California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2007-08)
(Budget Report for Fiscal Year 2008-09)

District: **Foothill-DeAnza Community College District** District Code: **420**

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

District Chief Business Officer	10·3·08 *Date*
District Superintendent	10-6-08 *Date*

Contact: Hector Quinonez
Name

Controller
Title

(650) 949-6250 *Phone Number* ____ *Extension* quinonezhector@fhda.edu *E-Mail*

In accordance with the *California Code of Regulations,* Section 58305(d) a copy of this report is due to the Chancellor's Office on or before **October 10, 2008.** Please submit the report to:

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

CCFS-311 (Rev. 6/2001, er)
10/03/08 3:58PM

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
10 General Fund:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2007-08** Budget Year: **2008-09**

GENERAL FUND

Description	State Use Only (EDP)	Fund: 11 UNRESTRICTED SUBFUND Actual (1)	Fund: 11 UNRESTRICTED SUBFUND Budget (2)	Fund: 12 RESTRICTED SUBFUND Actual (1)	Fund: 12 RESTRICTED SUBFUND Budget (2)	Fund: 10 TOTAL Actual (1)	Fund: 10 TOTAL Budget (2)
REVENUES:							
Federal Revenues	8100	2,219	2,089	3,662,302	4,031,837	3,664,521	4,033,926
State Revenues	8600	89,594,772	91,378,979	14,316,694	14,036,970	103,911,466	105,415,949
Local Revenues	8800	106,272,802	104,115,245	6,729,220	6,526,563	113,002,022	110,641,808
TOTAL REVENUES	**801**	195,869,793	195,496,313	24,708,216	24,595,370	220,578,009	220,091,683
EXPENDITURES:							
Academic Salaries	1000	80,566,081	82,024,469	6,705,979	6,432,660	87,272,060	88,457,129
Classified Salaries	2000	39,909,143	40,792,446	10,356,627	10,154,888	50,265,770	50,947,334
Employee Benefits	3000	39,223,926	43,599,577	4,604,313	4,735,901	43,828,239	48,335,478
Supplies and Materials	4000	4,986,939	2,463,730	1,848,562	1,335,505	6,835,501	3,799,235
Other Operating Expenses and Services	5000	23,191,827	41,979,707	3,709,264	3,854,249	26,901,091	45,833,956
Capital Outlay	6000	937,201	181,566	1,918,298	1,134,207	2,855,499	1,315,773
TOTAL EXPENDITURES	**501**	188,815,117	211,041,495	29,143,043	27,647,410	217,958,160	238,688,905
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**201**	7,054,676	(15,545,182)	(4,434,827)	(3,052,040)	2,619,849	(18,597,222)
OTHER FINANCING SOURCES	**8900**	388,948	1,564,007	6,614,044	5,790,784	7,002,992	7,354,791
OTHER OUTGO	**7000**	10,501,345	8,131,398	3,509,615	2,741,247	14,010,960	10,872,645
NET INCREASE/(DECREASE) IN FUND BALANCE	**901**	(3,057,721)	(22,112,573)	(1,330,398)	(2,503)	(4,388,119)	(22,115,076)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	39,745,671	36,687,950	5,498,592	4,168,194	45,244,263	40,856,144
Prior Years Adjustments	903						
Adjusted Beginning Balance	**904**	39,745,671		5,498,592		45,244,263	
ENDING FUND BALANCE, JUNE 30	**905**	36,687,950	14,575,377	4,168,194	4,165,691	40,856,144	18,741,068

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CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
20 Debt service Funds:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2007-08 Budget Year: 2008-09

DEBT SERVICE FUNDS

Description	State Use Only (EDP)	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	12,613,705	21,193,985			155,426	103,981
TOTAL REVENUES	**801**	12,613,705	21,193,985			155,426	103,981
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802					3,590,173	3,641,115
Other Incoming Transfers	803					146,710	150,455
TOTAL - OTHER FINANCING SOURCES	**808**					3,736,883	3,791,570
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711	1,872,647	2,465,000			2,560,271	2,650,578
Debt Interest and Other Service Charges	712	15,099,514	8,723,123			1,373,997	1,282,330
Transfers (Outgoing) (CA 7300 and 7400)	730	59,322					
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	**708**	17,031,483	11,188,123			3,934,268	3,932,908
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	**202**	(17,031,483)	(11,188,123)			(197,385)	(141,338)
NET INCREASE/(DECREASE) IN FUND BALANCE	**901**	(4,417,778)	10,005,862			(41,959)	(37,357)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	24,501,736	20,083,958			2,974,177	2,932,218
Prior Years Adjustments	903						
Adjusted Beginning Balance	**904**	24,501,736				2,974,177	
ENDING FUND BALANCE, JUNE 30	**905**	20,083,958	30,089,820			2,932,218	2,894,861

Foothill-DeAnza Community College District **420** District Code No.

Governmental Funds Group

30 Special Revenue Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2007-08 Budget Year: 2008-09

Special Revenue Funds

Description	State Use Only (EDP)	FUND: 33 CHILD DEVELOPMENT FUND Actual (1)	FUND: 33 CHILD DEVELOPMENT FUND Budget (2)	FUND: Actual (1)	FUND: Budget (2)	FUND: Actual (1)	FUND: Budget (2)
REVENUES:							
Federal Revenues	8100	21,665	25,000				
State Revenues	8600	1,115,520	922,081				
Local Revenues	8800	979,747	1,330,682				
TOTAL REVENUES	**801**	2,116,932	2,277,763				
EXPENDITURES:							
Academic Salaries	1000	797,045	938,760				
Classified Salaries	2000	799,347	782,465				
Employee Benefits	3000	451,217	471,558				
Supplies and Materials	4000	155,496	158,637				
Other Operating Expenses and Services	5000	10,447	20,000				
Capital Outlay	6000	3,723					
TOTAL EXPENDITURES	**501**	2,217,275	2,371,420				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**201**	(100,343)	(93,657)				
OTHER FINANCING SOURCES	**8900**		93,657				
OTHER OUTGO	**7000**						
NET INCREASE/(DECREASE) IN FUND BALANCE	**901**	(100,343)					
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	568,999	468,656				
Prior Years Adjustments	903						
Adjusted Beginning Balance	**904**	568,999					
ENDING FUND BALANCE, JUNE 30	**905**	468,656	468,656				

Foothill-DeAnza Community College District **420** District Code No.

Governmental Funds Group

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2007-08 Budget Year: 2008-09

Capital Projects Funds

Description	State Use Only (EDP)	FUND: 41 CAPITAL OUTLAY PROJECTS FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	5,773,548	1,187,902				
Local Revenues	8800	13,404,125	9,214,716				
TOTAL REVENUES	**801**	19,177,673	10,402,618				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	1,174,224	1,426,509				
Employee Benefits	3000	352,331	579,566				
Supplies and Materials	4000	150,098	569,312				
Other Operating Expenses and Services	5000	5,618,171	6,507,078				
Capital Outlay	6000	31,706,281	115,490,430				
TOTAL EXPENDITURES	**501**	39,001,105	124,572,895				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**201**	(19,823,432)	(114,170,277)				
OTHER FINANCING SOURCES	**8900**	2,558,929					
OTHER OUTGO	**7000**						
NET INCREASE/(DECREASE) IN FUND BALANCE	**901**	(17,264,503)	(114,170,277)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	292,259,998	274,995,495				
Prior Years Adjustments	903						
Adjusted Beginning Balance	**904**	292,259,998					
ENDING FUND BALANCE, JUNE 30	**905**	274,995,495	160,825,218				

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CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
50 Enterprise Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 2007-08 Budget Year: 2008-09

ENTERPRISE FUNDS

Description	State Use Only (EDP)	FUND: 51 BOOKSTORE FUND		FUND: 52 CAFETERIA FUND		FUND: 59 OTHER ENTERPRISE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	**801**	11,045,818	11,342,300	1,527,990	1,625,005	807,589	709,000
COST of SALES	**510**	8,122,676	8,490,014	641,113	688,442		
GROSS PROFIT or (LOSS)	**520**	2,923,142	2,852,286	886,877	936,563	807,589	709,000
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	1,662,803	1,694,940	524,978	531,000	13,932	
Employee Benefits	3000	433,569	429,340	189,916	182,000	6,100	
Supplies and Materials	4000	94,482	59,500	97,603	100,899	16,677	
Other Operating Expenses and Services	5000	422,886	466,580	123,673	84,721	686,548	694,707
Capital Outlay	6000						
TOTAL EXPENDITURES	**501**	2,613,740	2,650,360	936,170	898,620	723,257	694,707
NET PROFIT OR LOSS	**201**	309,402	201,926	(49,293)	37,943	84,332	14,293
OTHER FINANCING SOURCES	**8900**						
OTHER OUTGO	**7000**	43,768	46,360	12,831	14,850		
NET INCREASE/(DECREASE) IN RETAINED EARNINGS	**901**	265,634	155,566	(62,124)	23,093	84,332	14,293
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	1,981,554	2,247,188	264,916	202,792	1,670,689	1,755,021
Prior Years Adjustments	903						
Adjusted Beginning Balance	**904**	1,981,554		264,916		1,670,689	
ENDING FUND BALANCE, JUNE 30	**905**	2,247,188	2,402,754	202,792	225,885	1,755,021	1,769,314

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CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
60 Internal Service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 2007-08 Budget Year: 2008-09

INTERNAL SERVICE FUNDS

Description	State Use Only (EDP)	FUND: 61 SELF-INSURANCE FUND		FUND: 69 OTHER INTERNAL SERVICES FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801	46,856,801	49,997,944				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	46,856,801	49,997,944				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
TOTAL EXPENDITURES	501	46,856,801	49,997,944				
NET INCOME / LOSS	201						
OTHER FINANCING SOURCES	8900			1,005,182			
OTHER OUTGO	7000		1,534,008	1,005,182			
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901		(1,534,008)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	10,298,649	10,298,649				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	10,298,649					
ENDING FUND BALANCE, JUNE 30	905	10,298,649	8,764,641				

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CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group

70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: **2007-08** Budget Year: **2008-09**

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND: 74 STUDENT FINANCIAL AID TRUST FUND		FUND: 75 SCHOLARSHIP AND LOAN TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100			9,319,135	9,852,224		
State Revenues	8600			1,210,118	808,700		
Local Revenues	8800	1,893,691	1,385,003	72,579	22,075	4,778	4,000
TOTAL REVENUES	**801**	1,893,691	1,385,003	10,601,832	10,682,999	4,778	4,000
EXPENDITURES:							
Academic Salaries	1000	28,459	29,060				
Classified Salaries	2000	450,368	510,321				
Employee Benefits	3000	56,866	66,719				
Supplies and Materials	4000	315,283	207,885				
Other Operating Expenses and Services	5000	953,924	796,124	53,594	106,075	729,286	530,000
Capital Outlay	6000	26,646	3,000				
TOTAL EXPENDITURES	**501**	1,831,546	1,613,109	53,594	106,075	729,286	530,000
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**201**	62,145	(228,106)	10,548,238	10,576,924	(724,508)	(526,000)
OTHER FINANCING SOURCES	**8900**			5,994	84,000	715,558	526,000
OTHER OUTGO	**7000**			10,534,722	10,660,924	17,992	
NET INCREASE/(DECREASE) IN FUND BALANCE	**901**	62,145	(228,106)	19,510		(26,942)	
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	2,390,847	2,452,992	2,782,198	2,679,123	46,648	19,706
Prior Years Adjustments	903			(122,585)			
Adjusted Beginning Balance	**904**	2,390,847		2,659,613		46,648	
ENDING FUND BALANCE, JUNE 30	**905**	2,452,992	2,224,886	2,679,123	2,679,123	19,706	19,706

Foothill-DeAnza Community College District **420** District Code No.

SUPPLEMENTAL DATA

Proposition 4: Gann Appropriation Limit

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

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

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

Budget Year: 2008-09

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	$246,490,762
Appropriations subject to limit.	12	$147,098,690
Amount of State aid apportioinments and subventions included within the proceeds of taxes of the district.	13	$86,429,153
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	$0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of Net Ending Balance
For the General Fund

SUPPLEMENTAL DATA

For Actual Year: **2007-08**

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	**905**	40,856,144
Identify the following legally restricted or Board designated amounts *within the net ending balance:*		
B. Noncash Assets (items of noncash nature not readily available to meet fund expenditures)		
Investments (at cost)	611	
Student Loans Receivable	612	
Stores, Inventories, and Prepaid Items	613	2,146,855
Subtotal B	**619**	2,146,855
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	4,168,196
Local	622	
Subtotal C	**629**	4,168,196
D. Subtotal, Reserved (B + C)	**675**	6,315,051
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	455,836
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	770,501
Other	633	
Subtotal E	**639**	1,226,337
F. Amounts for district's self-insurance program	**649**	
G. Amounts for court order payments	**659**	
H. Amounts designated by Board action for specific future purposes excluding amounts above:		
Capital Outlay and Equipment Replacement	661	
Personal Services and/or Consulting Contracts	662	
General Reserve	663	10,000,000
Other	664	15,740,350
Subtotal H	**669**	25,740,350
I. TOTAL, DESIGNATED AMOUNTS (D through H)	**679**	33,281,738
J. UNCOMMITTED BALANCE (A less I)	**690**	7,574,408

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

SUPPLEMENTAL DATA
For Actual Year: **2007-08**

S11 GENERAL FUND - UNRESTRICTED SUBFUND

Object Category	State Use Only (EDP)	ECS 84362(a) Instructional Salary Costs (AC 0100-5900 and AC 6110) (1)	ECS 84362(b) Total (AC 0100 - 6799) (2)
Academic Salaries (CA 1000):			
Instructional Salaries (CA 1100 and 1300)	407	65,023,282	65,023,282
Noninstructional Salaries (CA 1200 and 1400)	408		15,542,799
Subtotal Academic Salaries	**409**	65,023,282	80,566,081
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		37,300,477
Instructional Aides (CA 2200 and 2400)	416	2,608,666	2,608,666
Subtotal Classified Salaries	**419**	2,608,666	39,909,143
Employee Benefits (CA 3000)	429	22,027,186	39,223,926
Supplies and Materials (CA 4000)	435		4,986,939
Other Operating Expenses and Services (CA 5000)	449		23,191,827
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		6,559
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	**459**	89,659,134	187,884,475
Less Exclusions for Current Expense of Education	469		13,801,482
TOTALS for ECS 84362, 50 Percent Law (459 - 469))	**470**	89,659,134	174,082,993
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	**51.50%**	**100.00%**
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		87,041,496
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		87,041,496

Foothill-DeAnza Community College District **420** District Code No.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: **2007-08**

Description	State Use Only (EDP)	Fund S11 Unrestricted Actual (1)	Fund S12 Restricted Actual (1)	Fund S10 Total General Fund Actual (1)
Federal Revenues (CA 8100):				
Forest Reserve	8110			
Higher Education Act	8120		382,365	382,365
Workforce Investment Act	8130		108,213	108,213
Temporary Assistance for Needy Families (TANF)	8140		49,762	49,762
Student Financial Aid	8150		16,510	16,510
Veterans Education	8160	2,219		2,219
Vocational and Technical Education Act (VTEA)	8170		643,961	643,961
Other Federal Revenues	8190		2,461,491	2,461,491
TOTAL FEDERAL REVENUES	**8100**	2,219	3,662,302	3,664,521
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121	2,358,130		2,358,130
State General Apportionment	122	80,755,013		80,755,013
Other General Apportionments	123	1,890,205		1,890,205
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		1,812,801	1,812,801
Disabled Students Programs and Services (DSPS)	126		4,277,180	4,277,180
Temporary Assistance for Needy Families (TANF)	127		49,762	49,762
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		508,481	508,481
Telecomm. and Technology Infrastructure Program (TTIP)	129		119,984	119,984
Other General Categorical Programs	130		6,080,830	6,080,830
Reimburseable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimburseable Categorical Programs	133		802,618	802,618
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	433,666		433,666
Timber Yield Tax	135	674		674
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	4,157,084	665,038	4,822,122
State Mandated Costs	138			
Other State Non-Tax Revenues	139			
Other State Revenues	8690			
TOTAL STATE REVENUES	**8600**	89,594,772	14,316,694	103,911,466

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA
For Actual Year: **2007-08**

Description	State Use Only (EDP)	Fund S11 Unrestricted Actual (1)	Fund S12 Restricted Actual (1)	Fund S10 Total General Fund Actual (1)
Local Revenues (CA 8800):				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	53,693,297		53,693,297
Tax Allocation, Supplemental Roll	8812	2,114,430		2,114,430
Tax Allocation, Unsecured Roll	8813	4,238,498		4,238,498
Prior Years Taxes	8816			
Education Revenue Augmentation Fund (ERAF)	8817	5,650,512		5,650,512
Contributions, Gifts, Grants, and Endowments	8820	1,447,138	628,535	2,075,673
Contract Services (CA 8830):				
Contract Instructional Services	140	745,324		745,324
Other Contract Services	141			
Sales and Commissions	8840	229,882		229,882
Rentals and Leases	8850	655,708		655,708
Interest and Investment Income	8860	3,694,312		3,694,312
Student Fees and Charges				
Community Services Classes	8872	579,481		579,481
Dormitory	8873			
Enrollment	8874	10,204,945		10,204,945
Field Trips and use of Nondistrict Facilities	8875	99,822		99,822
Health Services	8876		1,708,628	1,708,628
Instructional Materials Fees and Sales of Materials	8877	441,045	1,673	442,718
Insurance	8878			
Student Records	8879	360,286		360,286
Nonresident Tuition	8880	15,002,590		15,002,590
Parking Services and Public Transportation	8881		2,363,774	2,363,774
Other Student Fees and Charges	8885			
Other Local Revenues	8890	7,115,532	2,026,610	9,142,142
TOTAL LOCAL REVENUES	**8800**	106,272,802	6,729,220	113,002,022
TOTAL REVENUES (8100 + 8600 + 8800)	**801**	195,869,793	24,708,216	220,578,009
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	388,948	6,614,044	7,002,992
TOTAL OTHER FINANCING SOURCES	**8900**	388,948	6,614,044	7,002,992
TOTAL REVENUES AND OTHER FINANCING SOURCES	**899**	196,258,741	31,322,260	227,581,001

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

SUPPLEMENTAL DATA
For Actual Year: **2007-08**

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS Instructional* (1)	Noninstructional** (2)	Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
Agriculture and Natural Resources	0100	665,831	146,431	45,953	5,668		863,883
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300	540,962	43,688	23,756			608,406
Biological Sciences	0400	3,690,974	222,577	158,773			4,072,324
Business and Management	0500	4,442,691	125,463	20,196	5,449		4,593,799
Communications	0600	1,614,451	172,613	50,904			1,837,968
Information Technology	0700	4,031,963	687,097	56,966	2,109		4,778,135
Education	0800	7,118,576	885,535	587,155	23,359		8,614,625
Engineering and Industrial Tech.	0900	5,355,083	278,047	2,331,617	21,347		7,986,094
Fine and Applied Arts	1000	7,758,456	589,187	1,701,100	2,334		10,051,077
Foreign Language	1100	3,384,575	192,010	7,694			3,584,279
Health	1200	3,988,049	538,244	474,146	56,042		5,056,481
Family and Consumer Sciences	1300	1,040,346	215,003	37,073			1,292,422
Law	1400	345,651	16,319	12,615			374,585
Humanities (Letters)	1500	10,889,583	568,892	102,469	9,671		11,570,615
Library Science	1600	61,847		111,220			173,067
Mathematics	1700	7,877,661	426,277	28,443			8,332,381
Military Studies	1800						
Physical Sciences	1900	4,226,971	309,236	171,790	9,237		4,717,234
Psychology	2000	1,684,226	29,965	8,312			1,722,503
Public and Protective Services	2100	285,703	10,660	128,373			424,736
Social Sciences	2200	8,159,899	284,294	165,941	3,621		8,613,755
Commercial Services	3000	356,624	7,126	20,992			384,742
Interdisciplinary Studies	4900	13,106,994	4,895,136	1,356,841	13,694		19,372,665
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	3,773,644					3,773,644
Subtotal - Instructional Activities	**599**	94,400,760	10,643,800	7,602,329	152,531		112799,420

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

SUPPLEMENTAL DATA

For Actual Year: **2007-08**

Expenditures by Activity

S10 General Fund - Combined
(Total Unrestricted and Restricted)

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS Instructional* (1)	Noninstructional** (2)	Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
Instruct. Admin. & Instruct. Governance (6000)							
Academic Administration	6010		8,723,458	1,765,538	290,886		10,779,882
Course and Curriculum Development	6020		248,596	4,377	50		253,023
Academic/Faculty Senate	6030		296,888	10,527			307,415
Other Instruct. Admin. & Instruct. Governance	6090		265,097	139,341			404,438
Subtotal - Instructional Administration	**6000**		9,534,039	1,919,783	290,936		11,744,758
Instructional Support Services (6100)							
Learning Center	6110	115,200	59,813	140	9,960		185,113
Library	6120		3,401,779	508,497	3,784		3,914,060
Media	6130		1,950,291	205,436	12,441		2,168,168
Museums and Galleries	6140		98,641	2,161			100,802
Academic Information Systems and Tech.	6150		385,586	36,154	3,885		425,625
Other Instructional Support Services	6190		614,005	90,791	2,934		707,730
Subtotal - Instructional Support Services	**6100**	115,200	6,510,115	843,179	33,004		7,501,498
Admissions and Records	**6200**		3,507,608	271,275	15,718		3,794,601
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		4,620,422	76,847	3,443		4,700,712
Matriculation and Student Assessment	6320		1,962,875	274,729	11,675		2,249,279
Transfer Programs	6330		336,885	29,512	1,335		367,732
Career Guidance	6340		416,616	12,317			428,933
Other Student Counseling and Guidance	6390		342,328	38,976	3,157		384,461
Subtotal - Student Counseling and Guidance	**6300**		7,679,126	432,381	19,610		8,131,117

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

Expenditures by Activity

S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: **2007-08**

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS Instructional* (1)	SALARIES and BENEFITS Noninstructional** (2)	Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
Other Student Services (6400)							
Disabled Students Program & Services (DSPS)	6420		680,439	285,641	11,215		977,295
Extended Opportunity Prgms. & Services (EOPS)	6430		1,760,290	170,283	2,870		1,933,443
Health Services	6440		1,012,753	694,501	60,540		1,767,794
Student Personnel Administration	6450		270,015	10,684			280,699
Financial Aid Administration	6460		1,762,994	102,789	1,398		1,867,181
Job Placement Services	6470		155,685	862,971	20,314		1,038,970
Veterans Services	6480						
Miscellaneous Student Services	6490		902,440	109,830	4,745		1,017,015
Subtotal - Other Student Services	**6400**		6,544,616	2,236,699	101,082		8,882,397
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		4,006,766	528,385	105,481		4,640,632
Custodial Services	6530		2,745,164	1,827,328	2,025		4,574,517
Grounds Maintenance and Repairs	6550		1,833,597	198,349	9,895		2,041,841
Utilities	6570			2,396,697			2,396,697
Other Operation and Maintenance of Plant	6590		571,422	320,491	9,771		901,684
Subtotal - Operation and Maintenance of Plant	**6500**		9,156,949	5,271,250	127,172		14,555,371
Planning, Policymaking, and Coordination	**6600**		3,776,133	2,335,818	832,787		6,944,738

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity

S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: **2007-08**

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total (1000 - 7000)
		Instructional* (1)	Noninstructional** (2)	(3)	(4)	(5)	(6)
General Institutional Support Services (6700)							
Community Relations	6710		1,451,123	466,484	9,824		1,927,431
Fiscal Operations	6720		2,529,628	141,448	973,726		3,644,802
Human Resources Management	6730		2,505,540	416,009	1,662		2,923,211
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		2,945,808				2,945,808
Staff Development	6750		299,595	364,967			664,562
Staff Diversity	6760		171,114	58,694			229,808
Logistical Services	6770		3,729,923	4,236,256	40,729		8,006,908
Management Information Systems	6780		7,186,181	1,423,247	97,909		8,707,337
Other General Institutional Support Services	6790		396,304	1,142,003			1,538,307
Subtotal - General Institutional Support Services	**6700**		21,215,216	8,249,108	1,123,850		30,588,174
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810		94,884	1,853,994			1,948,878
Community Service Classes	6820		971,456	762,058	104,376		1,837,890
Community Use Facilities	6830		469,360	229,026	1,304		699,690
Economic Development	6840		308,972	303,622	1,102		613,696
Other Community Svcs. & Economic Development	6890						
Subtotal - Community Services	**6800**		1,844,672	3,148,700	106,782		5,100,154

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

Foothill-DeAnza Community College District | **420** | District Code No.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

SUPPLEMENTAL DATA
For Actual Year: **2007-08**

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

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS Instructional* (1)	Noninstructional** (2)	Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
Ancillary Services (6900)							
Bookstores	6910						
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950		1,309,369	67,850			1,377,219
Student and Co-curricular Activities	6960		904,709	92,964	1,189		998,862
Student Housing	6970						
Other Ancillary Services	6990						
Subtotal - Ancillary Services	**6900**		2,214,078	160,814	1,189		2,376,081
Auxiliary Operations (7000)							
Contract Education	7010		364,351	274,589	1,718		640,658
Other Auxiliary Operations	7090		3,859,406	990,667	49,120		4,899,193
Subtotal - Auxiliary Operations	**7000**		4,223,757	1,265,256	50,838		5,539,851
Physical Property and Related Acquisitions (7100)	**7100**						
Long-Term Debt and Other Financing (7200)							
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
Subtotal - Long-Term Debt and Other Financing	**7200**						
Transfers, Student Aid, and Other Outgo (7300)							
Transfers	7310					13,118,341	13,118,341
Student Aid	7320						
Other Outgo	7330					892,619	892,619
Subtotal - Transfers, Student Aid, and Other Outgo	**7300**					14,010,960	14,010,960
TOTAL EXPENDITURES and OTHER OUTGO	**391**	94,515,960	86,850,109	33,736,592	2,855,499	14,010,960	231,969,120

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

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CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

L10 GENERAL FUND

For Actual Year: **2007-08** Budget Year: **2008-09**

Description	State Use Only (EDP)	Instructional Activities (0100 - 5900) (1)	Instructional & Institutional Support Activities (6000 - 6700) (2)	Others (3)	Total (Col. 1 thru 3) (4)
1. 06/30/07 Reported Ending Balance	902				
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	**904**				
Part I. Actual Fiscal Year Data					
4. State Lottery Proceeds:					
a) Cash Received	869A				2,569,660
b) Accrued	860A				2,252,462
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A	4,012,555			4,012,555
6. Supplies and Materials (Object 4000)					
(a) Software	210A				
(b) Books, Magazines, & Periodicals	220A	8,665			8,665
(c) Instructional Supplies & Materials	230A	7,830			7,830
(e) Noninstructional Supplies & Materials	240A	134,734			134,734
7. Other. Oper. Exp. & Services (5000)	400A	595,163			595,163
8. Capital Outlay:					
a) Library Books (Object 6300)	630A				
b) Equipment (Object 6400)	640A	63,175			63,175
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	**501A**	4,822,122			4,822,122
11. 06/30/08 Balance (lines 3 + 4 - 10)	**905A**				
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				5,118,887
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B	4,259,498			4,259,498
14. Supplies & Materials (Object 4000)					
(a) Software	210B				
(b) Books, Magazines, & Periodicals	220B	9,198			9,198
(c) Instructional Supplies & Materials	230B	8,312			8,312
(e) Noninstructional Supplies & Materials	240B	143,026			143,026
15. Other Oper. Exp. & Services (Object 5000)	400B	631,789			631,789
16. Capital Outlay:					
a) Library Books (Object 6300)	630B				
b) Equipment (Object 6400)	640B	67,064			67,064
17. Other	650B				
18. Total Expenditures (add lines 13 thru 17)	**501B**	5,118,887			5,118,887
19. 06/30/09 Projected Balance (add lines 11 + 12 - 18)	**905B**				

Foothill-DeAnza Community College District | **420** | District Code No.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA
For Actual Year: 2007-08

Analysis of Interfund Transfers

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
12	IN	Restricted Subfund	6,105,442	
11	OUT	Unrestricted Subfund		6,105,442
61	IN	Self-Insurance Fund	1,005,182	
11	OUT	Unrestricted Subfund		1,005,182
40	IN	Capital Projects Funds	1,905,309	
11	OUT	Unrestricted Subfund		1,905,309
20	IN	Debt Service Funds	1,419,442	
11	OUT	Unrestricted Subfund		1,419,442
11	IN	Unrestricted Subfund	321,941	
12	OUT	Restricted Subfund		321,941
74	IN	Student Financial Aid Trust Fund	95,994	
12	OUT	Restricted Subfund		95,994
40	IN	Capital Projects Funds	94,299	
12	OUT	Restricted Subfund		94,299
20	IN	Debt Service Funds	2,170,731	
12	OUT	Restricted Subfund		2,170,731

Analysis of Interfund Transfers

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
Totals			13,118,340	13,118,340
12		Restricted Subfund	6,105,442	
11		Unrestricted Subfund		10,435,375
61		Self-Insurance Fund	1,005,182	
40		Capital Projects Funds	1,999,608	
20		Debt Service Funds	3,590,173	
11		Unrestricted Subfund	321,941	
12		Restricted Subfund		2,682,965
74		Student Financial Aid Trust Fund	95,994	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

COMBINED BALANCE SHEET
For Year Ended June 30, 2008

Description	State Use Only (EDP)	11 General Fund — Unrestricted	12 General Fund - Restricted	10 General Fund - COMBINED
ASSETS				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	911			
In County Treasury	912	41,903,374	6,412,023	48,315,397
Cash With Fiscal Agents	913			0
Revolving Cash Accounts	914	37,000	250	37,250
Investments (at cost)	915	80,647		80,647
Accounts Receivable	916	9,873,089	3,044,996	12,918,085
Due from Other Funds	917	1,325,354		1,325,354
Inventories, Stores, and Prepaid Items	9200	1,662,194	484,661	2,146,855
TOTAL ASSETS	**909**	54,881,658	9,941,931	64,823,589
LIABILITIES				
Current Liabilities and Deferred Revenue (CA 9510):				
Accounts Payable	951	7,903,530	645,300	8,548,830
Due to Other Funds	952			0
Temporary Loans	954			0
Current Portion of Long-Term Debt	955	3,180,231		3,180,231
Deferred Revenues	956	7,109,948	5,128,435	12,238,383
TOTAL LIABILITIES	**968**	18,193,709	5,773,735	23,967,444
FUND EQUITY				
Restricted Fund Balance	9710		4,168,196	4,168,196
Reserved Fund Balance	9730	10,000,000		10,000,000
Designated Fund Balance	9750	19,095,872		19,095,872
Uncommitted Fund Balance	9790	7,592,078		7,592,078
TOTAL FUND EQUITY	**990**	36,687,950	4,168,196	40,856,146
TOTAL LIABILITIES AND FUND EQUITY	**991**	54,881,659	9,941,931	64,823,590

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CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

COMBINED BALANCE SHEET
For Year Ended June 30, 2008

Description	State Use Only (EDP)	DEBT SERVICE FUNDS 21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	911			
In County Treasury	912			76,674
Cash With Fiscal Agent	913	19,947,008		2,853,697
Investments (at cost)	915			
Accounts Receivable	916	136,950		1,847
Due from Other Funds	917			
TOTAL ASSETS	**909**	20,083,958		2,932,218
LIABILITIES				
Current Liabilities and Deferred Revenue (CA 9510):				
Accounts Payable	951			
Due to Other Funds	952			
Temporary Loans	954			
Current Portion of Long-Term Debt	955			
Deferred Revenues	956			
TOTAL LIABILITIES	**968**			
FUND EQUITY				
Restricted Fund Balance	9710	20,083,958		2,932,218
Reserved Fund Balance	9730			
Designated Fund Balance	9750			
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY	**990**	20,083,958		2,932,218
TOTAL LIABILITIES AND FUND EQUITY	**991**	20,083,958		2,932,218

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

COMBINED BALANCE SHEET
For Year Ended June 30, 2008

SPECIAL REVENUE FUNDS

Description	State Use Only (EDP)	33___ Child Development Fund	3___ Fund	3___ Fund	3___ Fund
ASSETS					
Cash, Investments, and Receivables (CA 9100):					
Cash:					
Awaiting Deposit and in Banks	911				
In County Treasury	912	646,263			
Cash With Fiscal Agent	913				
Revolving Cash Accounts	914				
Investments (at cost)	915				
Accounts Receivable	916	12,165			
Due from Other Funds	917				
Inventories, Stores, and Prepaid Items	9200	7,599			
TOTAL ASSETS	**909**	666,027			
LIABILITIES					
Current Liabilities and Deferred Revenue (CA 9510):					
Accounts Payable	951	32,002			
Due to Other Funds	952				
Temporary Loans	954				
Current Portion of Long-Term Debt	955				
Deferred Revenues	956	165,369			
TOTAL LIABILITIES	**968**	197,371			
FUND EQUITY					
Restricted Fund Balance	9710	468,656			
Reserved Fund Balance	9730				
Designated Fund Balance	9750				
Uncommitted Fund Balance	9790				
TOTAL FUND EQUITY	**990**	468,656			
TOTAL LIABILITIES AND FUND EQUITY	**991**	666,027			

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CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

COMBINED BALANCE SHEET
For Year Ended June 30, 2008

Description	State Use Only (EDP)	CAPITAL PROJECT FUNDS 41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911		
In County Treasury	912	4,595,386	
Cash With Fiscal Agent	913	273,470,160	
Revolving Cash Accounts	914		
Investments (at cost)	915		
Accounts Receivable	916	6,072,269	
Due from Other Funds	917		
Inventories, Stores, and Prepaid Items	9200		
TOTAL ASSETS	**909**	284,137,815	
LIABILITIES			
Current Liabilities and Deferred Revenue (CA 9510):			
Accounts Payable	951	8,788,903	
Due to Other Funds	952		
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956	353,416	
TOTAL LIABILITIES	**968**	9,142,319	
FUND EQUITY			
Restricted Fund Balance	9710	274,995,495	
Reserved Fund Balance	9730		
Designated Fund Balance	9750		
Uncommitted Fund Balance	9790		
TOTAL FUND EQUITY	**990**	274,995,495	
TOTAL LIABILITIES AND FUND EQUITY	**991**	284,137,814	

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CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
50 Enterprise Funds:
51 Bookstore Fund
52 Cafeteria Fund
53 Farm Operations Fund
59 Other Enterprise Fund

COMBINED BALANCE SHEET
For Year Ended June 30, 2008

Description	State Use Only (EDP)	ENTERPRISE FUNDS 51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables (CA 9100):					
Cash:					
Awaiting Deposit and in Banks	911				1,180,898
In County Treasury	912	1,438,615	399,920		50,652
Cash With Fiscal Agent	913				
Revolving Cash Accounts	914	109,393	6,001		200
Investments (at cost)	915				
Accounts Receivable	916	323,854	66,296		544,516
Due from Other Funds	917				
Inventories, Stores, and Prepaid Items	9200	1,634,485	22,559		22,415
Fixed Assets (CA 9300)	931	1,404,546	37,954		635,228
Less Accumulated Depreciation	932	360,384	33,591		479,551
TOTAL ASSETS	**909**	4,550,509	499,139		1,954,358
LIABILITIES					
Current Liabilities and Deferred Revenue (CA 9510):					
Accounts Payable	951	611,001	92,475		95,859
Due to Other Funds	952	660,073	203,872		16,641
Temporary Loans	954				
Current Portion of Long-Term Debt	955	1,032,247			
Deferred Revenues	956				85,837
Long-Term Liabilities	9560				
TOTAL LIABILITIES	**968**	2,303,321	296,347		198,337
FUND EQUITY					
Restricted Fund Balance	9710				
Reserved Fund Balance	9730				
Designated Fund Balance	9750				
Uncommitted Fund Balance	9790	2,247,188	202,792		1,755,021
Investment in General Fixed Assets	9800				
TOTAL FUND EQUITY	**990**	2,247,188	202,792		1,755,021
TOTAL LIABILITIES AND FUND EQUITY	**991**	4,550,509	499,139		1,953,358

____________ District

____________ Code No.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

COMBINED BALANCE SHEET
For Year Ended June 30, 2008

INTERNAL SERVICE FUNDS

Description	State Use Only (EDP)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911		
In County Treasury	912	15,695,747	
Cash With Fiscal Agent	913		
Investments (at cost)	915		
Accounts Receivable	916	548,425	
Due from Other Funds	917		
Inventories, Stores, and Prepaid Items	9200	31,670	
Fixed Assets (CA 9300)	931		
Less Accumulated Depreciation	932		
TOTAL ASSETS	**909**	16,275,842	
LIABILITIES			
9510):			
Accounts Payable	951	5,977,193	
Due to Other Funds	952		
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956		
TOTAL LIABILITIES	**968**	5,977,193	
FUND EQUITY			
Restricted Fund Balance	9710		
Reserved Fund Balance	9730	10,298,649	
Designated Fund Balance	9750		
Uncommitted Fund Balance	9790		
Investment in General Fixed Assets	9800		
TOTAL FUND EQUITY	**990**	10,298,649	
TOTAL LIABILITIES AND FUND EQUITY	**991**	16,275,842	

____________ District

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CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

COMBINED BALANCE SHEET
For Year Ended June 30, 2008

FIDUCIARY FUNDS

Description	State Use Only (EDP)	71_ Associated Student Trust Fund	74_ Student Financial Aid Trust Fund	75_ Scholarship and Loan Trust Fund	7_	7_
ASSETS						
Cash, Investments, and Receivables (CA 9100):						
Cash:						
Awaiting Deposit and in Banks	935					
In County Treasury	936	2,715,129	99,203	19,706		
Cash With Fiscal Agent	937					
Revolving Cash Accounts	938	400				
Investments (at cost)	939					
Accounts Receivable	940	111,569	219,570			
Due from Other Funds	941					
Student Loans Receivable	942		2,478,001			
Inventories, Stores, and Prepaid Items	943	2,229				
Fixed Assets (CA 9300)	947					
TOTAL ASSETS	**949**	2,829,327	2,796,774	19,706		
LIABILITIES						
Current Liabilities and Deferred Revenue (CA 9510):						
Accounts Payable	961	24,817	114,709			
Due to Other Funds	962	166,756				
Temporary Loans	963					
Current Portion of Long-Term Debt	964					
Deferred Revenues	965	184,764	2,943			
Long-Term Liabilities	956					
TOTAL LIABILITIES	**969**	376,337	117,652			
FUND EQUITY						
Restricted Fund Balance	9710	2,452,990	2,679,123	19,706		
Reserved Fund Balance	9730					
Designated Fund Balance	9750					
Uncommitted Fund Balance	9790					
Investments in General Fixed Assets	980					
TOTAL FUND EQUITY	**989**	2,452,990	2,679,123	19,706		
TOTAL LIABILITIES AND FUND EQUITY	**992**	2,829,327	2,796,774	19,706		

______________ District

______________ Code No.

CCFS-311 Appendix Worksheet B

Date: September 30, 2008

District: Foothill-De Anza CCD

CCFS-311

Analysis of Compliance With ECS 84362

Preparer: Hector Quinonez

		EDP #		STEP #	
1. Total General Fund Expenditures [From Page 1, EDP 501, Fund 10, Col 1.]				1	217,958,160
2. Rrestricted General Fund Expenditures [From Page 1, EDP 501, Fund 12, Col 1.]				2	29,143,043
3. Unrestricted General Fund [From CCFS 311 Page 1, EDP 501, Fund 11, Col 1.]				3	188,815,117
4. Excluded Activities			7,687,078	4	
AC 6800 Community Services	6,026,320				
AC 6900 Ancillary Services	1,006,278				
AC 7000 Auxiliary Operations	654,480				
AC 7100 Physical Property & Acquisitions					
5. Exclude Lottery Funds Expended			4,157,084	5	
6. Exclude AC 64XX Student Transportation ** & Student Health Services above Fees			599,563	6	
7. Exclude Rents & Leases; Capital Outlay Except Equipment--Replacement ***			2,288,398	7	
8. Total Exclusions		469	14,732,123	8	
9. Current Expense of Education		470, Col 2		9	174,082,994
10. Exclude Non-Instructional Salaries			52,843,276	10	
11. Exclude Non-Instructional Benefits			17,196,740	11	
12. Exclude Supplies & Operating Expenses***			14,377,285	12	
13. Exclude Equipment--Replacement			6,559	13	
14. Subtotal nonSCI		475		14	84,423,860
15. Salaries of Classroom Instructors		470, Col 1		15	89,659,134
16. Percentage of CEE [Box 13 / Box 7].		471		16	51.5037%
17. 50% of Current Expense of Education		472		17	87,041,497
18. Nonexempted Deficiency from Second Preceding FY		473		18	
19. Amount Required to Be Spent for SCI (EDP 472 + 473)		474		19	87,041,497

*District match for Restricted and Categorical Programs and Grants is included in CEE.
**Student Transportation & mandated Student Health Services are nonCEE.
*** OC 5000 Rents & Leases, and all OC 6000 except Equipment Replacement are nonCEE.

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

GASB 45
Annual Survey
2007-08

| Foothill-De Anza CCD | Community College District

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

2. What is the date of the last actuarial study of your district's OPEB liabilities?
| April 4, 2008 |

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

4. What was your district's TOTAL liability at the time of the latest study?
$| 144,206,566 |

5. How much of the TOTAL liability has been set aside in:
- The General Fund $| |
- A separate fund $| |
- An irrevocable trust $| 3,552,011 |

6. What is your Annual Required Contribution (ARC)? $| 8,388,089 |
| |

7. How much of your ARC did you expend in the current year? $| 7,881,047 |
| |

Foothill-De Anza Community College District
Redevelopment Agency (RDA) Revenues
2007-08 CCFS-311 Reporting Requirement

Chancellor's Office Requirement:

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

District Response:

Total RDA revenue received for fiscal year 2007/08 is $2,282.47. The 47.5% portion ($1,084.18) was recorded under secured property tax. The 52.5% portion ($1,198.29) was recorded under RDA-facilities revenue in Fund 14.

Prepared by: Hector Quinonez, Controller, (650) 949-6250.