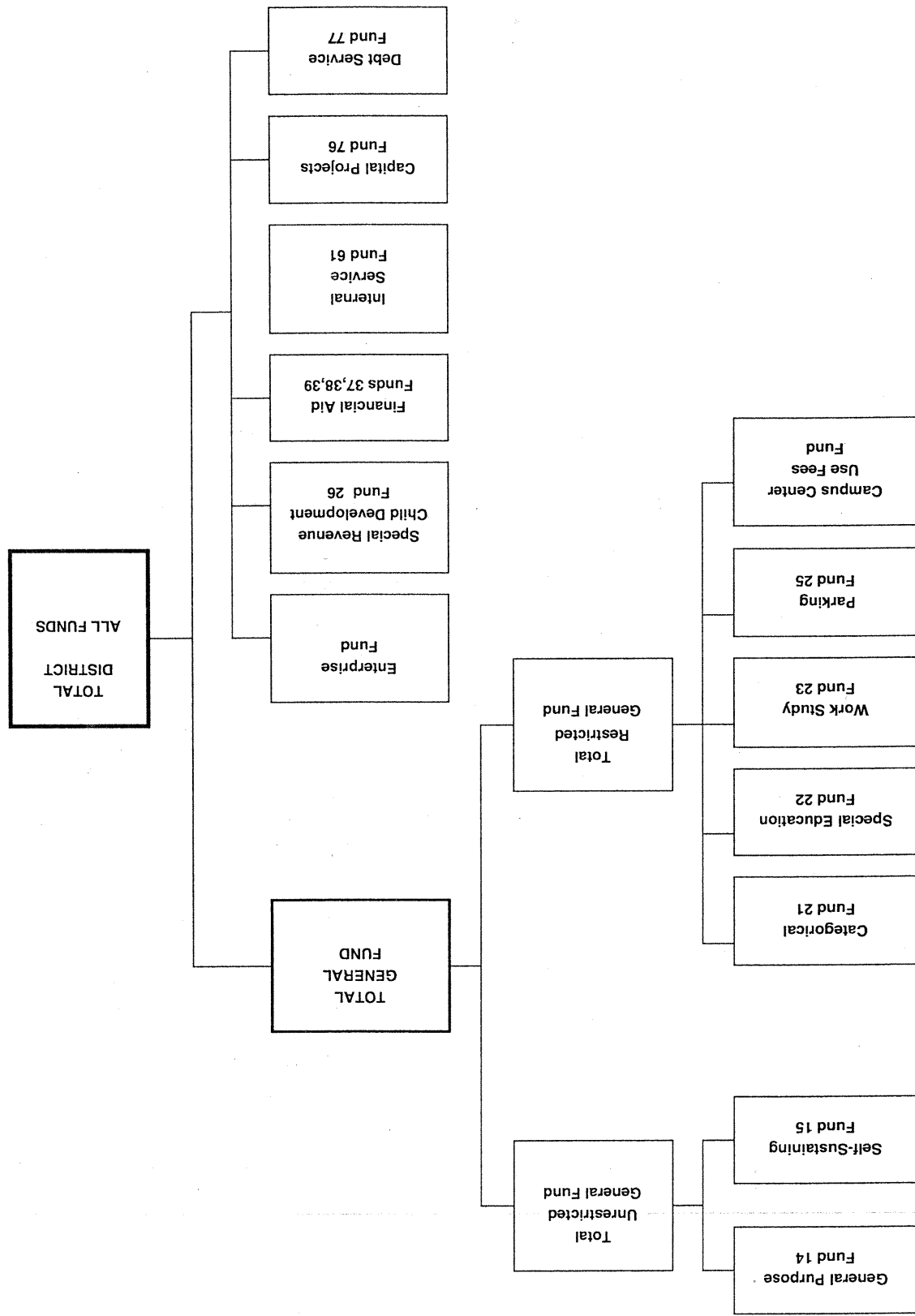


ALL FUNDS CHART



## What are all the different "funds" about?

**General Fund 14** 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 15** 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 like the Community Development Program and are expected to pay for all their own expenses. The Reprographics Department is another example of a self sustaining department that relies primarily on chargebacks from the college to operate.

**Categorical Fund 21** This fund handles all the Local, State and Federal grants that are received by the college. Large grant programs would include JTPA, Matriculation, NASA, EOPS, VATEA Health Services Fees, and many other smaller programs.

**Special Education Fund 22** 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 23** This is the College Work Study Fund used to channel federal financial aid dollars to qualified students on financial aid.

**Parking Fund 25** 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 28** Revenue for this fund is generated by a mandatory fee for use of the campus center. The proceeds are used for payment of the bonds and COPS which financed the construction of the building.

**Enterprise Fund** This fund is established for the Bookstore, Food Services 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 26** 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 37, 38, 39** These funds are used for federal and state financial aid programs, such as Pell Grants, SFOG, Perkins, etc.

**Capital Projects Fund 76** This fund is used for State money directed towards major building projects, instructional equipment allocations, and state scheduled maintenance projects.

**De Anza Associated Student Body (DASB) Fund** This fund records all the student body revenue from card sales, fund raisers and flea markets. The expenses are used for the operation of the DASB, the clubs, and support of the college.

**SELF-SUSTAINING  
Fund 15**

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

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

**Current Status:**

During the second quarter, the Self-Sustaining Fund completed the move of the Etudes program to a new independent organization, Etudes Inc. Originally, Etudes was administered under Foothill College but now is supporting many colleges, emerging into a new 501(c)(3) nonprofit corporation serving under the direction of an independent board. Foothill will continue to be one of the premier users of Etudes; staff will maintain their offices on campus and will house their data on district servers. Etudes' recent departure from the Self-Sustaining Fund resulted in budget revisions to reduce projected revenue (\$1,073,500) and corresponding projected expenses (\$840,800). We are projecting to end the fiscal year with a net change in fund balance of \$388,753 and a projected carryover fund balance of \$6,450,000.