17,225,000</b>
Principal	940,000		\$785,000	1,725,000
Net Interest	407,213		283,773	690,985
<b>Balance 06/30/14</b>	<b>\$9,100,000</b>		<b>\$6,400,000</b>	<b>\$15,500,000</b>
Principal	975,000		\$815,000	1,790,000
Net Interest	372,725		252,373	625,098
<b>Balance 06/30/15</b>	<b>\$8,125,000</b>		<b>\$5,585,000</b>	<b>\$13,710,000</b>
Principal	1,015,000		\$840,000	1,855,000
Net Interest	335,656		221,773	557,429
<b>Balance 06/30/16</b>	<b>\$7,110,000</b>		<b>\$4,745,000</b>	<b>\$11,855,000</b>
Principal	1,055,000		\$880,000	1,935,000
Net Interest	295,525		183,923	479,448
<b>Balance 06/30/17</b>	<b>\$6,055,000</b>		<b>\$3,865,000</b>	<b>\$9,920,000</b>
Principal	1,100,000		\$915,000	2,015,000
Net Interest	246,925		151,363	398,288
<b>Balance 06/30/18</b>	<b>\$4,955,000</b>		<b>\$2,950,000</b>	<b>\$7,905,000</b>
Principal	1,160,000		\$950,000	2,110,000
Net Interest	190,425		117,050	307,475
<b>Balance 06/30/19</b>	<b>\$3,795,000</b>		<b>\$2,000,000</b>	<b>\$5,795,000</b>
Principal	1,210,000		980,000	2,190,000
Net Interest	136,469		80,000	216,469
<b>Balance 06/30/20</b>	<b>\$2,585,000</b>		<b>\$1,020,000</b>	<b>\$3,605,000</b>
Principal	1,265,000		\$1,020,000	2,285,000
Net Interest	84,631		40,800	125,431
<b>Balance 06/30/21</b>	<b>\$1,320,000</b>		<b>\$0</b>	<b>\$1,320,000</b>
Principal	* 1,320,000			1,320,000
Net Interest	28,875			28,875
<b>Balance 06/30/22</b>	<b>\$0</b>			<b>\$0</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**  
**LONG TERM DEBT**  
**AS OF 06/30/10**  
**GENERAL OBLIGATION BOND**

	1999 GO BONDS SERIES A	\$67.47M GO REFUNDING	1999 GO BONDS SERIES B	1999 GO BONDS SERIES C	\$22.17M GO REFUNDING	2006 GO BONDS SERIES A	2006 GO BONDS SERIES B	TOTALS
<b>Balance 06/30/10</b>	<b>\$26,145,036</b>	<b>\$62,745,000</b>	<b>\$60,710,063</b>	<b>\$57,677,253</b>	<b>\$22,010,000</b>	<b>\$149,995,250</b>	<b>\$99,996,686</b>	<b>\$479,279,289</b>
Principal	2,000,000	245,000	1,150,000	340,000	0	5,395,000	3,925,000	13,055,000
Net Interest	194,900	3,111,521	1,142,145	1,804,713	1,155,525	5,935,225	4,005,525	17,349,554
<b>Balance 06/30/11</b>	<b>\$24,145,036</b>	<b>\$62,500,000</b>	<b>\$59,560,063</b>	<b>\$57,337,253</b>	<b>\$22,010,000</b>	<b>\$144,600,250</b>	<b>\$96,071,686</b>	<b>\$466,224,289</b>
Principal	2,415,000	250,000	1,350,000	445,000	0	6,070,000	4,400,000	14,930,000
Net Interest	72,450	3,104,219	1,090,458	1,792,381	1,155,525	5,705,925	3,839,025	16,759,983
<b>Balance 06/30/12</b>	<b>\$21,730,036</b>	<b>\$62,250,000</b>	<b>\$58,210,063</b>	<b>\$56,892,253</b>	<b>\$22,010,000</b>	<b>\$138,530,250</b>	<b>\$91,671,686</b>	<b>\$451,294,289</b>
Principal	0	3,140,000	1,575,000	560,000	0	955,000	630,000	6,860,000
Net Interest	0	3,014,119	1,031,845	1,775,700	1,155,525	5,560,650	3,735,275	16,273,114
<b>Balance 06/30/13</b>	<b>\$21,730,036</b>	<b>\$59,110,000</b>	<b>\$56,635,063</b>	<b>\$56,332,253</b>	<b>\$22,010,000</b>	<b>\$137,575,250</b>	<b>\$91,041,686</b>	<b>\$444,434,289</b>
Principal	0	3,645,000	1,815,000	685,000	0	1,265,000	840,000	8,250,000
Net Interest	0	2,832,088	956,545	1,749,125	1,155,525	5,505,150	3,698,525	15,896,958
<b>Balance 06/30/14</b>	<b>\$21,730,036</b>	<b>\$55,465,000</b>	<b>\$54,820,063</b>	<b>\$55,647,253</b>	<b>\$22,010,000</b>	<b>\$136,310,250</b>	<b>\$90,201,686</b>	<b>\$436,194,289</b>
Principal	0	4,180,000	2,095,000	835,000	0	1,600,000	1,065,000	9,775,000
Net Interest	0	2,631,906	869,270	1,711,125	1,155,525	5,433,525	3,650,900	15,452,251
<b>Balance 06/30/15</b>	<b>\$21,730,036</b>	<b>\$51,285,000</b>	<b>\$52,725,063</b>	<b>\$54,812,253</b>	<b>\$22,010,000</b>	<b>\$134,710,250</b>	<b>\$89,136,686</b>	<b>\$426,409,289</b>
Principal	1,861,833	220,000	0	1,055,000	2,330,000	1,960,000	1,305,000	8,731,833
Net Interest	2,658,167	2,523,281	827,370	1,663,875	1,094,363	5,344,525	3,591,650	17,703,231
<b>Balance 06/30/16</b>	<b>\$19,868,203</b>	<b>\$51,065,000</b>	<b>\$52,725,063</b>	<b>\$53,757,253</b>	<b>\$19,680,000</b>	<b>\$132,750,250</b>	<b>\$87,831,686</b>	<b>\$417,677,455</b>
Principal	1,878,361	225,000	2,735,000	1,185,000	0	2,355,000	1,570,000	9,948,361
Net Interest	3,001,639	2,514,881	769,935	1,607,875	1,033,200	5,236,650	3,519,775	17,683,955
<b>Balance 06/30/17</b>	<b>\$17,989,842</b>	<b>\$50,840,000</b>	<b>\$49,990,063</b>	<b>\$52,572,253</b>	<b>\$19,680,000</b>	<b>\$130,395,250</b>	<b>\$86,261,686</b>	<b>\$407,729,095</b>
Principal	1,891,117	235,000	0	1,440,000	3,030,000	2,780,000	1,850,000	11,226,117
Net Interest	3,363,883	2,505,906	712,500	1,542,250	953,663	5,108,275	3,434,275	17,620,752
<b>Balance 06/30/18</b>	<b>\$16,098,725</b>	<b>\$50,605,000</b>	<b>\$49,990,063</b>	<b>\$51,132,253</b>	<b>\$16,650,000</b>	<b>\$127,615,250</b>	<b>\$84,411,686</b>	<b>\$396,502,978</b>
Principal	1,894,093	245,000	0	1,670,000	3,440,000	3,235,000	2,160,000	12,644,093
Net Interest	3,740,907	2,496,306	712,500	1,464,500	783,825	4,957,900	3,334,025	17,489,964
<b>Balance 06/30/19</b>	<b>\$14,204,633</b>	<b>\$50,360,000</b>	<b>\$49,990,063</b>	<b>\$49,462,253</b>	<b>\$13,210,000</b>	<b>\$124,380,250</b>	<b>\$82,251,686</b>	<b>\$383,858,885</b>
Principal	1,893,296	255,000	0	1,925,000	3,890,000	3,725,000	2,490,000	14,178,296
Net Interest	4,131,704	2,486,147	712,500	1,374,625	591,413	4,783,900	3,217,775	17,238,063
<b>Balance 06/30/20</b>	<b>\$12,311,337</b>	<b>\$50,105,000</b>	<b>\$49,990,063</b>	<b>\$47,537,253</b>	<b>\$9,320,000</b>	<b>\$120,655,250</b>	<b>\$79,761,686</b>	<b>\$369,680,589</b>
Principal	1,893,448	265,000	0	2,195,000	4,390,000	4,260,000	2,840,000	15,843,448
Net Interest	4,531,553	2,475,256	712,500	1,271,625	374,063	4,584,275	3,084,525	17,033,796
<b>Balance 06/30/21</b>	<b>\$10,417,869</b>	<b>\$49,840,000</b>	<b>\$49,990,063</b>	<b>\$45,342,253</b>	<b>\$4,930,000</b>	<b>\$116,395,250</b>	<b>\$76,921,686</b>	<b>\$353,837,142</b>
Principal	973,817	3,590,000	0	2,495,000	4,930,000	4,830,000	3,225,000	20,043,817
Net Interest	2,551,184	2,379,875	712,500	1,154,375	129,413	4,357,025	2,932,900	14,217,271
<b>Balance 06/30/22</b>	<b>\$9,444,073</b>	<b>\$46,250,000</b>	<b>\$49,990,063</b>	<b>\$42,847,253</b>	<b>\$0</b>	<b>\$111,585,250</b>	<b>\$73,696,686</b>	<b>\$339,799,325</b>
Principal	994,571	3,870,000	5,590,000	2,755,000		5,445,000	3,635,000	22,289,571
Net Interest	2,855,430	2,193,375	544,800	1,023,125		4,100,150	2,761,400	13,478,280
<b>Balance 06/30/23</b>	<b>\$8,449,502</b>	<b>\$42,380,000</b>	<b>\$44,400,063</b>	<b>\$40,092,253</b>		<b>\$106,120,250</b>	<b>\$70,061,686</b>	<b>\$311,503,755</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**  
**LONG TERM DEBT**  
**AS OF 06/30/10**  
**GENERAL OBLIGATION BOND**

	1999 GO BONDS SERIES A	\$67.47M GO REFUNDING	1999 GO BONDS SERIES B	1999 GO BONDS SERIES C	\$22.17M GO REFUNDING	2006 GO BONDS SERIES A	2006 GO BONDS SERIES B	TOTALS
Principal	1,011,393	4,165,000	6,285,000	1,332,915		6,100,000	4,080,000	22,974,308
Net Interest	3,168,607	1,992,500	188,550	954,250		3,811,525	2,568,525	12,683,957
<b>Balance 06/30/24</b>	<b>\$7,438,109</b>	<b>\$38,215,000</b>	<b>\$38,115,063</b>	<b>\$38,759,338</b>		<b>\$100,020,250</b>	<b>\$55,981,686</b>	<b>\$288,529,447</b>
Principal	1,026,226	4,475,000	2,187,604	1,355,038		6,810,000	4,550,000	20,403,868
Net Interest	3,503,774	1,787,688	4,847,396	954,250		3,488,775	2,352,775	16,934,658
<b>Balance 06/30/25</b>	<b>\$6,411,883</b>	<b>\$33,740,000</b>	<b>\$35,927,459</b>	<b>\$37,404,300</b>		<b>\$93,210,250</b>	<b>\$61,431,686</b>	<b>\$268,125,579</b>
Principal	1,042,509	4,765,000	2,172,135	1,377,627		7,570,000	5,060,000	21,987,271
Net Interest	3,862,491	1,567,875	\$5,262,865	\$954,250		3,129,275	2,112,525	16,899,281
<b>Balance 06/30/26</b>	<b>\$5,369,374</b>	<b>\$28,975,000</b>	<b>\$33,755,324</b>	<b>\$36,026,674</b>		<b>\$85,640,250</b>	<b>\$56,371,686</b>	<b>\$246,138,309</b>
Principal	1,057,312	5,090,000	2,160,950	1,399,945		8,385,000	5,605,000	23,698,207
Net Interest	5,232,688	1,321,500	\$5,699,050	\$954,250		2,730,400	1,845,900	17,783,788
<b>Balance 06/30/27</b>	<b>\$4,312,062</b>	<b>\$23,885,000</b>	<b>\$31,594,374</b>	<b>\$34,626,729</b>		<b>\$77,255,250</b>	<b>\$50,766,686</b>	<b>\$222,440,102</b>
Principal	1,064,773	5,435,000	2,156,794	1,425,756		9,255,000	6,190,000	25,527,322
Net Interest	4,615,228	1,058,375	\$6,163,206	\$954,250		2,307,650	1,554,775	16,653,484
<b>Balance 06/30/28</b>	<b>\$3,247,289</b>	<b>\$18,450,000</b>	<b>\$29,437,581</b>	<b>\$33,200,973</b>		<b>\$68,000,250</b>	<b>\$44,576,686</b>	<b>\$196,912,780</b>
Principal	1,076,128	5,785,000	2,151,678	1,447,884		10,150,000	6,805,000	27,415,690
Net Interest	5,028,872	777,875	\$6,653,322	\$954,250		1,866,150	1,250,663	16,531,131
<b>Balance 06/30/29</b>	<b>\$2,171,161</b>	<b>\$12,665,000</b>	<b>\$27,285,903</b>	<b>\$31,753,089</b>		<b>\$57,850,250</b>	<b>\$37,771,686</b>	<b>\$169,497,089</b>
Principal	1,082,584	6,145,000	2,145,524	1,476,006		11,100,000	7,440,000	29,399,114
Net Interest	5,467,416	479,625	\$7,169,475	\$954,250		1,388,025	930,150	16,388,941
<b>Balance 06/30/30</b>	<b>\$1,088,577</b>	<b>\$6,520,000</b>	<b>\$25,140,379</b>	<b>\$30,277,083</b>		<b>\$46,750,250</b>	<b>\$30,331,686</b>	<b>\$140,107,975</b>
Principal	1,088,577	6,520,000	2,141,100	1,503,209		12,110,000	8,115,000	31,477,885
Net Interest	5,916,423	163,000	\$7,723,900	\$954,250		865,800	580,163	16,203,536
<b>Balance 06/30/31</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,999,279</b>	<b>\$28,773,874</b>		<b>\$34,640,250</b>	<b>\$22,216,686</b>	<b>\$108,630,090</b>
Principal			3,869,973	3,170,696		13,185,000	8,835,000	29,060,669
Net Interest			\$15,055,027	\$954,250		296,663	198,788	16,504,727
<b>Balance 06/30/32</b>			<b>\$19,129,306</b>	<b>\$25,603,179</b>		<b>\$21,455,250</b>	<b>\$13,381,686</b>	<b>\$79,599,421</b>
Principal			3,839,055	2,960,742		4,372,563	2,901,263	14,073,622
Net Interest			\$16,035,945	\$954,250		9,952,437	6,533,738	33,476,370
<b>Balance 06/30/33</b>			<b>\$15,290,251</b>	<b>\$22,642,437</b>		<b>\$17,082,687</b>	<b>\$10,480,424</b>	<b>\$65,495,799</b>
Principal			3,807,028	2,562,710		4,339,029	2,717,440	13,426,207
Net Interest			\$17,057,972	\$954,250		10,560,971	6,542,560	35,115,754
<b>Balance 06/30/34</b>			<b>\$11,489,223</b>	<b>\$20,079,727</b>		<b>\$12,743,658</b>	<b>\$7,762,984</b>	<b>\$52,069,592</b>
Principal			3,765,014	5,994,727		4,293,510	2,536,135	16,589,386
Net Interest			\$18,144,986	\$829,250		11,201,490	6,543,865	36,719,591
<b>Balance 06/30/35</b>			<b>\$7,718,209</b>	<b>\$14,085,000</b>		<b>\$8,450,149</b>	<b>\$5,226,849</b>	<b>\$35,480,207</b>
Principal			3,733,942	8,325,000		4,247,914	2,369,452	18,676,307
Net Interest			\$19,271,058	\$496,125		11,867,086	6,520,548	38,154,818
<b>Balance 06/30/36</b>			<b>\$3,984,267</b>	<b>\$5,760,000</b>		<b>\$4,202,235</b>	<b>\$2,857,398</b>	<b>\$16,803,899</b>
Principal			3,984,267	5,760,000		4,202,235	2,857,398	16,803,899
Net Interest			\$22,005,733	\$144,000		12,557,765	8,377,602	43,085,101
<b>Balance 06/30/37</b>			<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## GLOSSARY

### 50 Percent Law

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

### "A" and "B" Budgets

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

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

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

### Abatements

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

### Accounts Payable

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

### Accounts Receivable

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

### Apportionments

Allocation of state or federal aid, local taxes or other monies among school districts or

other governmental units. Foothill-De Anza's *Base Revenue* provides most of the District's revenue. The State General Apportionment is equal to the Base Revenue less budgeted property taxes and student fees. There are other, but smaller, apportionments for programs such as special education, apprenticeship, and EOPS.

### Appropriations

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

### Appropriation for Contingency

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

### Appropriations Limitation

See Gann Limitation.

### Assessed Valuation

A value of land, residential or business property set by the County Assessor for property tax purposes. The value is the cost of any newly built or purchased property, or the value on March 1, 1975, of continuously owned property plus an annual increase of

2% (see Proposition 13). The assessed value is not equivalent to the market value, due to limitations of annual increase.

**Associated Students Funds**

These funds are designated to account for monies held in trust by the District for organized student body associations established pursuant to Chapter 1, Division 7, Part 47, of the Education Code (commencing with Section 76060).

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

**Audit**

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

**Balance Sheet**

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

**Basic Skills**

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

**Board Financial Assistance Program (BFAP)**

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

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

**Bonded Debt Limit**

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

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

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

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

**Bonded Indebtedness**

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

**Bookstore Fund**

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

**Capital Outlay**

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

**Capital Projects Funds**

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

**Categorical Funds**

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

**Child Development Fund**

The Child Development Fund is the fund designated to account for all revenues for or from the operation of childcare and development services under Chapter 2, Division 1, Part 5, of the Education Code (commencing with Section 8200).

**COLA**

Cost Of Living Adjustment – change in state Apportionment funding related to CPI.

**Consumer Price Index (CPI)**

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

**COP**

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

**Current Assets**

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

**Current Expense of Education**

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

**Current Liabilities**

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

**Debt Service Funds**

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

**Disabled Student Programs & Services (DSP&S)**

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

**Employee Benefits**

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

**Encumbrances**

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

**EOPS**

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

**Equalization Aid**

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

**Fiscal Year**

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

**Fixed Assets**

Property of a permanent nature having continuing value; e.g. land, buildings and equipment

**Full-time Equivalent Student (FTES)**

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

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

**Funds, Restricted**

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

**Funds, Unrestricted**

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



**Gann Limitation**

A ceiling on each year's appropriations supported by tax dollars. The limit applies to all governmental entities, including school districts. The base year was 1978/79. The amount is adjusted each year, based on a price index and the growth of the student population.

**General Ledger**

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

**General Purpose Tax Rate**

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

**Governmental Funds**

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

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

**Income**

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

**Inflation Factor**

Adjustments for inflation, which are prescribed by law for school, district

apportionments. The factor is more commonly referred to as COLA (Cost of Living Adjustment).

**LEA**

Local Educational Agency.

**Mandated Costs**

School district expenses which occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations, or initiative measures. (See SB 90, 1977)

**Matriculation**

The Seymour-Campbell Matriculation Act of 1986 was enacted through Chapter 1467 of the California Statutes of 1986. The purpose of Matriculation is to promote and sustain the effort of students to reach their educational goals through a program of support services tailored to the needs of the individual students.

Students are obligated to express at least a broad educational intent upon entrance, and to declare a specific educational objective within a reasonable time after enrolling.

**Nonresident Tuition**

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

**Objects of Expenditure**

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

**Certificated Salaries (account series 1000)**

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

Classified Salaries (account series 2000)

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

Employee Benefits (account series 3000)

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

Books, Supplies & Misc. (account series 4000)

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

Operating Expenses (account series 5000)

Includes expenditures for consultants, travel, conferences, memberships dues, insurance, utilities, rentals, leases, elections, audits, repair and maintenance contracts, and other contracted services.

Capital Outlay (account series 6000)

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

Other Outgo (account series 7000)

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

**Partnership for Excellence**

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

**PERS**

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

**Prior Years Taxes**

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

**Proceeds of Taxes**

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

**Program-Based Funding**

Under the provisions of AB 1725, beginning in 1991/92 community colleges were no longer funded on the basis of ADA. Rather, the allocation of General Apportionment revenue resources is based upon "workload" measures in the categories of: Instruction, Student Services, Instructional Administration, Facilities and Instructional Administration.

**Proposition 13 (1978)**

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

**Proposition 98 (1988)**

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

**Reserves**

Funds set aside to provide for estimated future expenditures or deficits, for working capital, or for other purposes. Districts that

have less than a 5% reserve are subject to a fiscal 'watch' to monitor their financial condition.

### **Revenue**

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

### **Revolving Fund**

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

### **Scheduled Maintenance**

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

### **Secured Property**

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

### **Senate Bill 90 (1977), Chapter 1135/77**

A law passed by the California legislature in 1977 which allowed districts to submit claims to the State for reimbursement for increased costs resulting from increased

services mandated by the State or by executive orders. Mandated cost provisions were added to the California Constitution upon the passage of Proposition 4 in 1979.

### **STRS**

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

### **Student Financial Aid Funds**

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

#### Federal Aid:

Pell Grants  
SEOG (Supplemental Educational Opportunity Grant)  
Perkins

#### State Aid:

EOPS (Extended Opportunity Programs & Services)  
CAL Grant

### **TOP**

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

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

**TRANS**

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

**Unsecured Property**

Moveable property such as boats, airplanes, furniture, and equipment in a business. This property is taxed at the previous year's secured property tax rate.

**Vocational Training Education Funds**

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

**Warrant**

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

