

FOOTHILL-DE ANZA  
Community College District

**2005-2006**

**ADOPTED BUDGET**



**FOOTHILL-DE ANZA  
COMMUNITY COLLEGE DISTRICT**

**2005-06 ADOPTED BUDGET**

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FOOTHILL-DE ANZA  
Community College District

August 29, 2005

**To:** Board of Trustees  
**From:** Mike Brandy, Vice Chancellor, Business Services  
**Subj:** Executive Summary of 05-06 Budget

The district has closed the books for the 2004-2005 fiscal year. The detailed exhibits for all district funds follow in this document. An overview of the general fund is as follows:

**04-05 Revenue**

Enrollment and Apportionment Funding: Since most of our revenue is generated by the number of students we serve, this area of revenue is critical to the district. Last year (04-05) our final enrollment report to the state indicated a drop of 956 FTES below our apportionment base. This represents about a 3% decline. While it is positive that we did not decline in the 5-7% range as we saw in the summer and fall quarters, we did end the year with a 3% decline in enrollment. The consequence of this drop in FTES to our revenue was not felt in the 04-05 year because the current funding mechanism provides for "stability funding" when such a drop occurs. This stability funding will only apply to the 04-05 year, so if we do not restore that FTES drop in 05-06, we will lose that revenue and that part of our apportionment base. We are going to budget to restore 1% of that revenue in 05-06 as this seems like the most realistic goal after gauging enrollment demand in the summer 2005 quarter.

**04-05 Expenses**

A detailed spreadsheet showing the adopted budget in 04-05 along with each of the quarterly estimates previously presented to the Board is included in the supplemental section. The footnotes to this attachment explain the major variations in these estimates from the 3<sup>rd</sup> quarter to the actual as of June 30, 2005.

Benefits: There is a need for some detailed explanation on the medical and retiree benefits for 04-05 as this represents a change in practice for our district in an effort to offset future benefit costs. These changes can be summarized as follows:

Unfunded Retiree Benefits: For the first time in the history of our district, we have set aside \$500,000 for unfunded retiree benefit expenses. The actuarial report indicates we should be setting aside about \$2.4 million more per year to pay for these unfunded retiree medical liabilities. This \$500,000 is a first step toward trying to

restructure our operating budget to build this \$2.4 million into ongoing expense. This \$500,000 will be set aside in our internal (and unrestricted) Fund 61. It is my intent to bring a recommendation to the Board in the latter part of this fiscal year to transfer these funds to a restricted trust account so they must be used to pay for retiree benefits and not be used for other purposes.

\$500,000 to Offset 05-06 Increases: As part of the negotiations for 04-05 it was agreed to transfer \$500,000 to Fund 61 to help offset the increases in medical benefits for 05-06. This transfer did take place in 04-05.

Unused Medical Dollars in 04-05: For a variety of reasons, including lower medical expenses in our retiree group, a \$500,000 transfer back to the district from Kaiser which was being held for prepaid premiums, and the transfer back to Fund 61 for medical benefit “float” dollars, we have been able to accrue about \$3.8 million which we are holding in the self insured medical accounts to offset medical benefit increases in 05-06. This is an important change to our district in that we are using these savings to protect employees from medical premium increases, at least for the 05-06 year. To the extent all of these dollars are not needed for 05-06 increases, we will restrict them once again to roll forward in 06-07. While this funding mechanism does not solve future problems of medical benefit increases, it will postpone them for some time.

The lower expenses on our retiree benefits also allowed us to recalibrate the expenses for 05-06 under the assumption that this positive trend will continue in 05-06.

### **Analysis of Ending Balance**

There is a detailed slide indicating the components of the projected ending balance in 05-06. It is important to note that the budget is “structurally balanced” (comparing current revenue to current expense) in the amount of \$1.8 million. When that structurally balanced money is added to the undesignated ending balance from 04-05, and the one time transfer of \$850,000 for medical benefits comes back to the general fund, the total unrestricted ending balance is projected to be about \$6.2 million.

### **Budget Philosophy**

It is important to note that our philosophy of budgeting is to create as tight a budget as possible. Ideally, there would be minimal variations on the positive or negative side for revenue and expense. I think for the most part the revenue and expense projections were tight for 04-05. We saw a larger than anticipated variation in medical benefit expenses which was explained above. However, it is important to note that as I see variations in the budget, it causes relentless analysis to determine why the variation occurred and how we can tighten the estimates. This last year we tightened down our methodology for estimating PAA awards; we developed a more sophisticated model for projecting utilities; we corrected a problem on the rate which was being used on workers comp (the rate was too high); we resolved a problem on the interaction with part time teaching salaries which were budgeted too high in Fund 22; and we changed our system for

segregating medical claim expenses for active and retiree employees to track exact expenses to each group instead of prorating expenses (we think this is one of the reasons the retiree costs were lower than budgeted.) As a consequence of these actions we believe the 05-06 budget will be an even better forecasting tool.

### **Educational Goals**

The colleges and district have structured their respective budgets to achieve the adopted educational goals. The accomplishment of these goals is always difficult as so many goals are restricted by scarce financial resources. The lack of a more aggressive effort on the state to equalize the under funded districts continues to hamper progress towards these goals.

### **Enrollment**

The slight softening of student demand always causes financial strain as we try to maintain our base funding. It is clear that the softening of demand for classes reached far beyond our district as most of the bay area colleges reported declining FTES in 04-05. The reasons are complex, but most people believe the cumulative effect of fee increases, the improving economy, the decline in the demand for computer related classes and the general construction disruption at so many campuses, have all contributed to the decline.

There is no doubt that the quality of our instructional programs, the strength of our support programs, and the individual and collective talent of our staff will allow this district to face the financial challenges of limited resources.





## Board of Trustees Presentation



# 2005-2006 ADOPTED BUDGET

## Public Hearing

### August 29, 2005

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



## Major Changes in Assumptions from Tentative to Adopted Budget


### ■ Tentative Budget Assumptions

- STRS increased by \$900,000
- Equalization increased by \$1,700,000
- Enrollment estimated at 32,022 FTES
- PERS rate set at 9.9%

### ■ Adopted Budget Assumptions

- No increase to STRS expense
- Equalization set at \$1,200,000
- Enrollment set at 31,333 FTES
- PERS rate set at 9.1%  
(expense reduction of \$240,000)
- Increased Interest Revenue by \$450,000
- Increased Lottery Revenue by \$275,000

Revenue estimates in the Tentative Budget were keyed to the Governor's Budget as modified in the May Revise. The most critical assumptions are outlined above. The final state budget did net a positive change for us as the decrease in anticipated equalization dollars was offset by the elimination of the proposal to shift additional STRS costs to districts. During that same time period, PERS released a new rate which resulted in a slight savings in our projected PERS expense. Finally, on the revenue side, we increased our Lottery revenue based on new estimates provided by the state. We also increased estimates of interest earning based on projected fund balances for 05-06 and a slightly rising rate of return.



FOOTHILL-DE ANZA  
Community College District

## Review of 6/30/05 Ending Balance

■ The 6/30/05 ending balance is \$15,752,953, which will be used as follows:

- \$7,870,000 to maintain district 04/05 budgeted 5% reserves
- \$3,426,525 for college/central services carryover
- \$421,037 for encumbrances carryover
- \$422,381 for districtwide carryover (negotiated contract items, election expense, etc.)
- Undesignated 04/05 ending balance = \$3,613,010

The important aspects of this ending balance to note are:

- There is an undesignated positive ending balance as of 6/30/05 of \$3,613,010.
- It is very important to recognize that one of the reasons we had a positive ending balance in spite of our enrollment decline is that the current funding formula has a “ hold harmless” clause which protects the district for one year when enrollment declines. Had this protection not been in place, we would have lost in excess of \$3 million in revenue in 04-05.

- The restricted carryover is made up of:

Foothill College carryover	\$1,867,324
De Anza College carryover	\$ 421,888
Central Services carryover	\$1,137,313
Encumbrances carryover	\$ 421,037
District Wide carryover	\$ 422,381

## Where are we now for 05-06?

### ■ Current Expenses vs. Current Income

■ Income = \$157,738,384

■ Expenses = \$155,855,807


■ Difference = \$ 1,882,577

■ Add One-time transfer in From Medical Benefits  
Fund (Fund 61) = \$850,000

■ Total Difference=\$2,732,577

The difference between current revenue and current expense is commonly called operating income or operating deficit and is used as a measure of whether the budget is in balance. We pay close attention to the relationship between operating income and expense to determine if we are “ structurally balanced” . The 2005-06 budget is forecast to be structurally balanced.

Maintaining this balance is an important element in long term budget planning. When we start to formulate the 2006-2007 budget, we will be starting from a balanced budget rather than having to correct the budget because of relying on one time monies from the previous year. This balanced budget will lead to much more budget stability in 2006-2007 and, hopefully, avoid the need for any major reductions in the near future.



## Major Revenue Assumptions

■ **State Revenues**

- Cost of Living Adjustment from the State increased revenue \$5.5M
- Equalization funding increased revenue \$1.2M
- Partnership for Excellence funds restored by \$972,000
- Enrollment has been forecast to assume we will restore 1% of our FTES in 05-06 to a level of 34,319
- Mandated Cost Reimbursement = \$0

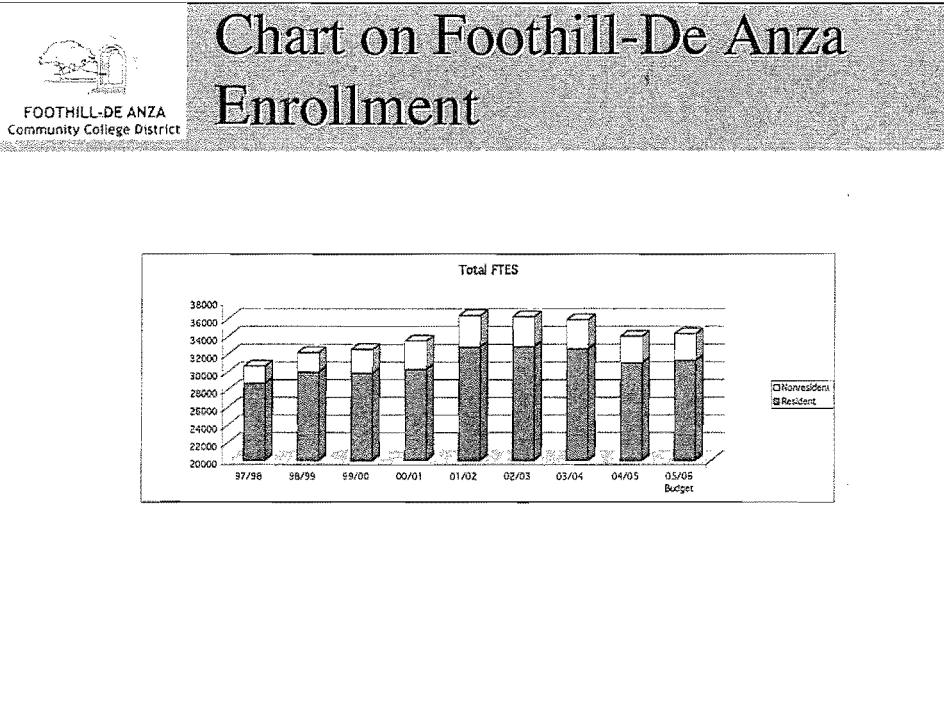
**COLA:** The community college system received an apportionment revenue COLA increase of 4.23%. This was a much needed supplement to our funding and assisted in balancing the 05-06 budget.

**EQUALIZATION:** The State budget included \$30 million (statewide) in equalization. This is about 37.50% of the amount we were expecting as part of a 3 year program by the state to equalize funding for districts. It will amount to about \$1.2 million in additional funding for 05-06 which will assist in balancing our budget.

**PFE:** The funding cut from our PFE program last year has been restored as recommended in the Governor's budget. It will amount to \$972,000 in restored funding for 05-06.

**FTES Restoration:** We are projecting that in 05-06 we will restore 266 FTES in order to recover 1% from the 3% decline we experienced in 04-05. Please refer to the table in this document which displays a more detailed analysis of the FTES.

**MANDATED COST reimbursement:** While the state budget includes \$10 million for mandated cost reimbursement, we have not included any revenue forecast for our district because of the pending audit claims we have and the size of the state backlog on mandated claims.

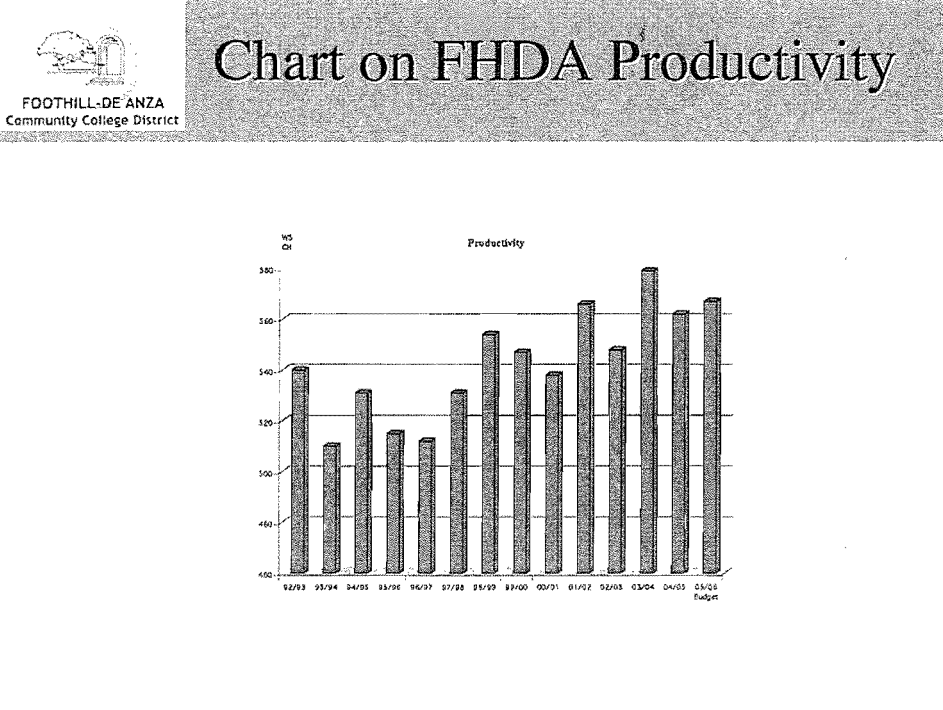


Enrollment drives about 98% of the general fund revenue, therefore, considerable attention is devoted to enrollment management.

In 04-05, the district fell below the state funded base by 956 FTES. Our enrollment assumption for 05-06 is to recover 1% of the lost FTES with specific outreach, marketing, and enrollment management strategies.

Non Resident FTES showed a slight decline in the 04-05 year. Considerable effort is underway to reverse this decline as well.

It should be noted that the initial decline districtwide for all enrollment was in the 5-7% range in the Fall 2004 quarter. With the concerted efforts of the faculty, classified staff, instructional managers, and the enrollment management teams, the District recovered some of the lost FTES by the end of the year, but still experienced an annual decline of 3%.



We use the term “ productivity” to describe the ratio between Weekly Student Contact Hours (WSCH) and full-time equivalent faculty teaching. This is a consistent way to measure the number of instructors needed to teach a given student load. The chart above indicates the historical trend for productivity. We generally like to operate at about 530 productivity. In 04-05, we budgeted districtwide productivity at 562 but due to declining enrollment we achieved productivity of 548. For 05-06 we are budgeting productivity at 562.

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

# Analysis of FTES

	Total		
04-05 Budget	Apportionment	Non resident	Total
De Anza	20,020	1,760	21,780
Foothill	12,590	1,430	14,020
Total	32,610	3,190	35,800

	Total		
04-05 Actual P-A	Apportionment	Non resident	Total
De Anza	18,722	1,648	20,370
Foothill	12,344	1,338	13,682
Total	31,066	2,986	34,053

04-05 State Funded Base (CR and NCR)	32,022		
Ex C "Base" P-1 3/17/05			
FTES below Base (Base vs P-A)	-956	-204	
Percentage change	-2.99%	-6.39%	

	Total		
05-06 Budget (estimated to restore 1% of 04-05 actual)	Apportionment	Non resident	Total
De Anza	18,868	1,648	20,516
Foothill	12,465	1,338	13,803
Total	31,333	2,986	34,319

As noted earlier, in 04-05 the district experienced a decline in FTES for the first time in several years. We completed the year 3% below our base apportionment. Because of the "hold harmless" provision of the current state funding formula, we were protected in 04-05 from losing the corresponding apportionment dollars in 04-05 (which would have exceeded a loss of \$3 million)

Our best forecast for the maximum enrollment we can recover in 04-05 is a 1% recovery. This means that our base will be reduced by the remaining 2% we are not able to recover in 05-06.

This also means that we are at risk of losing \$1 million in revenue in 05-06 (which is currently built into our budget assumptions) if we cannot achieve this 1% restoration.



## Health Benefit Plans

- Through the efforts of the Benefits Task Force and the bargaining units, substantive changes were made to the medical and prescription drug plans to reduce expected increases in 04-05. The plan changes and enrollment migrations of staff to new plans contributed to a lower than expected claims experience in FY 04/05. A saving of \$3.8M has been realized due to lower claims experience (primarily in the retirees category). There were additional one time savings achieved from vacant positions, a credit from Kaiser for prepaid expenses and a decrease to our future claims reserve (IBNR). However...
  - Active and retiree employer costs will increase in spite of plan changes due to a Kaiser rate increase (19%) and PPO trend projections increase (12%)
- For the 05-06 year, we are recommending to offset the increases in Kaiser and the self insured plan (\$850,000) with one-time savings from the 04-05 fiscal year.

The 04-05 year resulted in unexpected savings in the retiree claims, as well as one time adjustments in the IBNR, workers comp claims and Kaiser reserve. As a result of the interaction of these factors, we are recommending that these savings be retained in our self insured fund (Fund 61) to be used to offset future medical claims increases. These funds will clearly be sufficient to offset the \$850,000 increased medical expenses in 05-06, but in addition should provide some cushion to offset anticipated increases reaching into the 06-07 year. The total amount we are retaining in Fund 61 from these medical savings sources to be used to offset future medical claim cost is \$4,486,660.

It is very important to note that the medical benefit projections for 05-06 have been recalibrated based on the lower experience in 04-05. Specifically,

The self insured medical claims have been projected from the actual 04-05 experience (not the budgeted experience).

The workers comp rate for 05-06 has been reduced to reflect actual experience in 04-05.

A projection of unfilled positions has now been included to anticipate “float” from unfilled positions so this is not overstated.

Finally, it should be noted that the downward adjustment of the IBNR and the one time credit from the Kaiser premium will not recur in 05-06. All of these changes are in an effort to tighten the forecasting for 05-06 to insure it is the most accurate representation of our expected costs.



## FY 05/06 Ending Balance Analysis

Fiscal Year 05/06 Ending Balance Analysis		
<b>04/05 Ending Balance</b>	<b>\$</b>	<b>15,752,953</b>
less Restricted Budget Carry Forward	\$	4,269,943
plus 05/06 Revenue	\$	157,738,384
less 05/06 Expenses	\$	155,855,806
less 05/06 Reserves (5%)	\$	8,010,000
One-Time Transfer in from F61 for 05/06 Medical Benefits Increase	\$	850,000
<b>05/06 Unrestricted Budget Balance</b>	<b>\$</b>	<b>6,205,587</b>

The above analysis projects the ending balance to 6/30/06. The important aspects of this ending balance to note are:

- There is a positive unrestricted ending balance of \$1,882,577 from an ongoing balanced budget in 05-06,
- There is a one-time undesignated fund balance of \$3,473,010 from 04-05 (\$3,613,010 less reserve augmentation of \$140,000),
- There is a one-time transfer in from Fund 61 for 05-06 Medical Benefits Increases (\$850,000).




## Significant New Expense Items Budgeted in 05/06

- \$400,000 has been set aside in "personnel growth" to fund 6 new classified positions in 05/06 from additional apportionment received in 04/05 from the state as Maintenance and Operation Growth Funds
- \$640,000 budgeted to partially fund the "unfunded retiree medical liability"

The additional money received from the apportionment for growth in our facilities is an important first step in supporting the expansion of our staff to support new buildings coming on line as a result of Measure E. It is recommended that we fund the following new positions: 2 custodians, 2 construction laborers, 1 energy management technician, and 1 senior systems network programmer.

The 05-06 budget also incorporates \$640,000 in funding or unfunded retiree medical liability. The most recent calculation of this liability reflected an obligation of about \$200 million. In 04-05, the Board authorized our first contribution to this fund of \$500,000. This would represent the second contribution and would bring the total up to \$1,140,000. (The actuary we retained for analysis of this liability concluded that we should be setting aside about \$2.4 million each year for the next 30 years in order to fund this liability we have already incurred).



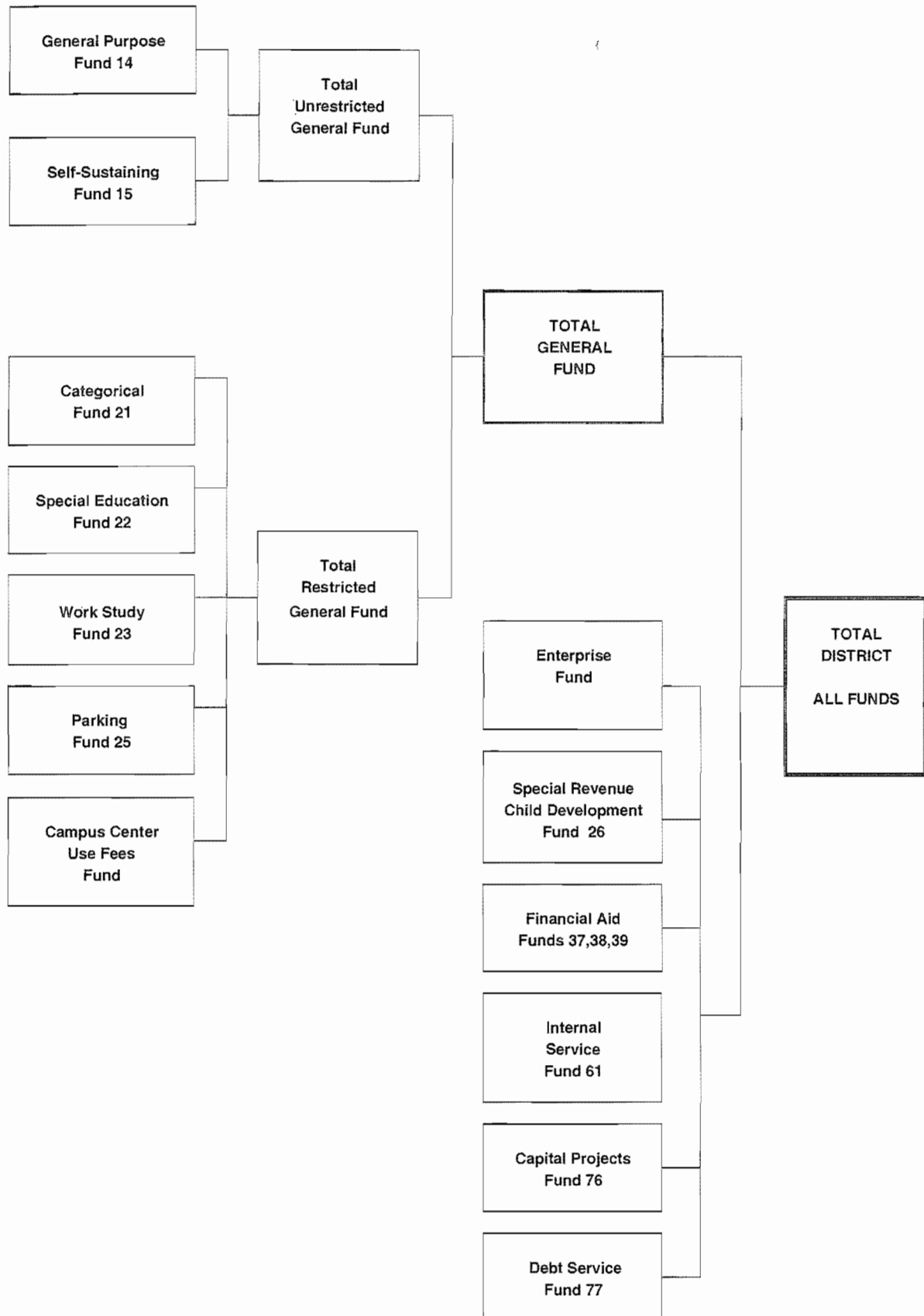
## Risk Factors on Expense and Revenue Projections

- Enrollment Recovery
- Benefit Projections
- Productivity
- Restoration of Base

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

- Enrollment Recovery:** As mentioned earlier, the revenue assumptions anticipate a recovery of 266 FTES or about 1% for 05-06 in order to get back some of our base funding. If that growth does not occur, we would lose about \$1 million in revenue in the 05-06 year.
- Benefits:** The self-insured program is always difficult to predict. We hope that the good experience we saw in the earlier part of the 04-05 year will, in fact, be replicated in 05-06; otherwise there could easily be an increase of \$1 million in this category.
- Productivity:** As noted earlier, our productivity assumption for 05-06 is above our actual experience for 04-05. This is definitely an aggressive assumption considering that enrollment demand is soft. We could easily see an increase of \$1 million in part time faculty costs if the productivity drops and we have to offer more sections to achieve our FTES goal.
- Restoration of Base:** While we are budgeting to restore 1% of the FTES we lost on our base in 04-05, that would mean that our base would be permanently reduced by the remaining 2% we do not restore. In the future we would only be able to “grow” by the state formula. Our growth factor for 06-07 is only .74% so it would take several years to get back to the level of FTES we were funded for in 04-05.

# DISTRICT FUNDS



**Foothill-De Anza Community College District  
2005-2006  
Adopted Budget Summary for ALL FUNDS**

		<b>TOTAL GENERAL FUND</b>	Enterprise Funds	Special Revenue Fund 26	Financial Aid Funds	
1	<b>INCOME</b>					1
2	Federal Income	\$ 3,334,543	\$ 0	\$ 78,307	\$ 7,852,840	2
3	State Income	70,821,914	0	1,001,893	1,116,862	3
4	Local Income	111,191,240	12,791,310	1,338,842	62,400	4
5	<b>TOTAL INCOME</b>	<b>\$ 185,347,697</b>	<b>\$ 12,791,310</b>	<b>\$ 2,419,042</b>	<b>\$ 9,032,102</b>	5
6	<b>EXPENSES</b>					6
7	Cost of Sales	\$ 0	\$ 8,664,050	\$ 0	\$ 0	7
8	Certificated Salaries	69,750,130	0	1,029,962	0	8
9	Classified Salaries	41,147,646	1,996,350	513,196	0	9
10	Employee Benefits	40,233,217	637,930	379,308	0	10
11	Materials and Supplies	4,013,262	0	205,000	0	11
12	Operating Expenses	24,403,405	1,365,570	48,750	672,400	12
13	Capital Outlay	2,941,858	0	40,000	0	13
14	<b>TOTAL EXPENSES</b>	<b>\$ 182,489,518</b>	<b>\$ 12,663,900</b>	<b>\$ 2,216,216</b>	<b>\$ 672,400</b>	14
15	<b>TRANSFERS AND OTHER</b>					15
16	Transfers-in	\$ 5,223,398	\$ 0	\$ 40,627	\$ 0	16
17	Other Sources	684,999	0	14,000	610,000	17
18	Transfers-out	(7,973,446)	0	0	0	18
19	Contingency	(2,285,672)	0	0	0	19
20	Other Out Go	(679,091)	(74,850)	0	(8,969,702)	20
21	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>(\$5,029,812)</b>	<b>(\$74,850)</b>	<b>\$ 54,627</b>	<b>(\$8,359,702)</b>	21
22	<b>FUND BALANCE</b>					22
23	Net Change in Fund Balance	(\$2,171,633)	\$ 52,560	\$ 257,453	\$ 0	23
24	Beginning Balance, July 1	25,761,763	3,459,977	219,720	2,919,601	24
25	Adjustments to Beginning Balance	0	0	0	0	25
26	<b>NET FUND BALANCE, June 30</b>	<b>\$ 23,590,130</b>	<b>\$ 3,512,537</b>	<b>\$ 477,173</b>	<b>\$ 2,919,601</b>	26

**Foothill-De Anza Community College District  
2005-2006  
Adopted Budget Summary for ALL FUNDS**

	Capital Projects Fund 76	Debt Service Fund 77	<b>TOTAL DISTRICT ALL FUNDS</b>	Internal Service Fund 61	
1					1
2	\$ 0	\$ 0	\$ 11,265,690	\$ 0	2
3	1,378,477	0	74,319,146		3
4	1,200,000	8,937,442	135,521,234	41,645,367	4
5	<b>\$ 2,578,477</b>	<b>\$ 8,937,442</b>	<b>\$ 221,106,070</b>	<b>\$ 41,645,367</b>	5
6					6
7	\$ 0	\$ 0	\$ 8,664,050	\$ 0	7
8	0	0	70,780,092		8
9	963,368	0	44,620,560		9
10	394,912	0	41,645,367	41,645,367	10
11	684,141	0	4,902,403		11
12	26,879,700	0	53,369,825		12
13	76,435,990	0	79,417,848		13
14	<b>\$ 105,358,111</b>	<b>\$ 0</b>	<b>\$ 303,400,145</b>	<b>\$ 41,645,367</b>	14
15					15
16	\$ 110,000	\$ 3,449,421	\$ 8,823,446	\$ 0	16
17	57,805,739	118,987	59,233,725		17
18	0	0	(7,973,446)	(850,000)	18
19	0	0	(2,285,672)		19
20	0	(12,538,795)	(22,262,438)		20
21	<b>\$ 57,915,739</b>	<b>(\$8,970,387)</b>	<b>\$ 35,535,615</b>	<b>(\$850,000)</b>	21
22					22
23	(\$44,863,895)	(\$32,945)	(\$46,758,460)	(\$850,000)	23
24	81,372,031	7,961,912	121,695,004	6,109,914	24
25		0	0		25
26	<b>\$ 36,508,136</b>	<b>\$ 7,928,967</b>	<b>\$ 74,936,544</b>	<b>\$ 5,259,914</b>	26

**Foothill-DeAnza Community College District**  
**2005-2006**  
**General Fund Budget Summary**

		Fund 14 Total			Total			
		General Fund 14	Cyvr/Use Rsrvs Fund 14	Self Sustaining Fund 15	Unrestricted General Fund			
1	<b>INCOME</b>							1
2	Federal Income	\$ 2,052	\$ 0	\$ 0	\$ 2,052			2
3	State Income	57,873,258		1,753,375	59,626,633			3
4	Local Income	99,863,074		6,498,736	106,361,810			4
5	<b>TOTAL INCOME</b>	<b>\$ 157,738,384</b>	<b>\$ 0</b>	<b>\$ 8,252,111</b>	<b>\$ 165,990,495</b>			5
6	<b>EXPENSES</b>							6
7	Certificated Salaries	\$ 63,067,331	\$ 0	\$ 1,754,680	\$ 64,822,011			7
8	Classified Salaries	30,612,324		1,569,913	32,182,237			8
9	Employee Benefits	35,319,902		754,486	36,074,388			9
10	Materials and Supplies	2,825,723		484,093	3,309,816			10
11	Operating Expenses	14,814,311	4,269,943	2,755,404	21,839,658			11
12	Capital Outlay	1,163,342		63,150	1,226,492			12
13	<b>TOTAL EXPENSES</b>	<b>\$ 147,802,933</b>	<b>\$ 4,269,943</b>	<b>\$ 7,381,726</b>	<b>\$ 159,454,602</b>			13
14	<b>TRANSFERS AND OTHER</b>							14
15	Transfers-in	\$ 860,000	\$ 0	\$ 30,000	\$ 890,000			15
16	Other Sources	0	0	2,000	2,000			16
17	Transfers-out	(5,747,985)	0	(44,111)	(5,792,096)			17
18	Contingency	(2,285,672)		0	(2,285,672)			18
19	Other Out Go	(29,216)		0	(29,216)			19
20	<b>TOTAL TRANSFERS/OTHER SOURCE</b>	<b>(\$7,202,873)</b>	<b>\$ 0</b>	<b>(\$12,111)</b>	<b>(\$7,214,984)</b>			20
21	<b>FUND BALANCE</b>							21
22	Net Change in Fund Balance	\$ 2,732,578	(\$4,269,943)	\$ 858,274	(\$679,091)			22
23	Beginning Balance, July 1	11,483,010	4,269,943	4,822,836	20,575,789			23
24	Designated GASB 34 Reserve	0		0	0			24
25	<b>NET FUND BALANCE, June 30</b>	<b>\$ 14,215,588</b>	<b>\$ 0</b>	<b>\$ 5,681,110</b>	<b>\$ 19,896,698</b>			25

**Foothill-DeAnza Community College District**  
**2005-2006**  
**General Fund Budget Summary**

	Categorical Fund 21	Special Educ. Fund 22	Work Study Fund 23	Parking Fund 25	Campus Center	Total Restricted General Fund	TOTAL GENERAL FUND	
1								1
2	\$ 2,952,227	\$ 0	\$ 380,264	\$ 0	\$ 0	\$ 3,332,491	\$ 3,334,543	2
3	8,167,449	3,027,832	0	0	0	11,195,281	70,821,914	3
4	1,378,993	1,900	0	2,485,000	963,537	4,829,430	111,191,240	4
5	<b>\$ 12,498,669</b>	<b>\$ 3,029,732</b>	<b>\$ 380,264</b>	<b>\$ 2,485,000</b>	<b>\$ 963,537</b>	<b>\$ 19,357,202</b>	<b>\$ 185,347,697</b>	5
6								6
7	\$ 1,639,935	\$ 3,288,184	\$ 0	0	\$ 0	\$ 4,928,119	\$ 69,750,130	7
8	5,165,621	1,992,412	494,019	818,058	495,299	8,965,409	41,147,646	8
9	2,027,315	1,593,771	0	336,649	201,094	4,158,829	40,233,217	9
10	604,333	55,573	4,000	0	39,540	703,446	4,013,262	10
11	1,872,024	448,723	9,000	129,023	104,977	2,563,747	24,403,405	11
12	1,659,782	55,584	0	0	0	1,715,366	2,941,858	12
13	<b>\$ 12,969,010</b>	<b>\$ 7,434,247</b>	<b>\$ 507,019</b>	<b>\$ 1,283,730</b>	<b>\$ 840,910</b>	<b>\$ 23,034,916</b>	<b>\$ 182,489,518</b>	13
14								14
15	\$ 30,187	\$ 4,157,034	\$ 126,755	\$ 19,422	\$ 0	\$ 4,333,398	\$ 5,223,398	15
16	682,999	0	0	0	0	682,999	684,999	16
17	(30,000)	0	0	(1,297,770)	(853,580)	(2,181,350)	(7,973,446)	17
18	0	0	0	0	0	0	(2,285,672)	18
19	(649,875)	0	0	0	0	(649,875)	(679,091)	19
20	<b>\$ 33,311</b>	<b>\$ 4,157,034</b>	<b>\$ 126,755</b>	<b>(\$1,278,348)</b>	<b>(\$853,580)</b>	<b>\$ 2,185,172</b>	<b>(\$5,029,812)</b>	20
21								21
22	(\$437,030)	(\$247,481)	0	(\$77,078)	(\$730,953)	(\$1,492,542)	(\$2,171,633)	22
23	2,929,487	247,481	0	148,267	1,860,739	5,185,974	25,761,763	23
24	0	0	0	0	0	0	0	24
25	<b>\$ 2,492,457</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 71,189</b>	<b>\$ 1,129,786</b>	<b>\$ 3,693,432</b>	<b>\$ 23,590,130</b>	25

Reconciliation of Interfund Transfers for 05/06

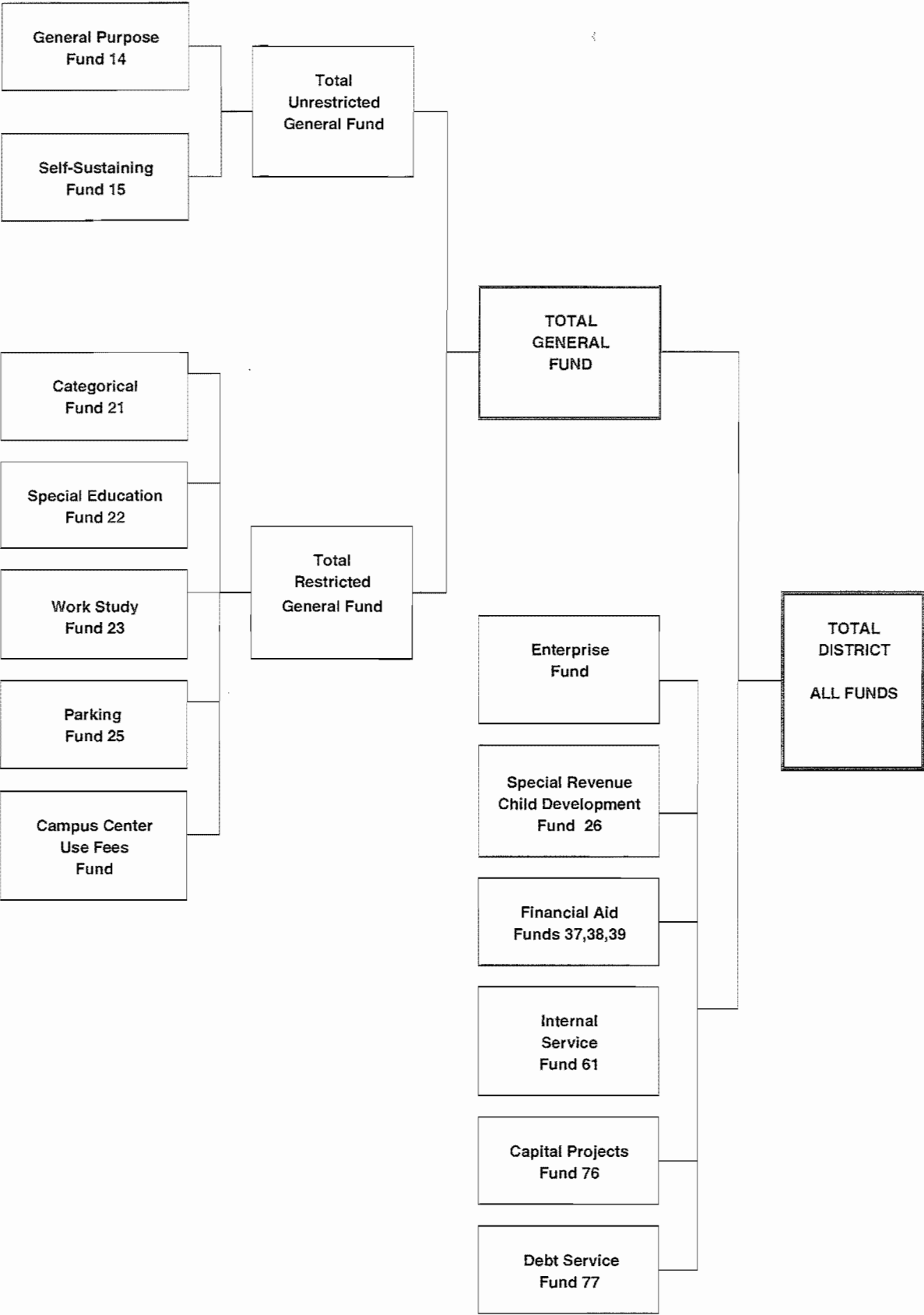
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Fund	General	Self-Sust.	Categ.	Special Ed	Coll. Work Study	Parking	Child Dev.	Campus Ctr Use Fees	Financial Aid	Internal Service	Capital Projects	Debt Service	Total
14	14	15	21	22	23	25	26	28	37,38,39	61	76	77	
15	10,000		30,187	4,157,034	126,755	19,422	40,627					1,373,960	5,747,985
21		30,000										34,111	44,111
22													30,000
23													0
25													0
26											110,000	1,187,770	1,297,770
28												853,580	853,580
37												0	0
61	850,000												850,000
76													0
77													0
	860,000	30,000	30,187	4,157,034	126,755	19,422	40,627	0	0	0	110,000	3,449,421	8,823,446

Notes:

Fund 14 to 21:	\$12,830	for SDL replacement
Fund 14 to 22:	\$17,357	for PDL replacement
Fund 14 to 23:	\$4,157,034	for Special Ed. Match
Fund 14 to 25:	\$126,755	for College Work Study match
Fund 14 to 26:	\$19,422	for SDL replacement
Fund 14 to 77:	\$40,627	for PDL replacement
	\$754,415	for Debt Service
	\$1,981	for Debt Service fees
	\$617,564	for Capital Lease payment
Fund 15 to 14	\$10,000	for A/R Services
Fund 15 to 77:	\$34,020	for Debt Service
	\$91	for Debt Service fees
Fund 21 to 15:	\$30,000	for Medical Admin Activities (MAA)
Fund 25 to 76:	\$110,000	for the FH Parking Safety Project
Fund 25 to 77:	\$1,184,557	for Debt Service
	\$3,213	for Debt Service fees
Fund 28 to 77:	\$826,157	for Debt Service
	\$7,423	for Debt Service fees
	\$20,000	for HUD Bond
Fund 61 to 14:	\$850,000	for 05/06 Medical Benefit Increases

# GENERAL PURPOSE



## GENERAL ACTIVITY

### Fund 14

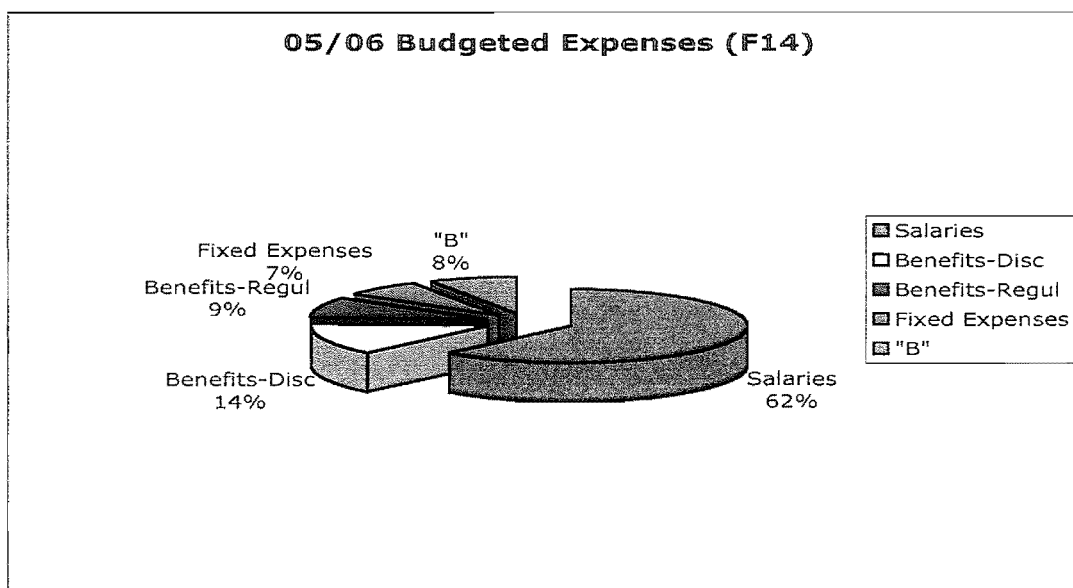
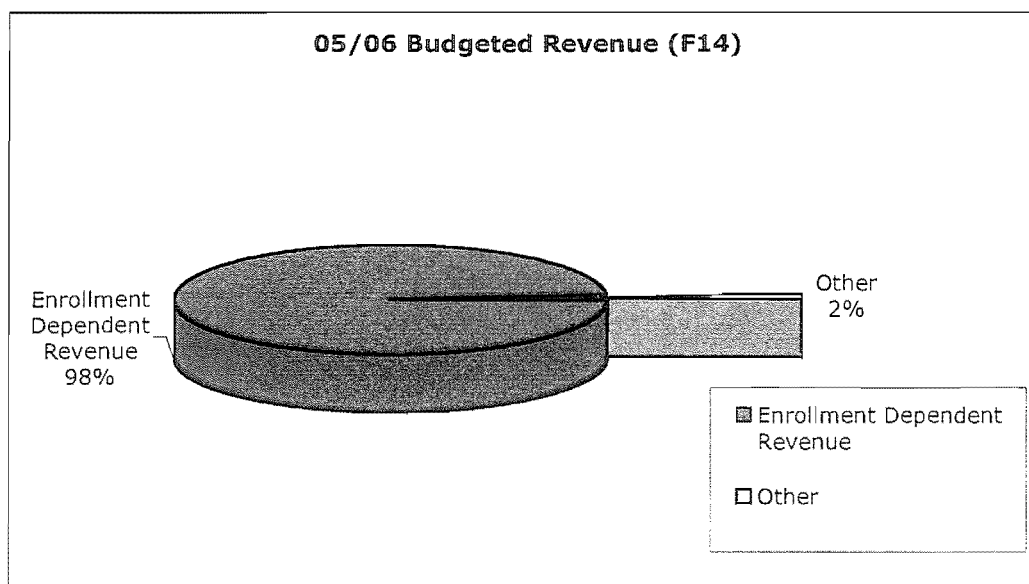
The General Activity Fund is part of the Unrestricted General Fund. This fund accounts for the majority of the District's revenues and expenditures. About 87% of this fund's revenue comes from the Base Revenue, about 7% comes from non-resident tuition, 3% comes from lottery proceeds, and 3% from other sources.

The Base Revenue is comprised of three revenue sources:

- Local Taxes 9%
- Property Tax Revenue 52%
- State's General Apportionment 39%

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

General Activity Fund Expenses account for the majority of the District's operating expenses. Salaries and Benefits comprise 85% of the total General Fund expenses. Fixed expenses such as leases, utilities, debt payment, transfer out to DSPS, insurance premiums, bank and credit card fees, collective bargaining costs, and district wide software maintenance comprise 7% of the total General Fund expenses. The remaining 8% constitutes the campuses and Central Services discretionary B budget, approximately \$8.2M.



# Foothill-DeAnza Community College District • Fund 14

## 2005-06 BUDGETS

		Foothill College	De Anza College	Central Services	District Wide	Total Fund 14	
1	<b>INCOME</b>						1
2	<b>Federal</b>						2
3	Other Federal	\$ 802	\$ 1,250	\$ 0	\$ 0	\$ 2,052	3
4	<b>Total Federal Income</b>	\$ 802	\$ 1,250	\$ 0	\$ 0	\$ 2,052	4
5	<b>State</b>						5
6	Apportionment	\$ 0	\$ 0	\$ 0	\$ 52,763,817	\$ 52,763,817	6
7	Deferred Maintenance	0	0	0	0	0	7
8	Lottery	0	0	0	4,289,875	4,289,875	8
9	Mandated Cost Reimbursement	0	0	0	0	0	9
10	Staff Development	0	0	0	0	0	10
11	Other State	0	0	0	819,566	819,566	11
12	<b>Total State Income</b>	\$ 0	\$ 0	\$ 0	\$ 57,873,258	\$ 57,873,258	12
13	<b>Local</b>						13
14	Property Taxes	\$ 0	\$ 0	\$ 0	\$ 72,219,292	\$ 72,219,292	14
15	Resident Enrollment	117,339	220,000	0	13,178,211	13,515,550	15
16	Non-resident Enrollment	0	0	0	11,016,051	11,016,051	16
17	Interest	0	0	0	1,200,000	1,200,000	17
18	Other Local	382,181	710,000	660,000	160,000	1,912,181	18
19	<b>Total Local Income</b>	\$ 499,520	\$ 930,000	\$ 660,000	\$ 97,773,554	\$ 99,863,074	19
20	<b>TOTAL INCOME</b>	\$ 500,322	\$ 931,250	\$ 660,000	\$ 155,646,812	\$ 157,738,384	20
21	<b>EXPENSES</b>						21
22	Contract Teachers	\$ 12,388,842	\$ 18,696,823	\$ 0	\$ 1,566,385	\$ 32,652,050	22
23	Contract Non-teachers	4,321,398	4,713,460	473,444	0	9,508,302	23
24	Other Teachers	7,534,032	11,841,520	0	0	19,375,552	24
25	Other Non-teachers	162,492	84,649	4,000	1,280,286	1,531,427	25
26	<b>Total Certificated Salaries</b>	\$ 24,406,764	\$ 35,336,452	\$ 477,444	\$ 2,846,671	\$ 63,067,331	26
27	Contract Non-instructional	\$ 6,032,837	\$ 8,500,228	\$ 12,248,812	\$ 31,825	\$ 26,813,702	27
28	Contract Instructional Aides	521,173	1,837,308	0	0	2,358,481	28
29	Other Non-instructional	361,241	249,570	305,668	523,662	1,440,141	29
30	Other Instructional Aides	0	0	0	0	0	30
31	Students	0	0	0	0	0	31
32	Students--CWS	0	0	0	0	0	32
33	<b>Total Classified Salaries</b>	\$ 6,915,251	\$ 10,587,106	\$ 12,554,480	\$ 555,487	\$ 30,612,324	33
34	<b>Total Salaries</b>	\$ 31,322,015	\$ 45,923,558	\$ 13,031,924	\$ 3,402,158	\$ 93,679,655	34
35	<b>Total Staff Benefits</b>	\$ 8,772,751	\$ 12,981,798	\$ 5,264,645	\$ 8,300,708	\$ 35,319,902	35
36	<b>Total Materials and Supplies</b>	\$ 875,193	\$ 1,076,382	\$ 874,148	\$ 0	\$ 2,825,723	36
37	Contracted Services	\$ 971,808	\$ 1,701,823	\$ 0	\$ 160,000	\$ 2,833,631	37
38	Lease of Equipment & Facilities	0	0	42,000	1,016,284	1,058,284	38
39	Utilities	0	0	0	3,574,631	3,574,631	39
40	Other Operating	608,803	558,400	2,583,864	7,866,641	11,617,708	40
41	<b>Total Operating</b>	\$ 1,580,611	\$ 2,260,223	\$ 2,625,864	\$ 12,617,556	\$ 19,084,254	41
42	Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	42
43	Equipment--New & Replacement	0	0	0	237,270	237,270	43
44	Other	30,182	30,893	164,997	700,000	926,072	44
45	<b>Total Capital Outlay</b>	\$ 30,182	\$ 30,893	\$ 164,997	\$ 937,270	\$ 1,163,342	45
46	<b>TOTAL EXPENSES</b>	\$ 42,580,752	\$ 62,272,854	\$ 21,961,578	\$ 25,257,692	\$ 152,072,876	46
47	Transfers-in	\$ 0	\$ 10,000	\$ 0	\$ 850,000	\$ 860,000	47
48	Other Sources	0	0	0	0	0	48
49	Transfers-out	0	0	0	(5,747,985)	(5,747,985)	49
50	Contingency	0	(100,000)	(69,900)	(2,115,772)	(2,285,672)	50
51	Other Out Go	0	0	0	(29,216)	(29,216)	51
52	<b>TOTAL TRANS/OTHER SOURCES</b>	\$ 0	\$ (90,000)	\$ (69,900)	\$ (7,042,973)	\$ (7,202,873)	52
53	Net Change in Fund Balance	(\$42,080,430)	(\$61,431,604)	(\$21,371,478)	\$ 123,346,147	(\$1,537,365)	53
54	Beginning Balance, July 1	0	0	0	0	15,752,953	54
55	Adjustments to Beginning Balance	0	0	0	0	0	55
56	<b>NET FUND BALANCE, June 30</b>	(\$42,080,430)	(\$61,431,604)	(\$21,371,478)	\$ 123,346,147	\$ 14,215,588	56

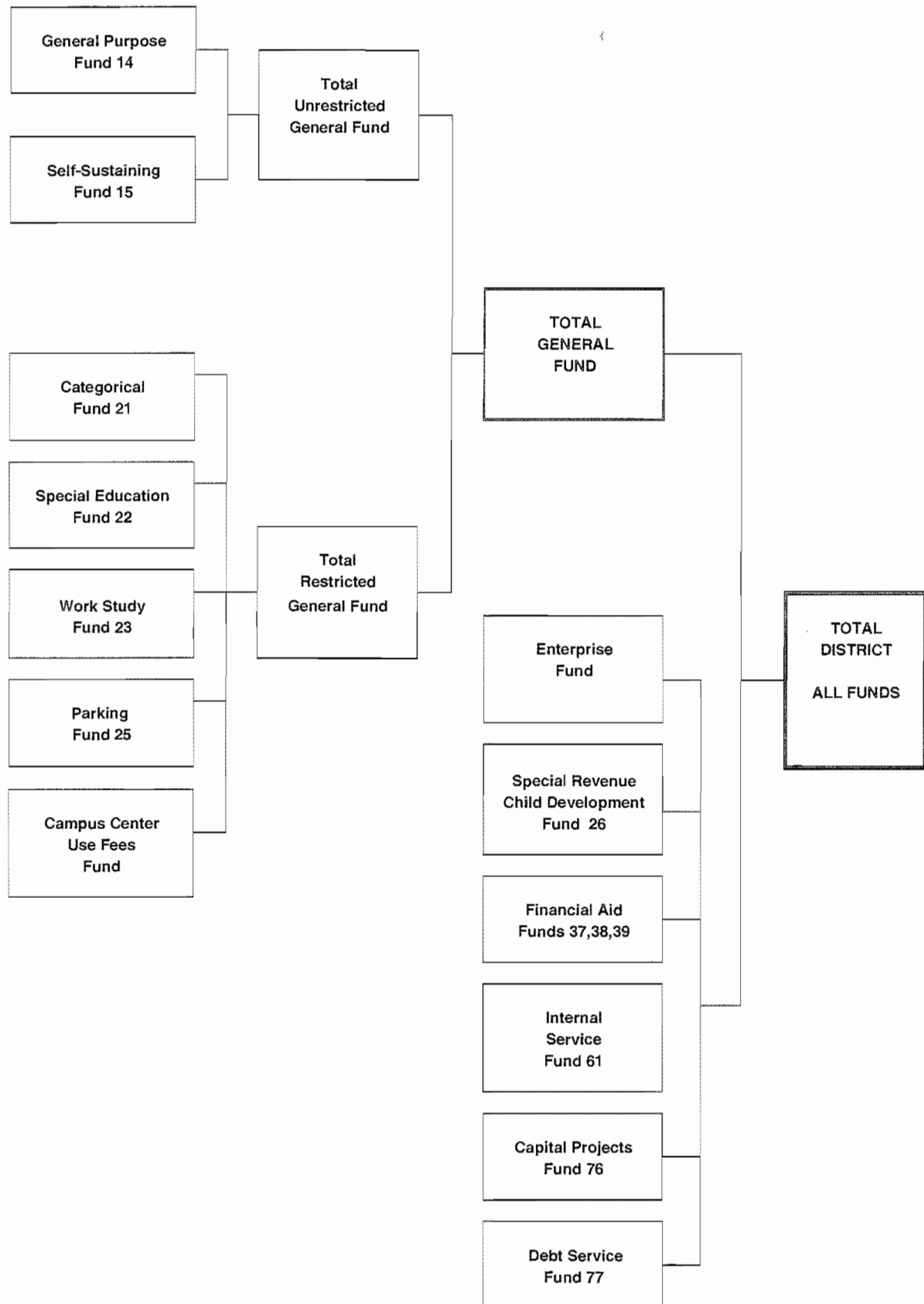
# Foothill-DeAnza Community College District • Fund 14

## TOTAL DISTRICT

		Revised Budget 04/05	Actual 04/05	Budget 05/06	
1	<b>INCOME</b>				1
2	<b>Federal</b>				2
3	Other Federal	\$ 2,052	\$ 2,052	\$ 2,052	3
4	<b>Total Federal Income</b>	\$ 2,052	\$ 2,052	\$ 2,052	4
5	<b>State</b>				5
6	Apportionment	\$ 46,059,627	\$ 46,059,627	\$ 52,763,817	6
7	Deferred Maintenance	0	0	0	7
8	Lottery	4,280,647	4,280,647	4,289,875	8
9	Mandated Cost Reimbursement	154	154	0	9
10	Staff Development	0	0	0	10
11	Other State	4,158,512	4,158,512	819,566	11
12	<b>Total State Income</b>	\$ 54,498,940	\$ 54,498,940	\$ 57,873,258	12
13	<b>Local</b>				13
14	Property Taxes	\$ 70,180,003	\$ 70,180,003	\$ 72,219,292	14
15	Resident Enrollment	12,543,201	12,543,201	13,515,550	15
16	Non-resident Enrollment	10,917,695	10,917,695	11,016,051	16
17	Interest	1,372,660	1,372,660	1,200,000	17
18	Other Local	2,031,139	2,031,139	1,912,181	18
19	<b>Total Local Income</b>	\$ 97,044,698	\$ 97,044,698	\$ 99,863,074	19
20	<b>TOTAL INCOME</b>	\$ 151,545,690	\$ 151,545,690	\$ 157,738,384	20
21	<b>EXPENSES</b>				21
22	Contract Teachers	\$ 30,002,183	\$ 29,517,870	\$ 32,652,050	22
23	Contract Non-teachers	11,127,495	10,705,399	9,508,302	23
24	Other Teachers	23,490,072	23,192,006	19,375,552	24
25	Other Non-teachers	1,459,593	1,116,908	1,531,427	25
26	<b>Total Certificated Salaries</b>	\$ 66,079,343	\$ 64,532,183	\$ 63,067,331	26
27	Contract Non-instructional	\$ 26,892,720	\$ 25,869,586	\$ 26,813,702	27
28	Contract Instructional Aides	2,341,344	2,313,891	2,358,481	28
29	Other Non-instructional	(17,864)	716,139	1,440,141	29
30	Other Instructional Aides	0	0	0	30
31	Students	610,411	629,033	0	31
32	Students--CWS	0	0	0	32
33	<b>Total Classified Salaries</b>	\$ 29,826,611	\$ 29,528,649	\$ 30,612,324	33
34	<b>Total Salaries</b>	\$ 95,905,954	\$ 94,060,832	\$ 93,679,655	34
35	<b>Total Staff Benefits</b>	30,811,633	\$ 29,490,850	\$ 35,319,902	35
36	<b>Total Materials and Supplies</b>	\$ 3,332,342	\$ 3,280,972	\$ 2,825,723	36
37	Contracted Services	\$ 3,073,863	\$ 3,505,524	\$ 2,833,631	37
38	Lease of Equipment & Facilities	1,620,256	1,576,840	1,058,284	38
39	Utilities	3,638,081	3,057,091	3,574,631	39
40	Other Operating	7,890,539	4,472,949	11,617,708	40
41	<b>Total Operating</b>	\$ 16,222,739	\$ 12,612,404	\$ 19,084,254	41
42	Buildings	\$ 0	\$ 0	\$ 0	42
43	Equipment--New & Replacement	522,655	649,346	237,270	43
44	Other	51,487	51,487	926,072	44
45	<b>Total Capital Outlay</b>	\$ 574,142	\$ 700,833	\$ 1,163,342	45
46	<b>TOTAL EXPENSES</b>	\$ 146,846,810	\$ 140,145,891	\$ 152,072,876	46
47	Transfers-in	\$ 748,246	\$ 751,246	\$ 860,000	47
48	Other Sources	0	5,100	0	48
49	Transfers-out	(12,075,300)	(12,089,110)	(5,747,985)	49
50	Contingency	(69,900)	0	(2,285,672)	50
51	Other Out Go	(42,805)	(42,805)	(29,216)	51
52	<b>TOTAL TRANS/OTHER SOURCES</b>	<b>(\$11,439,759)</b>	<b>(\$11,375,569)</b>	<b>(\$7,202,873)</b>	52
53	Net Change in Fund Balance	(\$6,740,879)	\$ 24,230	(\$1,537,365)	53
54	Beginning Balance, July 1	15,728,723	15,728,723	15,752,953	54
55	Adjustments to Beginning Balance	0	0	0	55
56	<b>NET FUND BALANCE, June 30</b>	<b>\$ 8,987,844</b>	<b>\$ 15,752,953</b>	<b>\$ 14,215,588</b>	56



## SELF-SUSTAINING



**SELF-SUSTAINING****Fund 15**

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

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

The one program that struggled last year was De Anza Reprographics. However, with the recent staffing and contract reductions which were implemented July 1, 2005, the Reprographics operation is expected to bring in a balanced budget for FY 05/06. There are no significant problems in the other programs contained in this fund.

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

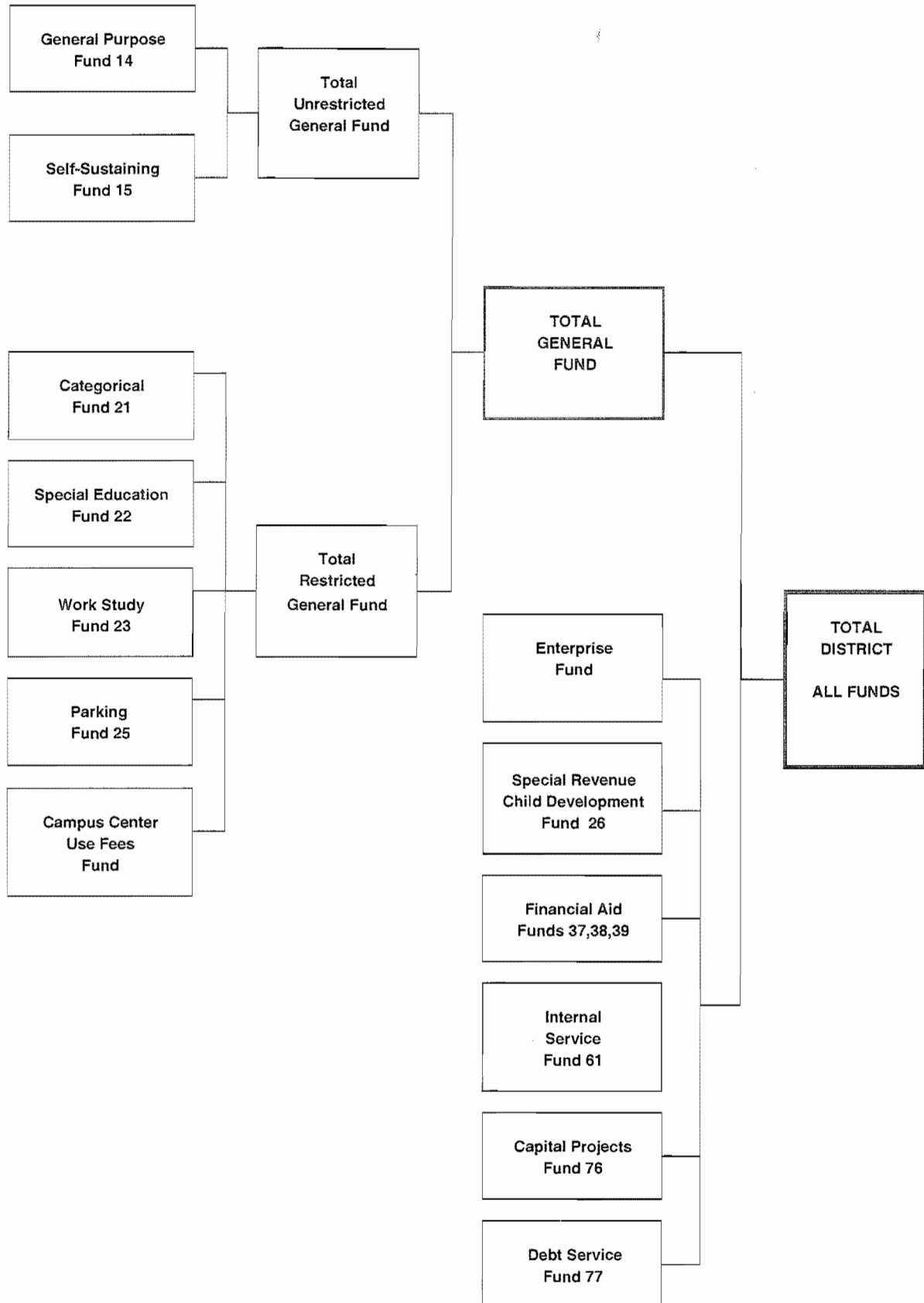
## 2005-06 BUDGETS

		Foothill College	De Anza College	Central Services	Total Fund 15	
1	<b>INCOME</b>					1
2	<b>Total State Income</b>	\$ 1,691,760	\$ 61,615	\$ 0	\$ 1,753,375	2
3	Contract Services	\$ 0	\$ 400,000	\$ 0	\$ 400,000	3
4	Enrollment	0	0	0	0	4
5	Use of Facilities	240,000	133,000	0	373,000	5
6	Field Trip Revenue	61,985	30,000	0	91,985	6
7	Sales	0	138,000	0	138,000	7
8	Short Courses	0	630,000	0	630,000	8
9	Other Local Income	2,254,544	1,304,258	1,306,949	4,865,751	9
10	<b>Total Local Income</b>	\$ 2,556,529	\$ 2,635,258	\$ 1,306,949	\$ 6,498,736	10
11	<b>TOTAL INCOME</b>	\$ 4,248,289	\$ 2,696,873	\$ 1,306,949	\$ 8,252,111	11
12	<b>EXPENSES</b>					12
13	Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0	13
14	Contract Non-teachers	30,355	286,825	0	317,180	14
15	Other Teachers	1,377,000	35,000	0	1,412,000	15
16	Other Non-teachers	22,000	3,500	0	25,500	16
17	<b>Total Certificated Salaries</b>	\$ 1,429,355	\$ 325,325	\$ 0	\$ 1,754,680	17
18	Contract Non-instructional	\$ 236,600	\$ 702,347	\$ 0	\$ 938,947	18
19	Contract Instructional Aides	0	0	0	0	19
20	Other Non-instructional	309,805	311,161	0	620,966	20
21	Other Instructional Aides	0	0	0	0	21
22	Students	0	10,000	0	10,000	22
23	Students--CWS	0	0	0	0	23
24	<b>Total Classified Salaries</b>	\$ 546,405	\$ 1,023,508	\$ 0	\$ 1,569,913	24
25	<b>Total Salaries</b>	\$ 1,975,760	\$ 1,348,833	\$ 0	\$ 3,324,593	25
26	<b>Total Staff Benefits</b>	\$ 355,207	\$ 399,279	\$ 0	\$ 754,486	26
27	<b>Total Materials and Supplies</b>	\$ 487,263	(\$3,170)	\$ 0	\$ 484,093	27
28	Contracted Services	\$ 0	\$ 0	\$ 0	\$ 0	28
29	Lease of Equipment & Facilities	0	0	0	0	29
30	Utilities	0	0	0	0	30
31	Other Operating	1,517,860	556,544	681,000	2,755,404	31
32	<b>Total Operating</b>	\$ 1,517,860	\$ 556,544	\$ 681,000	\$ 2,755,404	32
33	Buildings	\$ 0	\$ 0	\$ 0	\$ 0	33
34	Equipment--New & Replacement	0	0	0	0	34
35	Other	12,500	50,650	0	63,150	35
36	<b>Total Capital Outlay</b>	\$ 12,500	\$ 50,650	\$ 0	\$ 63,150	36
37	<b>TOTAL EXPENSES</b>	\$ 4,348,590	\$ 2,352,136	\$ 681,000	\$ 7,381,726	37
38	Transfers-in	\$ 10,000	\$ 20,000	\$ 0	\$ 30,000	38
39	Other Sources	2,000	0	0	2,000	39
40	Transfers-out	0	(44,111)	0	(44,111)	40
41	Contingency	0	0	0	0	41
42	Other Out Go	0	0	0	0	42
43	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	\$ 12,000	(\$24,111)	\$ 0	(\$12,111)	43
44	Net Change in Fund Balance	(\$88,301)	\$ 320,626	\$ 625,949	\$ 858,274	44
45	Beginning Balance, July 1	0	0	0	4,822,836	45
46	Adjustments to Beginning Balance	0	0	0	0	46
47	<b>NET FUND BALANCE, June 30</b>	(\$88,301)	\$ 320,626	\$ 625,949	\$ 5,681,110	47

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

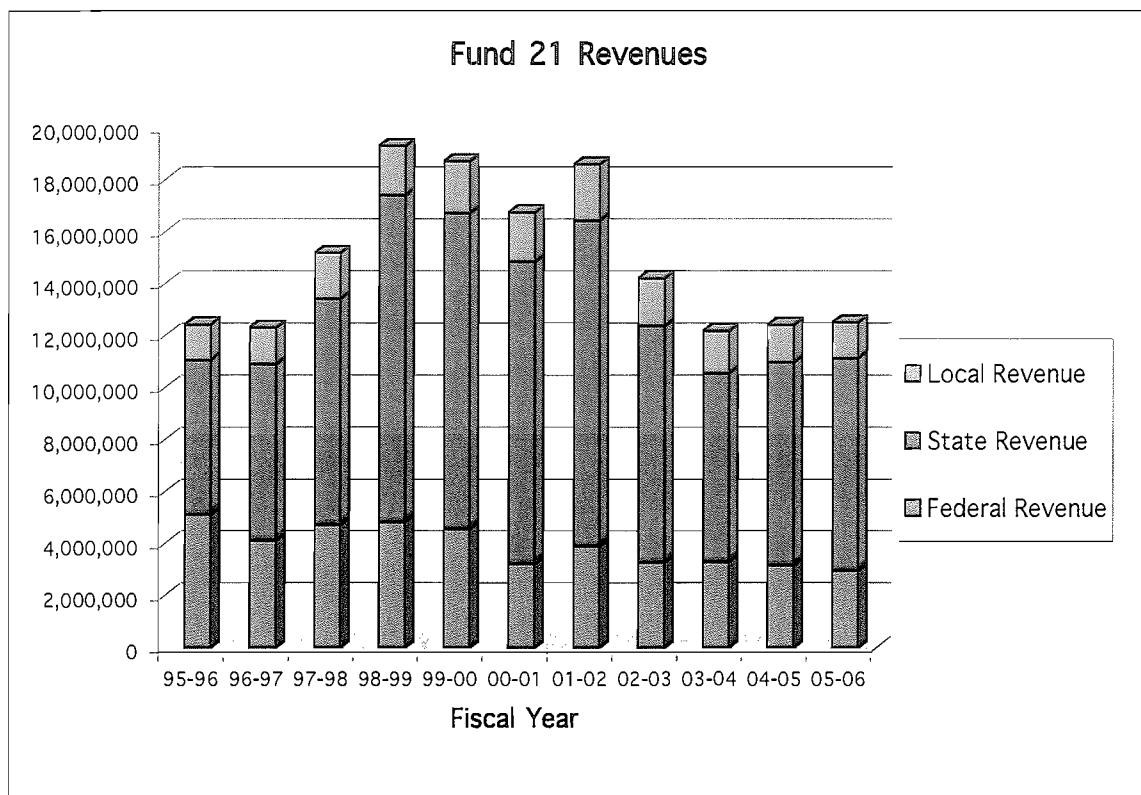
TOTAL DISTRICT					
		Revised Budget 04/05	Actual 04/05	Budget 05/06	
1	<b>INCOME</b>				1
2	<b>Total State Income</b>	\$ 1,746,730	\$ 2,033,738	\$ 1,753,375	2
3	Contract Services	\$ 946,000	\$ 594,165	\$ 400,000	3
4	Enrollment	0	0	0	4
5	Use of Facilities	393,000	397,607	373,000	5
6	Field Trip Revenue	95,700	62,142	91,985	6
7	Sales	258,000	228,079	138,000	7
8	Short Courses	597,000	590,224	630,000	8
9	Other Local Income	4,882,609	5,172,280	4,865,751	9
10	<b>Total Local Income</b>	\$ 7,172,309	\$ 7,044,497	\$ 6,498,736	10
11	<b>TOTAL INCOME</b>	\$ 8,919,039	\$ 9,078,235	\$ 8,252,111	11
12	<b>EXPENSES</b>				12
13	Contract Teachers	\$ 0	\$ 0	\$ 0	13
14	Contract Non-teachers	448,884	346,030	317,180	14
15	Other Teachers	1,440,088	1,125,889	1,412,000	15
16	Other Non-teachers	20,016	22,043	25,500	16
17	<b>Total Certificated Salaries</b>	\$ 1,908,988	\$ 1,493,962	\$ 1,754,680	17
18	Contract Non-instructional	\$ 1,035,473	\$ 1,031,959	\$ 938,947	18
19	Contract Instructional Aides	0	0	0	19
20	Other Non-instructional	735,619	665,364	620,966	20
21	Other Instructional Aides	0	0	0	21
22	Students	62,809	49,771	10,000	22
23	Students--CWS	0	0	0	23
24	<b>Total Classified Salaries</b>	\$ 1,833,901	\$ 1,747,094	\$ 1,569,913	24
25	<b>Total Salaries</b>	\$ 3,742,889	\$ 3,241,056	\$ 3,324,593	25
26	<b>Total Staff Benefits</b>	\$ 629,925	\$ 690,908	\$ 754,486	26
27	<b>Total Materials and Supplies</b>	\$ 679,029	\$ 544,101	\$ 484,093	27
28	Contracted Services	\$ 1,570,252	\$ 2,197,904	\$ 0	28
29	Lease of Equipment & Facilities	201,135	198,540	0	29
30	Utilities	0	0	0	30
31	Other Operating	1,721,602	1,411,637	2,755,404	31
32	<b>Total Operating</b>	\$ 3,492,989	\$ 3,808,081	\$ 2,755,404	32
33	Buildings	\$ 0	\$ 0	\$ 0	33
34	Equipment--New & Replacement	36,103	122,012	0	34
35	Other	2,525	1,497	63,150	35
36	<b>Total Capital Outlay</b>	\$ 38,628	\$ 123,509	\$ 63,150	36
37	<b>TOTAL EXPENSES</b>	\$ 8,583,460	\$ 8,407,655	\$ 7,381,726	37
38	Transfers-in	\$ 187,687	\$ 192,616	\$ 30,000	38
39	Other Sources	0	9,862	2,000	39
40	Transfers-out	(58,436)	(88,884)	(44,111)	40
41	Contingency	0	0	0	41
42	Other Out Go	0	(4,517)	0	42
43	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	\$ 129,251	\$ 109,077	\$ (\$12,111)	43
44	Net Change in Fund Balance	\$ 464,830	\$ 779,657	\$ 858,274	44
45	Beginning Balance, July 1	4,043,179	4,043,179	4,822,836	45
46	Adjustments to Beginning Balance	0	0	0	46
47	<b>NET FUND BALANCE, June 30</b>	\$ 4,508,009	\$ 4,822,836	\$ 5,681,110	47

# CATEGORICAL



## RESTRICTED and CATEGORICAL Fund 21

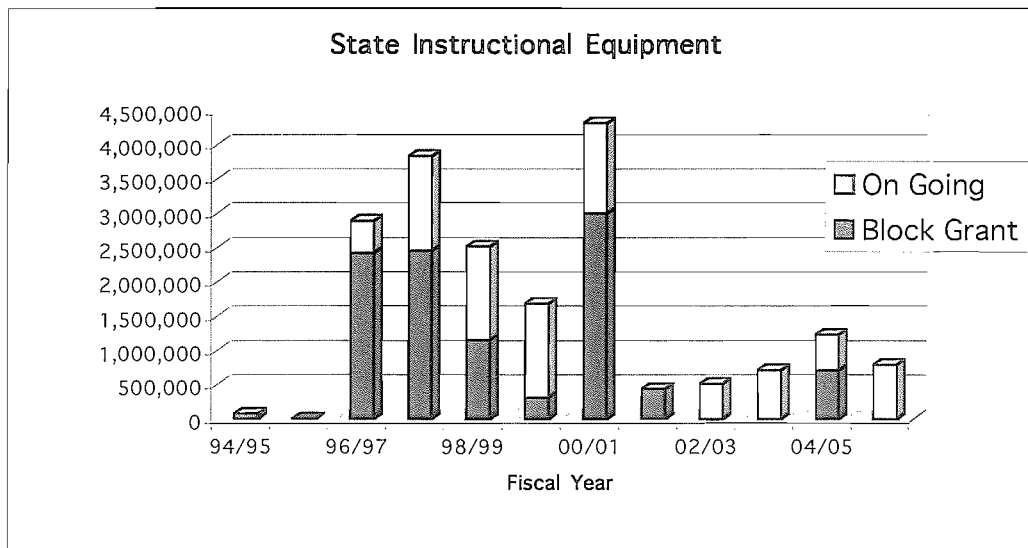
Restricted and Categorical Funds are those resources that come from federal, state or local agencies.



The chart above represents the amounts of revenue received from federal, state, and local sources for Fund 21 for the past 10 years. The majority of the revenue that we receive in the restricted and categorical fund originates from the State. The last three years have generated a consistent level of total revenue equaling approximately \$12 million for Fund 21.

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

**Instructional Equipment, Library Materials, and Technology (Block Grant):** The Governor's Revised Budget has funded \$27.35 million for Physical Plant and Instructional Support. Therefore, we are projecting the same level of new funding (\$793,000) that was allocated to our District in 2004/05. Some of this funding could be applied to Scheduled Maintenance projects.



**NASA Internship Program:** Provides training and paid internships for students at NASA Ames Research Center and other related businesses. Due to reduced budgets at NASA and the number of interns being placed into internships declining, we are reflecting \$1.375 million in revenue and related expenses for 2005/06.

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

**High Tech Center Training Unit:** This grant is funded by the State and provides support for training of instructors of disabled students at community colleges in the State. The Governor's Budget includes a 4.23% COLA and 1.76% enrollment growth for DSP&S. However, at this time, we are anticipating the same level of revenue funding as in 2004-05.

**Matriculation, Staff Development, Staff Diversity, Extended Opportunity Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), & CalWorks:** These programs target specific populations or services funded by the State. We are anticipating revenues in 2005-06 to be at the same level as in 2004-05.

**Health Services Fees and Mandated Cost Reimbursement:** Health Services Fees are fees collected from the students and restricted to provision of health services for students. Because the fee level is set by the state and we are mandated to provide a fixed level of services, the state provides reimbursement (mandated cost reimbursement) for the cost of providing these services over and above what we collect. The mandated cost reimbursement is recorded in Fund 14. Changing the level of services we provide -- either more or less -- will jeopardize the mandated cost reimbursement. For Winter Quarter 2005, the District raised its health fee by \$1 to \$9.75 per quarter. The fee has not been raised since March 2001. Despite the increase in health service fees, we have experienced a higher level of health fee waivers than in the past, along with a reduction in enrollment in 04/05, causing our projected revenue for 04/05 to be lower than prior years. For 2005/06, we are anticipating revenue to be at \$1.055 million, the same level as in 2004/05.

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

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

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

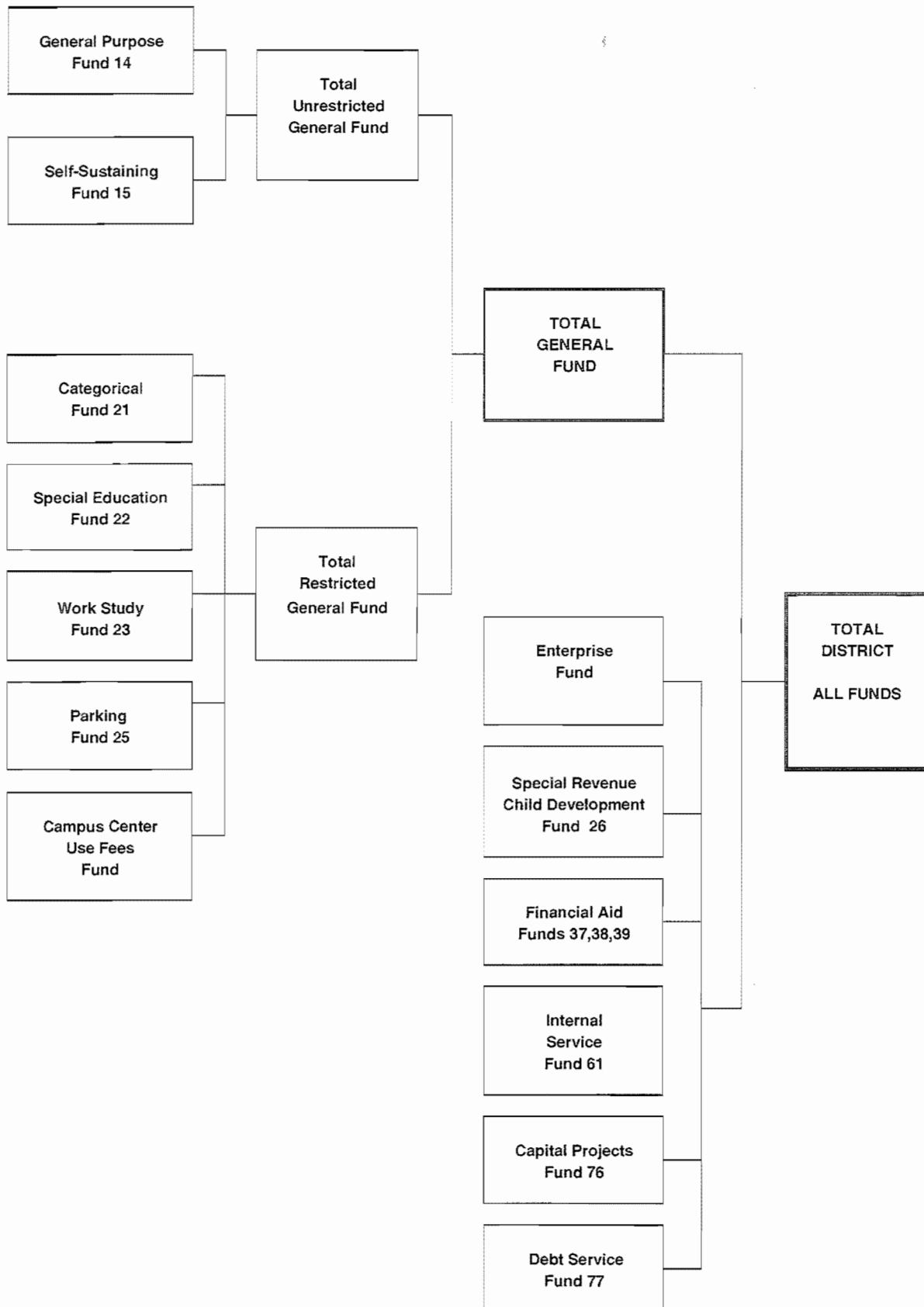
**CATEGORICAL OR RESTRICTED 2005-06 BUDGETS**

		Foothill		De Anza		Central		Total	
1	INCOME	College		College		Services		Fund 21	1
2	WIA	\$	0	\$	131,600	\$	0	\$	131,600
3	Financial Aid Admin. Allowance		6,010		22,500		0		28,510
4	VATEA		224,840		474,861		0		699,701
5	NASA		1,375,244		0		0		1,375,244
6	TAP		0		0		0		0
7	Other		220,000		497,172		0		717,172
8	Total Federal Income	\$	1,826,094	\$	1,126,133	\$	0	\$	2,952,227
9	Matriculation Apportionment	\$	527,680	\$	776,517	\$	0	\$	1,304,197
10	Special Education		0		943,000		0		943,000
11	Board Financial Assistance Program		360,277		571,525		0		931,802
12	Staff Development		7,000		5,000		1,085		13,085
13	Staff Diversity		7,500		7,500		10,000		25,000
14	EOPS (Parts A & B)		591,998		941,617		0		1,533,615
15	CARE		28,469		108,047		0		136,516
16	Deferred Maintenance		0		0		0		0
17	Block Grant (Instructional Equipment)		500,000		500,000		250,000		1,250,000
18	Instructional Improvement Grant		0		0		0		0
19	Other State		407,917		1,614,317		8,000		2,030,234
20	Total State Income	\$	2,430,841	\$	5,467,523	\$	269,085	\$	8,167,449
21	Health Service Fees	\$	475,000	\$	580,000	\$	0	\$	1,055,000
22	Other Local		275,000		48,993		0		323,993
23	Total Local Income	\$	750,000	\$	628,993	\$	0	\$	1,378,993
24	TOTAL INCOME	\$	5,006,935	\$	7,222,649	\$	269,085	\$	12,498,669
25	EXPENSES								25
26	Contract Teachers	\$	107,482	\$	83,518	\$	0	\$	191,000
27	Contract Non-teachers		530,215		670,576		0		1,200,791
28	Other Teachers		0		0		0		0
29	Other Non-teachers		131,713		116,431		0		248,144
30	Total Certificated Salaries	\$	769,410	\$	870,525	\$	0	\$	1,639,935
31	Contract Non-instructional	\$	680,737	\$	2,517,838	\$	415,510	\$	3,614,085
32	Contract Instructional Aides		0		0		0		0
33	Other Non-instructional		77,423		204,233		0		281,656
34	Other Instructional Aides		0		0		0		0
35	Students		1,211,320		58,560		0		1,269,880
36	Students--CWS		0		0		0		0
37	Total Classified Salaries	\$	1,969,480	\$	2,780,631	\$	415,510	\$	5,165,621
38	Total Salaries	\$	2,738,890	\$	3,651,156	\$	415,510	\$	6,805,556
39	Total Staff Benefits	\$	542,438	\$	1,306,084	\$	178,793	\$	2,027,315
40	Total Materials and Supplies	\$	243,463	\$	352,716	\$	8,154	\$	604,333
41	Contracted Services	\$	282,500	\$	575,202	\$	40,000	\$	897,702
42	Lease of Equipment & Facilities		0		86,400		0		86,400
43	Utilities		0		15,000		0		15,000
44	Other Operating		313,895		574,578		(15,551)		872,922
45	Total Operating	\$	596,395	\$	1,251,180	\$	24,449	\$	1,872,024
46	Buildings	\$	0	\$	0	\$	0	\$	0
47	Equipment--New & Replacement		673,738		788,341		191,000		1,653,079
48	Other		6,703		0		0		6,703
49	Total Capital Outlay	\$	680,441	\$	788,341	\$	191,000	\$	1,659,782
50	TOTAL EXPENSES	\$	4,801,627	\$	7,349,477	\$	817,906	\$	12,969,010
51	Transfers-in	\$	0	\$	30,187	\$	0	\$	30,187
52	Other Sources		0		282,999		400,000		682,999
53	Transfers-out		0		(30,000)		0		(30,000)
54	Other Out Go		(232,425)		(417,450)		0		(649,875)
55	TOTAL TRANSFERS/OTHER SOURCES		(\$232,425)		(\$134,264)	\$	400,000	\$	33,311
56	Net Change in Fund Balance		(\$27,117)		(\$261,092)		(\$148,821)		(\$437,030)
57	Beginning Balance, July 1		0		0		2,929,487		2,929,487
58	Adjustments to Beginning Balance		0		0		0		0
59	NET FUND BALANCE, June 30		(\$27,117)		(\$261,092)	\$	2,780,666	\$	2,492,457

**TOTAL DISTRICT**

		Revised Budget 04/05	Actual 04/05	Budget 05/06	
1	<b>INCOME</b>				1
2	WIA	\$ 129,019	\$ 129,019	\$ 131,600	2
3	Financial Aid Admin. Allowance	63,196	63,196	28,510	3
4	VATEA	692,247	692,247	699,701	4
5	NASA	1,446,490	1,446,490	1,375,244	5
6	TAP	0	0	0	6
7	Other	819,736	819,736	717,172	7
8	<b>Total Federal Income</b>	\$ 3,150,688	\$ 3,150,688	\$ 2,952,227	8
9	Matriculation Apportionment	\$ 1,341,183	\$ 1,341,183	\$ 1,304,197	9
10	Special Education	1,031,451	1,031,451	943,000	10
11	Board Financial Assistance Program	1,159,815	1,159,815	931,802	11
12	Staff Development	1,788	1,788	13,085	12
13	Staff Diversity	19,287	19,287	25,000	13
14	EOPS (Parts A & B)	1,523,977	1,523,977	1,533,615	14
15	CARE	150,635	150,635	136,516	15
16	Deferred Maintenance	0	0	0	16
17	Block Grant (Instructional Equipment)	346,942	346,942	1,250,000	
18	Instructional Improvement Grant	0	0	0	18
19	Other State	2,227,529	2,227,529	2,030,234	19
20	<b>Total State Income</b>	\$ 7,802,607	\$ 7,802,607	\$ 8,167,449	20
21	Health Service Fees	\$ 1,031,470	\$ 1,031,470	\$ 1,055,000	21
22	Other Local	404,857	404,857	323,993	22
23	<b>Total Local Income</b>	\$ 1,436,327	\$ 1,436,327	\$ 1,378,993	23
24	<b>TOTAL INCOME</b>	\$ 12,389,622	\$ 12,389,622	\$ 12,498,669	24
25	<b>EXPENSES</b>				25
26	Contract Teachers	\$ 27,822	\$ 27,822	\$ 191,000	26
27	Contract Non-teachers	1,351,662	1,351,662	1,200,791	27
28	Other Teachers	7,319	7,319	0	28
29	Other Non-teachers	379,066	379,066	248,144	29
30	<b>Total Certificated Salaries</b>	\$ 1,765,869	\$ 1,765,869	\$ 1,639,935	30
31	Contract Non-instructional	\$ 3,350,848	\$ 3,350,848	\$ 3,614,085	31
32	Contract Instructional Aides	0	0	0	32
33	Other Non-instructional	180,055	180,055	281,656	33
34	Other Instructional Aides	0	0	0	34
35	Students	1,761,496	1,761,496	1,269,880	35
36	Students--CWS	0	0	0	36
37	<b>Total Classified Salaries</b>	\$ 5,292,399	\$ 5,292,399	\$ 5,165,621	37
38	<b>Total Salaries</b>	\$ 7,058,268	\$ 7,058,268	\$ 6,805,556	38
39	<b>Total Staff Benefits</b>	\$ 1,922,366	\$ 1,922,366	\$ 2,027,315	39
40	<b>Total Materials and Supplies</b>	\$ 1,324,572	\$ 1,324,572	\$ 604,333	40
41	Contracted Services	\$ 1,357,995	\$ 1,357,995	\$ 897,702	41
42	Lease of Equipment & Facilities	139,088	139,088	86,400	42
43	Utilities	22,839	22,839	15,000	43
44	Other Operating	511,857	511,857	872,922	44
45	<b>Total Operating</b>	\$ 2,031,779	\$ 2,031,779	\$ 1,872,024	45
46	Buildings	\$ 0	\$ 0	\$ 0	46
47	Equipment--New & Replacement	735,485	735,485	1,653,079	47
48	Other	111,560	111,560	6,703	48
49	<b>Total Capital Outlay</b>	\$ 847,045	\$ 847,045	\$ 1,659,782	49
50	<b>TOTAL EXPENSES</b>	\$ 13,184,030	\$ 13,184,030	\$ 12,969,010	50
51	Transfers-in	\$ 342,263	\$ 342,263	\$ 30,187	51
52	Other Sources	104,080	104,080	682,999	52
53	Transfers-out	(474,929)	(474,929)	(30,000)	53
54	Other Out Go	(443,785)	(443,785)	(649,875)	54
55	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>(\$472,371)</b>	<b>(\$472,371)</b>	<b>\$ 33,311</b>	55
56	Net Change in Fund Balance	(\$1,266,779)	(\$1,266,779)	(\$437,030)	56
57	Beginning Balance, July 1	4,196,266	4,196,266	2,929,487	57
58	Adjustments to Beginning Balance	0	0	0	58
59	<b>NET FUND BALANCE, June 30</b>	<b>\$ 2,929,487</b>	<b>\$ 2,929,487</b>	<b>\$ 2,492,457</b>	59

## SPECIAL EDUCATION



## SPECIAL EDUCATION

### Fund 22

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

In 2005/06, we anticipate receiving approximately \$3.03 million in State revenues for Fund 22. Expenses for the Special Education Fund are being estimated at \$7.43 million. The District General Fund plans to transfer in a match to meet the requirement of receiving state Disabled Students Program and Services (DSP&S) revenues and serving students with special needs also known as “college effort” in order to balance the fund. The match is estimated to be approximately \$4.16 million for 2005/06. The expense budget exceeds the revenue and transfer-in budgets by \$247,481, which is the 2004/05 carryover balance.

Both Foothill College and De Anza College anticipate little to no growth in weighted student contact hours for DSP&S students. Although the Governor’s Budget includes a 4.23% COLA and growth of 1.76% for DSP&S, we are anticipating funding for 2005-06 to be at the same level as in 2004-05.

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

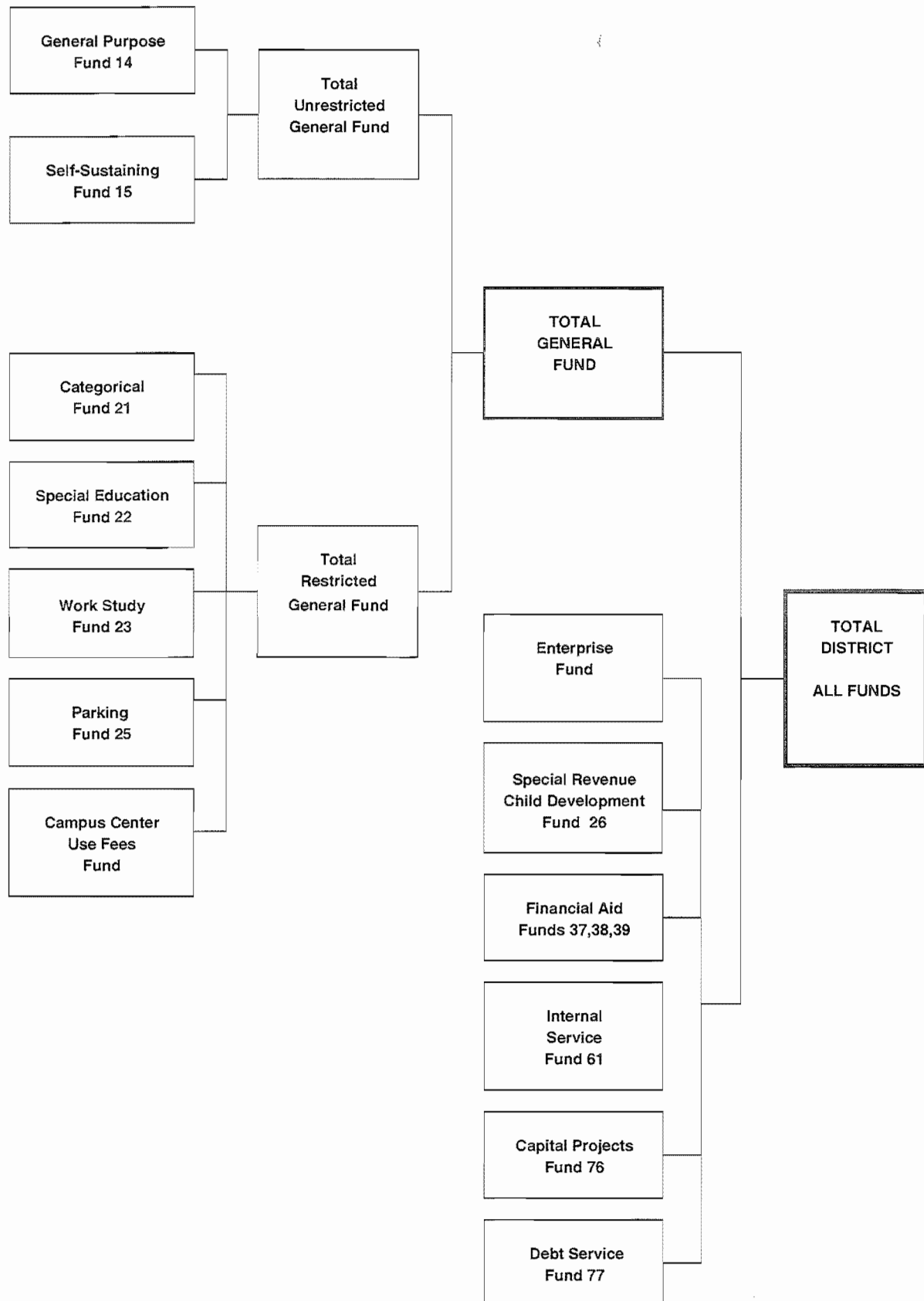
**2005-06 BUDGETS**

		Foothill College	De Anza College	Total Special Education	
1	<b>INCOME</b>				1
2	<b>Federal</b>				2
3	VEA	\$ 0	\$ 0	\$ 0	3
4	Other Federal				4
5	<b>Total Federal Income</b>	\$ 0	\$ 0	\$ 0	5
6	<b>State</b>				6
7	Special Education Apportionment	\$ 1,611,964	\$ 1,415,868	\$ 3,027,832	7
8	Department of Rehabilitation	0	0	0	8
9	<b>Total State Income</b>	\$ 1,611,964	\$ 1,415,868	\$ 3,027,832	9
10	<b>Local</b>				10
11	Other Local	\$ 0	\$ 1,900	\$ 1,900	11
12	<b>Total Local Income</b>	\$ 0	\$ 1,900	\$ 1,900	12
13	<b>TOTAL INCOME</b>	\$ 1,611,964	\$ 1,417,768	\$ 3,029,732	13
14	<b>EXPENSES</b>				14
15	Contract Teachers	\$ 585,746	\$ 655,034	\$ 1,240,780	15
16	Contract Non-teachers	263,014	712,533	975,547	16
17	Other Teachers	730,396	293,557	1,023,953	17
18	Other Non-teachers	38,883	9,021	47,904	18
19	<b>Total Certificated Salaries</b>	\$ 1,618,039	\$ 1,670,145	\$ 3,288,184	19
20	Contract Non-instructional	\$ 279,609	\$ 590,248	\$ 869,857	20
21	Contract Instructional Aides	110,093	792,462	902,555	21
22	Other Non-instructional	80,000	140,000	220,000	22
23	Other Instructional Aides	0	0	0	23
24	Students	0	0	0	24
25	Students--CWS	0	0	0	25
26	<b>Total Classified Salaries</b>	\$ 469,702	\$ 1,522,710	\$ 1,992,412	26
27	<b>Total Salaries</b>	\$ 2,087,741	\$ 3,192,855	\$ 5,280,596	27
28	<b>Total Staff Benefits</b>	\$ 540,691	\$ 1,053,080	\$ 1,593,771	28
29	<b>Total Materials and Supplies</b>	\$ 40,673	\$ 14,900	\$ 55,573	29
30	Contracted Services	\$ 0	\$ 0	\$ 0	30
31	Lease of Equipment & Facilities	0	0	0	31
32	Utilities	0	0	0	32
33	Other Operating	244,380	204,343	448,723	33
34	<b>Total Operating</b>	\$ 244,380	\$ 204,343	\$ 448,723	34
35	Buildings	\$ 0	\$ 0	\$ 0	35
36	Equipment--New & Replacement	0	0	0	36
37	Other	55,584	0	55,584	37
38	<b>Total Capital Outlay</b>	\$ 55,584	\$ 0	\$ 55,584	38
39	<b>TOTAL EXPENSES</b>	\$ 2,969,069	\$ 4,465,178	\$ 7,434,247	39
40	Transfers-in	\$ 1,154,253	\$ 3,002,781	\$ 4,157,034	40
41	Other Sources	0	0	0	41
42	Transfers-out	0	0	0	42
43	Contingency	0	0	0	43
44	Other Out Go	0	0	0	44
45	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	\$ 1,154,253	\$ 3,002,781	\$ 4,157,034	45
46	Net Change in Fund Balance	(\$202,852)	(\$44,629)	(\$247,481)	46
47	Beginning Balance, July 1	0	0	247,481	47
48	Adjustments to Beginning Balance	0	0	0	48
49	<b>NET FUND BALANCE, June 30</b>	(\$202,852)	(\$44,629)	\$ 0	49

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

		TOTAL DISTRICT			
	INCOME	Revised Budget 04/05	Actual 04/05	Budget 05/06	
1					1
2	Federal				2
3	VEA	\$	0	\$	0
4	Other Federal				0
5	Total Federal Income	\$	0	\$	0
6	State				6
7	Special Education Apportionment	\$	3,027,832	\$	3,027,832
8	Department of Rehabilitation		0		0
9	Total State Income	\$	3,027,832	\$	3,027,832
10	Local				10
11	Other Local	\$	1,534	\$	1,900
12	Total Local Income	\$	1,534	\$	1,900
13	TOTAL INCOME	\$	3,029,366	\$	3,029,732
14	EXPENSES				14
15	Contract Teachers	\$	1,229,136	\$	1,240,780
16	Contract Non-teachers		1,009,831		975,547
17	Other Teachers		1,009,213		1,023,953
18	Other Non-teachers		132,831		47,904
19	Total Certificated Salaries	\$	3,381,011	\$	3,288,184
20	Contract Non-instructional	\$	897,407	\$	869,857
21	Contract Instructional Aides		638,833		902,555
22	Other Non-instructional		154,487		220,000
23	Other Instructional Aides		0		0
24	Students		82,567		0
25	Students--CWS		0		0
26	Total Classified Salaries	\$	1,773,294	\$	1,992,412
27	Total Salaries	\$	5,154,305	\$	5,280,596
28	Total Staff Benefits	\$	1,387,433	\$	1,593,771
29	Total Materials and Supplies	\$	71,421	\$	55,573
30	Contracted Services	\$	132,485	\$	0
31	Lease of Equipment & Facilities		12,813		0
32	Utilities		1,436		0
33	Other Operating		7,842		448,723
34	Total Operating	\$	154,576	\$	448,723
35	Buildings	\$	0	\$	0
36	Equipment--New & Replacement		59,915		0
37	Other		9,333		55,584
38	Total Capital Outlay	\$	69,248	\$	55,584
39	TOTAL EXPENSES	\$	6,836,983	\$	7,434,247
40	Transfers-in	\$	4,523,731	\$	4,157,034
41	Other Sources		0		0
42	Transfers-out		(710,723)		0
43	Contingency		0		0
44	Other Out Go		0		0
45	TOTAL TRANSFERS/OTHER SOURCES	\$	3,813,008	\$	4,157,034
46	Net Change in Fund Balance	\$	5,391	\$	(\$247,481)
47	Beginning Balance, July 1		242,090		247,481
48	Adjustments to Beginning Balance		0		0
49	NET FUND BALANCE, June 30	\$	247,481	\$	0

# WORK STUDY



**COLLEGE WORK STUDY****Fund 23**

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

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

## 2005-06 BUDGETS

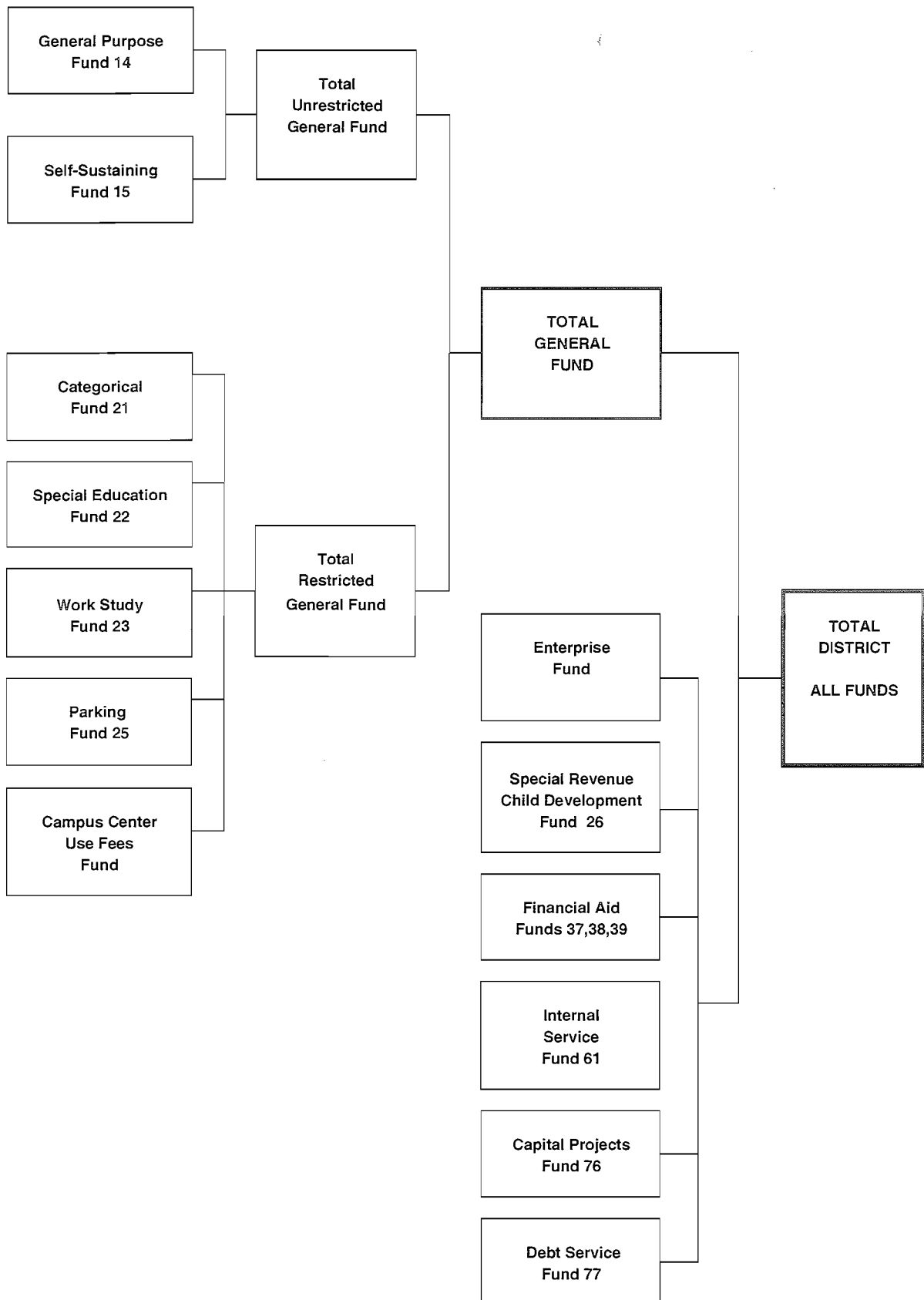
		Foothill College	De Anza College	Total College Work Study	
1	<b>INCOME</b>				1
2	<b>Federal</b>				2
3	College Work Study	\$ 150,959	\$ 229,305	\$ 380,264	3
4	Other Federal		0	0	4
5	<b>TOTAL INCOME</b>	<b>\$ 150,959</b>	<b>\$ 229,305</b>	<b>\$ 380,264</b>	5
6	<b>EXPENSES</b>				6
7	Other Non-teachers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

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

3

TOTAL DISTRICT					
		Revised Budget		Actual	Budget
	INCOME	04/05		04/05	05/06
1					
2	<b>Federal</b>				
3	College Work Study	\$ 382,690	\$	382,690	\$ 380,264
4	Other Federal	0		0	0
5	<b>TOTAL INCOME</b>	<b>\$ 382,690</b>	<b>\$</b>	<b>382,690</b>	<b>\$ 380,264</b>
6	<b>EXPENSES</b>				
7	Other Non-teachers	\$ 0	\$	0	
8	<b>Total Certificated Salaries</b>	<b>\$ 0</b>	<b>\$</b>	<b>0</b>	<b>\$ 0</b>
9	Other Non-instructional	\$ 0	\$	0	\$ 0
10	Students--CWS	488,005		488,005	494,019
11	<b>Total Classified Salaries</b>	<b>\$ 488,005</b>	<b>\$</b>	<b>488,005</b>	<b>\$ 494,019</b>
12	<b>Total Staff Benefits</b>	<b>\$ 1</b>	<b>\$</b>	<b>1</b>	<b>\$ 0</b>
13	<b>Total Materials and Supplies</b>	<b>\$ 4,643</b>	<b>\$</b>	<b>4,643</b>	<b>\$ 4,000</b>
14	<b>Total Operating</b>	<b>\$ 9,384</b>	<b>\$</b>	<b>9,384</b>	<b>\$ 9,000</b>
15	<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$</b>	<b>0</b>	<b>\$ 0</b>
16	<b>TOTAL EXPENSES</b>	<b>\$ 502,032</b>	<b>\$</b>	<b>502,032</b>	<b>\$ 507,019</b>
17	Transfers-in	\$ 130,215	\$	130,215	\$ 126,755
18	Other Sources				0
19	Transfers-out	(14,358)		(\$14,358)	0
20	Contingency				0
21	Other Out Go				0
22	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 115,857</b>	<b>\$</b>	<b>115,857</b>	<b>\$ 126,755</b>
23	Net Change in Fund Balance	(\$3,485)		(\$3,485)	\$ 0
24	Beginning Balance, July 1	3,485		3,485	0
25	Adjustments to Beginning Balance	0		0	0
26	<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$</b>	<b>0</b>	<b>\$ 0</b>

## PARKING



**PARKING FUND****Fund 25**

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

The 2005-06 fiscal year will provide additional challenges to the Parking Fund, as some Foothill parking lots will be closed during construction through parts of the year. De Anza, on the other hand, expects to generate additional revenue with the opening of the new parking structure, the new and improved daily permit dispensers, and additional new events. The Flint Center parking structure continues to be financed through De Anza parking revenues. Overall, the Parking Fund is projecting a deficit of \$77,078 for the 2005-06 year. This projected deficit is expected to be covered by the General Fund Safety and Security Department budget.

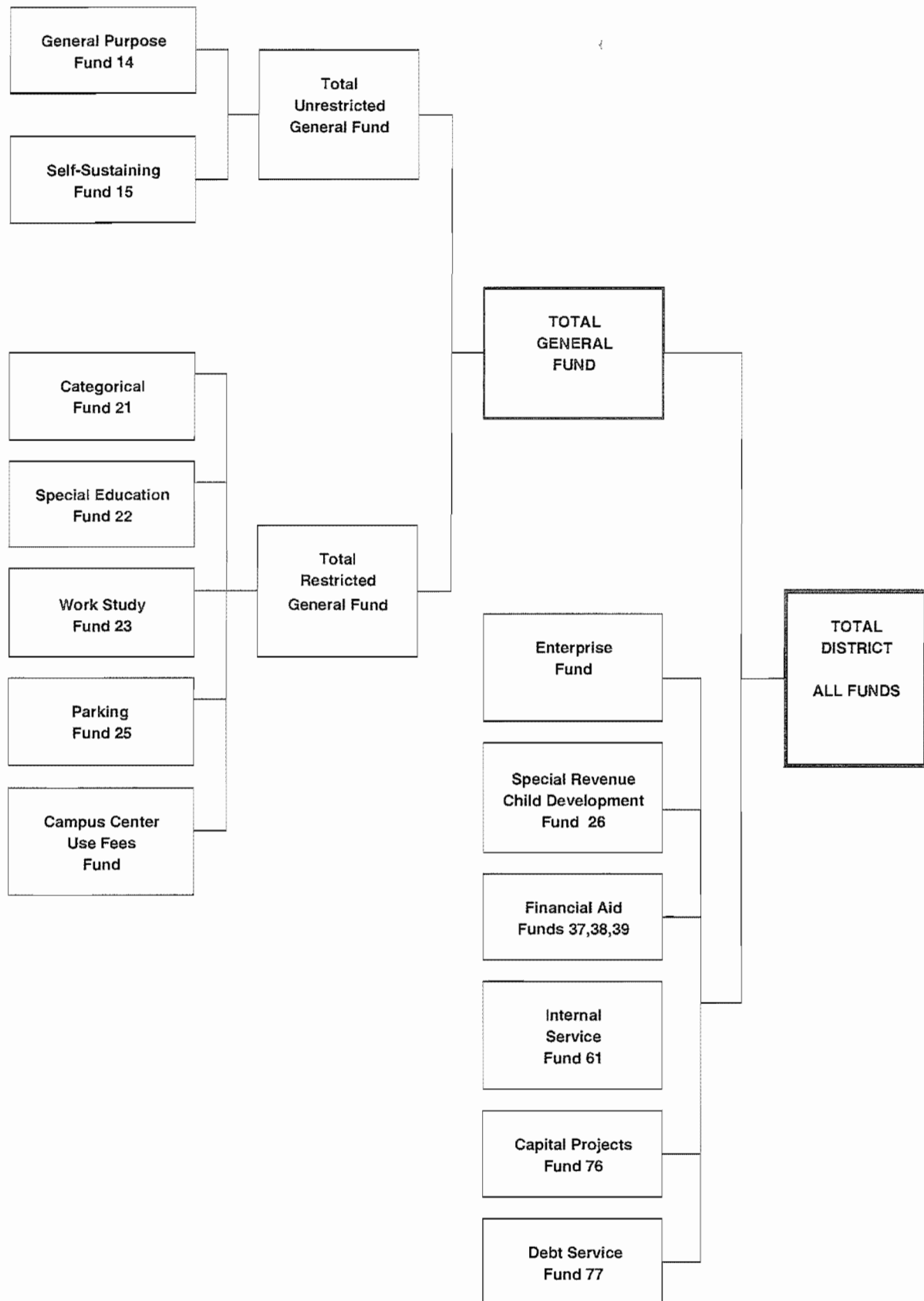
# Foothill-DeAnza Community College District • Parking • Fund 25

		Revised Budget 04/05	Actual 04/05	Budget 05/06	
1	<b>INCOME</b>				1
2	<b>State</b>				2
3	Other State	\$ 0	\$ 0	\$ 0	3
4	<b>Local</b>				4
5	Decals	\$ 1,710,000	\$ 1,556,966	\$ 1,680,000	5
6	Daily Permits	500,000	478,356	410,000	6
7	Flint Center	390,000	338,676	395,000	7
8	<b>TOTAL INCOME</b>	<b>\$ 2,600,000</b>	<b>\$ 2,373,998</b>	<b>\$ 2,485,000</b>	8
9	<b>EXPENSES</b>				9
10	Contract Teachers	\$ 0	\$ 0	\$ 0	10
11	Contract Non-teachers				11
12	Other Teachers				12
13	Other Non-teachers				13
14	<b>Total Certificated Salaries</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	14
15	Contract Non-instructional	\$ 781,689	\$ 733,181	\$ 800,058	15
16	Contract Instructional Aides				16
17	Other Non-instructional	(3,506)	93,559	18,000	17
18	Other Instructional Aides				18
19	Students	21,505	21,505		19
20	Students--CWS				20
21	<b>Total Classified Salaries</b>	<b>\$ 799,688</b>	<b>\$ 848,245</b>	<b>\$ 818,058</b>	21
22	<b>Total Salaries</b>	<b>\$ 799,688</b>	<b>\$ 848,245</b>	<b>\$ 818,058</b>	22
23	<b>Total Staff Benefits</b>	<b>\$ 322,575</b>	<b>\$ 313,886</b>	<b>\$ 336,649</b>	23
24	<b>Total Materials and Supplies</b>	<b>\$ 11,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	24
25	Contracted Services	\$ 42,956	\$ 35,796	\$ 0	25
26	Lease of Equipment & Facilities	11,592	11,592	0	26
27	Utilities		0	0	27
28	Other Operating	114,996	(586)	129,023	28
29	<b>Total Operating</b>	<b>\$ 169,544</b>	<b>\$ 46,802</b>	<b>\$ 129,023</b>	29
30	Site Improvement	\$ 0	\$ 0	\$ 0	30
31	Buildings				31
32	Equipment--New & Replacement				32
33	Other				33
34	<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	34
35	<b>TOTAL EXPENSES</b>	<b>\$ 1,302,807</b>	<b>\$ 1,208,933</b>	<b>\$ 1,283,730</b>	35
36	Transfers-in	\$ 0	\$ 0	\$ 19,422	36
37	Other Sources	0	0	0	37
38	Transfers-out	(1,324,969)	(1,274,965)	(1,297,770)	38
39	Contingency				39
40	Other Out Go				40
41	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>(\$1,324,969)</b>	<b>(\$1,274,965)</b>	<b>(\$1,278,348)</b>	41
42	Net Change in Fund Balance	(\$27,776)	(\$109,900)	(\$77,078)	42
43	Beginning Balance, July 1	258,167	258,167	148,267	43
44	Adjustments to Beginning Balance				44
45	<b>NET FUND BALANCE, June 30</b>	<b>\$ 230,391</b>	<b>\$ 148,267</b>	<b>\$ 71,189</b>	45

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# CAMPUS CENTER



**CAMPUS CENTER USE FEES****Fund 28**

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

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 for two years beginning Fall Quarter, 2004. The 6/30/04 fund balance will be used to pay the necessary expenses during the interim period of 2004-06.

Another major restructuring in Fund 28 is the De Anza Campus Center Use Fee at De Anza College, which was approved by the Board of Trustees at the June 6, 2005, meeting. The restructuring of the students' use fee includes an increase to \$13 per quarter for 2005-06 for on-campus students effective Fall 2005 and is estimated to escalate to \$18 for the 2019-20 academic years. The purpose for the increase is to finance a new debt of \$5M for 15 years for the renovation portion of the existing campus center building and \$500,000 for 5 years for furniture, fixtures and equipment to support the renovation. In addition, the fee increased will also cover the cost of the MLH Building Services operation that was previously funded by the De Anza Enterprise Fund (Bookstore and Dining) profits.

# Foothill-DeAnza Community College District • Campus Center Use Fees

## 2005-06 BUDGETS

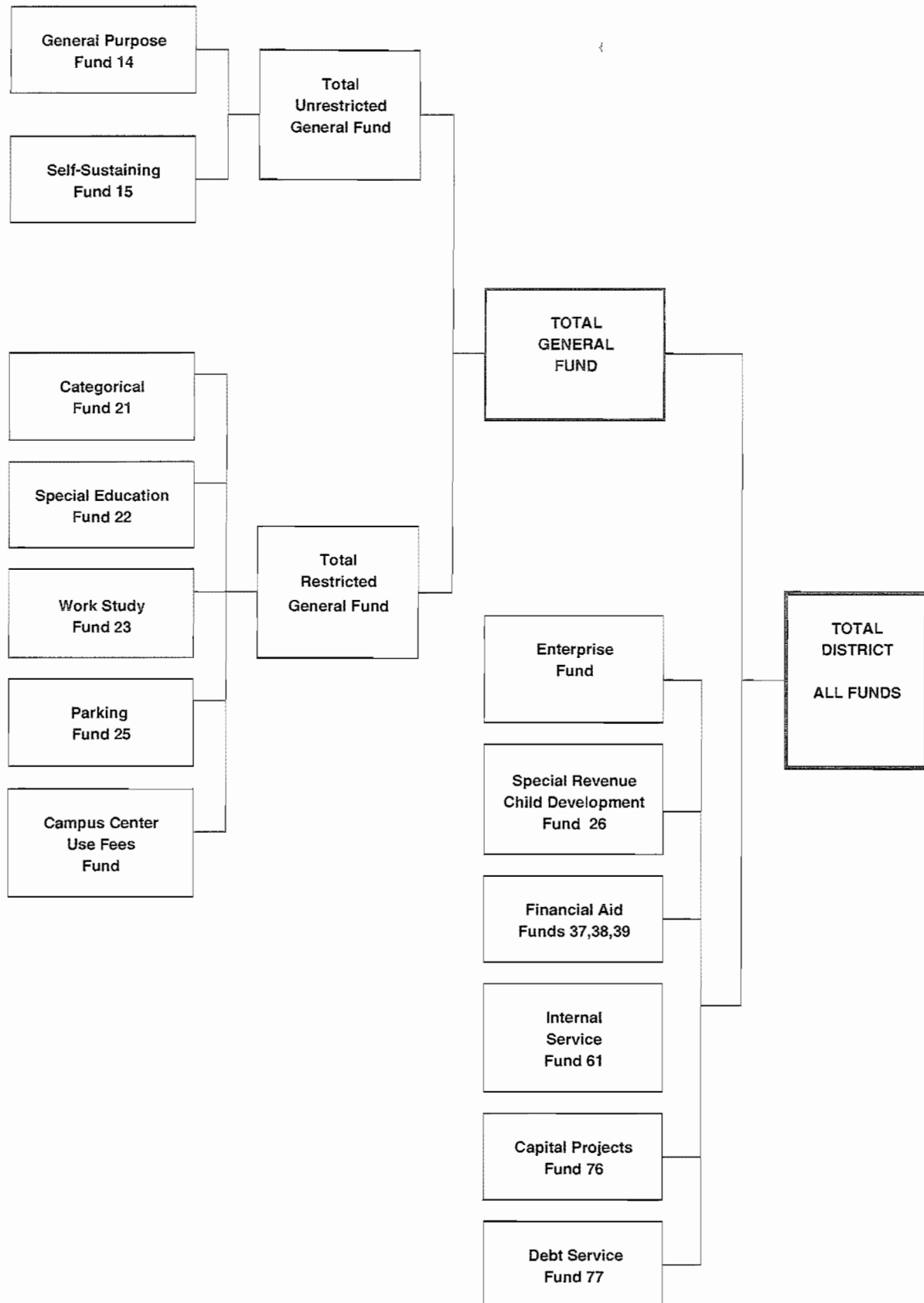
		Foothill College	De Anza College	Total Fund 28	
1	<b>INCOME</b>				1
2	<b>Local</b>				2
3	Campus Center Use Fees	\$ 0	\$ 916,912	\$ 916,912	3
4	Interest	24,000	22,625	46,625	4
5	Other	0	0	0	5
6	<b>TOTAL INCOME</b>	<b>\$ 24,000</b>	<b>\$ 939,537</b>	<b>\$ 963,537</b>	6
7	<b>EXPENSES</b>				7
8	Contract Non-instructional	\$ 93,813	\$ 200,800	\$ 294,613	8
9	Contract Instructional Aides	0	0	0	9
10	Other Non-instructional	93,386	0	93,386	10
11	Other Instructional Aides	0	107,300	107,300	11
12	Students	0	0	0	12
13	Students--CWS	0	0	0	13
14	<b>Total Classified Salaries</b>	<b>\$ 187,199</b>	<b>\$ 308,100</b>	<b>\$ 495,299</b>	14
15	<b>Total Staff Benefits</b>	<b>\$ 61,202</b>	<b>\$ 139,892</b>	<b>\$ 201,094</b>	15
16	<b>Total Materials and Supplies</b>	<b>\$ 13,000</b>	<b>\$ 26,540</b>	<b>\$ 39,540</b>	16
17	Contracted Services	\$ 0	\$ 2,460	\$ 2,460	17
18	Lease of Equipment & Facilities	0	25,000	25,000	18
19	Utilities	0	41,000	41,000	19
20	Other Operating	31,392	5,125	36,517	20
21	<b>Total Operating</b>	<b>\$ 31,392</b>	<b>\$ 73,585</b>	<b>\$ 104,977</b>	21
22	Buildings	\$ 0	\$ 0	\$ 0	22
23	Equipment--New & Replacement	0	0	0	23
24	Other	0	0	0	24
25	<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	25
26	<b>TOTAL EXPENSES</b>	<b>\$ 292,793</b>	<b>\$ 548,117</b>	<b>\$ 840,910</b>	26
27	Transfers-in	\$ 0	\$ 0	\$ 0	27
28	Other Sources	0	0	0	28
29	Transfers-out	(162,288)	(691,292)	(853,580)	29
30	Contingency	0	0	0	30
31	Other Out Go	0	0	0	31
32	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>(\$162,288)</b>	<b>(\$691,292)</b>	<b>(\$853,580)</b>	32
33	Net Change in Fund Balance	(\$431,081)	(\$299,872)	(\$730,953)	33
34	Beginning Balance, July 1	1,560,867	299,872	1,860,739	34
35	Adjustments to Beginning Balance	0	0	0	35
36	<b>NET FUND BALANCE, June 30</b>	<b>\$ 1,129,786</b>	<b>\$ 0</b>	<b>\$ 1,129,786</b>	36

# Foothill-DeAnza Community College District • Campus Center Use Fees

## FOOTHILL AND DE ANZA

		Revised Budget		Actual		Budget		
	INCOME	04/05		04/05		05/06		
1								1
2	<b>Local</b>							2
3	Campus Center Use Fees	\$ 631,277	\$	639,399	\$	916,912		3
4	Interest	35,500		52,424		46,625		4
5	Other	0		0		0		5
6	<b>TOTAL INCOME</b>	<b>\$ 666,777</b>	<b>\$</b>	<b>691,823</b>	<b>\$</b>	<b>963,537</b>		6
7	<b>EXPENSES</b>							7
8	Contract Non-instructional	\$ 88,839	\$	90,980	\$	294,613		8
9	Contract Instructional Aides	0		0		0		9
10	Other Non-instructional	91,018		2,586		93,386		10
11	Other Instructional Aides	0		0		107,300		11
12	Students	0		705		0		12
13	Students--CWS	0		0		0		13
14	<b>Total Classified Salaries</b>	<b>\$ 179,857</b>	<b>\$</b>	<b>94,271</b>	<b>\$</b>	<b>495,299</b>		14
15	<b>Total Staff Benefits</b>	<b>\$ 57,093</b>	<b>\$</b>	<b>43,476</b>	<b>\$</b>	<b>201,094</b>		15
16	<b>Total Materials and Supplies</b>	<b>\$ 38,000</b>	<b>\$</b>	<b>18,041</b>	<b>\$</b>	<b>39,540</b>		16
17	Contracted Services	\$ 0	\$	48,973	\$	2,460		17
18	Lease of Equipment & Facilities			28,986		25,000		18
19	Utilities	5,628		33,766		41,000		19
20	Other Operating	152,029		22,437		36,517		20
21	<b>Total Operating</b>	<b>\$ 157,657</b>	<b>\$</b>	<b>134,162</b>	<b>\$</b>	<b>104,977</b>		21
22	Buildings	\$ 0	\$	0	\$	0		22
23	Equipment--New & Replacement	0		22,920		0		23
24	Other	55,000		0		0		24
25	<b>Total Capital Outlay</b>	<b>\$ 55,000</b>	<b>\$</b>	<b>22,920</b>	<b>\$</b>	<b>0</b>		25
26	<b>TOTAL EXPENSES</b>	<b>\$ 487,607</b>	<b>\$</b>	<b>312,870</b>	<b>\$</b>	<b>840,910</b>		26
27	Transfers-in	\$ 0	\$	0	\$	0		27
28	Other Sources	65,000		65,000		0		28
29	Transfers-out	(855,648)		(853,916)		(853,580)		29
30	Contingency	0		0		0		30
31	Other Out Go	0		0		0		31
32	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>(\$790,648)</b>		<b>(\$788,916)</b>		<b>(\$853,580)</b>		32
33	Net Change in Fund Balance	(\$611,478)		(\$409,963)		(\$730,953)		33
34	Beginning Balance, July 1	2,270,702		2,270,702		1,860,739		34
35	Adjustments to Beginning Balance			0		0		35
36	<b>NET FUND BALANCE, June 30</b>	<b>\$ 1,659,224</b>	<b>\$</b>	<b>1,860,739</b>	<b>\$</b>	<b>1,129,786</b>		36

# ENTERPRISE FUND



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

The Enterprise Fund is accounted for in a manner whereby the total costs of providing goods and services are financed or recovered primarily through user charges. Enterprise operations comprise the Foothill and De Anza College Campus Centers and Flint Center for the Performing Arts. The Campus Centers include the Bookstores, De Anza Dining Services and the Campus Centers. 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:** While enrollment is expected to go up only 1% next year, a very optimistic projection of a 6% sales increase with basically a break-even bottom line is being budgeted. An aggressive office supplies program that offers merchandise at cost plus 10% is being promoted to campus departments. This program was started in March and appears to be gaining new business.

Although Foothill's staffing total will not change, they will be affected by the reorganization that is taking place at the De Anza Bookstore. The ripple from the net elimination of one position will be a "bumping" of a Foothill textbook employee. The financial impact of this change cannot be determined until the actual person and his or her adjusted salary have been finalized.

**De Anza Enterprise Fund – Bookstore, Dining Services:** The Bookstore has gone through a major reorganization in July. With each campus now taking oversight responsibility for its own bookstore, the position of Stores Director has been eliminated. In addition, buyers who previously purchased for the stores on both campuses have been eliminated. Besides the Stores Director position, this reorganization results in a net reduction of one full-time staff member. This reduction, however, was done for financial reasons due to the continuing drop in sales and the need to return to profitability. A "bumping" or transfer of one employee to Foothill Bookstore will be occurring; the financial impact not being known until the actual details have been finalized.

A modest 2% sales increase has been budgeted. The Bookstore's move in August to a new

building should provide a sales boost. However, unknowns such as enrollment, customer traffic patterns and possible increases in operating costs due to the new facilities will challenge the bookstore in its quest to provide the necessary services yet still be profitable. Sales of \$6,596,800 are expected to yield a net profit of \$20,000.

Dining Services feels that sales will remain flat for next year, with \$1,166,500 being just about equal to this year's projection. The average sale has gone up only pennies this year, but their customer count has dropped significantly. Increased use of the microwave and visual observations also indicate that more students are bringing their lunches this year. A slight increase in commissions from the Flea Market is anticipated due to the move to a bigger area.

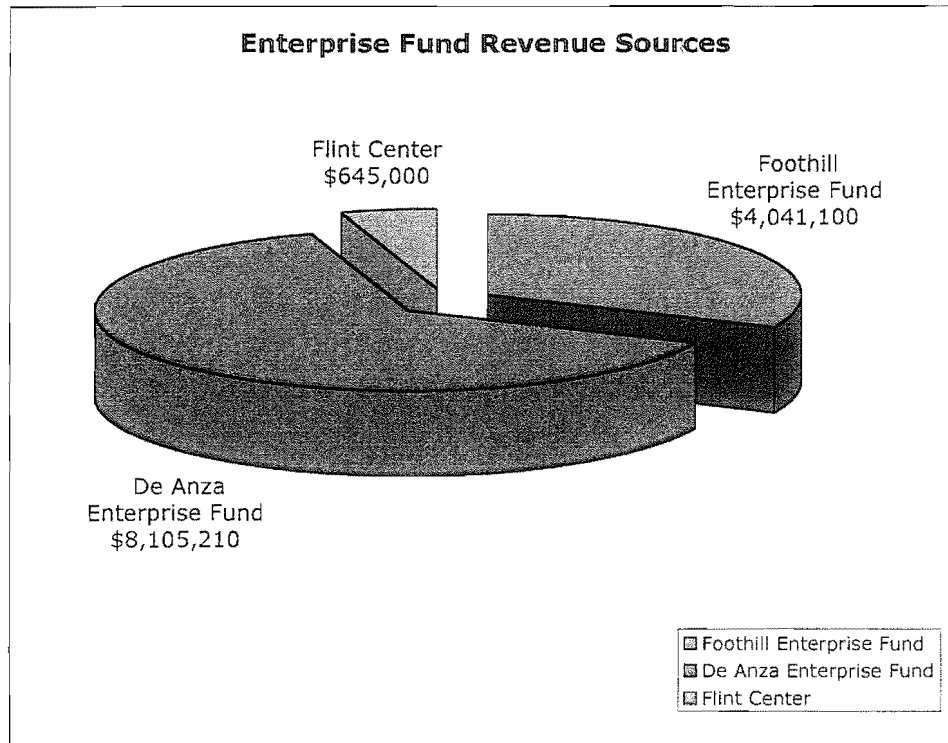
The original budget for MLH Building Services was prepared assuming no changes in funding or operations. However, a proposed increase in fees, which had already been approved by De Anza's students, was presented and approved by the District's Board in a revised budget on June 6, 2005. This increase will provide the funding for all of MLH building improvements and operating expenses, with MLH no longer being dependent on funds from the Bookstore or Dining operations. As a result of this change, MLH Building Services is no longer part of De Anza's Enterprise Fund, but will now be handled by the District as a Fund 28 operation.

The net operating profit for the De Anza Enterprise Fund is projected to be \$37,390 for the year.

- Bookstore – Profit \$24,310
- Dining Services – Profit \$13,080

The operations for the Bookstore and Dining Services will be greatly dependent on the tides of student enrollment. The Bookstore will be hard pressed to cut staff any further, given the reorganization being implemented with the new year. Dining Services will closely study the need to fill a position that will become vacant due to a retirement.

**Flint Center:** We expect to maintain a profitable position in FY 05/06 with a modest net profit of \$15,000.



# Foothill-DeAnza Community College District • Enterprise Fund

## 2005-06 BUDGETS

		Foothill College		De Anza College		Flint Center		Total Enterprise		
1	INCOME								1	
2	Local								2	
3	Sales	\$	3,948,100	\$	7,763,290	\$	0	\$	11,711,390	3
4	Other Local Income		93,000		341,920		645,000		1,079,920	4
5	TOTAL INCOME	\$	4,041,100	\$	8,105,210	\$	645,000	\$	12,791,310	5
6	EXPENSES									6
7	Cost of Sales	\$	3,072,600	\$	5,591,450	\$	0	\$	8,664,050	7
8	Management Salaries	\$	89,320	\$	176,010	\$	0	\$	265,330	8
9	Contract Salaries		303,970		745,410		0		1,049,380	9
10	Student Salaries		145,000		364,920		0		509,920	10
11	Other		40,000		131,720		0		171,720	11
12	Total Salaries	\$	578,290	\$	1,418,060	\$	0	\$	1,996,350	12
13	Total Staff Benefits	\$	200,890	\$	437,040	\$	0	\$	637,930	13
14	General Administration	\$	129,350	\$	465,600	\$	0	\$	594,950	14
15	Depreciation		600		65,550		0		66,150	15
16	Utilities		9,600		64,870		45,000		119,470	16
17	Other Operating		0		0		585,000		585,000	17
18	Total Operating	\$	139,550	\$	596,020	\$	630,000	\$	1,365,570	18
19	Buildings	\$	0	\$	0	\$	0	\$	0	19
20	Equipment--New & Replacement				0		0		0	20
21	Other				0		0		0	21
22	Total Capital Outlay	\$	0	\$	0	\$	0	\$	0	22
23	TOTAL EXPENSES	\$	3,991,330	\$	8,042,570	\$	630,000	\$	12,663,900	23
24	Transfers-in	\$	0	\$	0	\$	0	\$	0	24
25	Other Sources				0		0		0	25
26	Transfers-out				0		0		0	26
27	Contingency				0		0		0	27
28	Other Out Go		(49,600)		(25,250)		0		(74,850)	28
29	TOTAL TRANSFERS/OTHER SOURCES		(\$49,600)		(\$25,250)	\$	0		(\$74,850)	29
30	Net Increase (Decrease) in Retained Earnings	\$	170	\$	37,390	\$	15,000	\$	52,560	30
31	Beginning Balance, July 1		315,285		1,866,240		1,278,452		3,459,977	31
32	Adjustments to Beginning Balance		0		0		0		0	32
33	NET FUND BALANCE, June 30	\$	315,455	\$	1,903,630	\$	1,293,452	\$	3,512,537	33

# Foothill-DeAnza Community College District • Enterprise Fund

## FOOTHILL COLLEGE-TOTAL CAMPUS CENTER

		Revised Budget 04/05	Actual 04/05	Budget 05/06	
1	<b>INCOME</b>				1
2	<b>Local</b>				2
3	Sales	\$ 3,724,600	\$ 3,718,358	\$ 3,948,100	3
4	Other Local Income	105,140	106,021	93,000	4
5	<b>TOTAL INCOME</b>	<b>\$ 3,829,740</b>	<b>\$ 3,824,379</b>	<b>\$ 4,041,100</b>	5
6	<b>EXPENSES</b>				6
7	<b>Cost of Sales</b>	<b>\$ 2,914,894</b>	<b>\$ 2,827,838</b>	<b>\$ 3,072,600</b>	7
8	Management Salaries	\$ 108,525	\$ 108,525	\$ 89,320	8
9	Contract Salaries	324,294	324,294	303,970	9
10	Student Salaries	135,784	142,619	145,000	10
11	Other	36,268	36,268	40,000	11
12	<b>Total Salaries</b>	<b>\$ 604,871</b>	<b>\$ 611,706</b>	<b>\$ 578,290</b>	12
13	<b>Total Staff Benefits</b>	<b>\$ 185,193</b>	<b>\$ 186,801</b>	<b>\$ 200,890</b>	13
14	General Administration	\$ 0	\$ 121,774	\$ 129,350	14
15	Depreciation	0	4,318	600	15
16	Utilities	0	9,566	9,600	16
17	Other Operating	144,923	0	0	17
18	<b>Total Operating</b>	<b>\$ 144,923</b>	<b>\$ 135,658</b>	<b>\$ 139,550</b>	18
19	Buildings	\$ 0	\$ 0	\$ 0	19
20	Equipment--New & Replacement				20
21	Other				21
22	<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	22
23	<b>TOTAL EXPENSES</b>	<b>\$ 3,849,881</b>	<b>\$ 3,762,003</b>	<b>\$ 3,991,330</b>	23
24	Transfers-in	\$ 0	\$ 0	\$ 0	24
25	Other Sources				25
26	Transfers-out				26
27	Contingency				27
28	Other Out Go	(47,500)	(38,516)	(49,600)	28
29	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>(47,500)</b>	<b>(38,516)</b>	<b>(49,600)</b>	29
30	Net Increase (Decrease) in Retained Earnings	(\$67,641)	\$ 23,860	\$ 170	30
31	Beginning Balance, July 1	291,425	291,425	315,285	31
32	Adjustments to Beginning Balance				32
33	<b>NET FUND BALANCE, June 30</b>	<b>\$ 223,784</b>	<b>\$ 315,285</b>	<b>\$ 315,455</b>	33

# Foothill-DeAnza Community College District • Enterprise Fund

## DE ANZA COLLEGE-TOTAL CAMPUS CENTER

		Revised Budget 04/05	Actual 04/05	Budget 05/06	
1	<b>INCOME</b>				1
2	<b>Local</b>				2
3	Sales	\$ 7,633,332	\$ 7,740,878	\$ 7,763,290	3
4	Other Local Income	344,874	361,124	341,920	4
5	<b>TOTAL INCOME</b>	<b>\$ 7,978,206</b>	<b>\$ 8,102,002</b>	<b>\$ 8,105,210</b>	5
6	<b>EXPENSES</b>				6
7	<b>Cost of Sales</b>	<b>\$ 5,494,922</b>	<b>\$ 5,587,007</b>	<b>\$ 5,591,450</b>	7
8	Management Salaries	\$ 238,913	\$ 238,913	\$ 176,010	8
9	Contract Salaries	998,066	998,066	745,410	9
10	Student Salaries	424,359	390,578	364,920	10
11	Other	59,963	59,963	131,720	11
12	<b>Total Salaries</b>	<b>\$ 1,721,301</b>	<b>\$ 1,687,520</b>	<b>\$ 1,418,060</b>	12
13	<b>Total Staff Benefits</b>	<b>\$ 578,519</b>	<b>\$ 562,349</b>	<b>\$ 437,040</b>	13
14	General Administration	\$ 0	\$ 425,838	\$ 465,600	14
15	Depreciation	0	25,929	65,550	15
16	Utilities	0	55,768	64,870	16
17	Other Operating	511,816	0	0	17
18	<b>Total Operating</b>	<b>\$ 511,816</b>	<b>\$ 507,535</b>	<b>\$ 596,020</b>	18
19	Buildings	\$ 0	\$ 0	\$ 0	19
20	Equipment--New & Replacement				20
21	Other				21
22	<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	22
23	<b>TOTAL EXPENSES</b>	<b>\$ 8,306,558</b>	<b>\$ 8,344,411</b>	<b>\$ 8,042,570</b>	23
24	Transfers-in	\$ 0	\$ 0	\$ 0	24
25	Other Sources				25
26	Transfers-out				26
27	Contingency				27
28	Other Out Go	(27,100)	(30,781)	(25,250)	28
29	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>(27,100)</b>	<b>(30,781)</b>	<b>(25,250)</b>	29
30	Net Increase (Decrease) in Retained Earnings	(\$355,452)	(\$273,190)	\$ 37,390	30
31	Beginning Balance, July 1	2,139,430	2,139,430	1,866,240	31
32	Adjustments to Beginning Balance				32
33	<b>NET FUND BALANCE, June 30</b>	<b>\$ 1,783,978</b>	<b>\$ 1,866,240</b>	<b>\$ 1,903,630</b>	33

# Foothill-DeAnza Community College District • Flint

		Revised Budget	Actual	Budget	
	INCOME	04/05	04/05	05/06	
1					1
2	<b>Local</b>				2
3	Event	\$ 0	\$ 0	\$ 0	3
4	Theatre Services				4
5	Box Office				5
6	Concession				6
7	Interest				7
8	Other	694,503	797,560	645,000	8
9	<b>TOTAL INCOME</b>	<b>\$ 694,503</b>	<b>\$ 797,560</b>	<b>\$ 645,000</b>	9
10	<b>EXPENSES</b>				10
11	Contract Teachers	\$ 0	\$ 0	\$ 0	11
12	Contract Non-teachers				12
13	Other Teachers				13
14	Other Non-teachers				14
15	<b>Total Certificated Salaries</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	15
16	Contract Non-instructional	\$ 0	\$ 0	\$ 0	16
17	Contract Instructional Aides				17
18	Other Non-instructional				18
19	Other Instructional Aides				19
20	Students				20
21	Students--CWS				21
22	<b>Total Classified Salaries</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	22
23	<b>Total Salaries</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	23
24	<b>Total Staff Benefits</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	24
25	<b>Total Materials and Supplies</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	25
26	Contracted Services	\$ 0	\$ 0	\$ 585,000	26
27	Lease of Equipment & Facilities				27
28	Utilities			45,000	28
29	Other Operating	626,763	779,512		29
30	<b>Total Operating</b>	<b>\$ 626,763</b>	<b>\$ 779,512</b>	<b>\$ 630,000</b>	30
31	Buildings	\$ 0	\$ 0	\$ 0	31
32	Equipment--New & Replacement				32
33	Other				33
34	<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	34
35	<b>TOTAL EXPENSES</b>	<b>\$ 626,763</b>	<b>\$ 779,512</b>	<b>\$ 630,000</b>	35
38	<b>NET INCOME FROM OPERATIONS</b>	<b>\$ 67,740</b>	<b>\$ 18,048</b>	<b>\$ 15,000</b>	38
40	Transfers-in	\$ 0	\$ 0	\$ 0	40
41	Other Sources				41
42	Transfers-out				42
43	Contingency				43
44	Other Out Go				44
45	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	45
46	Net Change in Fund Balance	\$ 67,740	\$ 18,048	\$ 15,000	46
47	Beginning Balance, July 1	1,260,404	1,260,404	1,278,452	47
48	Adjustments to Beginning Balance	0	0		48
49	<b>NET FUND BALANCE, June 30</b>	<b>\$ 1,328,144</b>	<b>\$ 1,278,452</b>	<b>\$ 1,293,452</b>	49

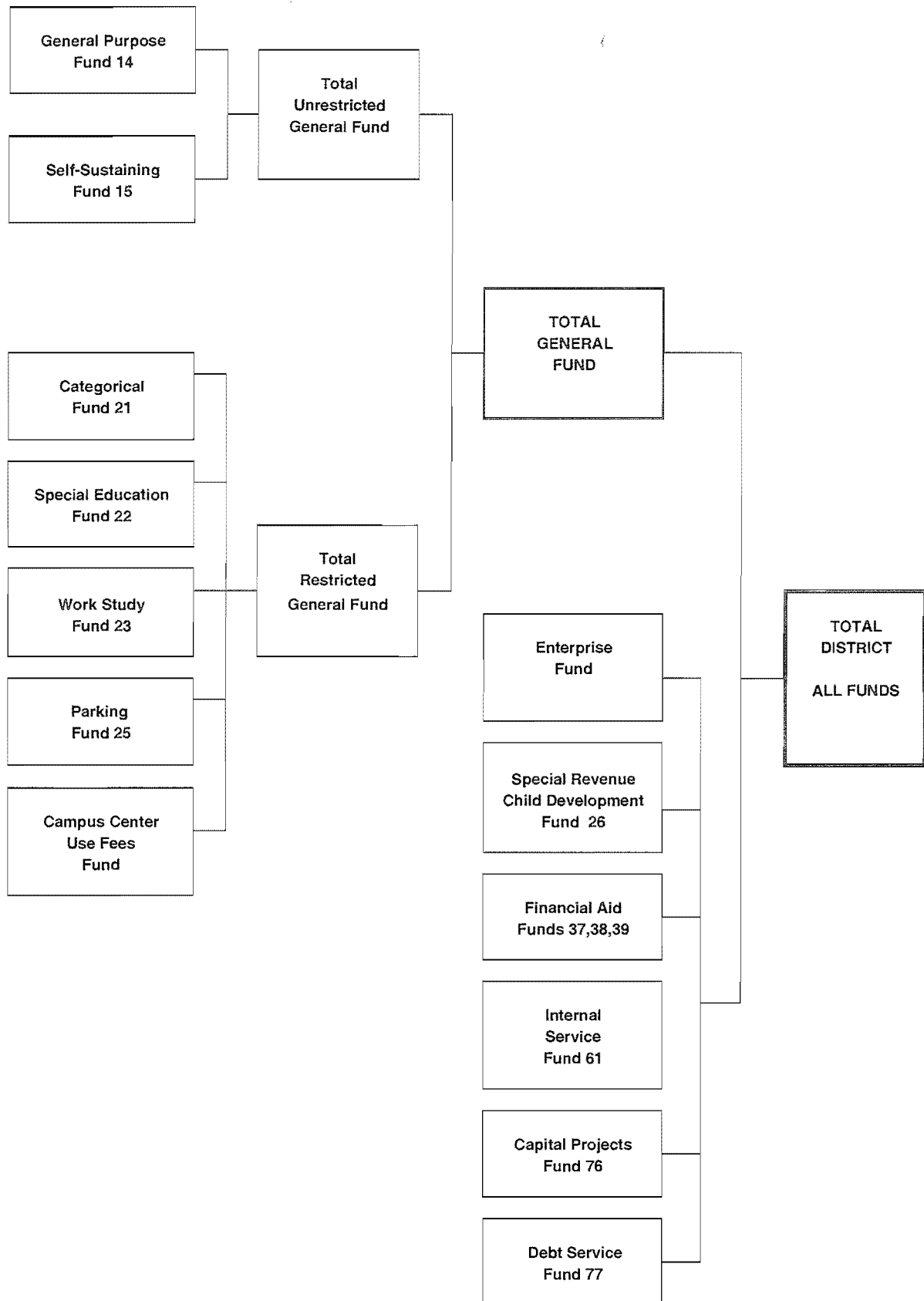
# Foothill-DeAnza Community College District • Enterprise Fund

## TOTAL ENTERPRISE

		Revised Budget 04/05	Actual 04/05	Budget 05/06	
1	<b>INCOME</b>				1
2	<b>Local</b>				2
3	Sales	\$ 11,357,932	\$ 11,459,236	\$ 11,711,390	3
4	Other Local Income	1,144,517	1,264,705	1,079,920	4
5	<b>TOTAL INCOME</b>	<b>\$ 12,502,449</b>	<b>\$ 12,723,941</b>	<b>\$ 12,791,310</b>	5
6	<b>EXPENSES</b>				6
7	<b>Cost of Sales</b>	<b>\$ 8,409,816</b>	<b>\$ 8,414,845</b>	<b>\$ 8,664,050</b>	7
8	Management Salaries	\$ 347,438	\$ 347,438	\$ 265,330	8
9	Contract Salaries	1,322,360	1,322,360	1,049,380	9
10	Student Salaries	560,143	533,197	509,920	10
11	Other	96,231	96,231	171,720	11
12	<b>Total Salaries</b>	<b>\$ 2,326,172</b>	<b>\$ 2,299,226</b>	<b>\$ 1,996,350</b>	12
13	<b>Total Staff Benefits</b>	<b>\$ 763,712</b>	<b>\$ 749,150</b>	<b>\$ 637,930</b>	13
14	General Administration	\$ 0	\$ 547,612	\$ 594,950	14
15	Depreciation	0	30,247	66,150	15
16	Utilities	0	65,334	119,470	16
17	Other Operating	1,283,502	779,512	585,000	17
18	<b>Total Operating</b>	<b>\$ 1,283,502</b>	<b>\$ 1,422,705</b>	<b>\$ 1,365,570</b>	18
19	Buildings	\$ 0	\$ 0	\$ 0	19
20	Equipment--New & Replacement	0	0	0	20
21	Other	0	0	0	21
22	<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	22
23	<b>TOTAL EXPENSES</b>	<b>\$ 12,783,202</b>	<b>\$ 12,885,926</b>	<b>\$ 12,663,900</b>	23
24	Transfers-in	\$ 0	\$ 0	\$ 0	24
25	Other Sources	0	0	0	25
26	Transfers-out	0	0	0	26
27	Contingency	0	0	0	27
28	Other Out Go	(74,600)	(69,297)	(74,850)	28
29	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>(74,600)</b>	<b>(69,297)</b>	<b>(74,850)</b>	29
30	Net Increase (Decrease) in Retained Earnings	(\$355,353)	(\$231,282)	\$ 52,560	30
31	Beginning Balance, July 1	3,691,259	3,691,259	3,459,977	31
32	Adjustments to Beginning Balance	0	0	0	32
33	<b>NET FUND BALANCE, June 30</b>	<b>\$ 3,335,906</b>	<b>\$ 3,459,977</b>	<b>\$ 3,512,537</b>	33



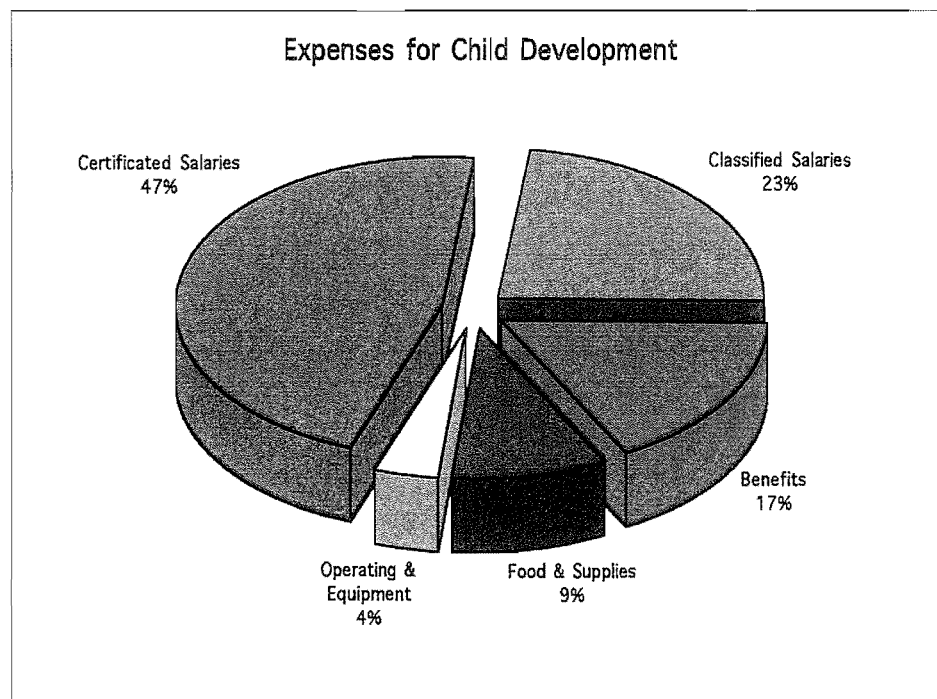
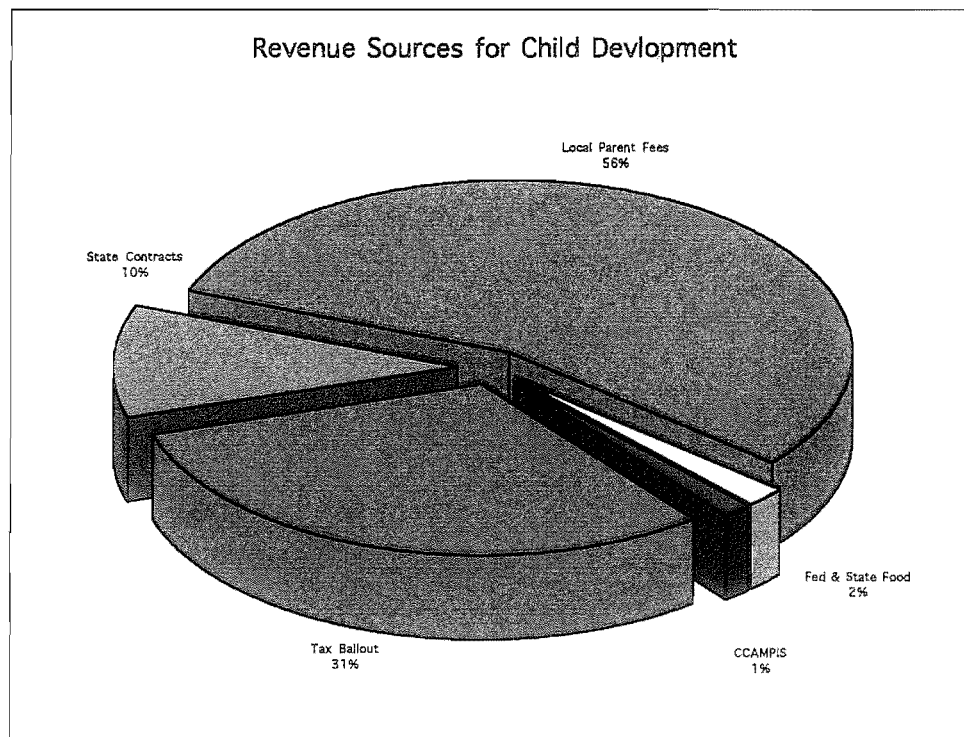
# CHILD DEVELOPMENT



**CHILD DEVELOPMENT FUND****Fund 26**

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

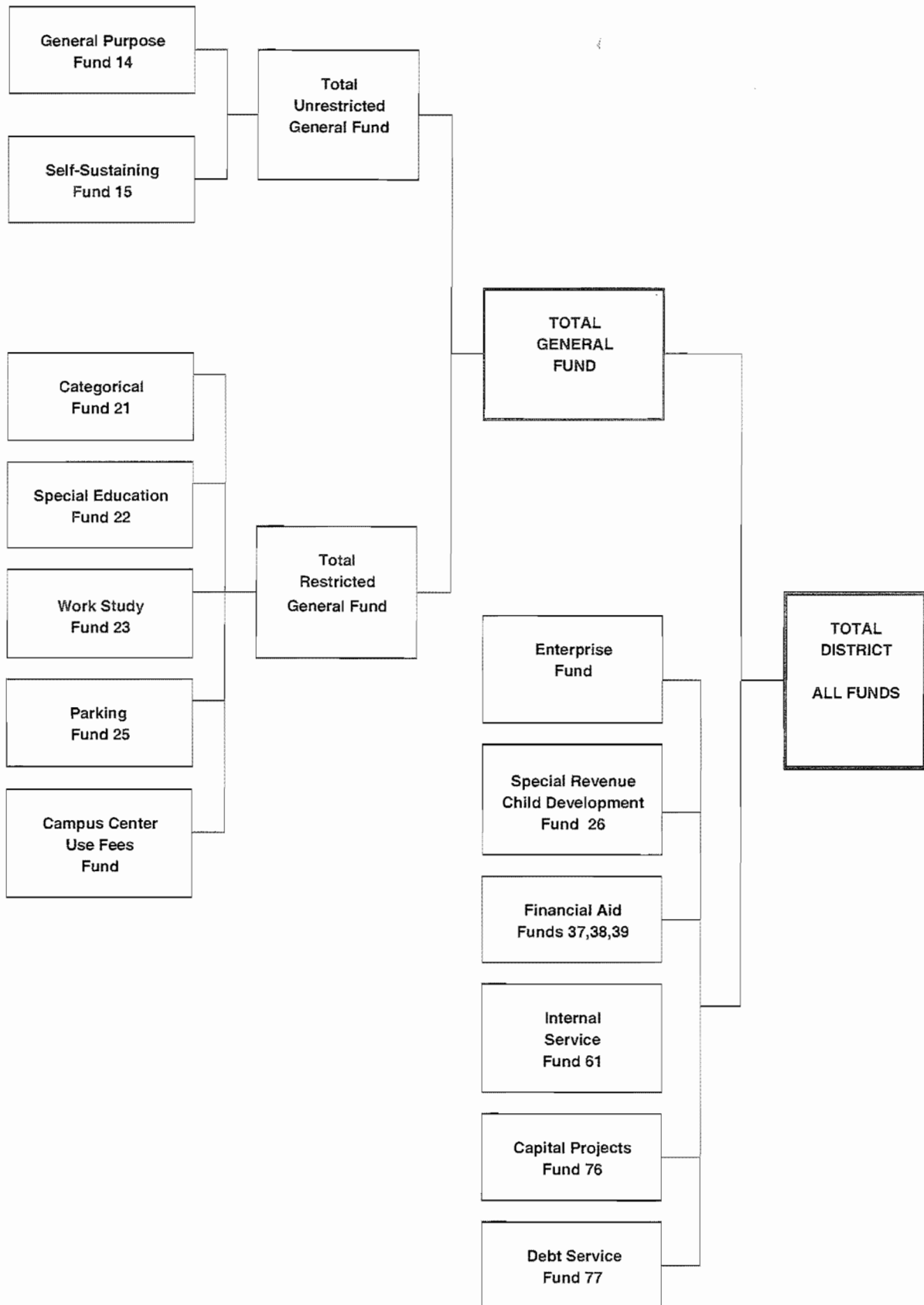
In 2005-06, the De Anza Child Development Center proposes to expand services in both the number of children served as well as the number of hours their doors will be open for business. The 2005/06 Adopted Budget assumes that the center will operate year-round. Starting September 6, 2005, the center will begin serving children with longer daily hours, and by September 26, 2005, will utilize all nine of its classrooms. The proposed model will allow the center to serve approximately 128 full-time children and 40 part-time children, up from 116 children in 2004/05. The Adopted Budget revenues and expenses look significantly different from the 2004/05 business model. 2005/06 revenues will include receiving approximately \$252,000 from state contracts from the California Department of Education to provide services for infants, toddlers, and preschoolers from low-income families as well as for materials fees. The center plans to receive State Tax Bailout funds equaling \$747,000. Tax Bailout funds will make up 31% of the Child Development Center's revenue. The De Anza CDC program in 05/06 anticipates generating a significant amount of local revenue from parent fees to pay for services. In 2005-06, we are anticipating earning \$1,339,000 in local parent fee revenue. Local fees will make up approximately 56% of the Child Development Center's revenues. The De Anza Childcare Center projects earning a profit in 2005-06 of \$257,000 and anticipates growing its ending fund balance to \$477,000.



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

		Revised Budget 04/05	Actual 04/05	Budget 05/06	
1	<b>INCOME</b>				1
2	<b>Federal</b>				2
3	Child Care Food Program	\$ 18,252	\$ 18,252	\$ 45,630	3
	Other Federal Income	42,677	32,677	32,677	
4	<b>Total Federal Income</b>	\$ 60,929	\$ 50,929	\$ 78,307	4
5	<b>State</b>				5
6	Department of Education	\$ 197,826	\$ 197,826	\$ 252,434	6
7	Child Dev. Center Tax Bailout	716,954	716,954	747,281	7
8	Child Care Food Program	871	871	2,178	8
9	Other State Revenue				9
10	<b>Total State Income</b>	\$ 915,651	\$ 915,651	\$ 1,001,893	10
11	<b>Local</b>				11
12	Parent Fees	\$ 59,245	\$ 59,245	\$ 73,487	12
13	Parent Fees - Non Certified	523,194	523,194	1,265,355	13
14	Other Local Income				14
15	Interest				
16	<b>Total Local Income</b>	\$ 582,439	\$ 582,439	\$ 1,338,842	16
17	<b>TOTAL INCOME</b>	\$ 1,559,019	\$ 1,549,019	\$ 2,419,042	17
18	<b>EXPENSES</b>				18
19	Contract Teachers	\$ 0	\$ 0	\$ 0	19
20	Contract Non-teachers	571,060	564,367	651,790	20
21	Other Teachers				21
22	Other Non-teachers	327,744	327,744	378,172	22
23	<b>Total Certificated Salaries</b>	\$ 898,804	\$ 892,111	\$ 1,029,962	23
24	Contract Non-instructional	\$ 63,944	\$ 63,944	\$ 150,528	24
25	Contract Instructional Aides				25
26	Other Non-instructional	29,771	29,771	362,668	26
27	Other Instructional Aides				27
28	Students	73,058	73,058	0	28
29	Students--CWS				29
30	<b>Total Classified Salaries</b>	\$ 166,773	\$ 166,773	\$ 513,196	30
31	<b>Total Salaries</b>	\$ 1,065,577	\$ 1,058,884	\$ 1,543,158	31
32	<b>Total Staff Benefits</b>	\$ 288,978	\$ 284,847	\$ 379,308	32
33	<b>Total Materials and Supplies</b>	\$ 83,965	\$ 81,389	\$ 205,000	33
34	Contracted Services	\$ 2,168	\$ 1,993	\$ 0	34
35	Lease of Equipment & Facilities	2,396	2,396		35
36	Utilities	664	664		36
37	Other Operating	16,381	16,381	\$ 48,750	37
38	<b>Total Operating</b>	\$ 21,609	\$ 21,434	\$ 48,750	38
39	Buildings	\$ 0	\$ 0	\$ 0	39
40	Equipment--New & Replacement	1,525	1,315	0	40
41	Other			40,000	41
42	<b>Total Capital Outlay</b>	\$ 1,315	\$ 1,315	\$ 40,000	42
43	<b>TOTAL EXPENSES</b>	\$ 1,461,444	\$ 1,447,869	\$ 2,216,216	43
44	Transfers-in	\$ 0	\$ 0	\$ 40,627	44
45	Other Sources			14,000	45
46	Transfers-out				46
47	Contingency				47
48	Other Out Go				48
49	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	\$ 0	\$ 0	\$ 54,627	49
50	Net Change in Fund Balance	\$ 97,575	\$ 101,150	\$ 257,453	50
51	Beginning Balance, July 1	118,570	118,570	219,720	51
52	Adjustments to Beginning Balance				52
53	<b>NET FUND BALANCE, June 30</b>	\$ 216,145	\$ 219,720	\$ 477,173	53

# FINANCIAL AID



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

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

# Foothill-DeAnza Community College District • Financial Aid Funds

## 2005/06 BUDGETS

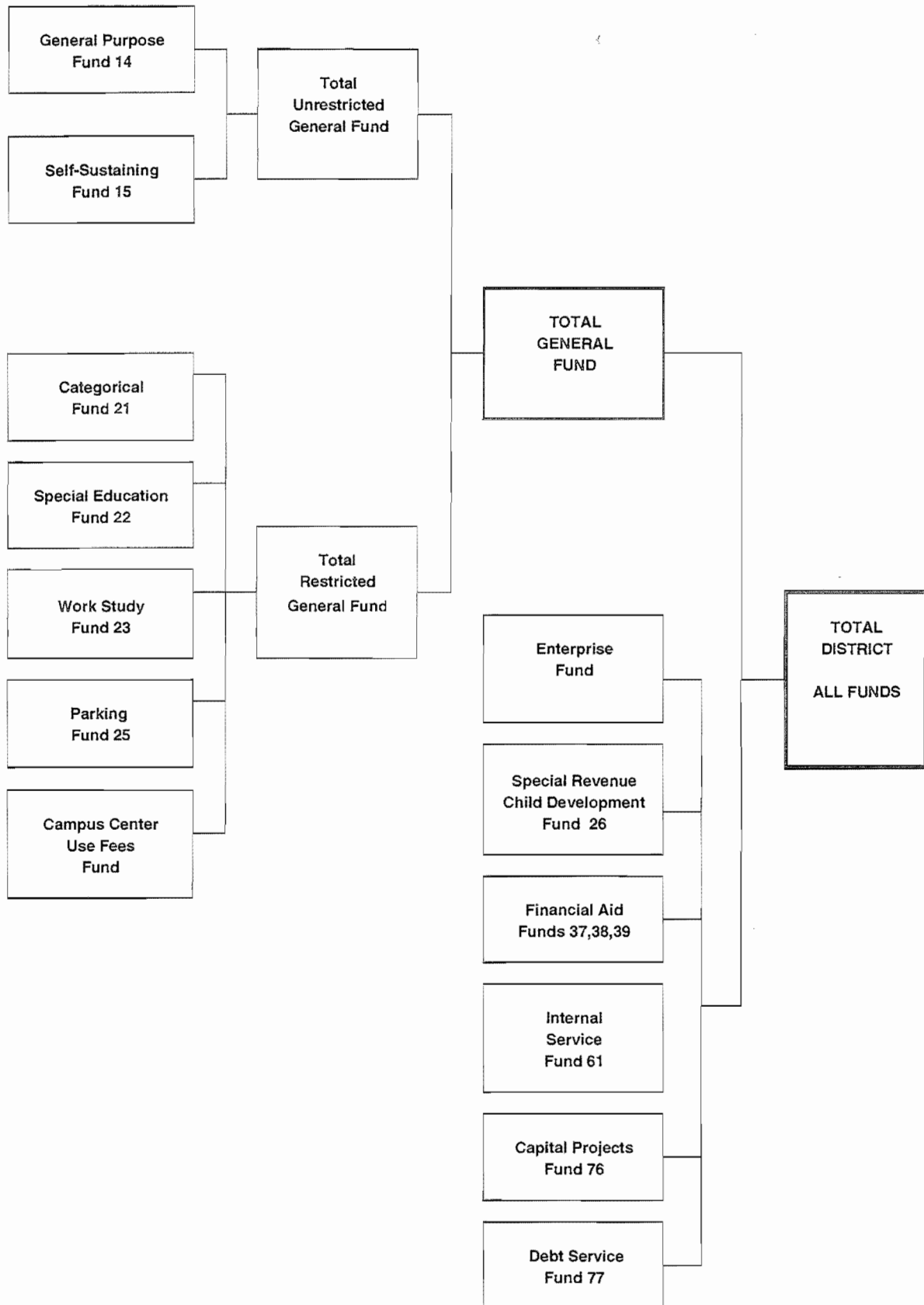
		Foothill College	De Anza College	Combined Total of Funds: 33, 37, 38, 39	
1	<b>INCOME</b>				1
2	<b>Federal</b>				2
3	Perkins	\$ 0	\$ 0	\$ 0	3
4	Pell	1,521,672	6,331,168	7,852,840	4
5	Other Federal	0	0	0	5
6	<b>Total Federal Income</b>	\$ 1,521,672	\$ 6,331,168	\$ 7,852,840	6
7	<b>State</b>				7
8	EOPS	\$ 12,000	\$ 49,862	\$ 61,862	8
9	Cal Grant	0	0	0	9
10	Other State	145,000	910,000	1,055,000	10
11	<b>Total State Income</b>	\$ 157,000	\$ 959,862	\$ 1,116,862	11
12	<b>Local</b>				12
13	Interest	\$ 6,500	\$ 40,000	\$ 46,500	13
14	Other Local	5,500	10,400	15,900	14
15	<b>Total Local Income</b>	\$ 12,000	\$ 50,400	\$ 62,400	15
16	<b>TOTAL INCOME</b>	\$ 1,690,672	\$ 7,341,430	\$ 9,032,102	16
17	<b>EXPENSES</b>				17
18	<b>Operating Expenses</b>	\$ 462,000	\$ 195,400	\$ 657,400	18
19	<b>Collection Costs (Perkins)</b>	0	15,000	15,000	19
20	<b>Student Grants</b>	1,678,672	7,291,030	8,969,702	20
21	<b>TOTAL EXPENSES</b>	\$ 2,140,672	\$ 7,501,430	\$ 9,642,102	21
22	Transfers-in	\$ 0	\$ 0	\$ 0	22
23	Other Sources	450,000	160,000	610,000	23
24	Transfers-out	0	0	0	24
25	Contingency	0	0	0	25
26	Other Out Go	0	0	0	26
27	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	\$ 450,000	\$ 160,000	\$ 610,000	27
28	Net Change in Fund Balance	\$ 0	\$ 0	\$ 0	28
29	Beginning Balance, July 1	0	0	2,919,601	29
30	Adjustments to Beginning Balance	0	0	0	30
31	<b>NET FUND BALANCE, June 30</b>	\$ 0	\$ 0	\$ 2,919,601	31

# Foothill-DeAnza Community College District • Financial Aid Funds

## TOTAL DISTRICT

		Revised Budget 04/05	Actual 04/05	Budget 05/06	
1	<b>INCOME</b>				1
2	<b>Federal</b>				2
3	Perkins			\$ 0	3
4	Pell	7,995,160	7,995,160	7,852,840	4
5	Other Federal	32,847	32,847	0	5
6	<b>Total Federal Income</b>	\$ 8,028,007	\$ 8,028,007	\$ 7,852,840	6
7	<b>State</b>				7
8	EOPS	\$ 71,500	\$ 71,500	\$ 61,862	8
9	Cal Grant	1,095,678	1,095,678	0	9
10	Other State		0	1,055,000	10
11	<b>Total State Income</b>	\$ 1,167,178	\$ 1,167,178	\$ 1,116,862	11
12	<b>Local</b>				12
13	Interest	\$ 48,232	\$ 48,232	\$ 46,500	13
14	Other Local	20,156	20,156	15,900	14
15	<b>Total Local Income</b>	\$ 68,388	\$ 68,388	\$ 62,400	15
16	<b>TOTAL INCOME</b>	\$ 9,263,573	\$ 9,263,573	\$ 9,032,102	16
17	<b>EXPENSES</b>				17
18	<b>Operating Expenses</b>	\$ 680,860	\$ 680,860	\$ 657,400	18
19	<b>Collection Costs (Perkins)</b>		0	15,000	19
20	<b>Student Grants</b>	9,174,360	9,174,360	8,969,702	20
21	<b>TOTAL EXPENSES</b>	\$ 9,855,220	\$ 9,855,220	\$ 9,642,102	21
22	Transfers-in	\$ 49,730	\$ 49,730	\$ 0	22
23	Other Sources	669,517	669,517	610,000	23
24	Transfers-out	(10,098)	(10,098)	0	24
25	Contingency	0	0	0	25
26	Other Out Go	(1,500)	(1,500)	0	26
27	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	\$ 707,649	\$ 707,649	\$ 610,000	27
28	Net Change in Fund Balance	\$ 116,002	\$ 116,002	\$ 0	28
29	Beginning Balance, July 1	2,848,648	2,848,648	2,919,601	29
30	Adjustments to Beginning Balance	(45,049)	(45,049)	0	30
31	<b>NET FUND BALANCE, June 30</b>	\$ 2,919,601	\$ 2,919,601	\$ 2,919,601	31

# INTERNAL SERVICE FUND



## INTERNAL SERVICE FUND

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

There are major changes recommended in the manner in which we are using Fund 61. In the past, this fund was used almost exclusively as an accounting convenience to charge benefits in one fund and then distribute them to all other funds. Any positive or negative ending balances were closed to Fund 14 General Fund at year end.

We have not established a true self insured fund which carries a reserve. That should be a goal of ours and might be able to be established this year. However, in the meantime, we are recommending that funds not used for medical expenses in 04-05 be retained in Fund 61 and used to offset medical increases for active and retired employees in 05-06, and to some degree in 06-07.

We have included an exhibit on the next page which summarizes our experience in 04-05 and the reasons we had savings. This is also explained in the power point presentation at the beginning of this document. Based on these changes to this fund, the following actions are recommended:

Transfer \$850,000 from Fund 61 to the General Fund in 05-06 to pay for the increased cost of medical benefits (comparing 04-05 adopted budget to 05-06 adopted budget).

Retain \$500,000 transferred into this fund for unfunded retiree medical liability in 04-05 as authorized by the Board in 04-05.

Anticipate a second transfer of \$640,000 to this fund in 05-06 for unfunded retiree medical liability as budgeted in 05-06.

This would leave an estimated \$4,486,000 in this fund which could be used to offset medical benefit increases for active and retired employees in 06-07. To the extent all of those funds were not needed in 06-07, some could be rolled over to the 07-08 year. The discussion in the

power point presentation is important to understand how each of the components of this fund has been recalibrated, so we believe that the mechanisms that provided savings in 04-05 will not recur in 05-06 as the budget is much tighter.

It should also be noted that this strategy is not without risks. The advantage is that we could offset medical benefit increases in the short term, and this would clearly help both active and retired employees. However, this has the effect of artificially propping up the medical benefit budget with one time money and when that money runs out, there would need to be significant changes to the operating budget and/or the level of benefits to accommodate the reality of the one time funds being exhausted.

# **Internal Service Fund Balances:**

## **07/01/05 Beginning Balance:**

Extended Sick Leave/Vacation Payout Reserve	273,254
Unfunded Retiree Benefits Transfer In	500,000
Negotiated 05/06 Benefits Increase Transfer In	500,000
04/05 Medical Savings (Ret and Active)	3,890,883
04/05 Workers' Comp Saving	945,777
<b>Total Beginning Balance 07/01/05</b>	<u><u>6,109,914</u></u>

Revenue: 41,447,419

Expenses: 41,447,419

TRSF Out to General Fund (850,000)

**06/30/06 Ending Balance:** 5,259,914

## **Restricted Ending Balance:**

273,254	Extended Sick Leave/Vacation Payout Reserve
500,000	Unfunded Retiree Benefits Transfer In (04/05)(05/06)
<u>773,254</u>	

**Balance-designated for future Benefit Increases** 4,486,660

**Total 06/30/06 Ending Balance:** 5,259,914

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

2005-06 BUDGETS

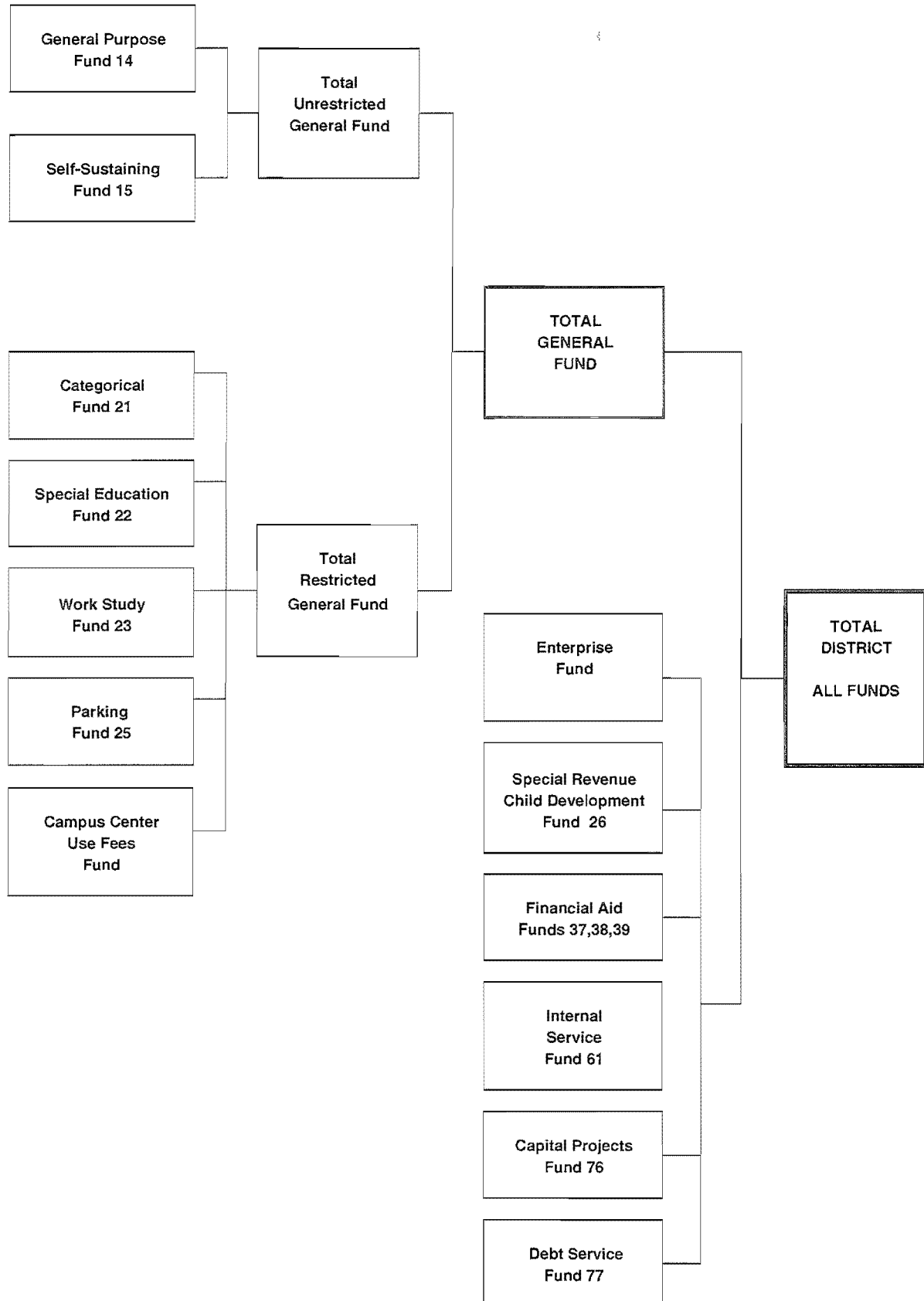
1	INCOME	Active Employees	Retirees	Total Fund 61	1
2	Contributions - Active Benefits	\$ 33,175,013	\$ 0	\$ 33,175,013	2
3	Contributions - Retiree Benefits	0	8,470,354	8,470,354	3
4	<b>TOTAL INCOME</b>	<b>\$ 33,175,013</b>	<b>\$ 8,470,354</b>	<b>\$ 41,645,367</b>	4
5	<b>EXPENSES</b>				5
6	Medical and Prescription Drugs	\$ 15,419,479	\$ 7,378,724	\$ 22,798,203	6
7	Dental	1,592,453	959,564	2,552,017	7
8	Vision	238,802	132,066	370,868	8
9	Retirement	12,699,531	0	12,699,531	9
10	Worker's Compensation/Ext Sk Lv/Vac Payout	2,233,500	0	2,233,500	10
11	Unemployment Insurance	543,200	0	543,200	11
12	Other (Life, Disability, EAP, Operating)	448,048	0	448,048	12
13	<b>TOTAL EXPENSES</b>	<b>\$ 33,175,013</b>	<b>\$ 8,470,354</b>	<b>\$ 41,645,367</b>	13
14	Transfers-in				14
15	Other Sources	\$ 0	\$ 0	\$ 0	15
16	Transfers-out	(850,000)		(850,000)	16
17	Contingency	0	0	0	17
18	Other Out Go	0	0	0	18
19	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>(850,000)</b>	<b>\$ 0</b>	<b>(850,000)</b>	19
20	Net Change in Fund Balance	(850,000)	\$ 0	(850,000)	20
21	Beginning Balance, July 1	0	0	6,109,914	21
22	Adjustments to Beginning Balance	0	0	0	22
23	<b>NET FUND BALANCE, June 30</b>	<b>(850,000)</b>	<b>\$ 0</b>	<b>\$ 5,259,914</b>	23

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

**ACTIVE EMPLOYEES AND RETIREES**

		Revised Budget 04/05	Actual 04/05	Budget 05/06	
1	<b>INCOME</b>				1
2	Contributions - Active Benefits	\$ 9,081,710	\$ 6,827,494	\$ 33,175,013	2
3	Contributions - Retiree Benefits	32,136,072	29,751,623	8,470,354	3
4	<b>TOTAL INCOME</b>	<b>\$ 41,217,782</b>	<b>\$ 36,579,117</b>	<b>\$ 41,645,367</b>	4
5	<b>EXPENSES</b>				5
6	Medical and Prescription Drugs	\$ 21,388,891	17,630,832	\$ 22,798,203	6
7	Dental	2,414,317	2,463,121	2,552,017	7
8	Vision	334,814	368,392	370,868	8
9	Retirement	13,530,993	13,316,941	12,699,531	9
10	Worker's Compensation/Ext Sk Lv/Vac Payout	2,371,086	1,640,650	2,233,500	10
11	Unemployment Insurance	692,500	783,820	543,200	11
12	Other (Life, Disability, EAP, Operating)	485,181	375,361	448,048	12
13	<b>TOTAL EXPENSES</b>	<b>\$ 41,217,782</b>	<b>\$ 36,579,117</b>	<b>\$ 41,645,367</b>	13
14	Transfers-in	\$ 5,836,660	\$ 5,836,660	\$ 0	14
15	Other Sources	0	0	0	15
16	Transfers-out	0	0	(850,000)	16
17	Contingency	0	0	0	17
18	Other Out Go	0	0	0	18
19	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 5,836,660</b>	<b>\$ 5,836,660</b>	<b>(\$850,000)</b>	19
20	Net Change in Fund Balance	\$ 5,836,660	\$ 5,836,660	(\$850,000)	20
21	Beginning Balance, July 1	273,254	273,254	6,109,914	21
22	Adjustments to Beginning Balance		0	0	22
23	<b>NET FUND BALANCE, June 30</b>	<b>\$ 6,109,914</b>	<b>\$ 6,109,914</b>	<b>\$ 5,259,914</b>	23

# CAPITAL PROJECTS



## CAPITAL PROJECTS FUND

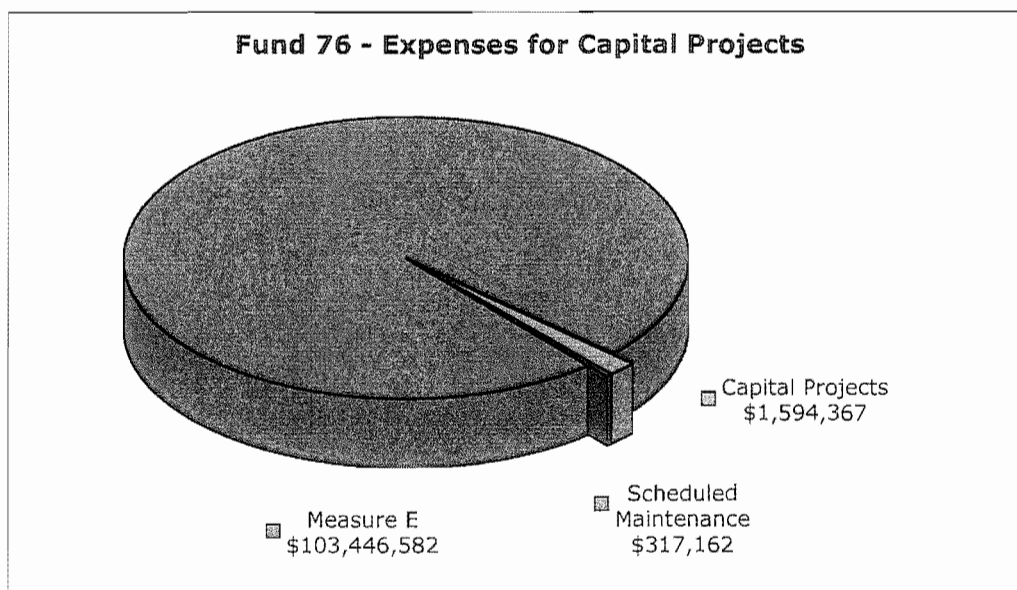
### Fund 76

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

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

**Measure E Projects:** The Measure E program (\$248 million) will be at the peak of its activity in this coming year with new construction and renovation projects on both campuses. The district has already issued both Series A Bonds (\$99.9 million) and Series B Bonds (\$90 million). In the first or second quarter of 2005/06 the district will be issuing a Series C Bond for \$57.8 million.

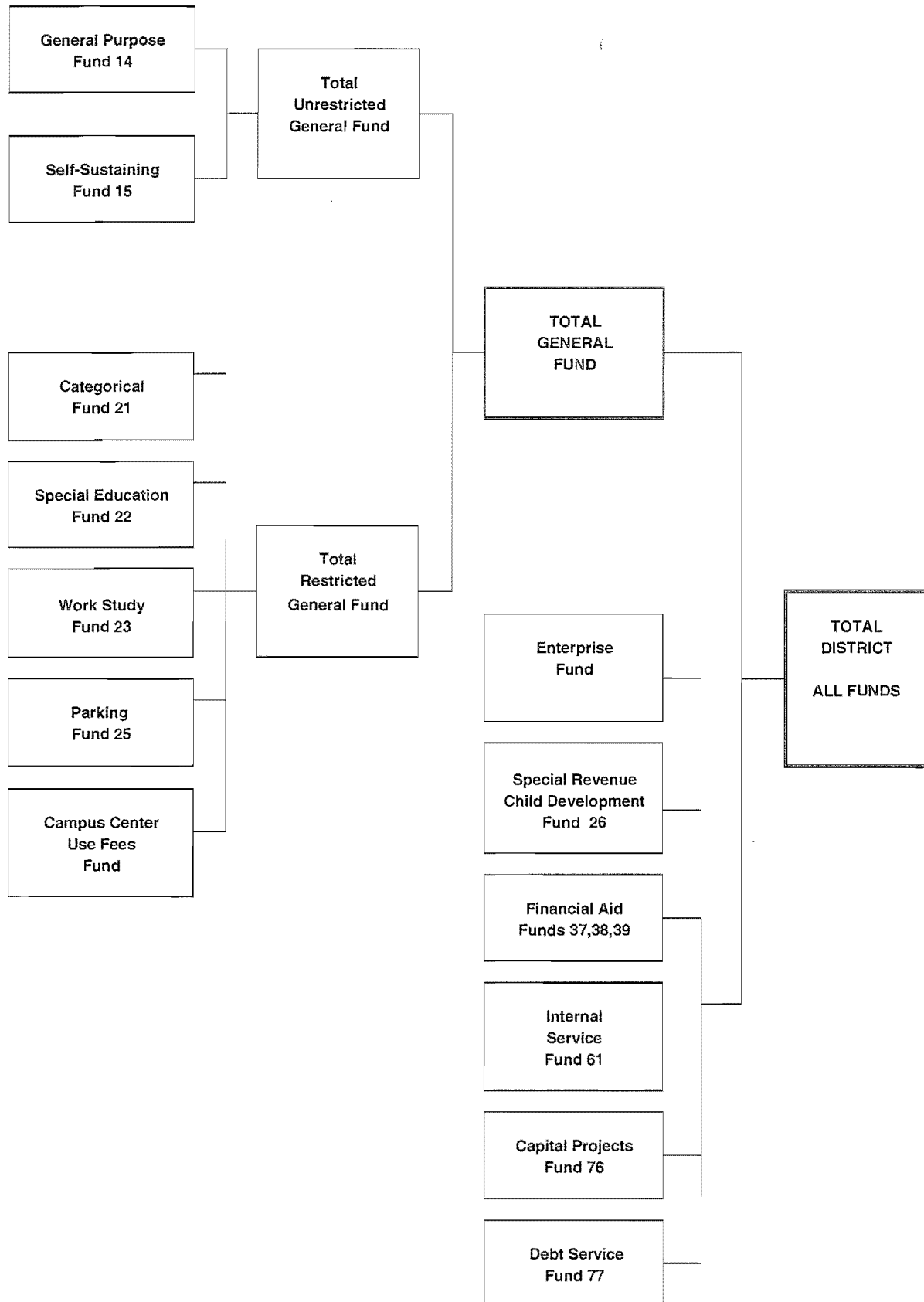
Several construction projects will be under way at both campuses in 2005-06. At De Anza College, the construction will continue on The Kirsch Center, the Stadium and Athletic Fields, and Building S-4. Renovation will begin on the Administration Building. At Foothill, construction will continue on the Lower Campus Complex, the new Campus Center, Stadium, and Athletic Fields.



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

1	INCOME	Revised Budget 04/05	Actual 04/05	Budget 05/06	1
2	State	\$ 8,967,647	\$ 8,967,647	\$ 1,378,477	2
3	Local	2,011,828	2,011,828	1,200,000	3
4	<b>TOTAL INCOME</b>	<b>\$ 10,979,475</b>	<b>\$ 10,979,475</b>	<b>\$ 2,578,477</b>	4
5	<b>EXPENSES</b>				5
6	Contract Teachers			\$ 0	6
7	Contract Non-teachers	\$ 1,875	\$ 1,875		7
8	Other Teachers				8
9	Other Non-teachers				9
10	<b>Total Certificated Salaries</b>	<b>\$ 1,875</b>	<b>\$ 1,875</b>	<b>\$ 0</b>	10
11	Contract Non-instructional	814,937	814,937	963,368	11
12	Contract Instructional Aides				12
13	Other Non-instructional	30,834	30,834		13
14	Other Instructional Aides				14
15	Students	144	144		15
16	Students--CWS				16
17	<b>Total Classified Salaries</b>	<b>\$ 845,915</b>	<b>\$ 845,915</b>	<b>\$ 963,368</b>	17
18	<b>Total Salaries</b>	<b>\$ 847,790</b>	<b>\$ 847,790</b>	<b>\$ 963,368</b>	18
19	<b>Total Staff Benefits</b>	<b>\$ 290,241</b>	<b>\$ 290,241</b>	<b>\$ 394,912</b>	19
20	<b>Total Materials and Supplies</b>	<b>\$ 493,058</b>	<b>\$ 493,058</b>	<b>\$ 684,141</b>	20
21	Contracted Services	\$ 3,439,605	\$ 3,439,605	\$ 0	21
22	Lease of Equipment & Facilities	132,561	132,561	0	22
23	Utilities			0	23
24	Other Operating	7,653,263	7,653,263	26,879,700	24
25	<b>Total Operating</b>	<b>\$ 11,225,429</b>	<b>\$ 11,225,429</b>	<b>\$ 26,879,700</b>	25
26	Site Improvement	\$ 515,486	\$ 515,486	\$ 0	26
27	Buildings			0	27
28	Equipment--New & Replacement	1,660,562	1,660,562	0	28
29	Other	40,067,463	40,067,463	76,435,990	29
30	<b>Total Capital Outlay</b>	<b>\$ 42,243,511</b>	<b>\$ 42,243,511</b>	<b>\$ 76,435,990</b>	30
31	<b>TOTAL EXPENSES</b>	<b>\$ 55,100,029</b>	<b>\$ 55,100,029</b>	<b>\$ 105,358,111</b>	31
32	Transfers-in	\$ 2,974,226	\$ 2,974,226	\$ 110,000	32
33	Other Sources	5,275,086	5,275,086	57,805,739	33
34	Transfers-out	(2,419,835)	(2,419,835)	0	34
35	Contingency			0	35
36	Other Out Go			0	36
37	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 5,829,477</b>	<b>\$ 5,829,477</b>	<b>\$ 57,915,739</b>	37
38	Net Change in Fund Balance	(\$38,291,077)	(\$38,291,077)	(\$44,863,895)	38
39	Beginning Balance, July 1	119,663,108	119,663,108	81,372,031	39
40	Adjustments to Beginning Balance	0	0	0	40
41	<b>NET FUND BALANCE, June 30</b>	<b>\$ 81,372,031</b>	<b>\$ 81,372,031</b>	<b>\$ 36,508,136</b>	41

# DEBT SERVICE



**DEBT SERVICE FUND****Fund 77**

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

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

- **October 1997:** The district defeased \$7.36 million of certificates of participation and issued \$12.52 million with effective interest rates of 3.8% to 5%. Payments of principal and interest are made June 1 and December 1 of each year. The estimated annual payment is \$1,514,535.
- **October 2002:** The district refinanced a portion (\$67,475,000) of the General Obligation Bond (original value (\$99,995,036) with effective interest rate of 4.61%. Payments of the principal and interest are made February 1 and August 1 of each year.
- **June 2003:** The district refinanced the '93 COP of \$21.06 million. The refinanced amount of \$18.2 million constitutes the remainder of the original \$21.06 million with effective interest rates of 4.531%. Payments of principal and interest are made on September 1 and March 1 of each year. The estimated annual payment is \$1,348.892.
- **October 2003:** The district issued a \$90.1 million of the General Obligation Bond, Series B, with effective interest rates of 2% to 5.79%. Payments of principal and interest are made August 1 and February 1 of each year.
- The district has recently been given an insured bond rating of "AA1" by Moody's Corporation.

Debt Instruments	Final Payment Due	Net FY 2004/05 Payments	Unres Gen Fund Fund 14	Self-Sustaining Fund Fund 15	Parking Fund Fund 25	Campus Center Use Fees Fund 28
HUD Bond, Campus Center	06/2007	20,000				20,000
12.52M COP, Financing	06/2012	1,517,560	690,703			826,857 *
18.27M COP, Refunding	06/2022	1,294,298	65,692	34,111	1,187,770	6,724 *
Total Annual Payments		2,831,857	756,395	34,111	1,187,770	853,581
Outstanding Balance as 06/30/05			6,405,392	591,621	18,697,876	1,699,750

\* The outstanding debt for the Campus Center Use Fees Fund 28 is due June 2007.

- To finance the Energy Management and Retrofit Project, the District entered into a lease agreement with Municipal Leasing Associates in May 1998. The amount of the lease is \$3,385,000 over fifteen years. The lease will be repaid from guaranteed savings realized in the use of energy efficient systems.
- The District entered into a lease agreement with BankOne Leasing Corporation in January 2001 to finance a new telephone system supplied by Fujitsu Corporation. The amount of the lease is \$1,577,800 over seven years.
- 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 repayment term of over ten years.
- In the second quarter of 2005/06, the district will be issuing \$57.8 million of the General Obligation Bond, Series C, as part of the Measure E Project.

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

## DEBT SERVICE

		Revised Budget 04/05	Actual 04/05	Budget 05/06	
1	<b>INCOME</b>				1
2	<b>Local</b>				2
3	Property Taxes	\$ 10,315,117	\$ 9,259,040	\$ 8,868,967	3
4	Interest	70,071	89,756	68,475	4
5	Other				5
6	<b>TOTAL INCOME</b>	<b>\$ 10,385,188</b>	<b>\$ 9,348,796</b>	<b>\$ 8,937,442</b>	6
	Other Operating				
7	<b>TOTAL EXPENSES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	7
8	Transfers-in	\$ 3,160,588	\$ 3,136,131	\$ 3,449,421	8
9	Other Sources	111,121	111,121	118,987	9
10	Transfers-out				10
11	Contingency				11
12	Other Out Go	(13,598,938)	(13,613,361)	(12,538,795)	12
13	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>(\$10,327,229)</b>	<b>(\$10,366,109)</b>	<b>(\$8,970,387)</b>	13
14	Net Change in Fund Balance	\$ 57,959	(\$1,017,313)	(\$32,945)	14
15	Beginning Balance, July 1	8,979,225	8,979,225	7,961,912	15
16	Adjustments to Beginning Balance				16
17	<b>NET FUND BALANCE, June 30</b>	<b>\$ 9,037,184</b>	<b>\$ 7,961,912</b>	<b>\$ 7,928,967</b>	17

# SUPPLEMENTAL INFORMATION



## **Principles and Strategies for Budget Reductions**

Approved by Chancellor's Advisory Council, April 15, 2005

### **I. Focus on the primary educational mission, purpose and goals.**

During times of budget reductions, the District must keep in the forefront the District Philosophy, Mission and Priorities adopted by the Foothill-De Anza Board of Trustees and the overarching goals of the Educational Master Plan and Accreditation in serving the District's diverse student body. It is vital to preserve instructional programs and services for the diverse student populations we serve. To accomplish this, the District will preserve faculty, staff and administrative positions, to the extent possible, by taking advantage of every opportunity to restructure and/or consolidate programs and services to maximize student access, retention and success.

### **II. Care about Foothill-De Anza students, faculty and staff.**

As Foothill-De Anza is an organization of people and purpose, treating students, faculty and staff with openness, honesty, trust, respect and sensitivity is essential.

Employment Services and the Employee Assistance Program are available to provide assistance to employees.

### **III. Be consistent, objective, creative and caring in applying the District's principles and strategies to reduce the budget while meeting enrollment and productivity goals to maximize revenue.**

#### **EDUCATIONAL PRINCIPLES**

- A. Maintain a balanced program mix that affirms the primary mission of transfer, vocational, and basic skills; offer instruction and student services most critical to preserving student access, retention and success; and make educational decisions with a long-term view.
- B. Assure classes are offered that will enable students to enter and complete a sequence.

#### **BEHAVIORAL STRATEGIES**

- A. Address the added value of the functions of programs, services and positions.
- B. Maintain professionalism and respect for others.
- C. Avoid and minimize painful actions.
- D. Take external influences and community business relationships into consideration.

#### **ADMINISTRATIVE STRATEGIES**

- A. Give priority to meeting enrollment goals, productivity targets and compliance with state mandates to the extent possible.

- B. Give priority to maintaining the breadth of offerings characteristic of a comprehensive community college.
- C. Review all categorical programs to see if there are any offsetting reductions necessary in the general fund.
- D. Take advantage of existing personnel opportunities (e.g., vacant positions, retirements, resignations, etc.).
- E. Utilize reorganization, consolidation, and reclassification opportunities.
- F. Suspend rather than eliminate where possible.
- G. Respect existing workloads and the impact of position reductions.
- H. Protect critical relationships internally and externally in order to position the District for a quick recovery from this economic downturn.
- I. Retain the essential components of the infrastructure to the extent possible (e.g., college services, grounds, technology network, etc.).
- J. Minimize expenditures not directly related to instruction or services to students where possible (e.g., suspend travel, conference, banquets, etc.).
- K. Identify and eliminate any unnecessary redundancies.
- L. Develop a strategy for controlling and minimizing increased operating costs of new buildings (e.g. custodial and utilities).
- M. Position the District for enrollment growth as quickly as possible once new buildings are operational and secondary effect projects are completed.
- N. Mitigate construction disruptions (and possible negative enrollment effects).
- O. Review funding plans for furniture and equipment for new buildings.
- P. Proceed judiciously on any costly new initiatives while resources are limited.

**IV. Demonstrate thoughtfulness in implementing budget recommendations by first completing an in-depth assessment of the pros and cons (cost/benefit analyses) of funding a given activity.**

**QUESTIONS TO ASK**

- A. Why should this be done? Is it essential to student learning (e.g., access, retention and success)?
- B. What are the consequences of not doing it?
- C. What are the alternatives?
- D. Can it be done another way?
- E. Can it be done more efficiently with the same level of effectiveness?
- F. Should it be suspended or eliminated?
- G. What can be done with the budget available?

*N.B. This document is a summary of Foothill and De Anza College principles.*

## Foothill-DeAnza Community College District • 2004/05, Comparison of Projections

		1st Quarter	2nd Quarter	3rd Quarter	Variance
		Estimated	Estimated	Estimated	Total
		Total	Total	Total	Total
1	INCOME				
2	Federal Income	\$ 2,236	\$ 2,236	\$ 2,236	\$ 2,052
3	State Income	32,309,893	31,384,893	30,261,275	54,498,940
4	Local Income	119,938,333	119,945,591	119,213,386	97,044,698
5	<b>TOTAL INCOME</b>	<b>\$ 152,250,462</b>	<b>\$ 151,332,720</b>	<b>\$ 149,395,033</b>	<b>\$ 151,545,690</b>
6	<b>EXPENSES</b>				<b>\$ 2,068,793</b>
7	Certificated Salaries	\$ 62,960,204	\$ 64,386,177	\$ 63,543,943	\$ 988,240
8	Classified Salaries	29,634,351	30,149,518	29,524,446	4,203
9	Employee Benefits	35,411,317	35,540,742	35,434,526	(5,943,676)
10	Materials and Supplies	2,847,634	4,171,484	3,083,294	197,678
11	Operating Expenses	15,522,687	14,965,369	14,068,915	(1,456,511)
12	Capital Outlay	1,052,736	1,065,420	543,393	157,440
13	<b>TOTAL EXPENSES</b>	<b>\$ 147,428,929</b>	<b>\$ 150,278,710</b>	<b>\$ 146,198,517</b>	<b>\$ (6,052,626)</b>
14	<b>TRANSFERS AND OTHER</b>				
15	Transfers-in	10,000	10,982	100,083	651,153
16	Other Sources		0	5,100	0
17	Transfers-out	(5,393,959)	(5,398,009)	(5,255,954)	(6,833,156)
18	Contingency	(3,527,266)	(3,527,266)	(1,595,672)	1,595,672
19	Other Out Go	(42,805)	(42,805)	(1,042,805)	1,000,000
20	<b>TOTAL TRFS/OTHER SOURCES</b>	<b>(\$8,953,730)</b>	<b>(\$8,957,098)</b>	<b>(\$7,789,238)</b>	<b>(\$3,586,331)</b>
21	<b>FUND BALANCE</b>				
22	Net Change in Fund Balance	(\$4,132,197)	(\$7,903,088)	(\$4,510,858)	4,535,088
23	Beginning Balance, July 1	15,728,723	15,728,723	15,728,723	15,728,723
24	Adjustments to Beginning Balance				
25	<b>NET FUND BALANCE, June 30</b>	<b>\$ 11,596,526</b>	<b>\$ 7,825,635</b>	<b>\$ 11,217,865</b>	<b>\$ 15,752,953</b>
5% reserves		\$ 7,870,000	\$ 7,870,000	\$ 7,870,000	\$ 7,870,000
Restricted Carryover		\$ 0	\$ 300,000	\$ 2,618,000	\$ 4,269,943
Health Benefit Reserves		\$ 0	\$ 1,229,754	\$ 0	\$ 0
Undesignated Fund Balance		\$ 3,726,526	(\$1,574,119)	\$ 729,865	\$ 3,613,010

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

Revenue:	1,000,000	State funded Deficit Factor at the end of July 05
	330,000	Additional Lottery Revenue received end of FY 04/05
	500,000	Additional Interest Income booked on funds not expended in 04/05
	239,000	Miscellaneous local income (Security, etc)
	<u>\$2,069,000</u>	
Expenses:	Certificated Salaries:	
	1,476,000	PT Faculty Equity transfer--budgeted at 3rd qtr in Contingency
	(399,000)	PT faculty expense savings from F14 and 22 less 5210 overspending
	(100,000)	Personnel Contingency Increase due to FH payment for hiring earlier Golden Handshake faculty positions
	<u>\$977,000</u>	
	Benefits:	
	(945,777)	Workers Comp Savings
	(3,890,883)	Medical Benefits Savings
	(90,000)	Regulatory Benefits Close Out (Savings) retained in F14
	(174,000)	B budget not spent--money budgeted for temporary positions at campuses and CS
	(150,000)	PT faculty benefits (Unspent)
	(335,000)	Float from regulatory benefits distributed to campuses and CS
	(265,000)	Differential between GH @FT rate and PT rate (15% rate diff)
	<u>(\$5,850,660)</u>	
	Operating Expenses:	
	1,062,000	A and B budget not spent by campuses and CS in addition to excesses projected in 3rd quarter (will be carried over as restricted)
	95,000	Legal expense savings
	<u>\$1,157,000</u>	
Transfers In:	\$651,153	Transfer In of PT faculty savings from SPED
Transfer Out:	(\$6,833,156)	(Increase) Closing Out Medical Benefits (\$3.8M); transfer out of Unfunded Medical Benefits Liability(\$500,000); transfer out to F61 for 05/06 Medical Benefit increase as well as miscellaneous transfers out
Contingency:	\$1,595,672	Reclassified to expense (PT Faculty Equity), remainder is campus contingency
Other Outgo:	\$1,000,000	Reclassified to transfers out

# Reconciliation of Interfund Transfers for 6/30/05

I O

Fund	General	Self-Sust.	Categ.	Special Ed	Coll. Work Study	Parking	Child Dev.	Campus Ctr Use Fees	Financial Aid	Internal Service	Capital Projects	Debt Service	Total
14	14	15	21	22	23	25	26	28	37,38,39	61	76	77	
14		68,581	1,564	4,523,731	121,117				9,046	5,836,660	449,936	1,078,475	12,089,110
15	27,654		28,000									33,230	88,884
21	12,869	124,035	312,699						25,326				474,929
22	710,723												710,723
23									14,358				14,358
25											104,455	1,170,510	1,274,965
26												853,916	853,916
28													0
37					9,098				1,000				10,098
76											2,419,835		2,419,835
77													0
	751,246	192,616	342,263	4,523,731	130,215	0	0	0	49,730	5,836,660	2,974,226	3,136,131	17,936,818

F R O M

## Notes:

Fund 14 to 15:	\$68,581	for part-time faculty equity pay	Fund 15 to 21:	\$28,000	for cost of TB test & Workers Comp
Fund 14 to 21:	\$50	to augment Departments B budget	Fund 15 to 77:	\$33,154	for COP payment
	\$1,514	for employee working out of classification		\$76	for COP admin fee
Fund 14 to 22:	\$200	to augment Departments B budget	Fund 21 to 14:	\$982	to reclass prior year expense
	\$4,190,178	for DSPS district match		\$11,887	to move expense from BFAP grant to fund 14
	\$3,482	for column change	Fund 21 to 15:	\$124,035	for Medical Admin Activities (MAA)
	\$58,240	for P/T faculty equity pay	Fund 21 to 21:	\$303,869	for instructional materials
	\$86,377	for faculty COLA		\$8,830	to transfer expense to correct account
	\$125,467	for PAA Payments	Fund 21 to 38:	\$25,326	for adjustment to Perkins Grant
	\$37,041	for classified employees COLA	Fund 22 to 14:	\$7,700	for recruitment cost
	\$5,949	for managers COLA		\$80,611	for faculty reassignment
	\$16,797	for PDL replacement cost		\$622,414	to transfer float to district contingency
Fund 14 to 23:	\$121,117	for College Work Study match	Fund 23 to 37:	\$14,358	to transfer funds from CWSP to SEOG grant
Fund 14 to 38:	\$9,046	for Perkins district match	Fund 25 to 76:	\$104,455	for Foothill Parking Safety Project
Fund 14 to 61:	\$3,890,883	for 04/05 medical benefits savings	Fund 25 to 77:	\$1,167,847	for COP Payment
	\$945,777	for workers comp savings		\$2,662	for COP admin fee
	\$500,000	for 05/06 benefit increase	Fund 28 to 77:	\$832,603	for COP Payment
	\$500,000	for unfunded retiree benefit liability		\$20,600	for HUD Bond
	\$449,936	for capital projects		\$713	for COP admin fee
Fund 14 to 76:	\$324,996	for capital lease payment		\$1,000	for EOPS scholarships
Fund 14 to 77:	\$751,999	for COP payment	Fund 37 to 33:	\$9,098	to transfer fund from Perkins program to CWSP
	\$1,479	for COP administrative fee	Fund 38 to 23:	\$2,419,835	for scheduled maintenance
	\$10,000	for A/R Services	Fund 76 to 76:		
Fund 15 to 14:	\$3,000	for fund employees reassignment			
	\$14,654	to transfer residual fund balance			

<b>Facts At A Glance</b>						
<b>Budgeted Headcount for Contract Employees, Filled and Vacant Positions, All Funds</b>				<b>(See Notes)</b>		
	<b>00/01 Budget</b>	<b>01/02 Budget</b>	<b>02/03 Budget</b>	<b>03/04 Budget</b>	<b>04/05 Budget</b>	<b>05/06 Budget</b>
Faculty (including Art.19 participants)	552	590	584	545	544	543
Part-time Faculty (FTE)	558	589	604	559	562	530
Classified (see note 3)	596	640	658	576	592	643
Managers & Supervisors	100	107	114	105	107	107
	<b>1,806</b>	<b>1,926</b>	<b>1,960</b>	<b>1,785</b>	<b>1,804</b>	<b>1,823</b>
<b>Revenues and Expenditures for the Unrestricted General Fund (General Purpose Fund and Self Sustaining Fund)</b>						
	<b>00/01 Actual</b>	<b>01/02 Actual</b>	<b>02/03 Actual</b>	<b>03/04 Actual</b>	<b>04/05 Actual</b>	<b>05/06 Budget</b>
Revenues	143,239,002	153,350,133	154,879,975	154,822,110	160,623,925	165,990,495
Salaries	89,239,977	98,558,108	101,111,384	96,616,772	97,301,888	97,004,248
Benefits	20,918,091	23,926,354	29,407,255	32,831,656	30,181,758	36,074,388
Other	33,834,600	28,260,950	28,317,375	25,578,897	32,336,392	33,590,950
Total Expenses/Transfers	143,992,668	150,745,412	158,836,014	155,027,325	159,820,038	166,669,586
Ending Fund Balance	20,422,669	23,933,156	19,977,117	19,771,902	20,575,789	19,896,698
<b>Salary Expenditures, Fund 14</b>						
	<b>00/01 Actual</b>	<b>01/02 Actual</b>	<b>02/03 Actual</b>	<b>03/04 Actual</b>	<b>04/05 Actual</b>	<b>05/06 Budget</b>
Contract Faculty	33,309,282	35,668,493	36,609,869	35,746,821	35,649,761	37,258,844
Part-time Faculty	20,753,075	24,721,715	24,396,288	24,259,662	24,308,915	20,906,979
Management	6,047,944	7,037,608	7,101,668	6,531,951	6,608,884	6,946,867
Classified	22,478,609	24,149,989	26,707,371	25,451,343	26,420,215	27,199,084
Students & Casuals	3,317,546	3,514,106	2,616,432	1,243,441	1,073,057	1,367,881
Total	85,906,456	95,091,911	97,431,628	93,233,218	94,060,832	93,679,655
<b>Productivity</b>						
	<b>00/01 Actual</b>	<b>01/02 Actual</b>	<b>02/03 Actual</b>	<b>03/04 Actual</b>	<b>04/05 Actual</b>	<b>05/06 Budget</b>
WSCH per Teaching FTE	538	566	567	579	548	562
<b>FTES</b>						
	<b>00/01 Actual</b>	<b>01/02 Actual</b>	<b>02/03 Actual</b>	<b>03/04 Actual</b>	<b>04/05 Actual</b>	<b>05/06 Budget</b>
Resident	30,328	32,860	32,897	32,660	31,066	31,333
Non-Resident	3,187	3,534	3,363	3,268	2,986	2,986
Total FTES	33,515	36,394	36,260	35,928	34,052	34,319
<b>Revenues and Expenditures, Restricted General Fund (Categorical, Special Ed, Work Study, Parking and Campus Ctr Fund)</b>						
	<b>00/01 Actual</b>	<b>01/02 Actual</b>	<b>02/03 Actual</b>	<b>03/04 Actual</b>	<b>04/05 Actual</b>	<b>05/06 Budget</b>
Revenues & Transfers In	32,389,086	30,350,506	22,262,060	20,698,124	20,260,112	21,542,374
Expenditures	29,600,425	34,602,746	22,935,971	20,224,792	22,044,849	23,034,916
Fund Balance	11,423,530	7,171,290	6,497,379	6,970,711	5,185,974	3,693,432

**Note:**

- 1) This chart illustrates the funded positions, both filled and vacant, at the beginning of each fiscal year. The faculty members on Art. 19 are counted as 1 position each and included in the faculty count.
- 2) Employees who have been granted Unpaid Leave for the whole fiscal year are excluded from this count.
- 3) In 05-06 total of 62 Hourly Classified positions have been added to Classified group.

## Fund 14 Changes

### Version 4.0

This table illustrates the changes in Fund 14 revenues and expenses from through 05/06 forecast.

	01/02 Actual	02/03 Actual	03/04 Actual	04/05 Budget	04/05 Actual	05/06 Budget	Change 05->06	%
<b>Revenues</b>								
Base Revenue & Equalization	112,360,555	115,877,462	117,271,492	125,945,730	124,924,272	137,060,808	12,136,536	7.45%
PY Gen Apport			982,506					
PFE	9,023,243	7,910,647	6,767,432	5,822,729	5,795,010			
Lottery	4,078,572	4,294,484	4,053,732	3,956,000	4,280,647	4,289,875	9,228	10.04%
NR Tuition	11,693,590	11,189,527	11,795,607	11,644,000	10,917,695	11,016,052	98,357	-7.56%
<b>Other Revenue:</b>								
PT Faculty Funding	1,654,974	1,654,974	1,475,772	1,475,772	1,475,772	1,475,772	-	-1.23%
2% Resident Enrollment Fees	148,579	149,731	191,777	376,283	273,632	335,014	61,382	-15.45%
Interest	2,439,368	1,214,571	784,323	750,000	1,372,660	1,200,000	(172,660)	61.49%
Campus Generated Income	1,629,928	1,826,664	1,915,056	1,742,169	1,767,222	1,755,077	(12,145)	8.46%
Other Revenue	1,329,727	1,361,783	935,806	537,779	738,780	605,786	(132,994)	
<b>Total Revenue</b>	<b>144,358,536</b>	<b>145,479,843</b>	<b>146,173,504</b>	<b>152,250,462</b>	<b>151,545,690</b>	<b>157,738,384</b>	<b>12,244,121</b>	<b>5.69%</b>
<b>Expenses</b>								
Salaries	95,091,911	97,431,628	93,233,218	92,594,555	94,060,832	96,645,736	2,584,904	-1.65%
Benefits-Disc	13,139,016	17,497,369	18,519,530	22,507,055	16,676,588	21,395,201	4,718,613	-13.21%
Benefits-Regul	10,323,512	11,328,610	13,632,431	12,904,262	12,814,262	13,865,836	1,051,574	-8.81%
Fixed Expenses	11,609,744	12,941,052	13,273,711	17,414,360	19,284,991	11,432,141	(7,852,850)	30.57%
"B"	12,446,322	10,850,417	7,304,567	8,368,276	8,684,787	12,516,892	3,832,105	-0.97%
<b>Unallocated Cuts</b>								
<b>Total Expenses</b>	<b>142,610,505</b>	<b>150,049,076</b>	<b>145,963,457</b>	<b>153,788,508</b>	<b>151,521,460</b>	<b>155,855,806</b>	<b>4,334,346</b>	<b>0.11%</b>
<b>Net Gain/Loss</b>	<b>1,748,031</b>	<b>(4,569,233)</b>	<b>210,047</b>	<b>(1,538,046)</b>	<b>24,230</b>	<b>1,882,578</b>	<b>7,909,775</b>	<b>~100.30%</b>
<b>One Time Transfer In</b>						850,000		
<b>Beginning Fund Balance</b>	<b>18,339,877</b>	<b>20,087,908</b>	<b>15,518,676</b>	<b>15,728,723</b>	<b>15,728,723</b>	<b>15,752,953</b>		
<b>Ending Fund Balance</b>	<b>20,087,908</b>	<b>15,518,675</b>	<b>15,728,723</b>	<b>14,190,677</b>	<b>15,752,953</b>	<b>18,485,531</b>		
<b>Restricted Fund Balance</b>				2,594,151	4,269,943	4,269,943		
<b>Unrestricted Fund Balance</b>				11,596,526	11,483,010	14,215,587		
<b>5% Reserve</b>	<b>7,130,000</b>	<b>7,500,000</b>	<b>7,300,000</b>	<b>7,870,000</b>	<b>7,870,000</b>	<b>8,010,000</b>		
<b>Variance from reserve</b>	<b>12,957,908</b>	<b>8,018,675</b>	<b>8,428,723</b>	<b>3,726,526</b>	<b>3,613,010</b>	<b>6,205,587</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 of faculty, staff, and administrators, as well as benefits costs, normally classified in the 1000, 2000, and 3000 object codes.

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

### Abatements

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

### Accounts Payable

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

### Accounts Receivable

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

### Apportionments

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

### Appropriations

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

### Appropriation for Contingency

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

### Appropriation Limitation

See Gann Limitation

**Assessed Valuation**

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

**Associated Students Funds**

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

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

**Audit**

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

**Balance Sheet**

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

**Basic Skills**

This program provides funding for pre-collegiate courses to correct skills deficiency.

Districts can get additional funding for Basic Skills enrollment only when the total District enrollment exceeds their regular funded enrollment "cap."

**Board Financial Assistance****Program - BFAP**

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

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

**Bonded Debt Limit**

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

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

Measure E Bond was passed in November 1999 for a maximum authorization of \$248,000,000. Approximately \$200,000,000 has been drawn as of May 2004 for Measure E projects. The forecasted tax impact is approximately \$14.00 per \$100,000 of assessed valuation.

**Bonded Indebtedness**

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

**Bookstore Fund**

This fund has been classified as an enterprise fund designated to receive the proceeds derived from the District's operation of the colleges' bookstores. All necessary expenses,

including salaries, wages and cost of capital improvement, for the bookstore may be paid from generated revenue.

### **Capital Outlay**

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

### **Capital Projects Funds**

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

### **Categorical Funds**

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

### **Child Development Fund**

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

### **Consumer Price Index (CPI)**

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

### **COP**

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

### **Current Assets**

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

### **Current Expense of Education**

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

### **Current Liabilities**

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

### **Debt Service Funds**

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

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

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

### **Employee Benefits**

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

taxes; (4) workers' compensation payments; and (5) unemployment insurance.

### **Encumbrances**

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

### **EOPS**

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

### **Equalization Aid**

State funds, included in the General Apportionment, to help bring up a District's funding to the statewide average. Foothill-De Anza Community College District is a low revenue district and would qualify for equalization funds if approved by the legislature.

### **Fiscal Year**

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

### **Fixed Assets**

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

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

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

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

### **Funds, Restricted**

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

### **Funds, Unrestricted**

Generally, those moneys of the General Fund that are not designated by law or a donor agency for a specific purpose. Unrestricted

funds may need to be accounted for separately or may have been designated by the Board for a specific purpose, but they are still legally regarded as unrestricted since the designation may be changed at the Board's discretion.

**Gann Limitation**

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

**General Ledger**

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

**General Purpose Tax Rate**

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

**Governmental Funds**

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

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

**Income**

Includes both revenue and non-revenue receipts. Revenue receipts are derived from taxation. Non-revenue receipts come from the sale of an asset, product or service. The

General Apportionment is *revenue*; money from community education registration is *income*.

**Inflation Factor**

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

**LEA**

Local Educational Agency.

**Low Revenue Districts**

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

**Mandated Costs**

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

**Matriculation**

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

**Nonresident Tuition**

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

**Objects of Expenditure**

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

**Certificated Salaries (account series 1000)**

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

**Classified Salaries (account series 2000)**

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

**Employee Benefits (account series 3000)**

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

**Books, Supplies (account series 4000)**

Includes books, supplies and materials.

**Operating Expenses (account series 5000)**

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

**Capital Outlay (account series 6000)**

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

**Other Outgo (account series 7000)**

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

**Partnership for Excellence**

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

**PERS**

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

**Prior Years Taxes**

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

**Proceeds of Taxes**

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

**Program-Based Funding**

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

**Proposition 13 (1978)**

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

**Proposition 98 (1988)**

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

**Reserves**

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

**Revenue**

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

**Revolving Fund**

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

**Scheduled Maintenance**

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

**Secured Property**

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

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

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

**STRS**

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

**Student Financial Aid Funds**

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

Federal Aid:

Pell Grants  
SEOG- Supplemental Educational  
Opportunity Grant  
Perkins

State Aid:

EOPS-Extended Opportunity  
Programs and Services  
CAL Grant

**TOP**

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

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

**TRANS**

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

**Unsecured Property**

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

**Vocational Training Education Funds**

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

**Warrant**

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



Math 101

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