



FOOTHILL-DE ANZA
Community College District

2014-2015

ADOPTED BUDGET

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

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**FOOTHILL-DE ANZA
COMMUNITY COLLEGE DISTRICT**

2014-2015 ADOPTED BUDGET

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Board of Trustees Presentation



Foothill College



De Anza College

2014-2015 Adopted Budget September 8, 2014

Kevin McElroy, Vice Chancellor, Business Services
Hector Quinonez, Executive Director, Fiscal Services
Joni Hayes, Director, Budget Operations



Development of the 2014/15 Budget

The development of the 2014/15 budget was initiated in Winter 2014 with the following broad objectives:

- To maintain and improve student access, student retention, and all related student support services
- Preserve reserves sufficient to meet 2014/15 operating budget needs
- To maintain one-time funds for fiscal year 2015/16 in anticipation of the ongoing FHDA structural deficit and until FTES/apportionment stabilizes



Review of June 30, 2014 Ending Balance

The June 30, 2014 ending balance of \$44,198,097 will be used in 2014/15 as follows:

- \$ 8,620,000 to maintain district's budgeted 5% reserves
- \$14,499,823 for colleges & Central Services designated "B" budget carryover
- \$ 2,304,809 for district-wide carryover (elections costs, negotiated contract items, EIS/ETS backfill, encumbrance carryforwards)
- \$ 2,000,000 for enrollment stimulus
- \$16,773,465 to be set aside as 2014/15 Stability Fund



Plans for Use of Designated Funds and Stability Fund

- To offset a projected operating deficit of \$2.08 million and delay permanent reductions to operating expenses using one-time stability funds in fiscal year 2014/15
- To offset any apportionment or productivity shortfall that may arise due to factors such as decline in demand, etc., in fiscal year 2014/15
- To stimulate student enrollment and restore prior years' FTES decline (\$2 million)
- To set aside \$14.7 million in stability funds for 2015/16 in anticipation of operating cost increases and to close the structural budget deficit

**Summary of Net Change in
Fund Balance and Carryover**

Projected Revenue vs. Projected Expenses	
Beginning Balance, July 1, 2014	\$ 44,198,097
Revenue	\$ 170,340,795
Expenses	(172,423,441)
Net Change in Fund Balance (Projected)	\$ (2,082,646)
NET FUND BALANCE, June 30, 2015	\$ 42,115,451

Projected Ending Fund Balance as of June 30, 2015	\$ 42,115,451
Less: "B" Budget Carryforward	
Foothill College	\$ 6,499,823
De Anza College	5,100,000
Central Services	2,900,000
Subtotal	\$ 14,499,823
Less: District-Wide "A" Restricted	\$ 2,304,809
Subtotal	\$ 2,304,809
Total Carryforward	\$ 16,804,632
Less: Funds Designated for Enrollment Stimulus/Restoration	\$ 2,000,000
Less: Adopted Budget Reserves @ 5% (Restricted)	\$ 8,620,000
Remaining 2014/15 Stability Fund	\$ 14,690,819



Comparison of Assumptions from Tentative to Adopted Budget

Tentative Budget Assumptions:

- Enrollment estimated at 31,632 FTES
- .85% COLA
- No growth/restoration budgeted for resident FTES; however,
- \$2 million projected for one-time stimulus funds to restore FTES
- 1% deficit factor applied to state apportionment
- \$1,500,000 budgeted for Unfunded Retiree Liability
- Mandated Cost Reimbursement = \$760,480
- No growth budgeted for non-resident FTES

Adopted Budget Assumptions:

- Enrollment estimated at 31,942 FTES
- .85% COLA
- No growth/restoration budgeted for resident FTES; however,
- \$2 million has again been set aside as one-time stimulus funds to restore FTES
- 1% deficit factor applied to state apportionment
- \$1,500,000 budgeted for Unfunded Retiree Liability
- Mandated Cost Reimbursement = \$765,934
- No growth budgeted for non-resident FTES; due to volatility of the program, we will adjust increases to revenue, if there are any, as the funds materialize



Where are we now for 14/15?

Current Income vs. Current Expenses

Income	\$ 170,340,795
Expenses	<u>172,423,441</u>
2014/15 Net Deficit	\$ (2,082,646)
<u>Use of Stability Fund (one-time funds)</u>	<u>2,082,646</u>
Net Deficit After Use of One-Time Funds *	\$ 0

** This will reduce our available Stability Fund balance to \$14,690,819
(this balance will be further reduced, contingent upon any negotiated salary adjustments)*



Major Revenue Assumptions

■ State Revenues

- 0.85% COLA
- FTES estimates based on 2013/14 P-Annual
- No growth budgeted for non-resident FTES
- Deficit factor applied to state apportionment funds (1%)



Major Variables Impacting Projections for Revenue and Expense

- Deficit factor due to state general fund revenue shortfall (property taxes), RDA shortfall, and/or Prop 30 EPA funding shortfall (1%, or \$1.4 million, budgeted)
- Reduction in district revenue due to potential decline in FTES
- Decrease in productivity to maximize FTES
- Restoration (possible increase to revenue of approximately \$470,000 for every 100 FTES restored)



General Outlook for Fiscal Year 2014/15

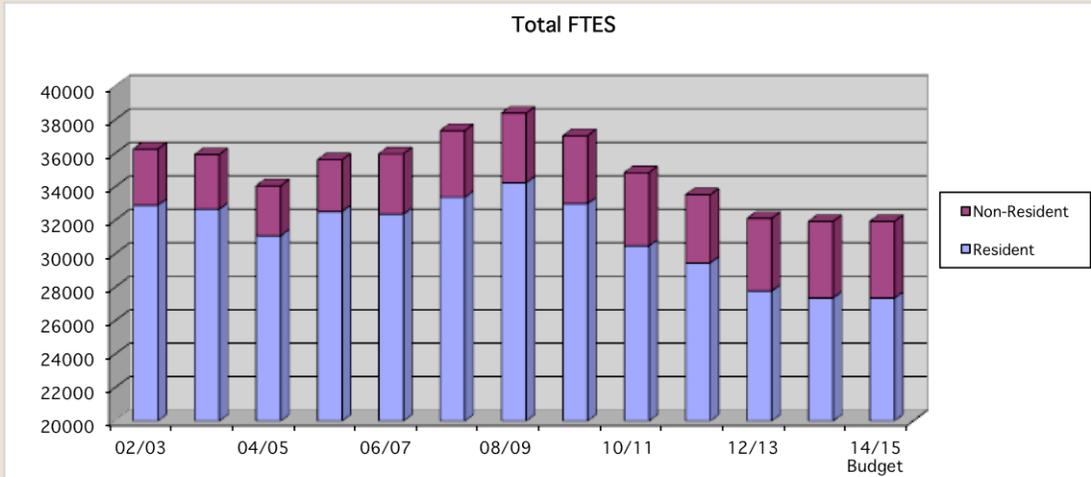
Assuming that by June 30, 2015, the district still has a \$2 million ongoing structural deficit, plus operating expense increases of approximately \$1 million, the structural deficit will increase to approximately \$3 million for FY 2015/16.

2014/15 will continue to have challenges due to the following:

- A timeline to structurally balance the budget needs to be determined
- Enrollment uncertainty
- Guaranteed RDA/EPA backfill financing has been inconsistent
- Operating expenses outpacing new revenues



Foothill-De Anza Enrollment

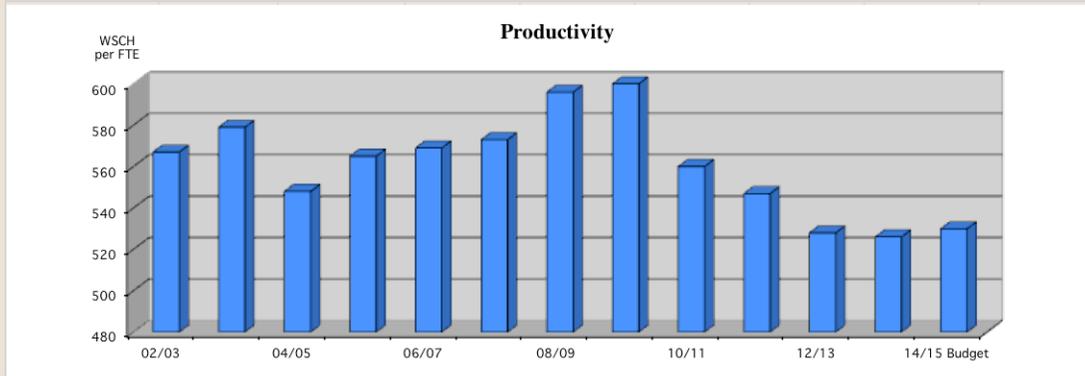




FHDA 2014/15 Productivity

- FTES from on-campus and off-campus programs is budgeted at 31,942 FTES and productivity is budgeted at 530

FHDA Productivity

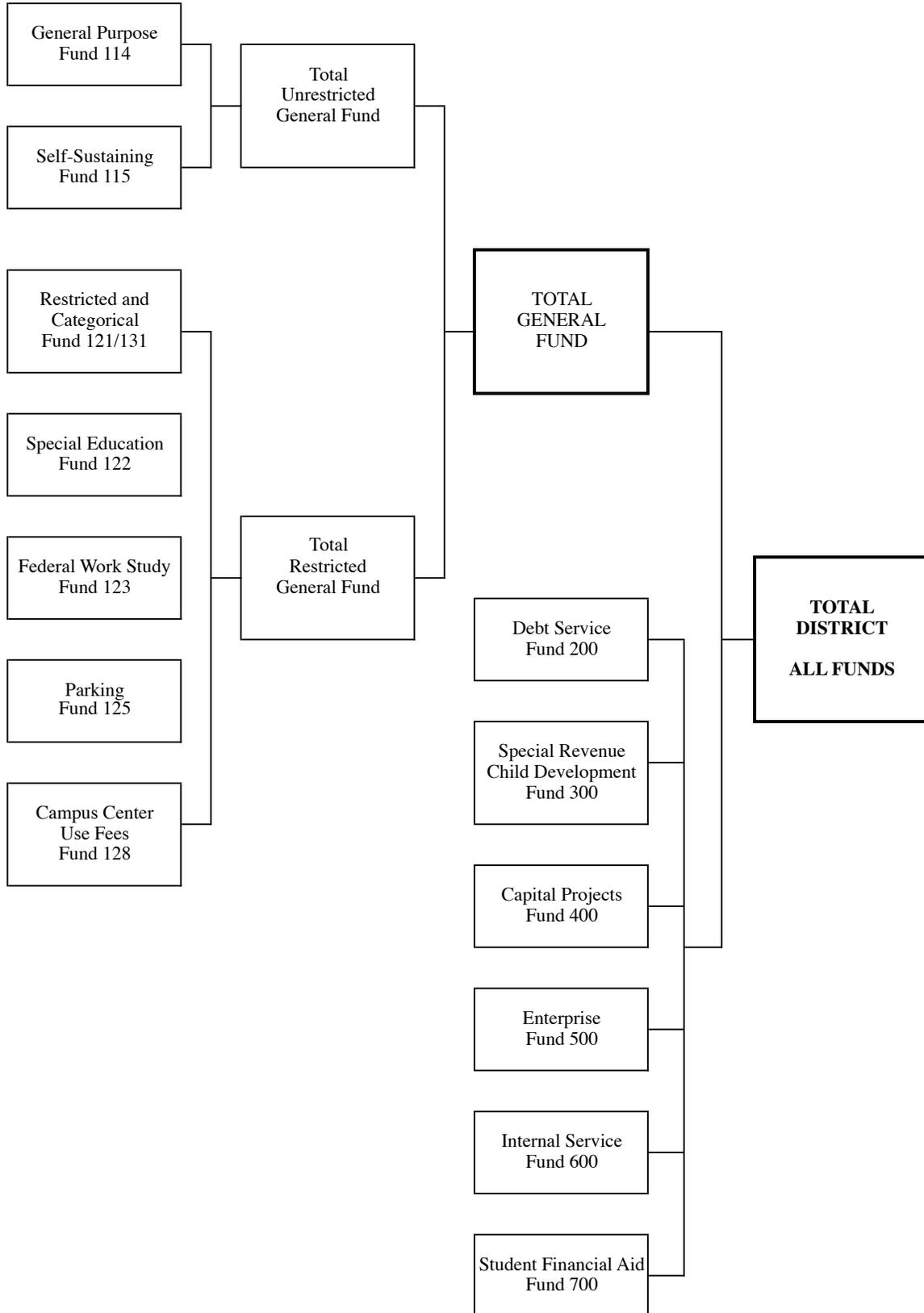




What We *Will* Achieve

- We will still serve at least 31,942 full-time equivalent students ...a SIGNIFICANT number of students served
- We will continue to provide the very best support services for students in spite of recent multi-year resource and staffing reductions
- We will continue to maintain a minimum 5% reserve along with additional one-time funds
- We will have a Stability Fund to close the 2014/15 operating deficit and beyond to allow for strategic planning of future reductions if necessary
- We will continue to aggressively work on enrollment management strategies to restore lost FTES

ALL FUNDS CHART



FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2014-2015

**Adopted Budget Summary
for ALL FUNDS**

	TOTAL GENERAL FUND	Enterprise Funds	Child Development Fund 300	Student Financial Aid Fund 700	Capital Projects Fund 400	Debt Service Fund 200	TOTAL DISTRICT ALL FUNDS	Internal Service Fund 600
INCOME								
Federal Income	\$ 2,018,789	\$ 0	\$ 38,000	\$ 22,516,168	\$ 0	\$ 0	\$ 24,572,957	\$ 0
State Income	72,667,502		629,593	1,173,000	1,292,777	0	75,762,872	0
Local Income	148,392,040	11,294,299	1,742,000	450,000	740,000	33,872,100	196,490,439	40,378,353
TOTAL INCOME	\$ 223,078,331	\$ 11,294,299	\$ 2,409,593	\$ 24,139,168	\$ 2,032,777	\$ 33,872,100	\$ 296,826,268	\$ 40,378,353
EXPENSES								
Cost of Sales	\$ 0	\$ 6,776,200	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,776,200	\$ 0
Certificated Salaries	86,582,325	0	758,033	0	0	0	87,340,358	0
Classified Salaries	45,084,333	1,973,266	922,058	0	1,809,797	0	49,789,453	0
Employee Benefits	38,840,470	488,152	411,452	0	638,279	0	40,378,353	40,378,353
Materials and Supplies	5,490,857	0	174,000	0	200	0	5,665,057	0
Operating Expenses	41,289,921	1,523,805	181,960	450,000	18,192,036	0	61,637,722	0
Capital Outlay	3,099,836	0	0	0	39,566,421	0	42,666,257	0
TOTAL EXPENSES	\$ 220,387,742	\$ 10,761,422	\$ 2,447,503	\$ 450,000	\$ 60,206,733	\$ 0	\$ 294,253,401	\$ 40,378,353
TRANSFERS AND OTHER								
Transfers-in	\$ 4,735,848	\$ 0	\$ 37,910	\$ 0	\$ 0	\$ 2,474,699	\$ 7,248,457	\$ 1,500,000
Other Sources	0	0	0	0	0	32,096	32,096	0
Intrafund Transfers	0	0	0	0	0	0	0	0
Transfers-out	(8,748,457)	0	0	0	0	0	(8,748,457)	0
Contingency	0	0	0	0	0	0	0	0
Other Out Go	(586,243)	(66,317)	0	(23,689,168)	0	(36,378,895)	(60,720,623)	(1,500,000)
TOTAL TRANSFERS/OTHER SOURCES	\$ (4,598,852)	\$ (66,317)	\$ 37,910	\$ (23,689,168)	\$ 0	\$ (33,872,100)	\$ (62,188,527)	\$ 0
FUND BALANCE								
Net Change in Fund Balance	\$ (1,908,263)	\$ 466,560	\$ 0	\$ 0	\$ (58,173,956)	\$ 0	\$ (59,615,659)	\$ 0
Beginning Balance, July 1	61,930,245	4,973,329	950,206	278,644	118,118,939	24,345,325	210,596,689	13,975,268
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 60,021,983	\$ 5,439,889	\$ 950,206	\$ 278,644	\$ 59,944,983	\$ 24,345,325	\$ 150,981,030	\$ 13,975,268

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2014-2015
Adopted Budget Summary
for GENERAL FUNDS**

	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	Restricted & Categorical Fund 121/131	Special Educ. Fund 122	Federal Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
INCOME										
Federal Income	\$ 0	\$ 0	\$ 0	\$ 1,583,337	\$ 0	\$ 435,452	\$ 0	\$ 0	\$ 2,018,789	\$ 2,018,789
State Income	39,538,093	1,146,410	40,684,503	29,982,964	2,000,035	0	0	0	31,982,999	72,667,502
Local Income	130,802,702	10,435,901	141,238,603	2,500,000	0	0	2,304,000	2,349,437	7,153,437	148,392,040
TOTAL INCOME	\$ 170,340,795	\$ 11,582,311	\$ 181,923,106	\$ 34,066,301	\$ 2,000,035	\$ 435,452	\$ 2,304,000	\$ 2,349,437	\$ 41,155,225	\$ 223,078,331
EXPENSES										
Certificated Salaries	\$ 81,037,589	\$ 581,329	\$ 81,618,918	\$ 2,094,179	\$ 2,795,983	\$ 0	\$ 0	\$ 73,246	\$ 4,963,407	\$ 86,582,325
Classified Salaries	31,821,232	1,997,899	33,819,131	7,154,953	1,862,220	580,603	1,053,534	613,892	11,265,202	45,084,333
Employee Benefits	33,840,107	700,217	34,540,324	2,504,904	1,239,870	0	317,098	238,275	4,300,146	38,840,470
Materials and Supplies	2,752,349	(10,386)	2,741,963	2,639,680	25,314	0	0	83,901	2,748,895	5,490,857
Operating Expenses	16,225,720	6,972,867	23,198,587	16,482,133	1,299,104	0	97,500	212,597	18,091,334	41,289,921
Capital Outlay	68,463	10,000	78,463	2,788,260	28,113	0	0	205,000	3,021,373	3,099,836
TOTAL EXPENSES	\$ 165,745,459	\$ 10,251,926	\$ 175,997,385	\$ 33,664,108	\$ 7,250,604	\$ 580,603	\$ 1,468,132	\$ 1,426,910	\$ 44,390,357	\$ 220,387,742
TRANSFERS AND OTHER										
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 29,112	\$ 4,401,585	\$ 145,151	\$ 160,000	\$ 0	\$ 4,735,848	\$ 4,735,848
Other Sources	0	0	0	0	0	0	0	0	0	0
Intrfund Transfers	0	0	0	0	0	0	0	0	0	0
Transfers-out	(6,677,982)	(36,830)	(6,714,812)	0	0	0	(995,868)	(1,037,777)	(2,033,645)	(8,748,457)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Out Go	0	0	0	(586,243)	0	0	0	0	(586,243)	(586,243)
TOTAL TRANSFERS/OTHER SOURCES	\$ (6,677,982)	\$ (36,830)	\$ (6,714,812)	\$ (557,131)	\$ 4,401,585	\$ 145,151	\$ (835,868)	\$ (1,037,777)	\$ 2,115,960	\$ (4,598,852)
FUND BALANCE										
Net Change in Fund Balance	\$ (2,082,646)	\$ 1,293,555	\$ (789,091)	\$ (154,938)	\$ (848,984)	\$ 0	\$ 0	\$ (115,250)	\$ (1,119,171)	\$ (1,908,263)
Beginning Balance, July 1	44,198,097	9,434,680	53,632,777	6,767,625	848,984	0	0	680,859	8,297,468	61,930,245
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 42,115,451	\$ 10,728,235	\$ 52,843,686	\$ 6,612,687	\$ 0	\$ 0	\$ 0	\$ 565,609	\$ 7,178,296	\$ 60,021,983

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS FOR 2014/15

TO

Fund	Unrestricted General Funds		Restricted General Funds					All Other Funds					Total	
	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Enterprise Funds	Child Development 300	Financial Aid 700	Internal Service 600	Capital Projects 400		Debt Service 200
114			29,112	4,401,585	145,151	160,000			37,910		1,500,000		404,224	6,677,982
115													36,830	36,830
121/131														0
122														0
123														0
125													995,868	995,868
128													1,037,777	1,037,777
Enterprise														0
300														0
700														0
600														0
400														0
200														0
Total	0	0	29,112	4,401,585	145,151	160,000	0	0	37,910	0	1,500,000	0	2,474,699	8,748,457

Inter-Fund Transfers:

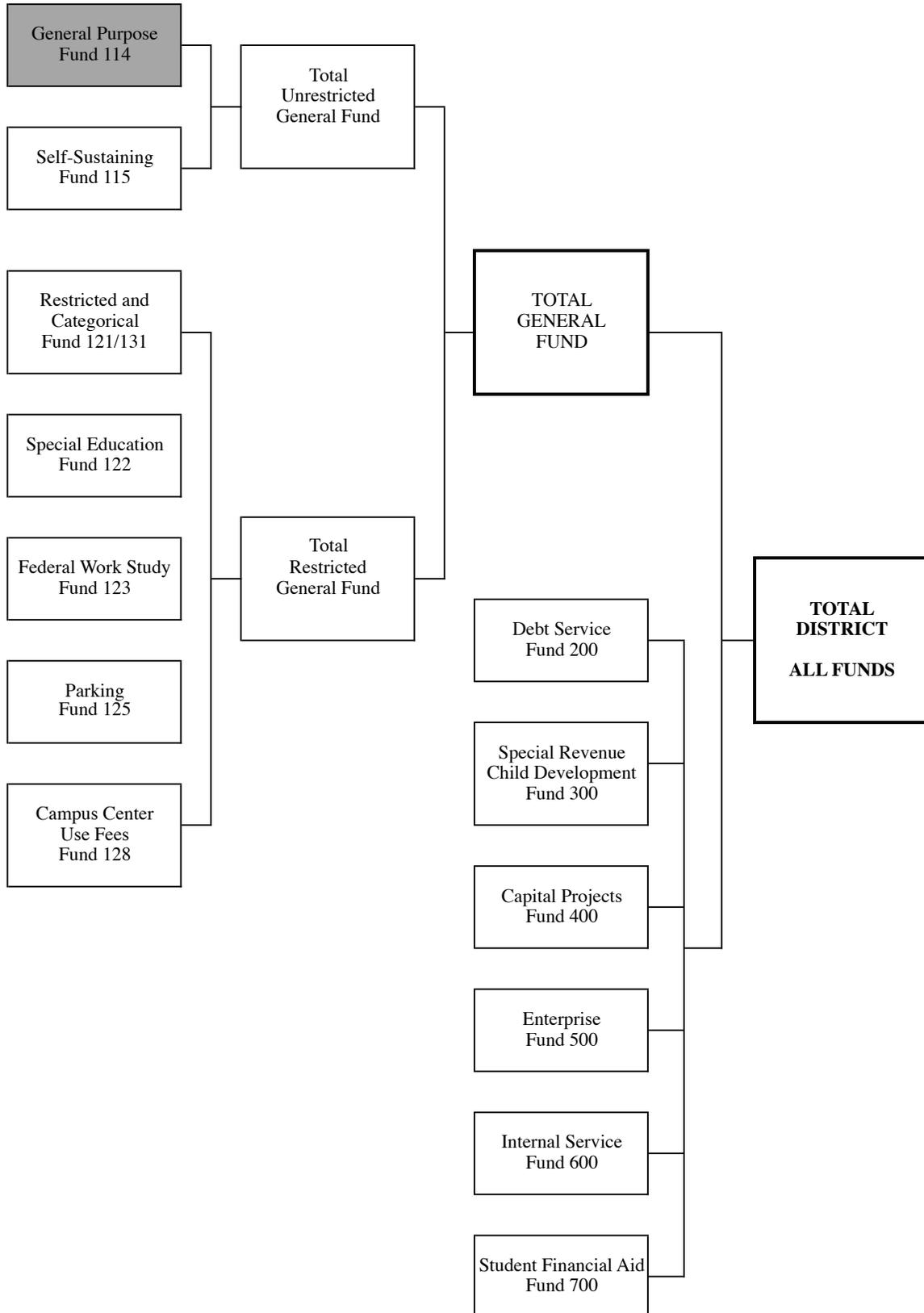
Fund 114 to 121/131: 29,112 for salary backfill
 Fund 114 to 122: 4,401,585 for Special Ed match
 Fund 114 to 123: 145,151 for Federal Work Study match
 Fund 114 to 125: 160,000 to offset Parking Fund operating deficit
 Fund 114 to 200: 122,563 for Debt Service
 281,661 for capital lease payments
 Fund 114 to 300: 37,910 for salary backfill
 Fund 114 to 600: 1,500,000 for 2014/15 OPEB Liability

Fund 115 to 200: 36,830 for Debt Service
 Fund 125 to 200: 995,868 for Debt Service
 Fund 128 to 200: 1,037,777 for Debt Service

■ Intra-Fund Transfers (Between Unrestricted General Funds):

■ Intra-Fund Transfers (Between Restricted General Funds):

GENERAL PURPOSE FUND



GENERAL PURPOSE FUND**Fund 114**

The General Purpose fund is part of the unrestricted general fund. This fund accounts for the majority of the district's revenues and expenditures. About 80% of this fund's revenue comes from the base revenue, nearly 16% comes from non-resident tuition, 2% comes from lottery proceeds, and 2% comes from other sources.

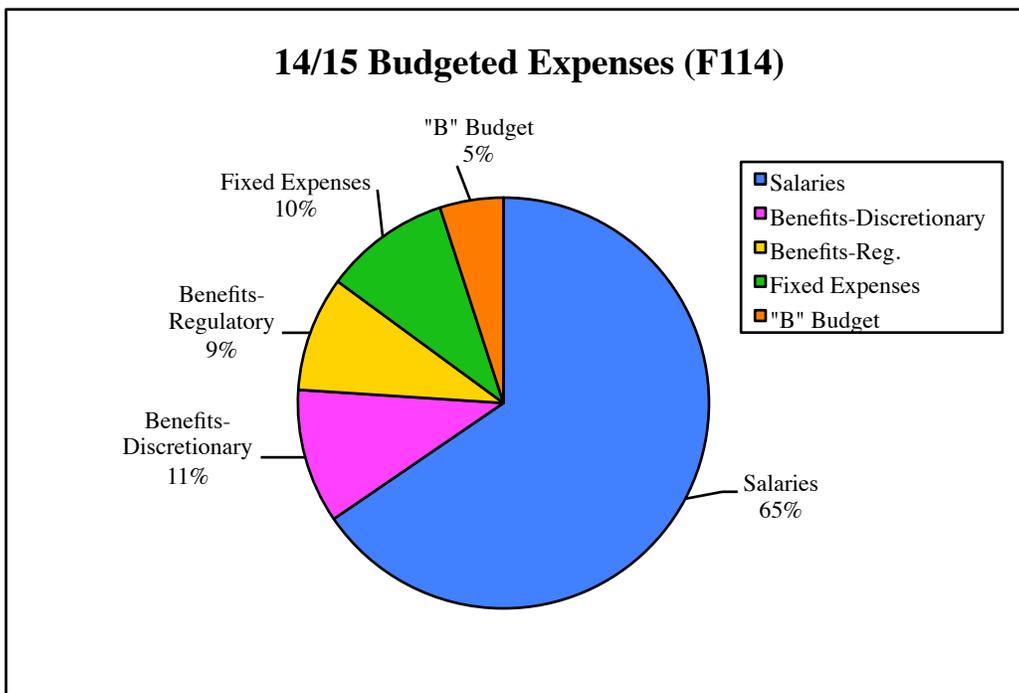
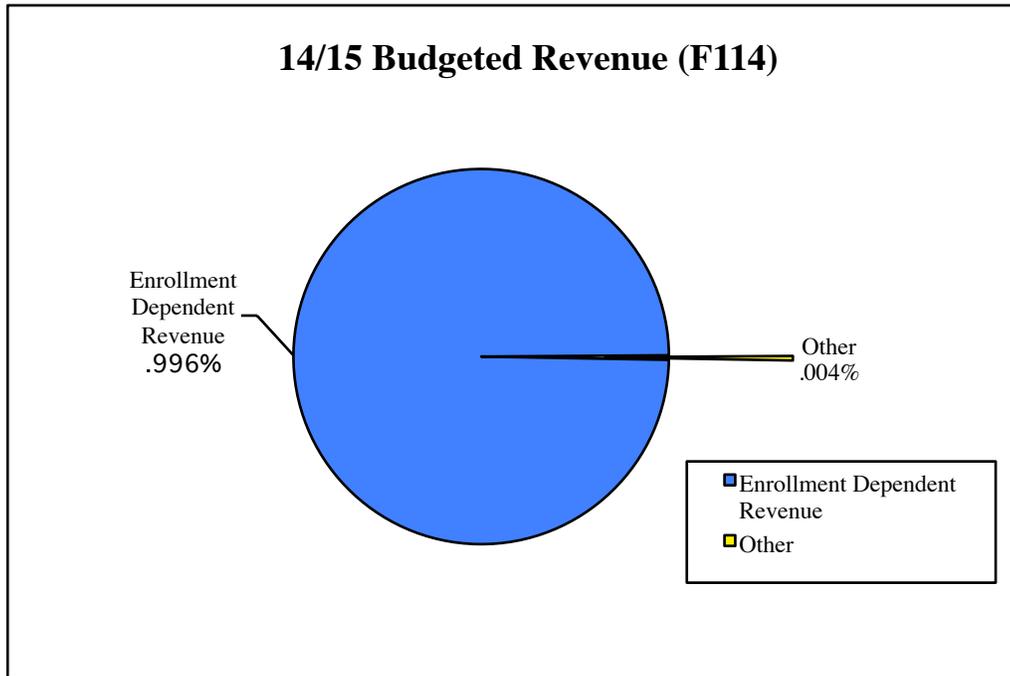
The base revenue is comprised of four revenue sources:

- Local Taxes 6%
- Property Tax Revenue 53%
- State General Apportionment 27%
- EPA (Prop 30) Proceeds 14%

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

General Purpose Fund expenses account for the majority of the district's operating expenses. Ongoing salaries and benefits comprise 85% of the total general fund expenses.

Fixed expenses such as leases, utilities, debt payments, insurance premiums, bank and credit card fees, collective bargaining costs, district-wide software maintenance, and a transfer out to DSP&S (Disabled Student Programs and Services) comprise 10% of the total general fund expenses. The remaining 5% constitutes the campuses' and Central Services' discretionary B budget, approximately \$8.6 million.



FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 114
General Purpose**

2014-15 BUDGETS

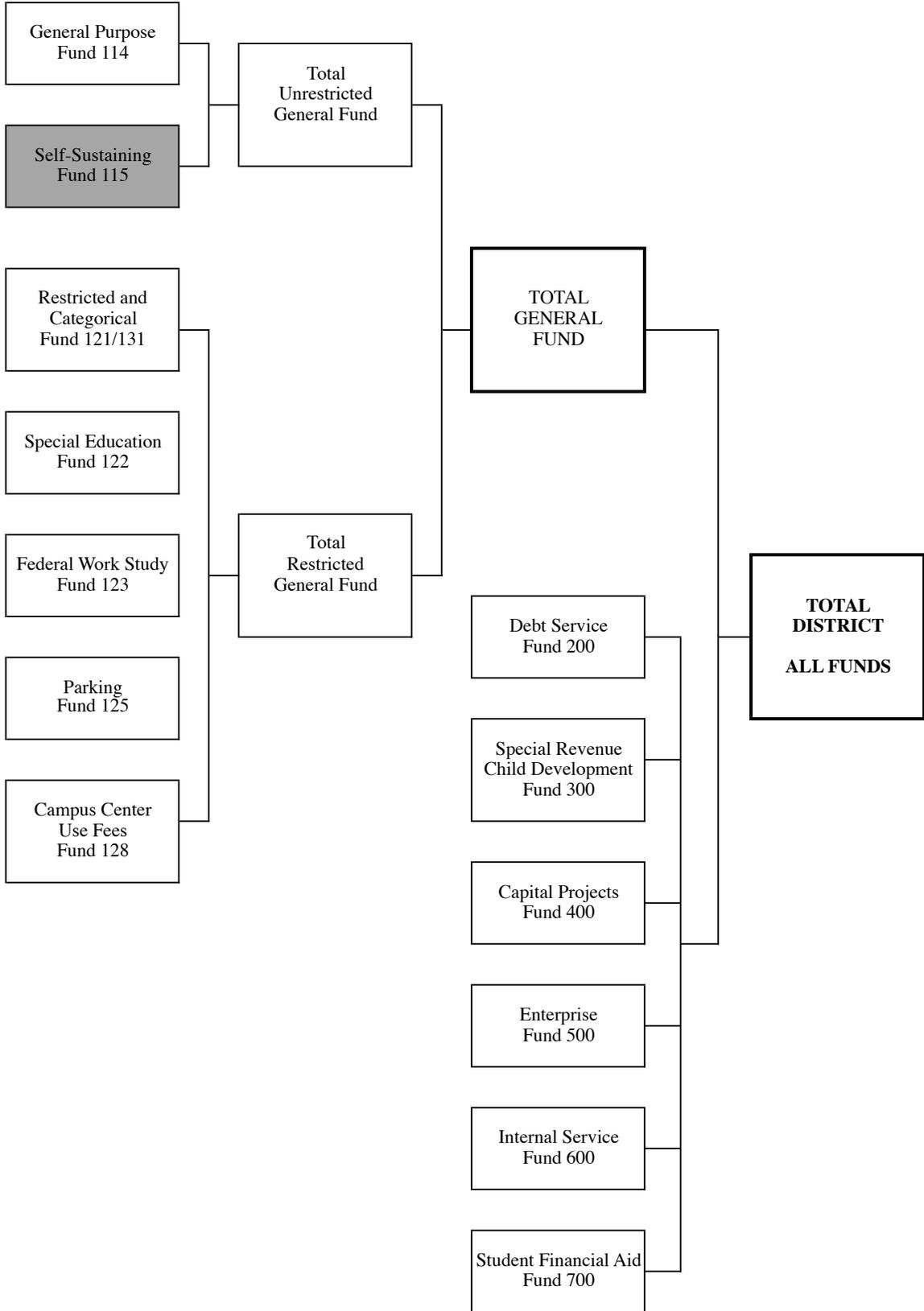
INCOME	Foothill College	De Anza College	Central Services	District-Wide	Total Fund 114
Federal					
Other Federal	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Federal Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State					
Apportionment	\$ 0	\$ 0	\$ 0	15,095,456	\$ 15,095,456
EPA Proceeds	0	0	0	19,627,922	19,627,922
Deferred Maintenance	0	0	0	0	0
State Lottery	0	0	0	3,446,701	3,446,701
Mandated Cost Block Grant	0	0	0	765,934	765,934
Staff Development	0	0	0	0	0
Other State	0	0	0	602,080	602,080
Total State Income	\$ 0	\$ 0	\$ 0	39,538,093	\$ 39,538,093
Local					
Property Taxes	\$ 0	\$ 0	\$ 0	79,758,769	\$ 79,758,769
Resident Enrollment	250,000	425,000	0	21,972,753	22,647,753
Non-Resident Enrollment	0	0	0	26,500,000	26,500,000
Interest Income	0	0	0	385,000	385,000
Other Local	299,180	452,000	600,000	160,000	1,511,180
Total Local Income	\$ 549,180	\$ 877,000	\$ 600,000	128,776,522	\$ 130,802,702
TOTAL INCOME	\$ 549,180	\$ 877,000	\$ 600,000	168,314,615	\$ 170,340,795
EXPENSES					
Contract Teachers	\$ 15,651,485	\$ 21,985,491	\$ 0	\$ 0	\$ 37,636,976
Contract Non-Teachers	4,707,269	5,647,939	718,238	0	11,073,446
Other Teachers	11,355,486	19,065,022	0	0	30,420,508
Other Non-Teachers	440,000	800,903	13,000	652,756	1,906,659
Total Certificated Salaries	\$ 32,154,240	\$ 47,499,355	\$ 731,238	\$ 652,756	\$ 81,037,589
Contract Non-instructional	\$ 6,219,711	\$ 9,110,470	\$ 13,479,139	\$ 0	\$ 28,809,319
Contract Instructional Aides	257,903	1,660,974	0	0	1,918,877
Other Non-instructional	66,000	233,825	383,083	410,127	1,093,036
Other Instructional Aides	0	0	0	0	0
Students	0	0	0	0	0
Students-FWS	0	0	0	0	0
Total Classified Salaries	\$ 6,543,614	\$ 11,005,268	\$ 13,862,222	\$ 410,127	\$ 31,821,232
Total Salaries	\$ 38,697,854	\$ 58,504,623	\$ 14,593,460	\$ 1,062,884	\$ 112,858,821
Total Staff Benefits	\$ 8,731,686	\$ 13,089,362	\$ 5,211,663	\$ 6,807,396	\$ 33,840,107
Total Materials and Supplies	\$ 667,180	\$ 723,323	\$ 1,361,846	\$ 0	\$ 2,752,349
Contracted Services	\$ 1,013,455	\$ 0	\$ 0	296,450	\$ 1,309,905
Lease of Equipment & Facilities	0	0	0	1,128,648	1,128,648
Utilities	0	0	0	3,469,861	3,469,861
Other Operating	1,803,836	751,612	2,225,627	5,536,231	10,317,306
Total Operating	\$ 2,817,291	\$ 751,612	\$ 2,225,627	\$ 10,431,190	\$ 16,225,720
Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0	0
Other Capital Outlay	0	10,760	57,703	0	68,463
Total Capital Outlay	\$ 0	\$ 10,760	\$ 57,703	\$ 0	\$ 68,463
TOTAL EXPENSES	\$ 50,914,011	\$ 73,079,681	\$ 23,450,298	18,301,470	\$ 165,745,459
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0	0
Intrafund Transfers	0	0	0	0	0
Transfers-out	0	0	0	(6,677,982)	(6,677,982)
Contingency	0	0	0	0	0
Other Out Go	0	0	0	0	0
TOTAL TRANS/OTHER SOURCES	\$ 0	\$ 0	\$ 0	(6,677,982)	\$ (6,677,982)
Net Change in Fund Balance	\$ (50,364,831)	\$ (72,202,681)	\$ (22,850,298)	143,335,163	\$ (2,082,646)
Beginning Balance, July 1	0	0	0	0	44,198,097
Adjustments to Beginning Balance	0	0	0	0	0
NET FUND BALANCE, June 30	\$ (50,364,831)	\$ (72,202,681)	\$ (22,850,298)	143,335,163	\$ 42,115,451

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 114
General Purpose**

TOTAL DISTRICT			
INCOME	Revised Budget 13/14	Actual 13/14	Budget 14/15
Federal			
Other Federal	\$ 0	\$ 0	\$ 0
Total Federal Income	\$ 0	\$ 0	\$ 0
State			
Apportionment	\$ 19,945,689	\$ 19,945,689	\$ 15,095,456
EPA Proceeds	18,928,002	18,928,002	19,627,922
Deferred Maintenance	0	0	0
State Lottery	3,985,122	3,985,122	3,446,701
Mandated Cost Block Grant	779,060	779,060	765,934
Staff Development	0	0	0
Other State	602,089	602,089	602,080
Total State Income	\$ 44,239,962	\$ 44,239,962	\$ 39,538,093
Local			
Property Taxes	\$ 77,689,315	\$ 77,689,315	\$ 79,758,769
Resident Enrollment	21,972,753	21,972,753	22,647,753
Non-Resident Enrollment	26,445,199	26,445,199	26,500,000
Interest Income	381,148	381,148	385,000
Other Local	2,527,209	2,527,209	1,511,180
Total Local Income	\$ 129,015,624	\$ 129,015,624	\$ 130,802,702
TOTAL INCOME	\$ 173,255,586	\$ 173,255,586	\$ 170,340,795
EXPENSES			
Contract Teachers	\$ 35,838,323	\$ 34,386,510	\$ 37,636,976
Contract Non-Teachers	12,664,321	11,872,427	11,073,446
Other Teachers	29,969,853	32,107,672	30,420,508
Other Non-Teachers	817,757	1,540,983	1,906,659
Total Certificated Salaries	\$ 79,290,254	\$ 79,907,593	\$ 81,037,589
Contract Non-instructional	\$ 29,285,511	\$ 27,402,275	\$ 28,809,319
Contract Instructional Aides	1,936,835	1,824,266	1,918,877
Other Non-instructional	(3,447)	1,520,684	1,093,036
Other Instructional Aides	0	0	0
Students	0	799,106	0
Students-FWS	0	0	0
Total Classified Salaries	\$ 31,218,899	\$ 31,546,331	\$ 31,821,232
Total Salaries	\$ 110,509,153	\$ 111,453,924	\$ 112,858,821
Total Staff Benefits	\$ 36,926,780	\$ 33,316,024	\$ 33,840,107
Total Materials and Supplies	\$ 1,565,359	\$ 2,373,426	\$ 2,752,349
Contracted Services	\$ 1,080,961	\$ 3,312,316	\$ 1,309,905
Lease of Equipment & Facilities	1,131,608	1,155,148	1,128,648
Utilities	3,430,760	3,294,045	3,469,861
Other Operating	31,012,152	7,525,296	10,317,306
Total Operating	\$ 36,655,481	\$ 15,286,805	\$ 16,225,720
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	394,422	0
Other Capital Outlay	83,549	19,577	68,463
Total Capital Outlay	\$ 83,549	\$ 413,999	\$ 68,463
TOTAL EXPENSES	\$ 185,740,322	\$ 162,844,177	\$ 165,745,459
Transfers-in	\$ 296,315	\$ 297,598	\$ 0
Other Sources	364	364	0
Intrafund Transfers	92,995	92,995	0
Transfers-out	(8,235,675)	(11,636,412)	(6,677,982)
Contingency	(4,011,505)	0	0
Other Out Go	0	0	0
TOTAL TRANS/OTHER SOURCES	\$ (11,857,506)	\$ (11,245,455)	\$ (6,677,982)
Net Change in Fund Balance	\$ (24,342,243)	\$ (834,047)	\$ (2,082,646)
Beginning Balance, July 1	44,970,301	44,970,301	44,198,097
Adjustments to Beginning Balance	61,843	61,843	0
NET FUND BALANCE, June 30	\$ 20,689,902	\$ 44,198,097	\$ 42,115,451

SELF-SUSTAINING FUND



SELF-SUSTAINING**Fund 115**

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, and 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.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 115
Self-Sustaining**

2014-15 BUDGETS

INCOME	Foothill College	De Anza College	Central Services	Total Fund 115
Total State Income	\$ 1,128,910	\$ 17,500	\$ 0	\$ 1,146,410
Contract Services	\$ 450,000	\$ 0	\$ 0	\$ 450,000
Enrollment	0	0	0	0
Facilities Rental	570,000	359,000	0	929,000
Field Trip Revenue	69,000	0	0	69,000
Sales	0	231,000	0	231,000
Short Courses	6,000	350,000	0	356,000
Other Local	2,271,634	1,599,300	4,529,967	8,400,901
Total Local Income	\$ 3,366,634	\$ 2,539,300	\$ 4,529,967	\$ 10,435,901
TOTAL INCOME	\$ 4,495,544	\$ 2,556,800	\$ 4,529,967	\$ 11,582,311
EXPENSES				
Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	209,799	109,289	0	319,089
Other Teachers	242,495	0	0	242,495
Other Non-Teachers	8,778	10,968	0	19,746
Total Certificated Salaries	\$ 461,072	\$ 120,257	\$ 0	\$ 581,329
Contract Non-instructional	\$ 496,378	\$ 1,022,909	\$ 0	\$ 1,519,287
Contract Instructional Aides	0	0	0	0
Other Non-instructional	76,062	402,450	0	478,512
Other Instructional Aides	0	0	0	0
Students	0	100	0	100
Students-FWS	0	0	0	0
Total Classified Salaries	\$ 572,440	\$ 1,425,459	\$ 0	\$ 1,997,899
Total Salaries	\$ 1,033,512	\$ 1,545,716	\$ 0	\$ 2,579,228
Total Staff Benefits	\$ 261,293	\$ 438,924	\$ 0	\$ 700,217
Total Materials and Supplies	\$ 175,500	\$ (185,886)	\$ 0	\$ (10,386)
Contracted Services	\$ 0	\$ 46,000	\$ 0	\$ 46,000
Lease of Equipment & Facilities	0	0	0	0
Utilities	0	0	0	0
Other Operating	2,265,480	698,887	3,962,500	6,926,867
Total Operating	\$ 2,265,480	\$ 744,887	\$ 3,962,500	\$ 6,972,867
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0
Other Capital Outlay	0	10,000	0	10,000
Total Capital Outlay	\$ 0	\$ 10,000	\$ 0	\$ 10,000
TOTAL EXPENSES	\$ 3,735,785	\$ 2,553,641	\$ 3,962,500	\$ 10,251,926
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Intrafund Transfers	104,000	190,000	(294,000)	0
Transfers-out	0	(36,830)	0	(36,830)
Contingency	0	0	0	0
Other Out Go	0	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 104,000	\$ 153,170	\$ (294,000)	\$ (36,830)
Net Change in Fund Balance	\$ 863,759	\$ 156,329	\$ 273,467	\$ 1,293,555
Beginning Balance, July 1	3,452,146	4,002,721	1,979,813	9,434,680
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 4,315,905	\$ 4,159,050	\$ 2,253,280	\$ 10,728,235

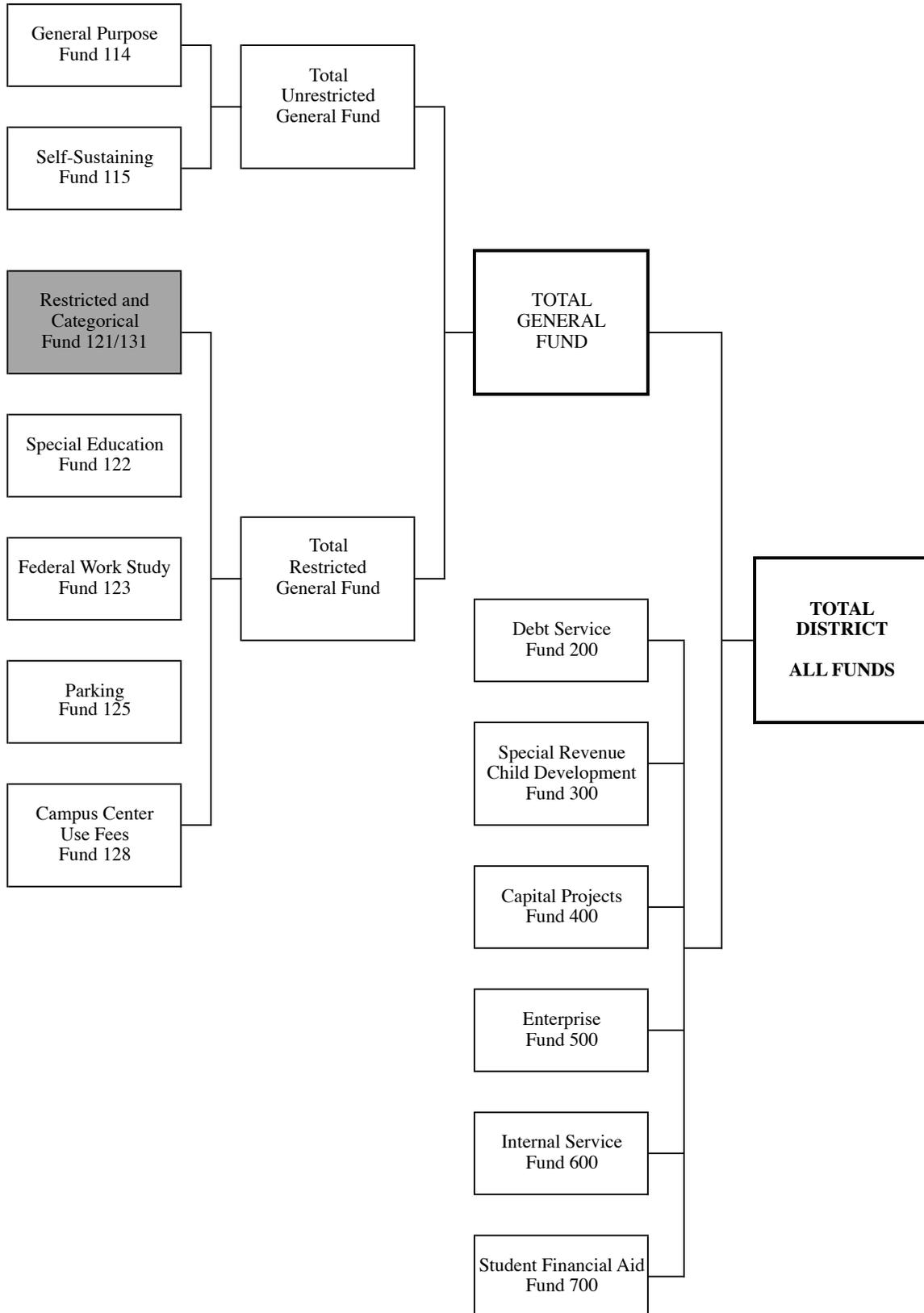
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 115
Self-Sustaining**

TOTAL DISTRICT

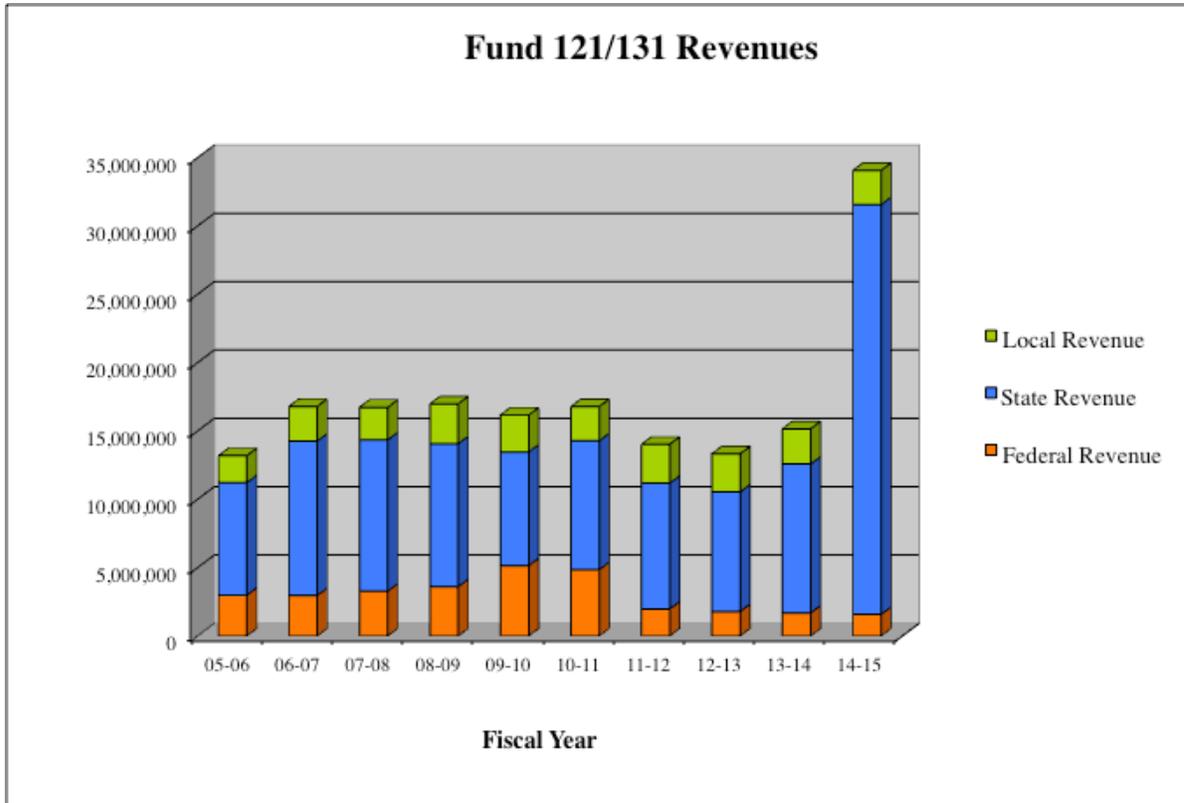
INCOME	Revised Budget 13/14	Actual 13/14	Budget 14/15
Total State Income	\$ 1,143,910	\$ 1,130,124	\$ 1,146,410
Contract Services	\$ 655,473	\$ 229,123	\$ 450,000
Enrollment	0	0	0
Facilities Rental	825,000	1,016,949	929,000
Field Trip Revenue	4,000	2,905	69,000
Sales	228,500	275,949	231,000
Short Courses	458,000	326,145	356,000
Other Local	8,242,923	9,498,010	8,400,901
Total Local Income	\$ 10,413,896	\$ 11,349,082	\$ 10,435,901
TOTAL INCOME	\$ 11,557,806	\$ 12,479,206	\$ 11,582,311
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	243,843	224,366	319,089
Other Teachers	411,263	297,448	242,495
Other Non-Teachers	19,246	12,238	19,746
Total Certificated Salaries	\$ 674,352	\$ 534,052	\$ 581,329
Contract Non-instructional	\$ 1,417,432	\$ 1,345,745	\$ 1,519,287
Contract Instructional Aides	0	0	0
Other Non-instructional	551,300	677,701	478,512
Other Instructional Aides	0	0	0
Students	0	41,955	100
Students-FWS	0	0	0
Total Classified Salaries	\$ 1,968,732	\$ 2,065,401	\$ 1,997,899
Total Salaries	\$ 2,643,084	\$ 2,599,454	\$ 2,579,228
Total Staff Benefits	\$ 671,839	\$ 643,304	\$ 700,217
Total Materials and Supplies	\$ 243,075	\$ 70,997	\$ (10,386)
Contracted Services	\$ 0	\$ 2,733,159	\$ 46,000
Lease of Equipment & Facilities	0	472,296	0
Utilities	0	1,270	0
Other Operating	6,319,697	4,599,079	6,926,867
Total Operating	\$ 6,319,697	\$ 7,805,805	\$ 6,972,867
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	21,736	0
Other Capital Outlay	6,413	0	10,000
Total Capital Outlay	\$ 6,413	\$ 21,736	\$ 10,000
TOTAL EXPENSES	\$ 9,884,108	\$ 11,141,296	\$ 10,251,926
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Intrafund Transfers	(92,995)	(92,995)	0
Transfers-out	(433,899)	(448,848)	(36,830)
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (526,894)	\$ (541,843)	\$ (36,830)
Net Change in Fund Balance	\$ 1,146,804	\$ 796,067	\$ 1,293,555
Beginning Balance, July 1	8,638,613	8,638,613	9,434,680
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 9,785,417	\$ 9,434,680	\$ 10,728,235

RESTRICTED and CATEGORICAL FUND



**RESTRICTED and CATEGORICAL
Fund 121/131**

Restricted and Categorical funds are those resources that come from federal, state or local agencies. The chart below represents the amounts of revenue received from federal, state, and local sources for Fund 121/131 for the past ten years.



For 2014/15, we are projecting approximately the same level of federal revenue as in 2013/14. We have three federal grants that will continue to be active in 2014/15: an NSF Stemway grant, an NSF S-Stem grant, and a large AANAPISI grant.

The majority of the revenue that we receive in the Restricted and Categorical Fund originates from the state. For 2014/15, we are projecting to receive approximately the same level of state funding as in 2013/14 for the categorical programs. For the state Online Education Initiative (OEI) grant, we plan to spend approximately \$15.9 million in 2014/15. Funding received for year two of this grant will be deferred to 2015/16.

The majority of our local revenue is made up of health services fees. At this time, we have not secured any new local grants for 2014/15 and we anticipate a similar level of funding.

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

Instructional Equipment and Library Materials (Block Grant): For 2014/15, we are not receiving any new monies in this category. We plan to spend approximately \$368,061 for instructional equipment, utilizing carryforward funds from prior years.

Perkins Career and Technical Education Act (CTEA): CTEA funds are federal funds administered by the state for technical education and improvement of career and technical programs. We are projecting the same level of funding as 2013/14.

High Tech Center Training Unit: This grant is funded by the state and provides support for training of instructors of disabled students at community colleges in the state.

Student Success & Support Program (SSSP), Staff Development, Staff Diversity, Extended Opportunity Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), and CalWorks: These programs target specific populations or services funded by the state. We are projecting the same level of funding as 2013/14.

Health Services Fees: Health Services fees are fees collected from the students and restricted for the provision of health services for students. Because the fee level is set by the state and we are mandated to provide a fixed level of services, the state provides reimbursement, known as “mandated cost reimbursement,” for the cost of providing these services over and above what we collect. The mandated cost reimbursement is recorded in the General Purpose Fund. Changing the level of services we provide – either more or less – will jeopardize the mandated cost reimbursement.

Economic Development: State funding provided for the operation of Foothill College’s Center for Applied Competitive Technologies (CACT) and other projects for improving career development services locally and regionally.

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

Online Education Initiative (OED): State funding, awarded in partnership with Butte-Glenn Community College District, to launch Governor Jerry Brown’s groundbreaking Online Education Initiative for the state of California. The goal of the initiative is to increase the number of

California students who obtain associate degrees and transfer to four-year universities by dramatically increasing the number of online classes available to community college students and providing those students with comprehensive support services to help them succeed. 90% of the initial funding of \$16.9 million was received in 2013/14; \$14.2 million of this was deferred to 2014/15 and will be spent by the end of June 2015 along with the remaining \$1.7 million, which will be received in 2014/15.

Physical Plant and Instructional Support (Block Grant): The 2014/15 state budget provided an appropriation in the form of a Block Grant to fund the Physical Plant and Instructional Support program. The district received an allocation of \$3,586,079 for Physical Plant and Instructional Support, for which no local match is required. The colleges will have discretion regarding the allocation of funds between Physical Plant and Instructional Support based on shared governance outcomes, which will occur early in the fall quarter. Until the allocation between Physical Plant and Instructional Support is determined, the entire block grant proceeds are being budgeted in the Restricted and Categorical Fund. Once these funds have been allocated, the budget will be revised in both the Restricted and Categorical and Capital Projects funds.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 121/131
Restricted and Categorical**

2014-15 BUDGETS

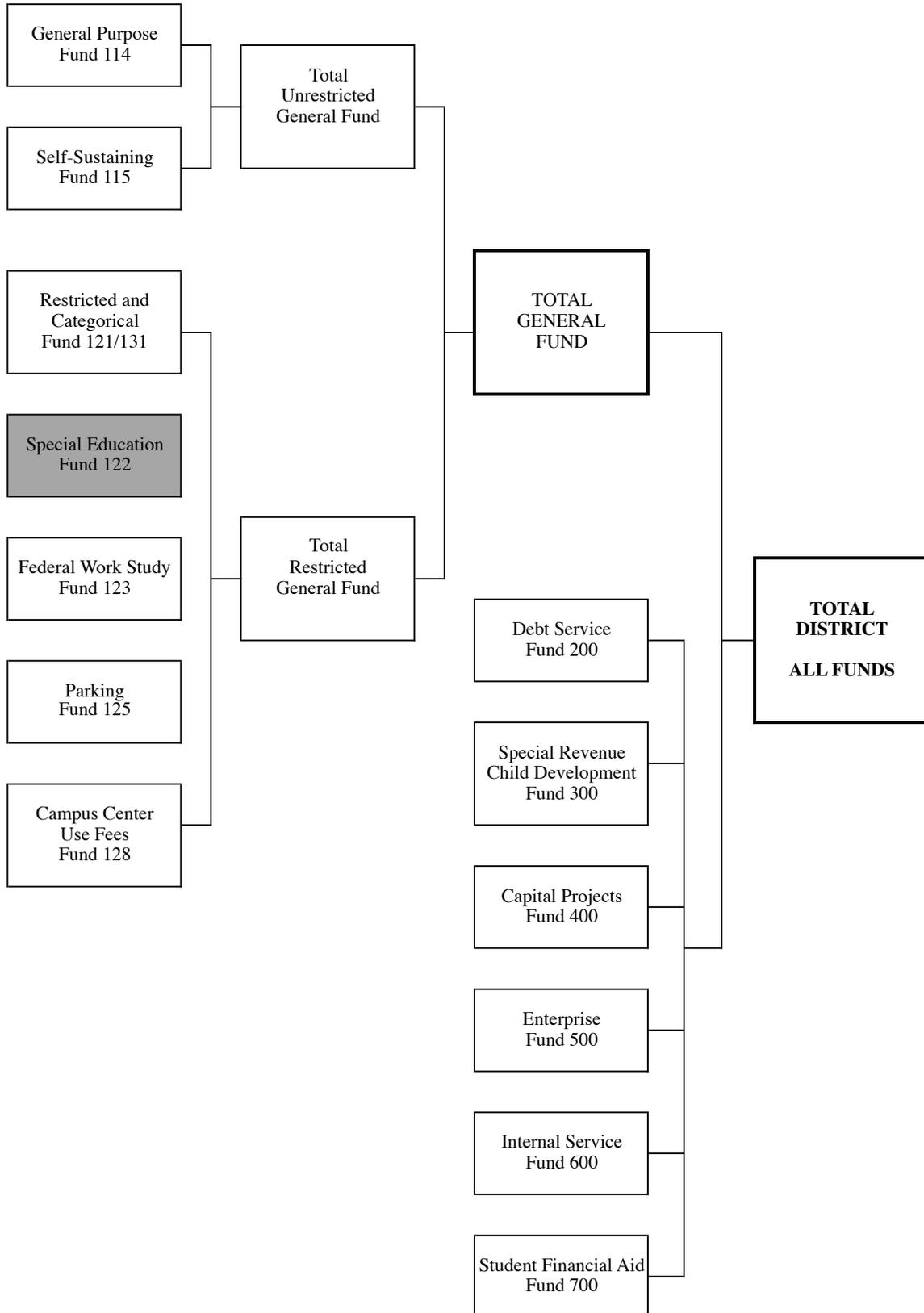
	Foothill College	De Anza College	Central Services	Total Fund 121/131
INCOME				
WIA	\$ 0	\$ 0	\$ 0	\$ 0
Financial Aid Admin. Allowance	8,000	25,000	0	33,000
CTEA	301,678	310,149	0	611,827
NASA	0	0	0	0
NSF	475,937	15,000	0	490,937
Other Federal	0	447,573	0	447,573
Total Federal Income	\$ 785,615	\$ 797,722	\$ 0	\$ 1,583,337
Student Success & Support Program	\$ 1,208,896	\$ 1,645,971	\$ 0	\$ 2,854,867
Special Education	0	1,100,000	0	1,100,000
Board Financial Assistance Program	348,961	590,384	0	939,345
Staff Development	0	0	12,091	12,091
Staff Diversity	1,455	1,335	9,088	11,878
EOPS (Parts A & B)	596,391	916,711	0	1,513,102
CARE	32,206	71,640	0	103,846
Deferred Maintenance	0	0	0	0
Block Grant (Instructional Equipment)	1,574,294	2,379,846	0	3,954,140
Online Education Initiative	0	0	15,901,368	15,901,368
CalWorks	0	339,660	0	339,660
Other State	1,069,437	2,152,404	30,826	3,252,667
Total State Income	\$ 4,831,640	\$ 9,197,951	\$ 15,953,373	\$ 29,982,964
Health Service Fees	\$ 850,000	\$ 1,240,000	\$ 0	\$ 2,090,000
Other Local	75,000	335,000	0	410,000
Total Local Income	\$ 925,000	\$ 1,575,000	\$ 0	\$ 2,500,000
TOTAL INCOME	\$ 6,542,255	\$ 11,570,673	\$ 15,953,373	\$ 34,066,301
EXPENSES				
Contract Teachers	\$ 33,000	\$ 119,128	\$ 0	\$ 152,128
Contract Non-Teachers	858,194	999,608	0	1,857,802
Other Teachers	0	0	0	0
Other Non-Teachers	34,249	50,000	0	84,249
Total Certificated Salaries	\$ 925,443	\$ 1,168,736	\$ 0	\$ 2,094,179
Contract Non-instructional	\$ 1,383,421	\$ 3,656,863	\$ 930,986	\$ 5,971,270
Contract Instructional Aides	0	0	0	0
Other Non-instructional	96,545	751,738	0	848,283
Other Instructional Aides	0	0	0	0
Students	125,400	210,000	0	335,400
Students-FWS	0	0	0	0
Total Classified Salaries	\$ 1,605,366	\$ 4,618,601	\$ 930,986	\$ 7,154,953
Total Salaries	\$ 2,530,808	\$ 5,787,337	\$ 930,986	\$ 9,249,131
Total Staff Benefits	\$ 690,176	\$ 1,528,353	\$ 286,375	\$ 2,504,904
Total Materials and Supplies	\$ 970,031	\$ 1,619,895	\$ 49,753	\$ 2,639,680
Contracted Services	\$ 234,449	\$ 252,169	\$ 14,404,659	\$ 14,891,277
Lease of Equipment & Facilities	0	70,720	0	70,720
Utilities	8,000	20,000	0	28,000
Other Operating	761,984	810,881	(80,729)	1,492,136
Total Operating	\$ 1,004,433	\$ 1,153,770	\$ 14,323,930	\$ 16,482,133
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	1,146,107	1,642,153	0	2,788,260
Other Capital Outlay	0	0	0	0
Total Capital Outlay	\$ 1,146,107	\$ 1,642,153	\$ 0	\$ 2,788,260
TOTAL EXPENSES	\$ 6,341,557	\$ 11,731,508	\$ 15,591,044	\$ 33,664,108
Transfers-in	\$ 3,136	\$ 6,272	\$ 19,703	\$ 29,112
Other Sources	0	0	0	0
Transfers-out	0	0	0	0
Other Out Go	(203,835)	(382,408)	0	(586,243)
TOTAL TRANSFERS/OTHER SOURCES	\$ (200,699)	\$ (376,135)	\$ 19,703	\$ (557,131)
Net Change in Fund Balance	\$ 0	\$ (536,970)	\$ 382,032	\$ (154,938)
Beginning Balance, July 1	0	0	0	6,767,625
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ (536,970)	\$ 382,032	\$ 6,612,687

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 121/131
Restricted and Categorical**

TOTAL DISTRICT			
INCOME	Revised Budget 13/14	Actual 13/14	Budget 14/15
WIA	\$ 60,000	\$ 39,105	\$ 0
Financial Aid Admin. Allowance	15,000	33,165	33,000
CTEA	732,773	716,464	611,827
NASA	0	0	0
NSF	409,062	292,569	490,937
Other Federal	472,084	608,006	447,573
Total Federal Income	\$ 1,688,919	\$ 1,689,309	\$ 1,583,337
Student Success & Support Program	\$ 2,285,561	\$ 2,300,336	\$ 2,854,867
Special Education	1,100,000	992,550	1,100,000
Board Financial Assistance Program	925,210	935,210	939,345
Staff Development	14,185	227	12,091
Staff Diversity	13,000	0	11,878
EOPS (Parts A & B)	1,592,739	1,592,739	1,513,102
CARE	109,312	109,312	103,846
Deferred Maintenance	0	0	0
Block Grant (Instructional Equipment)	375,000	319,116	3,954,140
Online Education Initiative	998,632	1,250,968	15,901,368
CalWorks	357,537	369,948	339,660
Other State	2,527,655	3,025,265	3,252,667
Total State Income	\$ 10,298,831	\$ 10,895,671	\$ 29,982,964
Health Service Fees	\$ 2,081,098	\$ 2,046,244	\$ 2,090,000
Other Local	218,720	530,108	410,000
Total Local Income	\$ 2,299,818	\$ 2,576,352	\$ 2,500,000
TOTAL INCOME	\$ 14,287,568	\$ 15,161,331	\$ 34,066,301
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 152,128
Contract Non-Teachers	1,577,530	2,302,544	1,857,802
Other Teachers	0	1,737	0
Other Non-Teachers	506,743	399,687	84,249
Total Certificated Salaries	\$ 2,084,273	\$ 2,703,968	\$ 2,094,179
Contract Non-instructional	\$ 4,361,367	\$ 3,473,991	\$ 5,971,270
Contract Instructional Aides	0	0	0
Other Non-instructional	807,774	552,352	848,283
Other Instructional Aides	0	0	0
Students	4,000	649,479	335,400
Students-FWS	0	0	0
Total Classified Salaries	\$ 5,173,141	\$ 4,675,822	\$ 7,154,953
Total Salaries	\$ 7,257,413	\$ 7,379,790	\$ 9,249,131
Total Staff Benefits	\$ 2,275,749	\$ 2,126,322	\$ 2,504,904
Total Materials and Supplies	\$ 1,110,534	\$ 1,475,399	\$ 2,639,680
Contracted Services	\$ 1,749,321	\$ 2,215,851	\$ 14,891,277
Lease of Equipment & Facilities	90,720	95,662	70,720
Utilities	18,000	23,012	28,000
Other Operating	1,322,408	837,661	1,492,136
Total Operating	\$ 3,180,449	\$ 3,172,186	\$ 16,482,133
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	295,083	189,429	2,788,260
Other Capital Outlay	0	117,801	0
Total Capital Outlay	\$ 295,083	\$ 307,230	\$ 2,788,260
TOTAL EXPENSES	\$ 14,119,228	\$ 14,460,926	\$ 33,664,108
Transfers-in	\$ 274,212	\$ 287,848	\$ 29,112
Other Sources	0	0	0
Transfers-out	(51,300)	(98,966)	0
Other Out Go	(556,680)	(581,670)	(586,243)
TOTAL TRANSFERS/OTHER SOURCES	\$ (333,768)	\$ (392,788)	\$ (557,131)
Net Change in Fund Balance	\$ (165,429)	\$ 307,617	\$ (154,938)
Beginning Balance, July 1	6,460,008	6,460,008	6,767,625
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 6,294,579	\$ 6,767,625	\$ 6,612,687

SPECIAL EDUCATION FUND



SPECIAL EDUCATION**Fund 122**

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

For the 2014/15 Adopted Budget, we anticipate receiving \$2 million in state revenues for Special Education. Expenses for the Special Education Fund are estimated at \$7.25 million. The district plans to transfer in matching dollars, also known as “college effort,” from the General Purpose Fund. The funds are necessary to meet the state requirement for receiving state Disabled Student Programs and Services (DSP&S) revenues and serving students with special needs. This match, which helps to balance the fund, is estimated to be approximately \$4.4 million for 2014/15.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 122
Special Education**

2014-15 BUDGETS

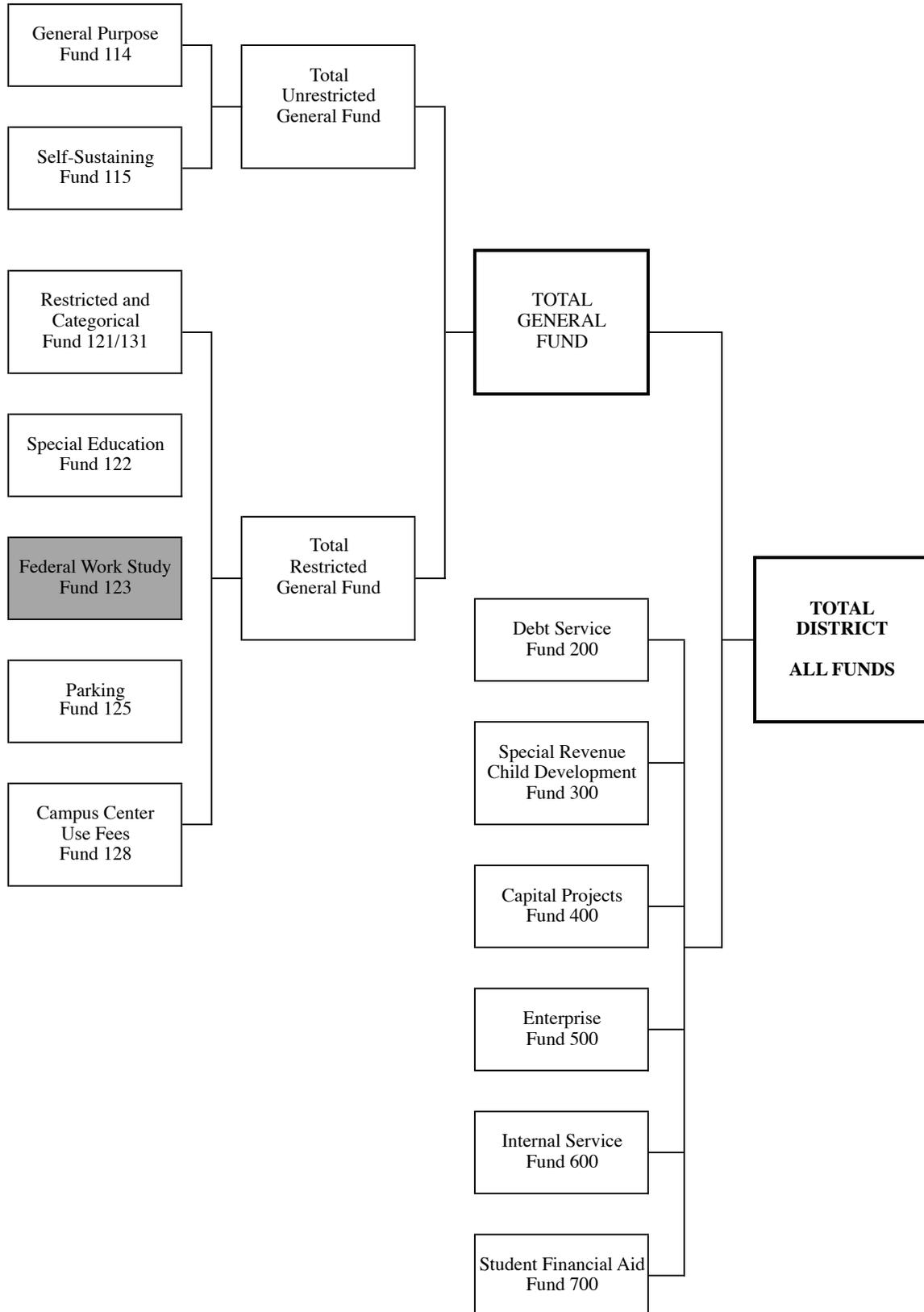
INCOME	Foothill College	De Anza College	Total Fund 122
Federal			
CTEA	\$ 0	\$ 0	\$ 0
Other Federal	0	0	0
Total Federal Income	\$ 0	\$ 0	\$ 0
State			
Special Education Apportionment	\$ 891,123	\$ 1,108,912	\$ 2,000,035
Department of Rehabilitation	0	0	0
Total State Income	\$ 891,123	\$ 1,108,912	\$ 2,000,035
Local			
Other Local	\$ 0	\$ 0	\$ 0
Total Local Income	\$ 0	\$ 0	\$ 0
TOTAL INCOME	\$ 891,123	\$ 1,108,912	\$ 2,000,035
EXPENSES			
Contract Teachers	\$ 304,708	\$ 625,213	\$ 929,921
Contract Non-Teachers	454,072	938,130	1,392,203
Other Teachers	250,781	216,954	467,735
Other Non-Teachers	1,803	4,321	6,124
Total Certificated Salaries	\$ 1,011,364	\$ 1,784,618	\$ 2,795,983
Contract Non-instructional	\$ 229,264	\$ 794,897	\$ 1,024,160
Contract Instructional Aides	58,439	622,621	681,059
Other Non-instructional	47,000	110,000	157,000
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
Total Classified Salaries	\$ 334,702	\$ 1,527,517	\$ 1,862,220
Total Salaries	\$ 1,346,067	\$ 3,312,136	\$ 4,658,203
Total Staff Benefits	\$ 322,685	\$ 917,184	\$ 1,239,870
Total Materials and Supplies	\$ 12,000	\$ 13,314	\$ 25,314
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	597	0	597
Utilities	0	0	0
Other Operating	492,167	806,340	1,298,507
Total Operating	\$ 492,764	\$ 806,340	\$ 1,299,104
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	18,113	18,113
Other Capital Outlay	0	10,000	10,000
Total Capital Outlay	\$ 0	\$ 28,113	\$ 28,113
TOTAL EXPENSES	\$ 2,173,516	\$ 5,077,087	\$ 7,250,604
Transfers-in	\$ 911,874	\$ 3,489,711	\$ 4,401,585
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 911,874	\$ 3,489,711	\$ 4,401,585
Net Change in Fund Balance	\$ (370,519)	\$ (478,465)	\$ (848,984)
Beginning Balance, July 1	0	0	848,984
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ (370,519)	\$ (478,465)	\$ 0

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 122
Special Education**

TOTAL DISTRICT			
INCOME	Revised Budget 13/14	Actual 13/14	Budget 14/15
Federal			
CTEA	\$ 0	\$ 0	\$ 0
Other Federal	0	0	0
Total Federal Income	\$ 0	\$ 0	\$ 0
State			
Special Education Apportionment	\$ 2,212,009	\$ 2,212,009	\$ 2,000,035
Department of Rehabilitation	0	0	0
Total State Income	\$ 2,212,009	\$ 2,212,009	\$ 2,000,035
Local			
Other Local	\$ 0	\$ 0	\$ 0
Total Local Income	\$ 0	\$ 0	\$ 0
TOTAL INCOME	\$ 2,212,009	\$ 2,212,009	\$ 2,000,035
EXPENSES			
Contract Teachers	\$ 944,241	\$ 944,241	\$ 929,921
Contract Non-Teachers	1,221,417	1,220,575	1,392,203
Other Teachers	591,071	591,071	467,735
Other Non-Teachers	8,952	100,807	6,124
Total Certificated Salaries	\$ 2,765,681	\$ 2,856,694	\$ 2,795,983
Contract Non-instructional	\$ 1,150,491	\$ 1,004,711	\$ 1,024,160
Contract Instructional Aides	732,815	620,062	681,059
Other Non-instructional	(11,532)	145,973	157,000
Other Instructional Aides	0	0	0
Students	0	40,116	0
Students-FWS	0	0	0
Total Classified Salaries	\$ 1,871,774	\$ 1,810,863	\$ 1,862,220
Total Salaries	\$ 4,637,455	\$ 4,667,557	\$ 4,658,203
Total Staff Benefits	\$ 1,328,141	\$ 1,328,562	\$ 1,239,870
Total Materials and Supplies	\$ 38,514	\$ 18,181	\$ 25,314
Contracted Services	\$ 0	\$ 9,537	\$ 0
Lease of Equipment & Facilities	0	256	597
Utilities	0	0	0
Other Operating	888,190	16,624	1,298,507
Total Operating	\$ 888,190	\$ 26,417	\$ 1,299,104
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	3,664	18,113
Other Capital Outlay	7,000	5,936	10,000
Total Capital Outlay	\$ 7,000	\$ 9,600	\$ 28,113
TOTAL EXPENSES	\$ 6,899,300	\$ 6,050,316	\$ 7,250,604
Transfers-in	\$ 4,622,142	\$ 4,622,142	\$ 4,401,585
Other Sources	0	0	0
Transfers-out	(296,315)	(296,315)	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 4,325,827	\$ 4,325,827	\$ 4,401,585
Net Change in Fund Balance	\$ (361,464)	\$ 487,520	\$ (848,984)
Beginning Balance, July 1	361,464	361,464	848,984
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 848,984	\$ 0

FEDERAL WORK STUDY FUND



FEDERAL WORK STUDY**Fund 123**

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

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 123
Federal Work Study**

2014-15 BUDGETS

INCOME	Foothill College	De Anza College	Total Fund 123
Federal			
Federal Work Study	\$ 150,000	\$ 285,452	\$ 435,452
Other Federal		0	0
TOTAL INCOME	\$ 150,000	\$ 285,452	\$ 435,452
EXPENSES			
Other Non-Teachers	\$ 0	\$ 0	\$ 0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Other Non-instructional	\$ 0	\$ 0	\$ 0
Students-FWS	200,000	380,603	580,603
Total Classified Salaries	\$ 200,000	\$ 380,603	\$ 580,603
Total Staff Benefits	\$ 0	\$ 0	\$ 0
Total Materials and Supplies	\$ 0	\$ 0	\$ 0
Total Operating	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 200,000	\$ 380,603	\$ 580,603
Transfers-in	\$ 50,000	\$ 95,151	\$ 145,151
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 50,000	\$ 95,151	\$ 145,151
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0

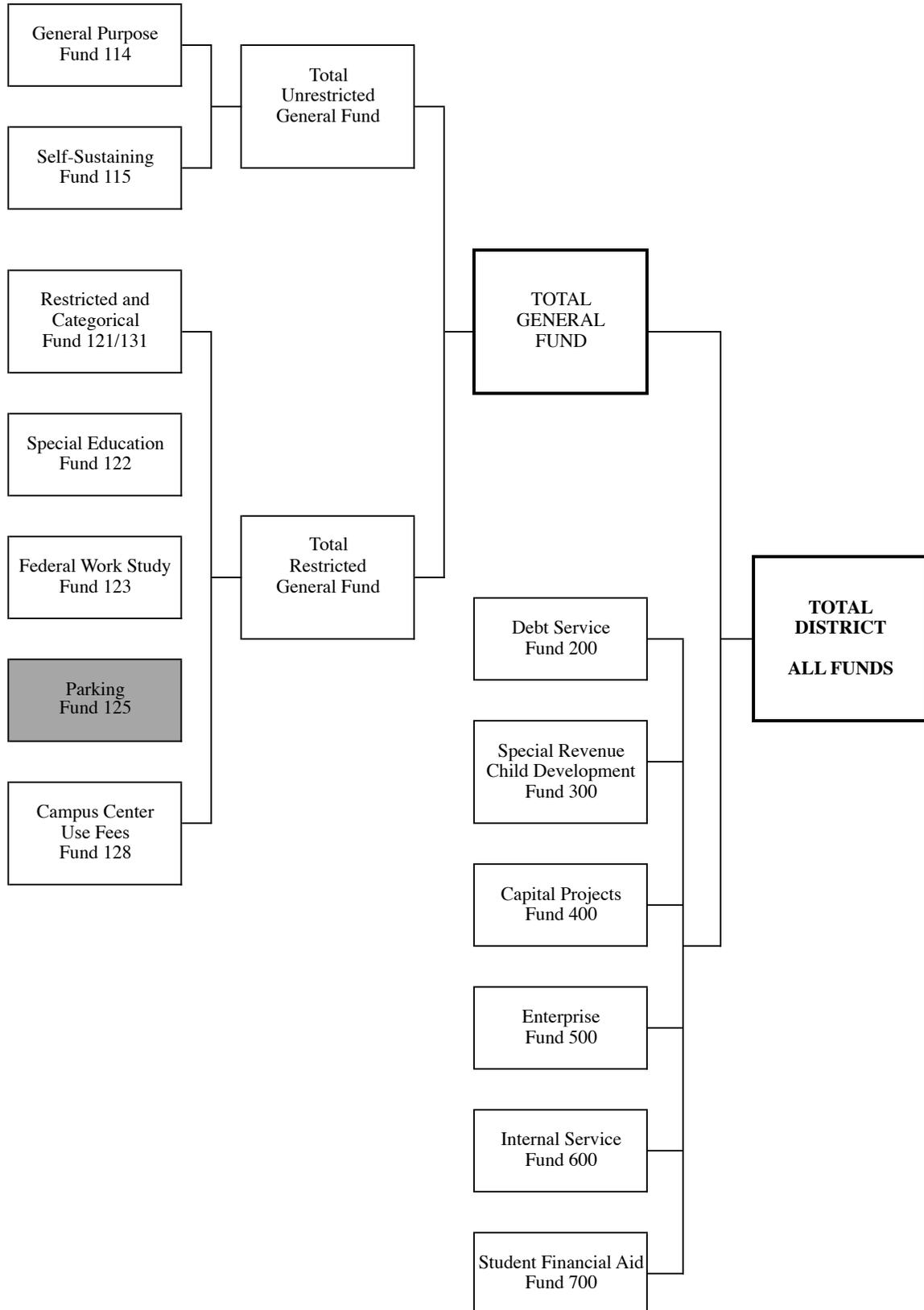
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 123
Federal Work Study**

TOTAL DISTRICT

INCOME	Revised Budget 13/14	Actual 13/14	Budget 14/15
Federal			
Federal Work Study	\$ 405,049	\$ 433,716	\$ 435,452
Other Federal	0	0	0
TOTAL INCOME	\$ 405,049	\$ 433,716	\$ 435,452
EXPENSES			
Other Non-Teachers	\$ 0	\$ 0	\$ 0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Other Non-instructional	\$ 0	\$ 0	\$ 0
Students-FWS	518,799	510,361	580,603
Total Classified Salaries	\$ 518,799	\$ 510,361	\$ 580,603
Total Staff Benefits	\$ 0	\$ 0	\$ 0
Total Materials and Supplies	\$ 0	\$ 12,409	\$ 0
Total Operating	\$ 0	\$ 17,271	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 518,799	\$ 540,040	\$ 580,603
Transfers-in	\$ 135,016	\$ 127,590	\$ 145,151
Other Sources	0	0	0
Transfers-out	(21,266)	(21,266)	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 113,750	\$ 106,324	\$ 145,151
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0

PARKING FUND



PARKING**Fund 125**

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

Revenue from parking permits is limited by student enrollment and by the state statute that limits parking fees to \$100 per year. We are projecting an excess of operating expenses over revenue of \$160,000, which will be covered, as in prior years, by a transfer in from the General Purpose Fund to allow the Parking Fund to break even for the year.

There is no fund balance in the Parking Fund at this moment. Unlike the health fee, the parking fee does not rise automatically with the Consumer Price Index. This results in continued reductions to security services for parking and virtually no dollars available for parking lot maintenance.

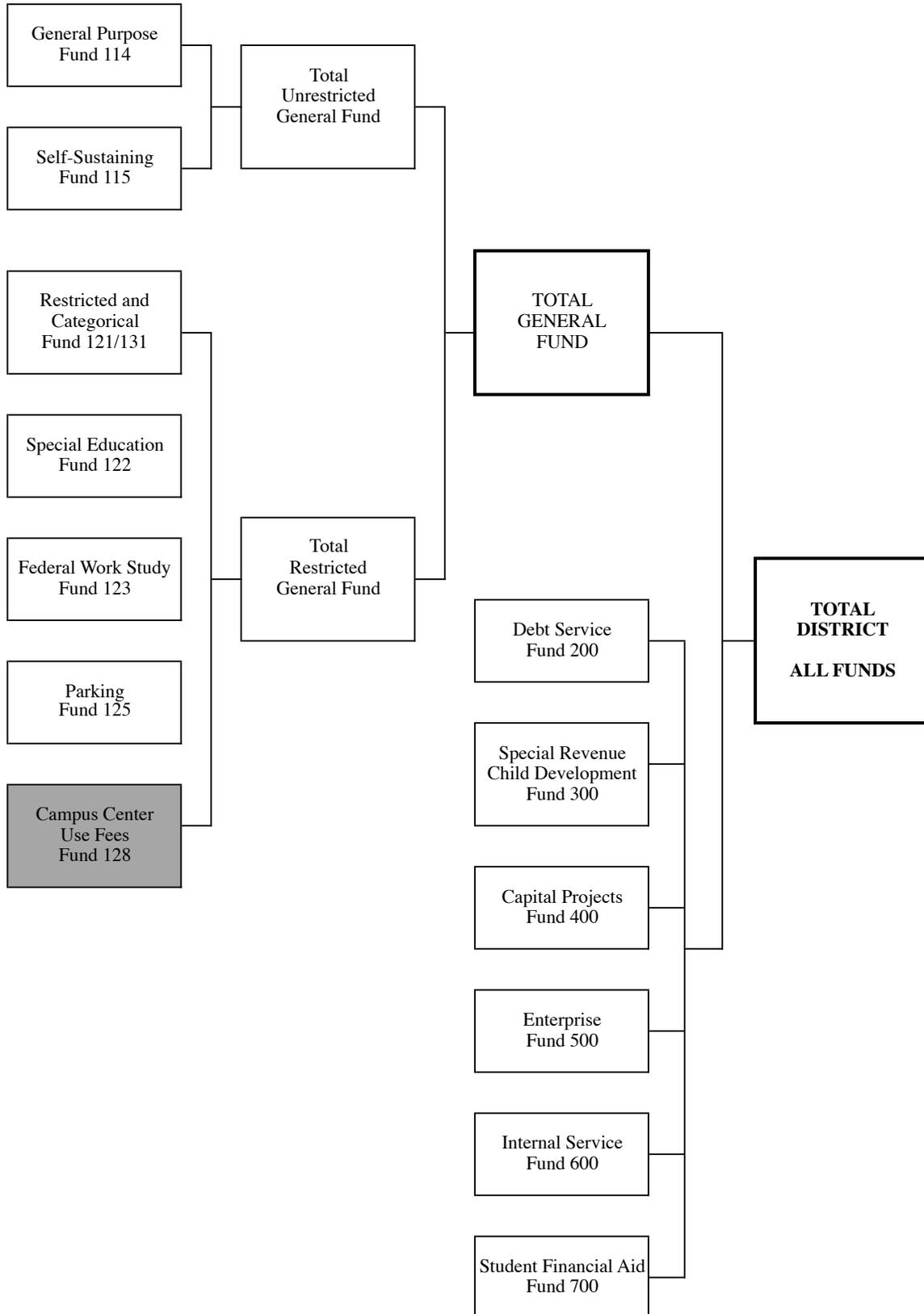
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 125
Parking**

2014-15 BUDGETS

INCOME	Revised Budget 13/14	Actual 13/14	Budget 14/15
State			
Other State	\$ 0	\$ 0	\$ 0
Total State Income	\$ 0	\$ 0	\$ 0
Local			
Decals	\$ 1,315,000	\$ 1,252,567	\$ 1,315,000
Daily Permits	694,849	743,181	695,000
Special Events Parking	284,119	377,427	294,000
Total Local Income	2,293,968	2,373,175	2,304,000
TOTAL INCOME	\$ 2,293,968	\$ 2,373,175	\$ 2,304,000
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-teachers	0	0	0
Other Teachers	0	0	0
Other Non-teachers	0	0	0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Contract Non-instructional	\$ 853,827	\$ 702,374	\$ 835,385
Contract Instructional Aides	0	0	0
Other Non-instructional	160,000	294,791	218,149
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
Total Classified Salaries	\$ 1,013,827	\$ 997,165	\$ 1,053,534
Total Salaries	\$ 1,013,827	\$ 997,165	\$ 1,053,534
Total Staff Benefits	\$ 333,443	\$ 345,446	\$ 317,098
Total Materials and Supplies	\$ 0	\$ 0	\$ 0
Contracted Services	\$ 0	\$ 71,792	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	110,000	30,076	97,500
Total Operating	\$ 110,000	\$ 101,869	\$ 97,500
Site Improvement	\$ 0	\$ 0	\$ 0
Buildings	0	0	0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 1,457,270	\$ 1,444,480	\$ 1,468,132
Transfers-in	\$ 400,000	\$ 706,627	\$ 160,000
Other Sources	0	0	0
Transfers-out	(1,236,698)	(1,635,322)	(995,868)
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (836,698)	\$ (928,696)	\$ (835,868)
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0

CAMPUS CENTER USE FEES FUND



CAMPUS CENTER USE FEES**Fund 128**

Revenues are generated by collecting a mandatory fee for use of the campus centers at each institution. The proceeds are isolated by campus and are restricted for the following purposes in order of priority: 1) retirement of Certificates of Participation financing the campus center expansion and renovation projects, 2) repair and replacement of existing student campus center facilities, and 3) personnel support of campus center operations.

In November 2006, the district issued a Certificate of Participation for \$11.33 million, which paid for a portion of the new Foothill Campus Center building and a portion of the renovation of the De Anza Campus Center building. The campus center student use fees from both campuses will cover the annual debt service.

Although the Campus Center Use Fee Fund is projecting a deficit of approximately \$115,000 for 2014/15, this over-expenditure is intentional in order to utilize the accumulated fund balance from the prior year. Most of the expenses that will reduce the fund balance are related to capital projects for the campus centers at both colleges.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 128
Campus Center Use Fees**

2014-15 BUDGETS

INCOME	Foothill College	De Anza College	Total Fund 128
Local			
Campus Center Use Fees	\$ 957,000	\$ 1,392,437	\$ 2,349,437
Interest	0	0	0
Other Local	0	0	0
TOTAL INCOME	\$ 957,000	\$ 1,392,437	\$ 2,349,437
EXPENSES			
Contract Non-Teachers	\$ 73,246	\$ 0	\$ 73,246
Total Certificated Salaries	\$ 73,246	\$ 0	\$ 73,246
Contract Non-instructional	\$ 174,648	\$ 383,244	\$ 557,892
Contract Instructional Aides	0	0	0
Other Non-instructional	6,000	50,000	56,000
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
Total Classified Salaries	\$ 180,648	\$ 433,244	\$ 613,892
Total Staff Benefits	\$ 85,046	\$ 153,228	\$ 238,275
Total Materials and Supplies	\$ 23,901	\$ 60,000	\$ 83,901
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	152,597	60,000	212,597
Total Operating	\$ 152,597	\$ 60,000	\$ 212,597
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	90,000	115,000	205,000
Total Capital Outlay	\$ 90,000	\$ 115,000	\$ 205,000
TOTAL EXPENSES	\$ 605,437	\$ 821,472	\$ 1,426,910
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	(492,142)	(545,635)	(1,037,777)
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (492,142)	\$ (545,635)	\$ (1,037,777)
Net Change in Fund Balance	\$ (140,579)	\$ 25,330	\$ (115,250)
Beginning Balance, July 1	226,227	454,632	680,859
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 85,648	\$ 479,961	\$ 565,609

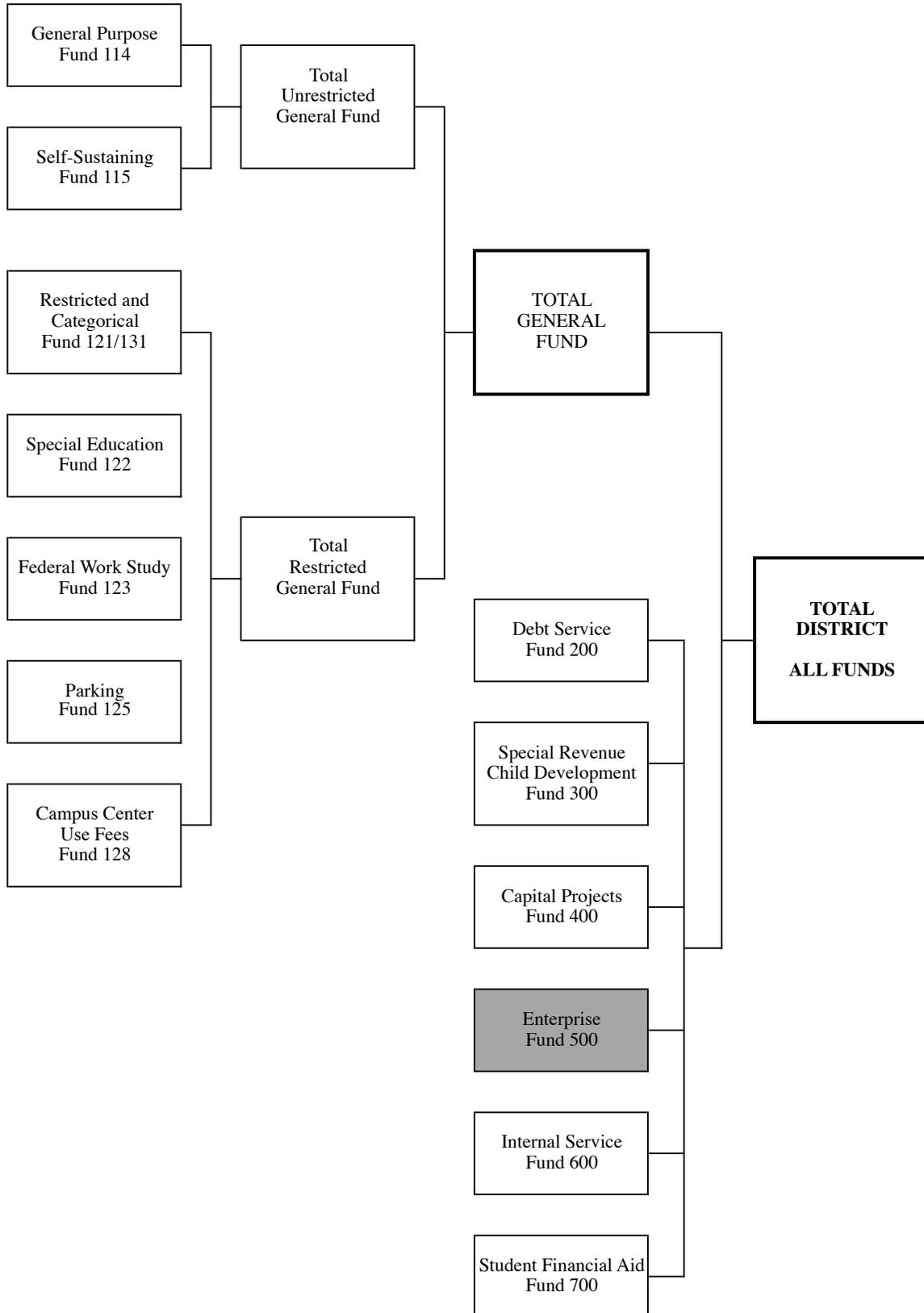
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 128
Campus Center Use Fees**

TOTAL DISTRICT

INCOME	Revised Budget		Actual		Budget
	13/14		13/14		14/15
Local					
Campus Center Use Fees	\$ 2,322,000	\$	\$ 2,334,161	\$	\$ 2,349,437
Interest	0		0		0
Other Local	0		0		0
TOTAL INCOME	\$ 2,322,000		\$ 2,334,161		\$ 2,349,437
EXPENSES					
Contract Non-Teachers	\$ 71,760	\$	\$ 73,246	\$	\$ 73,246
Total Certificated Salaries	\$ 71,760		\$ 73,246		\$ 73,246
Contract Non-instructional	\$ 546,185	\$	\$ 523,217	\$	\$ 557,892
Contract Instructional Aides	0		0		0
Other Non-instructional	51,000		36,563		56,000
Other Instructional Aides	0		0		0
Students	0		30,779		0
Students-FWS	0		0		0
Total Classified Salaries	\$ 597,185		\$ 590,558		\$ 613,892
Total Staff Benefits	\$ 235,215		\$ 251,563		\$ 238,275
Total Materials and Supplies	\$ 51,000		\$ 97,005		\$ 83,901
Contracted Services	\$ 0	\$	\$ 81,960	\$	\$ 0
Lease of Equipment & Facilities	0		0		0
Utilities	0		33,766		0
Other Operating	220,597		50,660		212,597
Total Operating	\$ 220,597		\$ 166,385		\$ 212,597
Buildings	\$ 0	\$	\$ 0	\$	\$ 0
Equipment-New & Replacement	0		40,930		0
Other Capital Outlay	200,847		1,400		205,000
Total Capital Outlay	\$ 200,847		\$ 42,330		\$ 205,000
TOTAL EXPENSES	\$ 1,376,604		\$ 1,221,088		\$ 1,426,910
Transfers-in	\$ 0	\$	\$ 0	\$	\$ 0
Other Sources	0		0		0
Transfers-out	(1,103,266)		(1,144,578)		(1,037,777)
Contingency	0		0		0
Other Out Go	0		0		0
TOTAL TRANSFERS/OTHER SOURCES	\$ (1,103,266)		\$ (1,144,578)		\$ (1,037,777)
Net Change in Fund Balance	\$ (157,870)	\$	\$ (31,505)	\$	\$ (115,250)
Beginning Balance, July 1	712,364		712,364		680,859
Adjustments to Beginning Balance	0		0		0
NET FUND BALANCE, June 30	\$ 554,494		\$ 680,859		\$ 565,609

ENTERPRISE FUND



ENTERPRISE FUND
FOOTHILL and DE ANZA CAMPUS CENTERS
FLINT CENTER

The Enterprise Fund is accounted for in a manner whereby the total costs of providing goods and services are financed or recovered primarily through user charges. Enterprise operations are comprised of the Foothill and De Anza College Campus Centers and Flint Center for the Performing Arts. The Campus Centers include the two Bookstores and De Anza Dining Services. Financial activity in the Enterprise Fund is measured by gross margins and net profit rather than by the governmental budget to actual measurement.

Foothill Enterprise Fund

Bookstore

Sales are expected to be flat next year, with increases in textbook rental income and decreases in various commissions. Net income of \$47,656 has been budgeted for the year.

De Anza Enterprise Fund

Bookstore

A 2% increase in textbook sales is projected for 2014/15. The general merchandise areas will be expanded in an effort to increase more sales. Textbook rental income is expected to continue to grow. Net income of \$5,733 has been budgeted for the year.

Dining Services

Dining is projecting fiscal year 2014/15 to be very similar to 2013/14. Small increases and decreases in various categories are expected to generate net income of \$2,525 for the year.

A net profit of \$8,258 has been budgeted for the De Anza Campus Center:

- Bookstore – \$5,733 Profit
- Dining Services –\$2,525 Profit

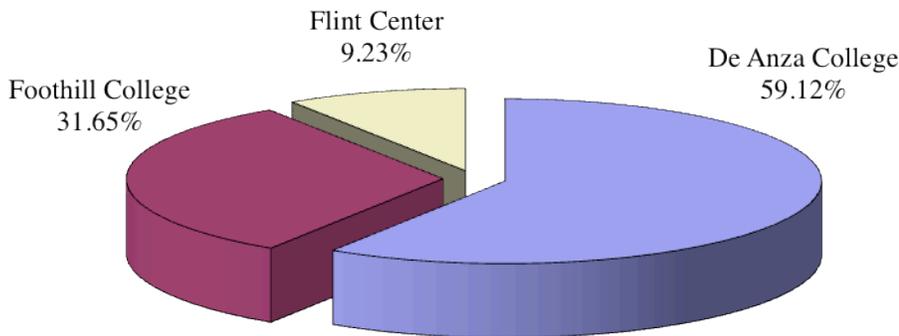
Flint Center

Flint Center is projecting total revenues of approximately \$1,044,364 for fiscal year 2014/15. This is based on a conservative estimate of sixty-six events (eighty-seven performances), as compared to fifty-eight events (eighty-five performances) in the 2013/14 season.

Expenses are projected at \$633,718, which is slightly higher than last year’s projected expenses. We have budgeted a 4% increase for salaries and benefits, including the possible addition of a new administrative assistant position. Additionally, several operating expenses were adjusted to more accurately reflect actual 2013/14 expenses.

All of these changes have increased projected net profit to \$410,646. However, this is based on our ability to continue the current momentum to attract corporate clients, book the facility during traditional non-peak times (summer and holidays), and to promote our executive suite program to new suite holders.

Enterprise Fund Revenues



Foothill-DeAnza Community College District

Enterprise Fund

2014-15 BUDGETS

INCOME	Foothill College	De Anza College	Flint Center	Total Enterprise
Local				
Sales	\$ 3,353,900	\$ 6,001,895	\$ 0	\$ 9,355,795
Other Local	220,040	674,100	1,044,364	1,938,504
TOTAL INCOME	\$ 3,573,940	\$ 6,675,995	\$ 1,044,364	\$ 11,294,299
EXPENSES				
Cost of Sales	\$ 2,569,800	\$ 4,206,400	\$ 0	\$ 6,776,200
Management Salaries	\$ 110,752	\$ 177,976	\$ 0	\$ 288,728
Contract Salaries	306,324	681,749	19,765	1,007,838
Student Salaries	89,700	383,000	0	472,700
Other	55,500	148,500	0	204,000
Total Salaries	\$ 562,276	\$ 1,391,225	\$ 19,765	\$ 1,973,266
Total Staff Benefits	\$ 151,911	\$ 328,505	\$ 7,736	\$ 488,152
General Administration	\$ 156,500	\$ 561,727	\$ 0	\$ 718,227
Depreciation	35,300	90,260	0	125,560
Utilities	18,000	55,800	45,000	118,800
Other Operating	0	0	561,218	561,218
Total Operating	\$ 209,800	\$ 707,787	\$ 606,218	\$ 1,523,805
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0
Other Capital Outlay	0	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 3,493,787	\$ 6,633,917	\$ 633,718	\$ 10,761,422
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Transfers-out	0	0	0	0
Contingency	0	0	0	0
Other Out Go	(32,497)	(33,820)	0	(66,317)
TOTAL TRANSFERS/OTHER SOURCES	\$ (32,497)	\$ (33,820)	\$ 0	\$ (66,317)
Net Increase (Decrease) in Retained Earnings	\$ 47,656	\$ 8,258	\$ 410,646	\$ 466,560
Beginning Balance, July 1	196,169	3,068,008	1,709,152	4,973,329
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 243,825	\$ 3,076,266	\$ 2,119,798	\$ 5,439,889

Foothill-DeAnza Community College District

Enterprise Fund

TOTAL ENTERPRISE			
INCOME	Revised Budget 13/14	Actual 13/14	Budget 14/15
Local			
Sales	\$ 9,824,300	\$ 9,695,360	\$ 9,355,795
Other Local	1,629,333	1,689,281	1,938,504
TOTAL INCOME	\$ 11,453,633	\$ 11,384,641	\$ 11,294,299
EXPENSES			
Cost of Sales	\$ 6,995,178	\$ 7,057,668	\$ 6,776,200
Management Salaries	\$ 322,492	\$ 295,128	\$ 288,728
Contract Salaries	1,215,776	997,252	1,007,838
Student Salaries	588,500	481,734	472,700
Other	88,500	272,936	204,000
Total Salaries	\$ 2,215,268	\$ 2,047,050	\$ 1,973,266
Total Staff Benefits	\$ 521,852	\$ 595,119	\$ 488,152
General Administration	\$ 680,320	\$ 716,639	\$ 718,227
Depreciation	125,620	100,284	125,560
Utilities	118,800	110,334	118,800
Other Operating	542,947	505,772	561,218
Total Operating	\$ 1,467,687	\$ 1,433,029	\$ 1,523,805
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 11,199,984	\$ 11,132,866	\$ 10,761,422
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	(45,100)	(66,959)	(66,317)
TOTAL TRANSFERS/OTHER SOURCES	\$ (45,100)	\$ (66,959)	\$ (66,317)
Net Increase (Decrease) in Retained Earnings	\$ 208,549	\$ 184,815	\$ 466,560
Beginning Balance, July 1	4,788,514	4,788,514	4,973,329
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 4,997,063	\$ 4,973,329	\$ 5,439,889

Foothill-DeAnza Community College District

Enterprise Fund

FOOTHILL COLLEGE-TOTAL CAMPUS CENTER

	Revised Budget 13/14	Actual 13/14	Budget 14/15
INCOME			
Local			
Sales	\$ 3,381,900	\$ 3,400,844	\$ 3,353,900
Other Local	218,340	209,588	220,040
TOTAL INCOME	\$ 3,600,240	\$ 3,610,432	\$ 3,573,940
EXPENSES			
Cost of Sales	\$ 2,571,050	\$ 2,635,867	\$ 2,569,800
Management Salaries	\$ 132,495	\$ 108,024	\$ 110,752
Contract Salaries	439,115	302,945	306,324
Student Salaries	100,500	85,475	89,700
Other	30,000	78,860	55,500
Total Salaries	\$ 702,110	\$ 575,304	\$ 562,276
Total Staff Benefits	\$ 160,100	\$ 198,558	\$ 151,911
General Administration	\$ 87,100	\$ 165,200	\$ 156,500
Depreciation	35,300	35,940	35,300
Utilities	18,000	9,566	18,000
Other Operating	0	0	0
Total Operating	\$ 140,400	\$ 210,706	\$ 209,800
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 3,573,660	\$ 3,620,435	\$ 3,493,787
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	(20,500)	(37,333)	(32,497)
TOTAL TRANSFERS/OTHER SOURCES	\$ (20,500)	\$ (37,333)	\$ (32,497)
Net Increase (Decrease) in Retained Earnings	\$ 6,080	\$ (47,336)	\$ 47,656
Beginning Balance, July 1	243,505	243,505	196,169
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 249,585	\$ 196,169	\$ 243,825

Foothill-DeAnza Community College District

Enterprise Fund

DE ANZA COLLEGE-TOTAL CAMPUS CENTER

	Revised Budget 13/14	Actual 13/14	Budget 14/15
INCOME			
Local			
Sales	\$ 6,442,400	\$ 6,294,516	\$ 6,001,895
Other Local	707,700	689,189	674,100
TOTAL INCOME	\$ 7,150,100	\$ 6,983,705	\$ 6,675,995
EXPENSES			
Cost of Sales	\$ 4,424,128	\$ 4,421,801	\$ 4,206,400
Management Salaries	\$ 189,997	\$ 187,104	\$ 177,976
Contract Salaries	757,607	676,256	681,749
Student Salaries	488,000	396,259	383,000
Other	58,500	194,076	148,500
Total Salaries	\$ 1,494,104	\$ 1,453,695	\$ 1,391,225
Total Staff Benefits	\$ 354,016	\$ 388,825	\$ 328,505
General Administration	\$ 593,220	\$ 551,439	\$ 561,727
Depreciation	90,320	64,344	90,260
Utilities	55,800	55,768	55,800
Other Operating	0	0	0
Total Operating	\$ 739,340	\$ 671,551	\$ 707,787
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 7,011,588	\$ 6,935,872	\$ 6,633,917
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	(24,600)	(29,626)	(33,820)
TOTAL TRANSFERS/OTHER SOURCES	\$ (24,600)	\$ (29,626)	\$ (33,820)
Net Increase (Decrease) in Retained Earnings	\$ 113,912	\$ 18,207	\$ 8,258
Beginning Balance, July 1	3,049,801	3,049,801	3,068,008
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 3,163,713	\$ 3,068,008	\$ 3,076,266

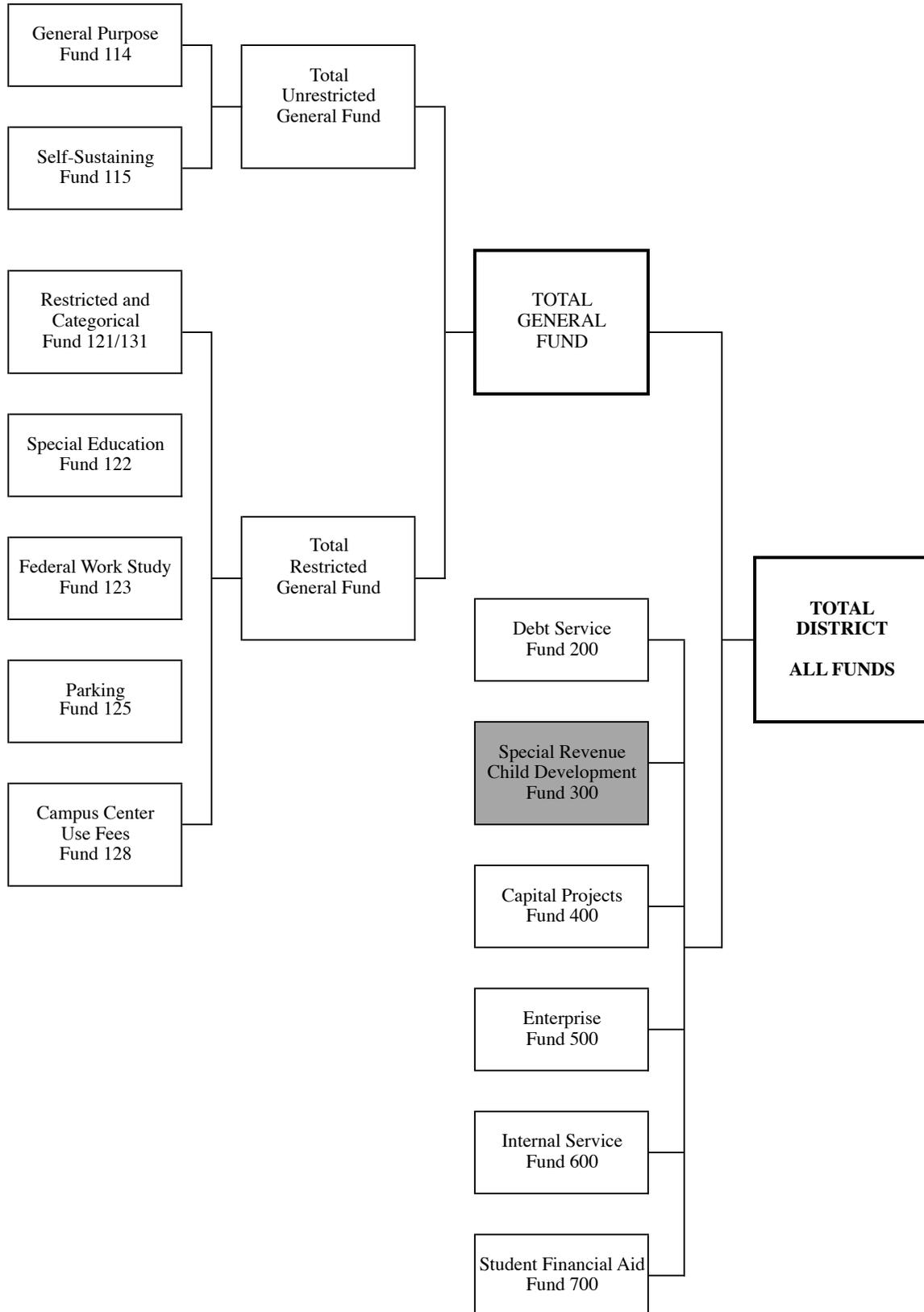
Foothill-DeAnza Community College District

Flint Center

2014-15 BUDGETS

	Revised Budget 13/14	Actual 13/14	Budget 14/15
INCOME			
Local			
Event	\$ 0	\$ 0	\$ 0
Theatre Services	0	0	0
Box Office	0	0	0
Concession	0	0	0
Interest	12,152	13,659	12,432
Other Local	691,141	776,845	1,031,932
TOTAL INCOME	\$ 703,293	\$ 790,504	\$ 1,044,364
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-teachers	0	0	0
Other Teachers	0	0	0
Other Non-teachers	0	0	0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Contract Non-instructional	\$ 19,054	\$ 18,051	\$ 19,765
Contract Instructional Aides	0	0	0
Other Non-instructional	0	0	0
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
Total Classified Salaries	\$ 19,054	\$ 18,051	\$ 19,765
Total Salaries	\$ 19,054	\$ 18,051	\$ 19,765
Total Staff Benefits	\$ 7,736	\$ 7,736	\$ 7,736
Total Materials and Supplies	\$ 0	\$ 0	\$ 0
Contracted Services	\$ 512,703	\$ 475,528	\$ 532,350
Lease of Equipment & Facilities	0	0	0
Utilities	45,000	45,000	45,000
Other Operating	30,244	30,244	28,868
Total Operating	\$ 587,947	\$ 550,772	\$ 606,218
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 614,736	\$ 576,560	\$ 633,718
NET INCOME FROM OPERATIONS	\$ 88,557	\$ 213,944	\$ 410,646
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ 88,557	\$ 213,944	\$ 410,646
Beginning Balance, July 1	1,495,208	1,495,208	1,709,152
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 1,583,765	\$ 1,709,152	\$ 2,119,798

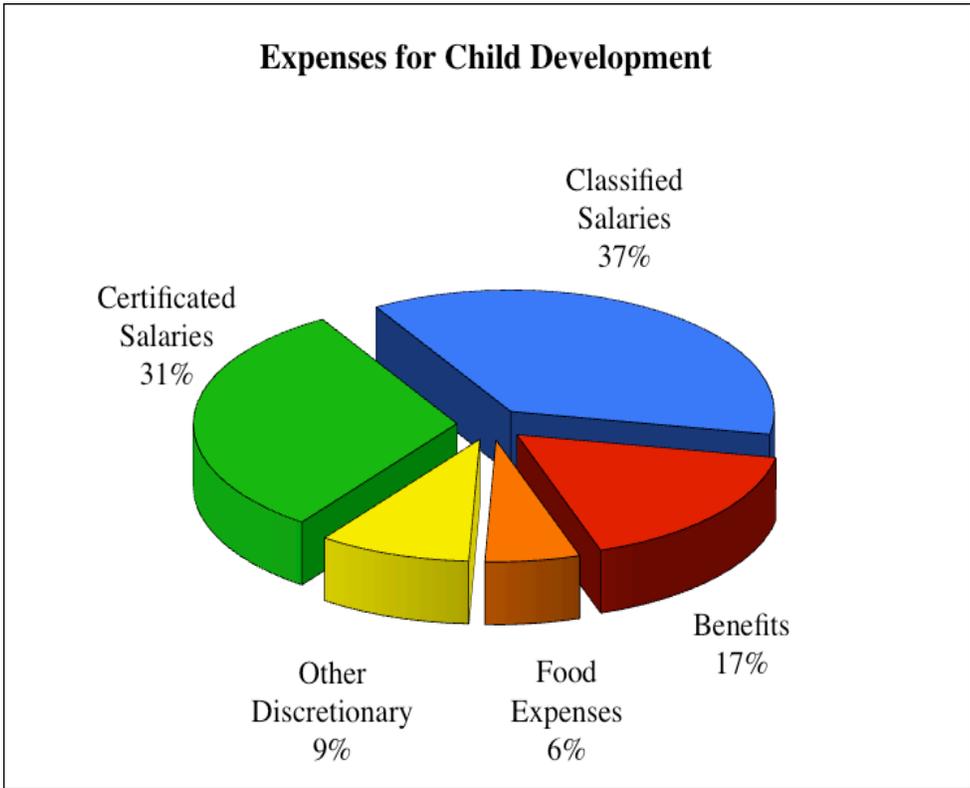
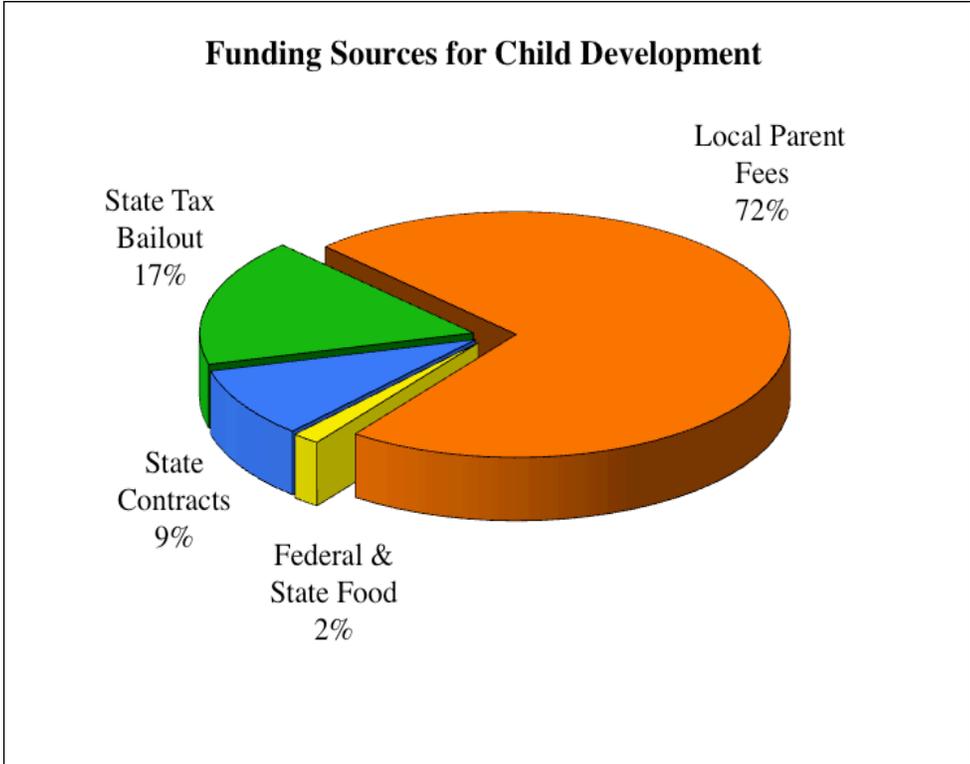
CHILD DEVELOPMENT FUND



CHILD DEVELOPMENT**Fund 300**

The Child Development Fund supports the costs associated with the Child Development Center located at De Anza College. The Child Development Center provides services to students from Foothill College and De Anza College, as well as non-students living in the community. Providing childcare to children between the ages of one and six years old, the center is also utilized as a facility for Early Childhood Education students to observe and train.

For 2014/15, the Child Development Center plans to operate year-round, utilizing seven out of nine classrooms. The Child Development Center anticipates serving approximately 110 full-time, full-fee-paying children and 35 full-time children that are state-subsidized. We are projecting \$1.74 million, or 72%, in revenue from local parent fees. From state sources, we anticipate receiving \$222,590, or 9%, from state contracts, and \$405,503, or 17%, from state tax bailout funds. Finally, we are projecting \$39,500, or 2%, in revenue for federal and state food reimbursement. We are projecting total revenue and related expenses of approximately \$2.4 million for the Child Development Fund.



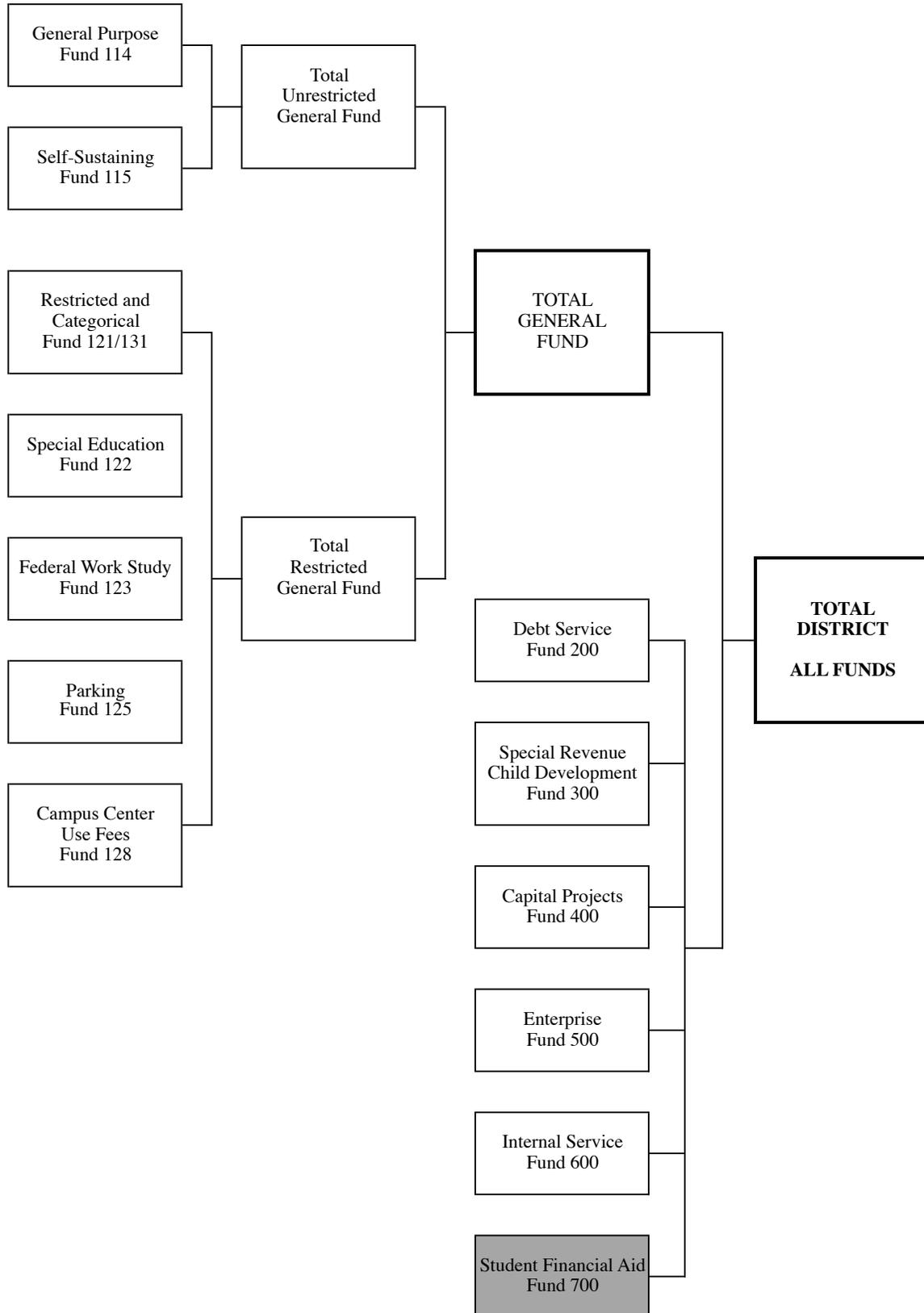
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 300
Child Development**

2014-15 BUDGETS

INCOME	Revised Budget 13/14	Actual 13/14	Budget 14/15
Federal			
Child Care Food Program	\$ 38,000	\$ 33,251	\$ 38,000
Other Federal	0	0	0
Total Federal Income	\$ 38,000	\$ 33,251	\$ 38,000
State			
Department of Education	\$ 222,889	\$ 219,288	\$ 222,590
Child Dev. Center Tax Bailout	405,503	405,503	405,503
Child Care Food Program	1,600	1,126	1,500
Other State	0	0	0
Total State Income	\$ 629,992	\$ 625,917	\$ 629,593
Local			
Parent Fees	\$ 0	\$ 0	\$ 0
Parent Fees - Non Certified	1,662,169	1,752,934	1,742,000
Other Local	0	0	0
Interest	0	0	0
Total Local Income	\$ 1,662,169	\$ 1,752,934	\$ 1,742,000
TOTAL INCOME	\$ 2,330,161	\$ 2,412,102	\$ 2,409,593
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	478,015	442,704	435,231
Other Teachers	0	0	0
Other Non-Teachers	295,521	345,643	322,802
Total Certificated Salaries	\$ 773,535	\$ 788,347	\$ 758,033
Contract Non-instructional	\$ 664,245	\$ 632,715	\$ 671,788
Contract Instructional Aides	0	0	0
Other Non-instructional	150,000	225,926	203,485
Other Instructional Aides	0	0	0
Students	128,000	58,570	46,785
Students-FWS	0	0	0
Total Classified Salaries	\$ 942,245	\$ 917,211	\$ 922,058
Total Salaries	\$ 1,715,780	\$ 1,705,558	\$ 1,680,091
Total Staff Benefits	\$ 400,541	\$ 428,283	\$ 411,452
Total Materials and Supplies	\$ 174,000	\$ 148,759	\$ 174,000
Contracted Services	\$ 0	\$ 6,082	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	39,840	9,428	181,960
Total Operating	\$ 39,840	\$ 15,509	\$ 181,960
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 2,330,161	\$ 2,298,110	\$ 2,447,503
Transfers-in	\$ 0	\$ 0	\$ 37,910
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 37,910
Net Change in Fund Balance	\$ 0	\$ 113,993	\$ 0
Beginning Balance, July 1	836,213	836,213	950,206
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 836,213	\$ 950,206	\$ 950,206

STUDENT FINANCIAL AID FUND



STUDENT FINANCIAL AID**Fund 700**

These funds are used for federal, state, and local financial aid programs. The federal programs are the Pell Grants, Supplemental Educational Opportunity Grants (SEOG), and AmeriCorps community service initiative grants. The state programs are EOPS grants and Cal Grants. Local programs include a variety of scholarships. The SEOG program requires a match.

For 2014/15, we are projecting \$24.1 million in revenue, which includes \$250,000 in scholarship revenue and other sources of funds from the Foundation, and we are projecting \$24.1 million in expenses.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 700
Student Financial Aid**

2014-15 BUDGETS

INCOME	Foothill College	De Anza College	Total Fund 700
Federal			
Pell Grants	\$ 5,130,000	\$ 17,331,168	\$ 22,461,168
Other Federal	25,000	30,000	55,000
Total Federal Income	\$ 5,155,000	\$ 17,361,168	\$ 22,516,168
State			
EOPS	\$ 0	\$ 0	\$ 0
Cal Grant	0	0	0
Other State	210,000	963,000	1,173,000
Total State Income	\$ 210,000	\$ 963,000	\$ 1,173,000
Local			
Interest	\$ 0	\$ 0	\$ 0
Other Local	300,000	150,000	450,000
Total Local Income	\$ 300,000	\$ 150,000	\$ 450,000
TOTAL INCOME	\$ 5,665,000	\$ 18,474,168	\$ 24,139,168
EXPENSES			
Operating Expenses	\$ 300,000	\$ 150,000	\$ 450,000
Student Grants	5,365,000	18,324,168	23,689,168
TOTAL EXPENSES	\$ 5,665,000	\$ 18,474,168	\$ 24,139,168
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	278,644
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 278,644

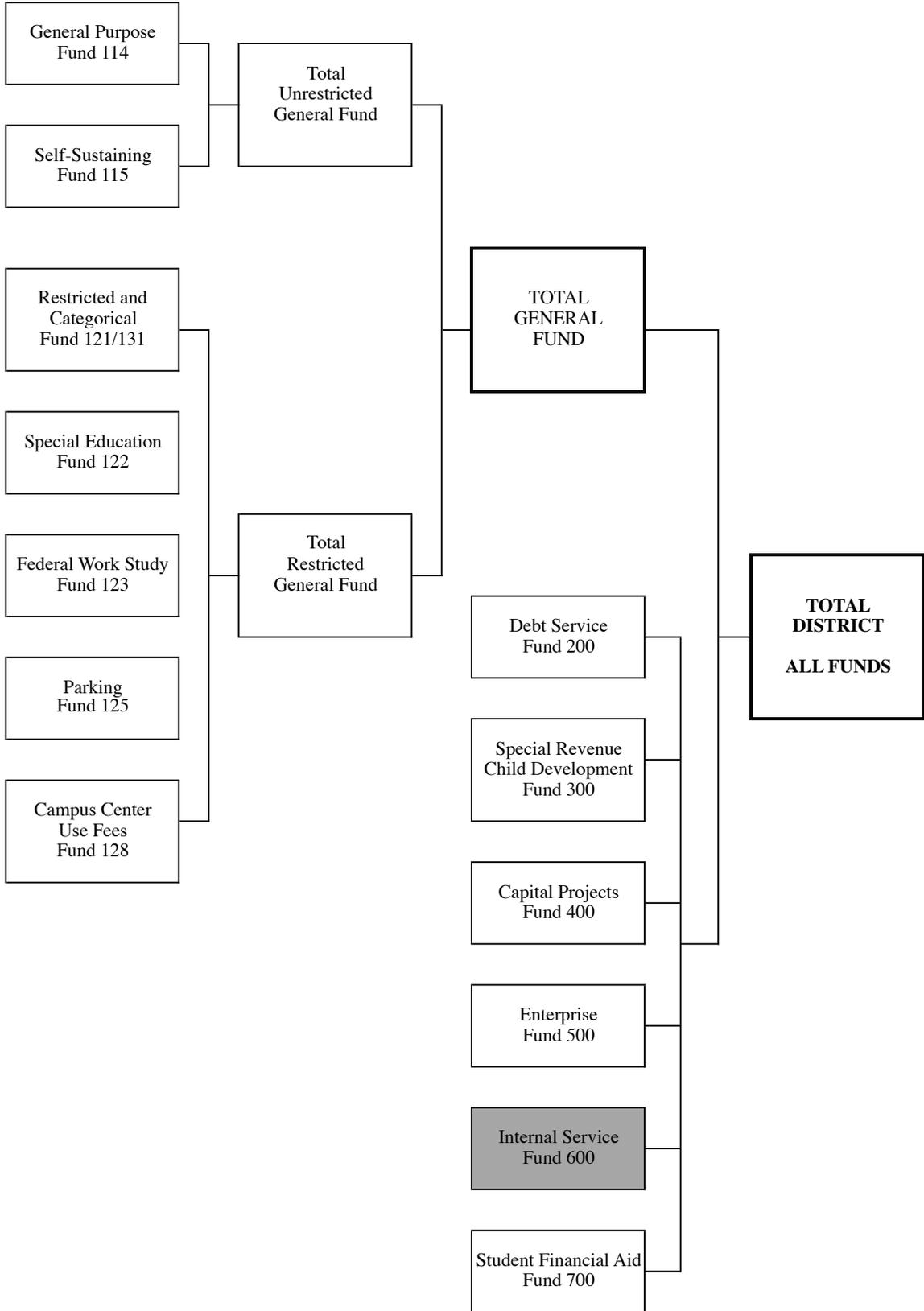
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 700
Student Financial Aid**

TOTAL DISTRICT

INCOME	Revised Budget 13/14	Actual 13/14	Budget 14/15
Federal			
Pell Grants	\$ 19,453,866	\$ 22,621,403	\$ 22,461,168
Other Federal	70,000	49,604	55,000
Total Federal Income	\$ 19,523,866	\$ 22,671,007	\$ 22,516,168
State			
EOPS	\$ 0	\$ 0	\$ 0
Cal Grant	0	0	0
Other State	1,200,000	1,043,816	1,173,000
Total State Income	\$ 1,200,000	\$ 1,043,816	\$ 1,173,000
Local			
Interest	\$ 2,000	\$ 101,822	\$ 0
Other Local	250,000	446,891	450,000
Total Local Income	\$ 252,000	\$ 548,713	\$ 450,000
TOTAL INCOME	\$ 20,975,866	\$ 24,263,535	\$ 24,139,168
EXPENSES			
Operating Expenses	\$ 252,000	\$ 454,368	\$ 450,000
Student Grants	20,796,432	23,824,752	23,689,168
TOTAL EXPENSES	\$ 21,048,432	\$ 24,279,120	\$ 24,139,168
Transfers-in	\$ 72,566	\$ 123,712	\$ 0
Other Sources	0	0	0
Transfers-out	0	(13,296)	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 72,566	\$ 110,416	\$ 0
Net Change in Fund Balance	\$ 0	\$ 94,831	\$ 0
Beginning Balance, July 1	748,848	748,848	278,644
Adjustments to Beginning Balance	(565,035)	(565,035)	0
NET FUND BALANCE, June 30	\$ 183,813	\$ 278,644	\$ 278,644

INTERNAL SERVICE FUND



INTERNAL SERVICE**Fund 600**

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

In the past, this fund was used almost exclusively as an accounting convenience to charge benefits in one fund and then distribute them to all other funds. Any positive or negative ending balances were, and still are, closed to the General Purpose Fund at year-end.

We have included an exhibit on the next page that summarizes Internal Service Fund balances. Since there are sufficient balances in this fund, we are recommending a transfer of \$1,500,000 to this fund from the General Purpose Fund in 2014/15, with corresponding other outgo to the California Employers' Retiree Benefits Trust (CERBT) for Other Post-Employment Benefits (OPEB) liability. This has been budgeted for in the General Purpose Fund. We will bring an agenda item to the Board of Trustees authorizing the district to make this contribution. This would leave an estimated unrestricted \$10.6 million in this fund. These unrestricted monies will be set aside as a Rate Stabilization Fund to offset future benefits rate increases.

INTERNAL SERVICE FUND BALANCES

Summary of Beginning Balance

Extended Sick Leave/Vacation Payout Reserve: \$ 273,254

OPEB transfers in from General Fund and Payments:

FY 05/06 expenditure (JPA membership fee)	(3,000)
Unfunded Retiree Benefits Transfer In (04/05 thru 08/09)	3,950,487
Unfunded Retiree Benefits Transfer In (09/10 thru 11/12)	1,361,314
Unfunded Retiree Benefits Transfer In (12/13)	500,000
Unfunded Retiree Benefits Transfer In (13/14)	1,500,000
Transfer to JPA (04/05 thru 08/09)	(3,950,487)
Transfer to CERBT (09/10 thru 11/12)	(1,361,314)
Transfer to CERBT (12/13)	(500,000)
Transfer to CERBT (13/14)	(1,500,000)

Employee Contributions to Post-97 Health Benefits Reserve:

Employee Contributions (12/13)	38,186
Employee Contributions (13/14)	73,948
Transfer to Post-97 Benefits Trust Reserve	(112,134)

Medical Benefits Savings:

Negotiated 05/06 Benefits Increase Transfer In (04/05)	500,000
04/05 Medical Savings (Retiree and Active)	3,890,883
05/06 Medical Savings (Retiree and Active)	2,266,477
06/07 Medical Savings (Retiree and Active)	1,510,225
07/08 Medical Savings (Retiree and Active)	2,406,980
07/08 Medical Savings (Retiree and Active)-retain in F114 to offset 08/09 operating deficit	(2,406,980)
08/09 Medical Savings (Retiree and Active)	2,774,465
Transfer Out to General Fund to Cover 08/09 Medical Benefits Cost Increases	(1,534,008)
11/12 Medical Savings (Retiree and Active)	812,977
12/13 Medical Savings (Retiree and Active)	120,692

Workers Comp Savings:

04/05 Workers Comp Savings	945,777
05/06 Workers Comp Savings	626,619
06/07 Workers Comp Savings	288,414
07/08 Workers Comp Add'l Costs	(311,758)
07/08 Workers Comp Add'l Costs-transfer to F114	311,758
08/09 Workers Comp Add'l Savings	1,502,491

07/01/14 Beginning Balance: \$ 13,975,268

Revenue	40,378,353
Expenses	(40,378,353)
Unfunded Retiree Benefits Transfer In (14/15)	1,500,000
Transfer to CERBT (14/15)	(1,500,000)

Projected 06/30/15 Ending Balance: \$ 13,975,268

Summary of 06/30/15 Projected Ending Balance

Extended Sick Leave/Vacation Payout Reserve	\$ 273,254
Reserves	2,000,000

Held in Liability for Future Transfer to VEBA Trust for Post-97 Health Benefits Reserve	1,112,134
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Restricted Ending Balance: \$ 3,385,388

Unrestricted Fund Balance: \$ 10,589,880

Total Projected 06/30/15 Ending Balance (Restricted and Unrestricted): \$ 13,975,268

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 600
Internal Service**

2014-15 BUDGETS

INCOME	Active Employees	Retirees	Total Fund 600
Contributions - Active Benefits	\$ 33,746,346	\$ 0	\$ 33,746,346
Contributions - Retiree Benefits	0	6,632,007	6,632,007
Employee Contributions	0	0	0
TOTAL INCOME	\$ 33,746,346	\$ 6,632,007	\$ 40,378,353
EXPENSES			
Medical/Prescription/Dental/Vision	\$ 12,483,157	\$ 6,632,007	\$ 19,115,164
Retirement	18,330,751	0	18,330,751
Worker's Comp/Ext Sk Lv/Vac Pay	2,127,900	0	2,127,900
Unemployment Insurance	205,700	0	205,700
Other	598,838	0	598,838
TOTAL EXPENSES	\$ 33,746,346	\$ 6,632,007	\$ 40,378,353
Transfers-in	\$ 0	\$ 1,500,000	\$ 1,500,000
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	(1,500,000)	(1,500,000)
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	13,975,268
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 13,975,268

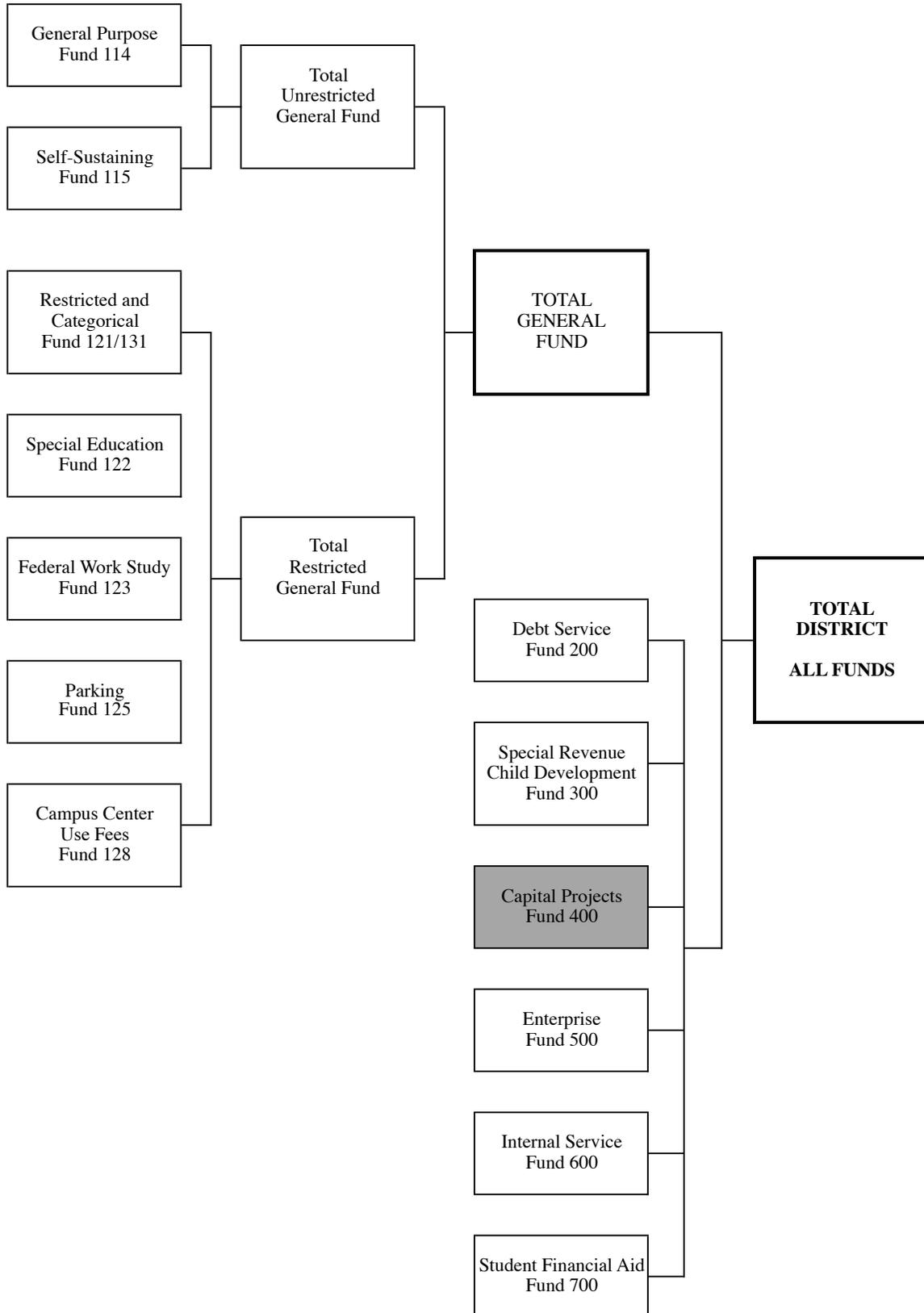
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 600
Internal Service**

ACTIVE EMPLOYEES AND RETIREES

INCOME	Revised Budget 13/14	Actual 13/14	Budget 14/15
Contributions - Active Benefits	\$ 33,265,178	\$ 33,903,615	\$ 33,746,346
Contributions - Retiree Benefits	9,845,079	6,697,602	6,632,007
Employee Contributions	0	4,520,153	0
TOTAL INCOME	\$ 43,110,257	\$ 45,121,370	\$ 40,378,353
EXPENSES			
Medical/Prescription/Dental/Vision	\$ 22,488,159	\$ 26,092,253	\$ 19,115,164
Retirement	17,634,529	16,147,932	18,330,751
Worker's Comp/Ext Sk Lv/Vac Pay	2,168,100	1,612,880	2,127,900
Unemployment Insurance	192,500	208,258	205,700
Other	626,969	1,060,048	598,838
TOTAL EXPENSES	\$ 43,110,257	\$ 45,121,370	\$ 40,378,353
Transfers-in	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	(1,500,000)	(1,500,000)	(1,500,000)
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	13,975,268	13,975,268	13,975,268
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 13,975,268	\$ 13,975,268	\$ 13,975,268

CAPITAL PROJECTS FUND



CAPITAL PROJECTS

Fund 400

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

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

Capital Projects:

The 2014/15 state budget provided an appropriation in the form of a Block Grant to fund the Physical Plant and Instructional Support program. The district received an allocation of \$3,586,079 for Physical Plant and Instructional Support, for which no local match is required. The colleges will have discretion regarding the allocation of funds between Physical Plant and Instructional Support based on shared governance outcomes, which will occur early in the fall quarter. Until the allocation between Physical Plant and Instructional Support is determined, the entire block grant proceeds are being budgeted in the Restricted and Categorical Fund. Once these funds have been allocated, the budget will be revised in both the Restricted and Categorical and Capital Projects funds.

At the November 2012 statewide general election, voters approved Proposition 39, the California Clean Energy Jobs Act of 2012, which allocates revenue to local education agencies to support energy efficiency and alternative energy projects, along with related improvements and repairs that contribute to reduced operating costs and improved health and safety conditions in public schools. Proposition 39 provides for annual transfers from the state's general fund to the clean energy job creation fund for a period of five years beginning in 2013/14 through 2017/18. It is projected that community colleges could receive approximately \$300 million from Prop 39 over the five-year period. We are projecting to receive \$1.3 million in Prop 39 funds this fiscal year.

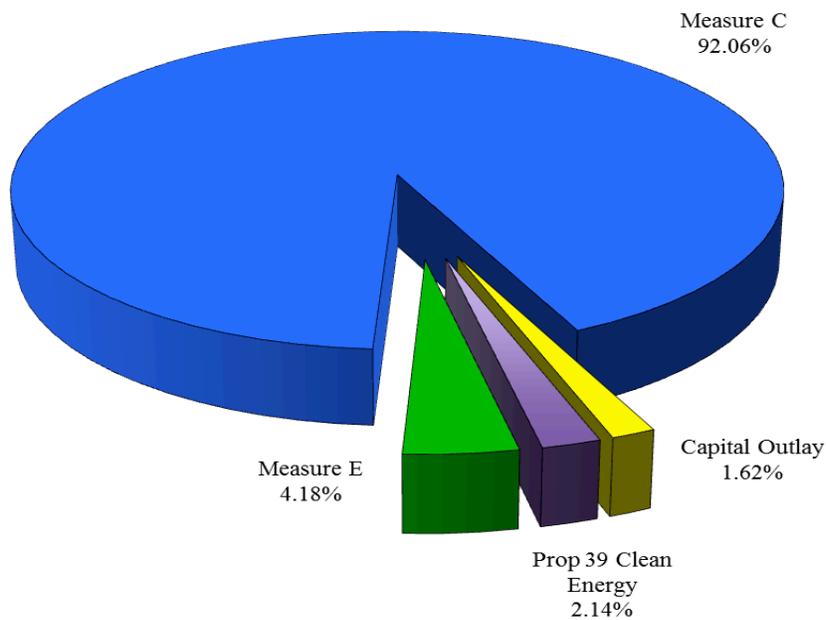
Measure E Projects:

On November 2, 1999, voters in the district's service area approved by a 71.9% margin a \$248 million bond (Measure E) to renovate and expand college facilities to meet current health, safety and instruction standards. The projects include replacing aging roofs and deteriorating plumbing and electrical systems; refurbishing classrooms, science laboratories and restrooms; and constructing science and high-tech computer labs, classrooms and school facilities. The district has already completed the issuance of bonds in three series, Series A Bonds of \$99.9 million, Series B Bonds of \$90.1 million, and Series C Bonds of \$57.8 million.

Measure C Projects:

On June 6, 2006, voters in the district's service area approved by a 65.69% margin a \$490.8 million General Obligation bond (Measure C). In May 2007, the district issued Series A bonds of \$149.9 million and Series B bonds of \$99.9 million. In June 2011, the district issued Measure C, Series C bonds for \$184 million. The bond measure will enable the district to upgrade electrical, heating, and ventilation systems; upgrade fire/seismic safety; repair leaky roofs, improve disabled access, repair/expand classrooms for nurses/paramedics; upgrade technology; and repair, construct, acquire, and equip buildings, classrooms, libraries, sites, and science/computer labs.

Fund 400 - Expenses for Capital Projects



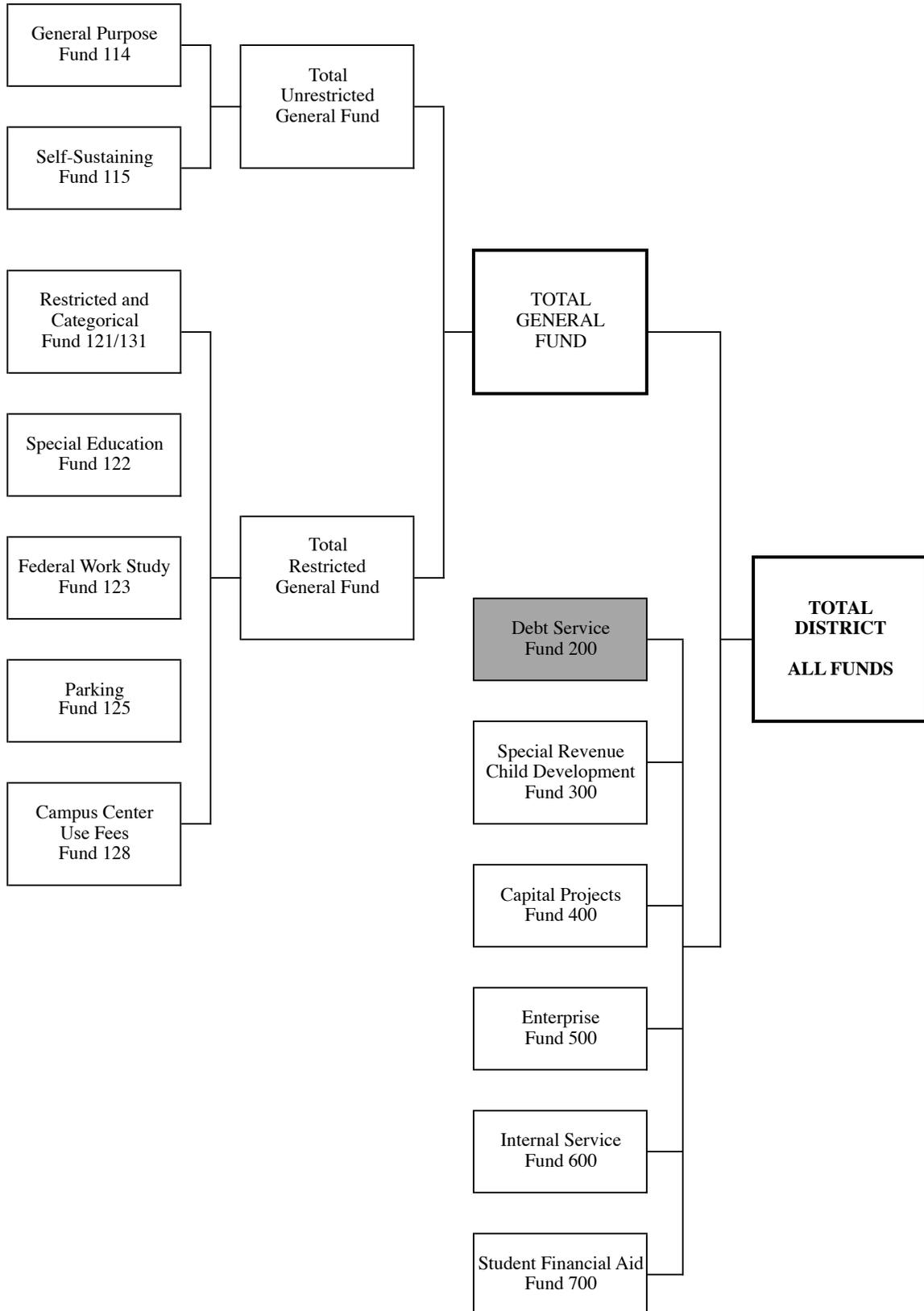
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 400
Capital Projects**

2014-15 BUDGETS

INCOME	Revised Budget 13/14	Actual 13/14	Budget 14/15
State	\$ 0	\$ 460,654	\$ 1,292,777
Local	1,776,468	2,654,102	740,000
TOTAL INCOME	\$ 1,776,468	\$ 3,114,757	\$ 2,032,777
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	0	0	0
Other Teachers	0	0	0
Other Non-Teachers	0	0	0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Contract Non-instructional	\$ 2,342,551	\$ 1,399,330	\$ 1,809,797
Contract Instructional Aides	0	0	0
Other Non-instructional	0	112,392	0
Other Instructional Aides	0	0	0
Students	0	2,440	0
Students-FWS	0	0	0
Total Classified Salaries	\$ 2,342,551	\$ 1,514,162	\$ 1,809,797
Total Salaries	\$ 2,342,551	\$ 1,514,162	\$ 1,809,797
Total Staff Benefits	\$ 875,388	\$ 521,291	\$ 638,279
Total Materials and Supplies	\$ 100,310	\$ 56,799	\$ 200
Contracted Services	\$ 0	\$ 4,843,982	\$ 0
Lease of Equipment & Facilities	0	68,987	0
Utilities	0	1,250	0
Other Operating	15,186,932	6,428,181	18,192,036
Total Operating	\$ 15,186,932	\$ 11,342,400	\$ 18,192,036
Site Improvement	\$ 0	\$ 0	\$ 0
Buildings	0	24,922,969	0
Equipment-New & Replacement	0	7,523,950	0
Other Capital Outlay	40,209,241	579,861	39,566,421
Total Capital Outlay	\$ 40,209,241	\$ 33,026,779	\$ 39,566,421
TOTAL EXPENSES	\$ 58,714,422	\$ 46,461,432	\$ 60,206,733
Transfers-in	\$ 1,320,304	\$ 4,413,360	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 1,320,304	\$ 4,413,360	\$ 0
Net Change in Fund Balance	\$ (55,617,650)	\$ (38,933,316)	\$ (58,173,956)
Beginning Balance, July 1	156,922,456	156,922,456	118,118,939
Adjustments to Beginning Balance	129,799	129,799	0
NET FUND BALANCE, June 30	\$ 101,434,605	\$ 118,118,939	\$ 59,944,983

DEBT SERVICE FUND



DEBT SERVICE

Fund 200

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

The district has issued several major debt instruments in recent years to finance large capital purchases. The debt instruments are as follows:

- **May 2000:** The district issued \$99.9 million of the General Obligation Bond, Series A, with effective interest rates of 4.25% to 6.26%. Payments of principal and interest are made August 1 and February 1 of each year.
- **October 2003:** The district issued \$90.1 million of the General Obligation Bond, Series B, with effective interest rates of 2% to 5.79%. Payments of principal and interest are made August 1 and February 1 of each year.
- **April 2005:** The district entered into a capital lease agreement with CitiMortgage, Inc., since acquired by PNCEF, LLC, to finance the purchase and installation of Photovoltaic Solar Collecting Systems at Foothill College and De Anza College. The amount of the lease is \$3,188,626 with a repayment term of over fifteen years. Savings from the utility charges will be used to service the debt payment each year.
- **October 2005:** The district refinanced a portion (\$22,165,000) of the General Obligation Bond, Series B (original value \$90,100,063) with effective interest rates of 3.00% to 5.250%. Payments of principal and interest are made August 1 and February 1 of each year.
- **October 2005:** The district issued \$57.9 million of the General Obligation Bond, Series C, with effective interest rates of 4.81% to 5.03%. Payments of principal and interest are made August 1 and February 1 of each year.
- **November 2006:** The district financed a Certificate of Participation for \$11.33 million, with effective interest rates of 3.5% to 5%. Payments of principal and interest are made on September 1 and March 1 of each year. The estimated annual payment is \$1,020,254. The financed amount of

the COP will be used for the renovation portion of the Foothill and De Anza Campus Center buildings and the Foothill Bookstore Equipment, Furniture and Fixtures.

- **May 2007:** The district issued \$149,995,250 of the Election of 2006 General Obligation Bond, Series A, with effective interest rates of 4% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.
- **May 2007:** The district issued \$99,996,686 of the Election of 2006 General Obligation Bond, Series B, with effective interest rates of 4% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.
- **June 2011:** The district issued \$184 million of the Election of 2006 General Obligation Bond, Series C, with an effective interest rate of 5.00%. Payments of principal and interest are made August 1 and February 1 of each year.
- **May 2012:** The district issued a General Obligation Refunding Bond in an aggregate principal amount of \$70,735,00 to pay for the current refunding of a portion of the district's outstanding 2002 General Obligation Refunding Bonds, the advance refunding of a portion of the district's outstanding Election of 1999 General Obligation Bonds, Series B, the advance refunding of a portion of the district's outstanding Election of 1999 General Obligation Bonds, Series C, with effective interest rates of .25% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.
- **August 2013:** The district entered into a capital lease agreement with Capital One Public Funding, LLC, to refinance the 2003 Certificate of Participation of \$18.2 million. The refinanced lease amount of \$7.58 million constitutes the remainder of the refinanced \$18.2 million COP with effective interest rates of 1.75% for a term of eight years. Payments of principal and interest are made on September 1 and March 1 of each year. The estimated annual payment is \$1,155,260.

Debt Instruments	Final Payment Due	Net FY 2014/15 Payments	Unres Gen Fund Fund 114	Self-Sustaining Fund Fund 115	Parking Fund Fund 125	Campus Center Use Fees Fund 128	Foothill Enterprise
\$3.3M Energy Project Lease	01/2020	281,661	281,661	-	-	-	-
\$7.5M Refunding Lease	09/2020	1,155,261	122,563	36,830	995,868	-	-
\$11.3M COP, Financing	06/2021	1,067,373	-	-	-	1,035,352	32,021
Total Annual Payments		\$ 2,504,295	\$ 404,224	\$ 36,830	\$ 995,868	\$ 1,035,352	\$ 32,021
Outstanding Principal Balance as 06/30/14			\$ 2,232,877	\$ 225,352	\$ 6,093,415	\$ 6,208,000	\$ 192,000

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 200
Debt Service**

2014-15 BUDGETS

INCOME	Revised Budget 13/14	Actual 13/14	Budget 14/15
Local			
Property Taxes	\$ 32,794,150	\$ 34,839,909	\$ 33,872,100
Interest	102,023	57,678	0
Other Local	0	0	0
TOTAL INCOME	\$ 32,896,173	\$ 34,897,587	\$ 33,872,100
EXPENSES			
Other Operating	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 0	\$ 0	\$ 0
Transfers-in	\$ 2,757,864	\$ 3,217,411	\$ 2,474,699
Other Sources	32,541	228,597	32,096
Transfers-out	0	(1,283)	0
Contingency	0	0	0
Other Out Go	(35,686,578)	(37,637,952)	(36,378,895)
TOTAL TRANSFERS/OTHER SOURCES	\$ (32,896,173)	\$ (34,193,227)	\$ (33,872,100)
Net Change in Fund Balance	\$ 0	\$ 704,360	\$ 0
Beginning Balance, July 1	23,640,965	23,640,965	24,345,325
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 23,640,965	\$ 24,345,325	\$ 24,345,325

SUPPLEMENTAL INFORMATION

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

**Quarterly Financial Status Report, CCFS-311Q
VIEW QUARTERLY DATA**

District: (420) Foothill-Deanza

CHANGE THE PERIOD

Fiscal Year: 2013-2014
Quarter Ended: (Q4) Jun 30, 2014

Line	Description	As of June 30 for the fiscal year specified		
		Actual 2010-11	Actual 2011-12	Projected 2013-2014
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:				
A. Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	195,347,091	181,047,851	188,688,914
A.2	Other Financing Sources (Object 8900)	259,662	272,325	730,743
A.3	Total Unrestricted Revenue (A.1 + A.2)	195,606,753	181,320,176	189,419,657
B. Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	177,176,962	178,778,356	174,692,974
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	8,006,520	10,127,716	6,797,789
B.3	Total Unrestricted Expenditures (B.1 + B.2)	185,183,482	188,906,072	181,490,763
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	10,423,271	-7,585,896	7,928,894
D.	Fund Balance, Beginning	42,904,489	53,327,760	45,741,864
D.1	Prior Year Adjustments + (-)	0	0	61,843
D.2	Adjusted Fund Balance, Beginning (D + D.1)	42,904,489	53,327,760	45,741,864
E.	Fund Balance, Ending (C. + D.2)	53,327,760	45,741,864	53,670,758
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	28.8%	24.2%	29.6%
II. Annualized Attendance FTES:				
G.1	Annualized FTES (excluding apprentice and non-resident)	30,196	29,455	27,676
				27,355

	As of the specified quarter ended for each fiscal year			
	2010-11	2011-12	2012-13	2013-2014
III. Total General Fund Cash Balance (Unrestricted and Restricted)				
H.1 Cash, excluding borrowed funds	47,331,710	0	61,819,457	72,067,282
H.2 Cash, borrowed funds only	0	0	61,819,457	0
H.3 Total Cash (H.1 + H.2)	49,147,494	47,331,710	61,819,457	72,067,282

IV. Unrestricted General Fund Revenue, Expenditure and Fund Balance:

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
I. Revenues:					
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	179,605,674	184,813,392	185,734,791	100.5%
I.2	Other Financing Sources (Object 8900)	0	296,679	297,962	100.4%
I.3	Total Unrestricted Revenue (I.1 + I.2)	179,605,674	185,110,071	186,032,753	100.5%
J. Expenditures:					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	193,113,707	195,624,431	173,985,473	88.9%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	7,004,209	12,681,079	12,085,260	95.3%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	200,117,916	208,305,510	186,070,733	89.3%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-20,512,242	-23,195,439	-37,980	
L	Adjusted Fund Balance, Beginning	53,608,915	53,670,758	53,670,758	
L.1	Fund Balance, Ending (C. + L.2)	33,096,673	30,475,319	53,632,778	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	16.5%	14.6%		

V. Has the district settled any employee contracts during this quarter? **NO**

If yes, complete the following: (If multi-year settlement, provide information for all years covered.)

Contract Period Settled	Management	Academic	Classified
(Specify)	Permanent	Temporary	
YYYY-YY			

	Increase	% *	Increase	% *	Increase	% *
a. SALARIES:						
Year 1:						
Year 2:						
Year 3:						
b. BENEFITS:						
Year 1:						
Year 2:						
Year 3:						

* As specified in Collective Bargaining Agreement or other Employment Contract

c. Provide an explanation on how the district intends to fund the salary and benefit increases, and also identify the revenue source/object code.

VI. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)? **NO**

If yes, list events and their financial ramifications. (Enter explanation below, include additional pages if needed.)

VII. Does the district have significant fiscal problems that must be addressed? **NO**
 This year? **NO**
 Next year? **NO**

If yes, what are the problems and what actions will be taken? (Enter explanation below, include additional pages if needed.)

**RESOLUTION
2014-25**

Whereas, Title V, Section 58199, requires that the total amount budgeted as the proposed expenditure of

Whereas, the district has reserves in excess of the amount required by Board policy, and

Whereas, the Board of Trustees by resolution may provide for budget revisions,

Be it therefore resolved, that the budget revisions be approved as follows:

BUDGET REVISIONS

The major elements of our budget revisions are listed below. The descriptions contain amounts for each type of budget revision; the tables represent the net revisions to each classification of expenditure.

Fund 114 - General Purpose Fund

The major revisions to the General Purpose Fund include increases to district revenues, with a corresponding increase to contingency (\$4,011,505); increases to campus and Central Services revenues, with corresponding increases to the materials and operating expenses categories (\$958,406); an increase to local revenue and corresponding salaries and benefits expenses for revenue received from De Anza Student Accounts for student tutors (\$135,647); transfers in from the Self-Sustaining Fund for van rental/ambulance expenses (\$6,354) and to augment Foothill’s Physical Education departmental “B” budget (\$14,000), with corresponding increases to the operating expenses category; transfers in from the Special Education Fund to close out residual funds from unspent part- and full-time faculty labor and benefits, with corresponding increases to the salaries and benefits categories (\$296,315); a reversal of prior quarter transfers in from the Special Education Fund for recruitment costs, with a corresponding decrease to the operating expenses category (\$3,900); a revision to increase the mandatory transfer out to the Special Education Fund, with a corresponding decrease to the operating expenses category (\$361,150); and transfers out to the Restricted and Categorical Fund for Health Services’ TB tests and first aid (workers’ comp) services (\$27,609), and salary backfill (\$152,242), and to the Capital Projects Fund for the emergency telephone repair/replacement project (\$100,000), with corresponding decreases to the salaries and operating expenses categories; for a net decrease to fund balance of \$358,249.

Sources Account Series		Uses Account Series	
0xxx - Revenue	\$ 5,064,267	1000 - Certificated Salaries	\$ 190,999
7000 - Transfers/Other Sources	312,769	2000 - Classified Salaries	70,038
Decrease to Fund Balance	358,249	3000 - Employee Benefits	13,223
		4000 - Materials and Supplies	80,221
		5000 - Operating Expenses	728,483
		7000 - Transfers/Other Outgo	640,817
		7000 - Contingency	4,011,505
Totals	\$ 5,735,285		\$ 5,735,285

Fund 115 - Self-Sustaining Fund

The major revisions to the Self-Sustaining Fund include transfers out to the General Purpose Fund for van rental/ambulance expenses (\$6,354) and to the Capital Projects Fund for electric vehicle charging stations at Foothill (\$25,000), with corresponding decreases to the operating expenses category; and a transfer out to the General Purpose Fund to augment Foothill’s Physical Education departmental “B” budget, resulting in a corresponding decrease in fund balance (\$14,000).

Sources Account Series		Uses Account Series	
5000 - Operating Expenses	\$ 31,354	7000 - Transfers/Other Outgo	\$ 45,354
Decrease to Fund Balance	14,000		
Totals	\$ 45,354		\$ 45,354

Fund 121/131 - Restricted and Categorical Fund

The major revisions to the Restricted and Categorical Fund include transfers in from the General Purpose Fund, with corresponding increases to the materials and operating expenses categories, for salary backfill (\$152,242), and for Health Services' TB tests and first aid (workers' comp) services (\$27,609), and a transfer out to the Student Financial Aid Fund for EOPS student grants, with a corresponding reduction to Other Outgo (\$51,300).

Sources Account Series		Uses Account Series	
7000 - Transfers/Other Sources	\$ 181,081	7000 - Transfers/Other Outgo	\$ 51,300
7000 - Transfers/Other Outgo	51,300	4000 - Materials and Supplies	465
		5000 - Operating Expenses	180,616
Totals	\$ 232,381		\$ 232,381

Fund 122 - Special Education Fund

The major revisions to the Special Education Fund include transfers out to the General Purpose Fund to close out unspent part- and full-time faculty accounts, with corresponding decreases to the salaries and benefits expense categories (\$296,315); reversals of prior quarter transfers out to the General Purpose Fund for recruitment costs, with a corresponding increase to the operating expenses category (\$3,900); and an increase to the mandatory transfer in from the General Purpose Fund, with a corresponding increase to the operating expenses category (\$361,150).

Sources Account Series		Uses Account Series	
0xxx - Revenue	\$ 1,414	5000 - Operating Expenses	\$ 365,050
1000 - Certificated Salaries	285,661	7000 - Transfers/Other Outgo	292,415
3000 - Employee Benefits	10,654		
7000 - Transfers/Other Sources	359,736		
Totals	\$ 657,465		\$ 657,465

Fund 123 - Federal Work Study Fund

The major revisions to the Federal Work Study Fund include a transfer out to the Student Financial Aid Fund for SEOG student grants in aid, with a corresponding decrease to the salaries category (\$21,266).

Sources Account Series		Uses Account Series	
2000 - Classified Salaries	\$ 21,266	7000 - Transfers/Other Outgo	\$ 21,266
Totals	\$ 21,266		\$ 21,266

Fund 400 - Capital Projects Fund

The major revisions to the Capital Projects Fund include revisions to state revenue and corresponding operating expenses for Prop 39 clean energy projects (\$201,468); a transfer in from the General Purpose Fund for the emergency telephone repair/replacement project (\$100,000), and a transfer in from the Self-Sustaining Fund for electric vehicle charging stations at Foothill (\$25,000), with corresponding increases to the capital outlay category.

Sources Account Series		Uses Account Series	
0xxx - Revenue	\$ 201,468	5000 - Operating Expenses	\$ 201,468
7000 - Transfers/Other Sources	125,000	6000 - Capital Outlay	125,000
Totals	\$ 326,468		\$ 326,468

Fund 700 - Student Financial Aid Fund

The major revisions to the Student Financial Aid Fund include a transfer in from the Restricted and Categorical Fund for EOPS student grants (\$51,300), and a transfer in from the Federal Work Study Fund to close out SEOG (\$21,266), with corresponding increases to student grants in aid.

Sources Account Series		Uses Account Series	
7000 - Transfers/Other Sources	\$ 72,566	7000 - Transfers/Other Outgo	\$ 72,566
Totals	\$ 72,566		\$ 72,566

AYES _____
NOES _____
ABSENT _____

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on September 8, 2014.

Linda M. Thor, Ed.D.
Secretary to the Board

**RESOLUTION
2014-26**

Whereas, Title V, Section 58199, requires that the total amount budgeted as the proposed expenditure of the district for each major classification of district expenditures listed in the district budget forms shall be the maximum amount which may be expended for that classification of expenditures for the school year, and

Whereas, the Board of Trustees, by resolution, approved by a majority of the members, may provide for the transfer between expenditure classifications,

Be it therefore resolved, that transfers between expenditure classifications be approved as follows:

BUDGET TRANSFERS

Fund 114 - General Purpose Fund

From Account Series		To Account Series	
1000 - Certificated Salaries	\$ 885,786	2000 - Classified Salaries	\$ 192,534
3000 - Employee Benefits	158,641	5000 - Operating Expenses	851,894
<hr/>		<hr/>	
Totals	\$ 1,044,428		\$ 1,044,428

Fund 122 - Special Education Fund

From Account Series		To Account Series	
1000 - Certificated Salaries	\$ 842	5000 - Operating Expenses	\$ 123,929
2000 - Classified Salaries	101,130		
3000 - Employee Benefits	21,957		
<hr/>		<hr/>	
Totals	\$ 123,929		\$ 123,929

AYES _____
 NOES _____
 ABSENT _____

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on September 8, 2014.

 Linda M. Thor, Ed.D.
 Secretary to the Board

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2013-2014
Actual Summary
for ALL FUNDS**

INCOME	TOTAL GENERAL FUND	Enterprise Funds	Child Development Fund 300	Student Financial Aid Fund 700	Capital Projects Fund 400	Debt Service Fund 200	TOTAL DISTRICT ALL FUNDS	Internal Service Fund 600
	\$	\$	\$	\$	\$	\$	\$	
Federal Income	2,123,025	0	33,251	22,671,007	0	0	24,827,283	0
State Income	58,477,766	0	625,917	1,043,816	460,654	0	60,608,153	0
Local Income	147,648,393	11,384,641	1,752,934	548,713	2,654,102	34,897,587	198,886,370	45,121,370
TOTAL INCOME	\$ 208,249,184	\$ 11,384,641	\$ 2,412,102	\$ 24,263,535	\$ 3,114,757	\$ 34,897,587	\$ 284,321,806	\$ 45,121,370
EXPENSES								
Cost of Sales	0	7,057,668	0	0	0	0	7,057,668	0
Certificated Salaries	86,075,553	0	788,347	0	0	0	86,863,901	0
Classified Salaries	42,196,502	2,047,050	917,211	0	1,514,162	0	46,674,925	0
Employee Benefits	38,011,219	595,119	428,283	0	521,291	0	39,555,913	45,121,370
Materials and Supplies	4,047,417	0	148,759	0	56,799	0	4,252,975	0
Operating Expenses	26,576,737	1,433,029	15,509	454,368	11,342,400	0	39,822,045	0
Capital Outlay	794,895	0	0	0	33,026,779	0	33,821,674	0
TOTAL EXPENSES	\$ 197,702,324	\$ 11,132,866	\$ 2,298,110	\$ 454,368	\$ 46,461,432	\$ 0	\$ 258,049,100	\$ 45,121,370
TRANSFERS AND OTHER								
Transfers-in	6,041,804	0	0	123,712	4,413,360	3,217,411	13,796,287	1,500,000
Other Sources	364	0	0	0	0	228,597	228,962	0
Intrafund Transfers	0	0	0	0	0	0	0	0
Transfers-out	(15,281,708)	0	0	(13,296)	0	(1,283)	(15,296,287)	0
Contingency	0	0	0	0	0	0	0	0
Other Out Go	(581,670)	(66,959)	0	(23,824,752)	0	(37,637,952)	(62,111,333)	(1,500,000)
TOTAL TRANSFERS/OTHER SOURCES	\$ (9,821,209)	\$ (66,959)	\$ 0	\$ (23,714,336)	\$ 4,413,360	\$ (34,193,227)	\$ (63,382,371)	\$ 0
FUND BALANCE								
Net Change in Fund Balance	725,651	184,815	113,993	94,831	(38,933,316)	704,360	(37,109,666)	0
Beginning Balance, July 1	61,142,751	4,788,514	836,213	748,848	156,922,456	23,640,965	248,079,748	13,975,268
Adjustments to Beginning Balance	61,843	0	0	(565,035)	129,799	0	(373,393)	0
NET FUND BALANCE, June 30	\$ 61,930,245	\$ 4,973,329	\$ 950,206	\$ 278,644	\$ 118,118,939	\$ 24,345,325	\$ 210,596,689	\$ 13,975,268

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2013-2014
Actual Summary
for GENERAL FUNDS**

	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	Restricted & Categorical Fund 121/131	Special Educ. Fund 122	Federal Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
INCOME										
Federal Income	\$ 0	\$ 0	\$ 0	\$ 1,689,309	\$ 0	\$ 433,716	\$ 0	\$ 0	\$ 2,123,025	\$ 2,123,025
State Income	44,239,962	1,130,124	45,370,086	10,895,671	2,212,009	0	0	0	13,107,680	58,477,766
Local Income	129,015,624	11,349,082	140,364,705	2,576,352	0	0	2,373,175	2,334,161	7,283,688	147,648,393
TOTAL INCOME	\$ 173,255,586	\$ 12,479,206	\$ 185,734,791	\$ 15,161,331	\$ 2,212,009	\$ 433,716	\$ 2,373,175	\$ 2,334,161	\$ 22,514,392	\$ 208,249,184
EXPENSES										
Certificated Salaries	\$ 79,907,593	\$ 534,052	\$ 80,441,645	\$ 2,703,968	\$ 2,856,694	\$ 0	\$ 0	\$ 73,246	\$ 5,633,908	\$ 86,075,553
Classified Salaries	31,546,331	2,065,401	33,611,733	4,675,822	1,810,863	510,361	997,165	590,558	8,584,769	42,196,502
Employee Benefits	33,316,024	643,304	33,959,328	2,126,322	1,328,562	0	345,446	251,563	4,051,892	38,011,219
Materials and Supplies	2,373,426	70,997	2,444,423	1,475,399	18,181	12,409	0	97,005	1,602,994	4,047,417
Operating Expenses	15,286,805	7,805,805	23,092,610	3,172,186	26,417	17,271	101,869	166,385	3,484,128	26,576,737
Capital Outlay	413,999	21,736	435,735	307,230	9,600	0	0	42,330	359,160	794,895
TOTAL EXPENSES	\$ 162,844,177	\$ 11,141,296	\$ 173,985,473	\$ 14,460,926	\$ 6,050,316	\$ 540,040	\$ 1,444,480	\$ 1,221,088	\$ 23,716,851	\$ 197,702,324
TRANSFERS AND OTHER										
Transfers-in	\$ 297,598	\$ 0	\$ 297,598	\$ 287,848	\$ 4,622,142	\$ 127,590	\$ 706,627	\$ 0	\$ 5,744,207	\$ 6,041,804
Other Sources	364	0	364	0	0	0	0	0	0	364
Intrafund Transfers	92,995	(92,995)	0	0	0	0	0	0	0	0
Transfers-out	(11,636,412)	(448,848)	(12,085,260)	(98,966)	(296,315)	(21,266)	(1,635,322)	(1,144,578)	(3,196,448)	(15,281,708)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Out Go	0	0	0	(581,670)	0	0	0	0	(581,670)	(581,670)
TOTAL TRANSFERS/OTHER SOURCES	\$ (11,245,455)	\$ (541,843)	\$ (11,787,298)	\$ (392,788)	\$ 4,325,827	\$ 106,324	\$ (928,696)	\$ (1,144,578)	\$ 1,966,089	\$ (9,821,209)
FUND BALANCE										
Net Change in Fund Balance	\$ (834,047)	\$ 796,067	\$ (37,980)	\$ 307,617	\$ 487,520	\$ 0	\$ 0	\$ (31,505)	\$ 763,631	\$ 725,651
Beginning Balance, July 1	44,970,301	8,638,613	53,608,915	6,460,008	361,464	0	0	712,364	7,533,837	61,142,751
Adjustments to Beginning Balance	61,843	0	61,843	0	0	0	0	0	0	61,843
NET FUND BALANCE, June 30	\$ 44,198,097	\$ 9,434,680	\$ 53,632,777	\$ 6,767,625	\$ 848,984	\$ 0	\$ 0	\$ 680,859	\$ 8,297,468	\$ 61,930,245

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS FOR 6/30/14

TO

Fund	Unrestricted General Funds		Restricted General Funds						All Other Funds					
	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Enterprise Funds	Child Developmt 300	Financial Aid 700	Internal Service 600	Capital Projects 400	Debt Service 200	Total
114		5,000	274,212	4,622,142	127,590	706,627				1,500,000	3,908,969	496,872	11,641,412	
115	72,641		339						3,480		399,237	45,792	521,489	
121/131									98,966				98,966	
123	296,315												296,315	
125									21,266				21,266	
128											105,153	1,635,322	1,635,322	
Enterprise												1,039,425	1,144,578	
300													0	
700			13,296										13,296	
600													0	
400													0	
200	1,283												1,283	
Total	370,238	5,000	287,848	4,622,142	127,590	706,627	0	0	123,712	1,500,000	4,413,360	3,217,411	15,373,928	

Inter-Fund Transfers:

Fund 114 to 121/131:	240,181	for salary backfill	Fund 115 to 121/131:	339	to close out DA CalWorks
	1,230	to distribute smoking fines revenue	Fund 115 to 200:	45,792	for Debt Service
	27,609	for TB tests & workers' comp	Fund 115 to 400:	350,000	for District Office Building renovation
	5,192	to transfer prior year Veterans' Program revenue		24,237	for sculpture base at PSEC building at Foothill
Fund 114 to 122:	4,486,323	for Special Ed match		25,000	for vehicle charging stations
	26,789	for salary backfill	Fund 115 to 700:	3,480	transfer for athletic scholarship
	109,030	for Cost of Living Adjustment	Fund 121/131 to 700:	51,300	for EOPS grant
Fund 114 to 123:	127,590	for Federal Work Study match		47,666	to close out DAAmeriCorps, SEOG & EOPS
Fund 114 to 125:	706,627	to offset Parking Fund operating deficit	Fund 122 to 114:	296,315	to close Special Ed fund balances
Fund 114 to 200:	496,872	for Debt Service	Fund 123 to 700:	21,266	to close out FH SEOG
Fund 114 to 400:	815,914	for various capital outlay projects	Fund 125 to 200:	1,635,322	for Debt Service
	3,093,055	for campus facilities & equipment maintenance	Fund 128 to 200:	1,039,425	for Debt Service
Fund 114 to 600:	1,500,000	for 13/14 OPEB Liability	Fund 128 to 400:	105,153	for De Anza elevator upgrade
			Fund 200 to 114:	1,283	for Debt Service
			Fund 700 to 121/131:	13,296	to close out FH AmeriCorps

Intra-Fund Transfers (Between Unrestricted General Funds):

Fund 114 to 115:	5,000	for one-time transfer of funds for De Anza ePRINTit
Fund 115 to 114:	72,641	for one-time KCI "B" budget augmentation

Intra-Fund Transfers (Between Restricted General Funds):

Changes in Fund 114 Revenue and Expenses

	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	%
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	%
Revenues												
Base Revenue & Equalization	124,924,272	143,368,551	150,791,141	156,876,264	159,121,665	156,230,910	155,730,575	140,984,178	140,632,054	134,621,083	136,212,960	79.96%
PY Gen Apportionment					2,800,000	672,747			1,248,604	2,861,788		
PFE	5,795,010											
Lottery	4,280,647	4,046,409	4,592,748	4,157,083	4,250,365	4,337,731	4,080,077	3,912,098	4,125,262	3,985,122	3,446,701	2.02%
NR Tuition	10,917,695	11,240,839	13,219,114	15,002,590	17,103,785	18,181,559	19,785,786	21,591,661	24,372,504	26,445,199	26,500,000	15.56%
Mandated Block Grant Revenue									1,226,899	779,060	765,934	0.45%
<i>Other Revenue</i>												
PT Faculty Funding	1,475,772	1,475,772	1,475,772	1,475,772	1,434,467	702,925	702,925	702,925	702,925	702,925	702,925	0.41%
2% Resident Enrollment Fees	273,632	335,014	335,014	335,014	335,014	335,014	335,014	335,014	722,410	810,957	675,000	0.40%
Interest	1,372,660	1,928,047	3,504,022	3,694,312	1,905,326	774,865	629,361	607,525	451,017	381,148	385,000	0.23%
Campus Generated Income	1,767,222	1,814,500	2,436,701	1,845,152	2,069,373	2,543,557	1,974,164	1,982,838	2,385,312	2,082,835	1,351,180	0.79%
One-Time Prop 98 Funds & Equalization			7,202,514		0	0						
Other Revenue	738,780	1,260,673	952,390	582,720	202,548	806,029	668,896	329,375	845,724,22	585,468	301,095	0.18%
Total Revenue	151,545,690	165,469,805	184,509,416	183,968,907	189,222,543	184,585,337	183,906,798	170,445,614	176,712,712	173,255,586	170,340,795	100.00%
Expenses												
<i>Salaries</i>												
Salaries	94,060,832	97,081,510	105,432,628	116,310,415	117,600,467	113,838,157	113,541,126	112,465,255	110,990,373	111,453,924	112,858,821	65.45%
Benefits	29,490,850	32,146,500	34,832,553	38,325,192	37,663,352	41,451,654	36,861,962	38,617,293	35,497,277	33,316,024	33,840,107	19.63%
Materials and Supplies	3,280,972	3,544,544	4,031,069	4,573,983	3,759,750	3,012,386	3,087,348	2,731,637	2,801,466	2,373,426	2,752,349	1.60%
Operating Expenses	12,612,404	16,368,891	15,651,886	17,192,338	16,345,732	13,820,089	14,429,687	15,000,205	14,436,329	15,286,805	16,225,720	9.41%
Capital Outlay	700,833	1,233,987	1,115,529	781,161	356,005	33,189	207,850	209,430	158,701	413,999	68,463	0.04%
Transfers (net)	11,375,569	9,400,562	10,742,944	10,306,780	10,641,836	8,996,753	7,744,635	8,323,809	6,346,413	11,245,455	6,677,982	3.87%
Total Expenses	151,521,460	159,775,994	171,806,609	187,489,869	186,367,142	181,152,229	175,872,608	177,347,630	170,230,560	174,089,633	172,423,441	100.00%
Net Gain/Loss	24,230	5,693,811	12,702,807	(3,520,962)	2,855,401	3,433,109	8,034,190	(6,902,016)	6,482,152	(834,047)	(2,082,646)	(a)
Beginning Fund Balance	15,728,723	15,752,953	21,446,764	34,149,571	30,628,609	33,374,829	36,807,938	45,116,972	38,488,150	45,032,144	44,198,097	(b)
Ending Fund Balance	15,752,953	21,446,764	34,149,571	30,628,609	33,484,010	36,807,938	44,842,128	38,214,956	44,370,301	44,198,097	42,115,451	(b-a)
Designated Fund Balance	4,269,943	9,267,224	21,607,611	16,401,721	17,682,806	15,534,335	19,840,518	21,651,502	20,618,690	18,804,632	18,804,632	©
Fund Balance Before 5% Reserves	11,483,010	12,179,540	12,541,960	14,226,888	15,801,204	21,273,602	25,001,610	16,563,654	24,351,611	25,393,464	23,310,819	(b-a)-c
5% Reserve	7,870,000	8,010,000	9,260,000	10,000,000	10,430,000	10,290,000	9,890,000	10,060,000	9,890,000	8,700,000	8,620,000	(d)
Variance from Reserve	3,613,010	4,169,540	3,281,961	4,226,889	5,371,204	10,983,603	15,111,610	6,503,654	14,461,611	16,693,464	14,690,819	(b-a)-c-(d)
Note:												
Funds set aside in FY 14/15 for:												
FH,DA,CS Designated Carryforward	14,499,823											
Encumbrances & Reservations	863,305											
EIS/ETS Carryforwards	1,085,732											
DW Carryforward	257,000											
Union Negotiated Items	98,773											
	16,804,632											
Additional restrictions in FY 14/15:												
Enrollment Stimulus/Restoration	2,000,000											
	2,000,000											
Total Restricted Fund Balance:	18,804,632											

Facts at a Glance

Revenues and Expenditures, Unrestricted General Fund (General Purpose Fund 114 & Self-Sustaining Fund 115)

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Adopted Budget
Revenues	160,623,925	174,883,352	195,275,580	195,869,793	199,615,430	193,731,454	193,668,626	181,047,851	188,688,914	185,734,791	181,923,106
Salaries	97,301,888	100,223,151	108,932,628	120,475,223	121,107,739	116,762,651	116,504,949	115,233,660	113,704,481	114,053,378	115,438,049
Benefits	30,181,758	32,817,104	35,620,591	39,223,926	38,448,410	42,261,808	37,550,107	39,347,222	36,173,608	33,959,328	34,540,324
Other	32,336,392	36,065,903	37,329,673	39,228,365	37,374,769	31,174,966	31,143,610	32,372,747	30,670,582	37,698,223	32,733,824
Total Expenses/Transfers	159,820,038	169,106,158	181,882,892	198,927,514	196,930,918	190,199,426	185,198,667	186,953,629	180,548,670	185,710,928	182,712,197
Prior Year Carryforward (F114)											(18,804,632)
Ending Fund Balance	20,575,789	26,352,983	39,745,671	36,687,950	39,372,461	42,904,489	51,374,448	45,468,670	53,608,914	53,632,777	34,039,054

Salary Expenditures, Fund 114 (General Purpose Fund Only)

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Adopted Budget
Contract Faculty	35,649,761	36,837,387	38,714,445	42,904,422	42,571,781	41,732,300	41,621,809	41,183,853	40,613,060	40,494,850	42,680,409
Part-Time Faculty	24,308,915	25,117,264	27,966,765	30,644,493	31,719,529	29,340,772	30,970,070	31,237,672	32,336,861	33,648,656	32,327,167
Management	6,608,884	6,757,755	7,351,536	8,122,660	8,325,829	8,399,114	8,047,187	8,304,694	8,154,116	8,380,972	8,898,869
Classified	26,420,215	27,236,042	29,766,093	32,475,959	32,744,239	32,643,822	30,515,343	29,464,034	28,147,218	27,072,867	27,859,340
Students & Casuals	1,073,057	1,133,062	1,633,789	2,162,881	2,239,088	1,722,150	2,386,717	2,275,003	1,739,119	1,856,579	1,093,036
Total	94,060,832	97,081,510	105,432,628	116,310,415	117,600,466	113,838,157	113,541,126	112,465,255	110,990,373	111,453,924	112,858,821

Productivity

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Adopted Budget
WSCH per Teaching FTE	548	565	569	573	596	600	560	547	528	526	530

FTEs

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Adopted Budget
Resident	31,066	32,526	32,211	33,376	34,381	32,988	30,653	29,455	27,676	27,355	27,355
Non-Resident	2,986	2,968	3,568	3,988	4,189	4,068	3,971	4,076	4,342	4,588	4,588
Total FTEs	34,052	35,494	35,779	37,364	38,570	37,056	34,624	33,531	32,018	31,942	31,942

Revenues and Expenditures, Restricted General Fund (Categorical, Special Ed, Work Study, Parking & Campus Center Funds)

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Adopted Budget
Revenues & Transfers In	20,260,112	21,798,694	27,460,865	27,812,647	28,650,591	31,930,039	30,273,086	26,860,995	25,847,467	28,258,599	45,891,072
Expenditures & Transfers Out	22,044,849	22,071,858	26,875,082	29,143,042	28,658,250	31,728,270	29,024,864	25,934,339	24,850,816	27,494,968	46,180,284
Prior Year Carryforward (122)											(829,960)
Fund Balance	5,185,974	4,912,810	5,498,593	4,168,197	4,160,538	4,362,308	5,610,530	6,537,186	7,533,837	8,297,468	7,178,296

Comparison of FTE - 06/07 through 14/15

(This chart represents filled and vacant FTE at the beginning of each year. The source document for this is the EBA046, prepared by Joni Hayes 7/10/14)

14/15 (Adopted)	GENERAL	SUSTAINING	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
	114	115	121/131	122	125	128	300	114080	600	400		
A1-Executive	6											6
F1,2-Certificated Instructor	442		15	20								477
F3-Certificated Instructor/Childcare							5					5
F7-(Headcount)-Early Retiree	51			3			1	0				55
A2-Certificated Manager	30	3	2	2	1	1	1	3				42
A3-Non-Certificated Manager	25	1	5		1	0		7	1		5	46
C3-Classified CSEA	76			76	8			7			0	91
C1-Classified-ACE	259	18	52	23	4	1	8	23	3		10	401
C5-Confidential	11		0							1		12
B1-Board of Trustees Member	5											5
C6-Operating Engineers	3				5							8
C4-Supervisor	27		3	3	1		1			1		35
C2-Classified-ACE, less than 50%	6	3	2	10			7	2				30
FTE	939	25	80	61	11	11	23	42	5	17		1,213
PT faculty budgeted (GF & Spec. Ed only)	551											

13/14 (Adopted)	GENERAL	SUSTAINING	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
	114	115	121/131	122	125	128	300	114080	600	400		
A1-Executive	6											6
F1,2-Certificated Instructor	432		14	21								467
F3-Certificated Instructor/Childcare							6					6
F7-(Headcount)-Early Retiree	48		0				1	0				49
A2-Certificated Manager	33	2	0	1	1	1	1	4				42
A3-Non-Certificated Manager	21	1	2		1	0		7	1		5	39
C3-Classified CSEA	76			76	9			6			1	92
C1-Classified-ACE	261	17	45	26	4	1	8	21	2		10	395
C5-Confidential	12		0							1		13
B1-Board of Trustees Member	5											5
C6-Operating Engineers	3				5							8
C4-Supervisor	26		2	2	1		1			1		33
C2-Classified-ACE, less than 50%	6	3	2	9			6	3				28
FTE	927	23	65	59	11	11	23	41	4	18		1,183
PT faculty budgeted (GF & Spec. Ed only)	534											

12/13 (Adopted)	GENERAL	SUSTAINING	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
	114	115	121/131	122	125	128	300	114080	600	400		
A1-Executive	6											6
F1,2-Certificated Instructor	453		13	21								487
F3-Certificated Instructor/Childcare							8					8
F7-(Headcount)-Early Retiree	42		0	2			1	0				45
A2-Certificated Manager	33	2	1	1	1	1	1	3				42
A3-Non-Certificated Manager	22	1	2		1	0		7	1		5	40
C3-Classified CSEA	84			84	10			6			3	102
C1-Classified-ACE	283	17	51	28	4	1	8	21	1		15	429
C5-Confidential	11		0							1		12
B1-Board of Trustees Member	5											5
C6-Operating Engineers	3				5							8
C4-Supervisor	28		4	2	1		1	1		1		38
C2-Classified-ACE, less than 50%	9	3	2	10			2	3				28
FTE	978	23	73	64	12	12	21	41	3	24		1,250
PT faculty budgeted (GF & Spec. Ed only)	491											

11/12 (Adopted)											
	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
	114	115	121/131	122	125	128	300	114080	600	400	
A1-Executive	6										6
F1,2-Certificated Instructor	471	1	15	20							507
F3-Certificated Instructor/Childcare							8				8
F7-(Headcount)-Early Retiree	36	-	-	3			2				41
A2-Certificated Manager	32	2	1	1	1	1	1	0			38
A3-Non-Certificated Manager	22	1	1		1	0		6	1	5	38
C3-Classified CSEA	86					10		6		4	105
C1-Classified-ACE	302	17	55	31	5	2	8	22	1	14	456
C5-Confidential	11								1		12
B1-Board of Trustees Member	5										5
C6-Operating Engineers	3				5						8
C4-Supervisor	28		4	2	1		1	1		1	38
C2-Classified-ACE, less than 50%	11	3	2	10			2	2			29
FTE	1,013	23	78	67	12	13	22	37	3	24	1,291
PT faculty budgeted (GF & Spec. Ed only)	574										

10/11 (Adopted)											
	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
	114	115	121/131	122	125	128	300	114080	600	400	
<i>(includes "deferment" and "escrow" positions)</i>											
A1-Executive	6										6
F1,2-Certificated Instructor	469	1	17	21							508
F3-Certificated Instructor/Childcare							8				8
F7-(Headcount)-Early Retiree	35	-	-	4			2				41
A2-Certificated Manager	30	1	2	1	1	1	1	0			36
A3-Non-Certificated Manager	22	1	1		1	0		6	1	4	37
C3-Classified CSEA	85					10				4	99
C1-Classified-ACE	300	18	61	30	5	3	8	29	1	12	467
C5-Confidential	10								1		11
B1-Board of Trustees Member	5										5
C6-Operating Engineers	3				5						8
C4-Supervisor	27		4	2	1		1	1		1	37
C2-Classified-ACE, less than 50%	11	3	2	9			2	1			27
FTE	1,003	24	88	67	12	14	22	37	3	21	1,290
PT faculty budgeted (GF & Spec. Ed only)	574										

09/10 (Adopted)											
	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
	114	115	121/131	122	125	128	300	114080	600	400	
A-Executive	6										6
B-Certificated Instructor	464	1	20	26							511
C-Certificated Instructor/Childcare							8				8
E (Headcount)-Early Retiree	26			4			1				31
F-Adjunct Faculty											0
J-Certificated Manager	31	3	2	2	1	1	1	0			39
K-Non-Certificated Manager	23	1	2		1	0		6		3	36
L-Classified CSEA	95					6				2	103
N-Classified-ACE	336	16	62	33	6	2	8	31	1	7	501
O-Food Services											0
P-Confidential	11										11
1-Board of Trustees Member	5										5
3-Operating Engineers	3				5						8
5-Supervisor	28		3	2	1		1	1		1	36
6-Classified, less than 50%	45	3	2	11			2	6			69
FTE	1,072	24	91	77	13	9	21	43	1	13	1,364
PT faculty budgeted (GF & Spec. Ed only)	560										

08/09 (Adopted)												
	GENERAL	SUSTAINING	SELF-SUSTAINING	CATEGORICAL	EDUCATION	SPECIAL	PARKING	CAMPUS CENTER	DEVELOPMENT	CHILD	BOOKSTORE & FOUNDATION	TOTAL
	114	115	121/131	122	125	128	300	114080	600	400		
A-Executive	6											6
B-Certificated Instructor	476	1	16	26					0			519
C-Certificated Instructor/Childcare												8
E (Headcount)-Early Retiree	21			5								27
F-Adjunct Faculty	-											0
J-Certificated Manager	34	3	2	2	1			0				42
K-Non-Certificated Manager	22	1	2					6				35
L-Classified CSEA	103				6							111
N-Classified-SEIU	343	21	62	34	12			22	1			509
O-Food Services								9				10
P-Confidential	11											11
1-Board of Trustees Member	5											5
5-Supervisor	30	3	3	2	1			1				38
6-Classified, less than 50%	56		2	11				6				80
FTE	1,106	29	87	79	13	8	21	43	1	13		1,401
PT faculty budgeted (GF & Spec. Ed only)	556											

07/08 (Adopted)												
	GENERAL	SUSTAINING	SELF-SUSTAINING	CATEGORICAL	EDUCATION	SPECIAL	PARKING	CAMPUS CENTER	DEVELOPMENT	CHILD	BOOKSTORE & FOUNDATION	TOTAL
	114	115	121/131	122	125	128	300	114080	600	400		
A-Executive	6											6
B-Certificated Instructor	480	1	19	23								522
C-Certificated Instructor/Childcare												9
E (Headcount)-Early Retiree	27	1	0	3								32
F-Adjunct Faculty	-											0
J-Certificated Manager	35	3	2	1				0				42
K-Non-Certificated Manager	22	1	2					6				36
L-Classified CSEA	104											111
N-Classified-SEIU	339	21	60	34	12			22	1			504
O-Food Services								9				10
P-Confidential	11											11
1-Board of Trustees Member	5											5
5-Supervisor	30		3	2	1			1				38
6-Classified, less than 50%	56		2	11				6				79
FTE	1,114	29	87	74	13	7	22	44	1	14		1,405
PT faculty budgeted (GF & Spec. Ed only)	551											

06/07 (Adopted)												
	GENERAL	SUSTAINING	SELF-SUSTAINING	CATEGORICAL	EDUCATION	SPECIAL	PARKING	CAMPUS CENTER	DEVELOPMENT	CHILD	BOOKSTORE & FOUNDATION	TOTAL
	114	115	121/131	122	125	128	300	114080	600	400		
A-Executive	6											6
B-Certificated Instructor	466	1	17	24								508
C-Certificated Instructor/Childcare												10
E (Headcount)-Early Retiree	24	1	0	2								27
F-Adjunct Faculty	-											0
J-Certificated Manager	35	2	2	2	1			0				42
K-Non-Certificated Manager	19	1	2					5				30
L-Classified CSEA	93											100
N-Classified-SEIU	325	17	55	33	12			22	1			477
O-Food Services								9				10
P-Confidential	10											10
1-Board of Trustees Member	5											5
5-Supervisor	28		4	1	1			1				35
6-Classified, less than 50%	47		2	11				5				69
FTE	1,057	24	83	73	13	7	21	42	0	10		1,329
PT faculty budgeted (GF & Spec. Ed only)	533											

2014/15

Distribution of Education Protection Account (Prop 30 EPA) Funds

2014/15 Budgeted Allocation: \$19,627,922

Description	Division	Program Code	Count	Labor (Budgeted at Adopted)	Benefits (Budgeted at 24.9%)	Total
<u>FOOTHILL:</u>						
Librarians	Learning Resource Center	612000-Library	4	379,878	94,514	474,392
Counselors	Counseling & Student Services	631000-Counseling & Guid.	5.59	536,468	133,473	669,941
Instructional	Biological & Health Sciences	Various Instructional	8	758,742	188,775	947,517
	Language Arts	Various Instructional	12	1,135,348	282,475	1,417,823
	Phys. Sci., Math, Engineering	Various Instructional	26	2,422,446	602,704	3,025,150
	Business & Social Sciences	Various Instructional	9	835,594	207,896	1,043,490
				55	5,152,130	1,281,850
Foothill Sub-Total			64.59	6,068,476	1,509,837	7,578,313
<u>DE ANZA:</u>						
Librarians	Learning Resources	612000-Library	5	509,710	126,816	636,526
Counselors	Counseling & Student Services	631000-Counseling & Guid.	11.2	1,089,382	271,038	1,360,420
Instructional	Bio/Health & Env Sciences	Various Instructional	9	835,054	207,761	1,042,815
	Business/Computer Systems	Various Instructional	15	1,402,247	348,879	1,751,125
	Language Arts	Various Instructional	26	2,385,932	593,620	2,979,552
	Phys. Sci., Math, Engineering	Various Instructional	28	2,603,197	647,675	3,250,872
	Social Sciences	Various Instructional	9	823,430	204,869	1,028,299
			87	8,049,859	2,002,804	10,052,663
De Anza Sub-Total			103.20	9,648,951	2,400,658	12,049,609
Total 2014/15 Projected Expenditures			167.79	15,717,427	3,910,495	19,627,922

Source: 2014/15 Adopted EBA046

2013/14

Distribution of Education Protection Account (Prop 30 EPA) Funds

Funds Received in Fiscal Year 2013/14: \$18,928,002

Description	Division	Program Code	Count	13/14 Labor	13/14 Benefits	13/14 Total Labor & Benefits	
FOOTHILL:							
Librarians	Faculty & Staff	612000-Library	4	369,478	92,739	462,217	
Counselors	Counseling & Student Services	631000-Counseling & Guid.	7.18	703,202	176,504	879,706	
Instructional	Biological & Health Sciences	Various Instructional	8	710,699	178,385	889,084	
	Language Arts	Various Instructional	12	1,132,174	284,176	1,416,349	
	Phys. Sci, Math, Engineering	Various Instructional	25	2,271,332	570,104	2,841,437	
	Business & Social Sciences	Various Instructional	10	849,919	213,330	1,063,248	
				55	4,964,123	1,245,995	6,210,118
Foothill Sub-Total			66.18	6,036,804	1,515,237	7,552,041	
DE ANZA:							
Librarians	Learning Resources	612000-Library	5	493,468	123,860	617,328	
Counselors	Counseling & Student Services	631000-Counseling & Guid.	11.2	1,215,494	305,089	1,520,583	
Instructional	Bio/Health & Env Sciences	Various Instructional	11	989,285	248,310	1,237,595	
	Language Arts	Various Instructional	31	2,794,988	701,542	3,496,529	
	Phys. Sci, Math, Engineering	Various Instructional	28	2,573,885	646,045	3,219,930	
	Social Sciences	Various Instructional	12	1,026,375	257,620	1,283,995	
				82	7,384,532	1,853,517	9,238,050
De Anza Sub-Total			98.20	9,093,494	2,282,467	11,375,961	
Total 2013/14 Actual Expenditures				164.38	15,130,298	3,797,704	18,928,002

Source: 2013/14 Labor Distribution Report

Note: Funds received as of 8/15/14

Fund 115 - Self-Sustaining Fund
Fund Balance Report for Fiscal Year 2014-15
Ending Balance Reported as of June 30, 2014

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
Foothill Funds				
115000	Apprenticeship-Foothill	649,827	(36,299)	613,528
115001	Apprenticeship-Foothill Unrest cont	372,253	-	372,253
115024	FH-Celebrity Forum I - 12/13 Season	147,479	(147,479)	-
115025	FH-Celebrity Forum I - 13/14 Season	-	(15,435)	(15,435)
115034	F-Celebrity Forum II - 12/13 Season	161,234	(161,234)	-
115035	F-Celebrity Forum II - 13/14 Season	-	59,122	59,122
115044	FH-Celebrity Forum III-12/13 Season	169,419	(169,419)	-
115045	FH-Celebrity Forum III-13/14 Season	-	35,738	35,738
115050	Anthropology - Field work	998	6,838	7,837
115051	Anthrop Campus Abroad Reserve	11,373	6,766	18,139
115055	FH Anth Cmps Abrd Ecuador Summer 12	8,839	(8,839)	-
115057	FH Anth Cmps Abrd Ecuador Summer 13	-	(42,095)	(42,095)
115062	Off-Cmp Short Courses Bus & Soc Sci	2,568	-	2,568
115063	Off Cmp Short Courses Dental Hyg	1,524	-	1,524
115105	FH-Youth Program	26,295	-	26,295
115111	Box Office - Foothill	66,185	(109)	66,077
115112	Xerox - Foothill	9,161	-	9,161
115113	Stage Studies - Foothill	18,748	-	18,748
115114	Drama Production-Foothill	34,835	5,611	40,446
115115	Facilities Rental-FH Fine Arts	125,488	10,382	135,870
115116	Vending - Foothill	19,224	(16,907)	2,317
115117	Facilities Rental Foothill	188,938	218,641	407,579
115119	International Programs	315,346	71,884	387,230
115120	FH International Student Health Ins	989	-	989
115121	Mental Health Operations Foothill	11,586	(814)	10,772
115122	FH International Student Hlth Svcs	22,080	-	22,080
115123	Edinburgh Fringe Festival	566	-	566
115126	FH-Music Theatre	259	(63)	196
115127	FH Ctis Msdn Sftware	7,957	-	7,957
115129	Etudes Short Courses	196	-	196
115132	FH Franklin University	1,305	(167)	1,138
115133	FH Fee Based PE Classes	11,233	(7,187)	4,046
115134	EMT State Fire Marsh	10	-	10
115135	Child Development Conference	9,785	-	9,785
115136	FH-Choral Program	119	-	119
115138	KFJC Carrier	37,774	6,800	44,574
115140	Creative Writing conference	2,362	-	2,362
115142	FH-MAA Health Services	151,329	-	151,329
115143	New Media Performances Foothill	407	-	407
115145	FH Bio Health Tutor	364	-	364
115146	FH-MAA Program	74,884	-	74,884
115147	Youth Program-Middlefield Campus	12,757	-	12,757
115148	Cafe-Middlefield Campus	62,484	(11,093)	51,391
115149	MS Middlefield Short Courses	2,005	-	2,005
115150	Center for Applied Competitive Tech	58,166	(58,166)	-
115151	Contract Ed	179,870	(49,146)	130,725
115152	FH-THTR085	653	-	653
115171	President's Fund Foothill	99,086	179,413	278,500
115172	Palo Alto University	265,023	8,097	273,120
115173	FH Community Ed (Short Courses)	18,246	-	18,246
115174	FH-PSME Stanford Internship	10,725	(10,725)	0
115175	FH-Athletics General	5,200	(5,054)	146
115176	FH-Athletics - Teams	1,307	(1,201)	106
115177	FH-Football	4,790	9,325	14,116
115178	FH-Men's Basketball	10,279	(3,091)	7,189
115179	FH-Women's Basketball	3,598	(2,213)	1,385
115180	FH-Softball	604	(594)	10
115181	FH-Volleyball	7,444	(733)	6,712
115182	FH-Aquatics	6,334	(2,397)	3,937
115183	FH-Dance	5,568	10,876	16,444

Fund 115 - Self-Sustaining Fund
Fund Balance Report for Fiscal Year 2014-15
Ending Balance Reported as of June 30, 2014

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
Foothill Funds, con't.				
115184	FH-KCI Community Ed Classes	9,575	(310)	9,265
115185	FH-Physics Show	20,279	(16,283)	3,996
115186	FH Tech Conference	-	494	494
115187	FH Food Concessionaires	-	139,316	139,316
115300	FH-MAA Counseling & Matriculation	2,961	-	2,961
	Foothill Total:	3,449,894	2,253	3,452,146
De Anza Funds				
115200	DA-La Voz Newspaper	2,859	7,715	10,574
115201	DA-Apprenticeship	26,339	23,069	49,408
115202	DA-MCNC/CACT Partnrs	5,248	-	5,248
115204	DA-Cheap	1,675	-	1,675
115205	DA-APALI	33,714	(17)	33,697
115206	DA-Job Fair	31,075	(2)	31,072
115207	DA-Telecourse Produc	719	-	719
115208	DA-Technology Rscs	16,990	(4,606)	12,384
115209	DA-Auto Tech	905	(770)	134
115210	DA-Reprographics	447,215	(147,392)	299,824
115212	DA-Physical Educ	32,034	(12,565)	19,469
115213	DA-Ashland Field Trp	6,488	-	6,488
115216	DA-Planetarium	355,438	58,862	414,300
115219	DA-Creative Arts Fac Use	5,592	-	5,592
115221	DA-Intl Student Ins	335,459	8,017	343,476
115222	DA-Extended Yr Progr	405,878	777,677	1,183,554
115223	DA-Math Perf Success	1,468	(1,468)	-
115224	DA-Summer Karate Cmp	252	-	252
115225	DA-DLC Extended Lrng	11,932	-	11,932
115226	DA-Use Of Facilities	524,806	88,541	613,347
115227	DA-Library Print Card	384	299	683
115228	DA-Baseball	6,016	789	6,805
115229	DA-Audio Visual	3,685	-	3,685
115230	DA-RLCC Conference	6,730	(4,954)	1,776
115231	DA-Softball	300	452	752
115232	DA-Football	1,931	(1,889)	42
115233	DA-Men's Basketball	83	(83)	-
115234	DA-Women's Bsktball	1,728	(50)	1,678
115235	DA-Men's Soccer	7,553	428	7,981
115236	DA-Women's Soccer	12,225	(8,042)	4,183
115237	DA-Women's Swim/Divg	4,000	(2,416)	1,584
115238	DA-Men's Tennis	196	-	196
115239	DA-Women's Tennis	-	465	465
115240	DA-Women's Trk & Fld	1,739	4,621	6,361
115241	DA-Women's Volleybll	11,339	(4,138)	7,201
115243	DA-Health Services	227,852	4,122	231,973
115244	DA-Soccer Camp	5,558	(120)	5,438
115245	DA-Prevention Trust	15,574	3,575	19,149
115246	DA-Athletics Trust	27,963	(9,903)	18,060
115247	DA-ESL	1,968	-	1,968
115249	DA President Fund	158	-	158
115252	DA-Intl Summer Progr	57,032	(3,192)	53,840
115253	OTI-MAA Program	98,277	(20,753)	77,524
115254	DA-ATM Services	34,500	6,000	40,500
115259	DA-Dist Learn Testing	5,715	(4,232)	1,483
115260	DA-Office of Instruction	4,865	-	4,865
115261	DA-Massage Therapy Proj	7,521	(2,137)	5,384
115262	DA-Men's Track & Field	3	-	3
115263	DA-Women's Water Polo	8,365	(6,132)	2,232

Fund 115 - Self-Sustaining Fund
Fund Balance Report for Fiscal Year 2014-15
Ending Balance Reported as of June 30, 2014

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
De Anza Funds, con't.				
115266	DA-Women's Badminton	5,183	(2,757)	2,427
115267	Equipment Room	130	-	130
115268	DA VPAC Facility Rent	55,635	34,757	90,392
115271	DA-Fitness Center Membership	63,763	21,600	85,363
115272	DA-Campus Abroad - Vietnam	7,716	(6,535)	1,181
115273	DA CDC Medical Admin Activits MAA	39,268	-	39,268
115274	DA-Vocal Music	4,767	(464)	4,303
115275	DA-Chamber Orchestra	-	1,710	1,710
115276	DA-Creative Arts	7,920	(399)	7,521
115277	DA-Dance	28,444	3,620	32,064
115278	DA-Jazz Instrumental	5,350	(2,078)	3,272
115279	DA-Patnoe	4,354	2,420	6,774
115280	DA-Wind Ensemble	162	345	507
115281	DA-Campus Abroad - Taiwan	14,036	(1,507)	12,529
115283	PE Facilities Rental	95,821	45,292	141,113
115284	DA-Ceramics	677	3,397	4,074
115285	DA-Photography	300	178	477
115286	DA-Euphrat Museum	8,378	11,200	19,578
115287	DA-ePrint	-	924	924
De Anza Total:		3,141,246	861,475	4,002,721
District Funds				
115401	Intl Student Insurance	(242)	242	-
115402	Crown Castle GT Cell Site	380,235	(311,026)	69,209
115403	Loss Prevention	14,804	-	14,804
115404	Foothill - AT&T Cell Site	366,413	63,245	429,659
115406	Sprint Nextel FS04XC112	302,570	49,938	352,507
115408	Sprint Nextel CA0826-CA0832	400,098	86,638	486,736
115409	Verizon Wireless	347,544	41,379	388,924
115410	SSC Consortium	9,957	-	9,957
115411	NCCCCBO	973	-	973
115412	Computer Loan Prog-Admin	200,000	-	200,000
115413	Computer Loan Prog-Fee	25,121	1,923	27,044
District Total:		2,047,474	(67,661)	1,979,813
Fund 115 Total:		8,638,613	796,067	9,434,680

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.

Education Protection Account (EPA)

The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. The EPA funding is a component of an LEA's total revenue limit or charter school general purpose entitlement.

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).

Redevelopment Agency (RDA)

Effective October 1, 2011, ABX1 26 dissolved all redevelopment agencies and community development agencies, hereinafter referred to as RDAs. Upon dissolution, any property tax revenues that would have been allocated to the RDAs are to be made available to cities, counties, special districts, and school and community college districts. RDA property tax revenue due to community college districts is allocated to the Prop 98 state funding formula for K-14 districts.

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 Opportunity Grant)
- Perkins

State Aid:

- EOPS (Extended Opportunity Programs & Services)
- CAL Grants

TOP

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.

