

"HOW TO" MANUAL

for

*BUDGET
and
PERSONNEL*

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What are all the different “funds” about?

General Fund 114 This is the general operating fund of the district. Basically everything happens here unless the State designates a fund to be set up for a special purpose. This is the fund that receives the State Apportionment and property taxes for income and pays most of the expenses of the teaching and support staff in addition to all the operating expenses like the “B” budget and utilities etc.

Self Sustaining Fund 115 This is technically a sub fund of the General Fund, but programs are set up here to be self sustaining. That is, they generally have a source of revenue and are expected to pay for all their own expenses. The Celebrity Forum is another example of a self sustaining department that relies on revenue to operate.

Categorical Fund 121/131 This fund handles all the Local, State and Federal grants that are received by the college. Large categorical grant programs would include JTPA, SSSP, NASA, EOPS, Econ Development, Health Services Fees, Instructional Equipment and Library Materials, Instructional Lottery Materials and many other smaller programs.

Special Education Fund 122 This fund is set up for the Special Education programs of the college. It receives restricted income from the State for the programs as well as general apportionment funding generated by Special Ed students in regular classes.

College Work Study Fund 123 This is the College Work Study Fund used to channel federal financial aid dollars to qualified students on financial aid.

Parking Fund 125 This fund is established to receive revenue from the sale of parking decals and permits. The fees are then used to make payments on the loan that was used to build the parking garage at De Anza, for the parking security officers and for other parking lot maintenance costs.

Campus Center Use Fee Fund 128 Revenue for this fund is generated by a mandatory fee for use of the campus center. The proceeds are used for payment of COPS which financed the construction of the building.

Enterprise Fund 500 This fund is established for the Bookstore, Food Services (De Anza) and maintenance of the Campus Center Building. It is designed to be self sufficient so that revenues from the operations cover the costs of sales, labor and maintenance.

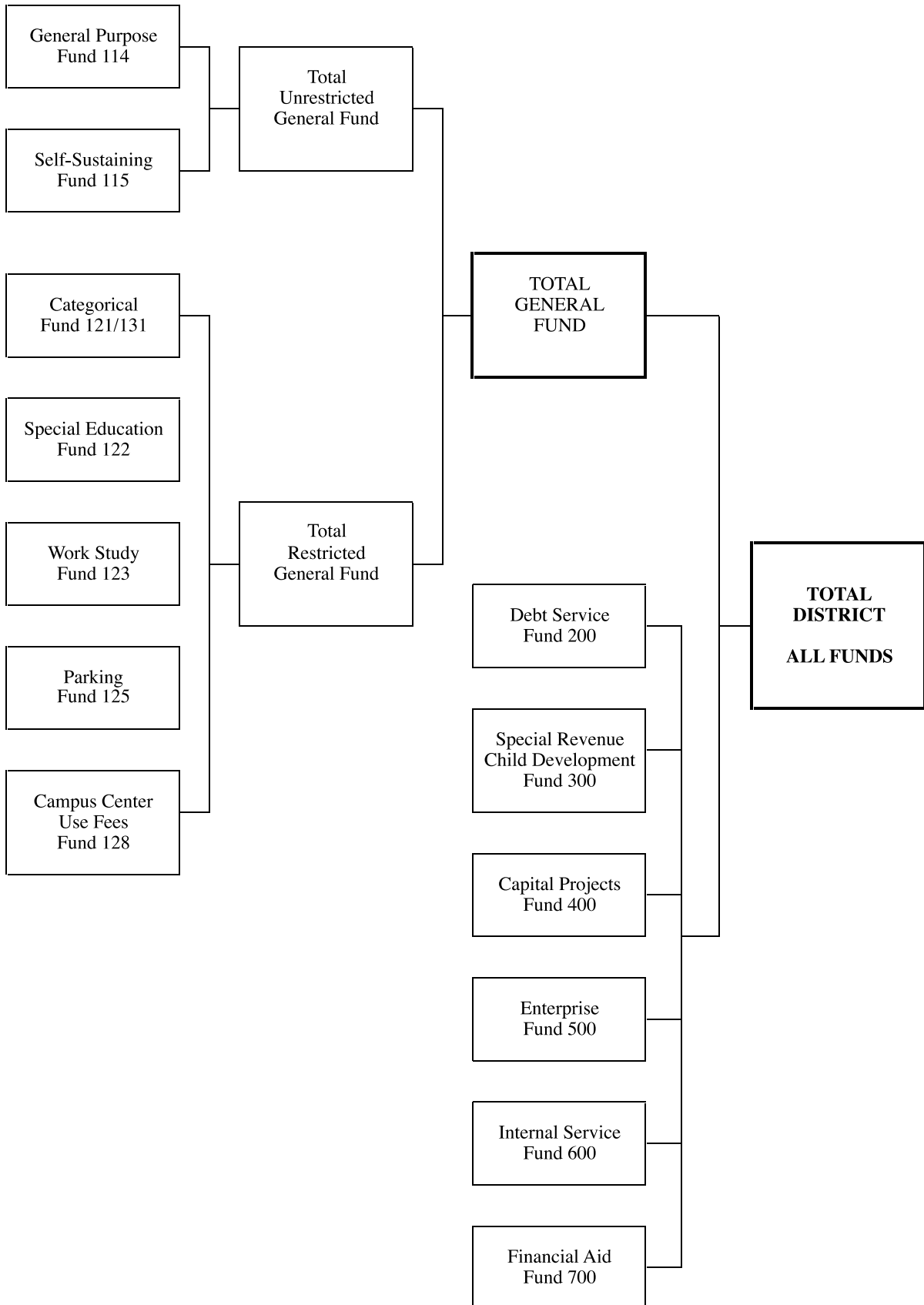
Child Development Fund 300 This fund is established for the operation of the Child Development Center. The revenue comes from parent fees, as well as Local, State and Federal grants.

Student Financial Aid Fund 700 This fund is used for federal and state financial aid programs, such as Pell Grants, SEOG, Perkins, etc.

Capital Projects Fund 400 This fund is used for State money directed towards major building projects, instructional equipment allocations, and state scheduled maintenance projects. All our Measure C and Measure E projects are accounted for in this fund.

Associated Students Foothill College Body (ASFC) Fund This fund records all the student body revenue from card sales and fund raisers. The expenses are used for the operation of the ASFC, new programs and projects.

ALL FUNDS CHART



What is FTES/WSCH/Load/Productivity?

I. FTES DEFINITION

Students are counted about the 3rd week of the quarter. This is known as “**Census Week**”. **Full-Time Equivalent Student (FTES)** is defined as 15 hours/week x 35 weeks = 525 weekly student contact hours (WSCH).

In a quarter environments during census week, to compute FTES, you would do the following calculation:

1. There are 175 days of instruction in an academic year (The State defines this). This results in 35 weeks of instruction in an academic year (excluding summer quarter). $175/5$ days per week = 35 weeks per year. There are **11.67** weeks in a quarter (35 weeks per year/3 quarters).
2. Multiply the number of hours a class meets per week (WSCH) for that quarter times the number of students times 11.67 to project for the year.
3. Divide this by 525 to obtain the **FTES**.

II. EXAMPLE TO COMPUTE WSCH

WSCH is an acronym for Weekly Student Contact Hours. You can see from the example below how WSCH is calculated for an individual class. These types of calculations on an individual class roll up to the college wide totals, where we convert to FTES and report to the state. We are paid on the basis of FTES by the State, so you will hear many references to “WSCH producing classes” because it drives so much of our district income.

For an Accounting 1A class that meets 4 hours per week (4 unit class), and there are 35 enrollees at census date, the FTES would be computed as follows:

1. 35 enrollees times 4 hours per week = 140 hours of enrollment in the census week.

III. EXAMPLE TO COMPUTE FTES

1. 140 hours of WSCH times 11.67 (annualizes the quarter) equals 1624 hours of enrollment for quarter.
2. 1624 divided by 525 equals **3.09 FTES**

IV. LOAD & PRODUCTIVITY

The class “productivity” would be calculated as follows:

1. Assume that an Accounting 1A **load factor** equals .083 for 1 quarter or .25 for the year (three quarters). (That is, the instructor would have to teach 4 of these classes per quarter, for three quarters to make up his or her full load for the year).
2. If there were 140 hours of enrollment for that class (see calculation above) for that quarter, and you divided that by a .25 (a quarter load factor of $.083 \times 3$ quarters) load factor for that class, you would get a “**productivity**” of 560 WSCH/FTEF.

The financial impact on the district for changes in WSCH/FTE is enormous. For example, if the WSCH/FTE drops by 10 points from 535 to 525, the district revenue would be reduced by approximately \$1M.

WHO TO CONTACT FOR MORE INFO

Bernata Slater at extension 7364 – Foothill
Red Lucas at extension 7363--Foothill
Carol Skoog at extension 6174--Central Services

HOW TO DO IT!

TOPIC FOAP

OVERVIEW Every financial transaction has to have a FOAP assigned to it. It is through this method that the various internal reports and State reports can be generated. The district uses a 6 digit Fund code, 6 digit organization code 4 digit account code (old object code) and 6 digit program code to make up the full FOAP code. The FOAP structure looks like this....

114000-134004-4010-639000

114000 The first six digits represent the Fund (see definitions of Funds elsewhere in this packet)

134004 The next six digits represent the organization/campus/department designation...first number represents campus designation: 1 is Foothill, 2 is DA, 4 is Central Services

4010 The next four digits represent the account code (old object code). These account codes are defined at the broad levels (Usually the first two digits) by the State Chancellor's Office so that reporting of expenditures throughout the State fall into a uniform reporting system. A district can further define the object of expense in the last two digits for their own analytical and tracking purposes. A listing of the most commonly used "objects" of expense and a brief explanation is also included in this packet.

639000 The last six digits represent the program code. These codes are by the State Chancellor's Office so that reporting of expenditures throughout the State fall into a uniform reporting system. Program codes are either instructional (known as Taxonomy of Programs or TOPs codes) or non-instructional (Administrative and Support Activities or ASA codes)

WHO TO CONTACT FOR MORE INFO

Red Lucas at extension 7363--Foothill
Carol Skoog at extension 6174--Central Services
Budget and Accounting Manual, State Chancellor's Office

What are all the accounts?

Overview The four digits account codes represent the type of expense. They are defined at the broad levels (Usually the first two digits) by the State Chancellor's Office so that reporting of expenditures throughout the State fall into a uniform reporting system. Our district further defines the object of expense in the last two digits for their own analytical and tracking purposes. A listing of the most commonly used "objects" of expense and a brief explanation is reflected below.

Definitions of Account Codes

1320	Hourly Teaching
1430	Hourly non-teaching
2170	Classified Contract Personnel (i.e. full-time classified)
2310	Student Salaries Non-Instructional
2350	Classified Hourly Non-Instructional (Casual Hourly--not in the labs)
2360	Classified Premium/Overtime
2410	Student Salaries Instructional Aides
2440	Classified Salaries Instructional Aides (Casual Hourly-in the labs/classrooms)
3100	Benefits charged to "A" budget (covers medical as well as retirement type benefit charges)
3200	Benefits charged to "B" budget (covers medical as well as retirement type benefit charges)
4010	Supplies (common account for non instructional supplies)
4020	Books
4025	Instructional Materials
4030	Periodicals
4050	Printing Instructional Material (usually found only in divisions since it is for student materials)
4060	Printing General (Off Campus)
4084	A/V Instructional Materials
4090	Parts and accessories
4095	Clothing/Uniforms
4900	ProCard Charges (This gets complicated, see the explanation of ProCard elsewhere in this packet)
5030	Dues and Memberships
5209	Plant Services Contract Services
5214	Technical and Professional Services (Professional services, but cannot be district employees--falls within the IRS definition of "Independent Contractor")
5310	Equipment Rental and Leasing
5350	Equipment Maintenance and Repair
5510	Domestic Conference and Travel (Excludes routine mileage claims)
5512	Local Mileage
5520	Field Trips
5735	Postage and Mailing
5908	License Fees
5940	Honorariums
6420	Minor Capital Equipment

Full list of frequently used account codes can be found at:

<http://fhdafiles.fhda.edu/downloads/accounting/FrequentlyUsedAccountCodes.pdf>

WHO TO CONTACT FOR MORE INFO

Red Lucas at extension 7363--Foothill
Carol Skoog at extension 6174--Central Services
Elvia Navarro at extension 6259

HOW TO DO IT!

TOPIC Budget Transfers and Expense Transfers

OVERVIEW It would be nice if all funds were budgeted in the correct FOAPs at the beginning of the year and all expenses were charged to the correct FOAPs, but that will never happen. Thus, the need for budget transfers and expense transfers.

PROCEDURE

- **BUDGET TRANSFERS:** This is the easier of the two procedures. All you need to do is fill out a **Budget Transfer Request** form (see below), have it signed off by the appropriate manager, and send it over to Red Lucas at Foothill, (Teri Gerard at De Anza) or Carol Skoog at Central Services. Just one word of caution, you cannot transfer from “A” budget to “B” budget and you cannot transfer between funds. (For example, you cannot transfer money from a categorical project to the General Fund (114))
- **EXPENSE TRANSFERS:** These get a little trickier. You have to remember the theory here which is that you are transferring a specific transaction to a different FOAP. So, you cannot just transfer a block of expenses without the accompanying detail which will be used for the audit trail. An auditor has to be able to look at a specific FOAP and see what the specific charges were to that FOAP. (Oh, the life of an auditor is exciting, but someone has to do it!). So, if you are going to transfer an expense, fill out an “**Expense Transfer Request**” (see below) in hard copy (or file format) and indicate the detail of expenses to be transferred. One of the easiest ways to do this is to attach a detail print out from Banner or Hyperion/(or from Argos) showing the transaction signed off by the budgeter of the account where the expense will hit. This points to a specific transaction and makes the auditors happy, which makes all of us happy.
- The form for both kinds of transfer requests are available at :
http://business.fhda.edu/_downloads/BudgetTransferFORM06302011.pdf
http://business.fhda.edu/_downloads/ExpenseTransferFORM06302011.pdf

WHO TO CONTACT FOR MORE INFO

Red Lucas at extension 7363--Foothill
Carol Skoog at extension 6174--Central Services



Foothill-De Anza Community College District BUDGET TRANSFER REQUEST

Fiscal Year: 20____/20____

Description	Transfer From/To		Index * (6 Digits)	Fund (6 Digits)	Orgn (6 Digits)	Account * (4 Digits)	Program (6 Digits)	Amount
	X		Your FOAP					
		X	Someone else's FOAP or another FOAP					

Reason for Change: _____

Requested by: _____ Approved by: Manager giving up budget Date: _____

Foothill-De Anza Community College District EXPENSE TRANSFER REQUEST

Fiscal Year: 20____/20____

Description	Transfer From/To	Index * (6 Digits)	Fund (6 Digits)	Orgn (6 Digits)	Account * (4 Digits)	Program (6 Digits)	Amount
	X		Your FOAP				
		X	Another FOAP				

Reason for Change: _____

Requested by: _____ Approved by: Manager absorbing expense Date: _____

HOW TO DO IT!

TOPIC Float Backfill

OVERVIEW When a regular full-time employee resigns or retires from a position, the dollars that are freed up while the position is vacant are called “float” dollars. The district has an automatic procedure in place where those dollars are moved from the budget account to a campus-wide “salary lapse” FOAP as “B” budget.

Classified float is the equivalent of the actual rate the incumbent was being paid at the time he or she left the position. These float dollars can then be used to hire casual hourly replacements while the position is vacant.

Certificated non-teaching positions also generate float in the same manner. In these cases, however, float is calculated at 77.5% of the actual rate the incumbent was being paid. (Faculty, teaching float dollars are converted into hourly teaching dollars until the position is refilled.)

Float may also be used for other discretionary purposes within the college besides salary back-filling.

PDL BACKFILL

We also receive funds to backfill Professional Development Leaves (PDL) granted to certificated and Staff Development Leaves (SDL) granted to classified staff. In these cases, the calculation of PDL and SDL backfill is slightly different than float.

Classified SDL backfill is calculated at the 85% of Step 1 of the salary range of the incumbent. This amount of money would be enough to hire casual hourly replacements.

Certificated non-teaching and teaching PDL backfill is calculated at the part-time hourly rate (about 77.5% of the full-time rate).

PROCEDURE

- In order for float dollars to be transferred to your FOAP, you have to request it through president’s cabinet. It can be as informal as sending an e-mail to your campus budget analyst or VP of Finance & Administrative Services. Please provide employee name, position number, date employee separated from the district. Remember, float is only available if employee is charged to Fund 114 (General Fund) or Fund 122 (Special Ed)
- The request for float is then forwarded to Joni Hayes in Accounting for approval and processing.

WHO TO CONTACT FOR MORE INFO

HOW TO DO IT!

TOPIC ProCard Procedures

OVERVIEW In order to expedite the purchase and accounting of low cost and frequently needed items, the district issues “**procurement cards**” (**ProCard**) to certain employees authorized to purchase on behalf of the district. This card works just like a charge card at stores. The card is intended for small purchases and may not be used for equipment, food purchases, or services. (Normally, the maximum is \$1,000 per transaction and \$2,000 per month).

PROCEDURES

When a transaction is made, the cardholder retains a copy of the receipt (for five years for audit purposes).

The cards are automatically coded to be charged to the supply account in your department (account 4900). These charges will automatically hit your budget tied to your ProCard. A copy of the ProCard statement will be available each month on MyPortal so be sure to review charges carefully to insure that they all belong to your department.

The district has more detailed procedures and agreement forms that will be signed when the cards are issued.

The cards are periodically re-issued by the district as they expire. If you leave the district, or the position for which the card was issued, simply call Carla Maitland, Executive Assistant Vice Chancellor, Business Services to inform her and destroy the card.

There will be periodic audits by the district office, so be sure to keep all receipts for five years.

Full details can be found at the FHDA District Business services website:
<http://business.fhda.edu/policies-and-procedures/e-procard-policies-and-procedures.html>

WHO TO CONTACT FOR MORE INFO

Carla Maitland at extension 6202--Central Services
Red Lucas at extension 7363--Foothill
Carol Skoog at extension 6174--Central Services

HOW TO DO IT!

TOPIC Purchase Requisition Reservations and Purchase Order Encumbrances

OVERVIEW When a Banner electronic Purchase Requisition (PR) is completed and approved, a “reservation” is made against the FOAP (reference Section 3) and the requisition is sent to District Purchasing Services. District Purchasing Services assigns the requisition to a Buyer who completes the required competitive quotation and/or bid process and issues a Purchase Order (PO) to the selected vendor. When the PO is completed, the Banner financial system reverses the PR “reservation” and simultaneously “encumbers” the PO. The reservation and encumbrance each have the effect of reserving funds to pay for the anticipated expense, thus the “Balance Available” for the FOAP will be reduced by the amount of these reservations or encumbrances.

http://www.foothill.edu/finance/budget_documents/req_presentation_032015.pdf

ICAs ICAs are contracts to purchase the services of a business, corporation, or person who is not an employee of the District or the colleges. The District approved ICA includes the most advantageous terms & conditions for the District. A District approved form includes the most advantageous terms & conditions for the District. The ICA is used to create a PR which is turned into a PO (see above).

Full details on ICAs and other contracts can be found via the Purchasing website:

<http://purchasing.fhda.edu/>
http://purchasing.fhda.edu/_downloads/IndependentContractsTraining.pdf

Special Considerations at End of Fiscal Year At the end of each fiscal year (June 30), encumbrances for materials or goods that were ordered on regular or one-time PO's but not received will remain as “open encumbrances” against the FOAP. If it is anticipated that the materials and goods will be received in the new fiscal year, then the PO encumbrance will be “rolled” into the new fiscal year by Business Services. Additionally, Budget Office at District Office will manually adjust the FOAP with the correct budget dollars for the encumbrance.

Open Purchase Orders (i.e. Standing Orders) for supplies and services valid through the end of the fiscal year (June 30) will be closed in mid-July. Therefore, it is imperative that all invoices for the supplies and services be approved and forwarded to the Accounts Payable department in a timely manner. After the Open Purchase Orders are closed, any remaining FOAP encumbrance balances will reverse back to the Balance Available for the fiscal year in which the encumbrance was made.

WHO TO CONTACT FOR MORE INFO

HOW TO DO IT!

TOPIC Revenue Sources (Cap, Base Revenue, Lottery)

OVERVIEW The “**Base Revenue**” we receive from the State is based on the FTES we generate. Generally, the more FTES we generate the more money we receive from the State. This gets a little tricky if we go over or below “**Cap.**” The State limits the growth in community colleges by a variety of formulas, but in our case, we are generally limited to (or capped at) a 1% growth rate. *We are below our cap now (FY 2013/14) and trying to restore our lost FTES. We will only have three years to restore to cap and secure funding for these FTES.*

It is through this method (FTES generation) that we receive over 85% of our annual revenue each year (over \$141 million dollars district-wide). This is a complex topic, so for a fuller discussion of the cap and the FTES calculation, check out the narrative at the beginning of the budget documents prepared for the Board of Trustees.

Lottery: This is one of the most misunderstood aspects of school finance. The bottom line is that we receive about \$4 million dollars each year. This represents about 2.% of our total income. The funds are discretionary and become part of the General Fund 14 revenue sources. The Lottery Guidelines can be found at the following link:

http://www.foothill.edu/finance/budget_documents/lottery_fund_guidelines_2016.pdf

“B” BUDGETS In our district, you will hear this term quite often. It represents discretionary funding for the college. It is used for supplies, casual hourly and all other operating expenses such as repairs, travel, postage, etc., that are the college’s obligation. It is distinguished from “**A Budgets**” which represent the contracted salaries of faculty and classified staff and other agreed upon expenses such as facilities rental, utilities, negotiated release time, etc. The amount of the “**B” Budget**” is set through a historic formula that allocates money to the campus. This amount is then augmented by the income that the campus generates which it can keep. Campus generated income includes parking fines, registration enrollment fees, transcript fees and a host of other minor fees/revenues. In the past we have used another term for the capital outlay budgets...the “**C Budgets**”, but the “C” budget has become the same as the “B” Budgets in Fund 14 since there is no separate allocation for Fund 14 capital budgets. Other parts of the capital budget get a little confusing because the State allocates restricted money to the district for “**instructional equipment**” and “**scheduled maintenance.**” The amount of money varies year to year as determined by the State budget process. These instructional equipment funds and scheduled maintenance funds are recorded and spent in Fund 121/131 and Fund 400 respectively, because they are restricted by the State for specific purposes.

WHO TO CONTACT FOR MORE INFO

HOW TO DO IT!

TOPIC What Are Benefits?

OVERVIEW

Benefits for contract employees are divided into two categories. The first category is called Discretionary Benefits. This includes medical, vision care, dental care, life insurance, long-term disability insurance, employee assistance program, benefits during unpaid leave of absence and domestic partner benefits. The Discretionary Benefit Rate is calculated based on the projected discretionary benefit cost divided by the projected salary cost, by job group.

The second category of benefits is regulatory benefits; these apply to contract employees as well as part-time faculty, casual and student employees. Regulatory benefits include the District's share of State Teachers Retirement System (STRS), Public Employees Retirement System (PERS), Public Agency Retirement System (PARS), Social Security (FICA), Medicare (MQFE), unemployment insurance and worker's compensation insurance.

These two rates combined form the total benefit rate, by job group. These rates are adjusted annually, depending on how reflective the rates are of actual district-wide benefit costs. Attached find the Benefit Rates for fiscal year 2015-16.

WHO TO CONTACT FOR MORE INFO

Red Lucas at extension 7363--Foothill
Carol Skoog at extension 6174--Central Services
Joni Hayes at extension 6261

		100.0%			1.00	Discretionary Benefit Rate											Regulatory Benefit Rate	Total	
		Annual Cost	Head- count	Benefit	Cost		Labor Cost	PERS	STRS	PARS/ CB	FICA	MQFE	SUI	Extended Sick Lv	Vacation Payoff	Workers Comp			
A1	Executive	12,000	6	71,998		1,480,436	4.9%										14.74%	19.603%	A1
F1,F2	Certificated Instructor	12,000	477	5,723,809		45,565,233	12.6%		10.73%			1.45%	0.16%	0.25%		1.31%	13.90%	26.462%	F1,F2
F3	Certificated Contract Childcare Instructor	12,000	5	59,998		303,540	19.8%		10.73%			1.45%	0.16%	0.25%		1.31%	13.90%	33.666%	F3
F4	Certificated Contract Quarterly Instructor			809,808		31,751,898	2.6%	\-----	6.84%	----\	1.45%	0.16%				1.31%	9.76%	12.310%	F4
F7	Certificated Contract Early Retiree	146	55	8,052		1,633,710	0.5%					1.45%	0.16%			1.31%	2.92%	3.413%	F7
F4 *	Certificated Contract Summer Instructor								10.73%			1.45%	0.16%			1.31%	13.65%	12.310%	F4 *
	Certificated Hourly Instructor (Sick Leaves)							\-----	6.84%	----\	1.45%	0.16%				1.31%	9.76%	9.760%	
T1	Casual/Empl. Perform. Casual Work (Except.)									6.20%	1.45%	0.16%				1.31%	9.12%	9.120%	T1
A2	Certificated Contract Manager	12,000	42	503,983		6,078,445	8.3%		10.73%			1.45%	0.16%	0.25%	0.75%	1.31%	14.65%	22.941%	A2
A3	Noncertificated Contract Manager	12,000	52	623,979		6,483,470	9.6%	11.85%			5.61%	1.45%	0.16%	0.25%	0.75%	1.31%	21.37%	30.996%	A3
C3	Noncertif. Contract Classif. Unit A-CSEA	12,000	91	1,091,964		5,854,414	18.7%	11.85%			6.20%	1.45%	0.16%	0.25%	0.75%	1.31%	21.97%	40.619%	C3
T2	Noncertificated Hourly/Vacancies										6.20%	1.45%	0.16%			1.31%	9.12%	9.120%	T2
C1	Noncertif. Contract Classif. Unit 1-ACE	12,000	425	5,099,830		30,529,015	16.7%	11.85%			6.20%	1.45%	0.16%	0.25%	0.75%	1.31%	21.97%	38.672%	C1
C5	Noncertificated Confidential Staff	12,000	12	143,995		1,063,139	13.5%	11.85%			6.20%	1.45%	0.16%	0.25%	0.75%	1.31%	21.97%	35.511%	C5
T3	Noncertificated Hourly Short-Term										6.20%	1.45%	0.16%			1.31%	9.12%	9.120%	T3
T4	Noncertificated Hourly Substitute										6.20%	1.45%	0.16%			1.31%	9.12%	9.120%	T4
T5	Noncertificated Hourly Intermittent										6.20%	1.45%	0.16%			1.31%	9.12%	9.120%	T5
T6	Noncertificated Hourly Retiree										0.00%	1.45%	0.16%			1.31%	2.92%	2.920%	T6
S1	Noncertificated Hourly Student															1.31%	1.31%	1.310%	S1
S2	Noncertificated Hourly College Workstudy															1.31%	1.31%	1.310%	S2
	Noncertificated Hourly Flint Center										6.20%	1.45%	0.16%			1.31%	9.12%	9.120%	
	Noncertificated Hourly Short Course										6.20%	1.45%	0.16%			1.31%	9.12%	9.120%	
T7	Noncertificated Hourly Seasonal										6.20%	1.45%	0.16%			1.31%	9.12%	9.120%	T7
F5, F6,F8	Certifi. Hourly Instructor (no sick leave)							\-----	6.84%	----\	1.45%	0.16%				1.31%	9.76%	9.760%	F5, F6,F8
B1	Board of Trustees Member	12,000	5	59,998		45,000	133.3%				6.20%	1.45%	0.00%			1.31%	8.96%	99.900%	B1
C6	Police Officers-OE-3	12,000	8	95,997		628,758	15.3%	11.85%			6.20%	1.45%	0.16%	0.25%	0.75%	1.31%	21.97%	37.235%	C6
C4	Supervisors	12,000	34																

What is Banner Finance?

Overview

Banner Finance is the financial accounting system used to track our budgets, revenues, expenditures and account balances. Budgets for “A” items such as salaries and benefits are loaded into Banner at the District level; “B” budgets are loaded at the campus level. Banner receives load and productivity information from the Instructional/Student side and salary and benefit information from the Human Resources.

Banner allows viewing of prior year and current year information on-line. At any given day, an authorized user can view budget balances available, including the nature of expenditures incurred to date.

You can access Banner manual at: <http://business.fhda.edu/accounting/user-training-guides.html>

WHO TO CONTACT FOR MORE INFO

Red Lucas at extension 7363--Foothill
Carol Skoog at extension 6174--Central Services

What is Banner HR?

Overview

The Banner HR is the human resource software used to track all employee assignments -- Faculty, Classified, Administrative, Casual and Student. This is a fairly comprehensive system that receives Faculty assignment information from the Banner Student Information System (Banner SI) and, after processing the payroll, sends the labor and benefit cost information to the Financial Records System (Banner Finance).

Banner HR is a budgeting tool in that all contract assignments can be monitored, tracked and, subsequently, rolled forward into the next fiscal year to generate the projected salary budget.

Banner HR is also used to produce the payroll for all assignments. The individual employee assignments, time input screens, deductions and benefits are all contained within the HRS to produce the monthly paychecks and the related payroll records, including the labor distribution, which is fed to Banner Finance.

WHO TO CONTACT FOR MORE INFO

Kris Lestini at extension 6222 (Classified & Administrators)
Patti Conens extension 6220 (Faculty)
Thuy Quach extension 6221 (Faculty)
Anna Luna extension 6224 (Casual)

What is Hyperion and Argos?

OVERVIEW

Hyperion and Argos are query software used by faculty and staff at Foothill-De Anza Community College District to extract necessary data from the Banner. Variety of standard reports can be extracted through already existing queries.

WHO TO CONTACT FOR MORE INFO

Red Lucas at extension 7363.

Carol Skoog at extension 6174--Central Services

Month End Reports

Overview

Immediately after the monthly finance close, the campus Budget and Financial Analyst prepares a set of month-end financial reports from Hyperion and sends these out electronically to the administrators and other users. The same formatted reports are posted at the college budget group Website. Samples of these reports are shown on the succeeding pages.

In addition to the month end financial reports, you can also run Argos Finance reports in the **interim** that yield **real-time data** that you may find more relevant for decision making purposes. As a side note, if you're doing budget queries in Self-Service Banner, you should be getting the same numbers because SSB is also showing the most current data.

For the benefit of those who have not run these reports yet, here's how to get to Argos reports. After logging into MyPortal, click on the "Reports" tab (located next to the Banner tab) and on the left side under Finance, you will be able to access the following reports (available in excel and pdf formats but I recommend you to use the pdf format).

Financial Summary Report – this report segregates your "A" and "B" expenses so you will have totals for both types of expenses. However, your attention should be focused only on the balance of your "B" budget because any variance in the "A" budget is addressed through transactions at college and district level and will be cleared at the end of the year.

Financial Transaction Detail Report - this provides the details of the account totals you see in the Financial Summary Report and is vital for review and investigation purposes.

Labor Distribution Report- this is the report that you run if you want to know who is charged to your FOPs. It displays the employee's month to month salary and benefits based on the position/assignment.

Labor Distribution Report by Employee - for employees with multiple funding sources this is the report to run so you can capture the employee's full payroll cost. **However you have to enter the employee's CWID to make this work.**

Current Fund Balance Report- this shows the latest fund balance of your Fund 15 (self sustaining fund), restricted/categorical, scholarship and foundations funds. You do NOT run this for your Fund 14 because there is no way to distinguish one's Fund 14 with another, it being a 'generic' or general fund.

For more detailed info on how to run these reports please follow this link : <http://business.fhda.edu/accounting/userstrainingguides> and click on Argos Finance Report guide.

WHO TO CONTACT FOR MORE INFO

Red Lucas at extension 7363
Carol Skoog at extension 6174--Central Services

FH Fund 14 B Balances							
As of Dec. 31, 2015							
FY 15-16							
Fund/Division	Original Budget	Budget Adjustments	Revised Budget	YTD Actuals	Encumbrances	Budget Reservations	Budget Balance Available
114000-General Operating- Unrestricted (Non-Revenue)							
FH President							
FH President's Office	57,337.65	198,962.35	256,300.00	51,325.47	114,207.92	0.00	90,766.61
Marketing, PR & Outreach	245,438.10	318,663.03	564,101.13	154,100.14	384,249.42	0.00	25,751.57
	302,775.75	517,625.38	820,401.13	205,425.61	498,457.34	0.00	116,518.18
Finance & Admin Services							
Finance & Administrative Services	62,851.72	696,532.81	759,384.53	(12,094.23)	14,570.64	0.00	756,908.12
Facilities & Operations	13,426.59	17,310.73	30,737.32	10,649.04	20,644.57	0.00	(556.29)
College Wide	132,789.80	3,600,839.49	3,733,629.29	42,121.46	85,933.71	0.00	3,605,574.12
	209,068.11	4,314,683.03	4,523,751.14	40,676.27	121,148.92	0.00	4,361,925.95
Instruction & Institutional Resrch							
Instruction & Institutional Resrch	48,538.86	39,966.22	88,505.08	27,201.68	6,985.91	0.00	54,317.49
Business & Social Sciences Div	31,135.98	14,457.69	45,593.67	10,204.87	6,477.62	0.00	28,911.18
International Student Programs	62,824.29	20,218.96	83,043.25	21,591.39	2,994.65	0.00	58,457.21
Language Arts	226,662.57	140,398.79	367,061.36	66,596.77	11,150.17	487.19	288,827.23
Kinesiology & Athletics Div	200,269.59	20,550.53	220,820.12	112,265.01	12,520.27	24,149.50	71,885.34
Phys Sci, Math & Engr Division	55,478.48	4,501.37	59,979.85	44,407.93	12,635.88	10,037.60	(7,101.56)
Biological & Health Sciences Div	177,022.37	(22,486.36)	154,536.01	125,276.27	20,616.92	0.00	8,642.82
Fine Arts & Communication	117,545.67	72,485.57	190,031.24	45,300.51	42,175.51	0.00	102,555.22
Foothill Online Learning	106,243.38	188,880.90	295,124.28	139,218.47	20,682.52	0.00	135,223.29
FHDA Education Center	114,180.81	94,602.31	208,783.12	22,717.68	8,170.07	0.00	177,895.37
	1,139,902.00	573,575.98	1,713,477.98	614,780.58	144,409.52	34,674.29	919,613.59
Student Services							
Student Services	99,287.17	67,608.13	166,895.30	51,744.17	33,332.76	11,295.80	70,522.57
Disability Resource Ctr & Vet Prog	32,589.99	2,136.27	34,726.26	11,670.74	3,472.41	0.00	19,583.11
Counseling	46,600.46	26,598.58	73,199.04	29,603.86	0.00	800.00	42,795.18
Student Affairs & Activities	21,192.00	18,661.42	39,853.42	36,694.45	0.00	0.00	3,158.97
Admissions & Records	124,342.40	117,741.51	242,083.91	117,604.66	401.37	99,838.75	24,239.13
Equal Opport Progms EOPS & Com P	10,000.00	18,504.35	28,504.35	167.52	0.00	0.00	28,336.83
Financial Aid	11,898.17	22,212.28	34,110.45	24,739.97	825.60	0.00	8,544.88
Faculty & Staff	36,390.54	78,284.30	114,674.84	27,677.35	0.00	0.00	86,997.49
	382,300.73	351,746.84	734,047.57	299,902.72	38,032.14	111,934.55	284,178.16
Workforce Dev & Instl Advancement							
Workforce Dev & Instl Advancmnt	7,986.42	6,298.83	14,285.25	354.29	0.00	0.00	13,930.96
Business & Educ Partnerships	5,000.00	423.32	5,423.32	1,602.59	0.00	0.00	3,820.73
Krause Center for Innovation (KCI)	63,238.65	20,480.43	83,719.08	50,170.57	15,283.74	0.00	18,264.77
	76,225.07	27,202.58	103,427.65	52,127.45	15,283.74	0.00	36,016.46
Total F14 Non Revenue	2,110,271.66	5,784,833.81	7,895,105.47	1,212,912.63	817,331.66	146,608.84	5,718,252.34
114000-General Operating- Unrestricted (Campus Revenue)							
Finance & Administrative Services	500.00	814.14	1,314.14	0.00	0.00	0.00	1,314.14
College Wide	434,110.00	0.00	434,110.00	19,429.30	0.00	0.00	414,680.70
Fine Arts & Communication	1,000.00	166.25	1,166.25	350.00	0.00	0.00	816.25
Student Affairs & Activities	145,000.00	8,452.11	153,452.11	54,254.57	0.00	0.00	99,197.54
Total F14 Campus Revenue	580,610.00	9,432.50	590,042.50	74,033.87	0.00	0.00	516,008.63
Grand Total	2,690,881.66	5,794,266.31	8,485,147.97	1,286,946.50	817,331.66	146,608.84	6,234,260.97

This Fund 14 report has two tabs:

- 1) Summary (above)
- 2) Detail (next pages)

FH Fund 14 B Balances by FOP As of Dec. 31, 2015 FY 15-16												
Div	Div Description	Org	Org Description	Program	Program Description	Original Budget	Budget Adjustments	Revised Budget	YTD Actuals	Encumbrances	Budget Reservations	Budget Balance Available
114000-General Operating- Unrestricted (Non-Revenue)												
100	FH President's Office	100001	FH Presidents Office	669000	Other Planning and Policy Making	57,337.65	198,962.35	256,300.00	51,325.47	114,207.92	0.00	90,766.61
	FH President's Office Total					57,337.65	198,962.35	256,300.00	51,325.47	114,207.92	0.00	90,766.61
160	Marketing, PR & Outreach	134004	Recruitment and School Relations	639000	Other Student Counseling and Guidance	16,860.02	0.00	16,860.02	20.00	0.00	0.00	16,840.02
160	Marketing, PR & Outreach	134006	Community Outreach	671000	Community Relations	0.00	0.00	0.00	636.84	0.00	0.00	(636.84)
160	Marketing, PR & Outreach	160001	Marketing PR & Design Services	671000	Community Relations	129,090.84	161,564.11	290,654.95	147,411.88	228,350.00	0.00	(85,106.93)
160	Marketing, PR & Outreach	160001	Marketing PR & Design Services	678000	Management Information Services	0.00	0.00	0.00	0.00	2,133.00	0.00	(2,133.00)
160	Marketing, PR & Outreach	160002	Publications	671000	Community Relations	86,782.20	0.00	86,782.20	73.92	0.00	0.00	86,708.28
160	Marketing, PR & Outreach	160003	FH Business Cards	677000	Logistical Services	589.46	0.00	589.46	(875.00)	0.00	0.00	1,464.46
160	Marketing, PR & Outreach	160005	FH Web Contracts	671000	Community Relations	12,115.58	157,098.92	169,214.50	6,832.50	153,766.42	0.00	8,615.58
	Marketing, PR & Outreach Total					245,438.10	318,663.03	564,101.13	154,100.14	384,249.42	0.00	25,751.57
110	Finance & Administrative Services	110001	Finance & Administrative Services	601000	Academic Administration	62,851.72	623,524.41	686,376.13	10,411.97	0.00	0.00	675,964.16
110	Finance & Administrative Services	110002	Office Services/Mailroom	677000	Logistical Services	0.00	10,347.26	10,347.26	(8,670.82)	417.60	0.00	18,600.48
110	Finance & Administrative Services	110003	Administration Building Copiers	677000	Logistical Services	0.00	9,020.66	9,020.66	(2,474.64)	5,550.48	0.00	5,944.82
110	Finance & Administrative Services	110004	Quick Copy-Print Shop	677000	Logistical Services	0.00	52,878.98	52,878.98	(10,616.24)	8,602.56	0.00	54,892.66
110	Finance & Administrative Services	110005	Foothill Forms	677000	Logistical Services	0.00	761.50	761.50	(744.50)	0.00	0.00	1,506.00
	Finance & Administrative Services Total					62,851.72	696,532.81	759,384.53	(12,094.23)	14,570.64	0.00	756,908.12
113	Facilities & Operations	113001	Facilities & Operations	651000	Building Maintenance and Repairs	426.59	17,310.73	17,737.32	10,544.48	14,999.00	0.00	(7,806.16)
113	Facilities & Operations	113003	FH Pay Phones	657000	Utilities	7,000.00	0.00	7,000.00	0.00	0.00	0.00	7,000.00
113	Facilities & Operations	113009	Miscellaneous Projects-FH	699000	Other Ancillary Services	0.00	0.00	0.00	0.00	1,906.26	0.00	(1,906.26)
113	Facilities & Operations	113009	Miscellaneous Projects-FH	669000	Other Planning and Policy Making	6,000.00	0.00	6,000.00	104.56	3,739.31	0.00	2,156.13
	Facilities & Operations Total					13,426.59	17,310.73	30,737.32	10,649.04	20,644.57	0.00	(556.29)
114	College Wide	114102	FH College Wide Escrow	669000	Other Planning and Policy Making	37,577.99	2,558,473.21	2,596,051.20	25.20	0.00	0.00	2,596,026.00
114	College Wide	114103	FH College Wide Miscellaneous	669000	Other Planning and Policy Making	64,431.81	179,448.48	243,880.29	(91.04)	2,738.71	0.00	241,232.62
114	College Wide	114107	FH-Mandated Cost Reimb	669000	Other Planning and Policy Making	0.00	222,932.00	222,932.00	0.00	0.00	0.00	222,932.00
114	College Wide	114109	General Classroom	490100	Liberal Arts, Sciences, General	0.00	54,399.21	54,399.21	3,963.60	0.00	0.00	50,435.61
114	College Wide	114110	Collective Bargaining FH	673000	Human Resources Management	0.00	0.00	0.00	9,873.70	0.00	0.00	(9,873.70)
114	College Wide	114113	FH Classified Ergonomic Furniture	601000	Academic Administration	0.00	12,985.73	12,985.73	0.00	0.00	0.00	12,985.73
114	College Wide	114114	FH Smart Phone Allowance	677000	Logistical Services	30,780.00	0.00	30,780.00	21,545.00	0.00	0.00	9,235.00
114	College Wide	114115	FH Innovation Grant funds	669000	Other Planning and Policy Making	0.00	475,208.76	475,208.76	0.00	0.00	0.00	475,208.76
114	College Wide	114119	FH Facilities Master Plan	679200	General Administration	0.00	97,392.10	97,392.10	6,805.00	83,195.00	0.00	7,392.10
	College Wide Total					132,789.80	3,600,839.49	3,733,629.29	42,121.46	85,933.71	0.00	3,605,574.12
120	Instruction & Institutional Research	120001	Instruct & Institutional Research	601000	Academic Administration	12,697.01	0.00	12,697.01	(5,543.72)	6,985.91	0.00	11,254.82
120	Instruction & Institutional Research	120002	Curriculum	602000	Course and Curriculum Development	0.00	0.00	0.00	2,595.44	0.00	0.00	(2,595.44)
120	Instruction & Institutional Research	120011	Articulation	602000	Course and Curriculum Development	5,000.00	3,716.82	8,716.82	13,512.83	0.00	0.00	(4,796.01)
120	Instruction & Institutional Research	120021	Honors Program	639000	Other Student Counseling and Guidance	6,508.67	19,242.01	25,750.68	539.72	0.00	0.00	25,210.96
120	Instruction & Institutional Research	120041	Student Learning Outcomes	619000	Other Instructional Support Services	0.00	0.00	0.00	9,441.65	0.00	0.00	(9,441.65)
120	Instruction & Institutional Research	140002	Accreditation	669000	Other Planning and Policy Making	15,000.00	17,007.39	32,007.39	535.06	0.00	0.00	31,472.33
120	Instruction & Institutional Research	150013	Faculty Evaluations	673000	Human Resources Management	9,333.18	0.00	9,333.18	6,120.70	0.00	0.00	3,212.48
	Instruction & Institutional Research Total					48,538.86	39,966.22	88,505.08	27,201.68	6,985.91	0.00	54,317.49
121	Business & Social Sciences	121001	Business & Social Sciences Division	601000	Academic Administration	28,435.98	14,457.69	42,893.67	8,165.73	4,490.21	0.00	30,237.73
121	Business & Social Sciences	121011	Accounting	050200	Accounting	300.00	0.00	300.00	41.66	0.00	0.00	258.34
121	Business & Social Sciences	121021	Anthropology	220200	Anthropology	300.00	0.00	300.00	0.00	1,987.41	0.00	(1,687.41)
121	Business & Social Sciences	121031	Business General Courses	050600	Business Management	300.00	0.00	300.00	393.75	0.00	0.00	(93.75)
121	Business & Social Sciences	121041	Child Development	130500	Child Development/Early Care, Education	300.00	0.00	300.00	0.00	0.00	0.00	300.00
121	Business & Social Sciences	121051	Economics	220400	Economics	300.00	0.00	300.00	0.00	0.00	0.00	300.00
121	Business & Social Sciences	121061	Geography	220600	Geography	300.00	0.00	300.00	0.00	0.00	0.00	300.00
121	Business & Social Sciences	121071	History	220500	History	300.00	0.00	300.00	0.00	0.00	0.00	300.00
121	Business & Social Sciences	121101	Psychology	200100	Psychology, General	300.00	0.00	300.00	0.00	0.00	0.00	300.00
121	Business & Social Sciences	121131	Sociology	220800	Sociology	300.00	0.00	300.00	0.00	0.00	0.00	300.00
121	Business & Social Sciences	131111	Gerontology Program	130900	Gerontology	0.00	0.00	0.00	1,603.73	0.00	0.00	(1,603.73)
	Business & Social Sciences Div Total					31,135.98	14,457.69	45,593.67	10,204.87	6,477.62	0.00	28,911.18
122	International Student Programs	122001	ISP Dean's Office	671000	Community Relations	4,783.77	19,295.07	24,078.84	0.00	0.00	0.00	24,078.84
122	International Student Programs	122005	F-1 Admissions - FH	621000	Admissions and Records	18,000.52	923.89	18,924.41	14,601.39	2,994.65	0.00	1,328.37
122	International Student Programs	122011	International Recruiting	679000	Other General Institutional Support Services	40,040.00	0.00	40,040.00	6,990.00	0.00	0.00	33,050.00
	International Student Programs Total					62,824.29	20,218.96	83,043.25	21,591.39	2,994.65	0.00	58,457.21

FH Fund 14 B Balances by FOP												
As of Dec. 31, 2015												
FY 15-16												
Div	Div Description	Org	Org Description	Program	Program Description	Original Budget	Budget Adjustments	Revised Budget	YTD Actuals	Encumbrances	Budget Reservations	Budget Balance Available
123	Language Arts	123001	Language Arts Division Office	601000	Academic Administration	27,249.83	130,032.04	157,281.87	3,504.23	392.65	0.00	153,384.99
123	Language Arts	123031	English	150100	English	0.00	0.00	0.00	659.51	392.65	0.00	(1,052.16)
123	Language Arts	123059	FH-Spanish (SPAN)	110500	Spanish	0.00	0.00	0.00	30.00	0.00	0.00	(30.00)
123	Language Arts	123071	Language Arts (Instruction)	150100	English	15,000.00	316.73	15,316.73	1,146.59	3,499.87	0.00	10,670.27
123	Language Arts	130011	Pass the Torch	649000	Miscellaneous Student Services	38,051.28	45.02	38,096.30	3,898.17	0.00	0.00	34,198.13
123	Language Arts	150051	Library	612000	Library	104,542.26	10,005.00	114,547.26	47,941.94	6,865.00	487.19	59,253.13
123	Language Arts	150063	Media Center (Inst Support)	613000	Media	7,368.30	0.00	7,368.30	6,077.96	0.00	0.00	1,290.34
123	Language Arts	150071	Tutorial Center	611000	Learning Center	34,450.90	0.00	34,450.90	3,338.37	0.00	0.00	31,112.53
	Language Arts Total					226,662.57	140,398.79	367,061.36	66,596.77	11,150.17	487.19	288,827.23
124	Kinesiology & Athletics	124001	Kinesiology & Athletics Div Ofc	601000	Academic Administration	29,969.59	550.53	30,520.12	5,778.57	0.00	0.00	24,741.55
124	Kinesiology & Athletics	124011	Kinesiology/Physical Ed	083500	Physical Education	1,500.00	0.00	1,500.00	2,080.70	0.00	0.00	(580.70)
124	Kinesiology & Athletics	124021	Dance	083500	Physical Education	750.00	0.00	750.00	0.00	0.00	0.00	750.00
124	Kinesiology & Athletics	124101	Athletic Training	644000	Health Services	15,000.00	20,000.00	35,000.00	15,201.01	7,004.32	21,161.80	(8,367.13)
124	Kinesiology & Athletics	124102	Athletics	083500	Physical Education	5,500.00	0.00	5,500.00	7,387.49	1,088.49	0.00	(2,975.98)
124	Kinesiology & Athletics	124103	Van Rental/Ambul	083500	Physical Education	0.00	0.00	0.00	2,692.90	0.00	0.00	(2,692.90)
124	Kinesiology & Athletics	124105	Basketball, Mens	083500	Physical Education	10,000.00	0.00	10,000.00	2,623.62	2,571.77	0.00	4,804.61
124	Kinesiology & Athletics	124106	Womens Basketball	083500	Physical Education	7,000.00	0.00	7,000.00	6,230.61	0.00	0.00	769.39
124	Kinesiology & Athletics	124108	Football, Mens	083500	Physical Education	57,000.00	0.00	57,000.00	36,867.63	618.00	0.00	19,514.37
124	Kinesiology & Athletics	124111	Soccer, Mens	083500	Physical Education	13,400.00	0.00	13,400.00	6,730.14	0.00	0.00	6,669.86
124	Kinesiology & Athletics	124112	Soccer, Womens	083500	Physical Education	12,500.00	0.00	12,500.00	3,247.95	0.00	0.00	9,252.05
124	Kinesiology & Athletics	124113	Softball, Womens	083500	Physical Education	9,900.00	0.00	9,900.00	2,233.00	0.00	0.00	7,667.00
124	Kinesiology & Athletics	124114	Swim/Diving (Coed)	083500	Physical Education	6,500.00	0.00	6,500.00	717.22	0.00	0.00	5,782.78
124	Kinesiology & Athletics	124115	Tennis, Mens	083500	Physical Education	4,250.00	0.00	4,250.00	0.00	0.00	0.00	4,250.00
124	Kinesiology & Athletics	124116	Tennis, Womens	083500	Physical Education	4,500.00	0.00	4,500.00	1,126.08	1,232.00	0.00	2,141.92
124	Kinesiology & Athletics	124119	Volleyball, Womens	083500	Physical Education	18,000.00	0.00	18,000.00	12,405.40	5.69	2,987.70	2,601.21
124	Kinesiology & Athletics	124121	Waterpolo, Womens	083500	Physical Education	4,500.00	0.00	4,500.00	6,942.69	0.00	0.00	(2,442.69)
	Kinesiology & Athletics Div Total					200,269.59	20,550.53	220,820.12	112,265.01	12,520.27	24,149.50	71,885.34
125	Phys Sci, Math & Engr D	125001	Phys Sci, Math & Engr Division	601000	Academic Administration	17,761.79	4,433.79	22,195.58	24,679.30	9,919.82	0.00	(12,403.54)
125	Phys Sci, Math & Engr D	125011	Astronomy	191100	Astronomy	491.22	0.00	491.22	4,662.87	0.00	0.00	(4,171.65)
125	Phys Sci, Math & Engr D	125021	Chemistry	190500	Chemistry, General	12,164.24	0.00	12,164.24	5,082.04	1,380.00	3,430.16	2,272.04
125	Phys Sci, Math & Engr D	125031	Engineering	090100	Engineering, General	0.00	0.00	0.00	107.00	0.00	0.00	(107.00)
125	Phys Sci, Math & Engr D	125051	Mathematics	170100	Mathematics, General	18,062.98	0.00	18,062.98	4,560.64	0.00	0.00	13,502.34
125	Phys Sci, Math & Engr D	125071	NanoTechnology	099900	Other Engin, Related Industr	0.00	0.00	0.00	57.90	0.00	0.00	(57.90)
125	Phys Sci, Math & Engr D	125101	Physics	190200	Physics, General	6,998.25	67.58	7,065.83	2,521.75	1,336.06	0.00	3,208.02
125	Phys Sci, Math & Engr D	125111	FH-Computer Sciences (C S)	070600	Computer Science (transfer)	0.00	0.00	0.00	2,736.43	0.00	6,607.44	(9,343.87)
	Phys Sci, Math & Engr Division Total					55,478.48	4,501.37	59,979.85	44,407.93	12,635.88	10,037.60	(7,101.56)
141	Biological & Health Scier	141001	Biological & Health Sci Div Ofc	601000	Academic Administration	59,910.37	(23,521.83)	36,388.54	52,651.91	9,586.41	0.00	(25,849.78)
141	Biological & Health Scier	141002	BHS Accrediation	669000	Other Planning and Policy Making	15,000.00	1,035.47	16,035.47	7,400.75	5,000.00	0.00	3,634.72
141	Biological & Health Scier	141021	Biology (Bio Sciences General)	040100	Biology, General	40,000.00	0.00	40,000.00	19,201.33	2,024.34	0.00	18,774.33
141	Biological & Health Scier	141041	Dental Assisting	124010	Dental Assistant	3,000.00	0.00	3,000.00	3,301.72	0.00	0.00	(301.72)
141	Biological & Health Scier	141051	Dental Hygiene	124020	Dental Hygienist	1,000.00	0.00	1,000.00	3,303.38	0.00	0.00	(2,303.38)
141	Biological & Health Scier	141061	Diagnostic Medical Sonography	122700	Diagnostic Medical Sonography	5,000.00	0.00	5,000.00	1,680.66	885.35	0.00	2,433.99
141	Biological & Health Scier	141071	Emergency Medical Technology	125000	Emergency Medical Services	13,000.00	0.00	13,000.00	6,487.64	0.00	0.00	6,512.36
141	Biological & Health Scier	141081	Emergency Med Tech/Paramedic	125100	Paramedic	26,000.00	0.00	26,000.00	19,512.59	0.00	0.00	6,487.41
141	Biological & Health Scier	141091	Environmental Horticulture	010900	Horticulture	2,550.00	0.00	2,550.00	0.00	0.00	0.00	2,550.00
141	Biological & Health Scier	141101	Health	040100	Biology, General	0.00	0.00	0.00	319.63	0.00	0.00	(319.63)
141	Biological & Health Scier	141111	Pharmacy Technology	122100	Pharmacy Technology	2,200.00	0.00	2,200.00	260.34	0.00	0.00	1,939.66
141	Biological & Health Scier	141141	Radiologic Technology	122500	Radiologic Technology	3,500.00	0.00	3,500.00	4,428.83	3,120.82	0.00	(4,049.65)
141	Biological & Health Scier	141151	Respiratory Therapy	121000	Respiratory Care/Therapy	2,612.00	0.00	2,612.00	5,569.26	0.00	0.00	(2,957.26)
141	Biological & Health Scier	141161	Veterinary Technology	010210	Veterinary Technic (Licensed)	3,250.00	0.00	3,250.00	1,158.23	0.00	0.00	2,091.77
	Biological & Health Sciences Div Total					177,022.37	(22,486.36)	154,536.01	125,276.27	20,616.92	0.00	8,642.82
143	Fine Arts & Communicat	143001	Fine Arts & Communication div c	601000	Academic Administration	4,664.95	72,192.79	76,857.74	29,588.56	36,114.47	0.00	11,154.71
143	Fine Arts & Communicat	143011	Studio Art	100200	Art	2,701.71	0.00	2,701.71	362.63	0.00	0.00	2,339.08
143	Fine Arts & Communicat	143011	Studio Art	100210	Painting, Drawing	10,000.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00
143	Fine Arts & Communicat	143012	Ceramics	100200	Art	3,274.80	0.00	3,274.80	743.85	0.00	0.00	2,530.95
143	Fine Arts & Communicat	143013	Art History	100200	Art	736.83	0.00	736.83	27.53	0.00	0.00	709.30
143	Fine Arts & Communicat	143021	Communication Studies	150600	Speech Communication	818.70	0.00	818.70	110.00	0.00	0.00	708.70

FH Fund 14 B Balances by FOP As of Dec. 31, 2015 FY 15-16												
Div	Div Description	Org	Org Description	Program	Program Description	Original Budget	Budget Adjustments	Revised Budget	YTD Actuals	Encumbrances	Budget Reservations	Budget Balance Available
143	Fine Arts & Communicat	143022	Speech & Debate Team	150600	Speech Communication	1,637.40	0.00	1,637.40	0.00	0.00	0.00	1,637.40
143	Fine Arts & Communicat	143031	Fine Arts Photocopies (Instruct)	100100	Fine Arts, General	5,730.90	292.78	6,023.68	48.28	0.00	0.00	5,975.40
143	Fine Arts & Communicat	143032	Fine Arts Support	100100	Fine Arts, General	1,842.08	0.00	1,842.08	0.00	0.00	0.00	1,842.08
143	Fine Arts & Communicat	143041	Graphics & Interactive Design (C	103000	Graphic Art, Design	3,274.80	0.00	3,274.80	530.47	0.00	0.00	2,744.33
143	Fine Arts & Communicat	143044	Idea Center	103000	Graphic Art, Design	20,038.10	0.00	20,038.10	908.70	0.00	0.00	19,129.40
143	Fine Arts & Communicat	143051	Music-General	100400	Music	7,859.52	0.00	7,859.52	2,742.01	973.75	0.00	4,143.76
143	Fine Arts & Communicat	143052	Music Technology	100400	Music	0.00	0.00	0.00	2,000.00	0.00	0.00	(2,000.00)
143	Fine Arts & Communicat	143052	Music Technology	100500	Commercial Music	16,405.11	0.00	16,405.11	798.21	0.00	0.00	15,606.90
143	Fine Arts & Communicat	143063	Vocal program	100400	Music	982.44	0.00	982.44	0.00	0.00	0.00	982.44
143	Fine Arts & Communicat	143072	Performing Arts Alliance	100700	Dramatic Arts	409.35	0.00	409.35	0.00	0.00	0.00	409.35
143	Fine Arts & Communicat	143081	Photography	101100	Photography	16,128.39	0.00	16,128.39	3,748.99	922.79	0.00	11,456.61
143	Fine Arts & Communicat	143101	Theatre Arts	100700	Dramatic Arts	20,221.89	0.00	20,221.89	3,691.28	4,164.50	0.00	12,366.11
143	Fine Arts & Communicat	143111	Video Arts	060420	Television-incl TV/film/video	818.70	0.00	818.70	0.00	0.00	0.00	818.70
	Fine Arts & Communication Total					117,545.67	72,485.57	190,031.24	45,300.51	42,175.51	0.00	102,555.22
144	Foothill Online Learning	144001	Foothill Online Learning	619000	Other Instructional Support Service	33,500.00	8,107.78	41,607.78	320.25	0.00	0.00	41,287.53
144	Foothill Online Learning	144002	FH Internet	613000	Media	55,410.82	86,168.10	141,578.92	134,423.22	212.70	0.00	6,943.00
144	Foothill Online Learning	144011	FH Professional Development	673000	Human Resources Management	13,000.00	35,838.79	48,838.79	4,475.00	0.00	0.00	44,363.79
144	Foothill Online Learning	150081	Technology	679000	Other General Instit Spprt Svcs	4,332.56	21,969.94	26,302.50	0.00	0.00	0.00	26,302.50
144	Foothill Online Learning	150084	FH M/M Bulbs Project	679000	Other General Instit Spprt Svcs	0.00	36,796.29	36,796.29	0.00	20,469.82	0.00	16,326.47
	Foothill Online Learning Total					106,243.38	188,880.90	295,124.28	139,218.47	20,682.52	0.00	135,223.29
152	FHDA Education Center	152008	Middlefield & Off-Campus Progra	601000	Academic Administration	114,180.81	94,602.31	208,783.12	20,160.68	8,170.07	0.00	180,452.37
152	FHDA Education Center	152011	FH Non-Credit Parenting (NCP)	130560	Parenting, Family Education	0.00	0.00	0.00	2,557.00	0.00	0.00	(2,557.00)
	FHDA Education Center Total					114,180.81	94,602.31	208,783.12	22,717.68	8,170.07	0.00	177,895.37
130	Student Services	130001	Student Services	677000	Logistical Services	83,297.17	67,608.13	150,905.30	36,051.72	33,332.76	11,295.80	70,225.02
130	Student Services	130031	Diversity Support	649000	Miscellaneous Student Services	9,840.00	(9,840.00)	0.00	0.00	0.00	0.00	0.00
130	Student Services	130031	Diversity Support	676000	Staff Diversity	0.00	9,840.00	9,840.00	0.00	0.00	0.00	9,840.00
130	Student Services	133012	Community Ambassador & Succ	696000	Student and Co-curricular Activity	6,150.00	0.00	6,150.00	15,692.45	0.00	0.00	(9,542.45)
	Student Services Total					99,287.17	67,608.13	166,895.30	51,744.17	33,332.76	11,295.80	70,522.57
131	Disability Resource Ctr &	131001	Disability Resource Center	642000	DSPS	27,589.99	661.68	28,251.67	7,547.14	3,472.41	0.00	17,232.12
131	Disability Resource Ctr &	135104	Veterans Resource Center	648000	Veterans Services	5,000.00	1,474.59	6,474.59	4,123.60	0.00	0.00	2,350.99
	Disability Resource Ctr & Vet Prog Total					32,589.99	2,136.27	34,726.26	11,670.74	3,472.41	0.00	19,583.11
132	Counseling	130021	Puente	601000	Academic Administration	3,136.50	3,758.89	6,895.39	3,298.31	0.00	0.00	3,597.08
132	Counseling	132002	Counseling	631000	Counseling and Guidance	33,000.00	1,936.95	34,936.95	13,771.21	0.00	0.00	21,165.74
132	Counseling	132003	Counseling (Instruction)	493010	Career Guidance, Orientation	1,731.98	0.00	1,731.98	0.00	0.00	0.00	1,731.98
132	Counseling	132006	Career Center	634000	Career Guidance	1,731.98	11,448.24	13,180.22	0.00	0.00	0.00	13,180.22
132	Counseling	132008	Transfer Center	633000	Transfer Programs	6,000.00	9,258.53	15,258.53	11,461.79	0.00	800.00	2,996.74
132	Counseling	134011	Assessment/Testing	632000	Matriculation and Student Assessm	1,000.00	195.97	1,195.97	1,072.55	0.00	0.00	123.42
	Counseling Total					46,600.46	26,598.58	73,199.04	29,603.86	0.00	800.00	42,795.18
133	Student Affairs & Activiti	131151	FH Health Services	644000	Health Services	3,690.00	167.28	3,857.28	808.75	0.00	0.00	3,048.53
133	Student Affairs & Activiti	131161	Psychological Services	644000	Health Services	3,764.62	95.31	3,859.93	5,522.23	0.00	0.00	(1,662.30)
133	Student Affairs & Activiti	133001	Student Affairs	645000	Student Personnel Administration	12,611.60	81.11	12,692.71	6,636.47	0.00	0.00	6,056.24
133	Student Affairs & Activiti	133004	Graduation	649000	Miscellaneous Student Services	0.00	0.00	0.00	904.05	0.00	0.00	(904.05)
133	Student Affairs & Activiti	133007	New Student Orientation	696000	Student and Co-curricular Activity	0.00	0.00	0.00	2,664.00	0.00	0.00	(2,664.00)
133	Student Affairs & Activiti	133011	Student Activities	696000	Student and Co-curricular Activity	542.28	18,317.72	18,860.00	20,158.95	0.00	0.00	(1,298.95)
133	Student Affairs & Activiti	150005	ID Card and Print Services	672000	Fiscal Operations	583.50	0.00	583.50	0.00	0.00	0.00	583.50
	Student Affairs & Activities Total					21,192.00	18,661.42	39,853.42	36,694.45	0.00	0.00	3,158.97
135	Admissions & Records	135001	Admissions & Records	621000	Admissions and Records	124,342.40	117,741.51	242,083.91	117,604.66	401.37	99,838.75	24,239.13
	Admissions & Records Total					124,342.40	117,741.51	242,083.91	117,604.66	401.37	99,838.75	24,239.13
136	Equal Opport Progmn EO	136001	Equal Opportunity Program (EO	643100	EOPS A	10,000.00	18,504.35	28,504.35	167.52	0.00	0.00	28,336.83
	Equal Opport Progmn EOPS & Com Progmn Total					10,000.00	18,504.35	28,504.35	167.52	0.00	0.00	28,336.83
137	Financial Aid	137001	Financial Aid	646000	Financial Aid Administration	11,898.17	22,212.28	34,110.45	24,739.97	825.60	0.00	8,544.88
	Financial Aid Total					11,898.17	22,212.28	34,110.45	24,739.97	825.60	0.00	8,544.88
150	Faculty & Staff	150001	New Faculty Program	673000	Human Resources Management	8,046.41	40,140.01	48,186.42	1,720.92	0.00	0.00	46,465.50
150	Faculty & Staff	150008	Classified Staff Development	675000	Staff Development	11,104.85	23,239.52	34,344.37	2,579.05	0.00	0.00	31,765.32
150	Faculty & Staff	150010	Emergency Training/Disaster Pre	601000	Academic Administration	8,187.00	0.00	8,187.00	5,692.50	0.00	0.00	2,494.50
150	Faculty & Staff	150012	Academic Senate	603000	Academic/Faculty Senate	7,052.28	5,355.91	12,408.19	4,173.02	0.00	0.00	8,235.17
150	Faculty & Staff	150014	P/T Faculty Opening Day	601000	Academic Administration	0.00	7,263.69	7,263.69	7,263.69	0.00	0.00	0.00

FH Fund 14 B Balances by FOP												
As of Dec. 31, 2015												
FY 15-16												
Div	Div Description	Org	Org Description	Program	Program Description	Original Budget	Budget Adjustments	Revised Budget	YTD Actuals	Encumbrances	Budget Reservations	Budget Balance Available
150	Faculty & Staff	150015	P/T Faculty Orientation	673000	Human Resources Management	2,000.00	0.00	2,000.00	4,725.35	0.00	0.00	(2,725.35)
150	Faculty & Staff	150020	P/T Faculty Workshops	619000	Other Instructional Support Service	0.00	1,522.82	1,522.82	1,522.82	0.00	0.00	0.00
150	Faculty & Staff	150021	FH Classified Senate	601000	Academic Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00
150	Faculty & Staff	150021	FH Classified Senate	609000	Other Inst Admin and Instr Govern	0.00	762.35	762.35	0.00	0.00	0.00	762.35
	Faculty & Staff Total					36,390.54	78,284.30	114,674.84	27,677.35	0.00	0.00	86,997.49
140	Workforce Dev & Instl A	140001	Workforce Dev & Instl Advancm	601000	Academic Administration	7,777.65	5,881.29	13,658.94	354.29	0.00	0.00	13,304.65
140	Workforce Dev & Instl A	140201	Grants Office	672000	Fiscal Operations	208.77	417.54	626.31	0.00	0.00	0.00	626.31
	Workforce Dev & Instl Advancmnt Total					7,986.42	6,298.83	14,285.25	354.29	0.00	0.00	13,930.96
146	Business & Educ Partner	145008	Internship	619000	Other Instructional Support Service	5,000.00	423.32	5,423.32	1,602.59	0.00	0.00	3,820.73
	Business & Educ Partnerships Total					5,000.00	423.32	5,423.32	1,602.59	0.00	0.00	3,820.73
151	Krause Center for Innov	151001	Krause Center for Innovation (K	609000	Other Inst Admin and Instr Govern	59,738.65	13,090.58	72,829.23	50,170.57	15,283.74	0.00	7,374.92
151	Krause Center for Innov	151011	Learning in New Media Classr (L	086000	Educational Technology	3,500.00	7,389.85	10,889.85	0.00	0.00	0.00	10,889.85
	Krause Center for Innovation (KCI) Total					63,238.65	20,480.43	83,719.08	50,170.57	15,283.74	0.00	18,264.77
	Total F14 Non Revenue					2,110,271.66	5,784,833.81	7,895,105.47	1,212,912.63	817,331.66	146,608.84	5,718,252.34
114000-General Operating- Unrestricted (Campus Revenue)												
110	Finance & Administrative	110006	Educational Resources [Revenue	677000	Logistical Services	500.00	814.14	1,314.14	0.00	0.00	0.00	1,314.14
	Finance & Administrative Services Total					500.00	814.14	1,314.14	0.00	0.00	0.00	1,314.14
114	College Wide	114100	FH College Wide Revenue	672000	Fiscal Operations	434,110.00	0.00	434,110.00	19,429.30	0.00	0.00	414,680.70
	College Wide Total					434,110.00	0.00	434,110.00	19,429.30	0.00	0.00	414,680.70
133	Student Affairs & Activiti	133018	Clipper Card	672000	Fiscal Operations	140,000.00	8,452.11	148,452.11	52,357.71	0.00	0.00	96,094.40
133	Student Affairs & Activiti	133019	FH ePrintit	672000	Fiscal Operations	5,000.00	0.00	5,000.00	1,896.86	0.00	0.00	3,103.14
	Student Affairs & Activities Total					145,000.00	8,452.11	153,452.11	54,254.57	0.00	0.00	99,197.54
143	Fine Arts & Communicat	143103	Theatre Arts Tickets	100600	Technical Theater	0.00	0.00	0.00	350.00	0.00	0.00	(350.00)
143	Fine Arts & Communicat	143103	Theatre Arts Tickets	100700	Dramatic Arts	1,000.00	166.25	1,166.25	0.00	0.00	0.00	1,166.25
	Fine Arts & Communication Total					1,000.00	166.25	1,166.25	350.00	0.00	0.00	816.25
	Total F14 Campus Revenue					580,610.00	9,432.50	590,042.50	74,033.87	0.00	0.00	516,008.63
	GRAND TOTAL					2,690,881.66	5,794,266.31	8,485,147.97	1,286,946.50	817,331.66	146,608.84	6,234,260.97

FH Fund 15 Balances		
As of December 31, 2015		
FY 15-16		
Fund	Fund Description	Fund Balance, 12/31/15 (Negative Bal.=Deficit)
115000	Apprenticeship-Foothill	2,318,622.43
115001	Apprenticeship-Foothill Unrest cont	372,252.54
115027	FH-Celebrity Forum I - 15/16 Season	223,581.21
115037	F-Celebrity Forum II - 15/16 Season	273,048.21
115047	FH-Celebrity Forum III-15/16 Season	218,181.56
115050	Anthropology - Field work	5,712.41
115051	Anthrop Campus Abroad Reserve	33,356.12
115105	FH-Youth Program	26,295.31
115111	Box Office - Foothill	66,076.82
115112	Xerox - Foothill	9,160.69
115113	Stage Studies - Foothill	18,747.56
115114	Drama Production-Foothill	85,895.57
115115	Facilities Rental-FH Fine Arts	224,924.87
115116	Vending - Foothill	1,916.08
115117	Facilities Rental Foothill	411,460.77
115119	International Programs	386,000.41
115120	FH International Student Health Ins	988.83
115121	Mental Health Operations Foothill	9,529.80
115122	FH International Student Hlth Svcs	22,079.61
115127	FH Ctis Msdn Sftware	7,956.62
115132	FH Franklin University	1,026.57
115135	Child Development Conference	9,086.24
115138	KFJC Carrier	29,558.83
115140	Creative Writing conference	2,362.29
115142	FH-MAA Health Services	151,328.57
115146	FH-MAA Program	60,174.15
115147	Youth Program-Middlefield Campus	12,757.39
115148	Cafe-Middlefield Campus	26,617.76
115149	FH Community Education	4,695.69
115151	Contract Ed	86,492.32
115171	President's Fund Foothill	76,496.15
115175	FH-Athletics General	48,444.74
115176	FH-Athletics - Teams	106.27
115177	FH-Football	7,819.10
115178	FH-Men's Basketball	2,047.57
115179	FH-Women's Basketball	3,090.87
115180	FH-Softball	3,561.37
115181	FH-Volleyball	2,777.02
115182	FH-Aquatics	6,005.29
115183	FH-Dance	15,196.44
115184	FH-KCI Community Ed Classes	43,978.51
115186	FH Tech Conference	10,319.76
115187	FH Food Concessionaires	115,945.98
115191	FH-Workforce Development	86,953.15
115192	FH-Corporate Internship Program	19,220.33
115300	FH-MAA Counseling & Matriculation	2,961.03

FH Library Materials																
December 31, 2015																
FY 15-16																
Fund	Fund Description	Div	Div Description	Org	Org Description	Account	Account Description	Program	Original Budget	Budget Adjustments	Revised Budget	YTD Actuals	Commitments	Budget Reservations	Remaining Balance	
131007	FH Library Materials 2014/15	123	Language Arts	150051	Library	4000	Supplies and Materials Po	612000	100,000.00	0.00	100,000.00	0.00	0.00	0.00	100,000.00	
131007	FH Library Materials 2014/15	123	Language Arts	150051	Library	4020	Books-Capital	612000	0.00	0.00	0.00	7,615.59	0.00	0.00	(7,615.59)	
131007	FH Library Materials 2014/15	123	Language Arts	150051	Library	4030	Periodicals	612000	0.00	0.00	0.00	360.99	0.00	0.00	(360.99)	
131007	FH Library Materials 2014/15	123	Language Arts	150051	Library	4084	A/V Instructional Material	612000	0.00	0.00	0.00	1,548.04	0.00	0.00	(1,548.04)	
131007	FH Library Materials 2014/15	123	Language Arts	150051	Library	5000	Operating Expenses Pool	612000	150,000.00	0.00	150,000.00	0.00	0.00	0.00	150,000.00	
131007	FH Library Materials 2014/15	123	Language Arts	150051	Library	5035	Subscriptions Expense	612000	0.00	0.00	0.00	122,257.60	0.00	37,667.02	(159,924.62)	
131007	FH Library Materials 2014/15	123	Language Arts	150051	Library	5066	Chargeback-Plant Service	612000	0.00	0.00	0.00	9.03	0.00	0.00	(9.03)	
	FH Library Materials 2014/15 Total								250,000.00	0.00	250,000.00	131,791.25	0.00	37,667.02	80,541.73	
Instructional Equipment & Library Materials																
December 31, 2015																
FY 15-16																
Fund	Fund Description	Div	Div Description	Org	Org Description	Account	Account Description	Program	Original Budget	Budget Adjustments	Revised Budget	YTD Actuals	Commitments	Budget Reservations	Remaining Balance	
131001	Instructional Equip-Restr FH C	114	College Wide	114200	FH Instruct	6000	Capital Outlay Pool	612000	247,023.69	0.00	247,023.69	0.00	0.00	0.00	247,023.69	
131001	Instructional Equip-Restr FH C	123	Language Arts	150051	Library	4020	Books-Capital	612000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
131001	Instructional Equip-Restr FH C	123	Language Arts	150051	Library	4900	Procure Card Charges	612000	0.00	0.00	0.00	1,125.16	0.00	0.00	(1,125.16)	
131001	Instructional Equip-Restr FH C	123	Language Arts	150051	Library	5035	Subscriptions Expense	612000	0.00	0.00	0.00	1,023.71	0.00	0.00	(1,023.71)	
	Instructional Equip-Restr FH 08/09 Total								247,023.69	0.00	247,023.69	2,148.87	0.00	0.00	244,874.82	

Instructional Lottery Materials																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
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Perkins Title-IC 15/16 December 31, 2015															
Fund	Fund Title	Div	Division Description	Org	Org Description	Account	Account Description	Program	Original Budget	Budget Adjustments	Revised Budget	YTD Actuals	Commitments	Budget Reservations	Remaining Balance
135016	Perkins Title-IC 2015/16	121	Business & Social Sciences Div	121011	Accounting	2000	Classified Salaries Pool	050200	16,400.00	0.00	16,400.00	0.00	0.00	0.00	16,400.00
135016	Perkins Title-IC 2015/16	121	Business & Social Sciences Div	121011	Accounting	2310	Student Salaries Noninstructor	050200	0.00	0.00	0.00	5,000.25	0.00	0.00	(5,000.25)
135016	Perkins Title-IC 2015/16	121	Business & Social Sciences Div	121011	Accounting	3200	Benefit Budget/Encumbrance-B	050200	200.00	0.00	200.00	187.37	0.00	0.00	12.63
135016	Perkins Title-IC 2015/16	121	Business & Social Sciences Div	121034	Business, Small	2000	Classified Salaries Pool	050500	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
135016	Perkins Title-IC 2015/16	121	Business & Social Sciences Div	121034	Business, Small	3200	Benefit Budget/Encumbrance-B	050500	100.00	0.00	100.00	0.00	0.00	0.00	100.00
135016	Perkins Title-IC 2015/16	121	Business & Social Sciences Div	121034	Business, Small	4000	Supplies and Materials Pool	050500	2,200.00	0.00	2,200.00	0.00	0.00	0.00	2,200.00
135016	Perkins Title-IC 2015/16	121	Business & Social Sciences Div	121034	Business, Small	5000	Operating Expenses Pool	050500	7,000.00	0.00	7,000.00	0.00	0.00	0.00	7,000.00
135016	Perkins Title-IC 2015/16	121	Business & Social Sciences Div	121041	Child Development	1000	Certified salaries Pool	130500	8,875.00	0.00	8,875.00	0.00	0.00	0.00	8,875.00
135016	Perkins Title-IC 2015/16	121	Business & Social Sciences Div	121041	Child Development	1430	CE Salaries Hourly Noninstruct	130500	0.00	0.00	0.00	2,250.00	0.00	0.00	(2,250.00)
135016	Perkins Title-IC 2015/16	121	Business & Social Sciences Div	121041	Child Development	3200	Benefit Budget/Encumbrance-B	130500	875.00	0.00	875.00	199.80	0.00	0.00	675.20
135016	Perkins Title-IC 2015/16	121	Business & Social Sciences Div	121041	Child Development	4000	Supplies and Materials Pool	130500	800.00	0.00	800.00	0.00	0.00	0.00	800.00
135016	Perkins Title-IC 2015/16	121	Business & Social Sciences Div	121041	Child Development	5000	Operating Expenses Pool	130500	1,200.00	0.00	1,200.00	0.00	0.00	0.00	1,200.00
135016	Perkins Title-IC 2015/16	121	Business & Social Sciences Div	121061	Geography	4000	Supplies and Materials Pool	220600	300.00	0.00	300.00	0.00	0.00	0.00	300.00
135016	Perkins Title-IC 2015/16	121	Business & Social Sciences Div	121061	Geography	5000	Operating Expenses Pool	220600	3,000.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00
Business & Social Sciences Div Total									41,950.00	0.00	41,950.00	7,637.42	0.00	0.00	34,312.58
135016	Perkins Title-IC 2015/16	125	Phys Sci. Math & Engr Division	125071	NanoTechnology	4000	Supplies and Materials Pool	709000	500.00	0.00	500.00	0.00	0.00	0.00	500.00
135016	Perkins Title-IC 2015/16	125	Phys Sci. Math & Engr Division	125071	NanoTechnology	5000	Operating Expenses Pool	709000	15,000.00	0.00	15,000.00	0.00	0.00	0.00	15,000.00
135016	Perkins Title-IC 2015/16	125	Phys Sci. Math & Engr Division	125071	NanoTechnology	5214	Technical & Professional Service	709000	0.00	0.00	0.00	0.00	15,000.00	0.00	(15,000.00)
Phys Sci. Math & Engr Division Total									15,500.00	0.00	15,500.00	0.00	15,000.00	0.00	500.00
135016	Perkins Title-IC 2015/16	140	Workforce Dev & Instl Advancmnt	140203	Administration Perkins	4000	Supplies and Materials Pool	709000	75.00	0.00	75.00	0.00	0.00	0.00	75.00
135016	Perkins Title-IC 2015/16	140	Workforce Dev & Instl Advancmnt	140203	Administration Perkins	5000	Operating Expenses Pool	709000	9,143.00	0.00	9,143.00	0.00	0.00	0.00	9,143.00
135016	Perkins Title-IC 2015/16	140	Workforce Dev & Instl Advancmnt	140203	Administration Perkins	5510	Domestic Conference & Travel	709000	0.00	0.00	0.00	1,815.68	0.00	0.00	(1,815.68)
135016	Perkins Title-IC 2015/16	140	Workforce Dev & Instl Advancmnt	140206	FH Perkins CTE Instl Res	5000	Operating Expenses Pool	709000	2,100.00	0.00	2,100.00	0.00	0.00	0.00	2,100.00
135016	Perkins Title-IC 2015/16	140	Workforce Dev & Instl Advancmnt	140301	OTI Perkins FH	2000	Classified Salaries Pool	709000	12,100.00	0.00	12,100.00	0.00	0.00	0.00	12,100.00
135016	Perkins Title-IC 2015/16	140	Workforce Dev & Instl Advancmnt	140301	OTI Perkins FH	3200	Benefit Budget/Encumbrance-B	709000	5,535.00	0.00	5,535.00	0.00	0.00	0.00	5,535.00
135016	Perkins Title-IC 2015/16	140	Workforce Dev & Instl Advancmnt	140301	OTI Perkins FH	4000	Supplies and Materials Pool	709000	100.00	0.00	100.00	0.00	0.00	0.00	100.00
135016	Perkins Title-IC 2015/16	140	Workforce Dev & Instl Advancmnt	140301	OTI Perkins FH	5000	Operating Expenses Pool	709000	800.00	0.00	800.00	0.00	0.00	0.00	800.00
135016	Perkins Title-IC 2015/16	140	Workforce Dev & Instl Advancmnt	140301	OTI Perkins FH	5510	Domestic Conference & Travel	709000	0.00	0.00	0.00	469.56	0.00	0.00	(469.56)
Workforce Dev & Instl Advancmnt Total									29,853.00	0.00	29,853.00	2,285.24	0.00	0.00	27,567.76
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141042	Dental Programs Perkins	1000	Certified salaries Pool	124000	6,000.00	0.00	6,000.00	0.00	0.00	0.00	6,000.00
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141042	Dental Programs Perkins	2350	CL Hourly Noninstructor	124000	0.00	0.00	0.00	1,240.00	0.00	0.00	(1,240.00)
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141042	Dental Programs Perkins	3200	Benefit Budget/Encumbrance-B	124000	600.00	0.00	600.00	113.03	0.00	0.00	486.97
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141042	Dental Programs Perkins	4000	Supplies and Materials Pool	124000	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141042	Dental Programs Perkins	5000	Operating Expenses Pool	124000	8,000.00	0.00	8,000.00	0.00	0.00	0.00	8,000.00
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141061	Diagnostic Medical Sonography (DMS)	4000	Supplies and Materials Pool	122700	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141061	Diagnostic Medical Sonography (DMS)	5000	Operating Expenses Pool	122700	3,650.00	0.00	3,650.00	0.00	0.00	0.00	3,650.00
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141081	Emergency Med Tech/Paramedic (EM)	1000	Certified salaries Pool	125100	20,000.00	0.00	20,000.00	0.00	0.00	0.00	20,000.00
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141081	Emergency Med Tech/Paramedic (EM)	1430	CE Salaries Hourly Noninstruct	125100	0.00	0.00	0.00	8,550.00	0.00	0.00	(8,550.00)
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141081	Emergency Med Tech/Paramedic (EM)	3200	Benefit Budget/Encumbrance-B	125100	2,000.00	0.00	2,000.00	617.68	0.00	0.00	1,382.32
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141081	Emergency Med Tech/Paramedic (EM)	4000	Supplies and Materials Pool	125100	5,000.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141081	Emergency Med Tech/Paramedic (EM)	4025	Instructional Materials	125100	0.00	0.00	0.00	1,230.97	0.00	0.00	(1,230.97)
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141081	Emergency Med Tech/Paramedic (EM)	5000	Operating Expenses Pool	125100	5,000.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141081	Emergency Med Tech/Paramedic (EM)	5510	Domestic Conference & Travel	125100	0.00	0.00	0.00	3,970.01	0.00	0.00	(3,970.01)
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141111	Pharmacy Technology	1000	Certified salaries Pool	122100	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141111	Pharmacy Technology	3200	Benefit Budget/Encumbrance-B	122100	200.00	0.00	200.00	0.00	0.00	0.00	200.00
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141111	Pharmacy Technology	4000	Supplies and Materials Pool	122100	2,500.00	0.00	2,500.00	0.00	0.00	0.00	2,500.00
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141111	Pharmacy Technology	5000	Operating Expenses Pool	122100	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141111	Pharmacy Technology	5510	Domestic Conference & Travel	122100	0.00	0.00	0.00	653.72	0.00	0.00	(653.72)
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141141	Radiologic Technology	2000	Classified Salaries Pool	122500	1,500.00	0.00	1,500.00	0.00	0.00	0.00	1,500.00
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141141	Radiologic Technology	2310	Student Salaries Noninstructor	122500	0.00	0.00	0.00	594.00	0.00	0.00	(594.00)
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141141	Radiologic Technology	3200	Benefit Budget/Encumbrance-B	122500	150.00	0.00	150.00	7.79	0.00	0.00	142.21
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141141	Radiologic Technology	4000	Supplies and Materials Pool	122500	3,450.00	0.00	3,450.00	0.00	0.00	0.00	3,450.00
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141141	Radiologic Technology	5000	Operating Expenses Pool	122500	7,000.00	0.00	7,000.00	0.00	0.00	0.00	7,000.00
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141141	Radiologic Technology	5510	Domestic Conference & Travel	122500	0.00	0.00	0.00	4,062.81	0.00	0.00	(4,062.81)
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141151	Respiratory Therapy	4000	Supplies and Materials Pool	121000	4,000.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141151	Respiratory Therapy	5000	Operating Expenses Pool	121000	10,000.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141151	Respiratory Therapy	5510	Domestic Conference & Travel	121000	0.00	0.00	0.00	3,088.84	0.00	0.00	(3,088.84)
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141161	Veterinary Technology	2000	Certified salaries Pool	010210	11,200.00	0.00	11,200.00	0.00	0.00	0.00	11,200.00
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141161	Veterinary Technology	2350	CL Hourly Noninstructor	010210	0.00	0.00	0.00	4,942.50	0.00	0.00	(4,942.50)
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141161	Veterinary Technology	3200	Benefit Budget/Encumbrance-B	010210	1,100.00	0.00	1,100.00	450.52	0.00	0.00	649.48
135016	Perkins Title-IC 2015/16	141	Biological & Health Sciences Div	141161	Veterinary Technology	400									

GLOSSARY

“A” and “B” Budgets

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

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

“B” budget items are operating expenses, normally falling into the 4000 and 5000 account codes.

Abatements

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

Accounts Payable

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

Accounts Receivable

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

American Recovery and Reinvestment Act of 2009 (ARRA)

Also known as The Recovery Act or Stimulus, this act was signed into law as a direct result of the economic crisis and intended to restart the economy. The stimulus contained extensive funding for science, engineering research and infrastructure, and more limited funding for education, social sciences and the arts.

Apportionments

Allocations of state or federal aid, local taxes, or other monies among school districts or other governmental units. Foothill-De Anza’s *base revenue* provides most of the district’s revenue. The state general apportionment is equal to the base revenue less budgeted property taxes and student fees. There are other, but smaller, apportionments for programs such as special education, apprenticeship, and EOPS.

Appropriations

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

Appropriation for Contingency

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

Appropriations Limitation

See Gann Limitation.

Assessed Valuation

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

Associated Students Funds

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

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

Audit

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

Balance Sheet

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

Basic Skills

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

Board Financial Assistance Program (BFAP)

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

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

Bonded Debt Limit

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

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

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

Measure C Bond was passed in June 2006 for a maximum authorization of \$490,800,000. Series A, Series B and Series C of General Obligation Bonds have been issued for a total amount of \$433,991,936.50.

Bonded Indebtedness

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

Bookstore Fund

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

Capital Outlay

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

Capital Project Funds

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

Categorical Funds

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

Child Development Fund

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

COLA

Cost of Living Adjustment – change in state apportionment funding related to the CPI.

Consumer Price Index (CPI)

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

COP

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

Current Assets

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

Current Expense of Education

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

categorical funds.

Current Liabilities

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

Debt Service Funds

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

Disabled Student Programs & Services (DSP&S)

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

Employee Benefits

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

Encumbrances

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

EOPS

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

Equalization Aid

State funds, included in the general apportionment, to help bring a district's funding up to the statewide average.

Fifty Percent Law

Section 84362 of the Education Code, commonly known as the Fifty Percent Law, requires each community college district to spend at least half of its "current expense of education" each fiscal year on the "salaries of classroom instructors." Salaries include benefits and the salaries of instructional aides.

Fiscal Year

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

is consistent with the federal government's fiscal year.

Fixed Assets

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

Full-time Equivalent Student (FTES)

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

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

Funds, Restricted

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

Funds, Unrestricted

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

Gann Limitation

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

General Ledger

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

General Purpose Tax Rate

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

Governmental Funds

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

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

Income

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

Inflation Factor

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

LEA

Local Educational Agency.

Mandated Costs

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

Matriculation

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

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

Non-Resident Tuition

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

Objects of Expenditure

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

Certificated Salaries (account series 1000)

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

Classified Salaries (account series 2000)

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

Employee Benefits (account series 3000)

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

Books, Supplies & Misc. (account series 4000)

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

Operating Expenses (account series 5000)

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

Capital Outlay (account series 6000)

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

Other Outgo (account series 7000)

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

Partnership for Excellence

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

PERS

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

Prior Years Taxes

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

Proceeds of Taxes

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

Program-Based Funding

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

Proposition 13 (1978)

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

Proposition 98 (1988)

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

Reserves

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

Revenue

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

Revolving Fund

The district is authorized (ECS 85400-85405) to establish a revolving cash account for the use of the chief business official in securing or purchasing services or materials.

Scheduled Maintenance

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

Secured Property

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

Senate Bill 90 (1977), Chapter 1135/77

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

STRS

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

Student Financial Aid Funds

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

Federal Aid:

Pell Grants

SEOG (Supplemental Educational

Perkins

Opportunity Grant)

State Aid:

EOPS (Extended Opportunity

CAL Grants

Programs & Services)

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

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

TRANS

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

Unsecured Property

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

Vocational Training Education Funds

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

Warrant

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