



FOOTHILL-DE ANZA
Community College District

2017-2018

TENTATIVE BUDGET

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FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

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**FOOTHILL-DE ANZA
COMMUNITY COLLEGE DISTRICT**

2017-2018 TENTATIVE BUDGET

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Foothill College



De Anza College

2017-18 Tentative Budget June 12, 2017

Kevin McElroy, Vice Chancellor, Business Services
Raquel Puentes-Griffith, Executive Director, Fiscal Services
Joni Hayes, Director, Budget Operations

Overview

- Projected 2016-17 Ending Fund Balance
- 2017-18 Assumptions and Projected Revenues/
Expenses
- Projected 2017-18 Fund Balance
- Productivity and Full-time Equivalent Student
(FTES) Trends
- Looking Ahead

Projected 2016-17 Ending Fund Balance - Allocation

- ❑ **\$50.0M 2016-17 Projected Fund Balance Allocation:**
 - ❑ \$11.7M - Colleges & Central Services “B” budget carryover
 - ❑ \$ 3.3M - District-wide carryover (negotiated contract items, EIS/ETS backfill and encumbrance carryforwards)
 - ❑ \$10.0M - Maintain district’s budgeted 5% reserve
 - ❑ **\$25.0M – Projected Stability Fund**

2017-18 Major Revenue Assumptions

- | | |
|--|------------------|
| ❑ FTES loss - 2016-17 P-2 projections* | \$ (6.0M) |
| ❑ Base apportionment increase | \$ 4.2M |
| ❑ 1.56% COLA for FHDA | \$ 2.2M |
| ❑ No growth for non-resident FTES | \$ 0.0M |

* 1,170 Resident FTES loss – significant decrease to ongoing base revenue

Variables Impacting Revenue and Expense Projections

- ❑ Continuing FTES decline
 - ❑ Revenue reduction
 - ❑ Time limitation to restore lost FTES

- ❑ Productivity decrease
 - ❑ Balancing higher one-time costs with attempt to maximize FTES

- ❑ Final 2016-17 P-Annual FTES report

- ❑ Final state budget and 2016-17 district ending fund balance

2017-18 Projected General Fund Revenue vs. Expenses

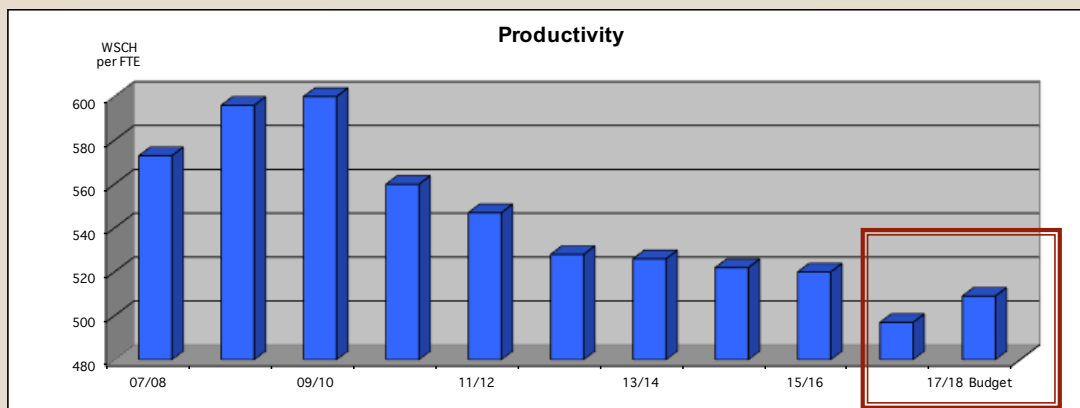
| | |
|---|--------------------|
| 2016-17 Base Revenue (Apportionment, Lottery, Non-Resident, etc.) | \$ 188.7M |
| Loss FTES Revenue | (6.0M) |
| Increase to Base | 4.2M |
| 1.56% COLA | 2.2M |
| Other Local Revenue Adjustments | <u>1.1M</u> |
| Total Ongoing Revenue | \$ 190.2M |
| Total Ongoing Expenses (Salaries/Benefits, Supplies/Operating, etc.) | \$ 195.8M |
| Net Transfers Out (DSP&S, OPEB and Debt Service) | <u>6.7M</u> |
| Projected 2017-18 Ongoing Structural Deficit | \$ (12.3M)* |

*Covered by one-time allocation from Stability Fund

2017-18 Projected Ending Fund Balance

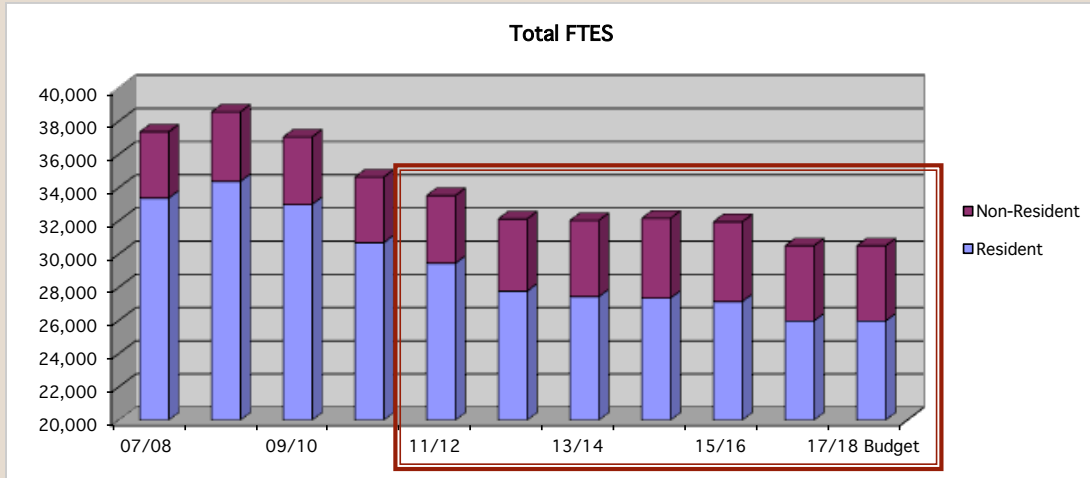
| | |
|---|-------------------|
| Projected Beginning Fund Balance, July 1, 2017 | \$ 50.1M |
| Plus: Revenue | 190.2M |
| Less: Expenses | (195.8M) |
| Less: Transfers Out | (6.7M) |
| Plus: One-Time District-Wide Savings | <u>1.0M</u> |
| Change in Projected Fund Balance | \$ (11.3M) |
| Projected Ending Fund Balance at June 30, 2018 | \$ 38.8M |
| Fund Balance Allocation: | |
| College & Central Services Carryforwards | \$ 11.7M |
| District-Wide Carryforwards | 3.3M |
| Required 5% Budgeted Reserve | <u>10.0M</u> |
| Projected Stability Fund at June 30, 2018 | \$ 13.8M |

Historical and Current Productivity

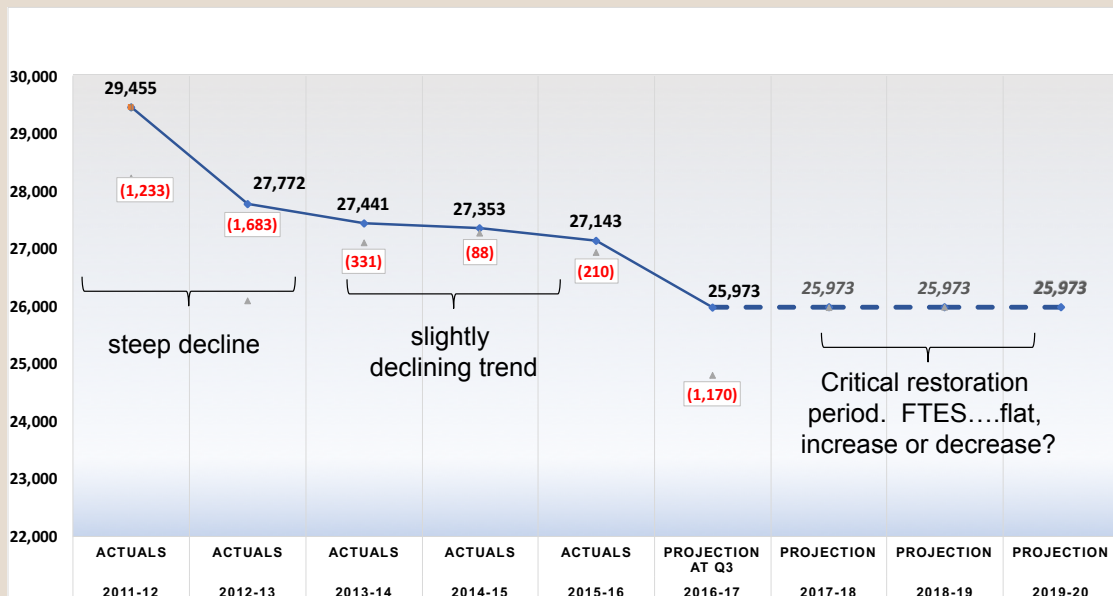


- Defined by FTES generated from courses offered
- Decrease after 2009-10 is primarily due to mid-year cuts, workload reduction and repeatability

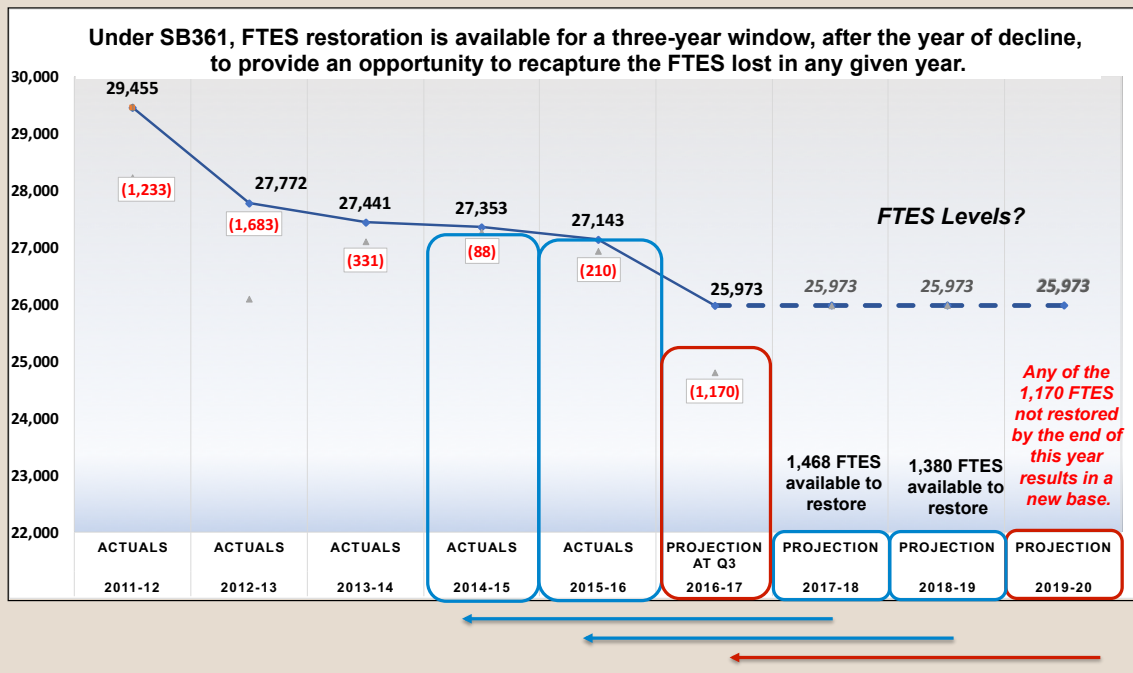
Historical and Current Resident/Non-Resident Enrollment



Resident FTES Historical Trend Analysis



Resident FTES Trend and Three-Year Restoration Analysis



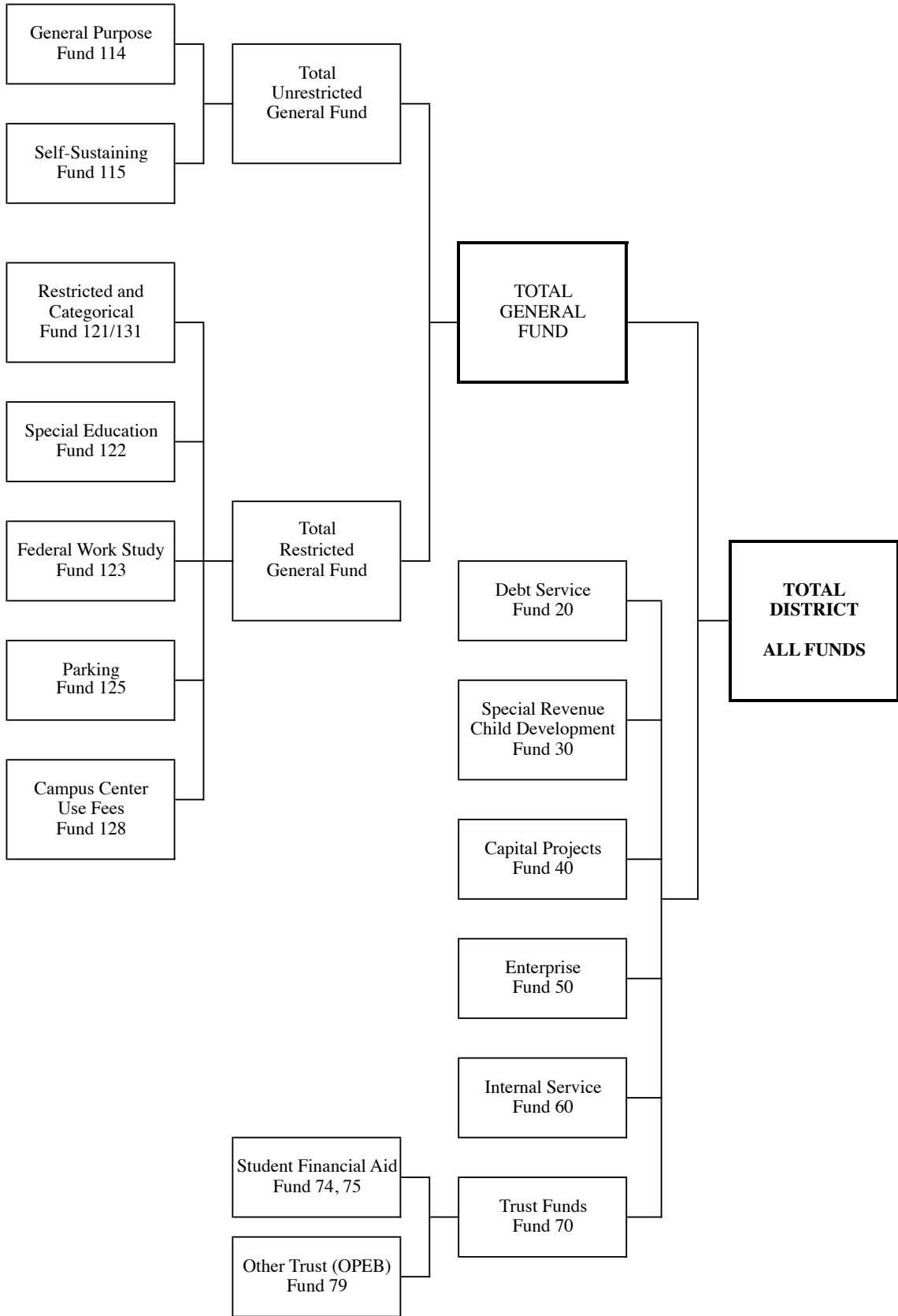
Looking Ahead

Key Final Budget Dates:

August 28, 2017 – Budget Hearing
September 11, 2017 – Final Budget Adoption

- ✓ State budget will be approved
- ✓ 2016-17 ending fund balance will be finalized
- ✓ Summer enrollment and early evaluation of Fall enrollment
- ✓ Chancellor's Cabinet Budget Strategy, July Review
- ✓ Board Study Session, August Review of 3-Year Budget Projections and Planning Model

ALL FUNDS CHART



FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2017-2018

**Tentative 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 |
|--------------------------------------|-----------------------|-----------------------------|---------------------------------------|---|---------------------------|-----------------------------------|---------------------|---------------------------|-------------------------------------|--------------------------|
| REVENUE | | | | | | | | | | |
| Federal Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 1,138,453 | \$ 0 | \$ 462,363 | \$ 0 | \$ 0 | \$ 1,600,816 | \$ 1,600,816 |
| State Revenue | 25,401,215 | 2,883,147 | 28,284,362 | 48,179,061 | 2,901,700 | 0 | 0 | 7,617 | 51,088,378 | 79,372,740 |
| Local Revenue | 164,750,575 | 10,396,739 | 175,147,314 | 2,702,000 | 0 | 0 | 2,248,227 | 2,110,670 | 7,060,897 | 182,208,211 |
| TOTAL REVENUE | \$ 190,151,790 | \$ 13,279,886 | \$ 203,431,676 | \$ 52,019,514 | \$ 2,901,700 | \$ 462,363 | \$ 2,248,227 | \$ 2,118,287 | \$ 59,750,091 | \$ 263,181,767 |
| EXPENSES | | | | | | | | | | |
| Certificated Salaries | \$ 86,553,043 | \$ 490,423 | \$ 87,043,466 | \$ 4,934,265 | \$ 3,042,239 | \$ 0 | \$ 0 | \$ 67,135 | \$ 8,043,639 | \$ 95,087,105 |
| Classified Salaries | 37,976,811 | 2,148,079 | 40,124,890 | 9,606,588 | 2,178,342 | 616,484 | 1,127,521 | 599,956 | 14,128,891 | 54,253,781 |
| Employee Benefits | 48,441,344 | 788,784 | 49,230,128 | 4,879,356 | 1,733,634 | 0 | 307,260 | 277,460 | 7,197,710 | 56,427,838 |
| Materials and Supplies | 3,874,610 | (27,168) | 3,847,442 | 1,866,774 | 42,000 | 0 | 0 | 25,000 | 1,933,774 | 5,781,216 |
| Operating Expenses | 18,176,553 | 6,216,425 | 24,392,978 | 29,149,909 | 161,614 | 0 | 270,000 | 124,052 | 29,705,575 | 54,098,553 |
| Capital Outlay | 742,538 | 290,000 | 1,032,538 | 1,502,379 | 40,000 | 0 | 0 | 280,000 | 1,822,379 | 2,854,917 |
| TOTAL EXPENSES | \$ 195,764,900 | \$ 9,906,543 | \$ 205,671,442 | \$ 51,939,270 | \$ 7,197,828 | \$ 616,484 | \$ 1,704,781 | \$ 1,373,604 | \$ 62,831,967 | \$ 268,503,409 |
| TRANSFERS AND OTHER | | | | | | | | | | |
| Transfers-in | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 4,296,128 | \$ 154,121 | \$ 452,421 | \$ 0 | \$ 4,902,670 | \$ 4,902,670 |
| Other Sources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Intrafund Transfers | 50,000 | (50,000) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers-out | (6,758,072) | (267,720) | (7,025,792) | 0 | 0 | 0 | (995,867) | (827,664) | (1,823,531) | (8,849,323) |
| Contingency | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Outgo | 0 | 0 | 0 | (871,037) | 0 | 0 | 0 | 0 | (871,037) | (871,037) |
| TOTAL TRANSFERS/OTHER SOURCES | \$ (6,708,072) | \$ (317,720) | \$ (7,025,792) | \$ (871,037) | \$ 4,296,128 | \$ 154,121 | \$ (543,446) | \$ (827,664) | \$ 2,208,103 | \$ (4,817,689) |
| FUND BALANCE | | | | | | | | | | |
| Net Change in Fund Balance | \$ (12,321,182) | \$ 3,055,623 | \$ (9,265,559) | \$ (790,792) | \$ 0 | \$ 0 | \$ 0 | \$ (82,981) | \$ (873,773) | \$ (10,139,332) |
| Beginning Balance, July 1 | 50,115,078 | 10,761,001 | 60,876,079 | 6,875,892 | 0 | 0 | 0 | 492,429 | 7,368,321 | 68,244,401 |
| Adjustments to Beginning Balance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 37,793,896 | \$ 13,816,624 | \$ 51,610,521 | \$ 6,085,100 | \$ 0 | \$ 0 | \$ 0 | \$ 409,448 | \$ 6,494,548 | \$ 58,105,069 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2017-2018
Tentative Budget Summary
for ALL FUNDS**

| | TOTAL GENERAL FUND | Debt Service Fund 20 | Child Development Fund 30 | Capital Projects Fund 40 | Enterprise Funds | Student Financial Aid Fund 74, 75 | Other Trust (OPEB) Fund 79 | TOTAL DISTRICT ALL FUNDS | Internal Service Fund 60 |
|--------------------------------------|--------------------------|-------------------------|---------------------------------|-----------------------------|----------------------|---|----------------------------------|--------------------------------|-----------------------------|
| REVENUE | | | | | | | | | |
| Federal Revenue | \$ 1,600,816 | \$ 0 | \$ 38,000 | \$ 0 | \$ 0 | \$ 20,617,338 | \$ 0 | \$ 22,256,154 | \$ 0 |
| State Revenue | 79,372,740 | 0 | 779,869 | 4,168,806 | 2,088,700 | 0 | 0 | 86,410,115 | 0 |
| Local Revenue | 182,208,211 | 48,307,902 | 1,910,000 | 235,000 | 11,171,090 | 825,000 | 0 | 244,657,203 | 57,216,619 |
| TOTAL REVENUE | \$ 263,181,767 | \$ 48,307,902 | \$ 2,727,869 | \$ 4,403,806 | \$ 11,171,090 | \$ 23,531,038 | \$ 0 | \$ 353,323,472 | \$ 57,216,619 |
| EXPENSES | | | | | | | | | |
| Cost of Sales | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 6,910,185 | \$ 0 | \$ 0 | \$ 6,910,185 | \$ 0 |
| Certificated Salaries | 95,087,105 | 0 | 734,489 | 0 | 0 | 0 | 0 | 95,821,595 | 0 |
| Classified Salaries | 54,253,781 | 0 | 1,180,935 | 585,002 | 2,165,203 | 0 | 0 | 58,184,921 | 0 |
| Employee Benefits | 56,427,838 | 0 | 612,726 | 226,403 | 619,649 | 0 | 0 | 57,886,615 | 57,886,615 |
| Materials and Supplies | 5,781,216 | 0 | 158,500 | 7,993 | 0 | 0 | 0 | 5,947,709 | 0 |
| Operating Expenses | 54,098,553 | 0 | 31,219 | 8,664,553 | 1,272,567 | 825,000 | 0 | 64,891,892 | 0 |
| Capital Outlay | 2,854,917 | 0 | 10,000 | 35,204,704 | 0 | 0 | 0 | 38,069,621 | 0 |
| TOTAL EXPENSES | \$ 268,503,409 | \$ 0 | \$ 2,727,869 | \$ 44,688,656 | \$ 10,967,604 | \$ 825,000 | \$ 0 | \$ 327,712,538 | \$ 57,886,615 |
| TRANSFERS AND OTHER | | | | | | | | | |
| Transfers-in | \$ 4,902,670 | \$ 2,215,763 | \$ 0 | \$ 230,890 | \$ 0 | \$ 0 | \$ 1,500,000 | \$ 8,849,323 | \$ 0 |
| Other Sources | 0 | 25,598 | 0 | 56,413,174 | 0 | 0 | 0 | 56,438,772 | 0 |
| Intrafund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers-out | (8,849,323) | 0 | 0 | 0 | 0 | 0 | 0 | (8,849,323) | 0 |
| Contingency | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Outgo | (871,037) | (50,549,263) | 0 | 0 | (39,591) | (22,706,038) | 0 | (74,165,929) | 0 |
| TOTAL TRANSFERS/OTHER SOURCES | \$ (4,817,689) | \$ (48,307,902) | \$ 0 | \$ 56,644,064 | \$ (39,591) | \$ (22,706,038) | \$ 1,500,000 | \$ (17,727,157) | \$ 0 |
| FUND BALANCE | | | | | | | | | |
| Net Change in Fund Balance | \$ (10,139,332) | \$ 0 | \$ 0 | \$ 16,359,213 | \$ 163,895 | \$ 0 | \$ 1,500,000 | \$ 7,883,777 | \$ (669,996) |
| Beginning Balance, July 1 | 68,244,401 | 30,547,231 | 708,094 | 10,777,815 | 5,835,827 | 72,056 | 15,489,362 | 131,674,786 | 8,963,233 |
| Adjustments to Beginning Balance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 58,105,069 | \$ 30,547,231 | \$ 708,094 | \$ 27,137,029 | \$ 5,999,723 | \$ 72,056 | \$ 16,989,362 | \$ 139,558,563 | \$ 8,293,237 |

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS FOR 2017/18

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 | Debt Service 20 | Child Developmt 30 | Capital Projects 40 | Enterprise Funds | Internal Service 60 | Financial Aid 74, 75 | Financial Aid 79 | |
| 114 | | | | 4,296,128 | 154,121 | 452,421 | | 355,402 | | | | | | 1,500,000 | 6,758,072 |
| 115 | 50,000 | | | | | | | 36,830 | 230,890 | | | | | | 317,720 |
| 121/131 | | | | | | | | | | | | | | | |
| 122 | | | | | | | | | | | | | | | |
| 123 | | | | | | | | | | | | | | | |
| 125 | | | | | | | | | | | | | | | |
| O | | | | | | | | 995,867 | | | | | | | 995,867 |
| 128 | | | | | | | | 827,664 | | | | | | | 827,664 |
| M | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | |
| Enterprise | | | | | | | | | | | | | | | |
| 60 | | | | | | | | | | | | | | | |
| 74, 75 | | | | | | | | | | | | | | | |
| 79 | | | | | | | | | | | | | | | |
| Total | 50,000 | 0 | 0 | 4,296,128 | 154,121 | 452,421 | 0 | 2,215,763 | 0 | 230,890 | 0 | 0 | 0 | 1,500,000 | 8,899,323 |

Inter-Fund Transfers:

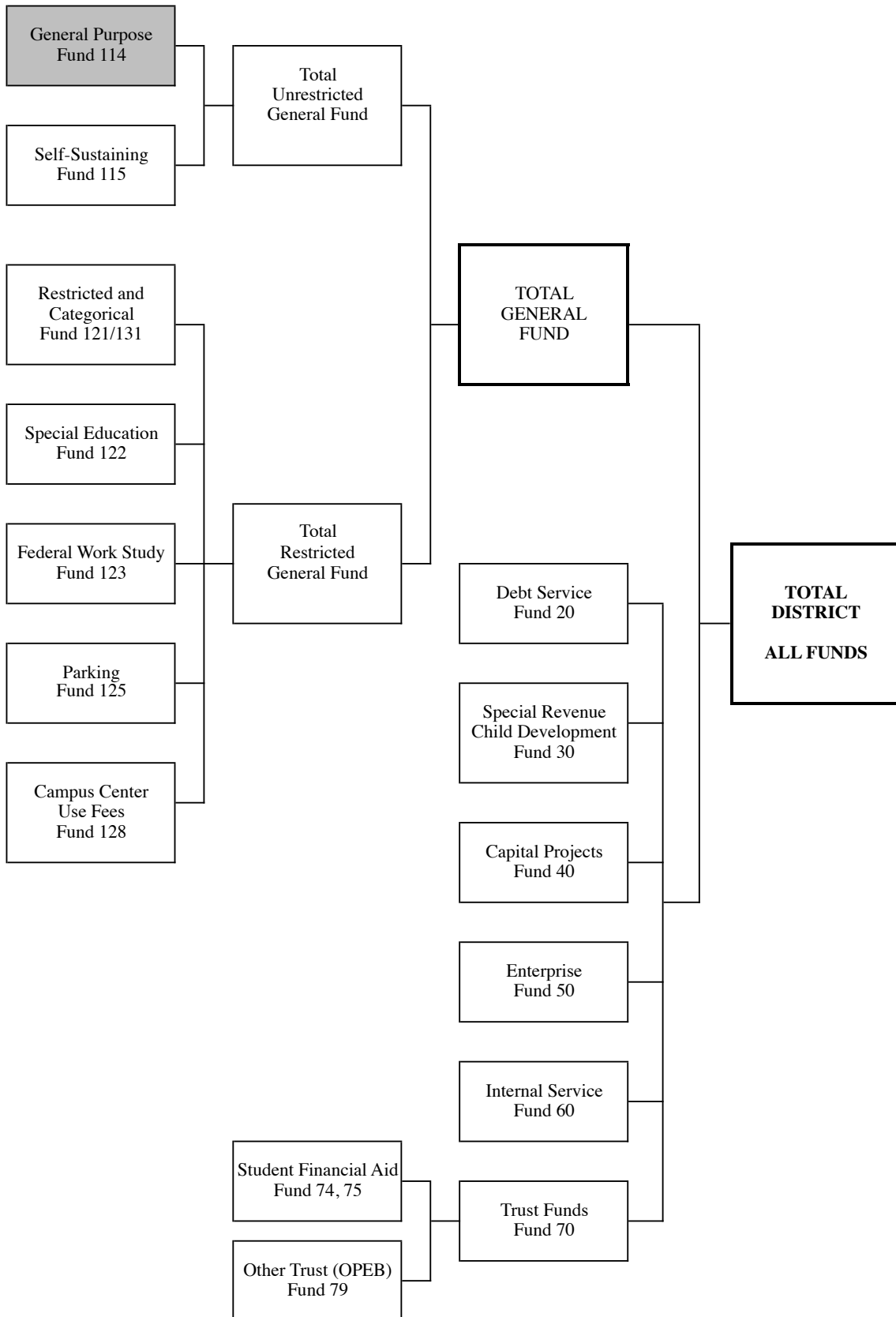
Fund 114 to 122: 4,296,128 for Special Ed match
 Fund 114 to 128: 154,121 for Federal Work Study match
 Fund 114 to 125: 452,421 to offset Parking Fund operating deficit
 Fund 114 to 20: 232,839 for Debt Service
 Fund 114 to 79: 122,563 for capital lease payments
 Fund 114 to 79: 1,500,000 for 2017/18 OPEB Liability

Fund 115 to 20: 36,830 for capital lease payments
 Fund 115 to 40: 230,890 for District Office Building FF&E
 Fund 125 to 20: 995,867 for capital lease payments
 Fund 128 to 20: 827,664 for Debt Service

Unrestricted General Funds (Between Unrestricted General Funds):
 Fund 115 to 114: 50,000 for Foothill commencement

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. Approximately 78% of this fund's revenue typically comes from base apportionment revenue, 15% comes from non-resident tuition, 2% comes from lottery proceeds, and 5% comes from other sources.

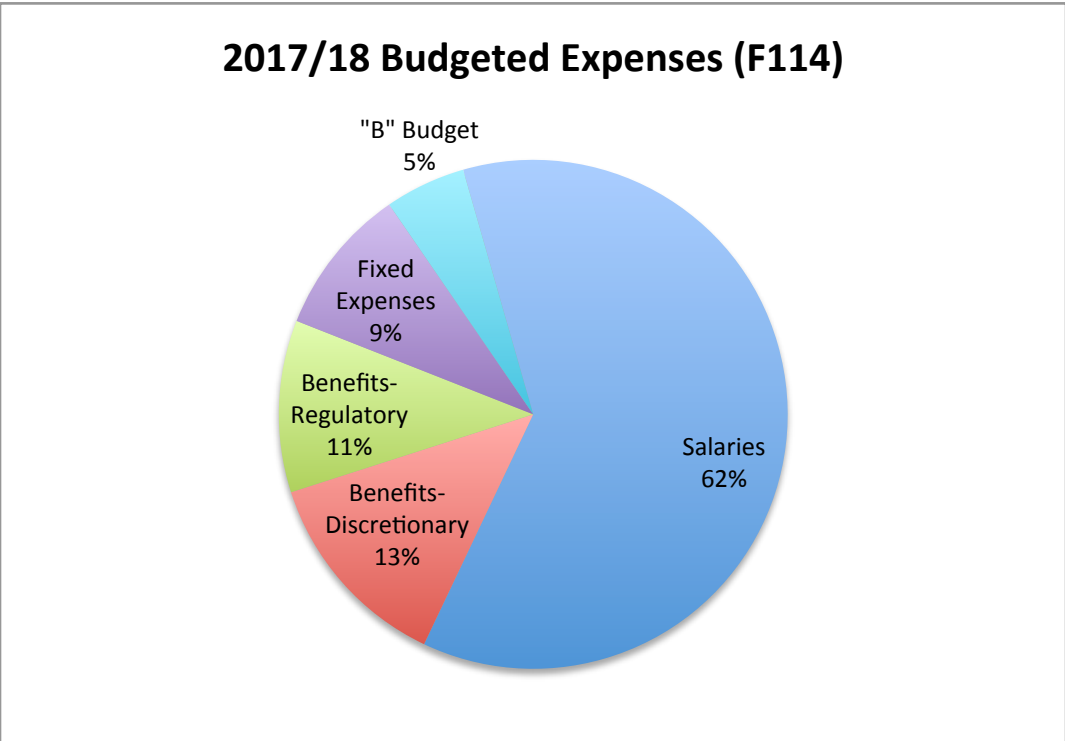
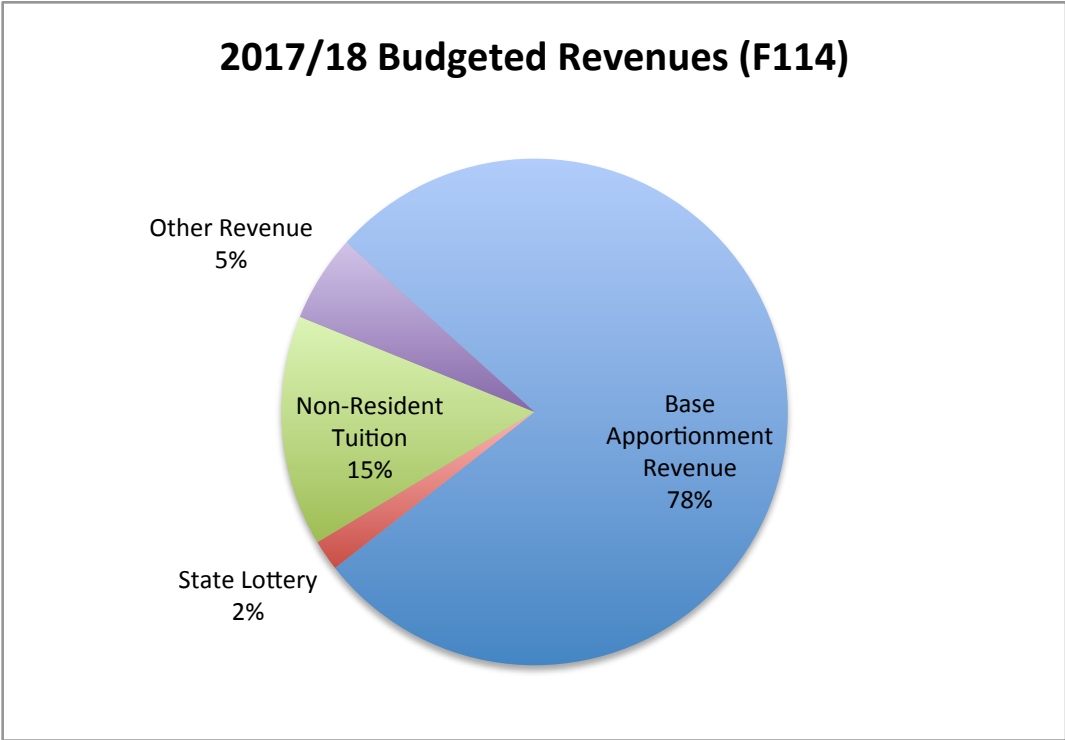
Base apportionment revenue is comprised of four revenue sources:

- Property Taxes 77%
- Student Enrollment Fees 14%
- State General Apportionment 4%
- EPA (Prop 30) Proceeds 5%

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 budgeted 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 9% of the total general fund expenses. The remaining 5% constitutes the campuses' and Central Services' discretionary B budget, approximately \$10.4 million.



FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 114
General Purpose**

2017-18 BUDGETS

| REVENUE | Foothill College | De Anza College | Central Services | District-Wide | Total Fund 114 |
|-------------------------------------|-----------------------------|----------------------------|-----------------------------|----------------------|---------------------------|
| State | | | | | |
| Apportionment | \$ 0 | \$ 0 | \$ 0 | 3,001,726 | \$ 3,001,726 |
| Base Apportionment Increase | 0 | 0 | 0 | 4,238,000 | 4,238,000 |
| EPA Proceeds | 0 | 0 | 0 | 7,017,957 | 7,017,957 |
| Deferred Maintenance | 0 | 0 | 0 | 0 | 0 |
| State Lottery | 0 | 0 | 0 | 3,740,059 | 3,740,059 |
| Mandated Cost Block Grant | 0 | 0 | 0 | 727,234 | 727,234 |
| Prior State Mandate Obligations | 0 | 0 | 0 | 0 | 0 |
| Staff Development | 0 | 0 | 0 | 0 | 0 |
| STRS On-Behalf Payments | 0 | 0 | 0 | 6,215,453 | 6,215,453 |
| Other State | 0 | 0 | 0 | 460,786 | 460,786 |
| Total State Revenue | \$ 0 | \$ 0 | \$ 0 | 25,401,215 | \$ 25,401,215 |
| Local | | | | | |
| Property Taxes | \$ 0 | \$ 0 | \$ 0 | 112,858,055 | \$ 112,858,055 |
| Resident Enrollment | 401,120 | 420,000 | 0 | 21,070,000 | 21,891,120 |
| Non-Resident Enrollment | 0 | 0 | 0 | 28,000,000 | 28,000,000 |
| Interest Income | 0 | 0 | 0 | 650,000 | 650,000 |
| Other Local | 321,400 | 430,000 | 425,000 | 175,000 | 1,351,400 |
| Total Local Revenue | \$ 722,520 | \$ 850,000 | \$ 425,000 | 162,753,055 | \$ 164,750,575 |
| TOTAL REVENUE | \$ 722,520 | \$ 850,000 | \$ 425,000 | 188,154,270 | \$ 190,151,790 |
| EXPENSES | | | | | |
| Contract Teachers | \$ 17,066,733 | \$ 23,908,073 | \$ 0 | 0 | \$ 40,974,806 |
| Contract Non-Teachers | 5,054,143 | 5,863,084 | 820,806 | 0 | 11,738,032 |
| Other Teachers | 12,724,077 | 20,260,730 | 0 | 0 | 32,984,806 |
| Other Non-Teachers | 157,700 | 150,903 | 0 | 546,796 | 855,399 |
| Total Certificated Salaries | \$ 35,002,653 | \$ 50,182,789 | \$ 820,806 | 546,796 | \$ 86,553,043 |
| Contract Non-instructional | \$ 7,304,952 | \$ 10,168,994 | \$ 17,027,329 | \$ 0 | \$ 34,501,276 |
| Contract Instructional Aides | 254,243 | 1,783,954 | 0 | 0 | 2,038,197 |
| Other Non-instructional | 286,800 | 197,132 | 365,124 | 588,282 | 1,437,338 |
| Other Instructional Aides | 0 | 0 | 0 | 0 | 0 |
| Students | 0 | 0 | 0 | 0 | 0 |
| Total Classified Salaries | \$ 7,845,995 | \$ 12,150,081 | \$ 17,392,453 | 588,282 | \$ 37,976,811 |
| Total Salaries | \$ 42,848,647 | \$ 62,332,870 | \$ 18,213,259 | \$ 1,135,078 | \$ 124,529,854 |
| Total Staff Benefits | \$ 11,091,547 | \$ 16,049,083 | \$ 7,191,078 | \$ 14,109,637 | \$ 48,441,344 |
| Total Materials and Supplies | \$ 1,230,611 | \$ 685,279 | \$ 1,758,720 | \$ 200,000 | \$ 3,874,610 |
| Contracted Services | \$ 1,220,185 | \$ 0 | \$ 0 | 234,300 | \$ 1,454,485 |
| Lease of Equipment & Facilities | 0 | 0 | 0 | 185,720 | 185,720 |
| Utilities | 0 | 0 | 0 | 3,493,861 | 3,493,861 |
| Other Operating | 1,679,898 | 741,129 | 2,761,863 | 7,859,598 | 13,042,488 |
| Total Operating | \$ 2,900,083 | \$ 741,129 | \$ 2,761,863 | 11,773,479 | \$ 18,176,553 |
| Buildings | \$ 0 | \$ 0 | \$ 0 | 0 | \$ 0 |
| Equipment-New & Replacement | 0 | 0 | 0 | 0 | 0 |
| Other Capital Outlay | 232,000 | 10,760 | 99,778 | 400,000 | 742,538 |
| Total Capital Outlay | \$ 232,000 | \$ 10,760 | \$ 99,778 | \$ 400,000 | \$ 742,538 |
| TOTAL EXPENSES | \$ 58,302,888 | \$ 79,819,121 | \$ 30,024,697 | \$ 27,618,193 | \$ 195,764,900 |
| Transfers-in | \$ 0 | \$ 0 | \$ 0 | 0 | \$ 0 |
| Other Sources | 0 | 0 | 0 | 0 | 0 |
| Intrafund Transfers | 50,000 | 0 | 0 | 0 | 50,000 |
| Transfers-out | 0 | 0 | 0 | (6,758,072) | (6,758,072) |
| Contingency | 0 | 0 | 0 | 0 | 0 |
| Other Outgo | 0 | 0 | 0 | 0 | 0 |
| TOTAL TRANS/OTHER SOURCES | \$ 50,000 | \$ 0 | \$ 0 | (6,758,072) | \$ (6,708,072) |
| Net Change in Fund Balance | \$ (57,530,368) | \$ (78,969,121) | \$ (29,599,697) | 153,778,005 | \$ (12,321,182) |
| Beginning Balance, July 1 | 0 | 0 | 0 | 0 | 50,115,078 |
| Adjustments to Beginning Balance | 0 | 0 | 0 | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ (57,530,368) | \$ (78,969,121) | \$ (29,599,697) | 153,778,005 | \$ 37,793,896 |

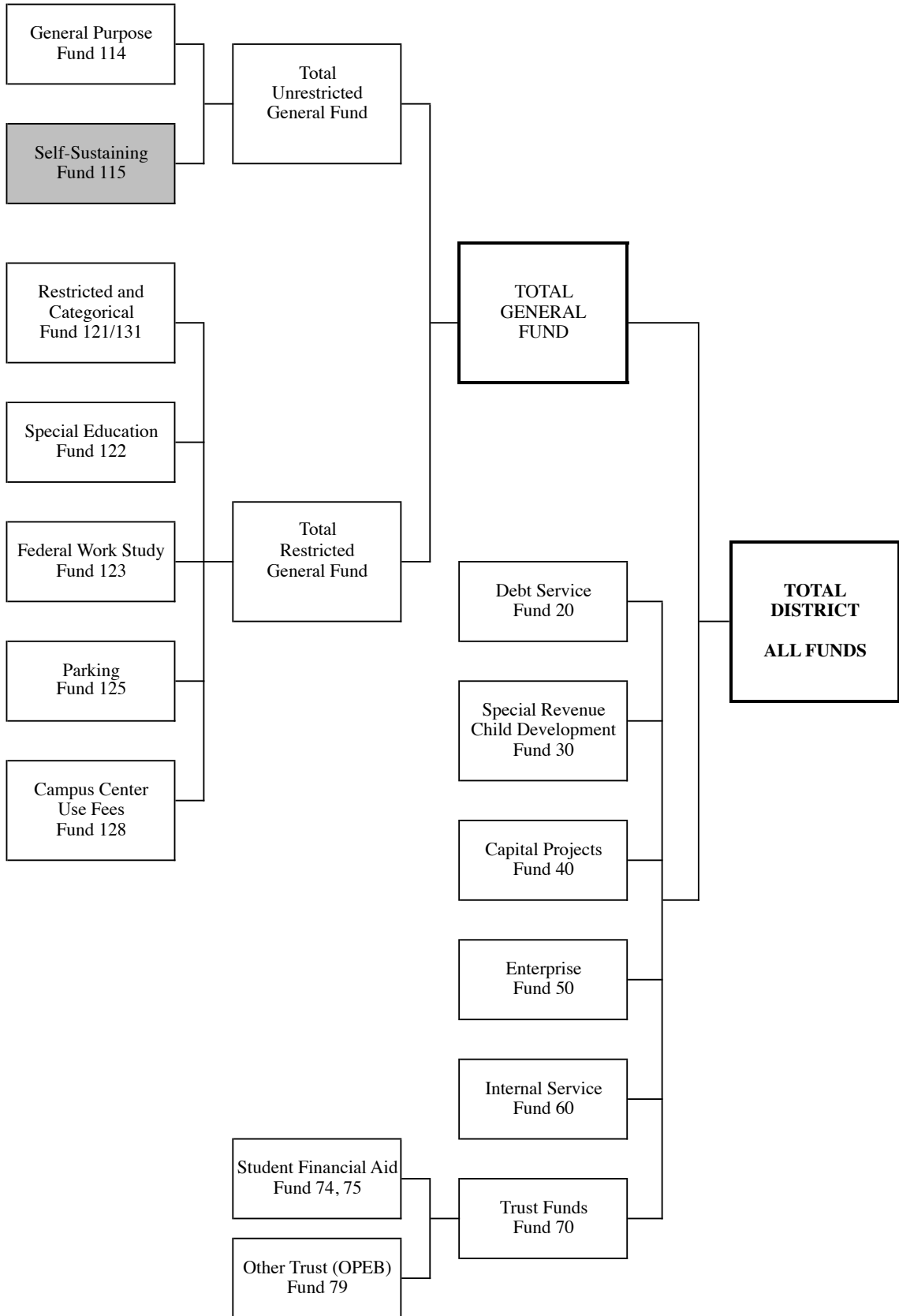
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 114
General Purpose**

| TOTAL DISTRICT | | | |
|-------------------------------------|-------------------------|---------------------------|-------------------------|
| REVENUE | Adopted Budget 16/17 | Projected Actual 16/17 | Budget 17/18 |
| State | | | |
| Apportionment | \$ 2,254,982 | \$ 2,685,322 | \$ 3,001,726 |
| Base Apportionment Increase | 1,773,750 | 1,773,750 | 4,238,000 |
| EPA Proceeds | 19,842,675 | 19,842,675 | 7,017,957 |
| Deferred Maintenance | 0 | 0 | 0 |
| State Lottery | 3,792,823 | 3,792,823 | 3,740,059 |
| Mandated Cost Block Grant | 758,565 | 758,565 | 727,234 |
| Prior State Mandate Obligations | 2,494,848 | 2,494,848 | 0 |
| Staff Development | 0 | 0 | 0 |
| STRS On-Behalf Payments | 5,215,453 | 5,215,453 | 6,215,453 |
| Other State | 460,786 | 475,786 | 460,786 |
| Total State Revenue | \$ 36,593,882 | \$ 37,039,222 | \$ 25,401,215 |
| Local | | | |
| Property Taxes | \$ 102,002,147 | \$ 102,002,147 | \$ 112,858,055 |
| Resident Enrollment | 22,605,927 | 22,605,927 | 21,891,120 |
| Non-Resident Enrollment | 28,000,000 | 27,700,000 | 28,000,000 |
| Interest Income | 650,000 | 650,000 | 650,000 |
| Other Local | 1,353,700 | 1,797,308 | 1,351,400 |
| Total Local Revenue | \$ 154,611,774 | \$ 154,755,382 | \$ 164,750,575 |
| TOTAL REVENUE | \$ 191,205,656 | \$ 191,794,604 | \$ 190,151,790 |
| EXPENSES | | | |
| Contract Teachers | \$ 40,808,973 | \$ 36,558,249 | \$ 40,974,806 |
| Contract Non-Teachers | 11,737,878 | 12,831,589 | 11,738,032 |
| Other Teachers | 34,271,453 | 40,225,110 | 32,984,806 |
| Other Non-Teachers | 1,400,089 | 621,162 | 855,399 |
| Total Certificated Salaries | \$ 88,218,393 | \$ 90,236,110 | \$ 86,553,043 |
| Contract Non-instructional | \$ 33,059,517 | \$ 31,433,753 | \$ 34,501,276 |
| Contract Instructional Aides | 1,957,444 | 1,725,528 | 2,038,197 |
| Other Non-instructional | 1,140,110 | 2,494,601 | 1,437,338 |
| Other Instructional Aides | 0 | 0 | 0 |
| Students | 0 | 785,162 | 0 |
| Total Classified Salaries | \$ 36,157,071 | \$ 36,439,044 | \$ 37,976,811 |
| Total Salaries | \$ 124,375,463 | \$ 126,675,154 | \$ 124,529,854 |
| Total Staff Benefits | \$ 45,258,624 | \$ 45,372,541 | \$ 48,441,344 |
| Total Materials and Supplies | \$ 3,344,360 | \$ 3,359,522 | \$ 3,874,610 |
| Contracted Services | \$ 1,727,808 | \$ 1,820,083 | \$ 1,454,485 |
| Lease of Equipment & Facilities | 365,343 | 365,343 | 185,720 |
| Utilities | 3,578,210 | 3,578,210 | 3,493,861 |
| Other Operating | 11,893,723 | 11,224,303 | 13,042,488 |
| Total Operating | \$ 17,565,084 | \$ 16,987,939 | \$ 18,176,553 |
| Buildings | \$ 0 | \$ 0 | \$ 0 |
| Equipment-New & Replacement | 0 | 0 | 0 |
| Other Capital Outlay | 318,963 | 536,963 | 742,538 |
| Total Capital Outlay | \$ 318,963 | \$ 536,963 | \$ 742,538 |
| TOTAL EXPENSES | \$ 190,862,494 | \$ 192,932,119 | \$ 195,764,900 |
| Transfers-in | \$ 0 | \$ 300,000 | \$ 0 |
| Other Sources | 0 | 41,925 | 0 |
| Intrafund Transfers | 0 | 25,541 | 50,000 |
| Transfers-out | (6,619,791) | (7,116,254) | (6,758,072) |
| Contingency | 0 | 0 | 0 |
| Other Outgo | 0 | 0 | 0 |
| TOTAL TRANS/OTHER SOURCES | \$ (6,619,791) | \$ (6,748,788) | \$ (6,708,072) |
| Net Change in Fund Balance | \$ (6,276,629) | \$ (7,886,303) | \$ (12,321,182) |
| Beginning Balance, July 1 | 57,919,372 | 57,919,372 | 50,115,078 |
| Adjustments to Beginning Balance | 0 | 82,009 | 0 |
| NET FUND BALANCE, June 30 | \$ 51,642,743 | \$ 50,115,078 | \$ 37,793,896 |

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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**

2017-18 BUDGETS

| REVENUE | Foothill College | De Anza College | Central Services | Total Fund 115 |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------------|
| State | | | | |
| Apportionment | \$ 2,835,900 | \$ 25,000 | \$ 0 | \$ 2,860,900 |
| STRS On-Behalf Payments | 9,057 | 13,190 | 0 | 22,247 |
| Total State Revenue | \$ 2,844,957 | \$ 38,190 | \$ 0 | \$ 2,883,147 |
| Local | | | | |
| Contract Services | \$ 273,949 | \$ 0 | \$ 0 | \$ 273,949 |
| Enrollment | 0 | 0 | 0 | 0 |
| Facilities Rental | 690,000 | 483,000 | 0 | 1,173,000 |
| Field Trip Revenue | 89,050 | 0 | 0 | 89,050 |
| Sales | 0 | 255,000 | 0 | 255,000 |
| Short Courses | 113,000 | 110,000 | 0 | 223,000 |
| Other Local | 1,880,250 | 1,749,100 | 4,753,390 | 8,382,740 |
| Total Local Revenue | \$ 3,046,249 | \$ 2,597,100 | \$ 4,753,390 | \$ 10,396,739 |
| TOTAL REVENUE | \$ 5,891,206 | \$ 2,635,290 | \$ 4,753,390 | \$ 13,279,886 |
| EXPENSES | | | | |
| Contract Teachers | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Contract Non-Teachers | 191,821 | 127,977 | 0 | 319,798 |
| Other Teachers | 157,100 | 0 | 0 | 157,100 |
| Other Non-Teachers | 3,525 | 10,000 | 0 | 13,525 |
| Total Certificated Salaries | \$ 352,446 | \$ 137,977 | \$ 0 | \$ 490,423 |
| Contract Non-instructional | \$ 514,198 | \$ 966,323 | \$ 0 | \$ 1,480,521 |
| Contract Instructional Aides | 0 | 0 | 0 | 0 |
| Other Non-instructional | 207,558 | 460,000 | 0 | 667,558 |
| Other Instructional Aides | 0 | 0 | 0 | 0 |
| Students | 0 | 0 | 0 | 0 |
| Total Classified Salaries | \$ 721,756 | \$ 1,426,323 | \$ 0 | \$ 2,148,079 |
| Total Salaries | \$ 1,074,203 | \$ 1,564,300 | \$ 0 | \$ 2,638,502 |
| Total Staff Benefits | \$ 312,814 | \$ 475,970 | \$ 0 | \$ 788,784 |
| Total Materials and Supplies | \$ 154,932 | \$ (182,100) | \$ 0 | \$ (27,168) |
| Contracted Services | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Lease of Equipment & Facilities | 0 | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 | 0 |
| Other Operating | 1,475,175 | 534,750 | 4,206,500 | 6,216,425 |
| Total Operating | \$ 1,475,175 | \$ 534,750 | \$ 4,206,500 | \$ 6,216,425 |
| Buildings | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Equipment-New & Replacement | 0 | 0 | 0 | 0 |
| Other Capital Outlay | 0 | 290,000 | 0 | 290,000 |
| Total Capital Outlay | \$ 0 | \$ 290,000 | \$ 0 | \$ 290,000 |
| TOTAL EXPENSES | \$ 3,017,123 | \$ 2,682,919 | \$ 4,206,500 | \$ 9,906,543 |
| Transfers-in | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Other Sources | 0 | 0 | 0 | 0 |
| Intrafund Transfers | 65,000 | 200,000 | (315,000) | (50,000) |
| Transfers-out | 0 | (36,830) | (230,890) | (267,720) |
| Contingency | 0 | 0 | 0 | 0 |
| Other Outgo | 0 | 0 | 0 | 0 |
| TOTAL TRANSFERS/OTHER SOURCES | \$ 65,000 | \$ 163,170 | \$ (545,890) | \$ (317,720) |
| Net Change in Fund Balance | \$ 2,939,083 | \$ 115,540 | \$ 1,000 | \$ 3,055,623 |
| Beginning Balance, July 1 | 0 | 0 | 0 | 10,761,001 |
| Adjustments to Beginning Balance | 0 | 0 | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 2,939,083 | \$ 115,540 | \$ 1,000 | \$ 13,816,624 |

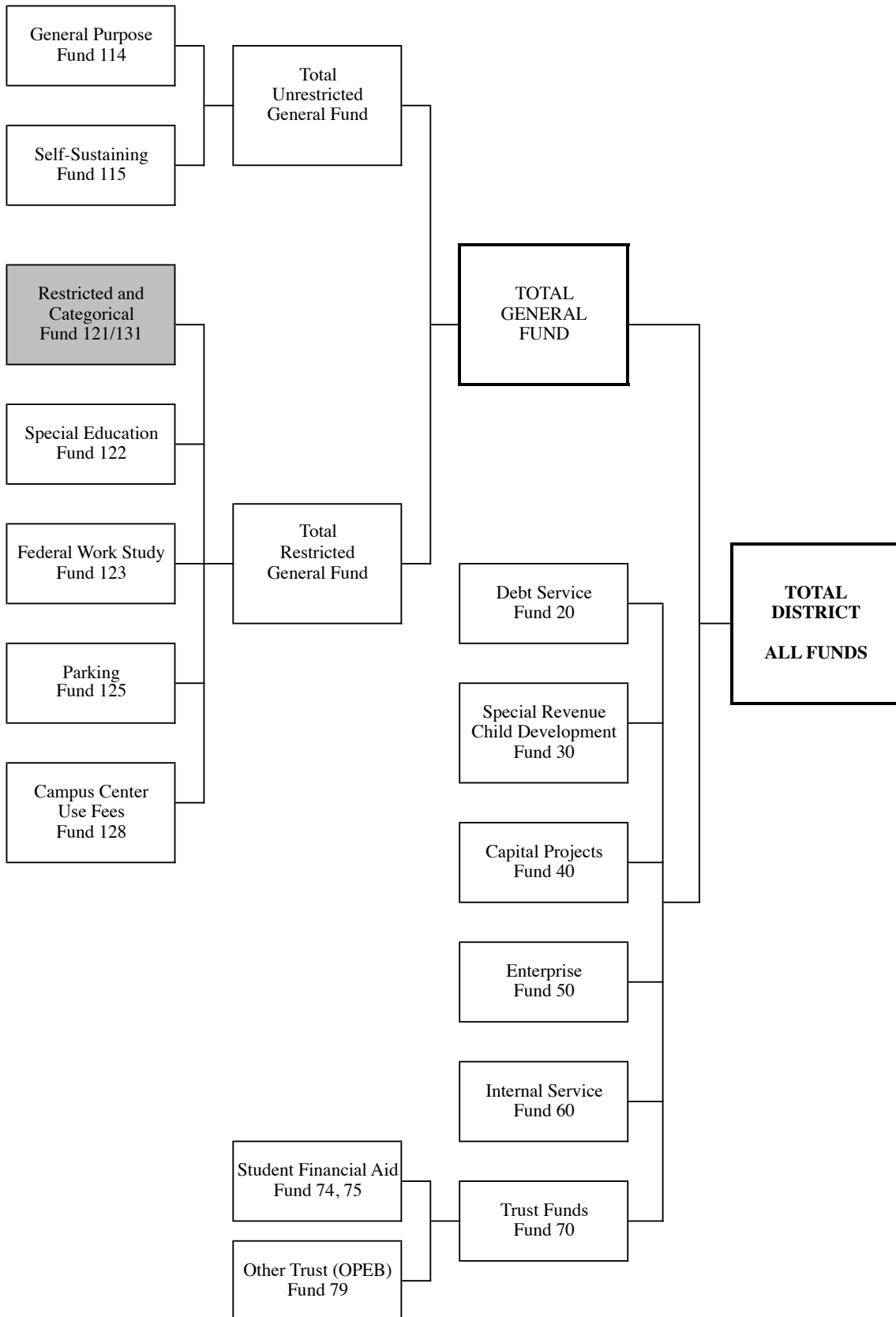
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 115
Self-Sustaining**

TOTAL DISTRICT

| REVENUE | Adopted Budget 16/17 | Projected Actual 16/17 | Budget 17/18 |
|--------------------------------------|-------------------------|---------------------------|-------------------------|
| State | | | |
| Apportionment | \$ 2,755,001 | \$ 2,755,001 | \$ 2,860,900 |
| STRS On-Behalf Payments | 18,695 | 18,695 | 22,247 |
| Total State Revenue | \$ 2,773,696 | \$ 2,773,696 | \$ 2,883,147 |
| Local | | | |
| Contract Services | \$ 260,000 | \$ 260,000 | \$ 273,949 |
| Enrollment | 0 | 0 | 0 |
| Facilities Rental | 1,072,000 | 1,072,000 | 1,173,000 |
| Field Trip Revenue | 112,000 | 112,000 | 89,050 |
| Sales | 308,500 | 308,500 | 255,000 |
| Short Courses | 205,000 | 205,000 | 223,000 |
| Other Local | 8,298,367 | 8,295,392 | 8,382,740 |
| Total Local Revenue | \$ 10,255,867 | \$ 10,252,892 | \$ 10,396,739 |
| TOTAL REVENUE | \$ 13,029,563 | \$ 13,026,588 | \$ 13,279,886 |
| EXPENSES | | | |
| Contract Teachers | \$ 0 | \$ 0 | \$ 0 |
| Contract Non-Teachers | 344,068 | 344,068 | 319,798 |
| Other Teachers | 318,559 | 318,559 | 157,100 |
| Other Non-Teachers | 11,968 | 11,968 | 13,525 |
| Total Certificated Salaries | \$ 674,595 | \$ 674,595 | \$ 490,423 |
| Contract Non-instructional | \$ 1,565,608 | \$ 1,565,608 | \$ 1,480,521 |
| Contract Instructional Aides | 0 | 0 | 0 |
| Other Non-instructional | 694,817 | 694,817 | 667,558 |
| Other Instructional Aides | 0 | 0 | 0 |
| Students | 0 | 0 | 0 |
| Total Classified Salaries | \$ 2,260,425 | \$ 2,260,425 | \$ 2,148,079 |
| Total Salaries | \$ 2,935,020 | \$ 2,935,020 | \$ 2,638,502 |
| Total Staff Benefits | \$ 799,366 | \$ 799,366 | \$ 788,784 |
| Total Materials and Supplies | \$ 56,755 | \$ 56,755 | \$ (27,168) |
| Contracted Services | \$ 2,000 | \$ 2,000 | \$ 0 |
| Lease of Equipment & Facilities | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 |
| Other Operating | 6,101,542 | 6,083,026 | 6,216,425 |
| Total Operating | \$ 6,103,542 | \$ 6,085,026 | \$ 6,216,425 |
| Buildings | \$ 0 | \$ 0 | \$ 0 |
| Equipment-New & Replacement | 10,000 | 10,000 | 0 |
| Other Capital Outlay | 132,000 | 132,000 | 290,000 |
| Total Capital Outlay | \$ 142,000 | \$ 142,000 | \$ 290,000 |
| TOTAL EXPENSES | \$ 10,036,683 | \$ 10,018,168 | \$ 9,906,543 |
| Transfers-in | \$ 0 | \$ 0 | \$ 0 |
| Other Sources | 0 | 0 | 0 |
| Intrafund Transfers | 0 | (25,541) | (50,000) |
| Transfers-out | (36,830) | (859,397) | (267,720) |
| Contingency | 0 | 0 | 0 |
| Other Outgo | 0 | 0 | 0 |
| TOTAL TRANSFERS/OTHER SOURCES | \$ (36,830) | \$ (884,938) | \$ (317,720) |
| Net Change in Fund Balance | \$ 2,956,050 | \$ 2,123,483 | \$ 3,055,623 |
| Beginning Balance, July 1 | 8,492,965 | 8,492,965 | 10,761,001 |
| Adjustments to Beginning Balance | 0 | 144,554 | 0 |
| NET FUND BALANCE, June 30 | \$ 11,449,014 | \$ 10,761,001 | \$ 13,816,624 |

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.

For 2017/18, we are budgeting approximately \$1.14 million in federal revenue. Three federal grants will continue to be active in 2017/18: NSF STEMWay, NSF S-STEM, and AANAPISI.

The majority of the revenue that is received in the Restricted and Categorical Fund originates from the state. For 2017/18, we are budgeting approximately \$48.18 million from the state for categorical and grant-funded programs.

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 2017/18 and we anticipate a similar level of funding as in 2016/17.

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:

Perkins Career and Technical Education Act (CTEA): Federal funds administered by the state for technical education and improvement of career and technical programs. We are projecting to receive \$706,735 in 2017/18.

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

Instructional Equipment and Library Materials (Block Grant): State funding to meet instructional equipment and library materials needs. For 2017/18, we are projecting to spend approximately \$542,642 for instructional equipment.

High Tech Center Training Unit: State funding to provide support for training of instructors of disabled students at community colleges in the state.

Student Success & Support Program (SSSP), Student Equity, 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 a similar level of funding as 2016/17.

Economic Development: State funding provided for projects to improve career development services locally and regionally.

Online Education Initiative (OEI): State funding, awarded in partnership with Butte-Glenn Community College District, to support 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. For the state Online Education Initiative grant, we plan to spend approximately \$30 million in 2017/18.

Physical Plant and Instructional Support: The Governor's May Revision includes \$135.8 million in one-time funds for deferred maintenance, instructional equipment, and specified water conservation projects. These resources allow districts to protect investments previously made in facilities, and to improve students' experiences by investing in new instructional equipment. It is proposed that a majority of these funds will be allocated at P2 in 2018/19, acting as a contingency against future reductions in Prop 98. Any allocation to be received in 2017/18 will be budgeted for in the adopted budget when more information becomes available.

Adult Education Block Grant: The Adult Education Block Grant Program provides adult education funding to county offices of education, school districts, and regional consortia to support Assembly Bill 86 specified programs. The intent of AB 86 is to expand and improve the provision of adult education with incremental investments beginning with fiscal year 2015/16.

Strong Workforce Program: At the recommendation of the California Community College Board of Governors, the Governor and Legislature approved the Strong Workforce Program, adding a new annual recurring investment of \$200 million to spur career technical education (CTE). This was included in the 2016 Budget Trailer Bill and chaptered into California Ed Code 88820-88826. The purpose is to develop more workforce opportunities to lift low-wage workers into living-wage jobs, with the goal of creating one million more middle-skill workers. This program is grouped into seven areas targeting student success, career pathways, workforce data and outcomes, curriculum, CTE faculty, regional coordination and funding, and builds upon existing regional partnerships formed in conjunction with the federal Workforce Innovation and Opportunity Act, state Adult Education Block Grant and public school CTE programs.

Health Services Fees: Health Services fees are set by the state and we are mandated to provide a fixed level of services. These fees are collected from students and are restricted for the provision of health services for students.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 121/131
Restricted and Categorical**

2017-18 BUDGETS

| | Foothill College | De Anza College | Central Services | Total Fund 121/131 |
|--------------------------------------|---------------------|----------------------|----------------------|-----------------------|
| REVENUE | | | | |
| WIA | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Financial Aid Admin. Allowance | 7,000 | 20,000 | 0 | 27,000 |
| Career & Tech Education Act (CTEA) | 291,444 | 415,291 | 0 | 706,735 |
| National Science Foundation (NSF) | 275,000 | 0 | 0 | 275,000 |
| Other Federal | 0 | 129,718 | 0 | 129,718 |
| Total Federal Revenue | \$ 573,444 | \$ 565,009 | \$ 0 | \$ 1,138,453 |
| Student Success & Support Program | \$ 3,080,609 | \$ 3,590,583 | \$ 0 | \$ 6,671,192 |
| Student Equity | 804,724 | 1,207,086 | 0 | 2,011,810 |
| Special Education | 0 | 1,000,000 | 0 | 1,000,000 |
| Board Financial Assistance Program | 313,705 | 901,230 | 0 | 1,214,935 |
| Staff Development | 33,000 | 0 | 8,000 | 41,000 |
| Staff Diversity | 1,468 | 1,468 | 10,000 | 12,936 |
| EOPS (Parts A & B) | 768,694 | 1,289,999 | 0 | 2,058,693 |
| CARE | 51,176 | 113,837 | 0 | 165,013 |
| Deferred Maintenance | 0 | 0 | 0 | 0 |
| Instructional Equipment Block Grant | 242,642 | 300,000 | 0 | 542,642 |
| Online Education Initiative (OEI) | 0 | 0 | 29,949,056 | 29,949,056 |
| CalWORKs | 0 | 338,820 | 0 | 338,820 |
| STRS On-Behalf Payments | 49,145 | 80,102 | 33,373 | 162,620 |
| Other State | 1,818,611 | 2,181,733 | 10,000 | 4,010,344 |
| Total State Revenue | \$ 7,163,774 | \$ 11,004,858 | \$ 30,010,429 | \$ 48,179,061 |
| Health Service Fees | \$ 750,000 | \$ 1,225,000 | \$ 0 | \$ 1,975,000 |
| Other Local | 35,000 | 292,000 | 400,000 | 727,000 |
| Total Local Revenue | \$ 785,000 | \$ 1,517,000 | \$ 400,000 | \$ 2,702,000 |
| TOTAL REVENUE | \$ 8,522,218 | \$ 13,086,867 | \$ 30,410,429 | \$ 52,019,514 |
| EXPENSES | | | | |
| Contract Teachers | \$ 49,491 | \$ 79,574 | \$ 0 | \$ 129,065 |
| Contract Non-Teachers | 1,484,255 | 2,221,432 | 139,411 | 3,845,098 |
| Other Teachers | 0 | 0 | 0 | 0 |
| Other Non-Teachers | 383,297 | 456,805 | 120,000 | 960,102 |
| Total Certificated Salaries | \$ 1,917,043 | \$ 2,757,811 | \$ 259,411 | \$ 4,934,265 |
| Contract Non-instructional | \$ 2,194,181 | \$ 3,689,683 | \$ 2,594,662 | \$ 8,478,527 |
| Contract Instructional Aides | 0 | 0 | 0 | 0 |
| Other Non-instructional | 283,144 | 714,917 | 130,000 | 1,128,061 |
| Other Instructional Aides | 0 | 0 | 0 | 0 |
| Students | 0 | 0 | 0 | 0 |
| Total Classified Salaries | \$ 2,477,325 | \$ 4,404,600 | \$ 2,724,662 | \$ 9,606,588 |
| Total Salaries | \$ 4,394,368 | \$ 7,162,411 | \$ 2,984,073 | \$ 14,540,853 |
| Total Staff Benefits | \$ 1,574,930 | \$ 2,570,889 | \$ 733,537 | \$ 4,879,356 |
| Total Materials and Supplies | \$ 723,941 | \$ 1,097,832 | \$ 45,001 | \$ 1,866,774 |
| Contracted Services | \$ 0 | \$ 0 | \$ 26,658,964 | \$ 26,658,964 |
| Lease of Equipment & Facilities | 0 | 85,000 | 0 | 85,000 |
| Utilities | 0 | 13,186 | 0 | 13,186 |
| Other Operating | 1,122,950 | 1,281,922 | (12,113) | 2,392,759 |
| Total Operating | \$ 1,122,950 | \$ 1,380,108 | \$ 26,646,851 | \$ 29,149,909 |
| Buildings | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Equipment-New & Replacement | 0 | 0 | 0 | 0 |
| Other Capital Outlay | 436,207 | 969,386 | 96,786 | 1,502,379 |
| Total Capital Outlay | \$ 436,207 | \$ 969,386 | \$ 96,786 | \$ 1,502,379 |
| TOTAL EXPENSES | \$ 8,252,397 | \$ 13,180,625 | \$ 30,506,247 | \$ 51,939,270 |
| Transfers-in | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Other Sources | 0 | 0 | 0 | 0 |
| Transfers-out | 0 | 0 | 0 | 0 |
| Other Outgo | (269,821) | (601,216) | 0 | (871,037) |
| TOTAL TRANSFERS/OTHER SOURCES | \$ (269,821) | \$ (601,216) | \$ 0 | \$ (871,037) |
| Net Change in Fund Balance | \$ 0 | \$ (694,974) | \$ (95,818) | \$ (790,792) |
| Beginning Balance, July 1 | 0 | 0 | 0 | 6,875,892 |
| Adjustments to Beginning Balance | 0 | 0 | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 0 | \$ (694,974) | \$ (95,818) | \$ 6,085,100 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

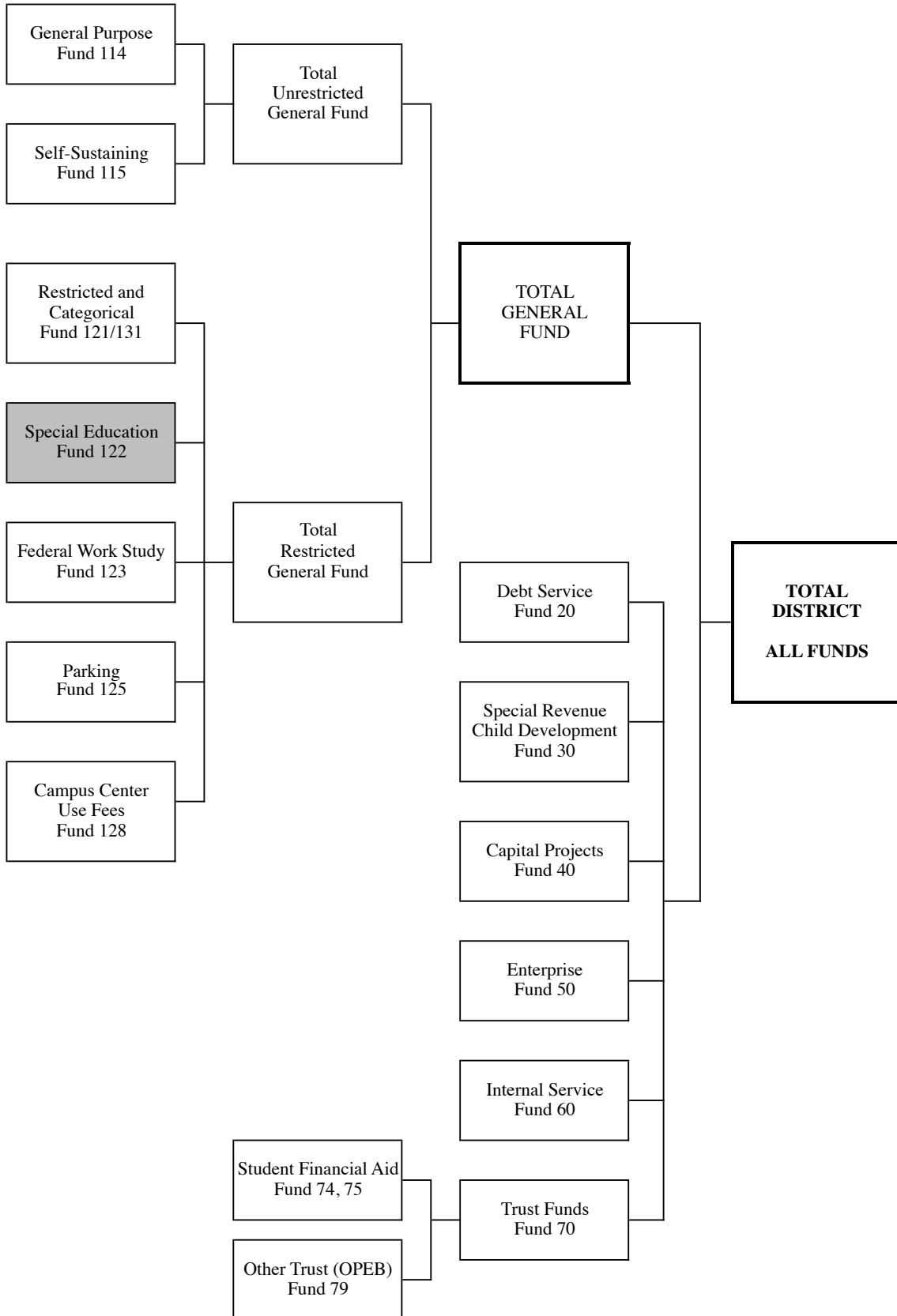
**Fund 121/131
Restricted and Categorical**

TOTAL DISTRICT

| REVENUE | Adopted Budget 16/17 | Projected Actual 16/17 | Budget 17/18 |
|--------------------------------------|---------------------------------|-----------------------------------|-------------------------|
| WIA | \$ 0 | \$ 0 | \$ 0 |
| Financial Aid Admin. Allowance | 28,000 | 28,000 | 27,000 |
| Career & Tech Education Act (CTEA) | 706,735 | 706,735 | 706,735 |
| National Science Foundation (NSF) | 354,450 | 354,450 | 275,000 |
| Other Federal | 321,873 | 321,873 | 129,718 |
| Total Federal Revenue | \$ 1,411,058 | \$ 1,411,058 | \$ 1,138,453 |
| Student Success & Support Program | \$ 5,421,154 | \$ 5,421,154 | \$ 6,671,192 |
| Student Equity | 2,095,337 | 2,095,337 | 2,011,810 |
| Special Education | 1,000,000 | 1,000,000 | 1,000,000 |
| Board Financial Assistance Program | 933,793 | 933,793 | 1,214,935 |
| Staff Development | 44,956 | 44,956 | 41,000 |
| Staff Diversity | 12,936 | 12,936 | 12,936 |
| EOPS (Parts A & B) | 2,052,895 | 2,052,895 | 2,058,693 |
| CARE | 173,697 | 173,697 | 165,013 |
| Deferred Maintenance | 0 | 0 | 0 |
| Instructional Equipment Block Grant | 1,000,000 | 1,000,000 | 542,642 |
| Online Education Initiative (OEI) | 13,000,000 | 23,076,673 | 29,949,056 |
| CalWORKs | 344,952 | 344,952 | 338,820 |
| STRS On-Behalf Payments | 136,655 | 136,655 | 162,620 |
| Other State | 3,160,193 | 3,707,193 | 4,010,344 |
| Total State Revenue | \$ 29,376,567 | \$ 40,000,240 | \$ 48,179,061 |
| Health Service Fees | \$ 1,975,000 | \$ 1,975,000 | \$ 1,975,000 |
| Other Local | 653,000 | 685,500 | 727,000 |
| Total Local Revenue | \$ 2,628,000 | \$ 2,660,500 | \$ 2,702,000 |
| TOTAL REVENUE | \$ 33,415,625 | \$ 44,071,798 | \$ 52,019,514 |
| EXPENSES | | | |
| Contract Teachers | \$ 0 | \$ 0 | \$ 129,065 |
| Contract Non-Teachers | 3,348,770 | 3,458,770 | 3,845,098 |
| Other Teachers | 0 | 0 | 0 |
| Other Non-Teachers | 903,816 | 903,816 | 960,102 |
| Total Certificated Salaries | \$ 4,252,586 | \$ 4,362,586 | \$ 4,934,265 |
| Contract Non-instructional | \$ 7,208,444 | \$ 7,129,603 | \$ 8,478,527 |
| Contract Instructional Aides | 0 | 0 | 0 |
| Other Non-instructional | 1,613,131 | 1,613,131 | 1,128,061 |
| Other Instructional Aides | 0 | 0 | 0 |
| Students | 0 | 417,252 | 0 |
| Total Classified Salaries | \$ 8,821,574 | \$ 9,159,986 | \$ 9,606,588 |
| Total Salaries | \$ 13,074,161 | \$ 13,522,572 | \$ 14,540,853 |
| Total Staff Benefits | \$ 4,144,231 | \$ 4,188,872 | \$ 4,879,356 |
| Total Materials and Supplies | \$ 1,740,102 | \$ 1,793,231 | \$ 1,866,774 |
| Contracted Services | \$ 8,110,000 | \$ 17,875,570 | \$ 26,658,964 |
| Lease of Equipment & Facilities | 85,000 | 85,000 | 85,000 |
| Utilities | 13,186 | 13,186 | 13,186 |
| Other Operating | 4,619,763 | 4,652,416 | 2,392,759 |
| Total Operating | \$ 12,827,950 | \$ 22,626,173 | \$ 29,149,909 |
| Buildings | \$ 0 | \$ 0 | \$ 0 |
| Equipment-New & Replacement | 0 | 1,555,302 | 0 |
| Other Capital Outlay | 1,225,611 | 35,000 | 1,502,379 |
| Total Capital Outlay | \$ 1,225,611 | \$ 1,590,302 | \$ 1,502,379 |
| TOTAL EXPENSES | \$ 33,012,054 | \$ 43,721,150 | \$ 51,939,270 |
| Transfers-in | \$ 100,088 | \$ 144,358 | \$ 0 |
| Other Sources | 0 | 8,653 | 0 |
| Transfers-out | 0 | 0 | 0 |
| Other Outgo | (988,500) | (988,500) | (871,037) |
| TOTAL TRANSFERS/OTHER SOURCES | \$ (888,412) | \$ (835,489) | \$ (871,037) |
| Net Change in Fund Balance | \$ (484,841) | \$ (484,841) | \$ (790,792) |
| Beginning Balance, July 1 | 7,360,733 | 7,360,733 | 6,875,892 |
| Adjustments to Beginning Balance | 0 | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 6,875,892 | \$ 6,875,892 | \$ 6,085,100 |

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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 2017/18 Tentative Budget, we anticipate receiving approximately \$2.7 million in state revenues for Special Education. Expenses for the Special Education Fund are estimated at \$7 million. The district plans to transfer in matching dollars, also known as “college effort,” from the General Purpose Fund. These 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 \$4.3 million for 2017/18.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 122
Special Education**

2017-18 BUDGETS

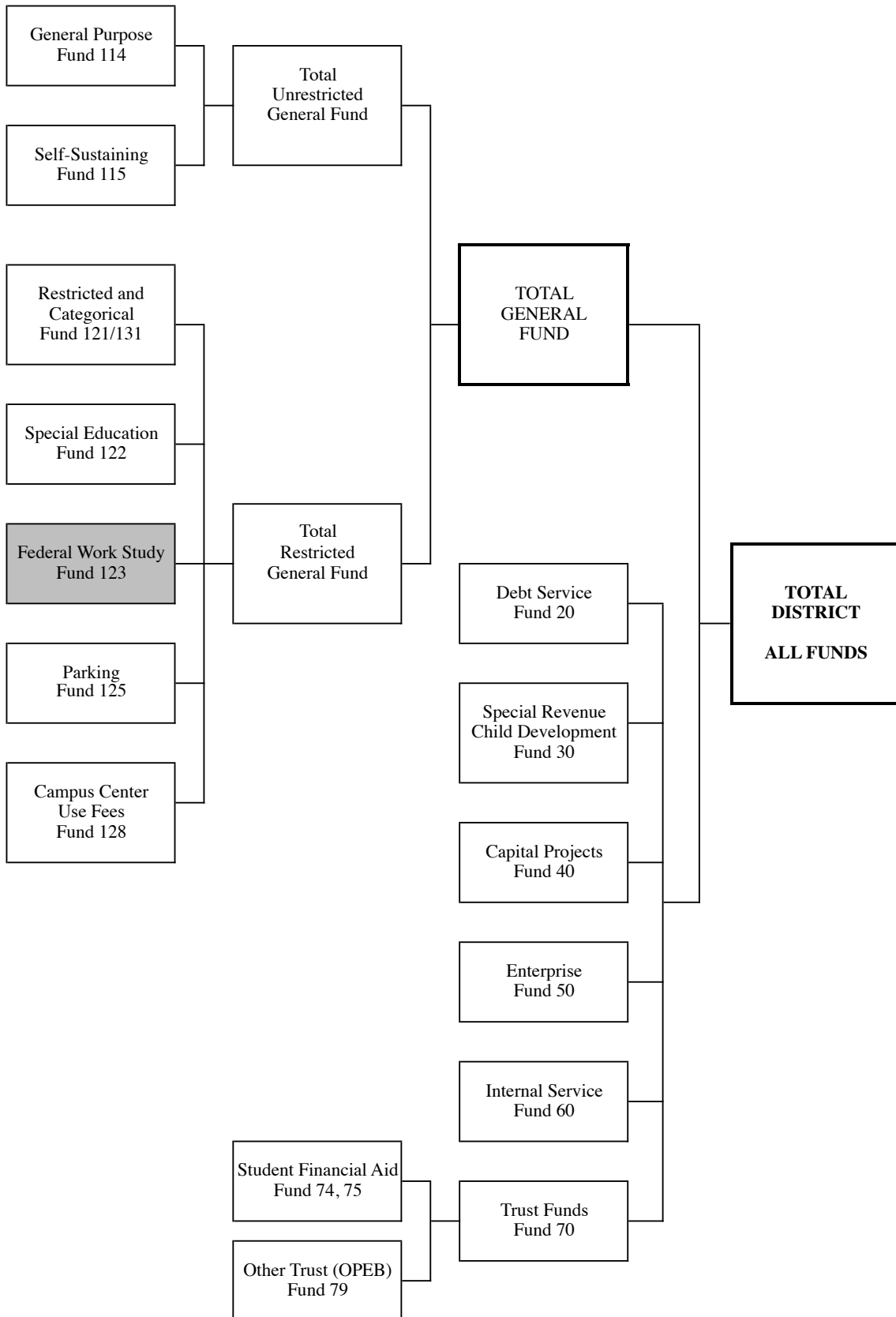
| REVENUE | Foothill College | De Anza College | Total Fund 122 |
|--------------------------------------|---------------------|---------------------|---------------------|
| Federal | | | |
| Other Federal | \$ 0 | \$ 0 | \$ 0 |
| Total Federal Revenue | \$ 0 | \$ 0 | \$ 0 |
| State | | | |
| Special Education Apportionment | \$ 1,076,078 | \$ 1,665,351 | \$ 2,741,429 |
| Department of Rehabilitation | 0 | 0 | 0 |
| STRS On-Behalf Payments | 49,867 | 110,403 | 160,271 |
| Total State Revenue | \$ 1,125,945 | \$ 1,775,754 | \$ 2,901,700 |
| Local | | | |
| Other Local | \$ 0 | \$ 0 | \$ 0 |
| Total Local Revenue | \$ 0 | \$ 0 | \$ 0 |
| TOTAL REVENUE | \$ 1,125,945 | \$ 1,775,754 | \$ 2,901,700 |
| EXPENSES | | | |
| Contract Teachers | \$ 315,945 | \$ 604,050 | \$ 919,995 |
| Contract Non-Teachers | 502,527 | 914,359 | 1,416,886 |
| Other Teachers | 413,266 | 292,092 | 705,358 |
| Other Non-Teachers | 0 | 0 | 0 |
| Total Certificated Salaries | \$ 1,231,738 | \$ 1,810,500 | \$ 3,042,239 |
| Contract Non-instructional | \$ 321,618 | \$ 907,443 | \$ 1,229,062 |
| Contract Instructional Aides | 0 | 798,280 | 798,280 |
| Other Non-instructional | 71,000 | 80,000 | 151,000 |
| Other Instructional Aides | 0 | 0 | 0 |
| Students | 0 | 0 | 0 |
| Total Classified Salaries | \$ 392,618 | \$ 1,785,723 | \$ 2,178,342 |
| Total Salaries | \$ 1,624,357 | \$ 3,596,224 | \$ 5,220,580 |
| Total Staff Benefits | \$ 472,902 | \$ 1,260,732 | \$ 1,733,634 |
| Total Materials and Supplies | \$ 12,000 | \$ 30,000 | \$ 42,000 |
| Contracted Services | \$ 0 | \$ 0 | \$ 0 |
| Lease of Equipment & Facilities | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 |
| Other Operating | 45,169 | 116,444 | 161,614 |
| Total Operating | \$ 45,169 | \$ 116,444 | \$ 161,614 |
| Buildings | \$ 0 | \$ 0 | \$ 0 |
| Equipment-New & Replacement | 0 | 0 | 0 |
| Other Capital Outlay | 15,000 | 25,000 | 40,000 |
| Total Capital Outlay | \$ 15,000 | \$ 25,000 | \$ 40,000 |
| TOTAL EXPENSES | \$ 2,169,428 | \$ 5,028,400 | \$ 7,197,828 |
| Transfers-in | \$ 1,043,482 | \$ 3,252,646 | \$ 4,296,128 |
| Other Sources | 0 | 0 | 0 |
| Transfers-out | 0 | 0 | 0 |
| Contingency | 0 | 0 | 0 |
| Other Outgo | 0 | 0 | 0 |
| TOTAL TRANSFERS/OTHER SOURCES | \$ 1,043,482 | \$ 3,252,646 | \$ 4,296,128 |
| 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 122
Special Education**

| | TOTAL DISTRICT | | |
|--------------------------------------|-------------------------|---------------------------|---------------------|
| REVENUE | Adopted Budget 16/17 | Projected Actual 16/17 | Budget 17/18 |
| Federal | | | |
| Other Federal | \$ 0 | \$ 0 | \$ 0 |
| Total Federal Revenue | \$ 0 | \$ 0 | \$ 0 |
| State | | | |
| Special Education Apportionment | \$ 2,609,679 | \$ 2,741,429 | \$ 2,741,429 |
| Department of Rehabilitation | 0 | 0 | 0 |
| STRS On-Behalf Payments | 134,681 | 134,681 | 160,271 |
| Total State Revenue | \$ 2,744,360 | \$ 2,876,110 | \$ 2,901,700 |
| Local | | | |
| Other Local | \$ 0 | \$ 0 | \$ 0 |
| Total Local Revenue | \$ 0 | \$ 0 | \$ 0 |
| TOTAL REVENUE | \$ 2,744,360 | \$ 2,876,110 | \$ 2,901,700 |
| EXPENSES | | | |
| Contract Teachers | \$ 928,557 | \$ 937,060 | \$ 919,995 |
| Contract Non-Teachers | 1,362,327 | 1,376,640 | 1,416,886 |
| Other Teachers | 680,714 | 680,714 | 705,358 |
| Other Non-Teachers | 63,176 | 63,176 | 0 |
| Total Certificated Salaries | \$ 3,034,774 | \$ 3,057,589 | \$ 3,042,239 |
| Contract Non-instructional | \$ 1,142,957 | \$ 1,049,709 | \$ 1,229,062 |
| Contract Instructional Aides | 734,901 | 734,901 | 798,280 |
| Other Non-instructional | 151,000 | 151,000 | 151,000 |
| Other Instructional Aides | 0 | 0 | 0 |
| Students | 0 | 96,978 | 0 |
| Total Classified Salaries | \$ 2,028,858 | \$ 2,032,588 | \$ 2,178,342 |
| Total Salaries | \$ 5,063,632 | \$ 5,090,177 | \$ 5,220,580 |
| Total Staff Benefits | \$ 1,596,094 | \$ 1,601,353 | \$ 1,733,634 |
| Total Materials and Supplies | \$ 47,239 | \$ 56,087 | \$ 42,000 |
| Contracted Services | \$ 0 | \$ 0 | \$ 0 |
| Lease of Equipment & Facilities | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 |
| Other Operating | 145,705 | 292,004 | 161,614 |
| Total Operating | \$ 145,705 | \$ 292,004 | \$ 161,614 |
| Buildings | \$ 0 | \$ 0 | \$ 0 |
| Equipment-New & Replacement | 0 | 131,262 | 0 |
| Other Capital Outlay | 117,172 | 30,000 | 40,000 |
| Total Capital Outlay | \$ 117,172 | \$ 161,262 | \$ 40,000 |
| TOTAL EXPENSES | \$ 6,969,843 | \$ 7,200,884 | \$ 7,197,828 |
| Transfers-in | \$ 4,190,383 | \$ 4,289,674 | \$ 4,296,128 |
| Other Sources | 0 | 0 | 0 |
| Transfers-out | 0 | 0 | 0 |
| Contingency | 0 | 0 | 0 |
| Other Outgo | 0 | 0 | 0 |
| TOTAL TRANSFERS/OTHER SOURCES | \$ 4,190,383 | \$ 4,289,674 | \$ 4,296,128 |
| Net Change in Fund Balance | \$ (35,099) | \$ (35,099) | \$ 0 |
| Beginning Balance, July 1 | 35,099 | 35,099 | 0 |
| Adjustments to Beginning Balance | 0 | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 0 | \$ 0 | \$ 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**

2017-18 BUDGETS

| REVENUE | Foothill College | De Anza College | Total Fund 123 |
|--------------------------------------|---------------------|--------------------|---------------------------|
| Federal | | | |
| Federal Work Study | \$ 150,959 | \$ 311,404 | \$ 462,363 |
| Other Federal | 0 | 0 | 0 |
| TOTAL REVENUE | \$ 150,959 | \$ 311,404 | \$ 462,363 |
| EXPENSES | | | |
| Other Non-Teachers | \$ 0 | \$ 0 | \$ 0 |
| Total Certificated Salaries | \$ 0 | \$ 0 | \$ 0 |
| Other Non-instructional | \$ 0 | \$ 0 | \$ 0 |
| Students-FWS | 201,279 | 415,205 | 616,484 |
| Total Classified Salaries | \$ 201,279 | \$ 415,205 | \$ 616,484 |
| 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 | \$ 201,279 | \$ 415,205 | \$ 616,484 |
| Transfers-in | \$ 50,320 | \$ 103,801 | \$ 154,121 |
| Other Sources | 0 | 0 | 0 |
| Transfers-out | 0 | 0 | 0 |
| Contingency | 0 | 0 | 0 |
| Other Outgo | 0 | 0 | 0 |
| TOTAL TRANSFERS/OTHER SOURCES | \$ 50,320 | \$ 103,801 | \$ 154,121 |
| 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 |

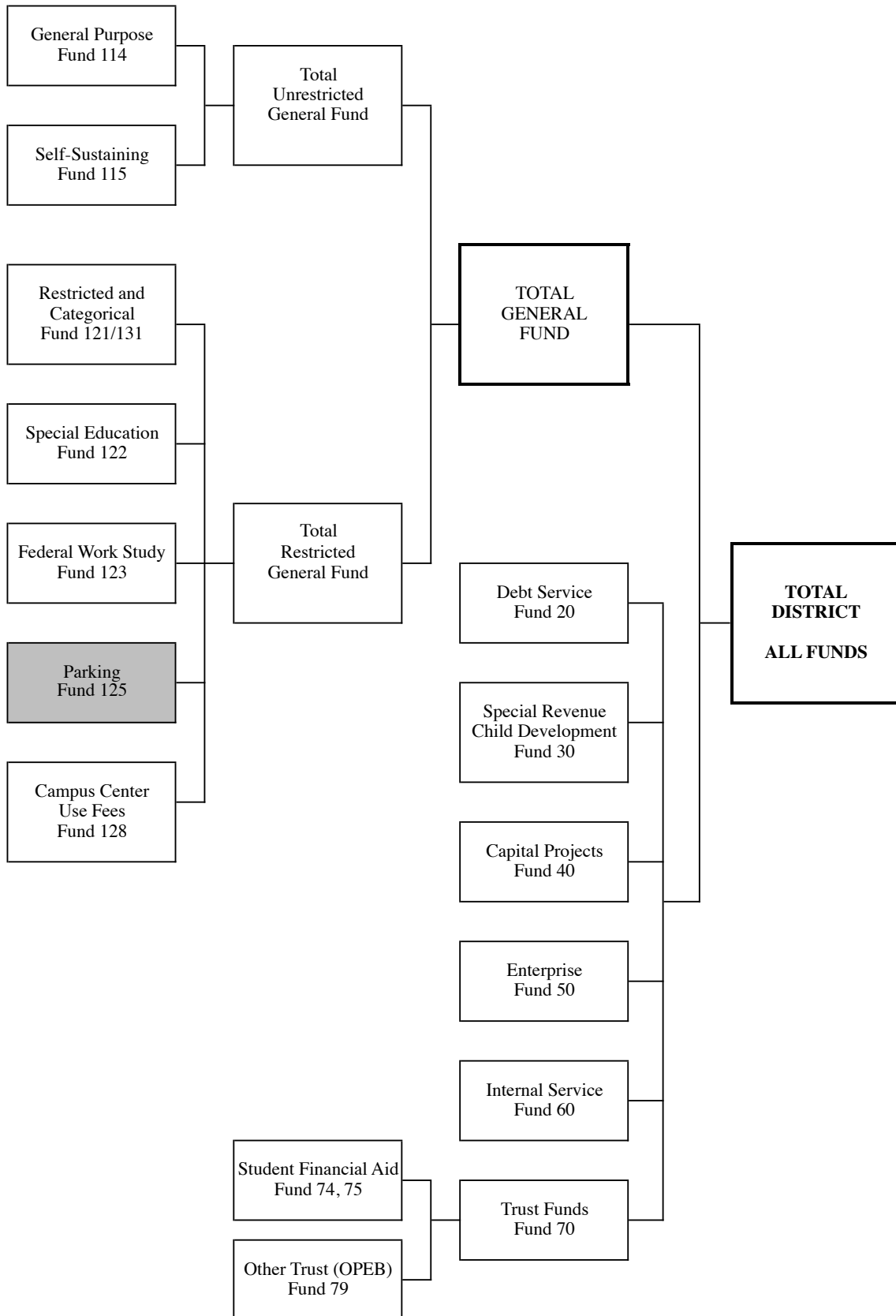
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 123
Federal Work Study**

TOTAL DISTRICT

| REVENUE | Adopted Budget 16/17 | Projected Actual 16/17 | Budget 17/18 |
|--------------------------------------|-------------------------|---------------------------|-------------------------|
| Federal | | | |
| Federal Work Study | \$ 462,363 | \$ 462,363 | \$ 462,363 |
| Other Federal | 0 | 0 | 0 |
| TOTAL REVENUE | \$ 462,363 | \$ 462,363 | \$ 462,363 |
| EXPENSES | | | |
| Other Non-Teachers | \$ 0 | \$ 0 | \$ 0 |
| Total Certificated Salaries | \$ 0 | \$ 0 | \$ 0 |
| Other Non-instructional | \$ 0 | \$ 0 | \$ 0 |
| Students-FWS | 616,484 | 611,686 | 616,484 |
| Total Classified Salaries | \$ 616,484 | \$ 611,686 | \$ 616,484 |
| Total Staff Benefits | \$ 0 | \$ 0 | \$ 0 |
| Total Materials and Supplies | \$ 0 | \$ 3,835 | \$ 0 |
| Total Operating | \$ 0 | \$ 963 | \$ 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENSES | \$ 616,484 | \$ 616,484 | \$ 616,484 |
| Transfers-in | \$ 154,121 | \$ 154,121 | \$ 154,121 |
| Other Sources | 0 | 0 | 0 |
| Transfers-out | 0 | 0 | 0 |
| Contingency | 0 | 0 | 0 |
| Other Outgo | 0 | 0 | 0 |
| TOTAL TRANSFERS/OTHER SOURCES | \$ 154,121 | \$ 154,121 | \$ 154,121 |
| 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.

Fees from parking permits are governed by the state Education Code section 76360. We are projecting an excess of operating expenses over revenue of \$452,421, 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

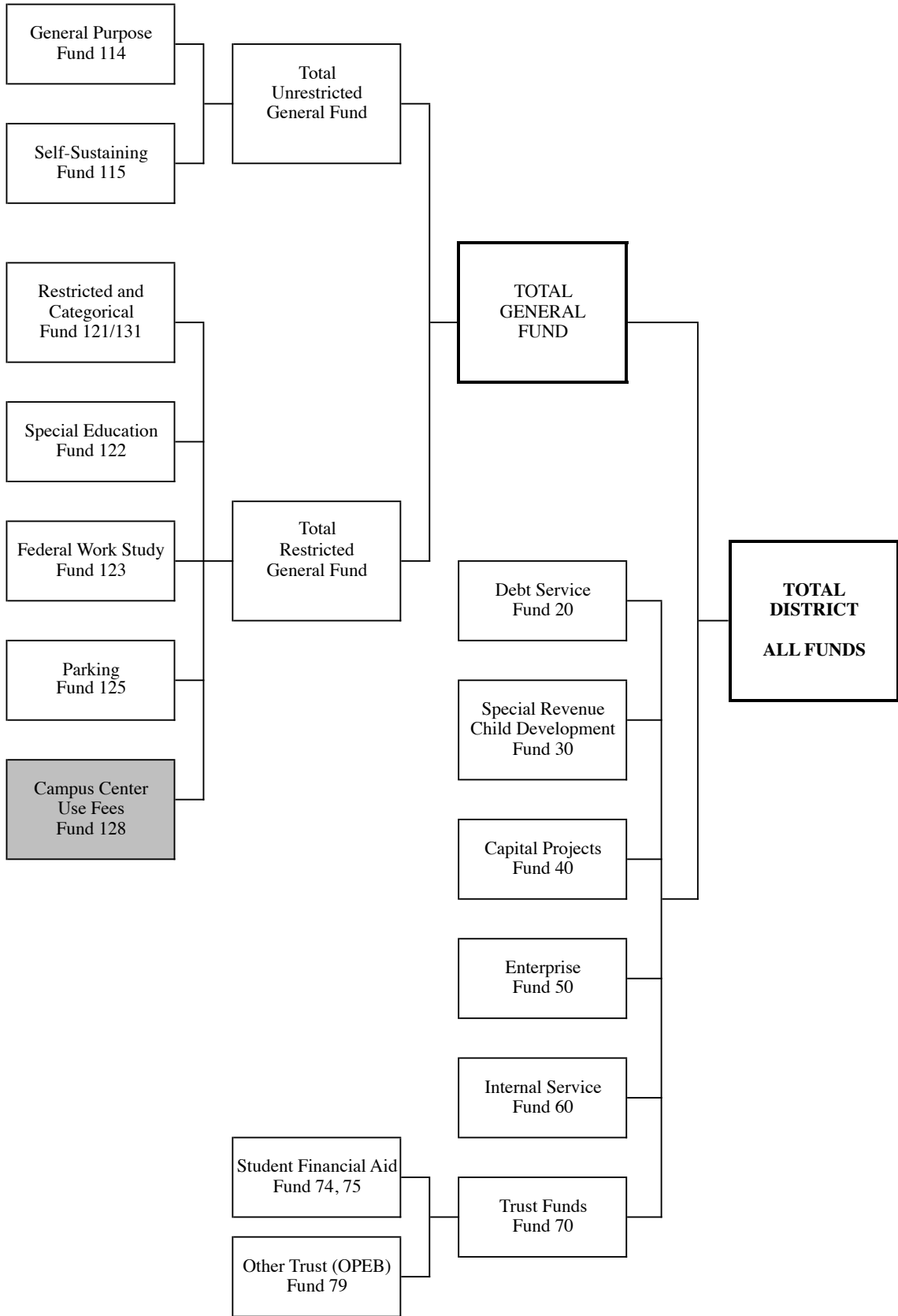
**Fund 125
Parking**

2017-18 BUDGETS

| REVENUE | Adopted Budget 16/17 | Projected Actual 16/17 | Budget 17/18 |
|--------------------------------------|-------------------------|---------------------------|-------------------------|
| State | | | |
| Other State | \$ 0 | \$ 0 | \$ 0 |
| Total State Revenue | \$ 0 | \$ 0 | \$ 0 |
| Local | | | |
| Decals | \$ 1,084,245 | \$ 1,084,245 | \$ 1,263,078 |
| Daily Permits | 731,342 | 731,342 | 715,743 |
| Special Events Parking | 340,502 | 340,502 | 269,406 |
| Total Local Revenue | \$ 2,156,089 | \$ 2,156,089 | \$ 2,248,227 |
| TOTAL REVENUE | \$ 2,156,089 | \$ 2,156,089 | \$ 2,248,227 |
| 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 | \$ 688,616 | \$ 685,331 | \$ 703,765 |
| Contract Instructional Aides | 0 | 0 | 0 |
| Other Non-instructional | 270,001 | 270,001 | 423,756 |
| Other Instructional Aides | 0 | 0 | 0 |
| Students | 0 | 0 | 0 |
| Total Classified Salaries | \$ 958,616 | \$ 955,332 | \$ 1,127,521 |
| Total Salaries | \$ 958,616 | \$ 955,332 | \$ 1,127,521 |
| Total Staff Benefits | \$ 290,024 | \$ 245,074 | \$ 307,260 |
| Total Materials and Supplies | \$ 0 | \$ 0 | \$ 0 |
| Contracted Services | \$ 0 | \$ 0 | \$ 0 |
| Lease of Equipment & Facilities | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 |
| Other Operating | 143,720 | 264,674 | 270,000 |
| Total Operating | \$ 143,720 | \$ 264,674 | \$ 270,000 |
| 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 | \$ 1,392,360 | \$ 1,465,079 | \$ 1,704,781 |
| Transfers-in | \$ 232,139 | \$ 304,858 | \$ 452,421 |
| Other Sources | 0 | 0 | 0 |
| Transfers-out | (995,867) | (995,867) | (995,867) |
| Contingency | 0 | 0 | 0 |
| Other Outgo | 0 | 0 | 0 |
| TOTAL TRANSFERS/OTHER SOURCES | \$ (763,729) | \$ (691,010) | \$ (543,446) |
| 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 |

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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 \$82,981 for 2017/18, 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 will be related to capital projects for the campus centers at both colleges.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 128
Campus Center Use Fees**

2017-18 BUDGETS

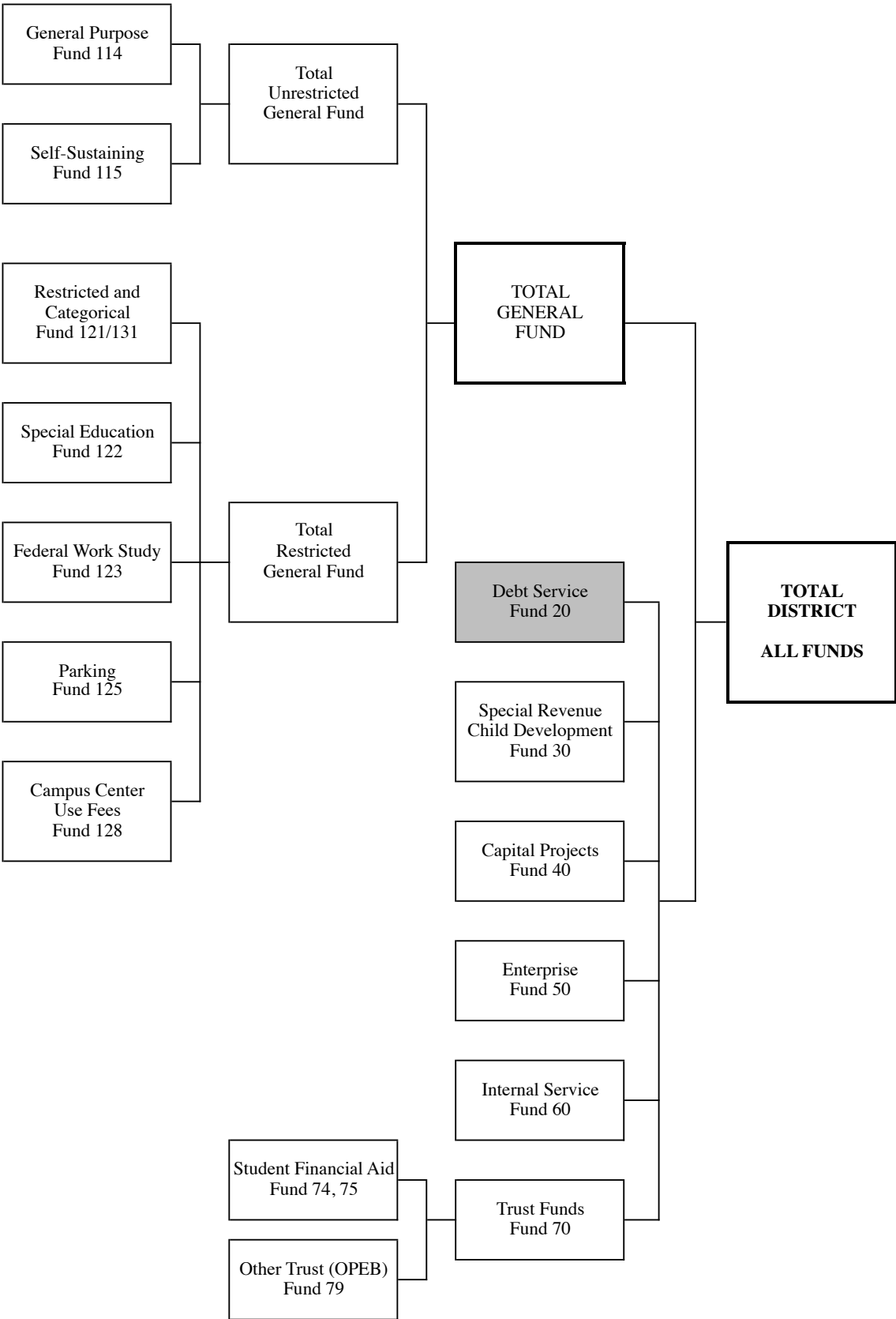
| REVENUE | Foothill College | De Anza College | Total Fund 128 |
|--------------------------------------|---------------------|---------------------|---------------------------|
| State | | | |
| STRS On-Behalf Payments | \$ 1,954 | \$ 5,663 | \$ 7,617 |
| Total State Revenue | \$ 1,954 | \$ 5,663 | \$ 7,617 |
| Local | | | |
| Campus Center Use Fees | \$ 900,000 | \$ 1,210,670 | \$ 2,110,670 |
| Interest Income | 0 | 0 | 0 |
| Other Local | 0 | 0 | 0 |
| Total Local Revenue | \$ 900,000 | \$ 1,210,670 | \$ 2,110,670 |
| TOTAL REVENUE | \$ 901,954 | \$ 1,216,333 | \$ 2,118,287 |
| EXPENSES | | | |
| Contract Non-Teachers | \$ 67,135 | \$ 0 | \$ 67,135 |
| Total Certificated Salaries | \$ 67,135 | \$ 0 | \$ 67,135 |
| Contract Non-instructional | \$ 150,888 | \$ 426,868 | \$ 577,756 |
| Contract Instructional Aides | 0 | 0 | 0 |
| Other Non-instructional | 3,000 | 19,200 | 22,200 |
| Other Instructional Aides | 0 | 0 | 0 |
| Students | 0 | 0 | 0 |
| Total Classified Salaries | \$ 153,888 | \$ 446,068 | \$ 599,956 |
| Total Staff Benefits | \$ 86,271 | \$ 191,190 | \$ 277,460 |
| Total Materials and Supplies | \$ 20,000 | \$ 5,000 | \$ 25,000 |
| Contracted Services | \$ 0 | \$ 0 | \$ 0 |
| Lease of Equipment & Facilities | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 |
| Other Operating | 102,831 | 21,221 | 124,052 |
| Total Operating | \$ 102,831 | \$ 21,221 | \$ 124,052 |
| Buildings | \$ 0 | \$ 0 | \$ 0 |
| Equipment-New & Replacement | 0 | 0 | 0 |
| Other Capital Outlay | 120,000 | 160,000 | 280,000 |
| Total Capital Outlay | \$ 120,000 | \$ 160,000 | \$ 280,000 |
| TOTAL EXPENSES | \$ 550,125 | \$ 823,479 | \$ 1,373,604 |
| Transfers-in | \$ 0 | \$ 0 | \$ 0 |
| Other Sources | 0 | 0 | 0 |
| Transfers-out | (392,500) | (435,163) | (827,664) |
| Contingency | 0 | 0 | 0 |
| Other Outgo | 0 | 0 | 0 |
| TOTAL TRANSFERS/OTHER SOURCES | \$ (392,500) | \$ (435,163) | \$ (827,664) |
| Net Change in Fund Balance | \$ (40,671) | \$ (42,309) | \$ (82,981) |
| Beginning Balance, July 1 | 183,551 | 117,532 | 492,429 |
| Adjustments to Beginning Balance | 0 | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 142,880 | \$ 75,223 | \$ 409,448 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 128
Campus Center Use Fees**

| TOTAL DISTRICT | | | |
|--------------------------------------|-------------------------|---------------------------|-------------------------|
| REVENUE | Adopted Budget 16/17 | Projected Actual 16/17 | Budget 17/18 |
| State | | | |
| STRS On-Behalf Payments | \$ 6,401 | \$ 6,401 | \$ 7,617 |
| Total State Revenue | \$ 6,401 | \$ 6,401 | \$ 7,617 |
| Local | | | |
| Campus Center Use Fees | \$ 2,219,273 | \$ 2,219,273 | \$ 2,110,670 |
| Interest Income | 0 | 0 | 0 |
| Other Local | 0 | 0 | 0 |
| Total Local Revenue | \$ 2,219,273 | \$ 2,219,273 | \$ 2,110,670 |
| TOTAL REVENUE | \$ 2,225,674 | \$ 2,225,674 | \$ 2,118,287 |
| EXPENSES | | | |
| Contract Non-Teachers | \$ 87,183 | \$ 87,183 | \$ 67,135 |
| Total Certificated Salaries | \$ 87,183 | \$ 87,183 | \$ 67,135 |
| Contract Non-instructional | \$ 550,042 | \$ 537,177 | \$ 577,756 |
| Contract Instructional Aides | 0 | 0 | 0 |
| Other Non-instructional | 43,000 | 43,000 | 22,200 |
| Other Instructional Aides | 0 | 0 | 0 |
| Students | 0 | 12,865 | 0 |
| Total Classified Salaries | \$ 593,042 | \$ 593,042 | \$ 599,956 |
| Total Staff Benefits | \$ 260,965 | \$ 260,965 | \$ 277,460 |
| Total Materials and Supplies | \$ 41,294 | \$ 53,892 | \$ 25,000 |
| Contracted Services | \$ 0 | \$ 0 | \$ 0 |
| Lease of Equipment & Facilities | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 |
| Other Operating | 161,026 | 147,103 | 124,052 |
| Total Operating | \$ 161,026 | \$ 147,103 | \$ 124,052 |
| Buildings | \$ 0 | \$ 0 | \$ 0 |
| Equipment-New & Replacement | 0 | 0 | 0 |
| Other Capital Outlay | 142,350 | 143,675 | 280,000 |
| Total Capital Outlay | \$ 142,350 | \$ 143,675 | \$ 280,000 |
| TOTAL EXPENSES | \$ 1,285,860 | \$ 1,285,860 | \$ 1,373,604 |
| Transfers-in | \$ 0 | \$ 0 | \$ 0 |
| Other Sources | 0 | 0 | 0 |
| Transfers-out | (1,034,726) | (843,380) | (827,664) |
| Contingency | 0 | 0 | 0 |
| Other Outgo | 0 | 0 | 0 |
| TOTAL TRANSFERS/OTHER SOURCES | \$ (1,034,726) | \$ (843,380) | \$ (827,664) |
| Net Change in Fund Balance | \$ (94,912) | \$ 96,434 | \$ (82,981) |
| Beginning Balance, July 1 | 395,995 | 395,995 | 492,429 |
| Adjustments to Beginning Balance | 0 | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 301,083 | \$ 492,429 | \$ 409,448 |

DEBT SERVICE FUND



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DEBT SERVICE

Fund 20

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. This lease is no longer active. It was refinanced in December 2016.
- **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% to 5.25%. 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 Foothill Bookstore Equipment, Furniture and Fixtures. This Certificate of Participation is no longer active. It was refinanced in December 2016.

- **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%. 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 \$70,735,000 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 0.25% 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.
- **August 2014:** The district issued a General Obligation Refunding Bond in an aggregate principal amount of \$103,015,000, which will be used to refund portions of the district's outstanding Election of 1999 General Obligation Bonds, Series C, Election of 2006 General Obligation Bonds, Series A, and Election of 2006 General Obligation Bonds, Series B, with effective interest rates of 0.86% to 3.36%. Payments of principal and interest are made August 1 and February 1 of each year.

- **August 2015:** The district issued a General Obligation Refunding Bond in an aggregate principal amount of \$83,100,000, which will be used to refund portions of the district's outstanding Election of 2006 General Obligation Bonds, Series A, and Election of 2006 General Obligation Bonds, Series B, with effective interest rates of 1% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.

- **October 2016:** The district issued the following 2006 Election General Obligation Bond: \$26 million of the General Obligation Bond, Series D, with effective interest rates of 3% to 5%, \$30.7 million of the General Obligation Bond, Series E (taxable), with effective interest rates of 2.4% to 3.2%, and 2006 General Obligation Refunding Bond in an aggregate principal amount of \$201.7 million, which was used to fully refund the district's outstanding Election of 2006 General Obligation Bonds, series C, with effective interest rates of 2% to 5%. Payments of principal and interest on 2006 Election General Obligation, Series D and Series E, and 2006 General Obligation Refunding Bond are made August 1 and February 1 of each year.

- **December 2016:** The district refinanced a Certificate of Participation for \$27.76 million, with effective interest rates of 2% to 5%. Payments of principal and interest are made on October 1 and April 1 of each year. The estimated annual payment is \$1.7 million. This Certificate of Participation constitutes the remainder of the \$3.1 million lease with PNCEF, LLC (\$790,000), the remainder of the \$11.33 million COP (\$3.58 million), and \$23.4 million for the De Anza Flint Center Parking Garage Retrofit Project.

| Debt Instruments | Final Payment Due | Net FY 2017/18 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 | - | - | - | - | - | - |
| \$7.5M Refunding Lease | 09/2020 | 1,155,261 | 122,563 | 36,830 | 995,867 | - | - |
| \$11.3M COP, Financing | 06/2021 | - | - | - | - | - | - |
| \$27.7M 2016 COP | 06/2041 | 1,086,100 | 232,839 | | | 827,664 | 25,598 |
| Total Annual Payments | | \$ 2,241,361 | \$ 355,402 | \$ 36,830 | \$ 995,867 | \$ 827,664 | \$ 25,598 |
| Outstanding Principal Balance as 06/30/17 | | | \$ 24,252,273 | \$ 124,586 | \$ 3,366,565 | \$ 2,994,491 | \$ 92,613 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

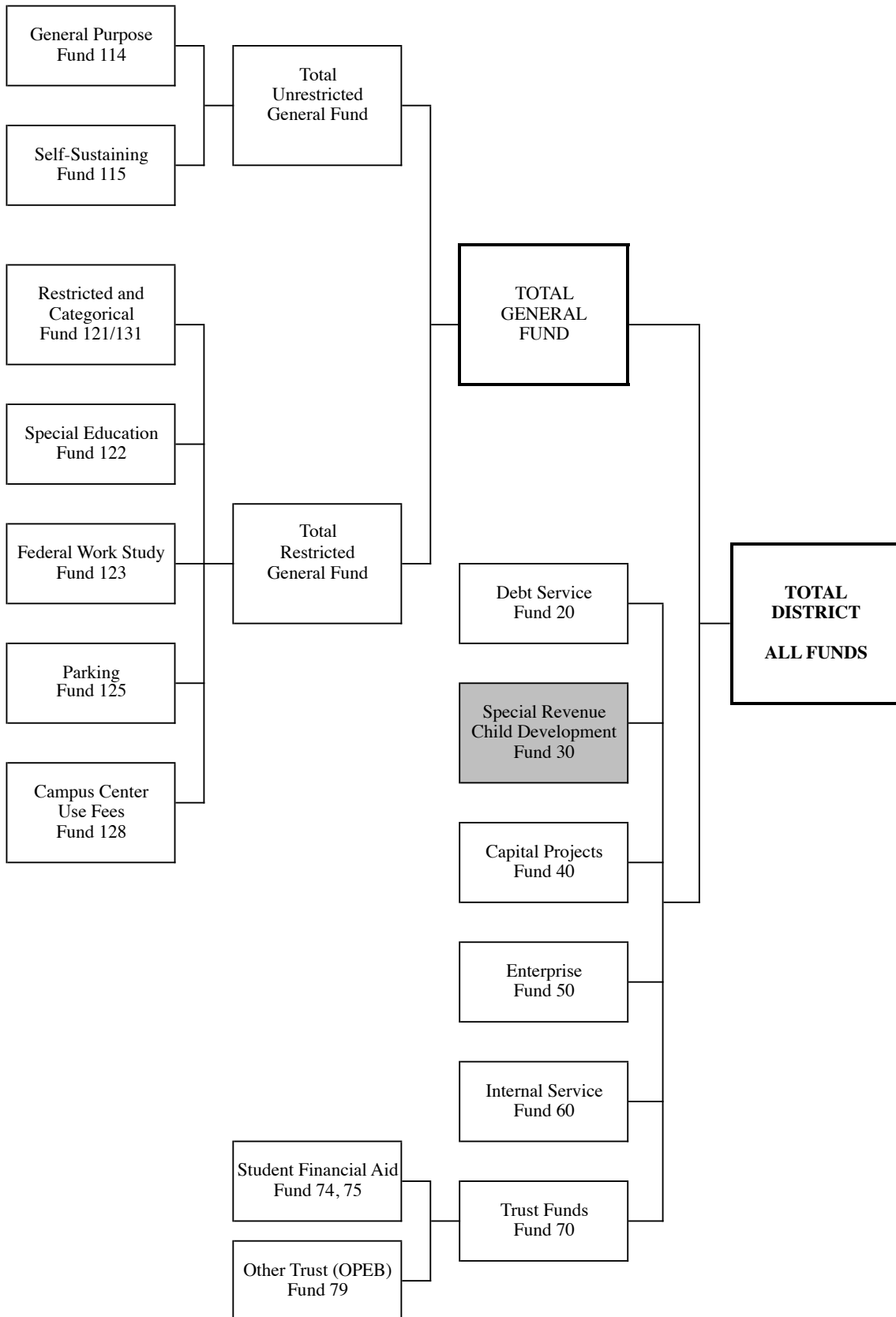
**Fund 20
Debt Service**

2017-18 BUDGETS

| REVENUE | Adopted Budget 16/17 | Projected Actual 16/17 | Budget 17/18 |
|--------------------------------------|-------------------------|---------------------------|-------------------------|
| Local | | | |
| Property Taxes | \$ 35,899,675 | \$ 38,367,915 | \$ 48,307,902 |
| Interest Income | 0 | 0 | 0 |
| Other Local | 0 | 0 | 0 |
| TOTAL REVENUE | \$ 35,899,675 | \$ 38,367,915 | \$ 48,307,902 |
| EXPENSES | | | |
| Other Operating | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENSES | \$ 0 | \$ 0 | \$ 0 |
| Transfers-in | \$ 2,471,648 | \$ 2,389,770 | \$ 2,215,763 |
| Other Sources | 32,002 | 225,181,455 | 25,598 |
| Transfers-out | 0 | 0 | 0 |
| Contingency | 0 | 0 | 0 |
| Other Outgo | (38,403,325) | (263,560,892) | (50,549,263) |
| TOTAL TRANSFERS/OTHER SOURCES | \$ (35,899,675) | \$ (35,989,667) | \$ (48,307,902) |
| Net Change in Fund Balance | \$ 0 | \$ 2,378,248 | \$ 0 |
| Beginning Balance, July 1 | 28,168,983 | 28,168,983 | 30,547,231 |
| Adjustments to Beginning Balance | 0 | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 28,168,983 | \$ 30,547,231 | \$ 30,547,231 |

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CHILD DEVELOPMENT FUND



CHILD DEVELOPMENT**Fund 30**

The Child Development Fund supports the costs associated with the Child Development Center located at De Anza College. The De Anza Child Development Center provides services to students from both 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 2017/18, the Child Development Center plans to operate year-round, utilizing seven out of nine classrooms. The Child Development Center anticipates serving approximately 123 full-time and six part-time full-fee-paying children, and 35 full-time children who are state-subsidized. We are budgeting \$1.91 million in revenue from local parent fees, \$288,629 from state contracts, \$426,945 from state tax bailout funds, and \$39,500 in revenue for federal and state food reimbursement. We are budgeting total revenue and related expenses of approximately \$2.73 million for the Child Development Fund.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

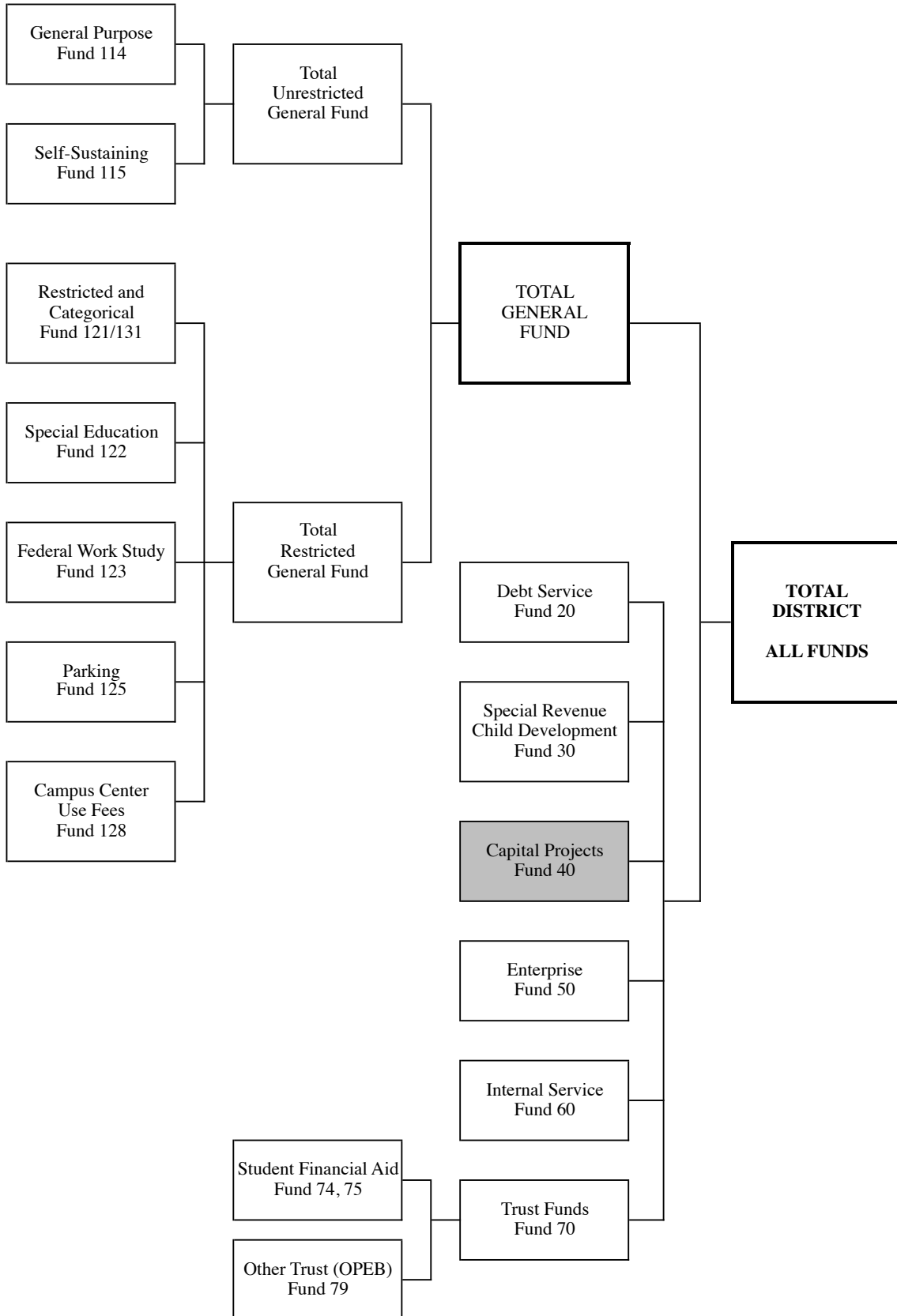
**Fund 30
Child Development**

2017-18 BUDGETS

| REVENUE | Adopted Budget 16/17 | Projected Actual 16/17 | Budget 17/18 |
|--------------------------------------|-------------------------|---------------------------|-------------------------|
| Federal | | | |
| Child Care Food Program | \$ 38,000 | \$ 38,000 | \$ 38,000 |
| Other Federal | 0 | 0 | 0 |
| Total Federal Revenue | \$ 38,000 | \$ 38,000 | \$ 38,000 |
| State | | | |
| Department of Education | \$ 274,528 | \$ 288,629 | \$ 288,629 |
| Child Dev. Center Tax Bailout | 424,227 | 426,945 | 426,945 |
| Child Care Food Program | 1,500 | 1,500 | 1,500 |
| STRS On-Behalf Payments | 52,769 | 52,769 | 62,795 |
| Other State | 0 | 0 | 0 |
| Total State Revenue | \$ 753,024 | \$ 769,843 | \$ 779,869 |
| Local | | | |
| Parent Fees | \$ 0 | \$ 0 | \$ 0 |
| Parent Fees - Non Certified | 1,828,108 | 1,828,108 | 1,910,000 |
| Other Local | 0 | 0 | 0 |
| Interest Income | 0 | 0 | 0 |
| Total Local Revenue | \$ 1,828,108 | \$ 1,828,108 | \$ 1,910,000 |
| TOTAL REVENUE | \$ 2,619,132 | \$ 2,635,951 | \$ 2,727,869 |
| EXPENSES | | | |
| Contract Teachers | \$ 0 | \$ 0 | \$ 0 |
| Contract Non-Teachers | 451,157 | 451,157 | 451,157 |
| Other Teachers | 0 | 0 | 0 |
| Other Non-Teachers | 281,472 | 281,472 | 283,332 |
| Total Certificated Salaries | \$ 732,629 | \$ 732,629 | \$ 734,489 |
| Contract Non-instructional | \$ 857,391 | \$ 857,391 | \$ 871,716 |
| Contract Instructional Aides | 0 | 0 | 0 |
| Other Non-instructional | 252,300 | 252,300 | 279,327 |
| Other Instructional Aides | 0 | 0 | 0 |
| Students | 51,624 | 51,624 | 29,892 |
| Total Classified Salaries | \$ 1,161,314 | \$ 1,161,314 | \$ 1,180,935 |
| Total Salaries | \$ 1,893,944 | \$ 1,893,944 | \$ 1,915,425 |
| Total Staff Benefits | \$ 572,574 | \$ 572,574 | \$ 612,726 |
| Total Materials and Supplies | \$ 146,451 | \$ 146,451 | \$ 158,500 |
| Contracted Services | \$ 0 | \$ 0 | \$ 0 |
| Lease of Equipment & Facilities | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 |
| Other Operating | 45,000 | 129,314 | 31,219 |
| Total Operating | \$ 45,000 | \$ 129,314 | \$ 31,219 |
| Buildings | \$ 0 | \$ 0 | \$ 0 |
| Equipment-New & Replacement | 0 | 0 | 0 |
| Other Capital Outlay | 0 | 17,681 | 10,000 |
| Total Capital Outlay | \$ 0 | \$ 17,681 | \$ 10,000 |
| TOTAL EXPENSES | \$ 2,657,969 | \$ 2,759,964 | \$ 2,727,869 |
| Transfers-in | \$ 38,837 | \$ 38,837 | \$ 0 |
| Other Sources | 0 | 0 | 0 |
| Transfers-out | 0 | 0 | 0 |
| Contingency | 0 | 0 | 0 |
| Other Outgo | 0 | 0 | 0 |
| TOTAL TRANSFERS/OTHER SOURCES | \$ 38,837 | \$ 38,837 | \$ 0 |
| Net Change in Fund Balance | \$ 0 | \$ (85,176) | \$ 0 |
| Beginning Balance, July 1 | 793,270 | 793,270 | 708,094 |
| Adjustments to Beginning Balance | 0 | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 793,270 | \$ 708,094 | \$ 708,094 |

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CAPITAL PROJECTS FUND



CAPITAL PROJECTS

Fund 40

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, clean energy projects and scheduled maintenance projects either under construction or in various queues.

Capital Projects:

The Governor's May Revision includes \$135.8 million in one-time funds for deferred maintenance, instructional equipment, and specified water conservation projects. These resources allow districts to protect investments previously made in facilities, and to improve students' experiences by investing in new instructional equipment. It is proposed that a majority of these funds will be allocated at P2 in 2018/19, acting as a contingency against future reductions in Prop 98. Any allocation to be received in 2017/18 will be budgeted for in the adopted budget when more information becomes available.

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 jobs creation fund for a period of five years beginning in 2013/14 through 2017/18. The Governor's May Revision proposes a decrease in the amount of energy efficiency funds available to community

colleges. This allocation will be budgeted for in the adopted budget when more information becomes available.

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. In October 2016, the district issued Measure C, Series D (tax-exempt) bonds for \$26 million and Series E (taxable) bonds of \$30.76 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.

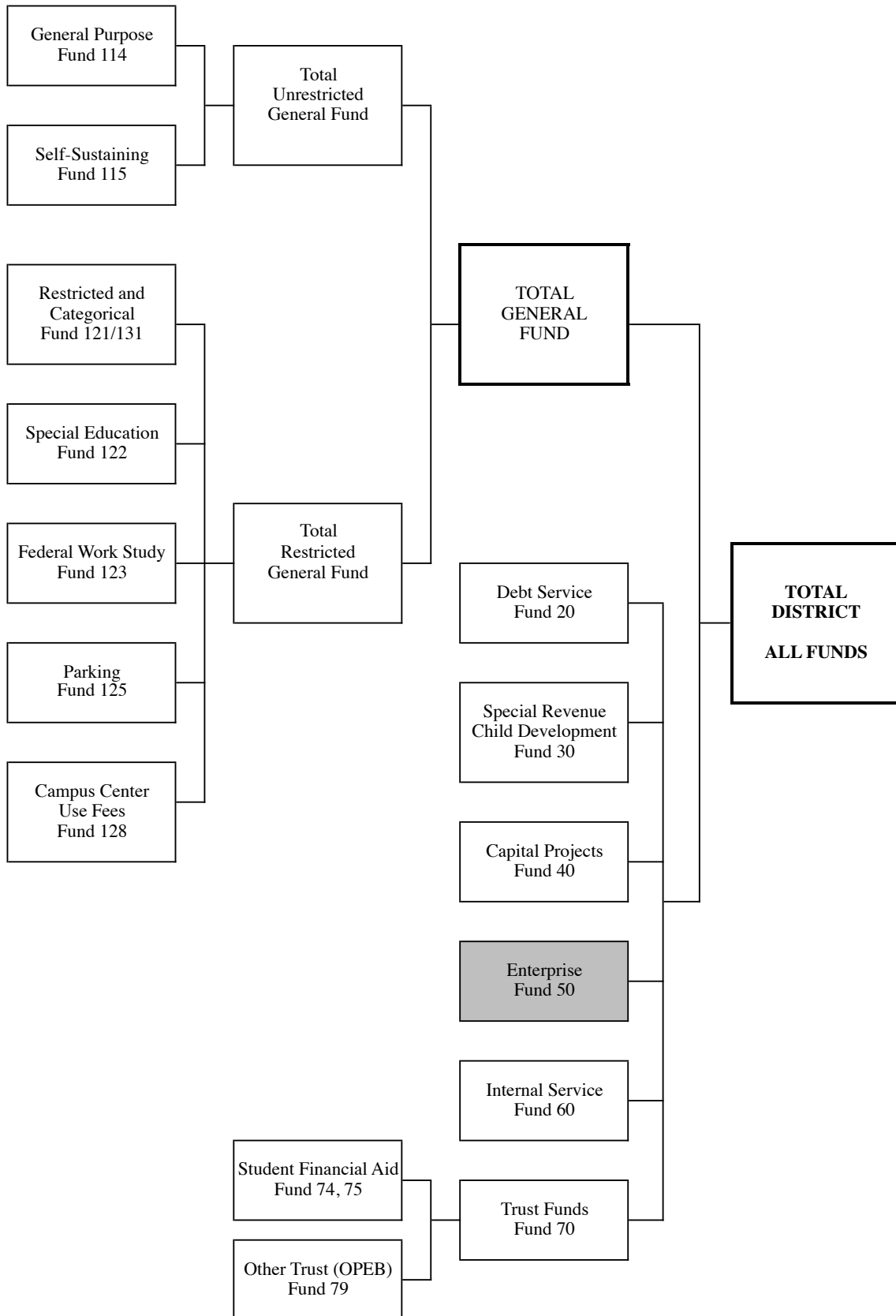
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 40
Capital Projects**

2017-18 BUDGETS

| REVENUE | Adopted Budget 16/17 | Projected Actual 16/17 | Budget 17/18 |
|--------------------------------------|-------------------------|---------------------------|----------------------|
| State | \$ 6,303,419 | \$ 6,303,419 | \$ 4,168,806 |
| Local | 600,000 | 600,000 | 235,000 |
| TOTAL REVENUE | \$ 6,903,419 | \$ 6,903,419 | \$ 4,403,806 |
| 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 | \$ 1,371,235 | \$ 1,371,235 | \$ 585,002 |
| Contract Instructional Aides | 0 | 0 | 0 |
| Other Non-instructional | 0 | 0 | 0 |
| Other Instructional Aides | 0 | 0 | 0 |
| Students | 0 | 0 | 0 |
| Total Classified Salaries | \$ 1,371,235 | \$ 1,371,235 | \$ 585,002 |
| Total Salaries | \$ 1,371,235 | \$ 1,371,235 | \$ 585,002 |
| Total Staff Benefits | \$ 492,124 | \$ 492,124 | \$ 226,403 |
| Total Materials and Supplies | \$ 36,820 | \$ 36,820 | \$ 7,993 |
| Contracted Services | \$ 0 | \$ 0 | \$ 0 |
| Lease of Equipment & Facilities | 0 | 0 | 0 |
| Utilities | 0 | 0 | 0 |
| Other Operating | 7,029,341 | 10,300,054 | 8,664,553 |
| Total Operating | \$ 7,029,341 | \$ 10,300,054 | \$ 8,664,553 |
| Site Improvement | \$ 0 | \$ 0 | \$ 0 |
| Buildings | 0 | 0 | 0 |
| Equipment-New & Replacement | 0 | 0 | 0 |
| Other Capital Outlay | 31,593,653 | 50,593,653 | 35,204,704 |
| Total Capital Outlay | \$ 31,593,653 | \$ 50,593,653 | \$ 35,204,704 |
| TOTAL EXPENSES | \$ 40,523,173 | \$ 62,793,886 | \$ 44,688,656 |
| Transfers-in | \$ 0 | \$ 993,280 | \$ 230,890 |
| Other Sources | 0 | 22,203,719 | 56,413,174 |
| Transfers-out | 0 | 0 | 0 |
| Contingency | 0 | 0 | 0 |
| Other Outgo | 0 | 0 | 0 |
| TOTAL TRANSFERS/OTHER SOURCES | \$ 0 | \$ 23,196,999 | \$ 56,644,064 |
| Net Change in Fund Balance | \$ (33,619,754) | \$ (32,693,468) | \$ 16,359,213 |
| Beginning Balance, July 1 | 43,560,766 | 43,560,766 | 10,777,815 |
| Adjustments to Beginning Balance | 0 | (89,482) | 0 |
| NET FUND BALANCE, June 30 | \$ 9,941,012 | \$ 10,777,815 | \$ 27,137,029 |

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 the 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 and textbook rental revenue for Foothill Bookstore is budgeted lower compared to 2016/17, but commissions are expected to be flat. Total expenses are expected to decrease, mainly due to lower salaries and benefits expenses. A net profit of \$50,484 is projected for the year.

De Anza Enterprise Fund

Bookstore

Sales and commission revenue for De Anza Bookstore is budgeted lower compared to 2016/17. The cost of sales is expected to decrease slightly and overall expenses are also expected to decrease. A net profit of \$39,590 is projected for the year.

Dining Services

A modest increase in revenue and slightly lower total expenses are budgeted for Dining Services compared to 2016/17. The cost of food is expected to decrease, but other expenses are expected to increase. A net profit of \$104,461 is projected for the year.

A net profit of \$144,051 is projected for the De Anza Campus Center:

- Bookstore – \$39,590 Profit
- Dining Services – \$104,461 Profit

Flint Center

Total revenues for Flint Center are budgeted at \$542,191 for fiscal year 2017/18. Revenue continues to be affected by construction activities on the Flint Parking Structure Repairs project; Flint Center is only scheduling events Friday through Sunday until renovation is completed. It is anticipated that renovation will be completed before the start of fall quarter 2017/18.

Expenses are budgeted at \$572,831, which is approximately \$12,000 lower than last year, to adjust for the anticipated loss in revenue during the completion of the parking structure renovations.

A deficit of approximately \$31,000 is anticipated for fiscal year 2017/18 and, if this occurs, the accumulated fund balance from prior years will cover this deficit. However, if events and suite sales are profitable, there is a probability that Flint Center may end the 2017/18 fiscal year with a small profit or at least break even.

Foothill-DeAnza Community College District

Enterprise Fund

2017-18 BUDGETS

| REVENUE | Foothill College | De Anza College | Flint Center | Total Enterprise |
|--|---------------------|---------------------|---------------------|-----------------------------|
| Local | | | | |
| Sales | \$ 3,177,679 | \$ 6,735,647 | \$ 0 | \$ 9,913,326 |
| Other Local | 162,000 | 553,573 | 542,191 | 1,257,764 |
| TOTAL REVENUE | \$ 3,339,679 | \$ 7,289,220 | \$ 542,191 | \$ 11,171,090 |
| EXPENSES | | | | |
| Cost of Sales | \$ 2,542,143 | \$ 4,368,042 | \$ 0 | \$ 6,910,185 |
| Management Salaries | \$ 133,457 | \$ 223,556 | \$ 0 | \$ 357,013 |
| Contract Salaries | 141,596 | 852,181 | 21,450 | 1,015,227 |
| Student Salaries | 117,928 | 530,000 | 0 | 647,928 |
| Other | 61,701 | 83,334 | 0 | 145,035 |
| Total Salaries | \$ 454,682 | \$ 1,689,071 | \$ 21,450 | \$ 2,165,203 |
| Total Staff Benefits | \$ 141,280 | \$ 472,319 | \$ 6,050 | \$ 619,649 |
| General Administration | \$ 80,000 | \$ 484,028 | \$ 0 | \$ 564,028 |
| Depreciation | 39,100 | 50,840 | 0 | 89,940 |
| Utilities | 17,500 | 55,768 | 45,000 | 118,268 |
| Other Operating | 0 | 0 | 500,331 | 500,331 |
| Total Operating | \$ 136,600 | \$ 590,636 | \$ 545,331 | \$ 1,272,567 |
| 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 | \$ 3,274,705 | \$ 7,120,068 | \$ 572,831 | \$ 10,967,604 |
| Transfers-in | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Other Sources | 0 | 0 | 0 | 0 |
| Transfers-out | 0 | 0 | 0 | 0 |
| Contingency | 0 | 0 | 0 | 0 |
| Other Outgo | (14,490) | (25,101) | 0 | (39,591) |
| TOTAL TRANSFERS/OTHER SOURCES | \$ (14,490) | \$ (25,101) | \$ 0 | \$ (39,591) |
| Net Increase (Decrease) in Retained Earnings | \$ 50,484 | \$ 144,051 | \$ (30,640) | \$ 163,895 |
| Beginning Balance, July 1 | 31,970 | 3,486,826 | 2,317,031 | 5,835,827 |
| Adjustments to Beginning Balance | 0 | 0 | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 82,454 | \$ 3,630,877 | \$ 2,286,391 | \$ 5,999,723 |

Foothill-DeAnza Community College District

Enterprise Fund

TOTAL ENTERPRISE

| REVENUE | Adopted Budget 16/17 | Projected Actual 16/17 | Budget 17/18 |
|--|-------------------------|---------------------------|----------------------|
| Local | | | |
| Sales | \$ 10,348,994 | \$ 10,113,647 | \$ 9,913,326 |
| Other Local | 1,436,075 | 1,348,848 | 1,257,764 |
| TOTAL REVENUE | \$ 11,785,069 | \$ 11,462,495 | \$ 11,171,090 |
| EXPENSES | | | |
| Cost of Sales | \$ 7,399,700 | \$ 7,051,942 | \$ 6,910,185 |
| Management Salaries | \$ 333,784 | \$ 333,784 | \$ 357,013 |
| Contract Salaries | 1,088,124 | 1,077,563 | 1,015,227 |
| Student Salaries | 656,714 | 656,714 | 647,928 |
| Other | 150,341 | 150,341 | 145,035 |
| Total Salaries | \$ 2,228,963 | \$ 2,218,402 | \$ 2,165,203 |
| Total Staff Benefits | \$ 631,562 | \$ 607,497 | \$ 619,649 |
| General Administration | \$ 628,022 | \$ 596,923 | \$ 564,028 |
| Depreciation | 56,955 | 56,955 | 89,940 |
| Utilities | 118,338 | 118,358 | 118,268 |
| Other Operating | 512,009 | 512,009 | 500,331 |
| Total Operating | \$ 1,315,324 | \$ 1,284,245 | \$ 1,272,567 |
| Buildings | \$ 0 | \$ 0 | \$ 0 |
| Equipment-New & Replacement | 0 | 0 | 0 |
| Other Capital Outlay | 0 | 0 | 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENSES | \$ 11,575,549 | \$ 11,162,086 | \$ 10,967,604 |
| Transfers-in | \$ 0 | \$ 0 | \$ 0 |
| Other Sources | 0 | 0 | 0 |
| Transfers-out | 0 | 0 | 0 |
| Contingency | 0 | 0 | 0 |
| Other Outgo | (59,798) | (59,798) | (39,591) |
| TOTAL TRANSFERS/OTHER SOURCES | \$ (59,798) | \$ (59,798) | \$ (39,591) |
| Net Increase (Decrease) in Retained Earnings | \$ 149,722 | \$ 240,611 | \$ 163,895 |
| Beginning Balance, July 1 | 5,595,216 | 5,595,216 | 5,835,827 |
| Adjustments to Beginning Balance | 0 | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 5,744,938 | \$ 5,835,827 | \$ 5,999,723 |

Foothill-DeAnza Community College District

Enterprise Fund

FOOTHILL COLLEGE-TOTAL CAMPUS CENTER

| REVENUE | Adopted Budget 16/17 | Projected Actual 16/17 | Budget 17/18 |
|--|-------------------------|---------------------------|-------------------------|
| Local | | | |
| Sales | \$ 3,401,994 | \$ 3,391,000 | \$ 3,177,679 |
| Other Local | 162,000 | 162,000 | 162,000 |
| TOTAL REVENUE | \$ 3,563,994 | \$ 3,553,000 | \$ 3,339,679 |
| EXPENSES | | | |
| Cost of Sales | \$ 2,673,900 | \$ 2,673,900 | \$ 2,542,143 |
| Management Salaries | \$ 111,695 | \$ 111,695 | \$ 133,457 |
| Contract Salaries | 250,185 | 239,624 | 141,596 |
| Student Salaries | 73,759 | 73,759 | 117,928 |
| Other | 75,234 | 75,234 | 61,701 |
| Total Salaries | \$ 510,873 | \$ 500,312 | \$ 454,682 |
| Total Staff Benefits | \$ 184,100 | \$ 160,035 | \$ 141,280 |
| General Administration | \$ 80,000 | \$ 80,000 | \$ 80,000 |
| Depreciation | 39,100 | 39,100 | 39,100 |
| Utilities | 17,500 | 17,500 | 17,500 |
| Other Operating | 0 | 0 | 0 |
| Total Operating | \$ 136,600 | \$ 136,600 | \$ 136,600 |
| Buildings | \$ 0 | \$ 0 | \$ 0 |
| Equipment-New & Replacement | 0 | 0 | 0 |
| Other Capital Outlay | 0 | 0 | 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENSES | \$ 3,505,473 | \$ 3,470,847 | \$ 3,274,705 |
| Transfers-in | \$ 0 | \$ 0 | \$ 0 |
| Other Sources | 0 | 0 | 0 |
| Transfers-out | 0 | 0 | 0 |
| Contingency | 0 | 0 | 0 |
| Other Outgo | (32,900) | (32,900) | (14,490) |
| TOTAL TRANSFERS/OTHER SOURCES | \$ (32,900) | \$ (32,900) | \$ (14,490) |
| Net Increase (Decrease) in Retained Earnings | \$ 25,621 | \$ 49,253 | \$ 50,484 |
| Beginning Balance, July 1 | (17,283) | (17,283) | 31,970 |
| Adjustments to Beginning Balance | 0 | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 8,338 | \$ 31,970 | \$ 82,454 |

Foothill-DeAnza Community College District

Enterprise Fund

DE ANZA COLLEGE-TOTAL CAMPUS CENTER

| REVENUE | Adopted Budget 16/17 | Projected Actual 16/17 | Budget 17/18 |
|--|-------------------------|---------------------------|-------------------------|
| Local | | | |
| Sales | \$ 6,947,000 | \$ 6,722,647 | \$ 6,735,647 |
| Other Local | 810,236 | 554,809 | 553,573 |
| TOTAL REVENUE | \$ 7,757,236 | \$ 7,277,456 | \$ 7,289,220 |
| EXPENSES | | | |
| Cost of Sales | \$ 4,725,800 | \$ 4,378,042 | \$ 4,368,042 |
| Management Salaries | \$ 222,089 | \$ 222,089 | \$ 223,556 |
| Contract Salaries | 818,089 | 818,089 | 852,181 |
| Student Salaries | 582,955 | 582,955 | 530,000 |
| Other | 75,107 | 75,107 | 83,334 |
| Total Salaries | \$ 1,698,240 | \$ 1,698,240 | \$ 1,689,071 |
| Total Staff Benefits | \$ 439,812 | \$ 439,812 | \$ 472,319 |
| General Administration | \$ 548,022 | \$ 516,923 | \$ 484,028 |
| Depreciation | 17,855 | 17,855 | 50,840 |
| Utilities | 55,838 | 55,858 | 55,768 |
| Other Operating | 0 | 0 | 0 |
| Total Operating | \$ 621,715 | \$ 590,636 | \$ 590,636 |
| Buildings | \$ 0 | \$ 0 | \$ 0 |
| Equipment-New & Replacement | 0 | 0 | 0 |
| Other Capital Outlay | 0 | 0 | 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENSES | \$ 7,485,567 | \$ 7,106,730 | \$ 7,120,068 |
| Transfers-in | \$ 0 | \$ 0 | \$ 0 |
| Other Sources | 0 | 0 | 0 |
| Transfers-out | 0 | 0 | 0 |
| Contingency | 0 | 0 | 0 |
| Other Outgo | (26,898) | (26,898) | (25,101) |
| TOTAL TRANSFERS/OTHER SOURCES | \$ (26,898) | \$ (26,898) | \$ (25,101) |
| Net Increase (Decrease) in Retained Earnings | \$ 244,771 | \$ 143,828 | \$ 144,051 |
| Beginning Balance, July 1 | 3,342,998 | 3,342,998 | 3,486,826 |
| Adjustments to Beginning Balance | 0 | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 3,587,769 | \$ 3,486,826 | \$ 3,630,877 |

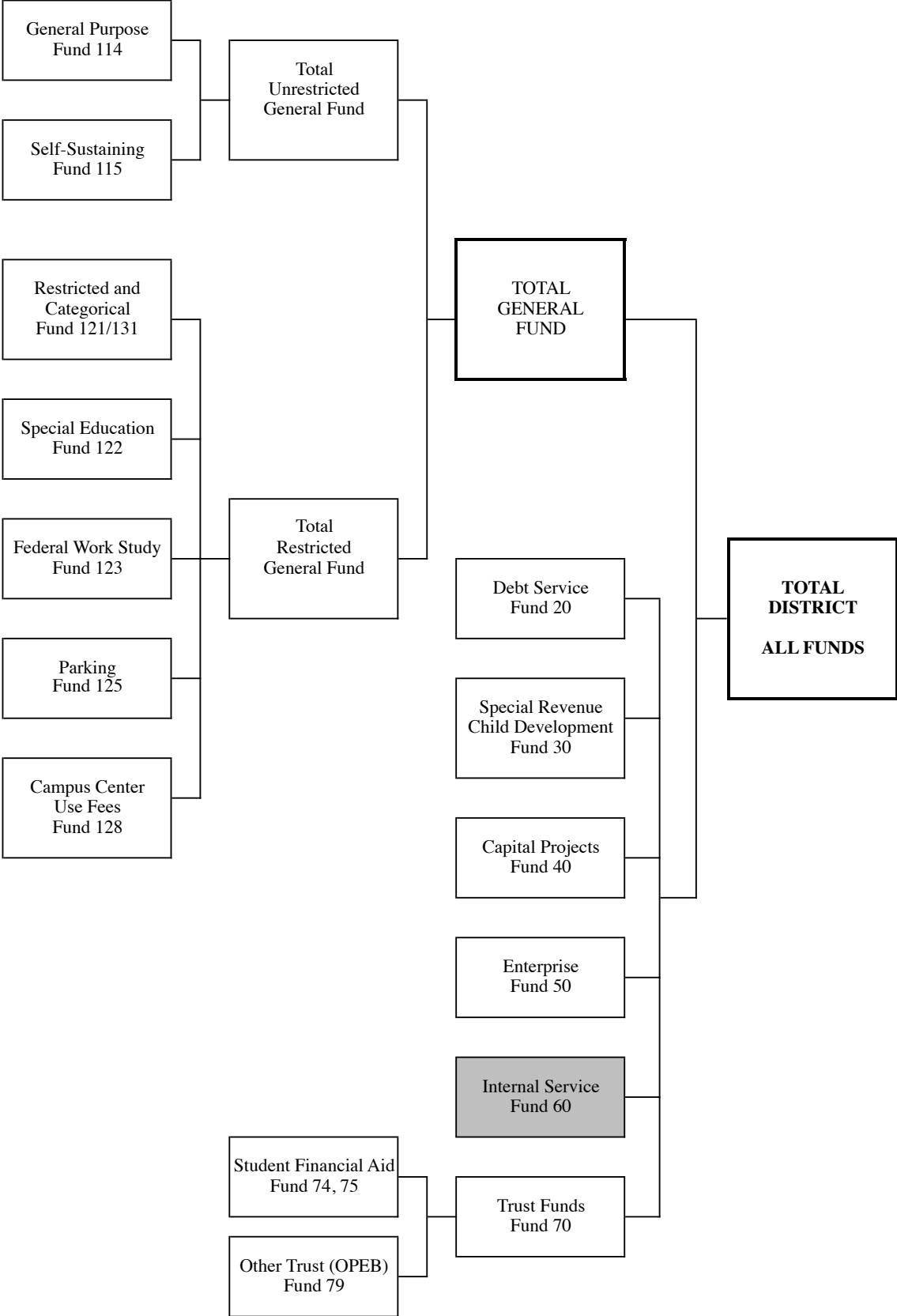
Foothill-DeAnza Community College District

Flint Center

2017-18 BUDGETS

| REVENUE | Adopted Budget 16/17 | Projected Actual 16/17 | Budget 17/18 |
|--------------------------------------|-------------------------|---------------------------|-------------------------|
| Local | | | |
| Event | \$ 0 | \$ 0 | \$ 0 |
| Theatre Services | 0 | 0 | 0 |
| Box Office | 0 | 0 | 0 |
| Concession | 0 | 0 | 0 |
| Interest Income | 9,885 | 9,885 | 9,217 |
| Other Local | 453,954 | 622,154 | 532,974 |
| TOTAL REVENUE | \$ 463,839 | \$ 632,039 | \$ 542,191 |
| 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 | \$ 19,850 | \$ 19,850 | \$ 21,450 |
| Contract Instructional Aides | 0 | 0 | 0 |
| Other Non-instructional | 0 | 0 | 0 |
| Other Instructional Aides | 0 | 0 | 0 |
| Students | 0 | 0 | 0 |
| Total Classified Salaries | \$ 19,850 | \$ 19,850 | \$ 21,450 |
| Total Salaries | \$ 19,850 | \$ 19,850 | \$ 21,450 |
| Total Staff Benefits | \$ 7,650 | \$ 7,650 | \$ 6,050 |
| Total Materials and Supplies | \$ 0 | \$ 0 | \$ 0 |
| Contracted Services | \$ 492,912 | \$ 492,912 | \$ 487,816 |
| Lease of Equipment & Facilities | 0 | 0 | 0 |
| Utilities | 45,000 | 45,000 | 45,000 |
| Other Operating | 19,097 | 19,097 | 12,515 |
| Total Operating | \$ 557,009 | \$ 557,009 | \$ 545,331 |
| Buildings | \$ 0 | \$ 0 | \$ 0 |
| Equipment-New & Replacement | 0 | 0 | 0 |
| Other Capital Outlay | 0 | 0 | 0 |
| Total Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| TOTAL EXPENSES | \$ 584,509 | \$ 584,509 | \$ 572,831 |
| NET INCOME FROM OPERATIONS | \$ (120,670) | \$ 47,530 | \$ (30,640) |
| Transfers-in | \$ 0 | \$ 0 | \$ 0 |
| Other Sources | 0 | 0 | 0 |
| Transfers-out | 0 | 0 | 0 |
| Contingency | 0 | 0 | 0 |
| Other Outgo | 0 | 0 | 0 |
| TOTAL TRANSFERS/OTHER SOURCES | \$ 0 | \$ 0 | \$ 0 |
| Net Change in Fund Balance | \$ (120,670) | \$ 47,530 | \$ (30,640) |
| Beginning Balance, July 1 | 2,269,501 | 2,269,501 | 2,317,031 |
| Adjustments to Beginning Balance | 0 | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 2,148,831 | \$ 2,317,031 | \$ 2,286,391 |

INTERNAL SERVICE FUND



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INTERNAL SERVICE**Fund 60**

The purpose of this 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 Unrestricted General Purpose Fund at year-end.

The Rate Stabilization Fund (RSF) is accounted for within the Internal Service Fund. It is used to offset costs and stabilize the variable benefit rate increases so that increasing costs can be "smoothed out" more gradually, allowing time to adjust the plan and/or rates in an informed manner through the Joint Labor Management Benefit Committee (JLMBC). The RSF activity is reported on a calendar year basis to align with the benefit plan year. Final RSF balances will be reported in the quarterly report after the plan year contributions and expenses are closed out each December. The current balance of the RSF fund is \$8.9 million.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 60
Internal Service**

2017-18 BUDGETS

| REVENUE | Active Employees | Retirees | Total Fund 600 |
|--------------------------------------|----------------------|---------------------|---------------------------|
| Contributions - Active Benefits | \$ 44,291,619 | \$ 0 | \$ 44,291,619 |
| Contributions - Retiree Benefits | 0 | 7,725,000 | 7,725,000 |
| Employee Contributions | 5,200,000 | 0 | 5,200,000 |
| TOTAL REVENUE | \$ 49,491,619 | \$ 7,725,000 | \$ 57,216,619 |
| EXPENSES | | | |
| Medical/Prescription/Dental/Vision | \$ 24,920,757 | \$ 7,725,000 | \$ 32,645,757 |
| Retirement | 20,869,776 | 0 | 20,869,776 |
| Worker's Comp/Ext Sk Lv/Vac Pay | 2,662,200 | 0 | 2,662,200 |
| Unemployment Insurance | 210,100 | 0 | 210,100 |
| Other | 1,498,783 | 0 | 1,498,783 |
| TOTAL EXPENSES | \$ 50,161,615 | \$ 7,725,000 | \$ 57,886,615 |
| Transfers-in | \$ 0 | \$ 0 | \$ 0 |
| Other Sources | 0 | 0 | 0 |
| Transfers-out | 0 | 0 | 0 |
| Contingency | 0 | 0 | 0 |
| Other Outgo | 0 | 0 | 0 |
| TOTAL TRANSFERS/OTHER SOURCES | \$ 0 | \$ 0 | \$ 0 |
| Net Change in Fund Balance | \$ (669,996) | \$ 0 | \$ (669,996) |
| Beginning Balance, July 1 | 0 | 0 | 8,963,233 |
| Adjustments to Beginning Balance | 0 | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ (669,996) | \$ 0 | \$ 8,293,237 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

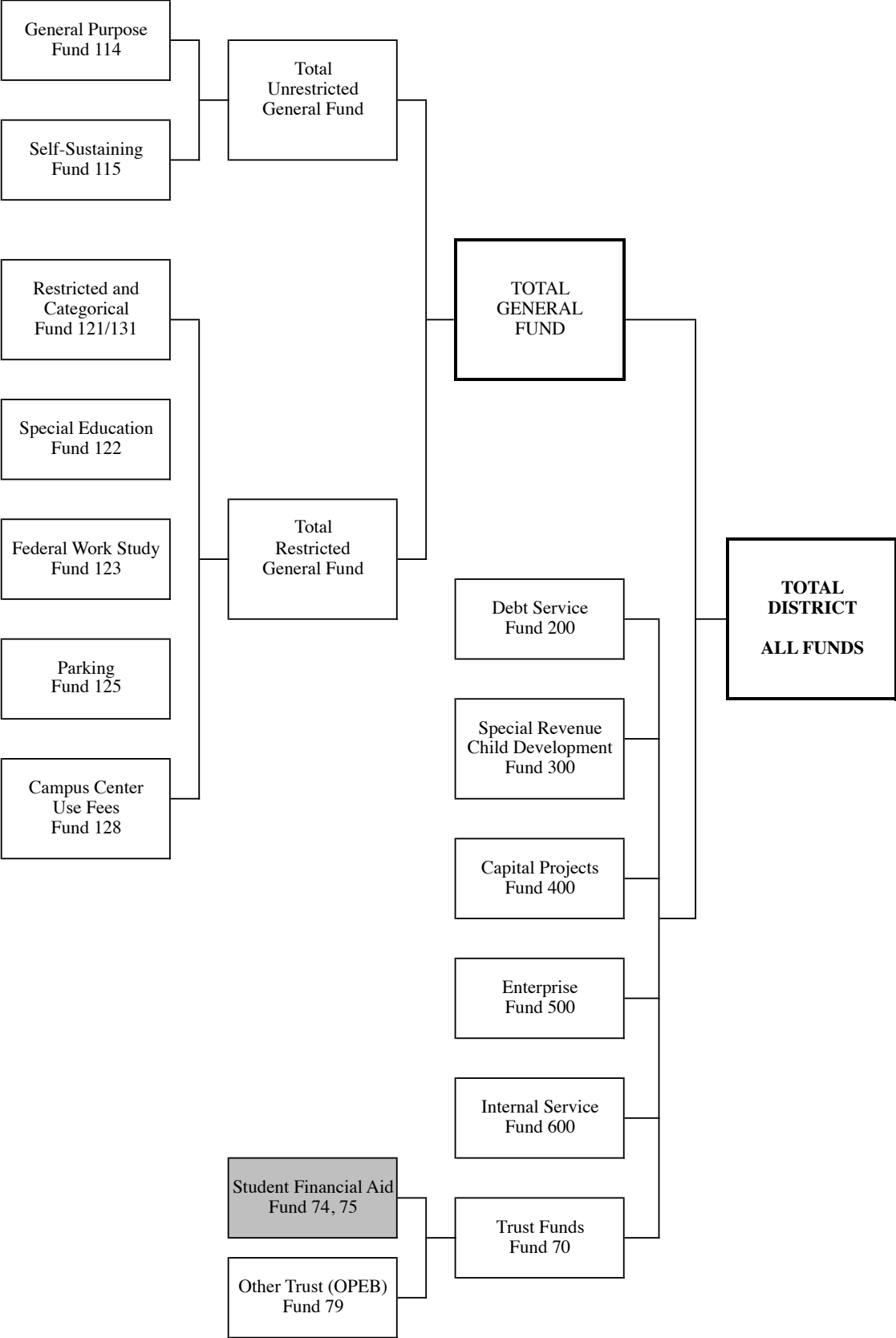
**Fund 60
Internal Service**

ACTIVE EMPLOYEES AND RETIREES

| REVENUE | Adopted Budget 16/17 | Projected Actual 16/17 | Budget 17/18 |
|--------------------------------------|-------------------------|---------------------------|----------------------|
| Contributions - Active Benefits | \$ 46,582,538 | \$ 46,582,538 | \$ 44,291,619 |
| Contributions - Retiree Benefits | 7,425,500 | 7,425,500 | 7,725,000 |
| Employee Contributions | 0 | 5,159,268 | 5,200,000 |
| TOTAL REVENUE | \$ 54,008,038 | \$ 59,167,306 | \$ 57,216,619 |
| EXPENSES | | | |
| Medical/Prescription/Dental/Vision | \$ 27,739,514 | \$ 33,483,009 | \$ 32,645,757 |
| Retirement | 21,984,406 | 22,373,891 | 20,869,776 |
| Worker's Comp/Ext Sk Lv/Vac Pay | 2,647,700 | 2,647,700 | 2,662,200 |
| Unemployment Insurance | 209,800 | 209,800 | 210,100 |
| Other | 1,464,145 | 1,464,145 | 1,498,783 |
| TOTAL EXPENSES | \$ 54,045,564 | \$ 60,178,544 | \$ 57,886,615 |
| Transfers-in | \$ 1,500,000 | \$ 0 | \$ 0 |
| Other Sources | 0 | 0 | 0 |
| Transfers-out | 0 | (300,000) | 0 |
| Contingency | 0 | 0 | 0 |
| Other Outgo | (1,500,000) | 0 | 0 |
| TOTAL TRANSFERS/OTHER SOURCES | \$ 0 | \$ (300,000) | \$ 0 |
| Net Change in Fund Balance | \$ (37,526) | \$ (1,311,238) | \$ (669,996) |
| Beginning Balance, July 1 | 10,274,471 | 10,274,471 | 8,963,233 |
| Adjustments to Beginning Balance | 0 | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 10,236,945 | \$ 8,963,233 | \$ 8,293,237 |

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STUDENT FINANCIAL AID FUND



STUDENT FINANCIAL AID**Fund 74, 75**

These funds are used for federal, state, and local financial aid programs. The federal programs include Pell Grants, Supplemental Educational Opportunity Grants (SEOG), and AmeriCorps community service initiative grants. The state programs include Extended Opportunity Programs and Services (EOPS) grants, Cal Grants, and the Full-Time Student Success Grant (FTSSG). Local programs include a variety of scholarships.

For 2017/18, we are budgeting \$23.5 million in revenue, which includes \$825,000 in scholarships and other revenues from the Foundation, and we are budgeting \$23.5 million in expenses.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 74, 75
Student Financial Aid**

2017-18 BUDGETS

| REVENUE | Foothill College | De Anza College | Total Fund 700 |
|--------------------------------------|---------------------|----------------------|---------------------------|
| Federal | | | |
| Pell Grants | \$ 5,150,000 | \$ 15,392,338 | \$ 20,542,338 |
| Other Federal | 30,000 | 45,000 | 75,000 |
| Total Federal Revenue | \$ 5,180,000 | \$ 15,437,338 | \$ 20,617,338 |
| State | | | |
| EOPS | \$ 0 | \$ 0 | \$ 0 |
| Cal Grant | 459,100 | 1,629,600 | 2,088,700 |
| Other State | 0 | 0 | 0 |
| Total State Revenue | \$ 459,100 | \$ 1,629,600 | \$ 2,088,700 |
| Local | | | |
| Interest Income | \$ 0 | \$ 0 | \$ 0 |
| Other Local | 350,000 | 475,000 | 825,000 |
| Total Local Revenue | \$ 350,000 | \$ 475,000 | \$ 825,000 |
| TOTAL REVENUE | \$ 5,989,100 | \$ 17,541,938 | \$ 23,531,038 |
| EXPENSES | | | |
| Operating Expenses | \$ 350,000 | \$ 475,000 | \$ 825,000 |
| Student Grants | 5,639,100 | 17,066,938 | 22,706,038 |
| TOTAL EXPENSES | \$ 5,989,100 | \$ 17,541,938 | \$ 23,531,038 |
| Transfers-in | \$ 0 | \$ 0 | \$ 0 |
| Other Sources | 0 | 0 | 0 |
| Transfers-out | 0 | 0 | 0 |
| Contingency | 0 | 0 | 0 |
| Other Outgo (Grants in Aid) | 0 | 0 | 0 |
| TOTAL TRANSFERS/OTHER SOURCES | \$ 0 | \$ 0 | \$ 0 |
| Net Change in Fund Balance | \$ 0 | \$ 0 | \$ 0 |
| Beginning Balance, July 1 | 0 | 0 | 72,056 |
| Adjustments to Beginning Balance | 0 | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 0 | \$ 0 | \$ 72,056 |

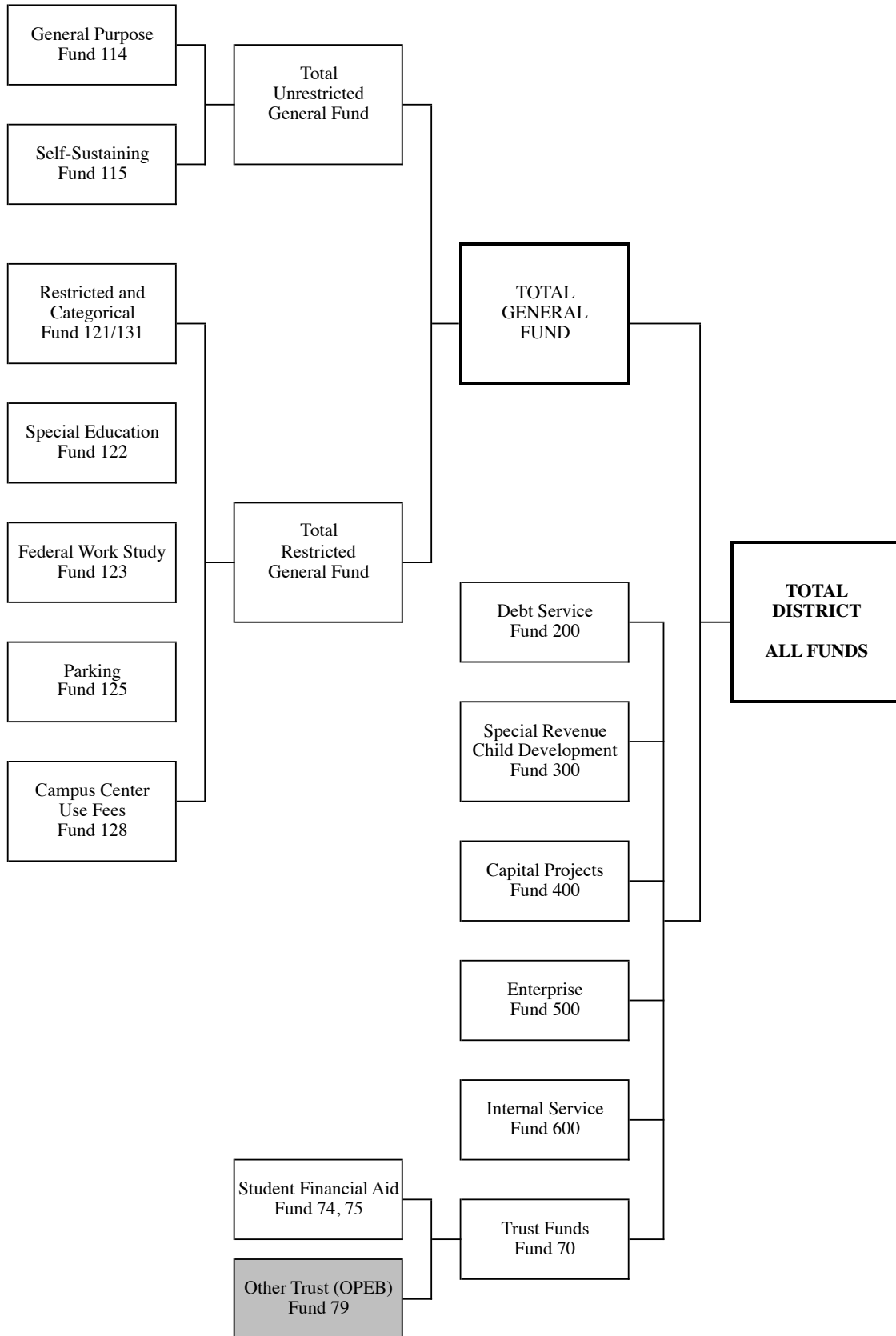
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 74, 75
Student Financial Aid**

TOTAL DISTRICT

| REVENUE | Adopted Budget 16/17 | Projected Actual 16/17 | Budget 17/18 |
|--------------------------------------|-------------------------|---------------------------|-------------------------|
| Federal | | | |
| Pell Grants | \$ 24,519,000 | \$ 24,519,000 | \$ 20,542,338 |
| Other Federal | 40,000 | 40,000 | 75,000 |
| Total Federal Revenue | \$ 24,559,000 | \$ 24,559,000 | \$ 20,617,338 |
| State | | | |
| EOPS | \$ 0 | \$ 0 | \$ 0 |
| Cal Grant | 1,920,000 | 2,020,200 | 2,088,700 |
| Other State | 0 | 0 | 0 |
| Total State Revenue | \$ 1,920,000 | \$ 2,020,200 | \$ 2,088,700 |
| Local | | | |
| Interest Income | \$ 0 | \$ 0 | \$ 0 |
| Other Local | 550,000 | 550,000 | 825,000 |
| Total Local Revenue | \$ 550,000 | \$ 550,000 | \$ 825,000 |
| TOTAL REVENUE | \$ 27,029,000 | \$ 27,129,200 | \$ 23,531,038 |
| EXPENSES | | | |
| Operating Expenses | \$ 550,000 | \$ 550,000 | \$ 825,000 |
| Student Grants | 26,479,000 | 26,579,200 | 22,706,038 |
| TOTAL EXPENSES | \$ 27,029,000 | \$ 27,129,200 | \$ 23,531,038 |
| Transfers-in | \$ 0 | \$ 0 | \$ 0 |
| Other Sources | 0 | 0 | 0 |
| Transfers-out | 0 | 0 | 0 |
| Contingency | 0 | 0 | 0 |
| Other Outgo (Grants in Aid) | 0 | 0 | 0 |
| TOTAL TRANSFERS/OTHER SOURCES | \$ 0 | \$ 0 | \$ 0 |
| Net Change in Fund Balance | \$ 0 | \$ 0 | \$ 0 |
| Beginning Balance, July 1 | 72,056 | 72,056 | 72,056 |
| Adjustments to Beginning Balance | 0 | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 72,056 | \$ 72,056 | \$ 72,056 |

OTHER TRUST (OPEB)



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OTHER TRUST (OPEB)**Fund 79**

This fund reports funds that are set aside in an irrevocable trust to satisfy the district's unfunded liability related to Other Post-Employee Retirement Benefits (OPEB). In accordance with Governmental Accounting Standards (GASB) and other state government codes, the funds are invested in an IRS Section 115 trust fund, California Employers' Retiree Benefit Trust Fund (CERBT) under CalPERS. The OPEB actuarial accrued liability is \$104,386,944 as of the latest actuarial study issued on April 16, 2016. The district has a 30-year funding plan to address the unfunded OPEB liability. The current OPEB funding plan will be reviewed to consider the new GASB 74 and 75 impacts being implemented this fiscal year. Potential funding plan adjustments will be reviewed with and recommended to the Board of Trustees to ensure the district meets the long-term OPEB funding objectives.

Annually, this fund incurs minimal activity that consists of the district contribution, which is typically recorded in the second quarter, with investment income and administrative fees recorded in the fourth quarter of the fiscal year. On the next page is a historical summary of the irrevocable trust's activity, which reflects an estimated balance of \$16,989,362. This summary will be adjusted for investment income and expenses at year-end.

For the 2017/18 fiscal year, we will recommend a transfer of \$1.5 million from the General Purpose Fund to the Other Trust Fund (OPEB) for contribution to the California Employers' Retiree Benefits Trust (CERBT) for Other Post-Employment Benefits (OPEB) liability.

| | Contribution | Investment Income | Administrative Expense | Investment Expense | Balance |
|----------|--------------------|----------------------|---------------------------|-----------------------|---------------------|
| Balance | | | | | \$4,724,776 |
| 2010-11 | \$400,000 | \$1,187,227 | (\$7,001) | | 6,305,002 |
| 2011-12 | 250,000 | 17,217 | (7,348) | | 6,564,871 |
| 2012-13 | 500,000 | 764,116 | (10,916) | | 7,818,071 |
| 2013-14 | 1,500,000 | 1,551,327 | (12,568) | | 10,856,830 |
| 2014-15 | 1,500,000 | 35,123 | (11,948) | | 12,380,005 |
| 2015-16 | 1,500,000 | 119,591 | (5,912) | (4,323) | 13,989,362 |
| 2016-17 | \$1,500,000 | \$- | \$- | \$- | \$15,489,362 |
| 2017-18* | <i>\$1,500,000</i> | \$- | \$- | \$- | <i>\$16,989,362</i> |

Source: CERBT Annual Statements

* Projected

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 79
Other Trust (OPEB)**

TOTAL DISTRICT

| REVENUE | Adopted Budget 16/17 | Projected Actual 16/17 | Budget 17/18 |
|--------------------------------------|-------------------------|---------------------------|----------------------|
| Investment Revenue | \$ 0 | \$ 0 | \$ 0 |
| TOTAL REVENUE | \$ 0 | \$ 0 | \$ 0 |
| EXPENSES | | | |
| Administrative Expenses | \$ 0 | \$ 0 | \$ 0 |
| Investment Expenses | 0 | 0 | 0 |
| TOTAL EXPENSES | \$ 0 | \$ 0 | \$ 0 |
| Transfers-in | \$ 0 | \$ 1,500,000 | \$ 1,500,000 |
| Other Sources | 0 | 0 | 0 |
| Transfers-out | 0 | 0 | 0 |
| Contingency | 0 | 0 | 0 |
| Other Outgo | 0 | 0 | 0 |
| TOTAL TRANSFERS/OTHER SOURCES | \$ 0 | \$ 1,500,000 | \$ 1,500,000 |
| Net Change in Fund Balance | \$ 0 | \$ 1,500,000 | \$ 1,500,000 |
| Beginning Balance, July 1 | 0 | 13,989,362 | 15,489,362 |
| Adjustments to Beginning Balance | 0 | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 0 | \$ 15,489,362 | \$ 16,989,362 |

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SUPPLEMENTAL INFORMATION

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2016-2017
Projected 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 |
|--------------------------------------|-----------------------|-----------------------------|---------------------------------------|---|---------------------------|-----------------------------------|---------------------|---------------------------|-------------------------------------|--------------------------|
| REVENUE | | | | | | | | | | |
| Federal Revenue | \$ 0 | \$ 0 | \$ 0 | \$ 1,411,058 | \$ 0 | \$ 462,363 | \$ 0 | \$ 0 | \$ 1,873,421 | \$ 1,873,421 |
| State Revenue | 37,039,222 | 2,773,696 | 39,812,918 | 40,000,240 | 2,876,110 | 0 | 0 | 6,401 | 42,882,751 | 82,695,669 |
| Local Revenue | 154,755,382 | 10,252,892 | 165,008,275 | 2,660,500 | 0 | 0 | 2,156,089 | 2,219,273 | 7,035,862 | 172,044,137 |
| TOTAL REVENUE | \$ 191,794,604 | \$ 13,026,588 | \$ 204,821,193 | \$ 44,071,798 | \$ 2,876,110 | \$ 462,363 | \$ 2,156,089 | \$ 2,225,674 | \$ 51,792,034 | \$ 256,613,226 |
| EXPENSES | | | | | | | | | | |
| Certificated Salaries | \$ 90,236,110 | \$ 674,595 | \$ 90,910,705 | \$ 4,362,586 | \$ 3,057,589 | \$ 0 | \$ 0 | \$ 87,183 | \$ 7,507,359 | \$ 98,418,064 |
| Classified Salaries | 36,439,044 | 2,260,425 | 38,699,470 | 9,159,986 | 2,032,588 | 611,686 | 955,332 | 593,042 | 13,352,634 | 52,052,103 |
| Employee Benefits | 45,372,541 | 799,366 | 46,171,907 | 4,188,872 | 1,601,353 | 0 | 245,074 | 260,965 | 6,296,263 | 52,468,170 |
| Materials and Supplies | 3,359,522 | 56,755 | 3,416,277 | 1,793,231 | 56,087 | 3,835 | 0 | 53,892 | 1,907,045 | 5,323,322 |
| Operating Expenses | 16,987,939 | 6,085,026 | 23,072,966 | 22,626,173 | 292,004 | 963 | 264,674 | 147,103 | 23,330,916 | 46,403,882 |
| Capital Outlay | 536,963 | 142,000 | 678,963 | 1,590,302 | 161,262 | 0 | 0 | 143,675 | 1,895,239 | 2,574,202 |
| TOTAL EXPENSES | \$ 192,932,119 | \$ 10,018,168 | \$ 202,950,287 | \$ 43,721,150 | \$ 7,200,884 | \$ 616,484 | \$ 1,465,079 | \$ 1,285,860 | \$ 54,289,457 | \$ 257,239,744 |
| TRANSFERS AND OTHER | | | | | | | | | | |
| Transfers-in | \$ 300,000 | \$ 0 | \$ 300,000 | \$ 144,358 | \$ 4,289,674 | \$ 154,121 | \$ 304,858 | \$ 0 | \$ 4,893,012 | \$ 5,193,012 |
| Other Sources | 41,925 | 0 | 41,925 | 8,653 | 0 | 0 | 0 | 0 | 8,653 | 50,578 |
| Intrafund Transfers | 25,541 | (25,541) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers-out | (7,116,254) | (859,397) | (7,975,651) | 0 | 0 | 0 | (995,867) | (843,380) | (1,839,247) | (9,814,898) |
| Contingency | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Outgo | 0 | 0 | 0 | (988,500) | 0 | 0 | 0 | 0 | (988,500) | (988,500) |
| TOTAL TRANSFERS/OTHER SOURCES | \$ (6,748,788) | \$ (884,988) | \$ (7,633,726) | \$ (835,489) | \$ 4,289,674 | \$ 154,121 | \$ (691,010) | \$ (843,380) | \$ 2,073,917 | \$ (5,559,809) |
| FUND BALANCE | | | | | | | | | | |
| Net Change in Fund Balance | \$ (7,886,303) | \$ 2,123,483 | \$ (5,762,820) | \$ (484,841) | \$ (35,099) | \$ 0 | \$ 0 | \$ 96,434 | \$ (423,506) | \$ (6,186,326) |
| Beginning Balance, July 1 | 57,919,372 | 8,492,965 | 66,412,337 | 7,360,733 | 35,099 | 0 | 0 | 395,995 | 7,791,828 | 74,204,165 |
| Adjustments to Beginning Balance | 82,009 | 144,554 | 226,562 | 0 | 0 | 0 | 0 | 0 | 0 | 226,562 |
| NET FUND BALANCE, June 30 | \$ 50,115,078 | \$ 10,761,001 | \$ 60,876,079 | \$ 6,875,892 | \$ 0 | \$ 0 | \$ 0 | \$ 492,429 | \$ 7,368,321 | \$ 68,244,401 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2016-2017
Projected Actual Summary
for ALL FUNDS**

| | TOTAL GENERAL FUND | Debt Service Fund 20 | Child Development Fund 30 | Capital Projects Fund 40 | Enterprise Funds | Student Financial Aid Fund 74, 75 | Student Financial Aid Fund 79 | TOTAL DISTRICT ALL FUNDS | Internal Service Fund 60 |
|--------------------------------------|-----------------------------------|---------------------------------|--|-------------------------------------|-----------------------------|--|--|---|-------------------------------------|
| REVENUE | | | | | | | | | |
| Federal Revenue | \$ 1,873,421 | \$ 0 | \$ 38,000 | \$ 0 | \$ 0 | \$ 24,559,000 | \$ 0 | \$ 26,470,421 | \$ 0 |
| State Revenue | 82,695,669 | 0 | 769,843 | 6,303,419 | 0 | 2,020,200 | 0 | 91,789,130 | 0 |
| Local Revenue | 172,044,137 | 38,367,915 | 1,828,108 | 600,000 | 11,462,495 | 550,000 | 0 | 224,852,655 | 59,167,306 |
| TOTAL REVENUE | \$ 256,613,226 | \$ 38,367,915 | \$ 2,635,951 | \$ 6,903,419 | \$ 11,462,495 | \$ 27,129,200 | \$ 0 | \$ 343,112,206 | \$ 59,167,306 |
| EXPENSES | | | | | | | | | |
| Cost of Sales | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 7,051,942 | \$ 0 | \$ 0 | \$ 7,051,942 | \$ 0 |
| Certificated Salaries | 98,418,064 | 0 | 732,629 | 0 | 0 | 0 | 0 | 99,150,693 | 0 |
| Classified Salaries | 52,052,103 | 0 | 1,161,314 | 1,371,235 | 2,218,402 | 0 | 0 | 56,803,055 | 0 |
| Employee Benefits | 52,468,170 | 0 | 572,574 | 492,124 | 607,497 | 0 | 0 | 54,140,366 | 60,178,544 |
| Materials and Supplies | 5,323,322 | 0 | 146,451 | 36,820 | 0 | 0 | 0 | 5,506,592 | 0 |
| Operating Expenses | 46,403,882 | 0 | 129,314 | 10,300,054 | 1,284,245 | 550,000 | 0 | 58,667,495 | 0 |
| Capital Outlay | 2,574,202 | 0 | 17,681 | 50,593,653 | 0 | 0 | 0 | 53,185,536 | 0 |
| TOTAL EXPENSES | \$ 257,239,744 | \$ 0 | \$ 2,759,964 | \$ 62,793,886 | \$ 11,162,086 | \$ 550,000 | \$ 0 | \$ 334,505,680 | \$ 60,178,544 |
| TRANSFERS AND OTHER | | | | | | | | | |
| Transfers-in | \$ 5,193,012 | \$ 2,389,770 | \$ 38,837 | \$ 993,280 | \$ 0 | \$ 0 | \$ 1,500,000 | \$ 10,114,898 | \$ 0 |
| Other Sources | 50,578 | 225,181,455 | 0 | 22,203,719 | 0 | 0 | 0 | 247,435,752 | 0 |
| Intrafund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers-out | (9,814,898) | 0 | 0 | 0 | 0 | 0 | 0 | (9,814,898) | (300,000) |
| Contingency | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Outgo | (988,500) | (263,560,892) | 0 | 0 | (59,798) | (26,579,200) | 0 | (291,188,391) | 0 |
| TOTAL TRANSFERS/OTHER SOURCES | \$ (5,559,809) | \$ (35,989,667) | \$ 38,837 | \$ 23,196,999 | \$ (59,798) | \$ (26,579,200) | \$ 1,500,000 | \$ (43,452,638) | \$ (300,000) |
| FUND BALANCE | | | | | | | | | |
| Net Change in Fund Balance | \$ (6,186,326) | \$ 2,378,248 | \$ (85,176) | \$ (32,693,468) | \$ 240,611 | \$ 0 | \$ 1,500,000 | \$ (34,846,112) | \$ (1,311,238) |
| Beginning Balance, July 1 | 74,204,165 | 28,168,983 | 793,270 | 43,560,766 | 5,595,216 | 72,056 | 13,989,362 | 166,383,817 | 10,274,471 |
| Adjustments to Beginning Balance | 226,562 | 0 | 0 | (89,482) | 0 | 0 | 0 | 137,080 | 0 |
| NET FUND BALANCE, June 30 | \$ 68,244,401 | \$ 30,547,231 | \$ 708,094 | \$ 10,777,815 | \$ 5,835,827 | \$ 72,056 | \$ 15,489,362 | \$ 131,674,786 | \$ 8,963,233 |

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS PROJECTED FOR 6/30/17

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 | Debt Service 20 | Child Developmt 30 | Capital Projects 40 | Enterprise Funds | Internal Service 60 | Financial Aid 74, 75 | Financial Aid 79 | Total |
| 114 | | | 144,358 | 4,289,674 | 154,121 | 304,858 | | 513,693 | 38,837 | 170,713 | | | | 1,500,000 | 7,116,254 |
| 115 | 25,541 | | | | | | | 36,830 | | 822,567 | | | | | 884,938 |
| 121/131 | | | | | | | | | | | | | | | 0 |
| 122 | | | | | | | | | | | | | | | 0 |
| 123 | | | | | | | | | | | | | | | 0 |
| 125 | | | | | | | | | | | | | | | 995,867 |
| 128 | | | | | | | | | | | | | | | 843,380 |
| 20 | | | | | | | | | | | | | | | 0 |
| 30 | | | | | | | | | | | | | | | 0 |
| 40 | | | | | | | | | | | | | | | 0 |
| Enterprise | | | | | | | | | | | | | | | 0 |
| 60 | | | | | | | | | | | | | | | 300,000 |
| 74, 75 | | | | | | | | | | | | | | | 0 |
| 79 | | | | | | | | | | | | | | | 0 |
| Total | 325,541 | 0 | 144,358 | 4,289,674 | 154,121 | 304,858 | 0 | 2,389,770 | 38,837 | 993,280 | 0 | 0 | 0 | 1,500,000 | 10,140,439 |

Inter-Fund Transfers:

- Fund 114 to 121/131: 144,358 for salary backfill
- Fund 114 to 122: 4,194,747 for Special Ed match
- Fund 114 to 123: 154,121 for Federal Work Study match
- Fund 114 to 125: 304,858 to offset Parking Fund operating deficit
- Fund 114 to 20: 232,031 for Debt Service
- Fund 114 to 30: 281,661 for capital lease payments
- Fund 114 to 40: 38,837 for salary backfill
- Fund 114 to 79: 1,500,000 for 2016/17 OPEB Liability

- Fund 115 to 20: 36,830 for Debt Service
- Fund 115 to 40: 222,567 for District Office Building FF&E
- Fund 125 to 20: 995,867 for Debt Service
- Fund 128 to 20: 843,380 for Debt Service
- Fund 60 to 114:: 300,000 for RSF-funded portion of VEBA payment

Intra-Fund Transfers (Between Unrestricted General Funds):

Fund 115 to 114: 25,541 for 25Live classroom scheduling software

Intra-Fund Transfers (Between Restricted General Funds):

Changes in Fund 114 Revenue and Expenses

| | 08/09 | 09/10 | 10/11 | 11/12 | 12/13 | 13/14 | 14/15 | 15/16 | 16/17 | 17/18 | |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------|
| | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Projected | Tentative | |
| | | | | | | | | | | % | |
| Revenues | | | | | | | | | | | |
| Base Revenue & Equalization | 159,121,665 | 156,056,794 | 154,996,686 | 139,938,800 | 140,844,153 | 134,771,820 | 136,739,187 | 146,354,376 | 147,418,142 | 147,885,199 | 77.77% |
| Prior Year Apportionment Revenue | 2,800,000 | 381,313 | (147,968) | 381,545 | 1,248,604 | 2,508,247 | 2,285,969 | 837,068 | 430,340 | 0 | 0.00% |
| Other Apportionment Revenue | | 225,412 | 231,977 | 252,134 | 428,262 | 414,316 | 447,324 | 205,439 | 205,440 | 205,440 | 0.11% |
| State Lottery | 4,250,365 | 4,337,731 | 4,080,077 | 3,912,098 | 4,125,262 | 3,985,122 | 4,140,710 | 4,803,722 | 3,792,823 | 3,740,059 | 1.97% |
| Nonresident Tuition | 17,103,785 | 18,181,559 | 19,785,786 | 21,591,661 | 24,372,504 | 26,445,199 | 28,373,396 | 28,115,878 | 27,700,000 | 28,000,000 | 14.73% |
| State Mandated Costs Revenue | | 72,870 | 1,067,443 | 18,558 | 1,226,899 | 779,060 | 760,480 | 764,710 | 758,565 | 727,234 | 0.38% |
| Mandated Cost Obligation | | | | | | | 1,199,398 | 15,119,132 | 2,494,848 | 0 | 0.00% |
| STRS On-Behalf Payments | | | | | | | | 4,252,952 | 5,215,453 | 6,215,453 | 3.27% |
| <i>Other Revenue</i> | | | | | | | | | | | |
| PT Faculty Funding | 1,434,467 | 702,925 | 702,925 | 702,925 | 702,925 | 702,925 | 702,925 | 565,177 | 555,885 | 555,885 | 0.29% |
| 2% Resident Enrollment Fees | 335,014 | 387,024 | 402,888 | 549,991 | 722,410 | 810,957 | 739,843 | 751,855 | 695,000 | 680,000 | 0.36% |
| Interest Income | 1,905,326 | 774,865 | 629,361 | 607,325 | 451,017 | 381,148 | 546,418 | 806,943 | 650,000 | 650,000 | 0.34% |
| Campus Generated Revenue | 2,069,373 | 2,296,976 | 2,151,234 | 2,466,221 | 2,385,312 | 2,082,835 | 1,832,289 | 2,060,365 | 1,631,580 | 1,317,520 | 0.69% |
| One-Time Prop 98 Funds & Equalization | | | | | | | | | 0 | 0 | 0.00% |
| Other Revenue | 202,548 | 1,167,868 | 6,391 | 24,155 | 205,363 | 20,416 | 350,029 | 464,341 | 246,529 | 175,000 | 0.09% |
| Total Revenue | 189,222,543 | 184,585,337 | 183,906,798 | 170,445,614 | 176,712,712 | 172,902,045 | 178,117,970 | 205,101,957 | 191,794,604 | 190,151,790 | 100.00% |
| Expenses | | | | | | | | | | | |
| Salaries | 117,600,467 | 113,838,157 | 113,541,126 | 112,465,255 | 110,990,373 | 111,453,924 | 111,552,914 | 122,724,377 | 126,675,154 | 124,529,854 | 61.50% |
| Benefits | 37,663,352 | 41,451,654 | 36,861,962 | 38,617,293 | 35,497,277 | 33,316,024 | 33,932,178 | 41,085,595 | 45,372,541 | 48,441,344 | 23.92% |
| Materials and Supplies | 3,759,750 | 3,012,386 | 3,087,348 | 2,731,637 | 2,801,466 | 2,373,426 | 2,536,465 | 2,860,283 | 3,359,522 | 3,874,610 | 1.91% |
| Operating Expenses | 16,345,732 | 13,820,089 | 14,154,843 | 14,727,011 | 14,374,486 | 15,177,755 | 15,774,850 | 16,992,610 | 16,987,939 | 18,176,553 | 8.98% |
| Capital Outlay | 356,005 | 33,189 | 207,850 | 209,430 | 158,701 | 413,999 | 537,321 | 304,852 | 536,963 | 742,538 | 0.37% |
| Transfers (net) | 10,641,836 | 8,996,753 | 7,744,635 | 8,323,809 | 6,346,413 | 11,245,455 | 9,186,082 | 11,684,627 | 6,748,788 | 6,708,072 | 3.31% |
| Total Expenses | 186,367,142 | 181,152,229 | 175,597,764 | 177,074,436 | 170,168,717 | 173,980,583 | 173,519,810 | 195,652,343 | 199,680,907 | 202,472,972 | 100.00% |
| Net Gain/(Loss) | 2,855,401 | 3,433,109 | 8,309,034 | (6,628,822) | 6,543,995 | (1,078,538) | 4,598,159 | 9,449,615 | (7,886,303) | (12,321,182) | (a) |
| Beginning Fund Balance | 30,628,609 | 33,374,829 | 36,807,938 | 45,116,972 | 38,488,150 | 45,032,144 | 43,953,606 | 48,551,766 | 58,001,381 | 50,115,078 | (b) |
| Ending Fund Balance | 33,484,010 | 36,807,938 | 45,116,972 | 38,488,150 | 45,032,144 | 43,953,606 | 48,551,766 | 58,001,381 | 50,115,078 | 37,793,896 | (b-a) |
| Designated Fund Balance (see below) | 17,682,806 | 15,534,335 | 19,840,518 | 21,651,302 | 20,618,690 | 18,804,632 | 16,642,395 | 15,619,457 | 14,799,645 | 14,887,625 | (c) |
| Fund Balance Before 5% Reserves | 15,801,204 | 21,273,602 | 25,276,454 | 16,836,848 | 24,413,454 | 25,148,973 | 31,909,370 | 42,381,924 | 35,315,433 | 22,906,271 | (b-a)-c |
| 5% Reserve | 10,430,000 | 10,290,000 | 9,890,000 | 10,060,000 | 9,890,000 | 8,700,000 | 8,680,000 | 9,860,000 | 9,984,045 | 10,123,649 | (d) |
| Variance from Reserve | 5,371,204 | 10,983,603 | 15,386,454 | 6,776,848 | 14,523,454 | 16,448,973 | 23,229,370 | 32,521,924 | 25,331,388 | 12,782,623 | (b-a)-c-(d) |
| Notes | | | | | | | | | | | |
| Designated Funds: | | | | | | | | | | | |
| FH,DA,CS Designated Carryforwards | | | | | | | | | | | |
| Districtwide Designated Carryforwards | | | | | | | | | | | |
| Total Designated Fund Balance: | 14,887,625 | 14,887,625 | 14,887,625 | 14,887,625 | 14,887,625 | 14,887,625 | 14,887,625 | 14,887,625 | 14,887,625 | 14,887,625 | (c) |

Facts at a Glance

| Revenues and Expenditures, Unrestricted General Fund (General Purpose Fund 114 & Self-Sustaining Fund 115) | | | | | | | | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------------|-----------------|--|--|
| | 08/09 Actual | 09/10 Actual | 10/11 Actual | 11/12 Actual | 12/13 Actual | 13/14 Actual | 14/15 Actual | 15/16 Actual | 16/17 Projected | 17/18 Tentative | | |
| Revenues | 199,615,430 | 193,731,454 | 193,668,626 | 181,047,851 | 188,688,914 | 185,381,250 | 190,596,966 | 219,047,010 | 204,821,193 | 203,431,676 | | |
| Salaries | 121,107,739 | 116,762,651 | 116,504,949 | 115,233,660 | 113,704,480 | 114,053,378 | 114,103,955 | 125,547,736 | 129,610,175 | 127,168,356 | | |
| Benefits | 38,448,410 | 42,261,808 | 37,550,107 | 39,347,222 | 36,173,607 | 33,959,328 | 34,567,929 | 41,744,197 | 46,171,907 | 49,230,128 | | |
| Other | 37,374,769 | 31,174,966 | 30,868,766 | 32,374,397 | 30,881,933 | 37,651,016 | 39,014,136 | 41,415,409 | 34,801,931 | 36,298,750 | | |
| Total Expenses/Transfers | 196,930,918 | 190,199,426 | 184,923,823 | 186,955,279 | 180,760,020 | 185,663,721 | 187,686,020 | 208,707,342 | 210,584,013 | 212,697,234 | | |
| Ending Fund Balance | 39,372,461 | 42,904,489 | 51,649,292 | 45,741,864 | 53,670,758 | 53,388,287 | 56,299,232 | 66,638,899 | 60,876,079 | 51,610,521 | | |
| Salary Expenditures, Fund 114 (General Purpose Fund Only) | | | | | | | | | | | | |
| | 08/09 Actual | 09/10 Actual | 10/11 Actual | 11/12 Actual | 12/13 Actual | 13/14 Actual | 14/15 Actual | 15/16 Actual | 16/17 Projected | 17/18 Tentative | | |
| Contract Faculty | 42,571,781 | 41,732,300 | 41,621,809 | 41,183,853 | 40,613,060 | 40,494,850 | 40,722,794 | 42,099,238 | 43,575,035 | 46,223,290 | | |
| Part-Time Faculty | 31,719,529 | 29,340,772 | 30,970,070 | 31,237,672 | 32,336,861 | 33,648,656 | 36,082,017 | 39,859,039 | 40,472,639 | 33,840,205 | | |
| Management | 8,325,829 | 8,399,114 | 8,047,187 | 8,304,694 | 8,154,116 | 8,380,972 | 8,934,139 | 10,346,469 | 10,529,662 | 11,191,564 | | |
| Classified | 32,744,239 | 32,643,822 | 30,515,343 | 29,464,034 | 28,147,218 | 27,072,867 | 23,764,513 | 28,708,506 | 29,984,013 | 31,837,457 | | |
| Students & Casuals | 2,239,088 | 1,722,150 | 2,386,717 | 2,275,003 | 1,739,119 | 1,856,579 | 2,049,452 | 1,711,125 | 2,113,806 | 1,437,338 | | |
| Total | 117,600,466 | 113,838,157 | 113,541,126 | 112,465,255 | 110,990,373 | 111,453,924 | 111,552,914 | 122,724,377 | 126,675,154 | 124,529,854 | | |
| Productivity | | | | | | | | | | | | |
| | 08/09 Actual | 09/10 Actual | 10/11 Actual | 11/12 Actual | 12/13 Actual | 13/14 Actual | 14/15 Actual | 15/16 Actual | 16/17 Projected | 17/18 Tentative | | |
| WSCH per Teaching FTE | 596 | 600 | 560 | 547 | 528 | 526 | 522 | 520 | 497 | 509 | | |
| FTES | | | | | | | | | | | | |
| | 08/09 Actual | 09/10 Actual | 10/11 Actual | 11/12 Actual | 12/13 Actual | 13/14 Actual | 14/15 Actual | 15/16 Actual | 16/17 Projected | 17/18 Tentative | | |
| Resident | 34,381 | 32,988 | 30,688 | 29,455 | 27,772 | 27,441 | 27,353 | 27,143 | 25,973 | 25,973 | | |
| Non-Resident | 4,189 | 4,068 | 3,958 | 4,076 | 4,353 | 4,591 | 4,805 | 4,803 | 4,527 | 4,527 | | |
| Total FTES | 38,570 | 37,056 | 34,646 | 33,531 | 32,124 | 32,032 | 32,158 | 31,946 | 30,500 | 30,500 | | |
| Revenues and Expenditures, Restricted General Fund (Categorical, Special Ed, Federal Work Study, Parking & Campus Center Use Fee Funds) | | | | | | | | | | | | |
| | 08/09 Actual | 09/10 Actual | 10/11 Actual | 11/12 Actual | 12/13 Actual | 13/14 Actual | 14/15 Actual | 15/16 Actual | 16/17 Projected | 17/18 Tentative | | |
| Revenues & Transfers In | 28,650,591 | 31,930,039 | 30,273,086 | 26,860,995 | 25,847,467 | 28,258,144 | 35,129,150 | 42,513,322 | 56,693,698 | 64,652,761 | | |
| Expenditures & Transfers Out | 28,658,250 | 31,728,268 | 29,024,864 | 25,934,340 | 24,850,816 | 27,494,968 | 34,880,467 | 43,267,189 | 57,117,205 | 65,526,534 | | |
| Fund Balance | 4,160,538 | 4,362,309 | 5,610,531 | 6,537,186 | 7,533,837 | 8,297,013 | 8,545,696 | 7,791,828 | 7,368,322 | 6,494,549 | | |

Comparison of FTE - 09/10 through 17/18
 (This chart represents filled and vacant FTE at the beginning of each year. The source document for this is the EBAO46, prepared by Joni Hayes 3/28/17)

| 17/18 (Tentative) | GENERAL | | | SELF-SUSTAINING | | | SPECIAL EDUCATION | | | PARKING | | | CAMPUS CENTER | | | CHILD DEVELOPMENT | | | BOOKSTORES/STUDENT ACCTS/FOUNDATION | | | TOTAL |
|--|---------|------|------|-----------------|------|------|-------------------|-----|------|---------|-----|-----|---------------|-----|-----|-------------------|-----|-----|-------------------------------------|--|-------|-------|
| | 114 | 115 | 122 | 125 | 128 | 300 | 114080 | 600 | 400 | 400 | 600 | 400 | 600 | 400 | 600 | 400 | 600 | 400 | | | | |
| A1-Executive | 6.0 | | | | | | | | | | | | | | | | | | | | 6 | |
| A2-Certificated Manager | 28.8 | 3.0 | 2.0 | | 0.5 | 1.0 | 2.1 | | | | | | | | | | | | | | 41 | |
| A3-Non-Certificated Manager | 34.2 | 1.0 | 9.2 | 0.7 | 0.4 | | 10.0 | | | | | | | | | | | | | | 60 | |
| B1-Board of Trustees Member | 5.0 | | | | | | | | | | | | | | | | | | | | 5 | |
| C1-Classified-ACE | 277.6 | 17.3 | 86.6 | 2.5 | 1.4 | 10.0 | 21.8 | 2.5 | 3.3 | | | | | | | | | | | | 449 | |
| C2-Classified-ACE, less than 50% | 5.0 | 3.0 | 6.0 | | 8.3 | 7.0 | 3.0 | | | | | | | | | | | | | | 26 | |
| C3-Classified CSEA | 78.0 | | | | | | 6.8 | | | | | | | | | | | | | | 93 | |
| C4-Supervisor | 25.2 | | 4.2 | 0.7 | | 1.0 | 1.0 | | | | | | | | | | | | | | 36 | |
| C5-Confidential | 9.9 | | 0.1 | | | | | | | | | | | | | | | | | | 11 | |
| C6-Police Officers' Association | 7.0 | | | 4.0 | | | | | | | | | | | | | | | | | 11 | |
| F1,2-Certificated Instructor | 449.5 | | 37.0 | | 20.5 | 5.0 | | | | | | | | | | | | | | | 507 | |
| F3-Certificated Instructor/Childcare | | | | | | | | | | | | | | | | | | | | | 5 | |
| F7-(Headcount)-Early Retiree | 49.3 | | 3.7 | | | | | | | | | | | | | | | | | | 53 | |
| FTE | 975.5 | 24.3 | 61.2 | 7.9 | 10.6 | 24.0 | 44.6 | 4.6 | 7.6 | | | | | | | | | | | | 1,303 | |
| PT faculty budgeted (GF & Spec. Ed only) | 519.5 | | | | | | | | | | | | | | | | | | | | | |
| 16/17 (Adopted) | | | | | | | | | | | | | | | | | | | | | | |
| A1-Executive | 6.0 | | | | | | | | | | | | | | | | | | | | 6 | |
| A2-Certificated Manager | 29.8 | 3.0 | 2.0 | | 0.5 | 1.0 | 3.1 | | | | | | | | | | | | | | 43 | |
| A3-Non-Certificated Manager | 32.1 | 1.0 | 9.4 | 0.7 | 0.4 | | 10.1 | | | | | | | | | | | | | | 59 | |
| B1-Board of Trustees Member | 5.0 | | | | | | | | | | | | | | | | | | | | 5 | |
| C1-Classified-ACE | 271.9 | 18.3 | 85.3 | 2.9 | 1.4 | 10.0 | 23.8 | 2.5 | 7.9 | | | | | | | | | | | | 447 | |
| C2-Classified-ACE, less than 50% | 6.0 | 3.0 | 9.0 | | 8.3 | 7.0 | 3.0 | | | | | | | | | | | | | | 30 | |
| C3-Classified CSEA | 77.0 | | 4.2 | 0.7 | | 1.0 | 6.8 | | | | | | | | | | | | | | 92 | |
| C4-Supervisor | 25.2 | | 0.1 | | | | 1.0 | | | | | | | | | | | | | | 36 | |
| C5-Confidential | 10.9 | | | 4.0 | | | | | | | | | | | | | | | | | 12 | |
| C6-Operating Engineer | 7.0 | | | | | | | | | | | | | | | | | | | | 11 | |
| F1,2-Certificated Instructor | 453.0 | | 33.0 | | 19.0 | 5.0 | | | | | | | | | | | | | | | 505 | |
| F3-Certificated Instructor/Childcare | | | | | | | | | | | | | | | | | | | | | 5 | |
| F7-(Headcount)-Early Retiree | 48.1 | | 2.7 | | | | | | | | | | | | | | | | | | 51 | |
| FTE | 972.0 | 25.3 | 58.7 | 8.3 | 10.6 | 24.0 | 47.9 | 4.6 | 13.0 | | | | | | | | | | | | 1,302 | |
| PT faculty budgeted (GF & Spec. Ed only) | 549.4 | | | | | | | | | | | | | | | | | | | | | |
| 15/16 (Adopted) | | | | | | | | | | | | | | | | | | | | | | |
| A1-Executive | 6.0 | | | | | | | | | | | | | | | | | | | | 6 | |
| A2-Certificated Manager | 29.3 | 3.0 | 3.1 | | 0.5 | 1.0 | 3.1 | | | | | | | | | | | | | | 42 | |
| A3-Non-Certificated Manager | 28.9 | 1.0 | 6.2 | 1.3 | 0.4 | | 8.0 | | | | | | | | | | | | | | 52 | |
| B1-Board of Trustees Member | 5.0 | | | | | | | | | | | | | | | | | | | | 5 | |
| C1-Classified-ACE | 261.7 | 18.4 | 72.3 | 4.5 | 1.4 | 10.0 | 22.8 | 2.5 | 9.5 | | | | | | | | | | | | 425 | |
| C2-Classified-ACE, less than 50% | 6.0 | 3.0 | 2.0 | | 8.3 | 7.0 | 2.0 | | | | | | | | | | | | | | 30 | |
| C3-Classified CSEA | 76.0 | | 3.0 | 0.6 | | 1.0 | 6.8 | | | | | | | | | | | | | | 91 | |
| C4-Supervisor | 25.4 | | 0.1 | | | | 1.0 | | | | | | | | | | | | | | 34 | |
| C5-Confidential | 10.9 | | | 5.1 | | | | | | | | | | | | | | | | | 12 | |
| C6-Operating Engineer | 2.9 | | | | | | | | | | | | | | | | | | | | 8 | |
| F1,2-Certificated Instructor | 436.6 | | 21.4 | | 19.0 | 5.0 | | | | | | | | | | | | | | | 477 | |
| F3-Certificated Instructor/Childcare | | | | | | | | | | | | | | | | | | | | | 5 | |
| F7-(Headcount)-Early Retiree | 50.2 | | 2.0 | | 2.7 | | | | | | | | | | | | | | | | 55 | |
| FTE | 938.8 | 25.4 | 58.7 | 11.5 | 10.6 | 24.0 | 42.7 | 4.6 | 15.6 | | | | | | | | | | | | 1,242 | |
| PT faculty budgeted (GF & Spec. Ed only) | 555.4 | | | | | | | | | | | | | | | | | | | | | |

| | GENERAL | SELF-SUSTAINING | CATEGORICAL | SPECIAL EDUCATION | PARKING | CAMPUS CENTER | CHILD DEVELOPMENT | BOOKSTORE & FOUNDATION | SELF-INSURED | CAPITAL | TOTAL |
|--|---------|-----------------|-------------|-------------------|---------|---------------|-------------------|------------------------|--------------|---------|-------|
| 14/15 (Adopted) | 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 | 3 | | | 42 |
| A3-Non-Certificated Manager | 25 | 1 | 5 | | 1 | 0 | | 7 | 1 | 5 | 46 |
| C3-Classified CSEA | 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 | | 3 | | 5 | | | | | 1 | 8 |
| C4-Supervisor | 27 | | 2 | 3 | 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 | | | | | | | | | | |

| | GENERAL | SELF-SUSTAINING | CATEGORICAL | SPECIAL EDUCATION | PARKING | CAMPUS CENTER | CHILD DEVELOPMENT | BOOKSTORE & FOUNDATION | SELF-INSURED | CAPITAL | TOTAL |
|--|---------|-----------------|-------------|-------------------|---------|---------------|-------------------|------------------------|--------------|---------|-------|
| 13/14 (Adopted) | 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 | 4 | | | 42 |
| A3-Non-Certificated Manager | 21 | 1 | 2 | | 1 | 0 | | 7 | 1 | 5 | 39 |
| C3-Classified CSEA | 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 | | 2 | 2 | | | 1 | | | 1 | 8 |
| C4-Supervisor | 26 | | 2 | 9 | 1 | | 6 | 3 | | | 33 |
| C2-Classified-ACE, less than 50% | 6 | 3 | 2 | 2 | | | 1 | | | | 28 |
| FTE | 927 | 23 | 65 | 59 | 11 | 11 | 23 | 41 | 4 | 18 | 1,183 |
| PT faculty budgeted (GF & Spec. Ed only) | 534 | | | | | | | | | | |

| | GENERAL | SELF-SUSTAINING | CATEGORICAL | SPECIAL EDUCATION | PARKING | CAMPUS CENTER | CHILD DEVELOPMENT | BOOKSTORE & FOUNDATION | SELF-INSURED | CAPITAL | TOTAL |
|--|---------|-----------------|-------------|-------------------|---------|---------------|-------------------|------------------------|--------------|---------|-------|
| 12/13 (Adopted) | 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 | 3 | | | 42 |
| A3-Non-Certificated Manager | 22 | 1 | 2 | | 1 | 0 | | 7 | 1 | 5 | 40 |
| C3-Classified CSEA | 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 | | 4 | 2 | | | 1 | 1 | | 1 | 8 |
| C4-Supervisor | 28 | 0 | 2 | 10 | 1 | | 2 | 3 | | | 38 |
| C2-Classified-ACE, less than 50% | 9 | 3 | 2 | 2 | | | 1 | | | | 28 |
| FTE | 978 | 23 | 73 | 64 | 12 | 12 | 21 | 41 | 3 | 24 | 1,250 |
| PT faculty budgeted (GF & Spec. Ed only) | 491 | | | | | | | | | | |

| | 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 | |
| 11/12 (Adopted) | | | | | | | | | | | |
| 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 | 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 | | 4 | 2 | 5 | | 1 | 1 | | 1 | 8 |
| C4-Supervisor | 28 | | 2 | 10 | 1 | 2 | 2 | 2 | | | 38 |
| C2-Classified-ACE, less than 50% | 11 | 3 | 78 | 67 | 12 | 13 | 22 | 37 | 3 | 24 | 29 |
| FTE | 1,013 | 23 | 78 | 67 | 12 | 13 | 22 | 37 | 3 | 24 | 1,291 |
| PT faculty budgeted (GF & Spec. Ed only) | | | | | | | | | | | |
| | 574 | | | | | | | | | | |

| | 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 | |
| 10/11 (Adopted) | | | | | | | | | | | |
| <i>(includes "deferment I" and "escrow II" 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 | 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 | | 4 | 2 | 5 | | 1 | 1 | | 1 | 8 |
| C4-Supervisor | 27 | | 2 | 9 | 1 | 2 | 2 | 1 | | | 37 |
| C2-Classified-ACE, less than 50% | 11 | 3 | 2 | 9 | 12 | 14 | 22 | 37 | 3 | 21 | 27 |
| FTE | 1,003 | 24 | 88 | 67 | 12 | 14 | 22 | 37 | 3 | 21 | 1,290 |
| PT faculty budgeted (GF & Spec. Ed only) | | | | | | | | | | | |
| | 574 | | | | | | | | | | |

| | 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 | |
| 09/10 (Adopted) | | | | | | | | | | | |
| 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 | 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 | | 3 | 2 | 5 | | 1 | 1 | | 1 | 8 |
| 5-Supervisor | 28 | | 2 | 11 | 1 | 2 | 2 | 6 | | | 36 |
| 6-Classified, less than 50% | 45 | 3 | 2 | 11 | 13 | 9 | 21 | 43 | 1 | 13 | 69 |
| FTE | 1,072 | 24 | 91 | 77 | 13 | 9 | 21 | 43 | 1 | 13 | 1,364 |
| PT faculty budgeted (GF & Spec. Ed only) | | | | | | | | | | | |
| | 560 | | | | | | | | | | |

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CALIFORNIA COMMUNITY COLLEGES
GANN LIMIT WORKSHEET
2017-18

DISTRICT NAME: Foothill-De Anza Community College District
DATE: 05/17/17

| | | | |
|---|---|------------------|-----------------------|
| I. 2017-18 Appropriations Limit: | | | |
| A. | 2016-17 Appropriations Limit | | <u>\$ 242,636,996</u> |
| B. | 2017-18 Price Factor: | <u>1.0369</u> | |
| C. | Population factor: | | |
| | 1 2015-16 Second Period Actual FTES | <u>27,091.59</u> | |
| | 2 2016-17 Second Period Actual FTES | <u>25,972.63</u> | |
| | 3 2017-18 Population change factor (line C.2. divided by line C.1.) | <u>0.9587</u> | |
| D. | 2016-17 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.) | | <u>\$ 241,199,622</u> |
| E. | Adjustments to increase limit: | | |
| | 1 Transfers in of financial responsibility | \$ - | |
| | 2 Temporary voter approved increases | <u>0</u> | |
| | 3 Total adjustments - increase | | |
| | Sub-Total | | \$ - |
| F. | Adjustments to decrease limit: | | |
| | 1 Transfers out of financial responsibility | \$ - | |
| | 2 Temporary voter approved increases | <u>0</u> | |
| | 3 Total adjustments - decrease | | \$ - |
| G. | 2017-18 Appropriations Limit | | <u>\$ 241,199,622</u> |
| II. 2017-18 Appropriations Subject to Limit: | | | |
| A. | State Aid (General Apportionment, Apprenticeship Allowance, Prop 30/55 Education Protection Account tax revenue) | | <u>\$ 13,496,358</u> |
| B. | State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.) | | <u>460,786</u> |
| C. | Local Property taxes | | <u>112,858,055</u> |
| D. | Estimated excess Debt Service taxes | | <u>-</u> |
| E. | Estimated Parcel taxes, Square Foot taxes, etc. | | <u>-</u> |
| F. | Interest on proceeds of taxes | | <u>-</u> |
| G. | Local appropriations from taxes for unreimbursed State, court, and federal mandates | | <u>-</u> |
| H. | 2017-18 Appropriations Subject to Limit | | <u>\$ 126,815,199</u> |

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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 Aid District

A community college or K-12 district that does not receive state funds because its revenues from local property taxes provide more than it would receive under state formulas.

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. All series of General Obligation Bond have been issued.

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 Student Success & Support 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 Student Success & Support, 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

Student Success & Support Program (SSSP)

The Seymour-Campbell Student Success Act of 2012 revises and recasts the Seymour-Campbell Matriculation Act of 1986. The purpose of SSSP is to increase community college access and success by providing effective core matriculation services of orientation, assessment and placement, counseling, other education planning services, and academic interventions. The act specifies the responsibilities of students and institutions entering into the matriculation process. (See Matriculation.)

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.

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