California Community Colleges

# ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2008-09)
(Budget Report for Fiscal Year 2009-10)

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

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

_____________________ 10-9-09
*District Chief Business Officer* *Date*

_____________________ 10-9-09
*District Superintendent* *Date*

**Contact:** Hector Quinonez
*Name*

Controller
*Title*

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

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

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

CCFS-311 (Rev. 6/2001, er)
10/09/09 11:02AM

**CALIFORNIA COMMUNITY COLLEGES**
**Annual Financial and Budget Report**

**Governmental Funds Group**
**10** General Fund:

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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

## GENERAL FUND

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



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

**CALIFORNIA COMMUNITY COLLEGES**
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**Governmental Funds Group**
**20** Debt service Funds:

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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

### DEBT SERVICE FUNDS

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



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

**CALIFORNIA COMMUNITY COLLEGES**
**Annual Financial and Budget Report**

# Governmental Funds Group
**30** Special Revenue Funds

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

### Special Revenue Funds

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



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

**CALIFORNIA COMMUNITY COLLEGES**
**Annual Financial and Budget Report**

# Governmental Funds Group

**40** Capital Projects Funds

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

## Capital Projects Funds

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

**CALIFORNIA COMMUNITY COLLEGES**
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# Proprietary Funds Group
**50** Enterprise Funds

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

### ENTERPRISE FUNDS

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

# Proprietary Funds Group

**60** Internal Service Funds

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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

### INTERNAL SERVICE FUNDS

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

**CALIFORNIA COMMUNITY COLLEGES**
**Annual Financial and Budget Report**

# Fiduciary Funds Group

**70** Fiduciary Funds Group

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

## Fiduciary Funds Group

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

## 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: 2009-10**

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

**CALIFORNIA COMMUNITY COLLEGES**
**Annual Financial and Budget Report**

## Analysis of Net Ending Balance
### For the General Fund

## SUPPLEMENTAL DATA
For Actual Year: **2008-09**

| Description | State Use Only (EDP) | General Fund Total No. S10 |
|---|---|---|
| **A. NET ENDING BALANCE** | **905** | 43,532,998 |
| Identify the following legally restricted or Board designated amounts *within the net ending balance:* | | |
| B. Noncash Assets (items of noncash nature not readily available to meet fund expenditures) | | |
| Investments (at cost) | 611 | |
| Student Loans Receivable | 612 | |
| Stores, Inventories, and Prepaid Items | 613 | 1,992,004 |
| **Subtotal B** | **619** | 1,992,004 |
| C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.) | | |
| Federal and State | 621 | 4,160,538 |
| Local | 622 | |
| **Subtotal C** | **629** | 4,160,538 |
| **D. Subtotal, Reserved (B + C)** | **675** | 6,152,542 |
| E. Amounts committed by contract/other legal obligations: | | |
| Capital Outlay and Equipment Replacement | 631 | 66,843 |
| Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts | 632 | 456,984 |
| Other | 633 | |
| **Subtotal E** | **639** | 523,827 |
| F. Amounts for district's self-insurance program | **649** | |
| G. Amounts for court order payments | **659** | |
| H. Amounts designated by Board action for specific future purposes excluding amounts above: | | |
| Capital Outlay and Equipment Replacement | 661 | |
| Personal Services and/or Consulting Contracts | 662 | |
| General Reserve | 663 | 10,430,000 |
| Other | 664 | 17,389,901 |
| **Subtotal H** | **669** | 27,819,901 |
| **I. TOTAL, DESIGNATED AMOUNTS (D through H)** | **679** | 34,496,270 |
| **J. UNCOMMITTED BALANCE (A less I)** | **690** | 9,036,728 |

## SUPPLEMENTAL DATA
For Actual Year: **2008-09**

## S11 GENERAL FUND - UNRESTRICTED SUBFUND

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

# Detail of General Fund Revenues

## SUPPLEMENTAL DATA
For Actual Year: **2008-09**

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

## SUPPLEMENTAL DATA

For Actual Year: **2008-09**

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

## SUPPLEMENTAL DATA
For Actual Year: **2008-09**

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

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



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

## SUPPLEMENTAL DATA
For Actual Year: **2008-09**

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

## S10 GENERAL FUND - COMBINED

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

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

## SUPPLEMENTAL DATA
For Actual Year: **2008-09**

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

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

## SUPPLEMENTAL DATA
For Actual Year: **2008-09**

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

## S10 GENERAL FUND - COMBINED

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

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

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

## SUPPLEMENTAL DATA
For Actual Year: **2008-09**

## S10 GENERAL FUND - COMBINED

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

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

**CALIFORNIA COMMUNITY COLLEGES**
**Annual Financial and Budget Report**
**SUPPLEMENTAL DATA**

**Receipt and Expenditures of Lottery Proceeds**

**L10 GENERAL FUND**

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

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



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

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

# Analysis of Interfund Transfers

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

**Annual Financial and Budget Report**

**SUPPLEMENTAL DATA**

**For Actual Year:** 2008-09

# Analysis of Interfund Transfers

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

**CALIFORNIA COMMUNITY COLLEGES**
**Annual Financial and Budget Report**

COMBINED BALANCE SHEET
For Year Ended June 30, 2009

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

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

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_______________ Code No.

**Governmental Funds Group**

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

COMBINED BALANCE SHEET
For Year Ended June 30, 2009

| 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 | | | -104,034 |
| Cash With Fiscal Agent | 913 | 12,154,345 | | 2,758,071 |
| Investments (at cost) | 915 | | | |
| Accounts Receivable | 916 | 29,008 | | 145,196 |
| Due from Other Funds | 917 | | | |
| **TOTAL ASSETS** | **909** | 12,183,353 | | 2,799,233 |
| **LIABILITIES** | | | | |
| Current Liabilities and Deferred Revenue (CA 9510): | | | | |
| Accounts Payable | 951 | | | |
| Due to Other Funds | 952 | | | |
| Temporary Loans | 954 | | | |
| Current Portion of Long-Term Debt | 955 | | | |
| Deferred Revenues | 956 | | | |
| **TOTAL LIABILITIES** | **968** | | | |
| **FUND EQUITY** | | | | |
| Restricted Fund Balance | 9710 | 12,183,353 | | 2,799,233 |
| Reserved Fund Balance | 9730 | | | |
| Designated Fund Balance | 9750 | | | |
| Uncommitted Fund Balance | 9790 | | | |
| **TOTAL FUND EQUITY** | **990** | 12,183,353 | | 2,799,233 |
| **TOTAL LIABILITIES AND FUND EQUITY** | **991** | 12,183,353 | | 2,799,233 |

__________ District

__________ Code No.

**CALIFORNIA COMMUNITY COLLEGES**
**Annual Financial and Budget Report**

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

COMBINED BALANCE SHEET
For Year Ended June 30, 2009

**SPECIAL REVENUE FUNDS**

| Description | State Use Only (EDP) | 33___ 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 | 693,593 | | | |
| Cash With Fiscal Agent | 913 | | | | |
| Revolving Cash Accounts | 914 | | | | |
| Investments (at cost) | 915 | | | | |
| Accounts Receivable | 916 | 72,228 | | | |
| Due from Other Funds | 917 | | | | |
| Inventories, Stores, and Prepaid Items | 9200 | 10,376 | | | |
| **TOTAL ASSETS** | **909** | 776,197 | | | |
| **LIABILITIES** | | | | | |
| Current Liabilities and Deferred Revenue (CA 9510): | | | | | |
| Accounts Payable | 951 | 17,185 | | | |
| Due to Other Funds | 952 | | | | |
| Temporary Loans | 954 | | | | |
| Current Portion of Long-Term Debt | 955 | | | | |
| Deferred Revenues | 956 | 152,854 | | | |
| **TOTAL LIABILITIES** | **968** | 170,039 | | | |
| **FUND EQUITY** | | | | | |
| Restricted Fund Balance | 9710 | 606,158 | | | |
| Reserved Fund Balance | 9730 | | | | |
| Designated Fund Balance | 9750 | | | | |
| Uncommitted Fund Balance | 9790 | | | | |
| **TOTAL FUND EQUITY** | **990** | 606,158 | | | |
| **TOTAL LIABILITIES AND FUND EQUITY** | **991** | 776,197 | | | |



_______________ District

_______________ Code No.

**CALIFORNIA COMMUNITY COLLEGES**
**Annual Financial and Budget Report**

COMBINED BALANCE SHEET
For Year Ended June 30, 2009

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

| Description | State Use Only (EDP) | CAPITAL PROJECT FUNDS<br>41<br>Capital Outlay Projects Fund | 42<br>Revenue Bond Construction Fund |
|---|---|---|---|
| **ASSETS** | | | |
| Cash, Investments, and Receivables (CA 9100): | | | |
| Cash: | | | |
| Awaiting Deposit and in Banks | 911 | | |
| In County Treasury | 912 | 1,556,262 | |
| Cash With Fiscal Agent | 913 | 251,200,758 | |
| Revolving Cash Accounts | 914 | | |
| Investments (at cost) | 915 | | |
| Accounts Receivable | 916 | 4,851,269 | |
| Due from Other Funds | 917 | | |
| Inventories, Stores, and Prepaid Items | 9200 | | |
| **TOTAL ASSETS** | **909** | 257,608,289 | |
| **LIABILITIES** | | | |
| Current Liabilities and Deferred Revenue (CA 9510): | | | |
| Accounts Payable | 951 | 7,346,722 | |
| Due to Other Funds | 952 | | |
| Temporary Loans | 954 | | |
| Current Portion of LongTerm Debt | 955 | | |
| Deferred Revenues | 956 | 353,163 | |
| **TOTAL LIABILITIES** | **968** | 7,699,885 | |
| **FUND EQUITY** | | | |
| Restricted Fund Balance | 9710 | 249,908,404 | |
| Reserved Fund Balance | 9730 | | |
| Designated Fund Balance | 9750 | | |
| Uncommitted Fund Balance | 9790 | | |
| **TOTAL FUND EQUITY** | **990** | 249,908,404 | |
| **TOTAL LIABILITIES AND FUND EQUITY** | **991** | 257,608,289 | |

__________ District

__________ Code No.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

COMBINED BALANCE SHEET
For Year Ended June 30, 2009

| 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 | | | | 1,177,422 |
| In County Treasury | 912 | 1,952,876 | 414,394 | | 52,359 |
| Cash With Fiscal Agent | 913 | | | | |
| Revolving Cash Accounts | 914 | 108,183 | 6,037 | | 118 |
| Investments (at cost) | 915 | | | | |
| Accounts Receivable | 916 | 394,751 | 103,306 | | 453,643 |
| Due from Other Funds | 917 | 21,991 | | | 25,550 |
| Inventories, Stores, and Prepaid Items | 9200 | 1,437,256 | 28,662 | | 10,223 |
| Fixed Assets (CA 9300) | 931 | 1,461,164 | 37,954 | | 635,228 |
| Less Accumulated Depreciation | 932 | 469,049 | 34,837 | | 506,436 |
| **TOTAL ASSETS** | 909 | 4,907,172 | 555,516 | | 1,848,107 |
| **LIABILITIES** | | | | | |
| Current Liabilities and Deferred Revenue (CA 9510): | | | | | |
| Accounts Payable | 951 | 877,059 | 19,772 | | 12,779 |
| Due to Other Funds | 952 | 561,200 | 195,101 | | 6,472 |
| Temporary Loans | 954 | | | | |
| Current Portion of Long-Term Debt | 955 | 874,415 | | | |
| Deferred Revenues | 956 | | | | 51,045 |
| Long-Term Liabilities | 9560 | | | | |
| **TOTAL LIABILITIES** | 968 | 2,312,674 | 214,873 | | 70,296 |
| **FUND EQUITY** | | | | | |
| Restricted Fund Balance | 9710 | | | | |
| Reserved Fund Balance | 9730 | | | | |
| Designated Fund Balance | 9750 | | | | |
| Uncommitted Fund Balance | 9790 | 2,594,498 | 340,643 | | 1,777,811 |
| Investment in General Fixed Assets | 9800 | | | | |
| **TOTAL FUND EQUITY** | 990 | 2,594,498 | 340,643 | | 1,777,811 |
| **TOTAL LIABILITIES AND FUND EQUITY** | 991 | 4,907,172 | 555,516 | | 1,848,107 |

District ____________

Code No. ________

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

COMBINED BALANCE SHEET
For Year Ended June 30, 2009

**INTERNAL SERVICE FUNDS**

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

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______________ Code No.

**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, 2009

| | | FIDUCIARY FUNDS | | | | |
|---|---|---|---|---|---|---|
| **Description** | **State Use Only (EDP)** | **71_ Associated Student Trust Fund** | **74_ Student Financial Aid Trust Fund** | **75_ Scholarship and Loan Trust Fund** | **7_** | **7_** |
| **ASSETS** | | | | | | |
| Cash, Investments, and Receivables (CA 9100): | | | | | | |
| Cash: | | | | | | |
| Awaiting Deposit and in Banks | 935 | | | | | |
| In County Treasury | 936 | 2,698,261 | 58,585 | 21,043 | | |
| Cash With Fiscal Agent | 937 | | | | | |
| Revolving Cash Accounts | 938 | 400 | | | | |
| Investments (at cost) | 939 | | | | | |
| Accounts Receivable | 940 | 113,340 | 170,935 | 2,626 | | |
| Due from Other Funds | 941 | | | | | |
| Student Loans Receivable | 942 | | 2,532,506 | | | |
| Inventories, Stores, and Prepaid Items | 943 | 8,366 | 475 | | | |
| Fixed Assets (CA 9300) | 947 | | | | | |
| **TOTAL ASSETS** | **949** | 2,820,367 | 2,762,501 | 23,669 | | |
| **LIABILITIES** | | | | | | |
| Current Liabilities and Deferred Revenue (CA 9510): | | | | | | |
| Accounts Payable | 961 | 23,759 | 109,979 | | | |
| Due to Other Funds | 962 | 236,323 | | | | |
| Temporary Loans | 963 | | | | | |
| Current Portion of Long-Term Debt | 964 | | | | | |
| Deferred Revenues | 965 | 172,172 | 8,301 | | | |
| Long-Term Liabilities | 956 | | | | | |
| **TOTAL LIABILITIES** | **969** | 432,254 | 118,280 | | | |
| **FUND EQUITY** | | | | | | |
| Restricted Fund Balance | 9710 | 2,388,113 | 2,644,221 | 23,669 | | |
| Reserved Fund Balance | 9730 | | | | | |
| Designated Fund Balance | 9750 | | | | | |
| Uncommitted Fund Balance | 9790 | | | | | |
| Investments in General Fixed Assets | 980 | | | | | |
| **TOTAL FUND EQUITY** | **989** | 2,388,113 | 2,644,221 | 23,669 | | |
| **TOTAL LIABILITIES AND FUND EQUITY** | **992** | 2,820,367 | 2,762,501 | 23,669 | | |

_______________ District

_______________ Code No.

CCFS-311 Appendix Worksheet B

Date: October 6, 2009

District: Foothill-De Anza Community College District

CCFS-311

Preparer:

Analysis of Compliance With ECS 84362

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

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

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

# GASB 45
# Annual Survey
# 2008-09

Foothill-De Anza CCD Community College District

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

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

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

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

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

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

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

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

Chancellor's Office Requirement:

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

District Response:

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

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