



FOOTHILL-DE ANZA
Community College District

2013-2014

ADOPTED BUDGET

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

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Interim Director, Budget Operations

Joni Hayes

**FOOTHILL-DE ANZA
COMMUNITY COLLEGE DISTRICT**

2013-14 ADOPTED BUDGET

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Board of Trustees Presentation



Foothill College



De Anza College

2013-2014 Adopted Budget Public Hearing August 26, 2013

Kevin McElroy, Vice Chancellor, Business Services
Joni Hayes, Interim Director, Budget Operations



Development of the 2013/14 Budget

The development of the 2013/14 budget was initiated in Winter 2013 with the following broad objectives:

- To implement 2012/13 planned budget cut targets (approx. \$5M)
- To preserve student access and support services as much as possible
- To set aside one-time funds to postpone further position and operating budget reductions in the 13/14 year
- To set aside one-time funds for fiscal year 14/15 in anticipation of the ongoing FHDA structural deficit and until FTES/apportionment stabilizes



Review of June 30, 2013 Ending Balance

The June 30, 2013 ending balance was \$44,970,301 and consisted of the following components:

Restricted:

- \$ 9,890,000 District's budgeted 5% reserves

Designated:

- \$15,877,279 for colleges and Central Services carryover
- \$ 1,356,255 for encumbrances and reservations carryover
- \$ 1,385,156 for district-wide carryover (negotiated contract items, EIS backfill, etc.)
- \$ 2,000,000 for enrollment stimulus/restoration
- \$14,461,611 Unallocated balance available for 13/14 Stability Fund
(This amount will increase to \$14,851,611 as a result of an adjustment to 5% reserves)



Plans for Use of Designated Funds and Stability Fund

- To offset a projected operating deficit of \$3.1 million (deficit will increase if proposed COLA is approved) and delay permanent reductions to operating expenses using one-time stability funds in fiscal year 2013/14
- To offset any apportionment or productivity shortfall that may arise due to factors such as decline in demand, etc., in fiscal year 13/14
- To stimulate student enrollment and restore prior years' FTES decline (\$2 million)
- To set aside \$11.8 million in stability funds for 2014/15 in anticipation of operating cost increases and to close the structural budget deficit



Comparison of Assumptions from Tentative to Adopted Budget

Tentative Budget Assumptions:

- Enrollment estimated at 32,045 FTES
- 1.57% COLA
- No restoration of FTES lost in fiscal year 12/13 budgeted for credit and non-credit FTES
- No growth/restoration budgeted for resident FTES
- Full growth budgeted for non-resident FTES (based on P-2 projections)

Adopted Budget Assumptions:

- Enrollment estimated at 32,018 FTES
- 1.57% COLA
- No growth/restoration budgeted for resident FTES; however,
- \$2 million has again been set aside as one-time stimulus funds to restore FTES lost in 11/12 and 12/13
- Moderate growth budgeted for non-resident FTES; due to volatility of the program, we will adjust increases to revenue, if there are any, as the funds materialize



Comparison of Assumptions from Tentative to Adopted Budget (con't.)

Tentative Budget Assumptions:

- Deficit factor applied to state apportionment (1%, down .5% from prior year)
- \$1,500,000 budgeted for Unfunded Retiree Medical Liability
- Mandated Cost Reimbursement = \$764,401

Adopted Budget Assumptions:

- Deficit factor applied to state apportionment (1%, down .5% from prior year)
- \$1,500,000 budgeted for Unfunded Retiree Medical Liability
- Mandated Cost Reimbursement = \$897,270

Where Are We Now for 13/14?

Current Income vs. Current Expenses

Income	\$ 168,047,868
Expenses	<u>(171,102,224)</u>
Deficit *	(3,054,356)

** Note: \$3,054,356 deficit will increase if COLA salary adjustment is approved.*

General Purpose Fund (114) Summary

	Adopted Ongoing 13/14 Budget	Carryover FH/DA/CS One-Time	Restricted One-Time	Estimated Total
INCOME				
Federal Income	\$ 3,004	\$ 0	\$ 0	\$ 3,004
State Income	41,517,460	0	0	41,517,460
Local Income	126,527,405	0	0	126,527,405
TOTAL INCOME	\$ 168,047,868	\$ 0	\$ 0	\$ 168,047,868
EXPENSES				
Certificated Salaries	\$ 77,921,467	\$ 0	\$ 0	\$ 77,921,467
Classified Salaries	30,809,813	0	0	30,809,813
Employee Benefits	36,815,584	0	0	36,815,584
Materials and Supplies	1,105,290	0	0	1,105,290
Operating Expenses	17,471,764	15,877,279	2,741,411	36,090,454
Capital Outlay	8,760	0	0	8,760
TOTAL EXPENSES	\$ 164,132,677	\$ 15,877,279	\$ 2,741,411	\$ 182,751,367
TRANSFERS AND OTHER				
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Transfers-out	(6,969,547)	0	0	(6,969,547)
Contingency	0	0	0	0
Other Out Go	0	0	0	0
TOTAL TRFs/OTHER SOURCES	\$ (6,969,547)	\$ 0	\$ 0	\$ (6,969,547)
FUND BALANCE				
Net Change in Fund Balance	\$ (3,054,356)	\$ (15,877,279)	\$ (2,741,411)	\$ (21,673,046)
Beginning Balance (Colleges, CS, DW) as of July 1	0	15,877,279	2,741,411	18,618,690
Use of 13/14 Stability Fund	14,851,611	0	0	14,851,611
Enrollment Stimulus/Restoration	0	0	2,000,000	2,000,000
5% Reserves	0	0	9,500,000	9,500,000
NET FUND BALANCE, June 30	\$ 11,797,255	\$ 0	\$ 11,500,000	\$ 23,297,255



Strategy for Fiscal Year 2013/14

Net Deficit	\$ (3,054,356)
<u>Use of Stability Fund (one-time funds) *</u>	<u>3,054,356</u>
Net Deficit After	
Use of One-Time Funds	\$ 0

** This will reduce the available Stability Fund balance from \$14,851,611 to \$11,797,255. (This available balance will be further reduced contingent upon COLA salary settlement.)*

Major Revenue Assumptions

■ State Revenues

- 1.57% COLA
- FTES based on 12/13 P-Annual
- Moderate growth budgeted for non-resident FTES
- Deficit factor applied to state apportionment funds (1%)
- Increase to Mandated Cost Block Grant (\$133,000)



Major Variables for Revenue and Expense Projections

- Deficit factor due to state general fund revenue shortfall, RDA shortfall, and/or Prop 30 EPA funding shortfall (only 1%, or \$1.4 million, budgeted)
- Reduction in state revenue due to potential decline in FTES
- Productivity may decrease due to use of stimulus funds to increase FTES
- Restoration (possible increase to revenue of approximately \$450,000 for every 100 FTES restored)



General Outlook for Fiscal Year 2013/14

Assuming that by June 30, 2014, the district will have a projected \$3.1 million ongoing structural deficit plus increased operating expenses of approximately \$1 million, the deficit will increase to approximately \$4.1 million (\$4.1 will increase if COLA is approved),

2014/15 is expected to be challenging for the following reasons:

- Plans to balance district structural deficit are yet to be defined
- Enrollment uncertainty
- Guaranteed RDA/EPA backfill financing has been inconsistent
- Operating expenses outpacing new revenues
- Health benefit cost increases

Analysis of FTES

11/12 P-A	Resident Credit	Non- Credit	Total Apportionment	Non- Resident	Total
De Anza	17,720	0	17,720	2,423	20,143
Foothill	11,496	239	11,735	1,653	13,388
Total	29,216	239	29,455	4,076	33,531

Below Funded Base -295

12/13 P-A	Resident Credit	Non- Credit	Total Apportionment	Non- Resident	Total
De Anza	17,094	0	17,094	2,580	19,674
Foothill	10,362	219	10,581	1,762	12,344
Total	27,457	219	27,676	4,342	32,018

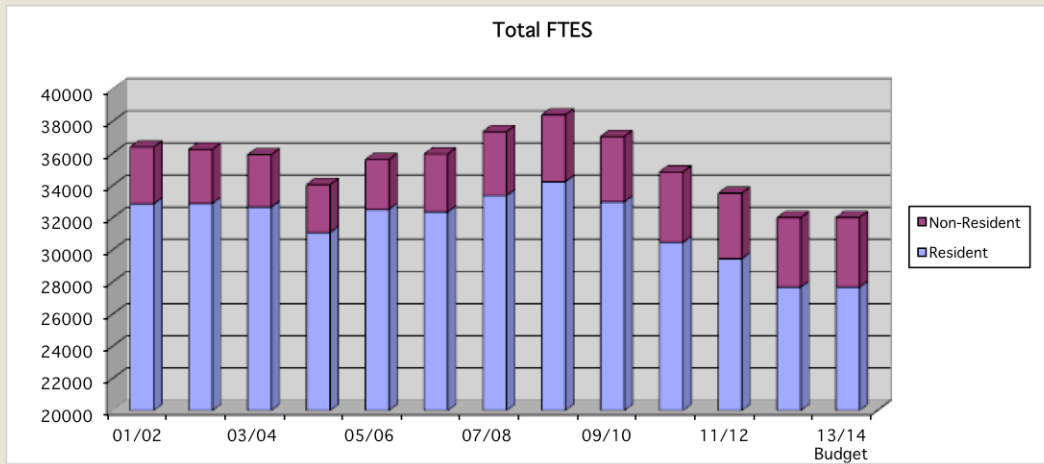
FTES Below Budget at P-A (Funded FTES) -1,779
% -6.0%

Funding to be Lost in 13/14 (\$8,005,455)

13/14 Adopted Budget	Resident Credit	Non- Credit	Total Apportionment	Non- Resident	Total
De Anza	17,094	0	17,094	2,580	19,674
Foothill	10,362	219	10,581	1,762	12,344
Total	27,457	219	27,676	4,342	32,018



Foothill-De Anza Enrollment



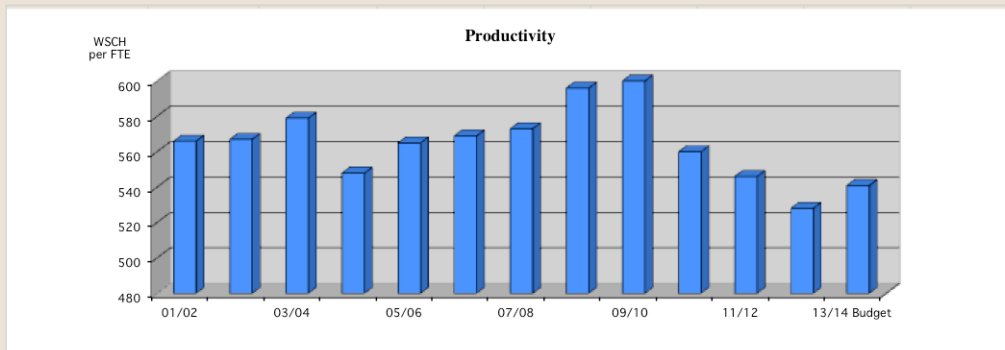


FHDA 2013/14 Productivity

- FTES from on-campus and off-campus programs is budgeted at 32,018 FTES and productivity is budgeted at 541



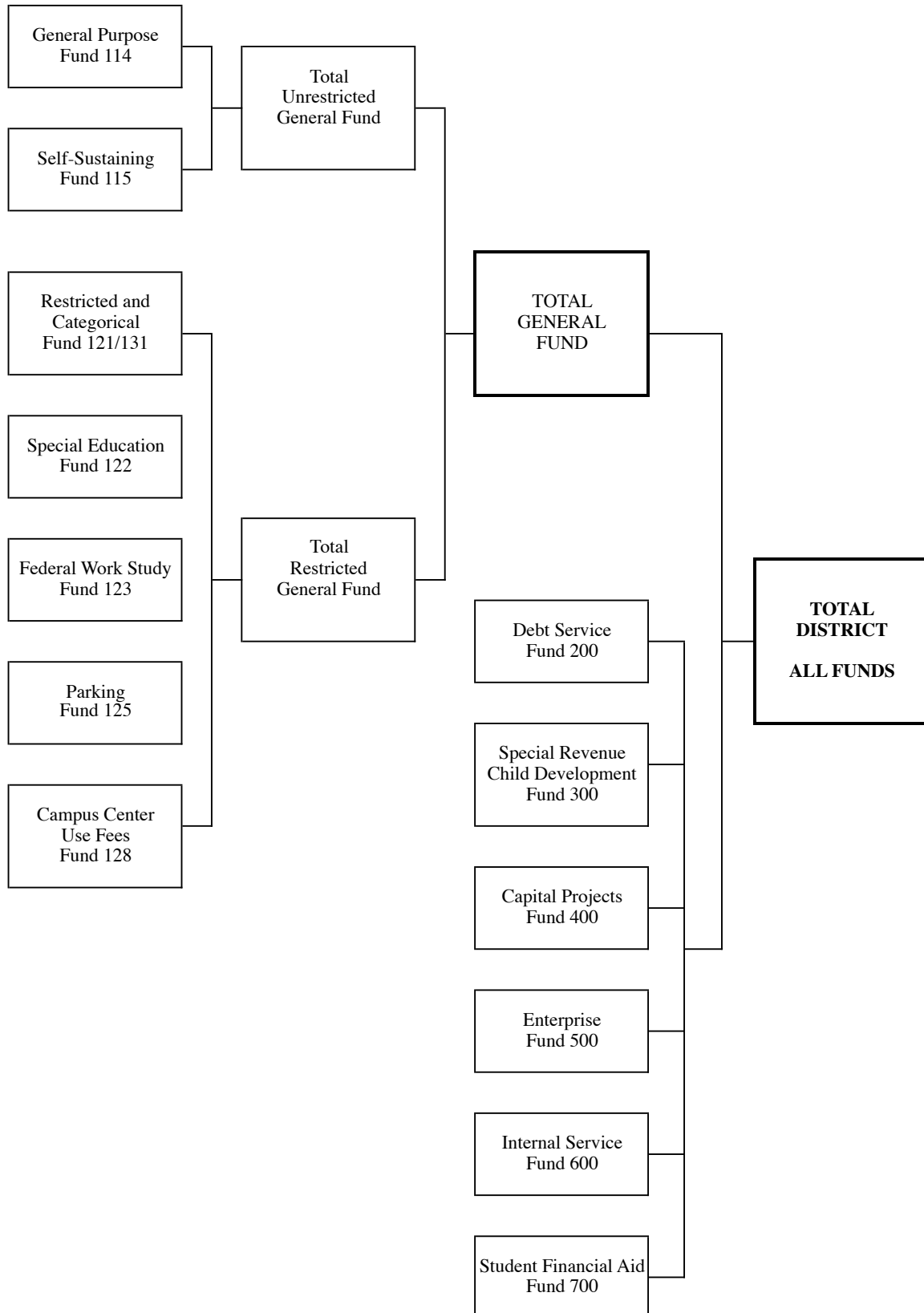
FHDA Productivity



What We *Will* Achieve

- We will be able to serve at least 32,018 full-time equivalent students (FTES) by focusing on our core mission
- We will continue to provide the very best support services for students in spite of recent multi-year resource and staffing reductions with the hope of continued funding restoration
- We will continue to maintain a minimum 5% reserve along with additional one-time funds
- We will have a Stability Fund to close the 13/14 operating deficit and beyond to allow for strategic planning of future reductions as necessary
- We will continue to aggressively work on enrollment management strategies to restore lost FTES

ALL FUNDS CHART



FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2013-2014

Adopted Budget Summary for ALL FUNDS

	TOTAL GENERAL FUND	Enterprise Funds	Child Development Fund 300	Student Financial Aid Fund 700	Capital Projects Fund 400	Debt Service Fund 200	TOTAL DISTRICT ALL FUNDS	
								Internal Service Fund 600
INCOME								
Federal Income	\$ 1,918,745	\$ 0	\$ 38,000	\$ 19,523,866	\$ 0	\$ 0	\$ 21,480,611	\$ 0
State Income	51,810,372	0	629,992	1,200,000	0	0	53,640,364	0
Local Income	143,808,366	11,280,845	1,662,169	252,000	1,575,000	32,896,173	191,474,553	43,110,257
TOTAL INCOME	\$ 197,537,483	\$ 11,280,845	\$ 2,330,161	\$ 20,975,866	\$ 1,575,000	\$ 32,896,173	\$ 266,595,528	\$ 43,110,257
EXPENSES								
Cost of Sales	\$ 0	\$ 6,995,178	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,995,178	\$ 0
Certificated Salaries	83,358,441	0	773,535	0	0	0	84,131,976	0
Classified Salaries	41,393,805	2,215,268	942,245	0	2,330,351	0	46,881,669	0
Employee Benefits	41,312,476	521,852	400,541	0	875,388	0	43,110,257	43,110,257
Materials and Supplies	2,580,292	0	174,000	0	1,335	0	2,755,627	0
Operating Expenses	45,029,734	1,467,687	39,840	252,000	14,541,242	0	61,330,503	0
Capital Outlay	496,143	0	0	0	39,444,333	0	39,940,476	0
TOTAL EXPENSES	\$ 214,170,891	\$ 11,199,984	\$ 2,330,161	\$ 252,000	\$ 57,192,650	\$ 0	\$ 285,145,686	\$ 43,110,257
TRANSFERS AND OTHER								
Transfers-in	\$ 4,981,156	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,757,864	\$ 7,739,020	\$ 1,500,000
Other Sources	18,720	0	0	0	0	32,541	51,261	0
Intrafund Transfers	0	0	0	0	0	0	0	0
Transfers-out	(9,239,019)	0	0	0	0	0	(9,239,019)	0
Contingency	0	0	0	0	0	0	0	0
Other Out Go	(394,512)	(45,100)	0	(20,723,866)	0	(35,686,578)	(56,850,056)	(1,500,000)
TOTAL TRANSFERS/OTHER SOURCES	\$ (4,633,656)	\$ (45,100)	\$ 0	\$ (20,723,866)	\$ 0	\$ (32,896,173)	\$ (58,298,795)	\$ 0
FUND BALANCE								
Net Change in Fund Balance	\$ (21,267,064)	\$ 35,761	\$ 0	\$ 0	\$ (55,617,650)	\$ 0	\$ (76,848,953)	\$ 0
Beginning Balance, July 1	61,142,751	4,788,514	836,213	748,848	156,922,456	23,640,965	248,079,748	13,975,268
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 39,875,687	\$ 4,824,275	\$ 836,213	\$ 748,848	\$ 101,304,807	\$ 23,640,965	\$ 171,230,796	\$ 13,975,268

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2013-2014
Adopted Budget Summary
for GENERAL FUNDS**

	Fund 14 Total		Self-Sustaining Fund 115	Total Unrestricted General Fund	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
	General Fund 114	Cyrr/Use Rsrvs Fund 114									
INCOME											
Federal Income	\$ 3,004	\$ 0	\$ 0	\$ 3,004	\$ 1,510,692	\$ 0	\$ 405,049	\$ 0	\$ 0	\$ 1,915,741	\$ 1,918,745
State Income	41,517,460	0	1,143,910	42,661,370	7,170,021	1,978,981	0	0	0	9,149,002	51,810,372
Local Income	126,527,405	0	10,413,896	136,941,301	2,251,098	0	0	2,293,968	2,322,000	6,867,065	143,808,366
TOTAL INCOME	\$ 168,047,868	\$ 0	\$ 11,557,806	\$ 179,605,674	\$ 10,931,811	\$ 1,978,981	\$ 405,049	\$ 2,293,968	\$ 2,322,000	\$ 17,931,808	\$ 197,537,483
EXPENSES											
Certificated Salaries	\$ 77,921,467	\$ 0	\$ 674,352	\$ 78,595,818	\$ 1,742,125	\$ 2,948,737	\$ 0	\$ 0	\$ 71,760	\$ 4,762,622	\$ 83,358,441
Classified Salaries	30,809,813	0	1,968,732	32,778,545	4,369,466	2,094,717	540,065	1,013,827	597,185	8,615,260	41,393,805
Employee Benefits	36,815,584	0	671,839	37,487,423	1,876,824	1,379,571	0	333,443	235,215	3,825,053	41,312,476
Materials and Supplies	1,105,290	0	243,075	1,348,365	1,142,413	38,514	0	0	51,000	1,231,927	2,580,292
Operating Expenses	17,471,764	18,618,690	6,773,692	42,864,146	1,604,884	230,107	0	110,000	220,597	2,165,588	45,029,734
Capital Outlay	8,760	0	30,650	39,410	143,733	7,000	0	0	306,000	456,733	496,143
TOTAL EXPENSES	\$ 164,132,677	\$ 18,618,690	\$ 10,362,340	\$ 193,113,707	\$ 10,879,445	\$ 6,698,646	\$ 540,065	\$ 1,457,270	\$ 1,481,757	\$ 21,057,184	\$ 214,170,891
TRANSFERS AND OTHER											
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 87,939	\$ 4,358,201	\$ 135,016	\$ 400,000	\$ 0	\$ 4,981,156	\$ 4,981,156
Other Sources	0	0	0	0	18,720	0	0	0	0	18,720	18,720
Intrafund Transfers	0	0	0	0	0	0	0	0	0	0	0
Transfers-out	(6,969,547)	0	(34,662)	(7,004,209)	0	0	0	(1,236,698)	(998,113)	(2,234,811)	(9,239,019)
Contingency	0	0	0	0	0	0	0	0	0	0	0
Other Out Go	0	0	0	0	(394,512)	0	0	0	0	(394,512)	(394,512)
TOTAL TRANSFERS/OTHER SOURCES	\$ (6,969,547)	\$ 0	\$ (34,662)	\$ (7,004,209)	\$ (287,853)	\$ 4,358,201	\$ 135,016	\$ (836,698)	\$ (998,113)	\$ 2,370,553	\$ (4,633,656)
FUND BALANCE											
Net Change in Fund Balance	\$ (3,054,356)	\$ (18,618,690)	\$ 1,160,804	\$ (20,512,242)	\$ (235,488)	\$ (361,464)	\$ 0	\$ 0	\$ (157,870)	\$ (754,822)	\$ (21,267,064)
Beginning Balance, July 1	26,351,611	18,618,690	8,638,613	53,608,915	6,460,008	361,464	0	0	712,364	7,533,837	61,142,751
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 23,297,255	\$ 0	\$ 9,799,417	\$ 33,096,673	\$ 6,224,520	\$ 0	\$ 0	\$ 0	\$ 554,494	\$ 6,779,015	\$ 39,875,687

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS FOR 2013/14

TO														
Unrestricted General Funds			Restricted General Funds					All Other Funds						
Fund	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Enterprise Funds	Child Developmnt 300	Financial Aid 700	Internal Service 600	Capital Projects 400	Debt Service 200	Total
114			87,939	4,358,201	135,016	400,000					1,500,000		488,391	6,969,547
115													34,662	34,662
121/131														0
122														0
123														0
125													1,236,698	1,236,698
128													998,113	998,113
Enterprise														0
300														0
700														0
600														0
400														0
200														0
Total	0	0	87,939	4,358,201	135,016	400,000	0	0	0	0	1,500,000	0	2,757,864	9,239,020

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Inter-Fund Transfers:

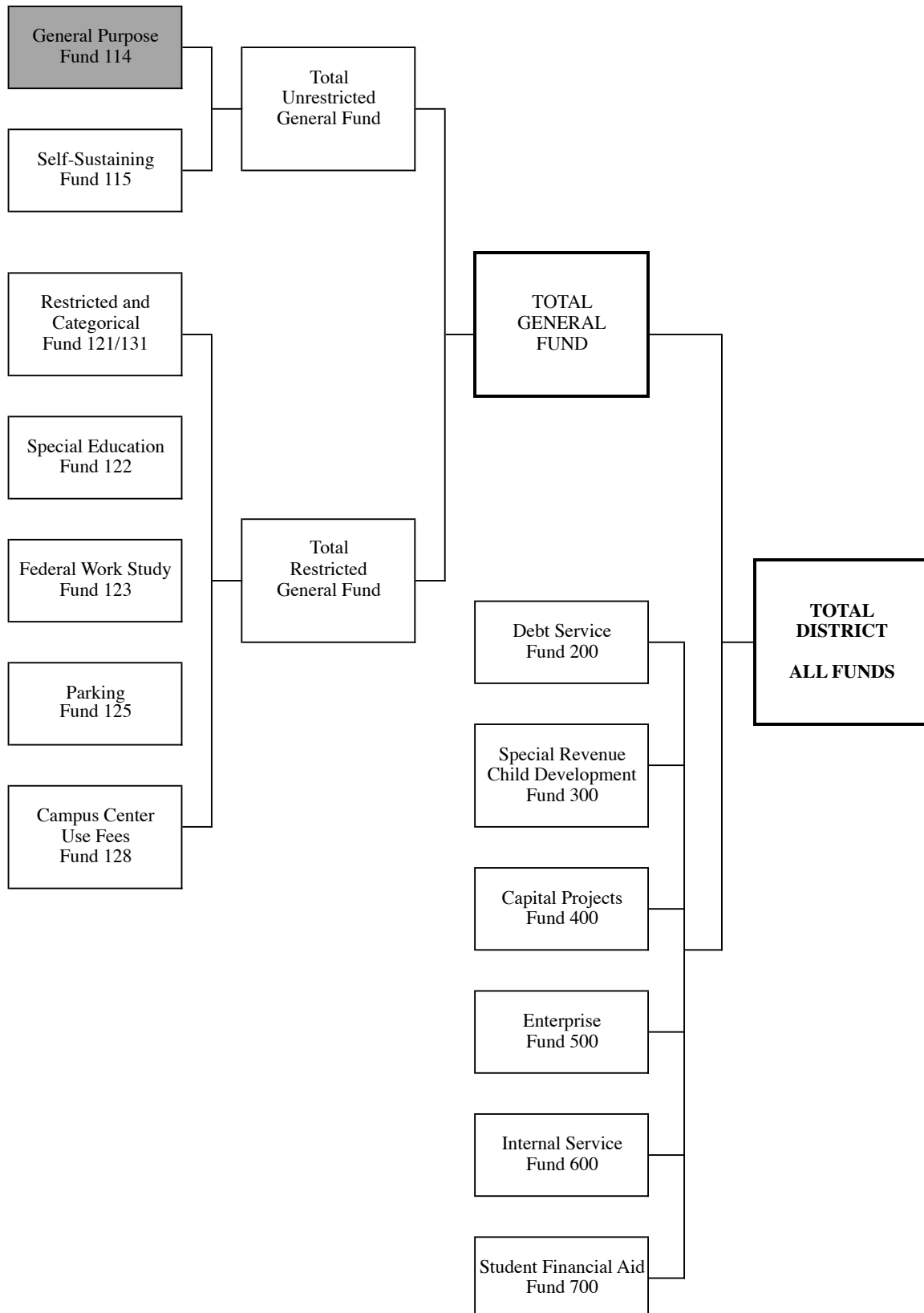
Fund 114 to 121:	87,939	for salary backfill
Fund 114 to 122:	4,358,201	for Special Ed match
Fund 114 to 123:	135,016	for Federal Work Study match
Fund 114 to 125:	400,000	to offset Parking Fund operating deficit
Fund 114 to 200:	17,149	for Debt Service
	471,242	for Capital Lease payments
Fund 114 to 600:	1,500,000	for 13/14 Unfunded Medical Liability

Fund 115 to 200:	34,662	for Debt Service
Fund 125 to 200:	1,236,698	for Debt Service
Fund 128 to 200:	998,113	for Debt Service

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

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

GENERAL PURPOSE FUND



GENERAL PURPOSE FUND**Fund 114**

The General Purpose fund is part of the unrestricted general fund. This fund accounts for the majority of the district's revenues and expenditures. About 81% of this fund's revenue comes from the base revenue, about 14% comes from non-resident tuition, 2% comes from lottery proceeds, and 3% comes from other sources.

The base revenue is comprised of three revenue sources:

- Local Taxes 16%
- Property Tax Revenue 58%
- State General Apportionment/EPA 26%

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

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

Fixed expenses such as leases, utilities, debt payments, insurance premiums, bank and credit card fees, collective bargaining costs, district-wide software maintenance, and a transfer out to DSP&S (Disabled Student Programs and Services) comprise 10% of the total general fund expenses. The remaining 5% constitutes the campuses' and Central Services' discretionary B budget, approximately \$8 million.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 114
General Purpose**

2013-14 BUDGETS

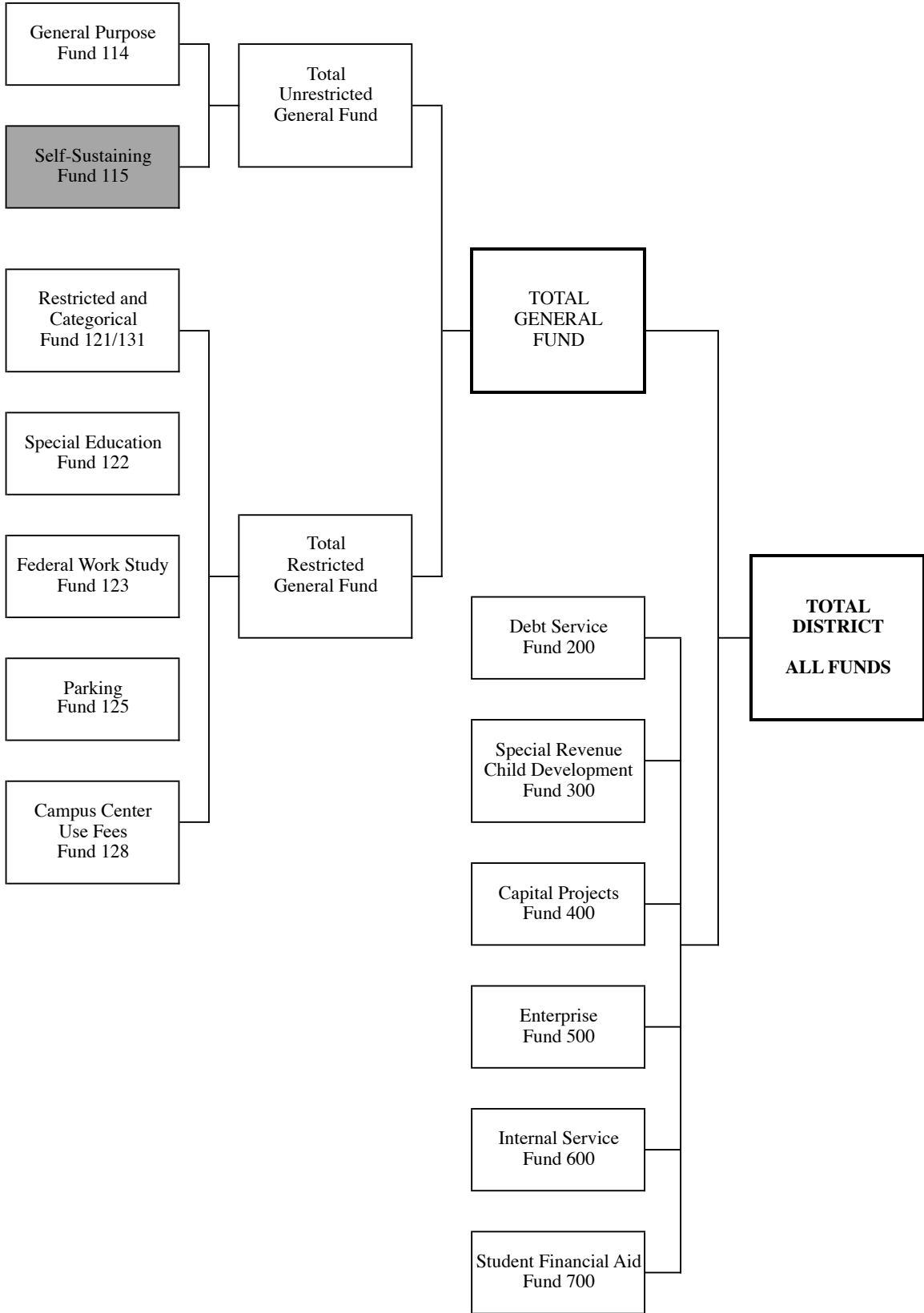
INCOME	Foothill College	De Anza College	Central Services	District-Wide	Total Fund 114
Federal					
Other Federal	\$ 3,004	\$ 0	\$ 0	\$ 0	\$ 3,004
Total Federal Income	\$ 3,004	\$ 0	\$ 0	\$ 0	\$ 3,004
State					
Apportionment	\$ 0	\$ 0	\$ 0	\$ 14,761,883	\$ 14,761,883
Apportionment-EPA	0	0	0	20,979,988	20,979,988
Deferred Maintenance	0	0	0	0	0
State Lottery	0	0	0	4,034,298	4,034,298
Mandated Cost Block Grant	0	0	0	897,270	897,270
Staff Development	0	0	0	0	0
Other State	0	0	0	844,020	844,020
Total State Income	\$ 0	\$ 0	\$ 0	\$ 41,517,460	\$ 41,517,460
Local					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 78,968,556	\$ 78,968,556
Resident Enrollment	199,470	325,000	0	21,381,476	21,905,946
Non-Resident Enrollment	0	0	0	23,746,369	23,746,369
Interest Income	0	0	0	500,000	500,000
Other Local	194,033	452,500	600,000	160,000	1,406,533
Total Local Income	\$ 393,503	\$ 777,500	\$ 600,000	\$ 124,756,402	\$ 126,527,405
TOTAL INCOME	\$ 396,507	\$ 777,500	\$ 600,000	\$ 166,273,861	\$ 168,047,868
EXPENSES					
Contract Teachers	\$ 14,775,873	\$ 21,364,625	\$ 0	\$ 0	\$ 36,140,498
Contract Non-Teachers	4,467,365	5,660,080	675,889	0	10,803,334
Other Teachers	10,740,045	18,283,978	0	0	29,024,023
Other Non-Teachers	381,466	820,903	0	751,243	1,953,612
Total Certificated Salaries	\$ 30,364,749	\$ 46,129,586	\$ 675,889	\$ 751,243	\$ 77,921,467
Contract Non-instructional	\$ 6,083,007	\$ 8,969,008	\$ 13,307,801	\$ 0	\$ 28,359,815
Contract Instructional Aides	246,096	1,652,981	0	0	1,899,077
Other Non-instructional	(16,104)	232,695	0	334,330	550,921
Other Instructional Aides	0	0	0	0	0
Students	0	0	0	0	0
Students-FWS	0	0	0	0	0
Total Classified Salaries	\$ 6,312,999	\$ 10,854,684	\$ 13,307,801	\$ 334,330	\$ 30,809,813
Total Salaries	\$ 36,677,747	\$ 56,984,269	\$ 13,983,690	\$ 1,085,573	\$ 108,731,280
Total Staff Benefits	\$ 8,537,401	\$ 13,096,980	\$ 5,169,995	\$ 10,011,209	\$ 36,815,584
Total Materials and Supplies	\$ 381,507	\$ 723,783	\$ 0	\$ 0	\$ 1,105,290
Contracted Services	\$ 740,661	\$ 0	\$ 0	\$ 251,400	\$ 992,061
Lease of Equipment & Facilities	0	0	0	1,131,608	1,131,608
Utilities	0	0	0	3,429,212	3,429,212
Other Operating	2,005,147	572,479	3,957,890	24,002,057	30,537,573
Total Operating	\$ 2,745,808	\$ 572,479	\$ 3,957,890	\$ 28,814,277	\$ 36,090,454
Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0	0
Other Capital Outlay	0	8,760	0	0	8,760
Total Capital Outlay	\$ 0	\$ 8,760	\$ 0	\$ 0	\$ 8,760
TOTAL EXPENSES	\$ 48,342,463	\$ 71,386,271	\$ 23,111,575	\$ 39,911,059	\$ 182,751,367
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0	0
Intrafund Transfers	0	0	0	0	0
Transfers-out	0	0	0	(6,969,547)	(6,969,547)
Contingency	0	0	0	0	0
Other Out Go	0	0	0	0	0
TOTAL TRANS/OTHER SOURCES	\$ 0	\$ 0	\$ 0	\$ (6,969,547)	\$ (6,969,547)
Net Change in Fund Balance	\$ (47,945,956)	\$ (70,608,771)	\$ (22,511,575)	\$ 119,393,256	\$ (21,673,046)
Beginning Balance, July 1	0	0	0	0	44,970,301
Adjustments to Beginning Balance	0	0	0	0	0
NET FUND BALANCE, June 30	\$ (47,945,956)	\$ (70,608,771)	\$ (22,511,575)	\$ 119,393,256	\$ 23,297,256

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 114
General Purpose**

		TOTAL DISTRICT		
	INCOME	Revised Budget 12/13	Actual 12/13	Budget 13/14
Federal				
Other Federal	\$	941	\$ 941	\$ 3,004
Total Federal Income	\$	941	\$ 941	\$ 3,004
State				
Apportionment	\$	20,550,638	\$ 20,550,638	\$ 14,761,883
Apportionment-EPA		20,979,988	20,979,988	20,979,988
Deferred Maintenance		0	0	0
State Lottery		4,125,262	4,125,262	4,034,298
Mandated Cost Block Grant		1,226,899	1,226,899	897,270
Staff Development		0	0	0
Other State		844,020	844,020	844,020
Total State Income	\$	47,726,807	\$ 47,726,807	\$ 41,517,460
Local				
Property Taxes	\$	78,968,556	\$ 78,968,556	\$ 78,968,556
Resident Enrollment		22,103,886	22,103,886	21,905,946
Non-Resident Enrollment		24,372,504	24,372,504	23,746,369
Interest Income		451,017	451,017	500,000
Other Local		3,089,000	3,089,000	1,406,533
Total Local Income	\$	128,984,964	\$ 128,984,964	\$ 126,527,405
TOTAL INCOME	\$	176,712,712	\$ 176,712,712	\$ 168,047,868
EXPENSES				
Contract Teachers	\$	35,944,105	\$ 33,619,842	\$ 36,140,498
Contract Non-Teachers		12,727,601	12,493,055	10,803,334
Other Teachers		30,874,544	30,874,544	29,024,023
Other Non-Teachers		973,884	1,462,317	1,953,612
Total Certificated Salaries	\$	80,520,133	\$ 78,449,758	\$ 77,921,467
Contract Non-instructional	\$	30,689,559	\$ 28,486,613	\$ 28,359,815
Contract Instructional Aides		2,222,272	1,864,781	1,899,077
Other Non-instructional		171,395	1,283,275	550,921
Other Instructional Aides		0	0	0
Students		0	905,947	0
Students-FWS		0	0	0
Total Classified Salaries	\$	33,083,226	\$ 32,540,615	\$ 30,809,813
Total Salaries	\$	113,603,359	\$ 110,990,373	\$ 108,731,280
Total Staff Benefits	\$	38,416,392	\$ 35,497,277	\$ 36,815,584
Total Materials and Supplies	\$	2,285,568	\$ 2,801,466	\$ 1,105,290
Contracted Services	\$	912,608	\$ 2,944,334	\$ 992,061
Lease of Equipment & Facilities		1,117,608	1,140,267	1,131,608
Utilities		3,165,928	3,469,480	3,429,212
Other Operating		28,187,106	6,882,248	30,537,573
Total Operating	\$	33,383,251	\$ 14,436,329	\$ 36,090,454
Buildings	\$	25,335	\$ 0	\$ 0
Equipment-New & Replacement		0	133,633	0
Other Capital Outlay		97,048	25,068	8,760
Total Capital Outlay	\$	122,383	\$ 158,701	\$ 8,760
TOTAL EXPENSES	\$	187,810,953	\$ 163,884,147	\$ 182,751,367
Transfers-in	\$	217,235	\$ 550,360	\$ 0
Other Sources		32,857	34,666	0
Intrafund Transfers		(171,861)	(171,861)	0
Transfers-out		(6,602,763)	(6,759,577)	(6,969,547)
Contingency		(4,396,565)	0	0
Other Out Go		0	0	0
TOTAL TRANS/OTHER SOURCES	\$	(10,921,097)	\$ (6,346,413)	\$ (6,969,547)
Net Change in Fund Balance	\$	(22,019,338)	\$ 6,482,152	\$ (21,673,046)
Beginning Balance, July 1		38,214,956	38,214,956	44,970,301
Adjustments to Beginning Balance		273,194	273,194	0
NET FUND BALANCE, June 30	\$	16,468,812	\$ 44,970,301	\$ 23,297,255

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

2013-14 BUDGETS

INCOME	Foothill College	De Anza College	Central Services	Total Fund 115
Total State Income	\$ 1,128,910	\$ 15,000	\$ 0	\$ 1,143,910
Contract Services	\$ 655,473	\$ 0	\$ 0	\$ 655,473
Enrollment	0	0	0	0
Facilities Rental	465,000	360,000	0	825,000
Field Trip Revenue	4,000	0	0	4,000
Sales	0	228,500	0	228,500
Short Courses	0	458,000	0	458,000
Other Local Income	2,209,214	1,524,800	4,508,909	8,242,923
Total Local Income	\$ 3,333,687	\$ 2,571,300	\$ 4,508,909	\$ 10,413,896
TOTAL INCOME	\$ 4,462,597	\$ 2,586,300	\$ 4,508,909	\$ 11,557,806
EXPENSES				
Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	107,073	136,770	0	243,843
Other Teachers	411,263	0	0	411,263
Other Non-Teachers	8,778	10,468	0	19,246
Total Certificated Salaries	\$ 527,114	\$ 147,238	\$ 0	\$ 674,352
Contract Non-instructional	\$ 417,355	\$ 1,000,077	\$ 0	\$ 1,417,432
Contract Instructional Aides	0	0	0	0
Other Non-instructional	125,000	426,300	0	551,300
Other Instructional Aides	0	0	0	0
Students	0	0	0	0
Students-FWS	0	0	0	0
Total Classified Salaries	\$ 542,355	\$ 1,426,377	\$ 0	\$ 1,968,732
Total Salaries	\$ 1,069,469	\$ 1,573,615	\$ 0	\$ 2,643,084
Total Staff Benefits	\$ 238,652	\$ 433,187	\$ 0	\$ 671,839
Total Materials and Supplies	\$ 556,425	\$ (313,350)	\$ 0	\$ 243,075
Contracted Services	\$ 0	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0	0
Utilities	0	0	0	0
Other Operating	2,047,892	763,300	3,962,500	6,773,692
Total Operating	\$ 2,047,892	\$ 763,300	\$ 3,962,500	\$ 6,773,692
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0
Other Capital Outlay	2,500	28,150	0	30,650
Total Capital Outlay	\$ 2,500	\$ 28,150	\$ 0	\$ 30,650
TOTAL EXPENSES	\$ 3,914,938	\$ 2,484,902	\$ 3,962,500	\$ 10,362,340
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Intrafund Transfers	104,000	190,000	(294,000)	0
Transfers-out	0	(34,662)	0	(34,662)
Contingency	0	0	0	0
Other Out Go	0	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 104,000	\$ 155,338	\$ (294,000)	\$ (34,662)
Net Change in Fund Balance	\$ 651,659	\$ 256,736	\$ 252,409	\$ 1,160,804
Beginning Balance, July 1	3,449,894	3,141,246	2,047,474	8,638,613
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 4,101,552	\$ 3,397,982	\$ 2,299,883	\$ 9,799,417

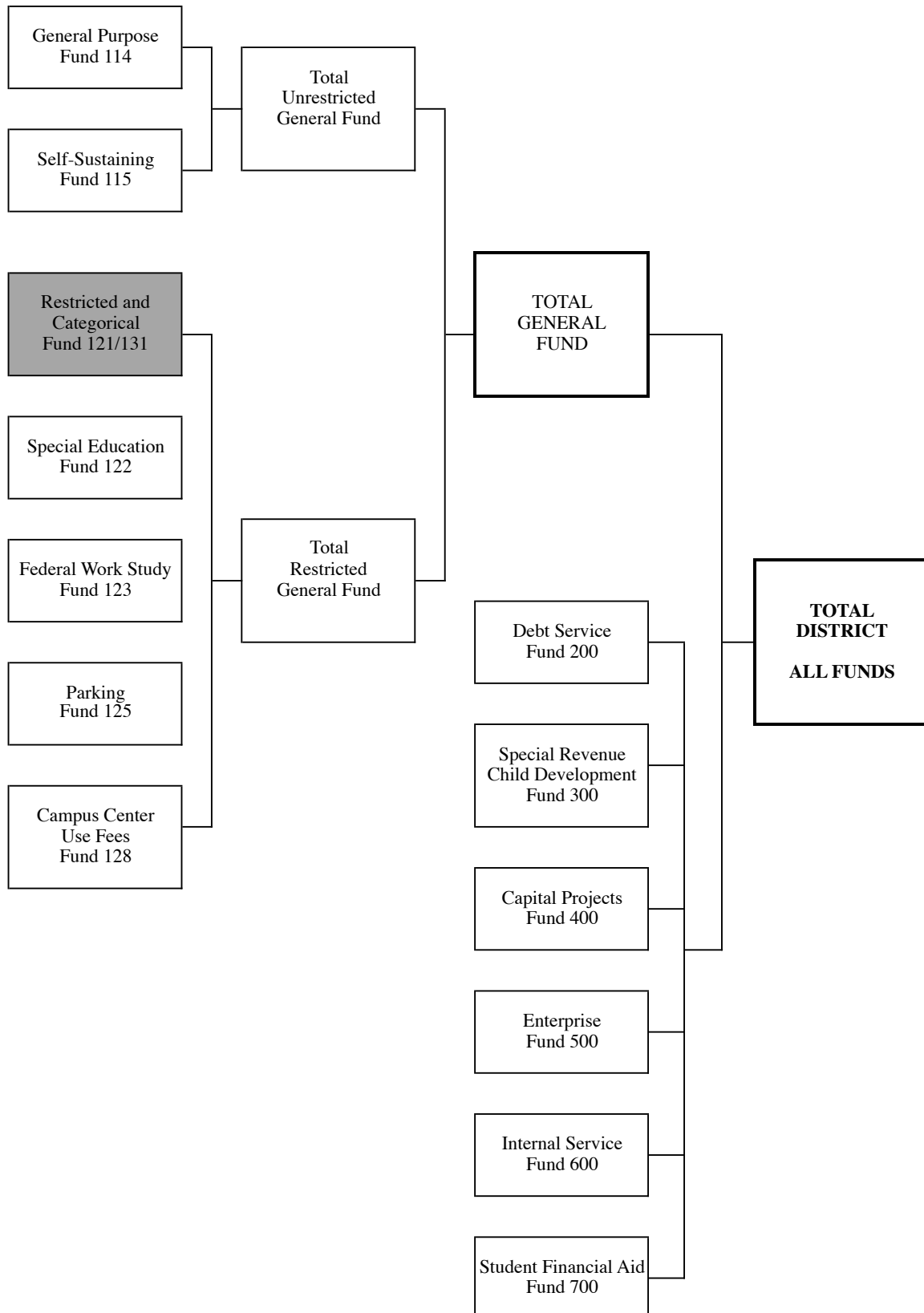
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 115
Self-Sustaining**

TOTAL DISTRICT

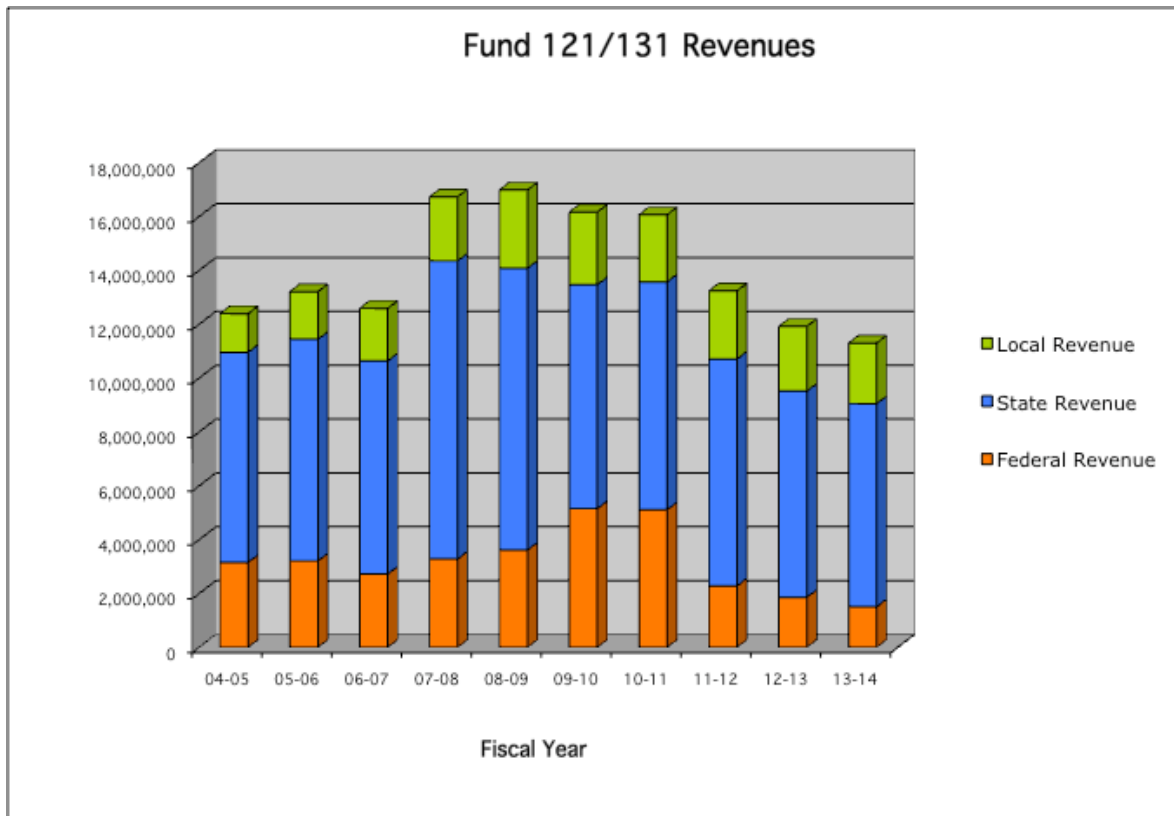
INCOME	Revised Budget 12/13	Actual 12/13	Budget 13/14
Total State Income	\$ 1,175,182	\$ 1,130,124	\$ 1,143,910
Contract Services	\$ 427,000	\$ 333,933	\$ 655,473
Enrollment	0	0	0
Facilities Rental	478,000	878,233	825,000
Field Trip Revenue	118,000	121,850	4,000
Sales	202,500	287,253	228,500
Short Courses	600,000	435,677	458,000
Other Local Income	7,790,885	8,789,132	8,242,923
Total Local Income	\$ 9,616,385	\$ 10,846,078	\$ 10,413,896
TOTAL INCOME	\$ 10,791,567	\$ 11,976,202	\$ 11,557,806
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	243,843	202,662	243,843
Other Teachers	749,213	400,720	411,263
Other Non-Teachers	18,500	27,660	19,246
Total Certificated Salaries	\$ 1,011,556	\$ 631,042	\$ 674,352
Contract Non-instructional	\$ 1,357,705	\$ 1,333,072	\$ 1,417,432
Contract Instructional Aides	0	0	0
Other Non-instructional	502,200	667,738	551,300
Other Instructional Aides	0	0	0
Students	0	82,255	0
Students-FWS	0	0	0
Total Classified Salaries	\$ 1,859,905	\$ 2,083,065	\$ 1,968,732
Total Salaries	\$ 2,871,461	\$ 2,714,107	\$ 2,643,084
Total Staff Benefits	\$ 673,745	\$ 676,330	\$ 671,839
Total Materials and Supplies	\$ (94,309)	\$ (64,974)	\$ 243,075
Contracted Services	\$ 0	\$ 2,652,708	\$ 0
Lease of Equipment & Facilities	0	471,567	0
Utilities	0	16,295	0
Other Operating	6,642,474	4,377,151	6,773,692
Total Operating	\$ 6,642,474	\$ 7,517,721	\$ 6,773,692
Buildings	\$ 0	\$ 3,581	\$ 0
Equipment-New & Replacement	0	23,906	0
Other Capital Outlay	34,330	0	30,650
Total Capital Outlay	\$ 34,330	\$ 27,487	\$ 30,650
TOTAL EXPENSES	\$ 10,127,701	\$ 10,870,670	\$ 10,362,340
Transfers-in	\$ 145,718	\$ 145,718	\$ 0
Other Sources	0	0	0
Intrafund Transfers	171,861	171,861	0
Transfers-out	(34,648)	(38,212)	(34,662)
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 282,931	\$ 279,367	\$ (34,662)
Net Change in Fund Balance	\$ 946,797	\$ 1,384,899	\$ 1,160,804
Beginning Balance, July 1	7,253,714	7,253,714	8,638,613
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 8,200,511	\$ 8,638,613	\$ 9,799,417

RESTRICTED and CATEGORICAL FUND



RESTRICTED and CATEGORICAL Fund 121/131

Restricted and Categorical funds are those resources that come from federal, state or local agencies.



The chart above represents the amounts of revenue received from federal, state, and local sources for Fund 121/131 for the past ten years. For 2013/14 we are projecting less federal revenue. The NSF Nanotech grant is ending in September 2013. We have two federal grants that will be active in 2013/14, an NSF Stemway grant and a large AANAPISI grant. The majority of the revenue that we receive in the Restricted and Categorical Fund originates from the state. For 2013/14, we are projecting to receive approximately the same level of state funding as 2012/13 for the categorical programs. Although we are receiving approximately the same level of state funding, we will see a reduction in our State Economic Development grants such as CACT, Leadership, and HUBS due to the state awarding funds for regional collaborative projects versus awarding funds to individual community college districts. 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 2013/14 and we anticipate less revenue for existing programs, resulting in an overall decrease to local revenue for the Restricted and Categorical Fund.

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

Instructional Equipment, Library Materials, and Technology (Block Grant): For the 2013/14 Adopted Budget, we plan to spend approximately \$375,000 this year for state instructional equipment and library materials.

Perkins Career and Technical Education Act (CTEA): CTEA funds are federal funds administered by the state for technical education and improvement of career and technical programs. We are projecting the same level of funding as 2012/13.

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

Matriculation, Staff Development, Staff Diversity, Extended Opportunity Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), and CalWorks: These programs target specific populations or services funded by the state. We are projecting the same level of funding as 2012/13. Based on the Governor's budget, we anticipate receiving more categorical funding in the months to follow and will revise the budget once the information becomes available.

Health Services Fees: Health Services fees are collected from the students and restricted for the provision of health services for students. The health services fee is set by the state and we are mandated to provide a fixed level of services. Therefore, the state provides reimbursement for the cost of providing these services.

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

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

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 121/131 Restricted and Categorical

2013-14 BUDGETS

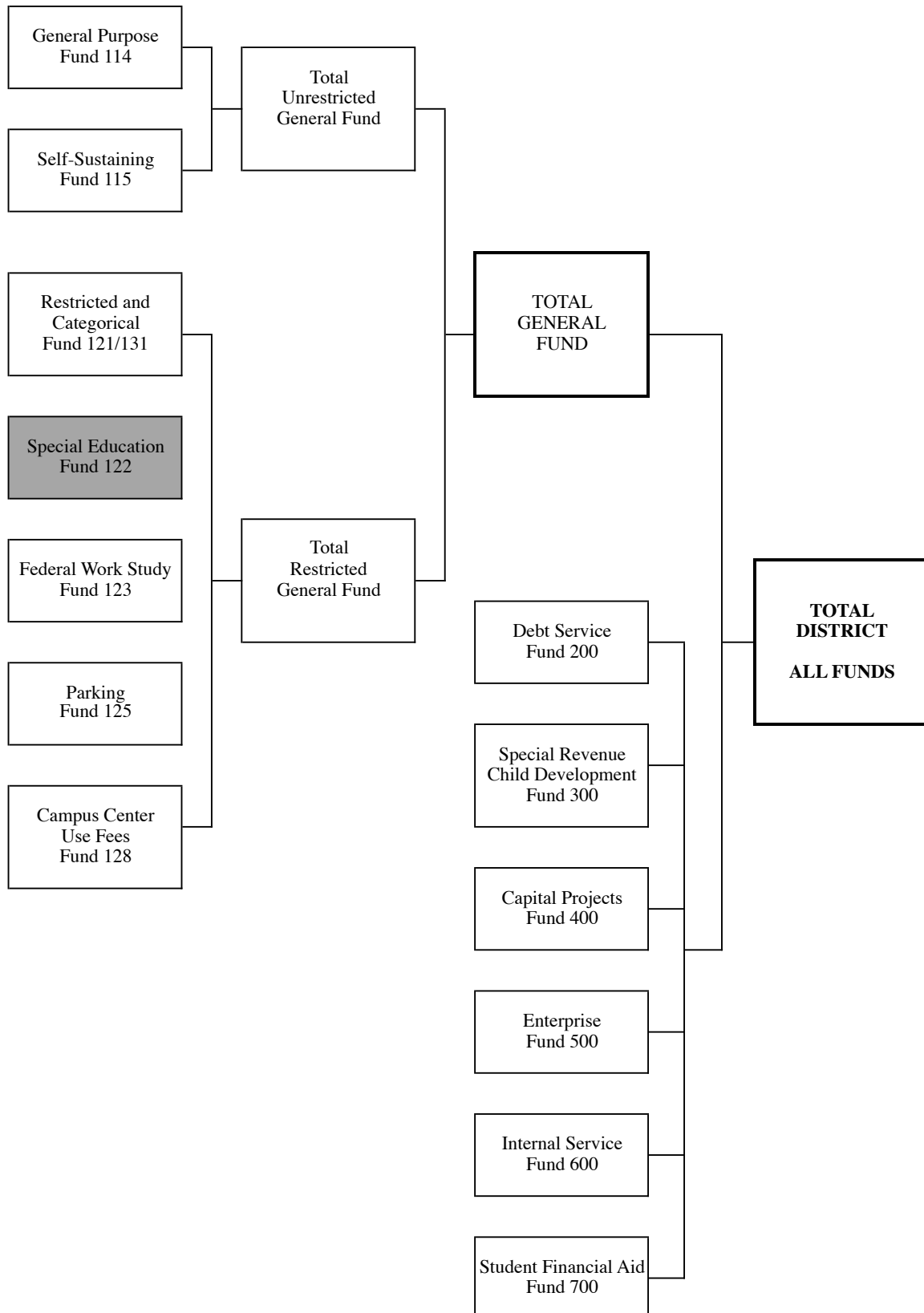
INCOME	Foothill College	De Anza College	Central Services	Total Fund 121/131
WIA	\$ 0	\$ 60,000	\$ 0	\$ 60,000
Financial Aid Admin. Allowance	5,000	10,000	0	15,000
CTEA	302,987	429,786	0	732,773
NASA	0	0	0	0
NSF	223,031	9,000	0	232,031
Other	0	428,888	42,000	470,888
Total Federal Income	\$ 531,018	\$ 937,674	\$ 42,000	\$ 1,510,692
Matriculation Apportionment	\$ 486,730	\$ 706,464	\$ 0	\$ 1,193,194
Special Education	0	1,000,000	0	1,000,000
Board Financial Assistance Program	370,084	555,126	0	925,210
Staff Development	5,000	4,185	5,000	14,185
Staff Diversity	1,500	1,500	10,000	13,000
EOPS (Parts A & B)	478,321	748,143	0	1,226,464
CARE	32,206	71,641	0	103,847
Deferred Maintenance	0	0	0	0
Block Grant (Instructional Equipment)	275,000	100,000	0	375,000
CalWorks	0	302,662	0	302,662
Other State	829,667	1,171,792	15,000	2,016,459
Total State Income	\$ 2,478,508	\$ 4,661,513	\$ 30,000	\$ 7,170,021
Health Service Fees	\$ 851,612	\$ 1,229,486	\$ 0	\$ 2,081,098
Other Local	35,000	135,000	0	170,000
Total Local Income	\$ 886,612	\$ 1,364,486	\$ 0	\$ 2,251,098
TOTAL INCOME	\$ 3,896,138	\$ 6,963,673	\$ 72,000	\$ 10,931,811
EXPENSES				
Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	738,113	784,057	0	1,522,170
Other Teachers	0	0	0	0
Other Non-Teachers	94,722	125,233	0	219,955
Total Certificated Salaries	\$ 832,835	\$ 909,290	\$ 0	\$ 1,742,125
Contract Non-instructional	\$ 924,084	\$ 2,451,236	\$ 253,490	\$ 3,628,810
Contract Instructional Aides	0	0	0	0
Other Non-instructional	150,007	590,649	0	740,656
Other Instructional Aides	0	0	0	0
Students	0	0	0	0
Students-FWS	0	0	0	0
Total Classified Salaries	\$ 1,074,091	\$ 3,041,885	\$ 253,490	\$ 4,369,466
Total Salaries	\$ 1,906,926	\$ 3,951,175	\$ 253,490	\$ 6,111,591
Total Staff Benefits	\$ 574,467	\$ 1,202,524	\$ 99,833	\$ 1,876,824
Total Materials and Supplies	\$ 564,204	\$ 565,209	\$ 13,000	\$ 1,142,413
Contracted Services	\$ 306,616	\$ 225,069	\$ 25,000	\$ 556,685
Lease of Equipment & Facilities	0	90,720	0	90,720
Utilities	0	21,000	0	21,000
Other Operating	394,994	625,320	(83,834)	936,479
Total Operating	\$ 701,610	\$ 962,109	\$ (58,834)	\$ 1,604,884
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	20,244	123,489	0	143,733
Other Capital Outlay	0	0	0	0
Total Capital Outlay	\$ 20,244	\$ 123,489	\$ 0	\$ 143,733
TOTAL EXPENSES	\$ 3,767,452	\$ 6,804,506	\$ 307,488	\$ 10,879,445
Transfers-in	\$ 6,228	\$ 81,711	\$ 0	\$ 87,939
Other Sources	0	18,720	0	18,720
Transfers-out	0	0	0	0
Other Out Go	(134,914)	(259,598)	0	(394,512)
TOTAL TRANSFERS/OTHER SOURCES	\$ (128,686)	\$ (159,167)	\$ 0	\$ (287,853)
Net Change in Fund Balance	\$ 0	\$ 0	\$ (235,488)	\$ (235,488)
Beginning Balance, July 1	0	0	0	6,460,008
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ (235,488)	\$ 6,224,520

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 121/131
Restricted and Categorical**

TOTAL DISTRICT			
INCOME	Revised Budget 12/13	Actual 12/13	Budget 13/14
WIA	\$ 90,000	\$ 55,574	\$ 60,000
Financial Aid Admin. Allowance	31,500	29,635	15,000
CTEA	765,944	746,353	732,773
NASA	0	0	0
NSF	350,941	394,812	232,031
Other	641,456	564,223	470,888
Total Federal Income	\$ 1,879,841	\$ 1,790,597	\$ 1,510,692
Matriculation Apportionment	\$ 1,255,993	\$ 1,255,993	\$ 1,193,194
Special Education	1,000,000	1,074,554	1,000,000
Board Financial Assistance Program	888,760	919,531	925,210
Staff Development	12,000	0	14,185
Staff Diversity	13,000	46,419	13,000
EOPS (Parts A & B)	1,291,015	1,292,410	1,226,464
CARE	109,312	109,312	103,847
Deferred Maintenance	0	0	0
Block Grant (Instructional Equipment)	500,000	286,077	375,000
CalWorks	318,590	318,237	302,662
Other State	2,901,809	3,456,025	2,016,459
Total State Income	\$ 8,290,479	\$ 8,758,558	\$ 7,170,021
Health Service Fees	\$ 2,081,098	\$ 2,033,372	\$ 2,081,098
Other Local	643,130	748,217	170,000
Total Local Income	\$ 2,724,228	\$ 2,781,588	\$ 2,251,098
TOTAL INCOME	\$ 12,894,548	\$ 13,330,743	\$ 10,931,811
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	1,816,665	1,690,978	1,522,170
Other Teachers	31,466	2,923	0
Other Non-Teachers	326,648	389,051	219,955
Total Certificated Salaries	\$ 2,174,779	\$ 2,082,953	\$ 1,742,125
Contract Non-instructional	\$ 3,679,434	\$ 3,372,927	\$ 3,628,810
Contract Instructional Aides	0	0	0
Other Non-instructional	784,794	460,394	740,656
Other Instructional Aides	0	0	0
Students	180,748	818,350	0
Students-FWS	0	0	0
Total Classified Salaries	\$ 4,644,977	\$ 4,651,671	\$ 4,369,466
Total Salaries	\$ 6,819,756	\$ 6,734,624	\$ 6,111,591
Total Staff Benefits	\$ 2,055,685	\$ 1,929,070	\$ 1,876,824
Total Materials and Supplies	\$ 1,382,135	\$ 1,340,666	\$ 1,142,413
Contracted Services	\$ 953,115	\$ 1,147,610	\$ 556,685
Lease of Equipment & Facilities	90,720	94,792	90,720
Utilities	21,000	19,419	21,000
Other Operating	820,956	699,359	936,479
Total Operating	\$ 1,885,791	\$ 1,961,180	\$ 1,604,884
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	643,994	278,914	143,733
Other Capital Outlay	0	72,568	0
Total Capital Outlay	\$ 643,994	\$ 351,482	\$ 143,733
TOTAL EXPENSES	\$ 12,787,361	\$ 12,317,022	\$ 10,879,445
Transfers-in	\$ 267,805	\$ 267,805	\$ 87,939
Other Sources	152,500	0	18,720
Transfers-out	(145,718)	(145,718)	0
Other Out Go	(471,508)	(478,767)	(394,512)
TOTAL TRANSFERS/OTHER SOURCES	\$ (196,921)	\$ (356,680)	\$ (287,853)
Net Change in Fund Balance	\$ (89,734)	\$ 657,041	\$ (235,488)
Beginning Balance, July 1	5,802,967	5,802,967	6,460,008
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 5,713,233	\$ 6,460,008	\$ 6,224,520

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 2013/14 Adopted Budget, we anticipate receiving approximately \$1.98 million in state revenues for Special Education. Expenses for the Special Education Fund are estimated at \$6.7 million. The district plans to transfer in matching dollars, also known as “college effort,” from the General Purpose Fund. The funds are necessary to meet the state requirement for receiving state Disabled Student Programs and Services (DSP&S) revenues and serving students with special needs. This match, which helps to balance the fund, is estimated to be approximately \$4.36 million for 2013/14.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 122 Special Education

2013-14 BUDGETS

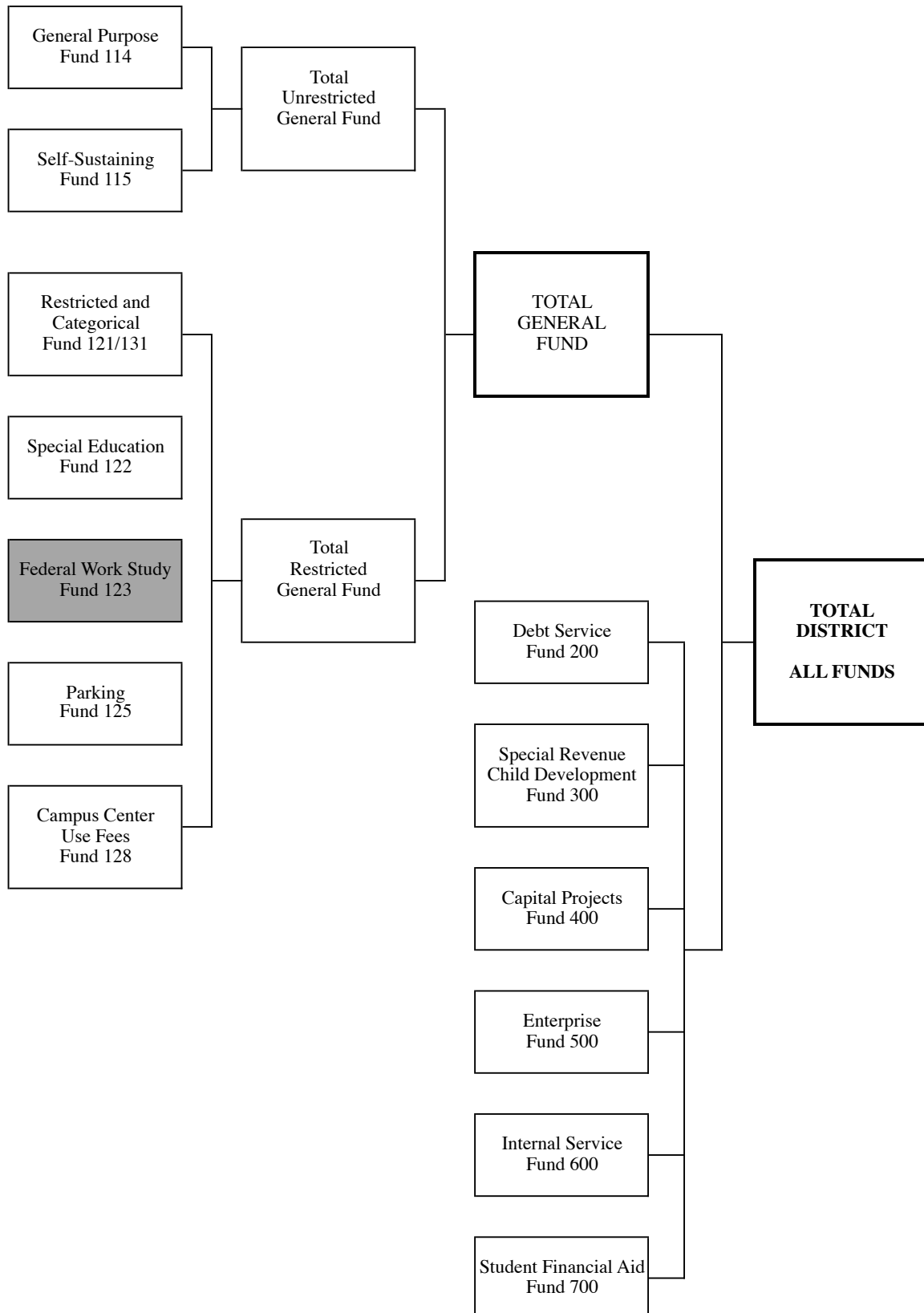
INCOME	Foothill College	De Anza College	Total Fund 122
Federal			
CTEA	\$ 0	\$ 0	\$ 0
Other Federal	0	0	0
Total Federal Income	\$ 0	\$ 0	\$ 0
State			
Special Education Apportionment	\$ 899,345	\$ 1,079,636	\$ 1,978,981
Department of Rehabilitation	0	0	0
Total State Income	\$ 899,345	\$ 1,079,636	\$ 1,978,981
Local			
Other Local	\$ 0	\$ 0	\$ 0
Total Local Income	\$ 0	\$ 0	\$ 0
TOTAL INCOME	\$ 899,345	\$ 1,079,636	\$ 1,978,981
EXPENSES			
Contract Teachers	\$ 318,345	\$ 791,558	\$ 1,109,903
Contract Non-Teachers	456,197	707,775	1,163,972
Other Teachers	347,125	316,155	663,280
Other Non-Teachers	1,432	10,150	11,582
Total Certificated Salaries	\$ 1,123,099	\$ 1,825,638	\$ 2,948,737
Contract Non-instructional	\$ 365,144	\$ 762,217	\$ 1,127,361
Contract Instructional Aides	57,471	662,885	720,356
Other Non-instructional	77,000	170,000	247,000
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
Total Classified Salaries	\$ 499,615	\$ 1,595,102	\$ 2,094,717
Total Salaries	\$ 1,622,714	\$ 3,420,740	\$ 5,043,454
Total Staff Benefits	\$ 407,995	\$ 971,576	\$ 1,379,571
Total Materials and Supplies	\$ 19,700	\$ 18,814	\$ 38,514
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	82,756	147,351	230,107
Total Operating	\$ 82,756	\$ 147,351	\$ 230,107
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	7,000	7,000
Total Capital Outlay	\$ 0	\$ 7,000	\$ 7,000
TOTAL EXPENSES	\$ 2,133,165	\$ 4,565,481	\$ 6,698,646
Transfers-in	\$ 1,115,455	\$ 3,242,746	\$ 4,358,201
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 1,115,455	\$ 3,242,746	\$ 4,358,201
Net Change in Fund Balance	\$ (118,365)	\$ (243,099)	\$ (361,464)
Beginning Balance, July 1	0	0	361,464
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ (118,365)	\$ (243,099)	\$ 0

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 122 Special Education

INCOME	TOTAL DISTRICT		
	Revised Budget 12/13	Actual 12/13	Budget 13/14
Federal			
CTEA	\$ 0	\$ 0	\$ 0
Other Federal	0	0	0
Total Federal Income	\$ 0	\$ 0	\$ 0
State			
Special Education Apportionment	\$ 2,142,780	\$ 2,146,564	\$ 1,978,981
Department of Rehabilitation	0	0	0
Total State Income	\$ 2,142,780	\$ 2,146,564	\$ 1,978,981
Local			
Other Local	\$ 0	\$ 2,369	\$ 0
Total Local Income	\$ 0	\$ 2,369	\$ 0
TOTAL INCOME	\$ 2,142,780	\$ 2,148,933	\$ 1,978,981
EXPENSES			
Contract Teachers	\$ 1,015,483	\$ 1,015,483	\$ 1,109,903
Contract Non-Teachers	1,167,007	1,114,266	1,163,972
Other Teachers	666,492	666,492	663,280
Other Non-Teachers	(43,291)	99,033	11,582
Total Certificated Salaries	\$ 2,805,691	\$ 2,895,273	\$ 2,948,737
Contract Non-instructional	\$ 1,133,545	\$ 994,867	\$ 1,127,361
Contract Instructional Aides	873,649	706,107	720,356
Other Non-instructional	(223,370)	215,487	247,000
Other Instructional Aides	0	0	0
Students	0	72,852	0
Students-FWS	0	0	0
Total Classified Salaries	\$ 1,783,824	\$ 1,989,313	\$ 2,094,717
Total Salaries	\$ 4,589,515	\$ 4,884,586	\$ 5,043,454
Total Staff Benefits	\$ 1,338,691	\$ 1,364,932	\$ 1,379,571
Total Materials and Supplies	\$ 17,714	\$ 39,008	\$ 38,514
Contracted Services	\$ 0	\$ 103,155	\$ 0
Lease of Equipment & Facilities	0	3,513	0
Utilities	0	415	0
Other Operating	809,959	6,183	230,107
Total Operating	\$ 809,959	\$ 113,267	\$ 230,107
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	8,395	7,170	7,000
Total Capital Outlay	\$ 8,395	\$ 7,170	\$ 7,000
TOTAL EXPENSES	\$ 6,764,275	\$ 6,408,963	\$ 6,698,646
Transfers-in	\$ 4,680,412	\$ 4,680,412	\$ 4,358,201
Other Sources	0	0	0
Transfers-out	(217,235)	(217,235)	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 4,463,178	\$ 4,463,178	\$ 4,358,201
Net Change in Fund Balance	\$ (158,317)	\$ 203,147	\$ (361,464)
Beginning Balance, July 1	158,317	158,317	361,464
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 361,464	\$ 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

2013-14 BUDGETS

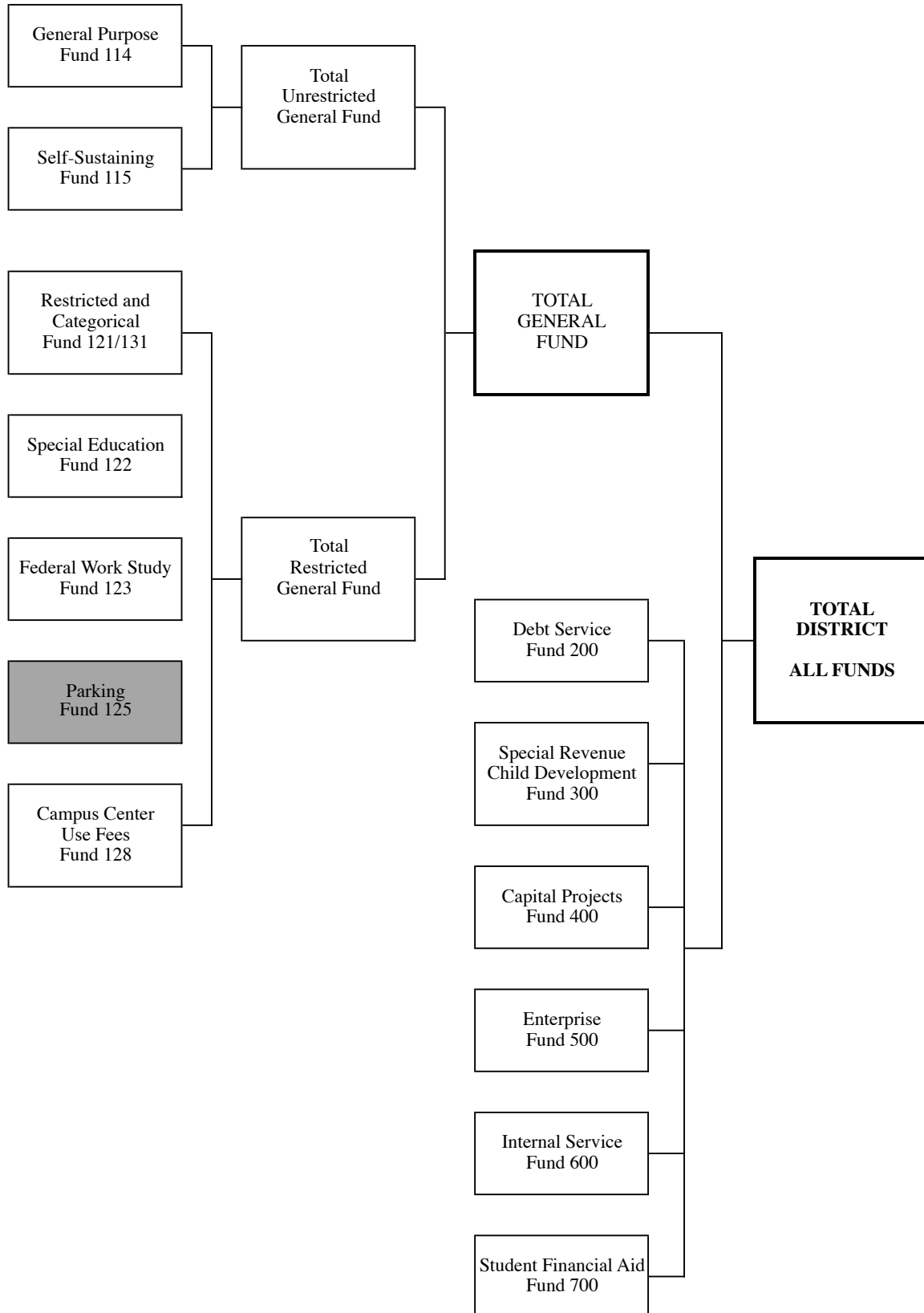
INCOME	Foothill College	De Anza College	Total Fund 123
Federal			
Federal Work Study	\$ 150,000	\$ 255,049	\$ 405,049
Other Federal	0	0	0
TOTAL INCOME	\$ 150,000	\$ 255,049	\$ 405,049
EXPENSES			
Other Non-Teachers	\$ 0	\$ 0	\$ 0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Other Non-instructional	\$ 0	\$ 0	\$ 0
Students-FWS	200,000	340,065	540,065
Total Classified Salaries	\$ 200,000	\$ 340,065	\$ 540,065
Total Staff Benefits	\$ 0	\$ 0	\$ 0
Total Materials and Supplies	\$ 0	\$ 0	\$ 0
Total Operating	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 200,000	\$ 340,065	\$ 540,065
Transfers-in	\$ 50,000	\$ 85,016	\$ 135,016
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 50,000	\$ 85,016	\$ 135,016
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 123
Federal Work Study**

TOTAL DISTRICT			
INCOME	Revised Budget 12/13	Actual 12/13	Budget 13/14
Federal			
Federal Work Study	\$ 390,879	\$ 382,037	\$ 405,049
Other Federal	0	0	0
TOTAL INCOME	\$ 390,879	\$ 382,037	\$ 405,049
EXPENSES			
Other Non-Teachers	\$ 0	\$ 0	\$ 0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Other Non-instructional	\$ 0	\$ 0	\$ 0
Students-FWS	520,972	470,974	540,065
Total Classified Salaries	\$ 520,972	\$ 470,974	\$ 540,065
Total Staff Benefits	\$ 0	\$ 0	\$ 0
Total Materials and Supplies	\$ 0	\$ 16,628	\$ 0
Total Operating	\$ 0	\$ 12,178	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 520,972	\$ 499,780	\$ 540,065
Transfers-in	\$ 130,093	\$ 117,744	\$ 135,016
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 130,093	\$ 117,744	\$ 135,016
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0

PARKING FUND



PARKING**Fund 125**

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

Revenue from parking permits is limited by student enrollment and by the state statute that limits parking fees to \$100 per year. We are projecting an excess of operating expenses over revenue of \$400,000, which will be covered, as in prior years, by a transfer in from the General Purpose Fund to allow them 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.

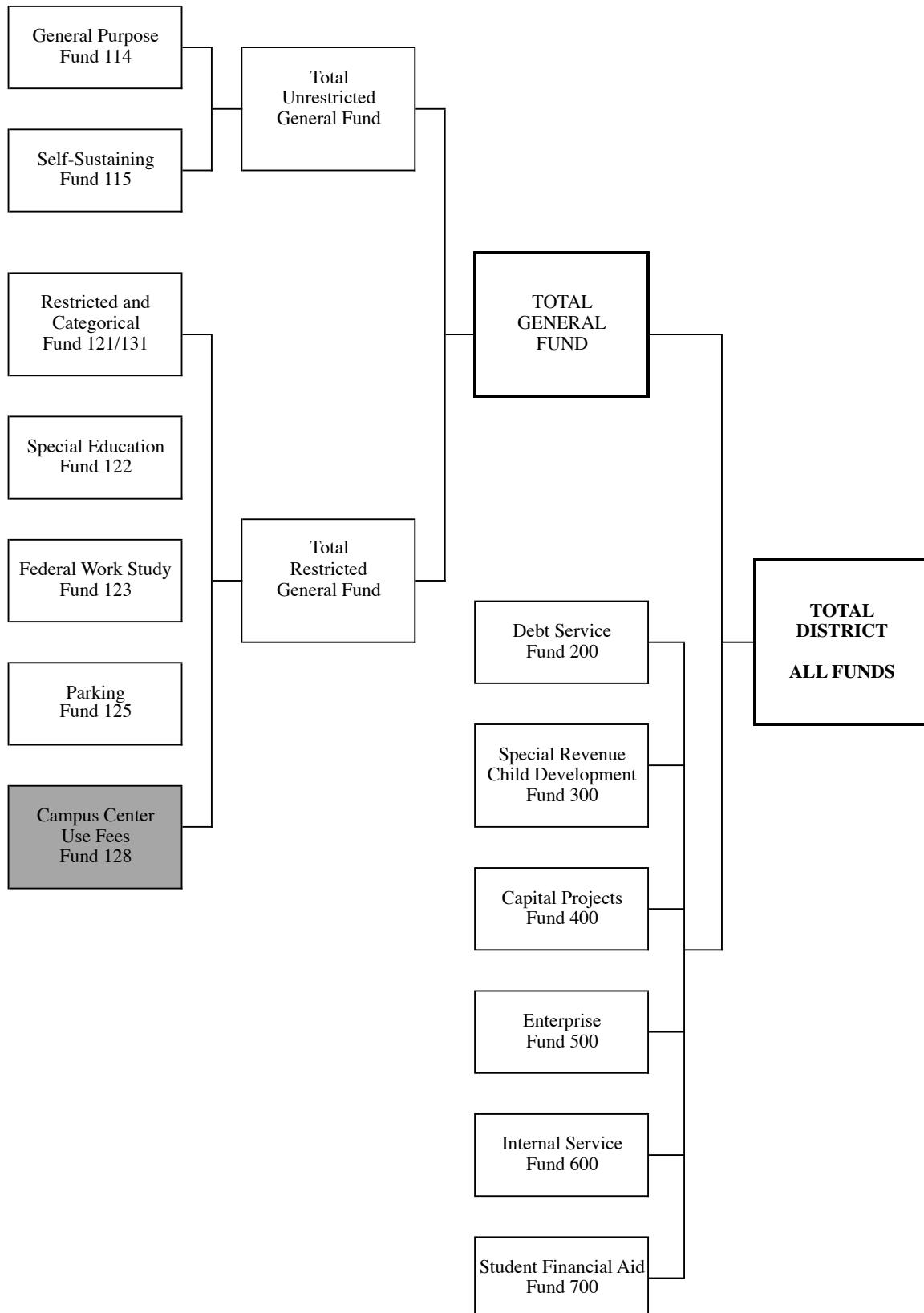
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 125 Parking

2013-14 BUDGETS

INCOME	Revised Budget 12/13		Actual 12/13		Budget 13/14
State					
Other State Income	\$	0	\$	0	\$ 0
Total State Income	\$	0	\$	0	\$ 0
Local					
Decals	\$	1,260,000	\$	1,412,882	\$ 1,315,000
Daily Permits		637,000		837,022	694,849
Special Events Parking		277,000		227,254	284,119
Total Local Income		2,174,000		2,477,157	2,293,968
TOTAL INCOME	\$	2,174,000	\$	2,477,157	\$ 2,293,968
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	\$	846,109	\$	714,634	\$ 1,013,827
Contract Instructional Aides		0		0	0
Other Non-instructional		58,568		253,910	0
Other Instructional Aides		0		0	0
Students		0		0	0
Students-FWS		0		0	0
Total Classified Salaries	\$	904,677	\$	968,544	\$ 1,013,827
Total Salaries	\$	904,677	\$	968,544	\$ 1,013,827
Total Staff Benefits	\$	321,337	\$	322,956	\$ 333,443
Total Materials and Supplies	\$	0	\$	983	\$ 0
Contracted Services	\$	0	\$	33,049	\$ 0
Lease of Equipment & Facilities		0		0	0
Utilities		0		0	0
Other Operating		110,000		28,102	110,000
Total Operating	\$	110,000	\$	61,150	\$ 110,000
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	\$	1,336,014	\$	1,353,634	\$ 1,457,270
Transfers-in	\$	400,000	\$	116,714	\$ 400,000
Other Sources		0		0	0
Transfers-out		(1,237,986)		(1,240,237)	(1,236,698)
Contingency		0		0	0
Other Out Go		0		0	0
TOTAL TRANSFERS/OTHER SOURCES	\$	(837,986)	\$	(1,123,523)	\$ (836,698)
Net Change in Fund Balance	\$	0	\$	0	\$ 0
Beginning Balance, July 1		0		0	0
Adjustments to Beginning Balance		0		0	0
NET FUND BALANCE, June 30	\$	0	\$	0	\$ 0

CAMPUS CENTER USE FEES FUND



CAMPUS CENTER USE FEES**Fund 128**

Revenues are generated by collecting a mandatory fee for use of the campus centers at each institution. The proceeds are isolated by campus and are restricted for the following purposes in order of priority: 1) retirement of Certificates of Participation financing the campus center expansion 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 new debt service will be repaid from increases in campus center student fees at both campuses that were approved in prior years.

Although the Campus Center Use Fee Fund is projecting a deficit of approximately \$160,000 for 2013/14, this over-expenditure is intentional in order to utilize the accumulated fund balance from the prior year. Most of the expenses that will be reducing 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

2013-14 BUDGETS

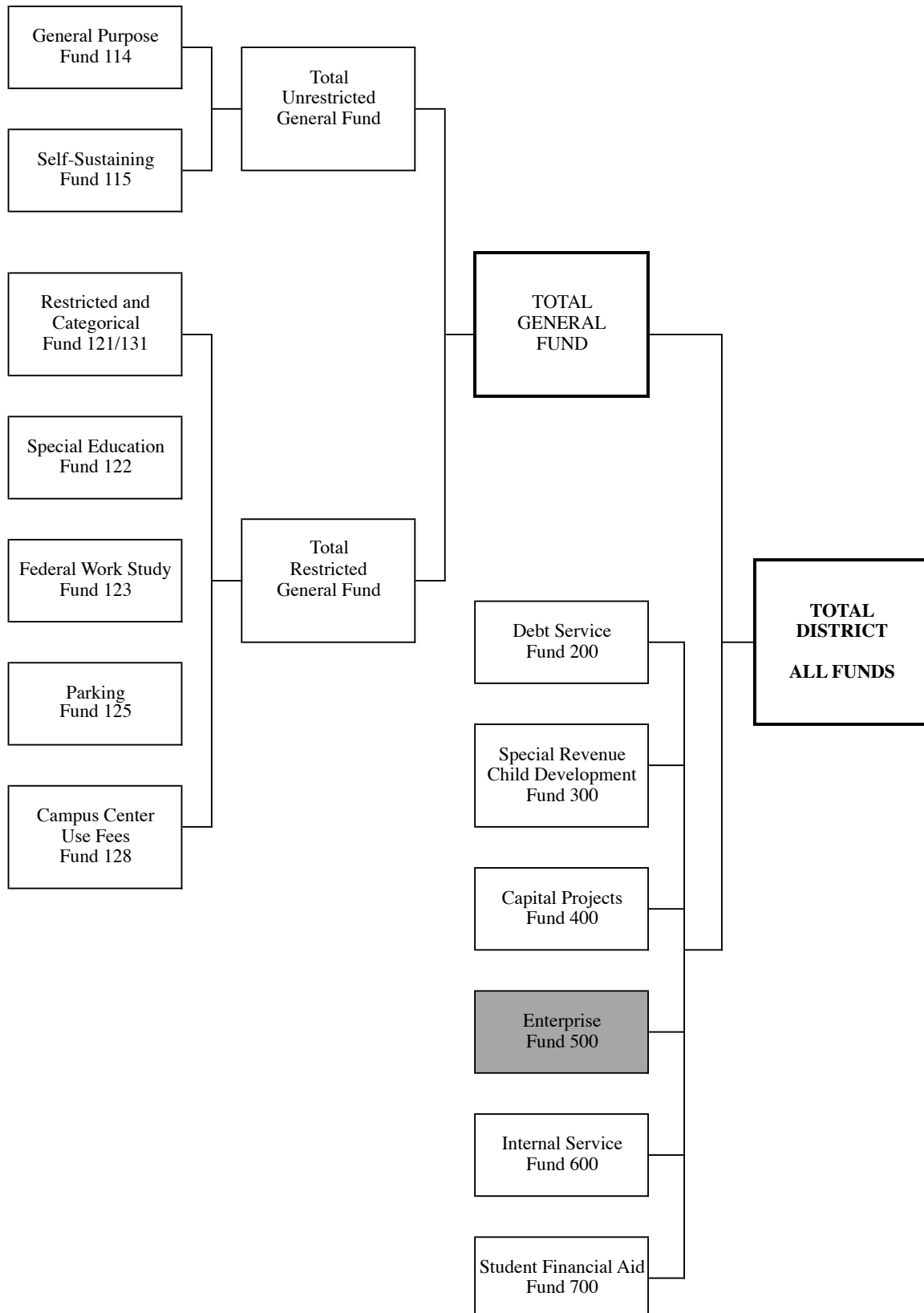
INCOME	Foothill College	De Anza College	Total Fund 128
Local			
Campus Center Use Fees	\$ 957,000	\$ 1,365,000	\$ 2,322,000
Interest	0	0	0
Other	0	0	0
TOTAL INCOME	\$ 957,000	\$ 1,365,000	\$ 2,322,000
EXPENSES			
Contract Non-Teachers	\$ 71,760	\$ 0	\$ 71,760
Total Certificated Salaries	\$ 71,760	\$ 0	\$ 71,760
Contract Non-instructional	\$ 171,039	\$ 375,145	\$ 546,185
Contract Instructional Aides	0	0	0
Other Non-instructional	6,000	45,000	51,000
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
Total Classified Salaries	\$ 177,039	\$ 420,145	\$ 597,185
Total Staff Benefits	\$ 85,006	\$ 150,209	\$ 235,215
Total Materials and Supplies	\$ 21,000	\$ 30,000	\$ 51,000
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	135,597	85,000	220,597
Total Operating	\$ 135,597	\$ 85,000	\$ 220,597
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	125,000	181,000	306,000
Total Capital Outlay	\$ 125,000	\$ 181,000	\$ 306,000
TOTAL EXPENSES	\$ 615,403	\$ 866,355	\$ 1,481,757
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	(472,823)	(525,290)	(998,113)
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (472,823)	\$ (525,290)	\$ (998,113)
Net Change in Fund Balance	\$ (131,226)	\$ (26,645)	\$ (157,870)
Beginning Balance, July 1	224,800	487,564	712,364
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 93,574	\$ 460,919	\$ 554,494

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 128
Campus Center Use Fees**

TOTAL DISTRICT			
INCOME	Revised Budget 12/13	Actual 12/13	Budget 13/14
Local			
Campus Center Use Fees	\$ 2,322,000	\$ 2,325,923	\$ 2,322,000
Interest	0	0	0
Other	0	0	0
TOTAL INCOME	\$ 2,322,000	\$ 2,325,923	\$ 2,322,000
EXPENSES			
Contract Non-Teachers	\$ 70,127	\$ 71,050	\$ 71,760
Total Certificated Salaries	\$ 70,127	\$ 71,050	\$ 71,760
Contract Non-instructional	\$ 611,716	\$ 527,201	\$ 546,185
Contract Instructional Aides	0	0	0
Other Non-instructional	1,737	11,611	51,000
Other Instructional Aides	0	0	0
Students	0	29,451	0
Students-FWS	0	0	0
Total Classified Salaries	\$ 613,452	\$ 568,263	\$ 597,185
Total Staff Benefits	\$ 264,294	\$ 270,463	\$ 235,215
Total Materials and Supplies	\$ 27,331	\$ 69,113	\$ 51,000
Contracted Services	\$ 0	\$ 89,403	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	33,826	0
Other Operating	221,674	33,542	220,597
Total Operating	\$ 221,674	\$ 156,772	\$ 220,597
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	16,036	0
Other Capital Outlay	175,000	0	306,000
Total Capital Outlay	\$ 175,000	\$ 16,036	\$ 306,000
TOTAL EXPENSES	\$ 1,371,877	\$ 1,151,697	\$ 1,481,757
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	(995,613)	(1,037,764)	(998,113)
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (995,613)	\$ (1,037,764)	\$ (998,113)
Net Change in Fund Balance	\$ (45,490)	\$ 136,462	\$ (157,870)
Beginning Balance, July 1	575,902	575,902	712,364
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 530,412	\$ 712,364	\$ 554,494

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 comprise the Foothill and De Anza College Campus Centers and Flint Center for the Performing Arts. The campus centers include the bookstores and De Anza dining services. Financial activity in the Enterprise Fund is measured by gross margins and net profit rather than by the governmental budget to actual measurement.

Foothill Enterprise Fund

Bookstore

Sales are expected to be flat next year, with increases in textbook rental income and decreases in various commissions. Net income of \$6,080 has been budgeted for the year.

De Anza Enterprise Fund

Bookstore

A 5% drop in textbook sales is projected for 2013/14. However, the general merchandise areas will be expanded in an effort to make up for these lost sales. Textbook rental income is expected to continue to increase.

A net income of \$59,009 has been budgeted for the year.

Dining Services

Dining is projecting fiscal year 2013/14 to be very similar to 2012/13. Small increases and decreases in various categories are expected to generate a net income of \$54,903 for the year.

A net profit of \$113,912 has been budgeted for the De Anza Campus Center:

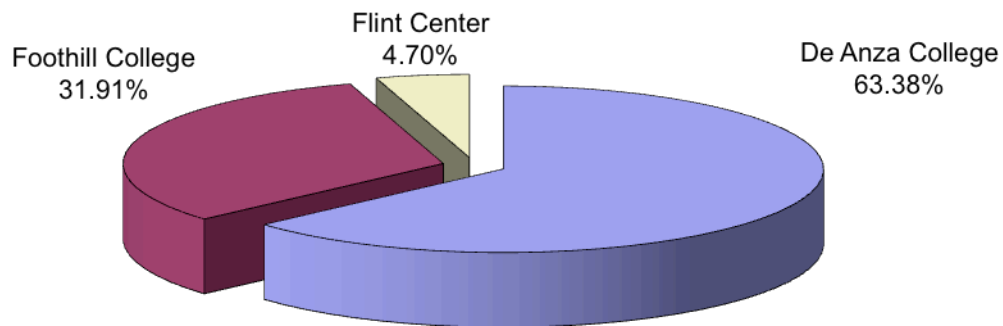
- Bookstore – \$59,009 Profit
- Dining Services –\$54,903 Profit

Flint Center

Flint Center is projecting total revenues of approximately \$530,505 for fiscal year 2013/14. This is based on a very conservative estimate of fifty-eight events (seventy-eight performances), as compared to seventy-seven events (one hundred performances) in the 2012/13 season.

Expenses are projected at \$614,736, which is nearly 13% lower than last year's projected expenses. By terminating the 401K program and instituting a mandatory two-week unpaid furlough, we have made a substantial reduction in our expenses. In addition, our employees continue to contribute towards their monthly health insurance premiums in order to keep benefits costs down.

Even though we are currently projecting a loss, it is our intent to use aggressive marketing efforts to attract new clients and hold more events throughout the season. As a result, we hope to increase revenue and break even at the end of the year.

Enterprise Fund Revenues

Foothill-DeAnza Community College District

Enterprise Fund

2013-14 BUDGETS

INCOME	Foothill College	De Anza College	Flint Center	Total Enterprise
Local				
Sales	\$ 3,381,900	\$ 6,442,400	\$ 0	\$ 9,824,300
Other Local Income	218,340	707,700	530,505	1,456,545
TOTAL INCOME	\$ 3,600,240	\$ 7,150,100	\$ 530,505	\$ 11,280,845
EXPENSES				
Cost of Sales	\$ 2,571,050	\$ 4,424,128	\$ 0	\$ 6,995,178
Management Salaries	\$ 132,495	\$ 189,997	\$ 0	\$ 322,492
Contract Salaries	439,115	757,607	19,054	1,215,776
Student Salaries	100,500	488,000	0	588,500
Other	30,000	58,500	0	88,500
Total Salaries	\$ 702,110	\$ 1,494,104	\$ 19,054	\$ 2,215,268
Total Staff Benefits	\$ 160,100	\$ 354,016	\$ 7,736	\$ 521,852
General Administration	\$ 87,100	\$ 593,220	\$ 0	\$ 680,320
Depreciation	35,300	90,320	0	125,620
Utilities	18,000	55,800	45,000	118,800
Other Operating	0	0	542,947	542,947
Total Operating	\$ 140,400	\$ 739,340	\$ 587,947	\$ 1,467,687
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	\$ 3,573,660	\$ 7,011,588	\$ 614,736	\$ 11,199,984
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Transfers-out	0	0	0	0
Contingency	0	0	0	0
Other Out Go	(20,500)	(24,600)	0	(45,100)
TOTAL TRANSFERS/OTHER SOURCES	\$ (20,500)	\$ (24,600)	\$ 0	\$ (45,100)
Net Increase (Decrease) in Retained Earnings	\$ 6,080	\$ 113,912	\$ (84,231)	\$ 35,761
Beginning Balance, July 1	243,505	3,049,801	1,495,208	4,788,514
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 249,585	\$ 3,163,713	\$ 1,410,977	\$ 4,824,275

Foothill-DeAnza Community College District

Enterprise Fund

TOTAL ENTERPRISE			
INCOME	Revised Budget 12/13	Actual 12/13	Budget 13/14
Local			
Sales	\$ 9,877,800	\$ 9,482,663	\$ 9,824,300
Other Local Income	1,553,421	1,494,453	1,456,545
TOTAL INCOME	\$ 11,431,221	\$ 10,977,116	\$ 11,280,845
EXPENSES			
Cost of Sales	\$ 7,130,300	\$ 6,648,085	\$ 6,995,178
Management Salaries	\$ 301,600	\$ 286,068	\$ 322,492
Contract Salaries	1,046,962	1,056,480	1,215,776
Student Salaries	629,500	612,606	588,500
Other	88,500	149,275	88,500
Total Salaries	\$ 2,066,562	\$ 2,104,429	\$ 2,215,268
Total Staff Benefits	\$ 546,542	\$ 601,445	\$ 521,852
General Administration	\$ 704,120	\$ 729,089	\$ 680,320
Depreciation	125,620	125,571	125,620
Utilities	118,800	118,374	118,800
Other Operating	627,355	798,555	542,947
Total Operating	\$ 1,575,895	\$ 1,771,589	\$ 1,467,687
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 11,319,298	\$ 11,125,548	\$ 11,199,984
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	(41,500)	(63,677)	(45,100)
TOTAL TRANSFERS/OTHER SOURCES	\$ (41,500)	\$ (63,677)	\$ (45,100)
Net Increase (Decrease) in Retained Earnings	\$ 70,423	\$ (212,109)	\$ 35,761
Beginning Balance, July 1	5,000,623	5,000,623	4,788,514
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 5,071,046	\$ 4,788,514	\$ 4,824,275

Foothill-DeAnza Community College District

Enterprise Fund

FOOTHILL COLLEGE-TOTAL CAMPUS CENTER

INCOME	Revised Budget 12/13		Actual 12/13	Budget 13/14
Local				
Sales	\$ 3,263,800	\$	3,150,099	\$ 3,381,900
Other Local Income	186,940		167,237	218,340
TOTAL INCOME	\$ 3,450,740	\$	3,317,336	\$ 3,600,240
EXPENSES				
Cost of Sales	\$ 2,497,600	\$	2,427,235	\$ 2,571,050
Management Salaries	\$ 108,500	\$	105,804	\$ 132,495
Contract Salaries	318,200		295,505	439,115
Student Salaries	121,500		114,026	100,500
Other	30,000		53,297	30,000
Total Salaries	\$ 578,200	\$	568,632	\$ 702,110
Total Staff Benefits	\$ 161,100	\$	185,379	\$ 160,100
General Administration	\$ 106,200	\$	146,731	\$ 87,100
Depreciation	35,300		35,210	35,300
Utilities	18,000		17,606	18,000
Other Operating	0		0	0
Total Operating	\$ 159,500	\$	199,547	\$ 140,400
Buildings	\$ 0	\$	0	\$ 0
Equipment-New & Replacement	0		0	0
Other Capital Outlay	0		0	0
Total Capital Outlay	\$ 0	\$	0	\$ 0
TOTAL EXPENSES	\$ 3,396,400	\$	3,380,793	\$ 3,573,660
Transfers-in	\$ 0	\$	0	\$ 0
Other Sources	0		0	0
Transfers-out	0		0	0
Contingency	0		0	0
Other Out Go	(20,500)		(31,814)	(20,500)
TOTAL TRANSFERS/OTHER SOURCES	\$ (20,500)	\$	(31,814)	\$ (20,500)
Net Increase (Decrease) in Retained Earnings	\$ 33,840	\$	(95,271)	\$ 6,080
Beginning Balance, July 1	338,776		338,776	243,505
Adjustments to Beginning Balance	0		0	0
NET FUND BALANCE, June 30	\$ 372,616	\$	243,505	\$ 249,585

Foothill-DeAnza Community College District

Enterprise Fund

DE ANZA COLLEGE-TOTAL CAMPUS CENTER

INCOME	Revised Budget 12/13		Actual 12/13	Budget 13/14
Local				
Sales	\$ 6,614,000	\$	6,332,564	\$ 6,442,400
Other Local Income	675,400		659,072	707,700
TOTAL INCOME	\$ 7,289,400	\$	6,991,636	\$ 7,150,100
EXPENSES				
Cost of Sales	\$ 4,632,700	\$	4,220,850	\$ 4,424,128
Management Salaries	\$ 193,100	\$	180,264	\$ 189,997
Contract Salaries	709,800		741,682	757,607
Student Salaries	508,000		498,580	488,000
Other	58,500		95,978	58,500
Total Salaries	\$ 1,469,400	\$	1,516,504	\$ 1,494,104
Total Staff Benefits	\$ 377,800	\$	409,756	\$ 354,016
General Administration	\$ 597,920	\$	582,358	\$ 593,220
Depreciation	90,320		90,361	90,320
Utilities	55,800		55,768	55,800
Other Operating	0		0	0
Total Operating	\$ 744,040	\$	728,487	\$ 739,340
Buildings	\$ 0	\$	0	\$ 0
Equipment-New & Replacement	0		0	0
Other Capital Outlay	0		0	0
Total Capital Outlay	\$ 0	\$	0	\$ 0
TOTAL EXPENSES	\$ 7,223,940	\$	6,875,597	\$ 7,011,588
Transfers-in	\$ 0	\$	0	\$ 0
Other Sources	0		0	0
Transfers-out	0		0	0
Contingency	0		0	0
Other Out Go	(21,000)		(31,863)	(24,600)
TOTAL TRANSFERS/OTHER SOURCES	\$ (21,000)	\$	(31,863)	\$ (24,600)
Net Increase (Decrease) in Retained Earnings	\$ 44,460	\$	84,176	\$ 113,912
Beginning Balance, July 1	2,965,625		2,965,625	3,049,801
Adjustments to Beginning Balance	0		0	0
NET FUND BALANCE, June 30	\$ 3,010,085	\$	3,049,801	\$ 3,163,713

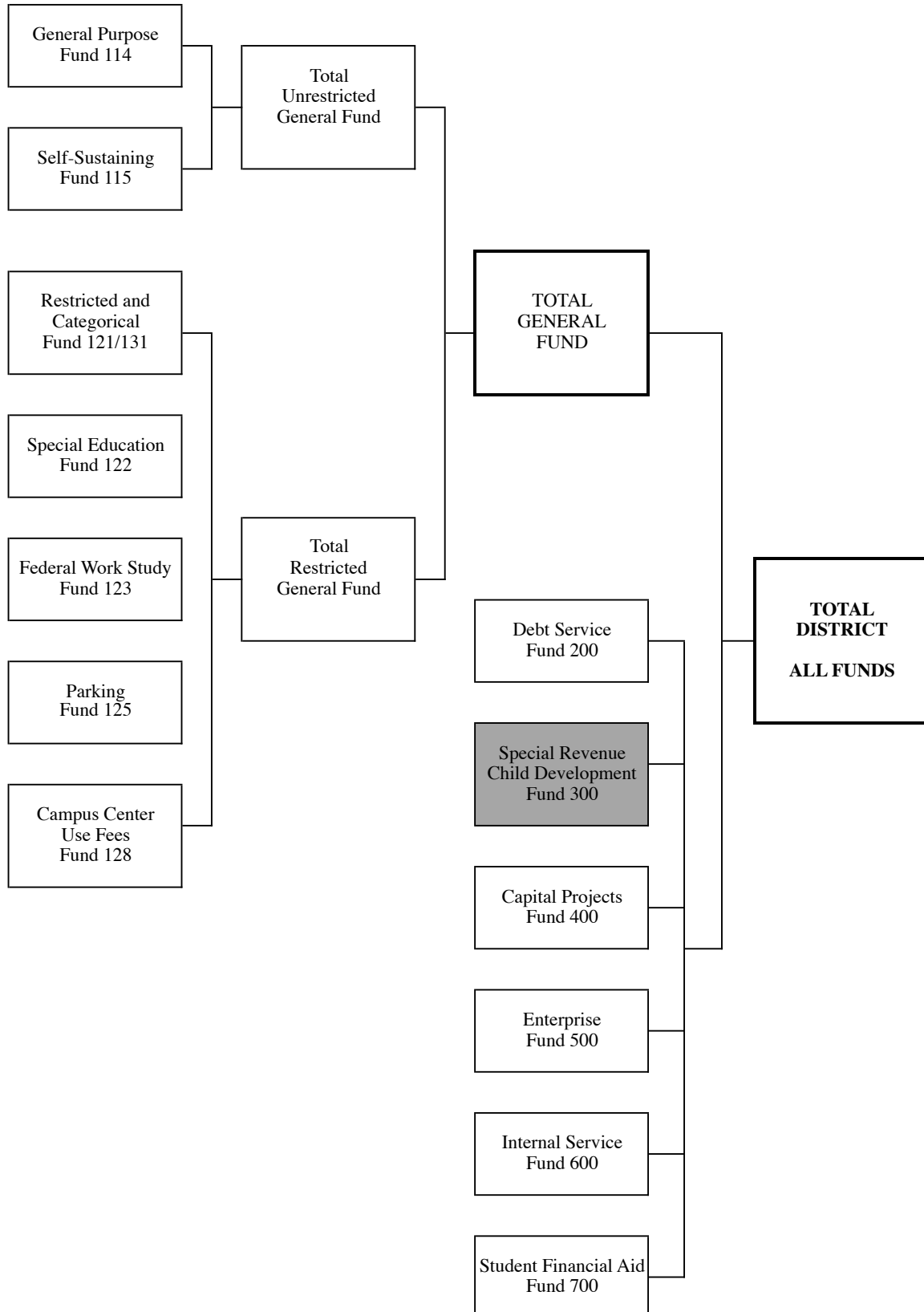
Foothill-DeAnza Community College District

Flint Center

2013-14 BUDGETS

	Revised Budget		Actual	Budget
	12/13		12/13	13/14
INCOME				
Local				
Event	\$	0	\$	0
Theatre Services		0		0
Box Office		0		0
Concession		0		0
Interest		0		0
Other		691,081		668,144
				530,505
TOTAL INCOME	\$	691,081	\$	668,144
			\$	530,505
EXPENSES				
Contract Teachers	\$	0	\$	0
Contract Non-teachers		0		0
Other Teachers		0		0
Other Non-teachers		0		0
Total Certificated Salaries	\$	0	\$	0
Contract Non-instructional	\$	18,962	\$	19,293
Contract Instructional Aides		0		0
Other Non-instructional		0		0
Other Instructional Aides		0		0
Students		0		0
Students-FWS		0		0
Total Classified Salaries	\$	18,962	\$	19,293
Total Salaries	\$	18,962	\$	19,293
Total Staff Benefits	\$	7,642	\$	6,310
Total Materials and Supplies	\$	0	\$	0
Contracted Services	\$	586,616	\$	766,290
Lease of Equipment & Facilities		0		0
Utilities		45,000		45,000
Other Operating		40,739		32,265
Total Operating	\$	672,355	\$	843,555
Buildings	\$	0	\$	0
Equipment-New & Replacement		0		0
Other Capital Outlay		0		0
Total Capital Outlay	\$	0	\$	0
TOTAL EXPENSES	\$	698,958	\$	869,158
NET INCOME FROM OPERATIONS	\$	(7,877)	\$	(201,014)
Transfers-in	\$	0	\$	0
Other Sources		0		0
Transfers-out		0		0
Contingency		0		0
Other Out Go		0		0
TOTAL TRANSFERS/OTHER SOURCES	\$	0	\$	0
Net Change in Fund Balance	\$	(7,877)	\$	(201,014)
Beginning Balance, July 1		1,696,222		1,696,222
Adjustments to Beginning Balance		0		0
NET FUND BALANCE, June 30	\$	1,688,345	\$	1,495,208
			\$	1,410,977

CHILD DEVELOPMENT FUND

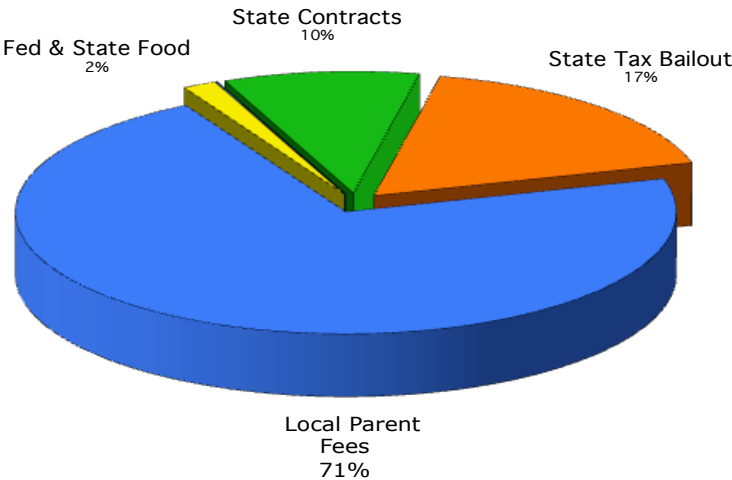


CHILD DEVELOPMENT**Fund 300**

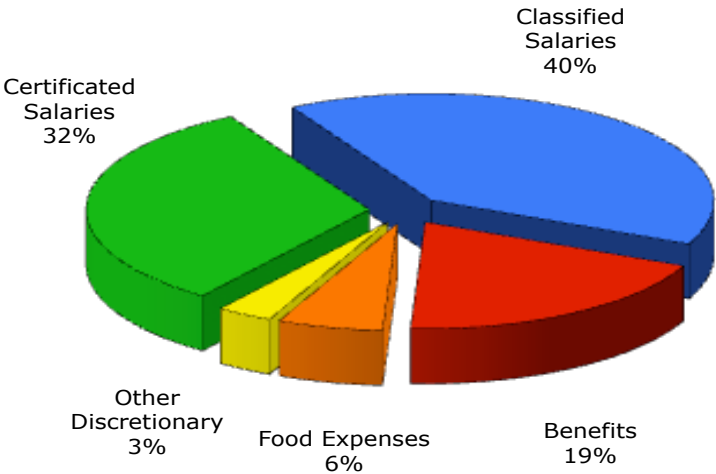
The Child Development Fund supports the costs associated with the Child Development Center located at De Anza College. The Child Development Center provides services to students from Foothill College and De Anza College, as well as non-students living in the community. Providing childcare to children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

For 2013/14, the Child Development Center plans to operate year-round, utilizing seven out of nine classrooms. The Child Development Center anticipates serving approximately 110 full-time, full-fee-paying children and 35 full-time children that are state-subsidized. We are projecting \$1.66 million, or 71%, in revenue from local parent fees. From state sources, we anticipate receiving \$222,889, or 10%, from state contracts, and \$405,503, or 17%, from state tax bailout funds. Finally, we are projecting \$39,600, or 2%, in revenue for federal and state food reimbursement. We are projecting total revenue and related expenses of approximately \$2.33 million for the Child Development Fund.

Funding Sources for Child Development



Expenses for Child Development



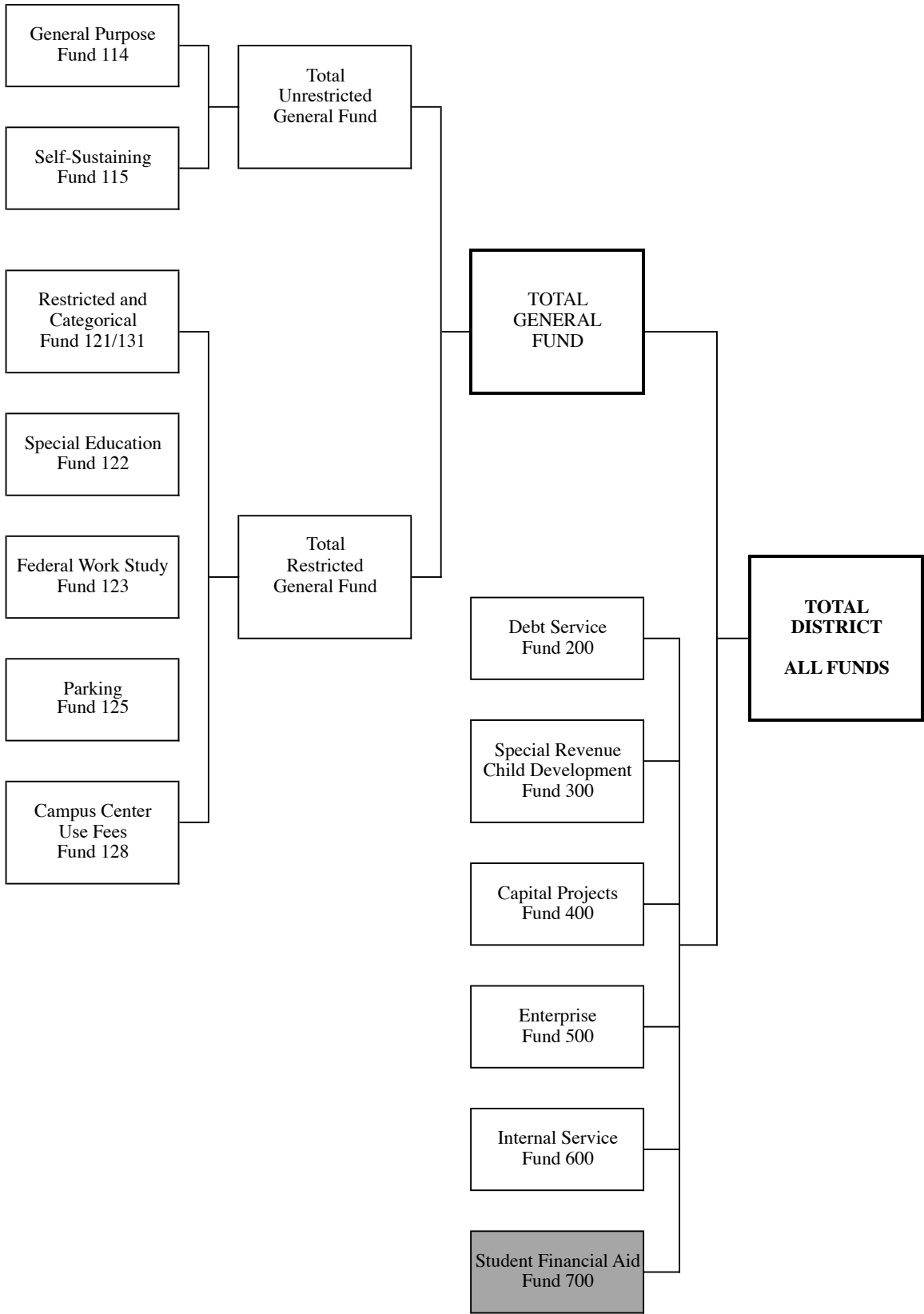
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 300
Child Development**

2013-14 BUDGETS

INCOME	Revised Budget 12/13		Actual 12/13		Budget 13/14
Federal					
Child Care Food Program	\$ 38,000		\$ 31,387		\$ 38,000
Other Federal Income	0		0		0
Total Federal Income	\$ 38,000		\$ 31,387		\$ 38,000
State					
Department of Education	\$ 222,889		\$ 219,589		\$ 222,889
Child Dev. Center Tax Bailout	405,503		405,503		405,503
Child Care Food Program	1,500		1,037		1,600
Other State Revenue	0		0		0
Total State Income	\$ 629,892		\$ 626,129		\$ 629,992
Local					
Parent Fees	\$ 0		\$ 0		\$ 0
Parent Fees - Non Certified	1,662,169		1,733,351		1,662,169
Other Local Income	0		0		0
Interest	0		0		0
Total Local Income	\$ 1,662,169		\$ 1,733,351		\$ 1,662,169
TOTAL INCOME	\$ 2,330,061		\$ 2,390,867		\$ 2,330,161
EXPENSES					
Contract Teachers	\$ 0		\$ 0		\$ 0
Contract Non-Teachers	486,966		499,450		478,015
Other Teachers	0		0		0
Other Non-Teachers	330,000		218,368		295,521
Total Certificated Salaries	\$ 816,966		\$ 717,817		\$ 773,535
Contract Non-instructional	\$ 587,810		\$ 616,401		\$ 664,245
Contract Instructional Aides	0		0		0
Other Non-instructional	150,000		137,739		150,000
Other Instructional Aides	0		0		0
Students	125,000		125,185		128,000
Students-FWS	0		0		0
Total Classified Salaries	\$ 862,810		\$ 879,324		\$ 942,245
Total Salaries	\$ 1,679,776		\$ 1,597,141		\$ 1,715,780
Total Staff Benefits	\$ 462,164		\$ 433,585		\$ 400,541
Total Materials and Supplies	\$ 174,000		\$ 143,695		\$ 174,000
Contracted Services	\$ 0		\$ 6,409		\$ 0
Lease of Equipment & Facilities	0		0		0
Utilities	0		0		0
Other Operating	14,121		23,346		39,840
Total Operating	\$ 14,121		\$ 29,755		\$ 39,840
Buildings	\$ 0		\$ 0		\$ 0
Equipment-New & Replacement	0		0		0
Other Capital Outlay	0		0		0
Total Capital Outlay	\$ 0		\$ 0		\$ 0
TOTAL EXPENSES	\$ 2,330,061		\$ 2,204,175		\$ 2,330,161
Transfers-in	\$ 0		\$ 0		\$ 0
Other Sources	0		0		0
Transfers-out	0		0		0
Contingency	0		0		0
Other Out Go	0		0		0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0		\$ 0		\$ 0
Net Change in Fund Balance	\$ 0		\$ 186,691		\$ 0
Beginning Balance, July 1	649,522		649,522		836,213
Adjustments to Beginning Balance	0		0		0
NET FUND BALANCE, June 30	\$ 649,522		\$ 836,213		\$ 836,213

STUDENT FINANCIAL AID FUND



STUDENT FINANCIAL AID**Fund 700**

These funds are used for federal, state, and local financial aid programs. The federal programs are the Pell Grants, Supplemental Educational Opportunity Grants (SEOG), Perkins Loan Program, and Americorps Community Service Initiative Grants. The state programs are EOPS grants and Cal Grants. Local programs include a variety of scholarships. The Perkins and SEOG programs both require a match.

For the 13/14 Adopted Budget, we are projecting \$20.98 million in revenue, which includes \$250,000 in scholarship revenue and other sources of funds from the Foundation, and we are projecting \$20.98 million in expenses.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 700 Student Financial Aid

2013-14 BUDGETS

INCOME	Foothill College	De Anza College	Total Fund 700
Federal			
Perkins	\$ 0	\$ 0	\$ 0
Pell	5,122,698	14,331,168	19,453,866
Other Federal	30,000	40,000	70,000
Total Federal Income	\$ 5,152,698	\$ 14,371,168	\$ 19,523,866
State			
EOPS	\$ 0	\$ 0	\$ 0
Cal Grant	0	0	0
Other State	190,000	1,010,000	1,200,000
Total State Income	\$ 190,000	\$ 1,010,000	\$ 1,200,000
Local			
Interest	\$ 2,000	\$ 0	\$ 2,000
Other Local	100,000	150,000	250,000
Total Local Income	\$ 102,000	\$ 150,000	\$ 252,000
TOTAL INCOME	\$ 5,444,698	\$ 15,531,168	\$ 20,975,866
EXPENSES			
Operating Expenses	\$ 102,000	\$ 150,000	\$ 252,000
Collection Costs (Perkins)	0	0	0
Student Grants	5,342,698	15,381,168	20,723,866
TOTAL EXPENSES	\$ 5,444,698	\$ 15,531,168	\$ 20,975,866
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	748,848
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 748,848

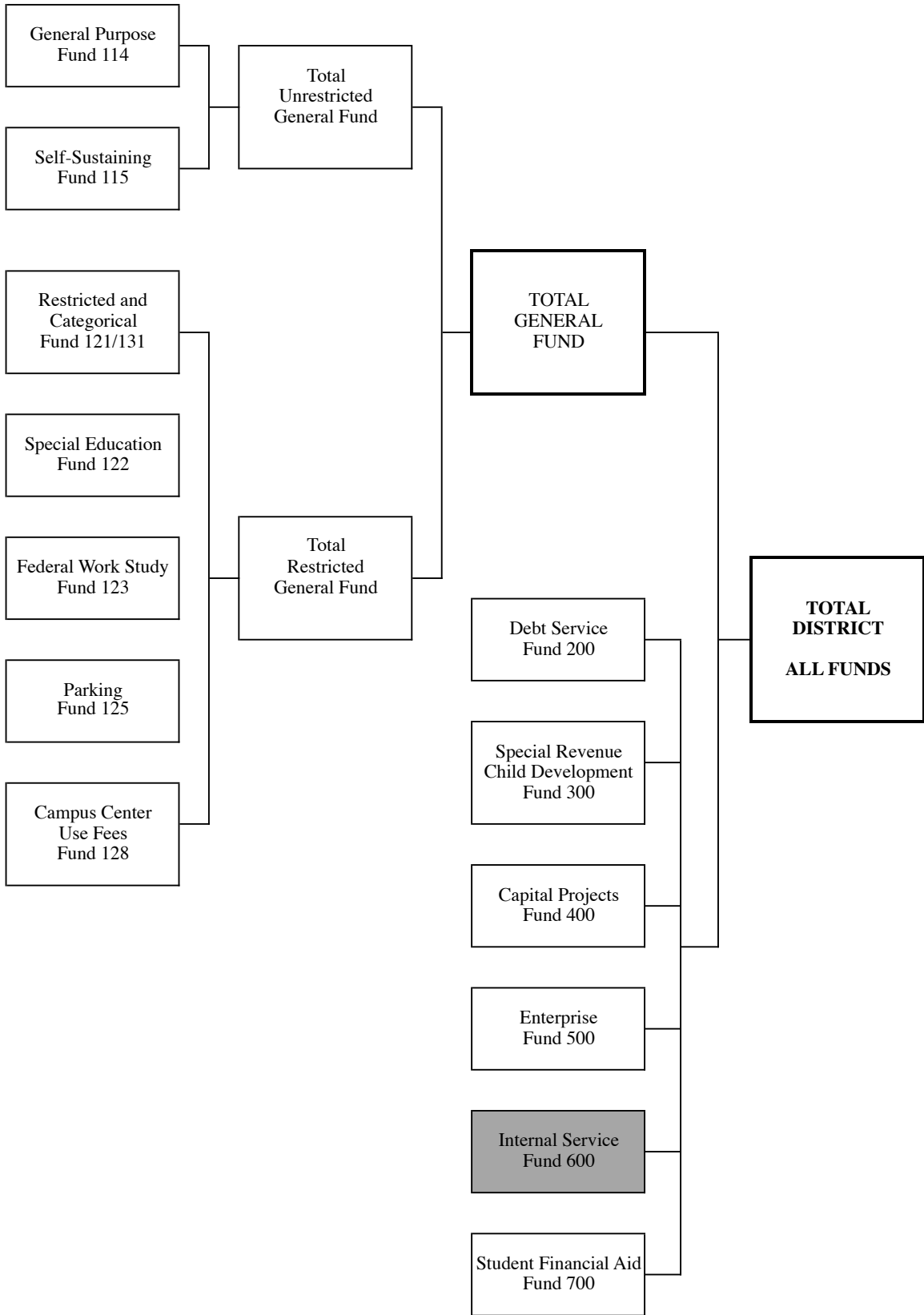
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 700 Student Financial Aid

TOTAL DISTRICT

INCOME	Revised Budget 12/13	Actual 12/13	Budget 13/14
Federal			
Perkins	\$ 0	\$ 0	\$ 0
Pell	19,434,548	20,440,521	19,453,866
Other Federal	80,000	62,650	70,000
Total Federal Income	\$ 19,514,548	\$ 20,503,171	\$ 19,523,866
State			
EOPS	\$ 0	\$ 0	\$ 0
Cal Grant	0	0	0
Other State	1,090,000	1,117,603	1,200,000
Total State Income	\$ 1,090,000	\$ 1,117,603	\$ 1,200,000
Local			
Interest	\$ 13,500	\$ 22,514	\$ 2,000
Other Local	471,000	392,956	250,000
Total Local Income	\$ 484,500	\$ 415,470	\$ 252,000
TOTAL INCOME	\$ 21,089,048	\$ 22,036,244	\$ 20,975,866
EXPENSES			
Operating Expenses	\$ 484,500	\$ 407,633	\$ 252,000
Collection Costs (Perkins)	0	0	0
Student Grants	20,604,548	21,622,268	20,723,866
TOTAL EXPENSES	\$ 21,089,048	\$ 22,029,901	\$ 20,975,866
Transfers-in	\$ 0	\$ 3,500	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 3,500	\$ 0
Net Change in Fund Balance	\$ 0	\$ 9,843	\$ 0
Beginning Balance, July 1	913,403	913,403	748,848
Adjustments to Beginning Balance	(174,398)	(174,398)	0
NET FUND BALANCE, June 30	\$ 739,005	\$ 748,848	\$ 748,848

INTERNAL SERVICE FUND



INTERNAL SERVICE**Fund 600**

The purpose of such a fund is to separately account for services provided on a district-wide basis. Costs associated with providing health benefits, workers' compensation, extended sick leave, and post-retirement benefits are to be accounted for in one 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 closed to the General Purpose Fund at year-end.

We have included an exhibit on the next page that summarizes Internal Service Fund balances. Since there are sufficient balances in this fund, we are recommending a transfer of \$1,500,000 to this fund from the General Purpose Fund in 13/14, with corresponding other outgo to the California Employers' Retiree Benefits Trust (CERBT) for unfunded retiree medical liability. This has been budgeted for in the General Purpose Fund. We will bring an agenda item to the Board of Trustees authorizing the district to make this contribution. This would leave an estimated unrestricted \$10.7 million in this fund. These unrestricted monies will be set aside as a Rate Stabilization Fund to offset future benefits rate increases.

INTERNAL SERVICE FUND BALANCES

Summary of Beginning Balance

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

OPEB transfers in from General Fund and Payments:

Unfunded Retiree Benefits Transfer In (04/05, 05/06, 06/07)	2,115,905
Unfunded Retiree Benefits Transfer In (07/08)	1,005,182
Unfunded Retiree Benefits Transfer In (08/09)	829,400
Unfunded Retiree Benefits Transfer In (09/10)	711,314
Unfunded Retiree Benefits Transfer In (10/11)	400,000
Unfunded Retiree Benefits Transfer In (11/12)	250,000
Unfunded Retiree Benefits Transfer In (12/13)	500,000
Transfer to JPA (04/05, 05/06, 06/07)	(2,115,905)
Transfer to JPA (07/08)	(1,005,182)
Transfer to JPA (08/09)	(829,400)
Transfer to CERBT (09/10)	(711,314)
Transfer to CERBT (10/11)	(400,000)
Transfer to CERBT (11/12)	(250,000)
Transfer to CERBT (12/13)	(500,000)
FY 05/06 Expenditure (JPA Membership Fee)	(3,000)

Medical Benefits Savings:

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

Workers Comp Savings:

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

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

Revenue	43,110,257
Expenses	(43,110,257)
Unfunded Retiree Benefits Transfer In (13/14)	1,500,000
Transfer to CERBT (13/14)	(1,500,000)

Projected 06/30/14 Ending Balance: \$ 13,975,268

Summary of 13/14 Projected Ending Balance

Extended Sick Leave/Vacation Payout Reserve	\$ 273,254
Reserves	2,000,000
Held in Liability for Future Transfer to VEBA Trust for Post- 97 Health Benefits Reserve	1,000,000

Restricted Ending Balance: \$ 3,273,254

Unrestricted Fund Balance: \$ 10,702,014

**Total Projected 06/30/14 Ending Balance
(restricted and unrestricted):** \$ 13,975,268

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 600
Internal Service**

2013-14 BUDGETS

INCOME	Active Employees		Retirees	Total Fund 600
Contributions - Active Benefits	\$ 33,265,178	\$	0	\$ 33,265,178
Contributions - Retiree Benefits	0		9,845,079	9,845,079
Employee Contributions	0		0	0
TOTAL INCOME	\$ 33,265,178	\$	9,845,079	\$ 43,110,257
EXPENSES				
Medical/Prescription/Dental/Vision	\$ 12,643,080	\$	9,845,079	\$ 22,488,159
Retirement	17,634,529		0	17,634,529
Worker's Comp/Ext Sk Lv/Vac Pay	2,168,100		0	2,168,100
Unemployment Insurance	192,500		0	192,500
Other	626,969		0	626,969
TOTAL EXPENSES	\$ 33,265,178	\$	9,845,079	\$ 43,110,257
Transfers-in	\$ 0	\$	1,500,000	\$ 1,500,000
Other Sources	0		0	0
Transfers-out	0		0	0
Contingency	0		0	0
Other Out Go	0		(1,500,000)	(1,500,000)
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$	0	\$ 0
Net Change in Fund Balance	\$ 0	\$	0	\$ 0
Beginning Balance, July 1	0		0	13,975,268
Adjustments to Beginning Balance	0		0	0
NET FUND BALANCE, June 30	\$ 0	\$	0	\$ 13,975,268

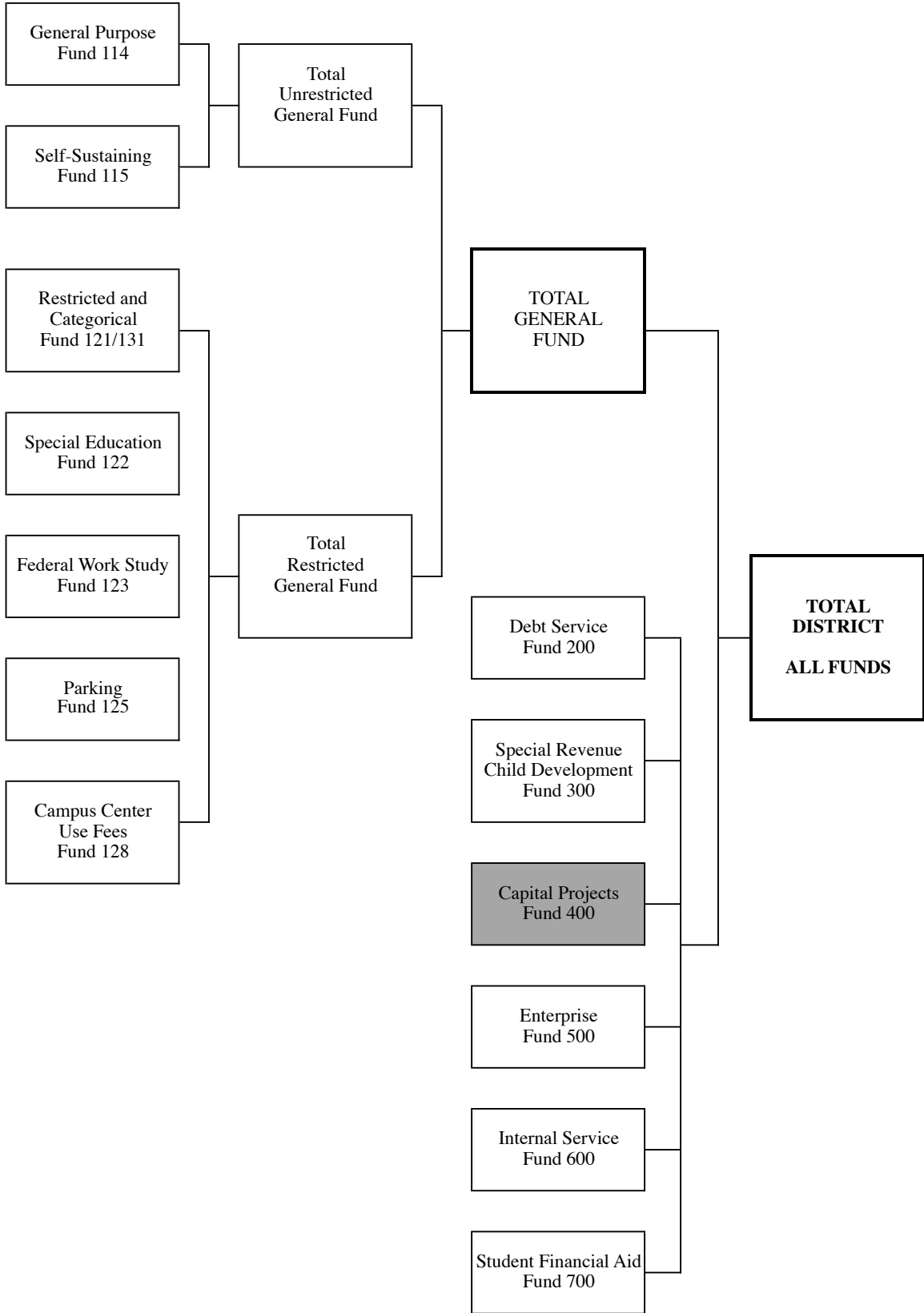
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 600
Internal Service**

ACTIVE EMPLOYEES AND RETIREES

INCOME	Revised Budget 12/13		Actual 12/13	Budget 13/14
Contributions - Active Benefits	\$ 36,879,451	\$ 35,934,943	\$ 33,265,178	
Contributions - Retiree Benefits	10,122,815	6,780,678	9,845,079	
Employee Contributions	0	4,433,782	0	
TOTAL INCOME	\$ 47,002,266	\$ 47,149,403	\$ 43,110,257	
EXPENSES				
Medical/Prescription/Dental/Vision	\$ 25,630,868	\$ 25,598,815	\$ 22,488,159	
Retirement	16,328,283	15,809,419	17,634,529	
Worker's Comp/Ext Sk Lv/Vac Pay	2,383,700	2,245,921	2,168,100	
Unemployment Insurance	2,117,200	1,597,734	192,500	
Other	542,214	897,514	626,969	
TOTAL EXPENSES	\$ 47,002,266	\$ 46,149,403	\$ 43,110,257	
Transfers-in	\$ 500,000	\$ 953,817	\$ 1,500,000	
Other Sources	0	0	0	
Transfers-out	0	(333,125)	0	
Contingency	0	0	0	
Other Out Go	(500,000)	(1,500,000)	(1,500,000)	
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ (879,308)	\$ 0	
Net Change in Fund Balance	\$ 0	\$ 120,692	\$ 0	
Beginning Balance, July 1	13,854,576	13,854,576	13,975,268	
Adjustments to Beginning Balance	0	0	0	
NET FUND BALANCE, June 30	\$ 13,854,576	\$ 13,975,268	\$ 13,975,268	

CAPITAL PROJECTS FUND



CAPITAL PROJECTS

Fund 400

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

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

State Scheduled Maintenance

Currently, the Governor's 2013/14 Budget makes an allowance for physical plant support by appropriating funding to Scheduled Maintenance & Repairs projects. These projects include roofing, plumbing, heating, air conditioning, electrical systems, wall systems, floor systems, etc.

Measure E Projects:

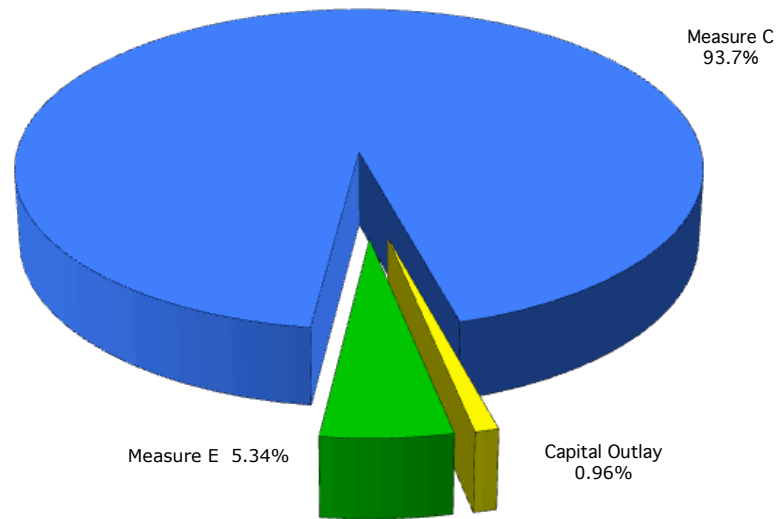
On November 2, 1999, voters in the district's service area approved by a 71.9% margin a \$248 million bond (Measure E) to renovate and expand college facilities to meet current health, safety and instruction standards. The projects include replacing aging roofs and deteriorating plumbing and electrical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

Measure C Projects:

On June 6, 2006, voters in the district's service area approved by a 65.69% margin a \$490.8 million General Obligation bond (Measure C). In May 2007, the district issued Series A bonds of \$149.9 million and Series B bonds of \$99.9 million. In June 2011, the district issued Measure C, Series C

bonds for \$184 million. The bond measure will enable the district to upgrade electrical, heating, and ventilation systems; upgrade fire/seismic safety; repair leaky roofs, improve disabled access, repair/expand classrooms for nurses/paramedics; upgrade technology; and repair, construct, acquire, and equip buildings, classrooms, libraries, sites, and science/computer labs.

Fund 400 - Expenses for Capital Projects



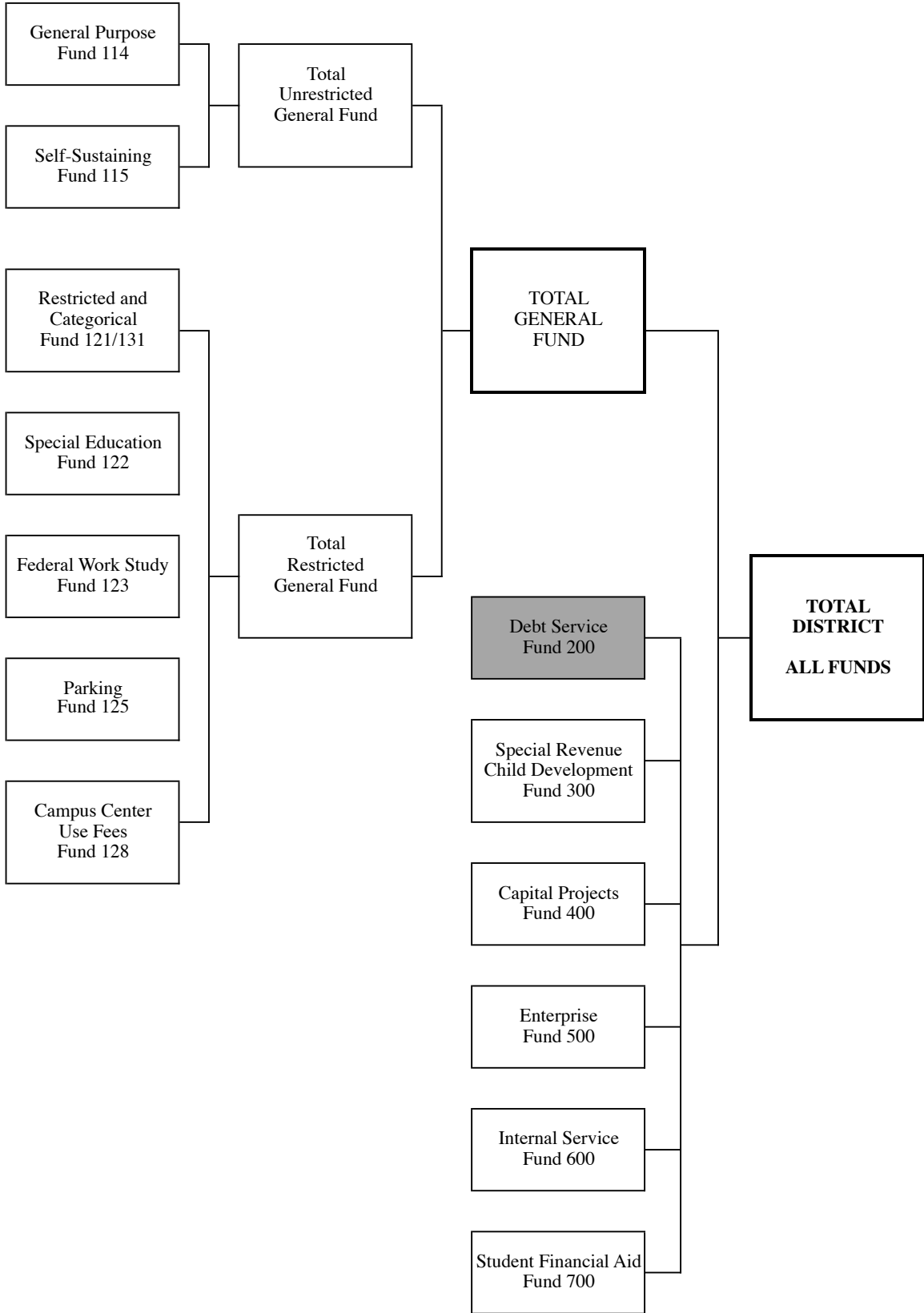
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 400 Capital Projects

2013-14 BUDGETS

INCOME	Revised Budget 12/13		Actual 12/13	Budget 13/14
State	\$	0	\$	0
Local		1,719,238		2,124,866
				1,575,000
TOTAL INCOME	\$	1,719,238	\$	2,124,866
				\$
EXPENSES				
Contract Teachers	\$	0	\$	0
Contract Non-Teachers		0		0
Other Teachers		0		0
Other Non-Teachers		0		0
Total Certificated Salaries	\$	0	\$	0
Contract Non-instructional	\$	2,218,590	\$	2,024,878
Contract Instructional Aides		0		0
Other Non-instructional		0		130,005
Other Instructional Aides		0		0
Students		0		9,841
Students-FWS		0		0
Total Classified Salaries	\$	2,218,590	\$	2,164,724
Total Salaries	\$	2,218,590	\$	2,164,724
				\$
Total Staff Benefits	\$	830,596	\$	750,641
				\$
Total Materials and Supplies	\$	44,426	\$	25,093
				\$
Contracted Services	\$	0	\$	5,493,780
Lease of Equipment & Facilities		0		115,300
Utilities		0		0
Other Operating		16,303,508		8,062,078
Total Operating	\$	16,303,508	\$	13,671,157
				\$
Site Improvement	\$	0	\$	0
Buildings		0		39,488,373
Equipment-New & Replacement		0		8,912,378
Other Capital Outlay		83,780,083		1,991
Total Capital Outlay	\$	83,780,083	\$	48,402,742
				\$
TOTAL EXPENSES	\$	103,177,202	\$	65,014,358
				\$
Transfers-in	\$	0	\$	0
Other Sources		0		0
Transfers-out		0		0
Contingency		0		0
Other Out Go		0		0
TOTAL TRANSFERS/OTHER SOURCES	\$	0	\$	0
				\$
Net Change in Fund Balance	\$	(101,457,964)	\$	(62,889,491)
Beginning Balance, July 1		218,969,815		218,969,815
Adjustments to Beginning Balance		842,133		842,133
NET FUND BALANCE, June 30	\$	118,353,983	\$	156,922,456
				\$

DEBT SERVICE FUND



DEBT SERVICE

Fund 200

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

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

- **May 1998:** To finance the Energy Management and Retrofit Project, the district entered into a lease agreement with Municipal Leasing Associates. The amount of the lease is \$3,385,000 over fifteen years. The lease will be repaid from guaranteed savings realized in the use of energy efficient systems.
- **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 2002:** The district refinanced a portion (\$67,475,000) of the General Obligation Bond, Series A (original value \$99,995,036) with effective interest rates of 4.61%. Payments of principal and interest are made February 1 and August 1 of each year.
- **June 2003:** The district refinanced the '93 COP of \$21.06 million. The refinanced amount of \$18.2 million constitutes the remainder of the original \$21.06 million with effective interest rates of 4.531%. Payments of principal and interest are made on September 1 and March 1 of each year. The estimated annual payment is \$1,348,892.
- **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.

- **September 2005:** The district has been given an insured bond rating of “AA” by Standard & Poor’s Rating Services and a rating of “Aa1” by Moody’s Investors Services.
- **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.
- **October 2005:** The district refinanced a portion (\$22,165,000) of the General Obligation Bond, Series B (original value \$90,100,063) with effective interest rates of 3.00% to 5.250%. Payments of principal and interest are made August 1 and February 1 of each year.
- **November 2006:** The district financed a Certificate of Participation for \$11.33 million, with effective interest rates of 3.5% to 5%. Payments of principal and interest are made on September 1 and March 1 of each year. The estimated annual payment is \$1,020,254. The financed amount of the COP will be used for the renovation portion of the Foothill and De Anza Campus Center buildings and the Foothill Bookstore Equipment, Furniture and Fixtures.
- **May 2007:** The district issued \$149,995,250 million 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 million 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 \$184,000,000 million of the Election of 2006 General Obligation Bond, Series C, with an effective interest rate of 5.00%. Payments of principal and interest are made August 1 and February 1 of each year.
- **May 2012:** The district issued General Obligation Refunding Bond in an aggregate principal amount of \$70,735,000 million to pay for the current refunding of a portion of the district’s outstanding 2002 General Obligation Refunding Bonds, the advance refunding of a portion of the district’s outstanding Election of 1999 General Obligation Bonds, Series B, the advance refunding of a portion of the district’s outstanding Election of 1999 General Obligation Bonds, Series C, with effective interest rates of .25% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.

Debt Instruments	Final Payment Due	Net FY 2013/14 Payments	Unres Gen Fund Fund 114	Self-Sustaining Fund Fund 115	Parking Fund Fund 125	Campus Center Use Fees Fund 128	Foothill Enterprise
\$18.27M COP, Refunding	06/2022	\$ 1,286,009	\$ 17,115	\$ 34,595	\$ 1,234,299	-	-
\$11.33M COP, Financing	06/2021	1,027,954	-	-	-	\$ 995,494	\$ 32,460
Total Annual Payments		\$ 2,313,963	\$ 17,115	\$ 34,595	\$ 1,234,299	\$ 995,494	\$ 32,460
Outstanding Balance as 06/30/13			\$ 1,055,576	\$ 304,340	\$ 8,680,084	\$ 6,965,000	\$ 220,000

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 200 Debt Service

2013-14 BUDGETS

	Revised Budget		Actual		Budget
	12/13		12/13		13/14
INCOME					
Local					
Property Taxes	\$	30,786,573	\$	31,028,477	\$ 32,794,150
Interest		102,022		101,602	102,023
Other		0		0	0
TOTAL INCOME	\$	30,888,595	\$	31,130,078	\$ 32,896,173
EXPENSES					
Other Operating	\$	0	\$	0	\$ 0
TOTAL EXPENSES	\$	0	\$	0	\$ 0
Transfers-in	\$	2,892,700	\$	2,935,798	\$ 2,757,864
Other Sources		33,491		32,209	32,541
Transfers-out		0		0	0
Contingency		0		0	0
Other Out Go		(33,814,786)		(33,803,237)	(35,686,578)
TOTAL TRANSFERS/OTHER SOURCES	\$	(30,888,595)	\$	(30,835,230)	\$ (32,896,173)
Net Change in Fund Balance	\$	0	\$	294,848	\$ 0
Beginning Balance, July 1		23,346,117		23,346,117	23,640,965
Adjustments to Beginning Balance		0		0	0
NET FUND BALANCE, June 30	\$	23,346,117	\$	23,640,965	\$ 23,640,965

SUPPLEMENTAL INFORMATION

CALIFORNIA COMMUNITY COLLEGES CHANCELLOR'S OFFICE

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

CHANGE THE PERIOD ▼

Fiscal Year: 2012-2013

Quarter Ended: (Q4) Jun 30, 2013

District: (420) FOOTHILL-DEANZA

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2009-10	Actual 2010-11	Actual 2011-12	Projected 2012-2013
Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	193,731,454	195,347,091	181,047,851	186,571,959
A.2	Other Financing Sources (Object 8900)	1,319,557	259,662	272,325	148,118
A.3	Total Unrestricted Revenue (A.1 + A.2)	195,051,011	195,606,753	181,320,176	186,720,077
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	181,209,081	177,176,962	178,778,356	184,164,392
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	10,309,901	8,006,520	10,127,716	6,410,292
B.3	Total Unrestricted Expenditures (B.1 + B.2)	191,518,982	185,183,482	188,906,072	190,574,684
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	3,532,029	10,423,271	-7,585,896	-3,854,607
D.	Fund Balance, Beginning	39,372,460	42,904,489	53,327,760	45,741,864
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	39,372,460	42,904,489	53,327,760	45,741,864
E.	Fund Balance, Ending (C. + D.2)	42,904,489	53,327,760	45,741,864	41,887,257
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	22.4%	28.8%	24.2%	22%

II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)	32,988	30,196	29,455	27,676
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**RESOLUTION
2013-29**

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

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

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

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

BUDGET REVISIONS

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

Fund 114 - General Fund

The major revisions to the General Purpose Fund include increases to district revenues, with a corresponding increase to contingency (\$4,396,565); increases to campus and Central Services revenues, with corresponding increases to the materials and operating expense categories (\$288,046); transfers in from DeAnza Student Accounts, with corresponding increases to the revenue, salaries, and benefits categories, for student tutors (\$151,990); transfers out to the Categorical Fund, with corresponding decreases to the expense categories, for TB tests and first aid services (\$28,755), and salary backfill (\$201,436); transfers in from the Special Education Fund, with corresponding increases to the salaries and benefits categories, of residual funds from unspent part-and full-time faculty accounts (\$211,635); and a decrease to the mandatory transfer out to the Special Education Fund (\$5,110), for a net increase to fund balance of \$5,110.

Sources Account Series		Uses Account Series	
0xxx - Revenue	\$ 4,840,753	1000 - Certificated Salaries	\$ 126,468
4000 - Materials and Supplies	174,178	2000 - Classified Salaries	39,334
7000 - Transfers/Other Sources	247,691	3000 - Employee Benefits	55,171
		5000 - Operating Expenses	412,855
		7000 - Transfers/Other Outgo	227,119
		7000 - Contingency	4,396,565
		Increase to Fund Balance	5,110
Totals	\$ 5,262,622		\$ 5,262,622

Fund 121/131 - Categorical Fund

The major revisions to the Categorical Fund include transfers in from the General Purpose Fund, with corresponding increases to the certificated, benefits, materials, and operating expense categories, for salary backfill (\$201,436), and for Health Services TB testing and first aid (workers' comp) services (\$28,755).

Sources Account Series		Uses Account Series	
7000 - Transfers/Other Sources	\$ 231,713	1000 - Certificated Salaries	\$ 46,471
		3000 - Employee Benefits	12,256
		4000 - Materials and Supplies	1,463
		5000 - Operating Expenses	171,524
Totals	\$ 231,713		\$ 231,713

Fund 122 - Special Education Fund

The major revisions to the Special Education Fund include transfers out to the General Purpose Fund for recruitment costs (\$3,200) and to close out unspent part- and full-time faculty accounts (\$211,635), with corresponding decreases to the salaries, benefits, and operating expense categories, and a decrease to the transfer in and corresponding reduction to operating expenses (\$5,110).

Sources Account Series			Uses Account Series		
1000	- Certificated Salaries	\$ 158,514	2000	- Classified Salaries	\$ 420
3000	- Employee Benefits	53,025	7000	- Transfers/Other Sources	4,594
5000	- Operating Expenses	8,310	7000	- Transfers/Other Outgo	214,835
Totals			\$ 219,849		

Fund 700 - Financial Aid Fund

The major revisions to the Financial Aid Fund include reductions to revenue and corresponding expenses for ACG (\$5,000), and for Cal Grant B (\$250,000).

Sources Account Series			Uses Account Series		
7000	- Transfers/Other Outgo	\$ 255,000	0xxx	- Revenue	\$ 255,000
Totals			\$ 255,000		

AYES _____
 NOES _____
 ABSENT _____

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on September 9, 2013.

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

**RESOLUTION
2013-30**

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

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

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

BUDGET TRANSFERS

Fund 114 - General Purpose Fund

From Account Series			To Account Series		
2000	- Classified Salaries	\$ 360,967	1000	- Certificated Salaries	\$ 264,182
3000	- Employee Benefits	117,711	4000	- Materials and Supplies	505
6000	- Capital Outlay	56,082	5000	- Operating Expenses	270,074
Totals			Totals		
		\$ 534,760			\$ 534,760

Fund 122 - Special Education Fund

From Account Series			To Account Series		
1000	- Certificated Salaries	\$ 52,742	5000	- Operating Expenses	\$ 285,675
2000	- Classified Salaries	184,542			
3000	- Employee Benefits	48,392			
Totals			Totals		
		\$ 285,675			\$ 285,675

AYES _____
NOES _____
ABSENT _____

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on September 9, 2013.

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

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2012-2013
Actual Summary
for ALL FUNDS**

INCOME	TOTAL GENERAL FUND	Enterprise Funds	Child Development Fund 300	Student Financial Aid Fund 700	Capital Projects Fund 400	Debt Service Fund 200	TOTAL	
							DISTRICT ALL FUNDS	Internal Service Fund 600
Federal Income	\$ 2,173,575	\$ 0	\$ 31,387	\$ 20,503,171	\$ 0	\$ 0	\$ 22,708,133	\$ 0
State Income	59,762,053	0	626,129	1,117,603	0	0	61,505,785	0
Local Income	147,418,079	10,977,116	1,733,351	415,470	2,124,866	31,130,078	193,798,960	47,149,403
TOTAL INCOME	\$ 209,353,707	\$ 10,977,116	\$ 2,390,867	\$ 22,036,244	\$ 2,124,866	\$ 31,130,078	\$ 278,012,879	\$ 47,149,403
EXPENSES								
Cost of Sales	\$ 0	\$ 6,648,085	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,648,085	\$ 0
Certificated Salaries	84,130,076	0	717,817	0	0	0	84,847,894	0
Classified Salaries	43,272,446	2,104,429	879,324	0	2,164,724	0	48,420,922	0
Employee Benefits	40,061,028	601,445	433,585	0	750,641	0	41,846,699	46,149,403
Materials and Supplies	4,202,891	0	143,695	0	25,093	0	4,371,678	0
Operating Expenses	24,258,598	1,771,589	29,755	407,633	13,671,157	0	40,138,732	0
Capital Outlay	560,875	0	0	0	48,402,742	0	48,963,617	0
TOTAL EXPENSES	\$ 196,485,914	\$ 11,125,548	\$ 2,204,175	\$ 407,633	\$ 65,014,358	\$ 0	\$ 275,237,629	\$ 46,149,403
TRANSFERS AND OTHER								
Transfers-in	\$ 5,878,752	\$ 0	\$ 0	\$ 3,500	\$ 0	\$ 2,935,798	\$ 8,818,050	\$ 953,817
Other Sources	34,666	0	0	0	0	32,209	66,875	0
Intrafund Transfers	0	0	0	0	0	0	0	0
Transfers-out	(9,438,742)	0	0	0	0	0	(9,438,742)	(333,125)
Contingency	0	0	0	0	0	0	0	0
Other Out Go	(478,767)	(63,677)	0	(21,622,268)	0	(33,803,237)	(55,967,949)	(1,500,000)
TOTAL TRANSFERS/OTHER SOURCES	\$ (4,004,091)	\$ (63,677)	\$ 0	\$ (21,618,768)	\$ 0	\$ (30,835,230)	\$ (56,521,766)	\$ (879,308)
FUND BALANCE								
Net Change in Fund Balance	\$ 8,863,701	\$ (212,109)	\$ 186,691	\$ 9,843	\$ (62,889,491)	\$ 294,848	\$ (53,746,516)	\$ 120,692
Beginning Balance, July 1	52,005,856	5,000,623	649,522	913,403	218,969,815	23,346,117	300,885,336	13,854,576
Adjustments to Beginning Balance	273,194	0	0	(174,398)	842,133	0	940,929	0
NET FUND BALANCE, June 30	\$ 61,142,751	\$ 4,788,514	\$ 836,213	\$ 748,848	\$ 156,922,456	\$ 23,640,965	\$ 248,079,748	\$ 13,975,268

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2012-2013
Actual Summary
for GENERAL FUNDS**

INCOME	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	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
Federal Income	\$ 941	\$ 0	\$ 941	\$ 1,790,597	\$ 0	\$ 382,037	\$ 0	\$ 0	\$ 2,172,634	\$ 2,173,575
State Income	47,726,807	1,130,124	48,856,931	8,758,558	2,146,564	0	0	0	10,905,122	59,762,053
Local Income	128,984,964	10,846,078	139,831,042	2,781,588	2,369	0	2,477,157	2,325,923	7,587,037	147,418,079
TOTAL INCOME	\$ 176,712,712	\$ 11,976,202	\$ 188,688,914	\$ 13,330,743	\$ 2,148,933	\$ 382,037	\$ 2,477,157	\$ 2,325,923	\$ 20,664,793	\$ 209,353,707
EXPENSES										
Certificated Salaries	\$ 78,449,758	\$ 631,042	\$ 79,080,800	\$ 2,082,953	\$ 2,895,273	\$ 0	\$ 0	\$ 71,050	\$ 5,049,276	\$ 84,130,076
Classified Salaries	32,540,615	2,083,065	34,623,680	4,651,671	1,989,313	470,974	968,544	568,263	8,648,765	43,272,446
Employee Benefits	35,497,277	676,330	36,173,607	1,929,070	1,364,932	0	322,956	270,463	3,887,421	40,061,028
Materials and Supplies	2,801,466	(64,974)	2,736,492	1,340,666	39,008	16,628	983	69,113	1,466,399	4,202,891
Operating Expenses	14,436,329	7,517,721	21,954,050	1,961,180	113,267	12,178	61,150	156,772	2,304,547	24,258,598
Capital Outlay	158,701	27,487	186,188	351,482	7,170	0	0	16,036	374,688	560,875
TOTAL EXPENSES	\$ 163,884,147	\$ 10,870,670	\$ 174,754,817	\$ 12,317,022	\$ 6,408,963	\$ 499,780	\$ 1,353,634	\$ 1,151,697	\$ 21,731,097	\$ 196,485,914
TRANSFERS AND OTHER										
Transfers-in	\$ 550,360	\$ 145,718	\$ 696,078	\$ 267,805	\$ 4,680,412	\$ 117,744	\$ 116,714	\$ 0	\$ 5,182,675	\$ 5,878,752
Other Sources	34,666	0	34,666	0	0	0	0	0	0	34,666
Intrafund Transfers	(171,861)	171,861	0	0	0	0	0	0	0	0
Transfers-out	(6,759,577)	(38,212)	(6,797,789)	(145,718)	(217,235)	0	(1,240,237)	(1,037,764)	(2,640,953)	(9,438,742)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Out Go	0	0	0	(478,767)	0	0	0	0	(478,767)	(478,767)
TOTAL TRANSFERS/OTHER SOURCES	\$ (6,346,413)	\$ 279,367	\$ (6,067,046)	\$ (356,680)	\$ 4,463,178	\$ 117,744	\$ (1,123,523)	\$ (1,037,764)	\$ 2,062,955	\$ (4,004,091)
FUND BALANCE										
Net Change in Fund Balance	\$ 6,482,152	\$ 1,384,899	\$ 7,867,051	\$ 657,041	\$ 203,147	\$ 0	\$ 0	\$ 136,462	\$ 996,651	\$ 8,863,701
Beginning Balance, July 1	38,214,956	7,253,714	45,468,670	5,802,967	158,317	0	0	575,902	6,537,186	52,005,856
Adjustments to Beginning Balance	273,194	0	273,194	0	0	0	0	0	0	273,194
NET FUND BALANCE, June 30	\$ 44,970,301	\$ 8,638,613	\$ 53,608,915	\$ 6,460,008	\$ 361,464	\$ 0	\$ 0	\$ 712,364	\$ 7,533,837	\$ 61,142,751

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS FOR 6/30/13

TO

Fund	Unrestricted General Funds			Restricted General Funds					All Other Funds					Total
	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Enterprise Funds	Child Development 300	Financial Aid 700	Internal Service 600	Capital Projects 400	Debt Service 200	
114		176,861	267,805	4,680,413	117,744	116,714					953,817		623,086	6,936,440
115	5,000									3,500			34,711	43,211
121/131		145,718												145,718
122	217,235													217,235
123														0
125													1,240,237	1,240,237
128													1,037,764	1,037,764
Enterprise														0
300														0
700														0
600	333,125													333,125
400														0
200														0
Total	555,360	322,579	267,805	4,680,413	117,744	116,714	0	0	0	3,500	953,817	0	2,935,798	9,953,729

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Inter-Fund Transfers:

Fund 114 to 121:	237,527 for salary backfill
	1,523 to distribute smoking fines revenue
	28,755 for TB tests & workers' comp
Fund 114 to 122:	4,573,420 for Special Ed match
	106,992 for salary backfill
Fund 114 to 123:	117,744 for Federal Work Study match
Fund 114 to 125:	116,714 to offset Parking Fund operating deficit
Fund 114 to 200:	16,429 for Debt Service
	606,658 for capital lease payments
Fund 114 to 600:	500,000 for 12/13 Unfunded Medical Liability
	453,817 for discretionary benefits savings

Fund 115 to 200:	34,711 for Debt Service
Fund 115 to 700:	3,500 transfer for music scholarship
Fund 121 to 115:	145,718 for Medical Admin Activities (MAA)
Fund 122 to 114:	5,600 for recruitment costs
	211,635 to close Special Ed fund balances
Fund 125 to 200:	1,240,237 for Debt Service
Fund 128 to 200:	1,037,764 for Debt Service
Fund 600 to 114:	333,125 for out-of-pocket reimbursement

Intra-Fund Transfers (Between Unrestricted General Funds):

Fund 114 to 115:	176,861 for salary backfill
Fund 115 to 114:	5,000 for Palo Alto University business incentive

Intra-Fund Transfers (Between Restricted General Funds):

Changes in Fund 114 Revenue and Expenses

Revenues												
Base Revenue & Equalization	117,271,492	124,924,272	143,368,551	150,791,141	156,876,264	159,121,665	156,230,910	155,730,575	140,984,178	140,632,054	136,091,904	80.98%
PY Gen Apportionment	982,506					2,800,000	672,747			1,248,604		
PFE	6,767,432	5,795,010										
Lottery	4,053,732	4,280,647	4,046,409	4,592,748	4,157,083	4,250,365	4,337,731	4,080,077	3,912,098	4,125,262	4,034,298	2.40%
NR Tuition	11,795,607	10,917,695	11,240,839	13,219,114	15,002,590	17,103,785	18,181,559	19,785,786	21,591,661	24,372,504	23,746,369	14.13%
Mandated Block Grant Revenue										1,226,899	897,270	0.53%
Other Revenue												
PT Faculty Funding	1,475,772	1,475,772	1,475,772	1,475,772	1,475,772	1,434,467	702,925	702,925	702,925	702,925	702,925	0.42%
2% Resident Enrollment Fees	191,777	273,632	335,014	335,014	335,014	335,014	335,014	335,014	335,014	722,410	524,470	0.31%
Interest	784,323	1,372,660	1,928,047	3,504,022	3,694,312	1,905,326	774,865	629,361	607,525	451,017	500,000	0.30%
Campus Generated Income	1,915,056	1,767,222	1,814,500	2,436,701	1,845,152	2,069,373	2,543,557	1,974,164	1,982,838	2,385,312	1,249,537	0.74%
One-Time Prop 98 Funds & Equalization				7,202,514		0	0					
Other Revenue	935,806	738,780	1,260,673	952,390	582,720	202,548	806,029	668,896	329,375	845,724,22	301,095	0.18%
Total Revenue	146,173,504	151,545,690	165,469,805	184,509,416	183,968,907	189,222,543	184,585,337	183,906,798	170,445,614	176,712,712	168,047,868	100.00%

[illegible]

Net Gain/Loss	210,047	24,230	5,693,811	12,702,807	(3,520,962)	2,855,401	3,433,109	8,034,190	(6,902,016)	6,482,152	(3,054,356)	(a)
Beginning Fund Balance	15,518,676	15,728,723	15,752,953	21,446,764	34,149,571	30,628,609	33,374,829	36,807,938	45,116,972	38,488,150	44,970,301	(b)
Ending Fund Balance	15,728,723	15,752,953	21,446,764	34,149,571	30,628,609	33,484,010	36,807,938	44,842,128	38,214,956	44,370,301	41,915,945	(b-a)
Designated Fund Balance	2,594,151	4,269,943	9,267,224	21,607,611	16,401,721	17,682,806	15,534,335	19,840,518	21,651,302	20,618,690	20,618,690	©
Fund Balance Before 5% Reserves	13,134,572	11,483,010	12,179,540	12,541,960	14,226,888	15,801,204	21,273,602	25,001,610	16,563,654	24,351,611	21,297,255	(b-a)-c
5% Reserve	7,300,000	7,870,000	8,010,000	9,260,000	10,000,000	10,430,000	10,290,000	9,890,000	10,060,000	9,890,000	9,500,000	(d)
Variance from Reserve	5,834,572	3,613,010	4,169,540	3,281,961	4,226,889	5,371,204	10,983,603	15,111,610	6,503,654	14,461,611	11,797,255	(b-a)-c-(d)

Note 1:

Funds set aside in FY 13/14 for:

FH,DA,CS Carryover	15,877,279
Encumbrances & Reservations	1,356,255
EIS Backfill	862,704
DW Carryover	337,964
Union Negotiated Items	184,489
	<hr/> 18,618,690

Additional restrictions in FY 13/14:

Enrollment Stimulus/Restoration	2,000,000
	<u>2,000,000</u>

Facts at a Glance

Revenues and Expenditures, Unrestricted General Fund (General Purpose Fund 114 & Self-Sustaining Fund 115)												
	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Adopted Budget	
Revenues	154,822,110	160,623,925	174,883,352	195,275,580	195,869,793	199,615,430	193,731,454	193,668,626	181,047,851	188,688,914	179,605,674	
Salaries	96,616,772	97,301,888	100,223,151	108,932,628	120,475,223	121,107,739	116,762,651	116,504,949	115,233,660	113,704,481	111,374,364	
Benefits	32,831,656	30,181,758	32,817,104	35,620,591	39,223,926	38,448,410	42,261,808	37,550,107	39,347,222	36,173,608	37,487,423	
Other	25,578,897	32,336,392	36,065,903	37,329,673	39,228,365	37,374,769	31,174,966	31,143,610	32,372,747	30,670,582	51,256,129	
Total Expenses/Transfers	155,027,325	159,820,038	169,106,158	181,882,892	198,927,514	196,930,918	190,199,426	185,198,667	186,953,629	180,548,670	200,117,915	
Ending Fund Balance	19,771,902	20,575,789	26,352,983	39,745,671	36,687,950	39,372,461	42,904,489	51,374,448	45,468,670	53,608,914	33,096,673	
Salary Expenditures, Fund 114 (General Purpose Fund Only)												
	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Adopted Budget	
Contract Faculty	35,746,821	35,649,761	36,837,387	38,714,445	42,904,422	42,571,781	41,732,300	41,621,809	41,183,853	40,613,060	41,184,114	
Part-Time Faculty	24,259,662	24,308,915	25,117,264	27,966,765	30,644,493	31,719,529	29,340,772	30,970,070	31,237,672	32,336,861	30,977,635	
Management	6,531,951	6,608,884	6,757,755	7,351,536	8,122,660	8,325,829	8,399,114	8,047,187	8,304,694	8,154,116	8,438,905	
Classified	25,451,343	26,420,215	27,236,042	29,766,093	32,475,959	32,744,239	32,643,822	30,515,343	29,464,034	28,147,218	27,579,705	
Students & Casuals	1,243,441	1,073,057	1,133,062	1,633,789	2,162,881	2,239,088	1,722,150	2,386,717	2,275,003	1,739,119	550,921	
Total	93,233,218	94,060,832	97,081,510	105,432,628	116,310,415	117,600,466	113,838,157	113,541,126	112,465,255	110,990,373	108,731,280	
Productivity												
	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Adopted Budget	
WSCH per Teaching FTE	579	548	565	569	573	596	600	560	547	528	541	
FTES												
	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Adopted Budget	
Resident	32,660	31,066	32,526	32,211	33,376	34,381	32,988	30,653	29,455	27,676	27,676	
Non-Resident	3,268	2,986	2,968	3,568	3,988	4,189	4,068	3,971	4,076	4,342	4,342	
Total FTES	35,928	34,052	35,494	35,779	37,364	38,570	37,056	34,624	33,531	32,018	32,018	
Revenues and Expenditures, Restricted General Fund (Categorical, Special Ed, Work Study, Parking & Campus Center Funds)												
	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Adopted Budget	
Revenues & Transfers In	20,698,124	20,260,112	21,798,694	27,460,865	27,812,647	28,650,591	31,930,039	30,273,086	26,860,995	25,847,467	22,931,684	
Expenditures	20,224,792	22,044,849	22,071,858	26,875,082	29,143,042	28,658,250	31,728,270	29,024,864	25,934,339	24,850,816	23,686,506	
Fund Balance	6,970,711	5,185,974	4,912,810	5,498,593	4,168,197	4,160,538	4,362,308	5,610,530	6,537,186	7,533,837	6,779,015	

Comparison of FTE - 05/06 through 13/14

(This chart represents filled and vacant FTE at the beginning of each year. The source document for this is the EBA046, prepared by Joni Hayes 7/11/13)

13/14 (Adopted)											
GENERAL	SUSTAINING	SELF-	CATEGORICAL	SPECIAL	PARKING	CAMPUS	CHILD	BOOKSTORE &	SELF-INSURED	CAPITAL	TOTAL
114	115	121/131	122	125	128	300	114080	600	400		
A1-Executive	6										6
F1,2-Certificated Instructor	432	14	21			6					467
F3-Certificated Instructor/Childcare	-	0				1	0				6
F7-(Headcount)-Early Retiree	48										49
A2-Certificated Manager	33	0	1		1	1	4				42
A3-Non-Certificated Manager	21	2		1	0		7	1	5		39
C3-Classified CSEA	76		26		9		6		1		92
C1-Classified-ACE	261	17	45	26	4	8	21	2	10		395
C5-Confidential	12	0						1			13
B1-Board of Trustees Member	5										5
C6-Operating Engineers	3	2	2		5						8
C4-Supervisor	26		2	2	1	1			1		33
C2-Classified-ACE, less than 50%	6	3	2	9		6	3				28
FTE	927	23	65	59	11	23	41	4	18		1,183
PT faculty budgeted (GF & Spec. Ed only)											
	534										
12/13 (Adopted)											
GENERAL	SUSTAINING	SELF-	CATEGORICAL	SPECIAL	PARKING	CAMPUS	CHILD	BOOKSTORE &	SELF-INSURED	CAPITAL	TOTAL
114	115	121/131	122	125	128	300	114080	600	400		
A1-Executive	6										6
F1,2-Certificated Instructor	453	13	21			8					487
F3-Certificated Instructor/Childcare		0	2			1	0				8
F7-(Headcount)-Early Retiree	42										45
A2-Certificated Manager	33	1	1		1	1	3				42
A3-Non-Certificated Manager	22	2			0		7	1	5		40
C3-Classified CSEA	84	-			10		6		3		102
C1-Classified-ACE	283	17	51	28	4	8	21	1	15		429
C5-Confidential	11	0						1			12
B1-Board of Trustees Member	5										5
C6-Operating Engineers	3	4	2		5	1					8
C4-Supervisor	28		2	2	1	2	3		1		38
C2-Classified-ACE, less than 50%	9	3	2	10							28
FTE	978	23	73	64	12	21	41	3	24		1,250
PT faculty budgeted (GF & Spec. Ed only)											
	491										
11/12 (Adopted)											
GENERAL	SUSTAINING	SELF-	CATEGORICAL	SPECIAL	PARKING	CAMPUS	CHILD	BOOKSTORE &	SELF-INSURED	CAPITAL	TOTAL
114	115	121/131	122	125	128	300	114080	600	400		
A1-Executive	6										6
F1,2-Certificated Instructor	471	1	15	20		8					507
F3-Certificated Instructor/Childcare		-		3		2					8
F7-(Headcount)-Early Retiree	36										41
A2-Certificated Manager	32	2	1	1		1	0				38
A3-Non-Certificated Manager	22	1	1		1	0	6	1	5		38
C3-Classified CSEA	86		-		10		6		4		105
C1-Classified-ACE	302	17	55	31	5	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					8
C4-Supervisor	28		2	2	1	2	1		1		38
C2-Classified-ACE, less than 50%	11	3	2	10			2				29
FTE	1,013	23	78	67	12	22	37	3	24		1,291
PT faculty budgeted (GF & Spec. Ed only)											
	574										

10/11 (Adopted)										
(includes "deferment I" and "escrow II" positions)										
GENERAL	SECRETARY	ADMINISTRATIVE	TECHNICAL	INSTRUCTIONAL	DEVELOPMENT	RESEARCH	LIBRARY	PLANT	OTHER	TOTAL
114	115	121/131	122	125	128	300	114080	600	400	
6	1	17	21			-	-	-		6
469										508
A1-Executive						8				8
F1,2-Certificated Instructor						2				41
F3-Certificated Instructor/Childcare						1				36
F7-(Headcount)-Early Retiree		2	4		1		0			37
A2-Certificated Manager	1	1	1	1	0		6	1	4	99
A3-Non-Certificated Manager	22	1			10		-		4	467
C3-Classified CSEA	85	-								11
C1-Classified-ACE	300	61	30	5	3	8	29	1	12	5
C5-Confidential	10							1		8
B1-Board of Trustees Member	5									37
C6-Operating Engineers	3			5			1		1	27
C4-Supervisor	27		2	1		2	1			1,290
C2-Classified-ACE, less than 50%	11	2	9				1			
FTE	1,003	24	88	12	14	22	37	3	21	
PT faculty budgeted (GF & Spec. Ed only)										
574										

09/10 (Adopted)										
GENERAL	SUSTAINING	SELF- 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	6
6	1	20	26							511
A-Executive										8
B-Certificated Instructor						8				31
C-Certificated Instructor/Childcare			4			1				0
E (Headcount)-Early Retiree										39
F-Adjunct Faculty										36
J-Certificated Manager	3	2	2		1	1	0		3	103
K-Non-Certificated Manager	1	2		1	0		6		2	501
L-Classified CSEA	95				6				7	0
N-Classified-ACE	336	62	33	6	2	8	31	1		11
O-Food Services										5
P-Confidential	11									8
1-Board of Trustees Member	5									36
3-Operating Engineers	3			5						69
5-Supervisor	28	3	2	1		1	1		1	1,364
6-Classified, less than 50%	45	2	11			2	6			
FTE	1,072	24	77	13	9	21	43	1	13	
PT faculty budgeted (GF & Spec. Ed only)										
560										

08/09 (Adopted)											
GENERAL	SUSTAINING	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
114	115	121/131	122	125	128	300	114080	600	400		
6	1	16	26					0		6	519
A-Executive											
B-Certificated Instructor	476										8
C-Certificated Instructor/Childcare											27
E (Headcount)-Early Retiree	21			5			8				0
F-Adjunct Faculty	-						1				0
J-Certificated Manager	34	3	2	2			1	0			42
K-Non-Certificated Manager	22	1	2		1	0		6		3	35
L-Classified CSEA	103					6				2	111
N-Classified-SEIU	343	21	62	34	12	1	8	22	1	7	509
O-Food Services								9			10
P-Confidential	11					1					11
1-Board of Trustees Member	5										5
5-Supervisor	30		3	2	1		1	1		1	38
6-Classified, less than 50%	56	3	2	11			2	6			80
FTE	1,106	29	87	79	13	8	21	43	1	13	1,401
PT faculty budgeted (GF & Spec. Ed only)											
556											

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

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

05/06 (Adopted)											
GENERAL	SUSTAINING	SELF- SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
114	115	115	121/131	122	125	128	300	114080	600	400	6
6											503
A-Executive		1	14	24							11
B-Certificated Instructor		1	0				11				28
C-Certificated Instructor/Childcare											1
E (Headcount)-Early Retiree											41
F-Adjunct Faculty		2	2	2			1	0			29
J-Certificated Manager		1	1		1			5		2	96
K-Non-Certificated Manager						2		3		4	465
L-Classified CSEA							1	22			10
N-Classified-SEIU		15	54	33	12			10			10
O-Food Services											5
P-Confidential											31
1-Board of Trustees Member				1	1			1			62
5-Supervisor		2	2	11				5			10
6-Classified, less than 50%											5
FTE	1,044	22	76	71	13	2	13	47	0	10	1,298

Fund 115 - Self-Sustaining Fund
Fund Balance Report for Fiscal Year 2012-13
Ending Balance Reported as of June 30, 2013

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
Foothill Funds				
115000	Apprenticeship-Foothill	1,178,855	(529,028)	649,827
115001	Apprenticeship-Foothill Unrest cont	381,507	(9,254)	372,253
115002	Apprenticeship-Accounting	(569,433)	569,433	-
115020	Celebrity Forum I - 08/09 season	-	-	-
115021	Celebrity Forum I - 09/10 season	-	-	-
115022	Celebrity Forum I - 10/11 season	-	-	-
115023	FH-Celebrity Forum I - 11/12 Season	46,554	(46,554)	-
115024	FH-Celebrity Forum I - 12/13 Season	-	147,479	147,479
115025	FH-Celebrity Forum I - 13/14 Season	-	-	-
115030	Celebrity Forum II - 08/09 season	-	-	-
115031	Celebrity Forum II - 09/10 season	-	-	-
115032	Celebrity Forum II - 10/11 season	-	-	-
115033	FH-Celebrity Forum II 11/12 Season	46,007	(46,007)	-
115034	F-Celebrity Forum II - 12/13 Season	-	161,234	161,234
115035	F-Celebrity Forum II - 13/14 Season	-	-	-
115040	Celebrity Forum III - 08/09 season	-	-	-
115041	Celebrity Forum III - 09/10 season	-	-	-
115042	Celebrity Forum III - 10/11 season	-	-	-
115043	FH-Celebrity Forum III-11/12 Season	20,783	(20,783)	-
115044	FH-Celebrity Forum III-12/13 Season	-	169,419	169,419
115045	FH-Celebrity Forum III-13/14 Season	-	-	-
115050	Anthropology - Field work	998	-	998
115051	Anthrop Campus Abroad Reserve	12,144	(771)	11,373
115052	Anthrop Campus Abroad-Belize 10	4,014	(4,014)	-
115053	Anthrop C Abroad-Ecuador Summer '11	3,761	(3,761)	-
115054	Anthrop C Abroad-Belize Summer '11	302	(302)	-
115055	FH Anth Cmps Abrd Ecuador Summer 12	-	8,839	8,839
115057	FH Anth Cmps Abrd Ecuador Summer 13	-	-	-
115062	Off-Cmp Short Courses Bus & Soc Sci	2,568	-	2,568
115063	Off Cmp Short Courses Dental Hyg	1,524	-	1,524
115105	FH-Youth Program	26,295	-	26,295
115111	Box Office - Foothill	66,185	-	66,185
115112	Xerox - Foothill	9,161	-	9,161
115113	Stage Studies - Foothill	18,748	-	18,748
115114	Drama Production-Foothill	69,284	(34,449)	34,835
115115	Facilities Rental-FH Fine Arts	107,381	18,107	125,488
115116	Vending - Foothill	11,955	7,269	19,224
115117	Facilities Rental Foothill	165,307	23,631	188,938
115119	International Programs	305,415	9,931	315,346
115120	FH International Student Health Ins	809	180	989
115121	Mental Health Operations Foothill	11,849	(263)	11,586
115122	FH International Student Hlth Svcs	22,288	(209)	22,080
115123	Edinburgh Fringe Festival	566	-	566
115125	EMT Certification	-	-	-
115126	FH-Music Theatre	259	-	259
115127	FH Ctis Msdn Software	7,957	-	7,957
115129	Etudes Short Courses	196	-	196
115132	FH Franklin University	1,472	(167)	1,305
115133	FH Fee Based PE Classes	8,816	2,416	11,233
115134	EMT State Fire Marsh	10	-	10
115135	Child Development Conference	8,996	788	9,785
115136	FH-Choral Program	119	-	119
115138	KFJC Carrier	30,824	6,950	37,774
115139	Symphonic Wind Ensem	-	-	-
115140	Creative Writing conference	2,362	-	2,362
115142	FH-MAA Health Services	115,797	35,531	151,329
115143	New Media Performances Foothill	407	-	407
115144	EMT Paramedic Certification fee	109	(109)	-
115145	FH Bio Health Tutor	364	-	364
115146	FH-MAA Program	51,452	23,433	74,884
115147	Youth Program-Middlefield Campus	13,168	(410)	12,757
115148	Cafe-Middlefield Campus	85,408	(22,924)	62,484
115149	MS Middlefield Short Courses	2,005	-	2,005

Fund 115 - Self-Sustaining Fund
Fund Balance Report for Fiscal Year 2012-13
Ending Balance Reported as of June 30, 2013

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
Foothill Funds, con't.			-	
115150	Center for Applied Competitive Tech	70,771	(12,605)	58,166
115151	Contract Ed	130,850	49,020	179,870
115152	FH-THTR085	-	653	653
115171	President's Fund Foothill	300,280	(201,194)	99,086
115172	Palo Alto University	131,551	133,472	265,023
115173	FH Community Ed (Short Courses)	18,246	-	18,246
115174	FH-PSME Stanford Internship	13,218	(2,493)	10,725
115175	FH-Athletics General	-	5,200	5,200
115176	FH-Athletics - Teams	-	1,307	1,307
115177	FH-Football	-	4,790	4,790
115178	FH-Men's Basketball	-	10,279	10,279
115179	FH-Women's Basketball	-	3,598	3,598
115180	FH-Softball	-	604	604
115181	FH-Volleyball	-	7,444	7,444
115182	FH-Aquatics	-	6,334	6,334
115183	FH-Dance	-	5,568	5,568
115184	FH-KCI Community Ed Classes	-	9,575	9,575
115185	FH-Physics Show	-	20,279	20,279
115300	FH-MAA Counseling & Matriculation	1,946	1,015	2,961
Foothill Total:		2,941,414	508,480	3,449,894
De Anza Funds				
115200	DA-La Voz Newspaper	7,173	(4,314)	2,859
115201	DA-Apprenticeship	18,463	7,876	26,339
115202	DA-MCNC/CACT Partnrs	5,248	-	5,248
115204	DA-Cheap	1,675	-	1,675
115205	DA-APALI	33,966	(252)	33,714
115206	DA-Job Fair	31,075	-	31,075
115207	DA-Telecourse Produc	719	-	719
115208	DA-Technology Rscs	4,773	12,218	16,990
115209	DA-Auto Tech	8,436	(7,531)	905
115210	DA-Reprographics	427,397	19,819	447,215
115212	DA-Physical Educ	46,582	(14,548)	32,034
115213	DA-Ashland Field Trp	2,419	4,068	6,488
115214	DA-Summr Bsktbll Camp	-	-	-
115215	DA-Sculpture Fac Use	-	-	-
115216	DA-Planetarium	305,174	50,264	355,438
115217	DA-Campus Abroad	-	-	-
115218	DA-Short Courses	(126,480)	126,480	-
115219	DA-Creative Arts Fac Use	5,592	-	5,592
115220	DA-Comm Serv Reserve	99,010	(99,010)	-
115221	DA-Intl Student Ins	194,872	140,586	335,459
115222	DA-Extended Yr Progr	384,172	21,706	405,878
115223	DA-Math Perf Success	2,006	(538)	1,468
115224	DA-Summer Karate Cmp	252	-	252
115225	DA-DLC Extended Lrng	12,362	(430)	11,932
115226	DA-Use Of Facilities	432,448	92,358	524,806
115227	DA-Library Print Card	79	305	384
115228	DA-Baseball	13,003	(6,988)	6,016
115229	DA-Audio Visual	3,685	-	3,685
115230	DA-RLCC Conference	7,267	(538)	6,730
115231	DA-Softball	375	(75)	300
115232	DA-Football	0	1,931	1,931
115233	DA-Men's Basketball	1,732	(1,649)	83
115234	DA-Women's Bsktbll	6,298	(4,570)	1,728
115235	DA-Men's Soccer	1,943	5,610	7,553
115236	DA-Women's Soccer	12,551	(326)	12,225
115237	DA-Women's Swim/Divg	39	3,961	4,000
115238	DA-Men's Tennis	229	(34)	196
115239	DA-Women's Tennis	3,382	(3,382)	-
115240	DA-Women's Trk & Fld	749	990	1,739
115241	DA-Women's Volleybll	8,874	2,465	11,339
115242	DA-Men's Water Polo	247	(247)	-
115243	DA-Health Services	230,167	(2,316)	227,852

Fund 115 - Self-Sustaining Fund
Fund Balance Report for Fiscal Year 2012-13
Ending Balance Reported as of June 30, 2013

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
De Anza Funds, con't.			-	
115244	DA-Soccer Camp	7,088	(1,530)	5,558
115245	DA-Prevention Trust	13,529	2,045	15,574
115246	DA-Athletics Trust	32,521	(4,558)	27,963
115247	DA-ESL	2,724	(756)	1,968
115248	DA-Civic Engagement	(834)	834	-
115249	DA President Fund	158	-	158
115252	DA-Intl Summer Progr	18,643	38,389	57,032
115253	OTI-MAA Program	72,212	26,065	98,277
115254	DA-ATM Services	28,500	6,000	34,500
115258	DA-Women's Water Polo	-	-	-
115259	DA-Dist Learn Testing	9,792	(4,077)	5,715
115260	DA-Office of Instruction	4,865	-	4,865
115261	DA-Massage Therapy Proj	33,412	(25,891)	7,521
115262	DA-Men's Track & Field	3	-	3
115263	DA-Women's Water Polo	1,971	6,394	8,365
115266	DA-Women's Badminton	1,854	3,329	5,183
115267	Equipment Room	130	-	130
115268	DA VPAC Facility Rent	36,147	19,488	55,635
115270	DA Campus Abroad - China	-	-	-
115271	DA-Fitness Center Membership	44,553	19,210	63,763
115272	DA-Campus Abroad - Vietnam	(10,015)	17,731	7,716
115273	DA CDC Medical Admin Activits MAA	-	39,268	39,268
115274	DA-Vocal Music	6,572	(1,805)	4,767
115275	DA-Chamber Orchestra	1,733	(1,733)	-
115276	DA-Creative Arts	6,985	935	7,920
115277	DA-Dance	24,085	4,359	28,444
115278	DA-Jazz Instrumental	6,370	(1,020)	5,350
115279	DA-Patnoe	7,379	(3,025)	4,354
115280	DA-Wind Ensemble	3,138	(2,976)	162
115281	DA-Campus Abroad - Taiwan	(1,000)	15,036	14,036
115283	PE Facilities Rental	-	95,821	95,821
115284	DA-Ceramics	-	677	677
115285	DA-Photography	-	300	300
115286	DA-Euphrat Museum	-	8,378	8,378
De Anza Total:		2,540,469	600,777	3,141,246
District Funds				
115401	Intl Student Insurance	-	(242)	(242)
115402	Crown Castle GT Cell Site	326,431	53,804	380,235
115403	Loss Prevention	14,804	-	14,804
115404	Foothill - AT&T Cell Site	305,600	60,813	366,413
115406	Sprint Nextel FS04XC112	258,985	43,585	302,570
115407	Vending	-	-	-
115408	Sprint Nextel CA0826-CA0832	327,103	72,995	400,098
115409	Verizon Wireless	304,552	42,992	347,544
115410	SSC Consortium	9,957	-	9,957
115411	NCCCCBO	973	-	973
115412	Computer Loan Prog-Admin	200,000	-	200,000
115413	Computer Loan Prog-Fee	23,426	1,695	25,121
115414	Office of the Chancellor	-	-	-
District Total:		1,771,832	275,642	2,047,474
Fund 115 Total:		7,253,714	1,384,899	8,638,613

GLOSSARY

“A” and “B” Budgets

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

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

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

Abatements

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

Accounts Payable

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

Accounts Receivable

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

American Recovery and Reinvestment Act of 2009 (ARRA)

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

Apportionments

Allocations of state or federal aid, local taxes, or other monies among school districts or other governmental units. Foothill-De Anza’s *base revenue* provides most of the district’s revenue.

The state general apportionment is equal to the base revenue less budgeted property taxes and student fees. There are other, but smaller, apportionments for programs such as special education, apprenticeship, and EOPS.

Appropriations

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

Appropriation for Contingency

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

Appropriations Limitation

See Gann Limitation.

Assessed Valuation

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

Associated Students Funds

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

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

Audit

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

Balance Sheet

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

Basic Skills

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

Board Financial Assistance Program (BFAP)

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

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

Bonded Debt Limit

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

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

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

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

Bonded Indebtedness

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

Bookstore Fund

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

Capital Outlay

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

Capital Project Funds

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

Categorical Funds

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

Child Development Fund

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

COLA

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

Consumer Price Index (CPI)

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

COP

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

Current Assets

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

Current Expense of Education

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

Current Liabilities

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

Debt Service Funds

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

Disabled Student Programs & Services (DSP&S)

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

Employee Benefits

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

Encumbrances

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

EOPS

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

Equalization Aid

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

Fifty Percent Law

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

Fiscal Year

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

Fixed Assets

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

Full-time Equivalent Student (FTES)

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

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

Funds, Restricted

Those monies designated by law or a donor agency for specific purposes, such as Matriculation, Vocational Education or Health Services. Some restricted fund monies which are unspent may be carried over to the next fiscal

year. The use of the carryover funds is usually limited by law to the specified purpose(s) for which the funds were originally collected. The Board of Trustees may *designate* funds for a restricted purpose, but the funds remain *unrestricted* and must be reported as such on state documents.

Funds, Unrestricted

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

Gann Limitation

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

General Ledger

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

General Purpose Tax Rate

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

Governmental Funds

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

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

Income

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

Inflation Factor

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

LEA

Local Educational Agency.

Mandated Costs

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

Matriculation

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

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

Non-Resident Tuition

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

Objects of Expenditure

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

Certificated Salaries (account series 1000)

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

Classified Salaries (account series 2000)

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

Employee Benefits (account series 3000)

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

Books, Supplies & Misc. (account series 4000)

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

Operating Expenses (account series 5000)

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

Capital Outlay (account series 6000)

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

Other Outgo (account series 7000)

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

Partnership for Excellence

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

PERS

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

Prior Years Taxes

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

Proceeds of Taxes

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

Program-Based Funding

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

Proposition 13 (1978)

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

Proposition 98 (1988)

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

Reserves

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

Revenue

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

Revolving Fund

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

Scheduled Maintenance

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

Secured Property

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

Senate Bill 90 (1977), Chapter 1135/77

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

STRS

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

Student Financial Aid Funds

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

Federal Aid:

Pell Grants
SEOG (Supplemental Educational
Opportunity Grant)
Perkins

State Aid:

EOPS (Extended Opportunity
Programs & Services)
CAL Grants

TOP

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

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

TRANS

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

Unsecured Property

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

Vocational Training Education Funds

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

Warrant

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

