



2017-2018

ADOPTED BUDGET

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FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

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Director, Budget Operations

Joni Hayes

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**FOOTHILL-DE ANZA
COMMUNITY COLLEGE DISTRICT
2017-2018 ADOPTED BUDGET**

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RESTRICTED GENERAL FUND

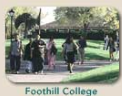
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Board of Trustees Presentation



2017-18 Adopted Budget August 28, 2017

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



Budget Strategy / Objective

- To support District Master/Strategic Plan and maintain fiscal viability
- This budget contains the initial steps to balance necessary expenditures with available resources
- In accordance with Title 5, Section 58301, the governing board is required to hold a public hearing on the adoption of the 2017-18 proposed budget of the District for the year ending June 30, 2018. The board will be asked to officially adopt the budget at its meeting on September 11, 2017.



Overview

- Review 2016-17 Ending Fund Balance
- 2017-18 Assumptions for Adopted Budget
- Projected 2017-18 Ending Fund Balance
- Productivity and Full-time Equivalent Student (FTES) Trends
- Fiscal Outlook



Allocation of 2016-17 Ending Fund Balance

2016-17 Fund Balance Allocation	\$ 48.8M
<input type="checkbox"/> Colleges & Central Services B budget carryover	\$ 12.3M
<input type="checkbox"/> District-wide carryover (negotiated contract items, EIS/ETS backfill and encumbrance carryforwards)	\$ 2.8M
<input type="checkbox"/> Maintain district's budgeted 5% reserve	\$ 10.0M
<input type="checkbox"/> Stability Fund	\$ 23.7M



2017-18 Major Revenue Assumptions


- ☐ Apportionment reduction from 2016-17 FTES decline **\$(6.0)M ***
- ☐ Base apportionment increase **\$ 4.2M**
- ☐ 1.56% COLA for FHDA **\$ 2.2M**
- ☐ Decline in non-resident FTES **\$ 250K**

** 1,176 Resident FTES loss – significant decrease to ongoing base revenue*




Variables Impacting Revenue and Expense Projections

- ☐ Continuing FTES decline
 - ☐ Ongoing revenue reduction
 - ☐ Time limitation to restore FTES
- ☐ Productivity decrease
 - ☐ Balancing higher one-time costs with attempt to maximize FTES
- ☐ Strategy to manage the current structural budget deficit
- ☐ Fund Balance Decline



Changes from Tentative to Adopted Budget

Tentative Budget Revenue	\$190.2M
Non-resident FTES Decline	(250K)
STRS on-behalf	(700K)
Other Local revenue adjustments	<u>(350K)</u>
2017-18 Adopted Budget Revenue	\$188.9M
Tentative Budget Expenses	\$202.5M
Net Transfers Out (DSPS, OPEB, Debt Service)	(200K)
STRS on-behalf	(700K)
Other	<u>(2.3M)</u>
2017-18 Adopted Budget Expenses and Net Transfers	\$199.3M



FOOTHILL-DE ANZA
Community College District

2017-18 Projected Ongoing Revenues vs. Expenses

2017-18 Ongoing Revenue (Apportionment, Lottery, Nonresident, etc.) \$ **188.9M**

Total Ongoing Expenses (Salaries/Benefits, Supplies/Operating, etc.) \$ **192.8M**

Net Transfers Out (DSPS, OPEB and Debt Service) \$ **6.5M**

**Projected 2017-18
Ongoing Structural Deficit** \$ **(10.4M)***

**Covered by one-time allocation from Stability Fund*

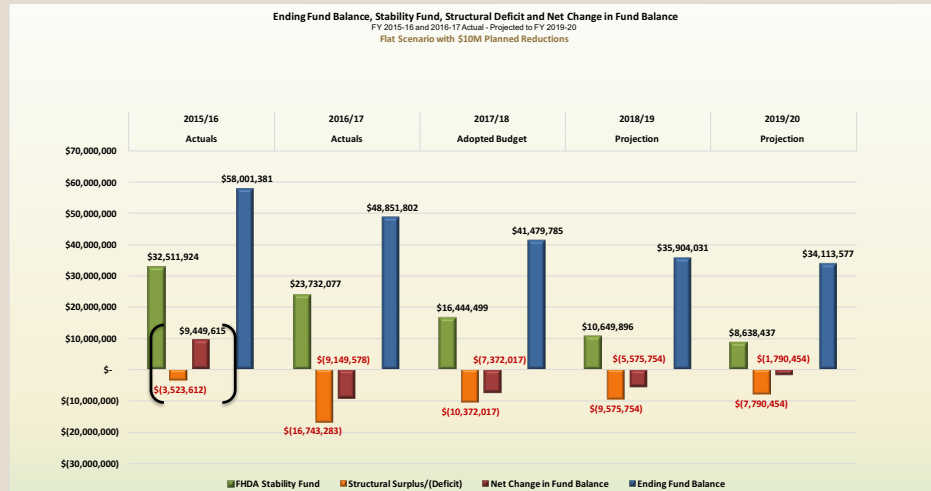


2017-18 Projected Ending Fund Balance

Beginning Fund Balance July 1, 2017	\$ 48.8M
Plus: Revenue	188.9M
Less: Expenses	192.8M
Less: Transfers Out	<u>6.5M</u>
Projected Structural Deficit	\$(10.4M)
Plus: One-Time District-wide savings	<u>1.0M</u>
Net Change - Projected Fund Balance	\$ (9.4M)
Projected Ending Fund Balance at June 30, 2018	\$ 39.4M
Fund Balance Allocation:	
College & Central Services Carryforwards	\$ 12.3M
District-wide Carryforwards	2.8M
Required 5% Budgeted Reserve	<u>9.9M</u>
Projected Stability Fund at June 30, 2018	\$ 14.4M

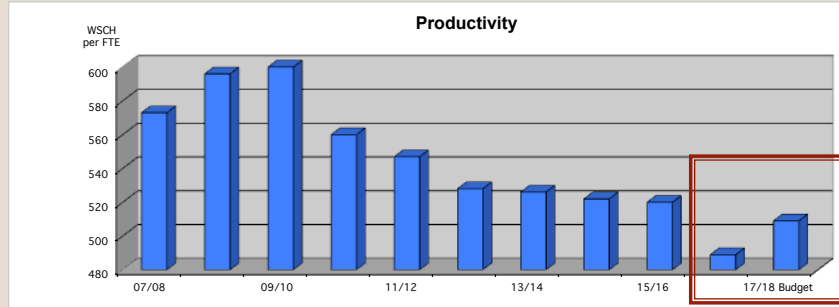


Ending Fund Balance Budget vs. Actual





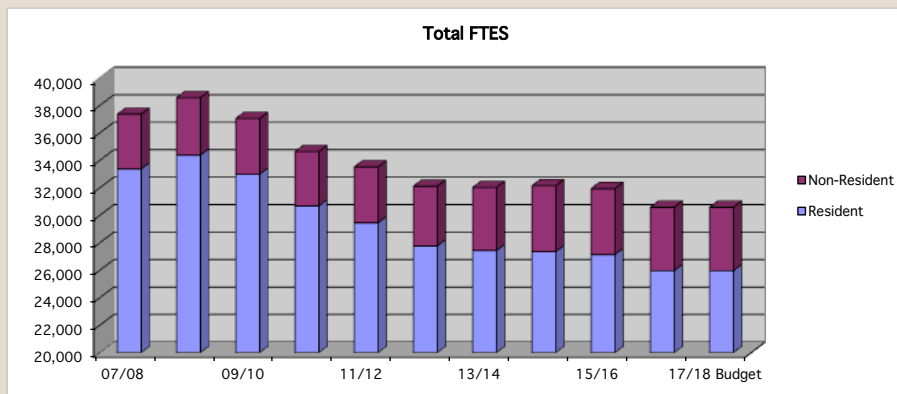
Historical and Current Productivity

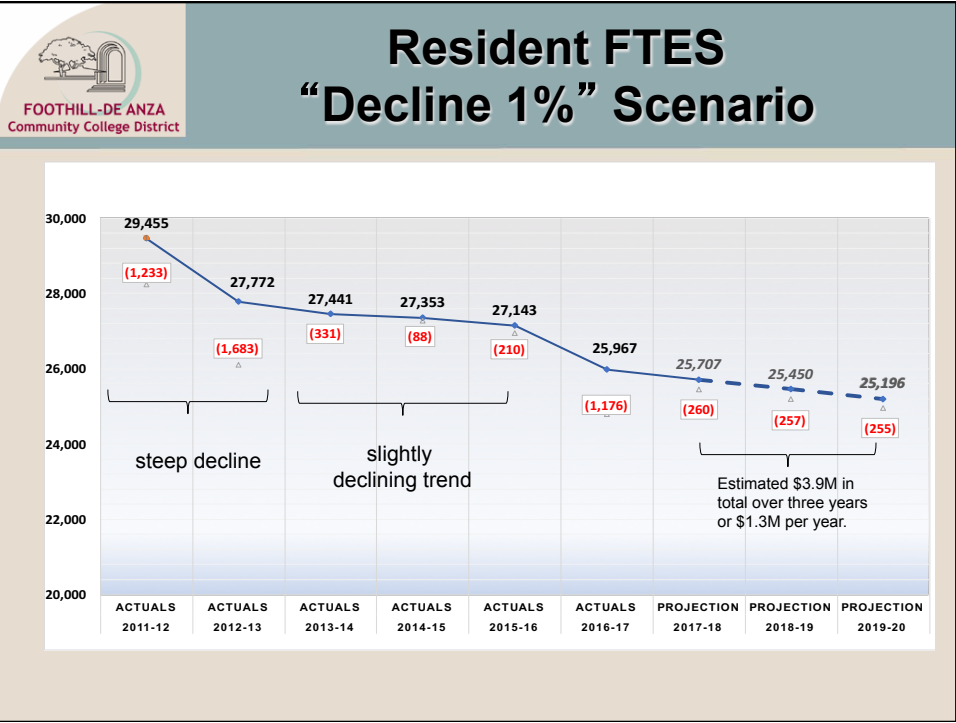
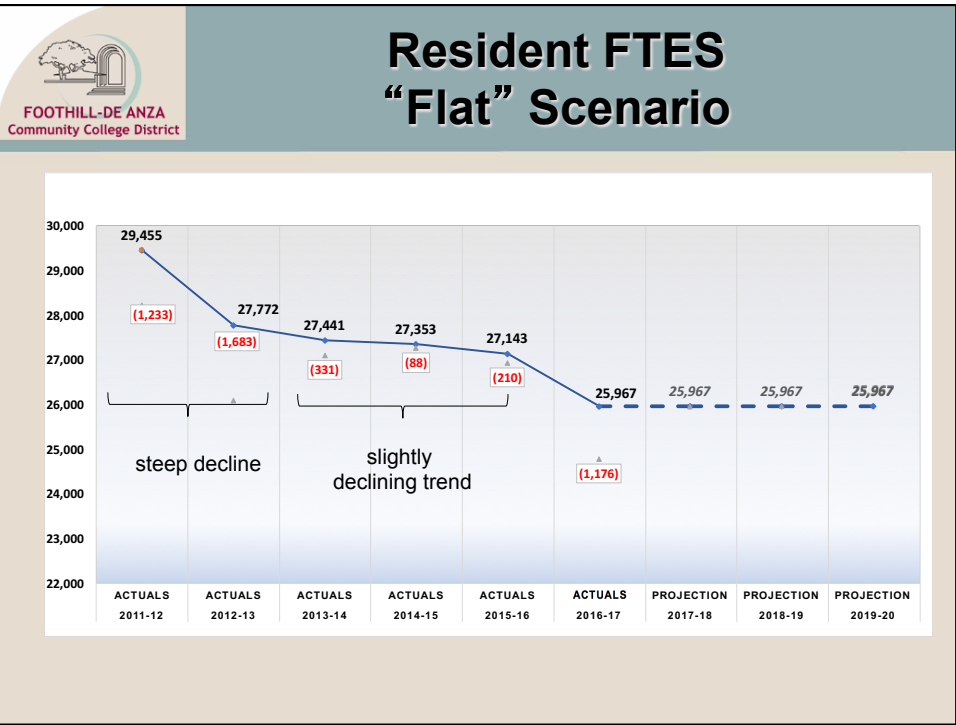


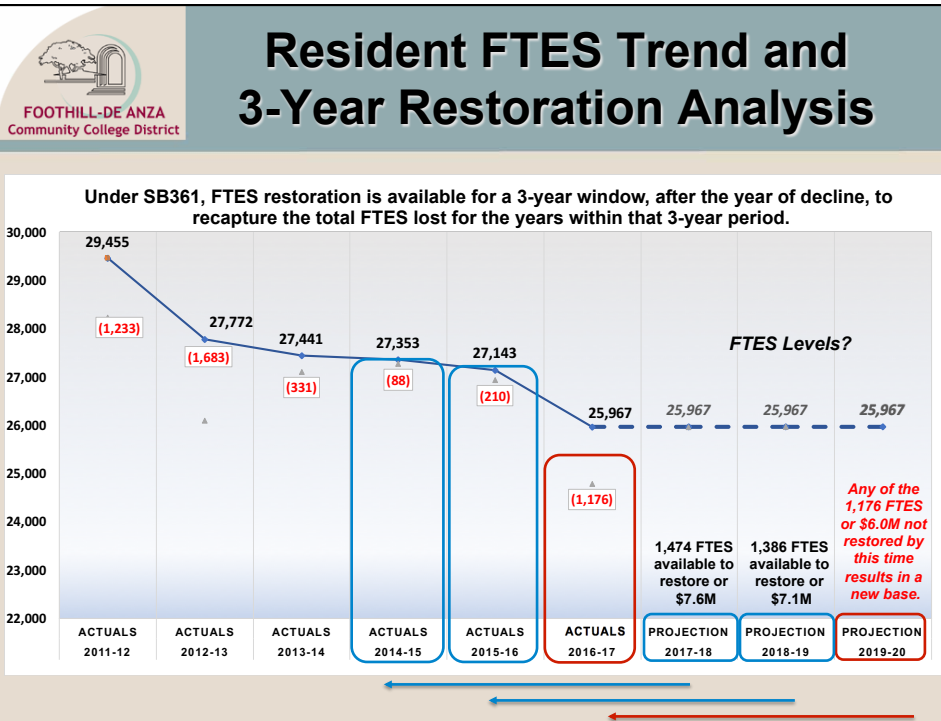
- ❑ Defined by FTES generated from courses offered
- ❑ 2017-18 Projected Productivity – 509
- ❑ Decrease after 2009-10 is primarily due to mid-year cuts, workload reduction and repeatability.



Historical and Current Resident/Non-Resident Enrollment



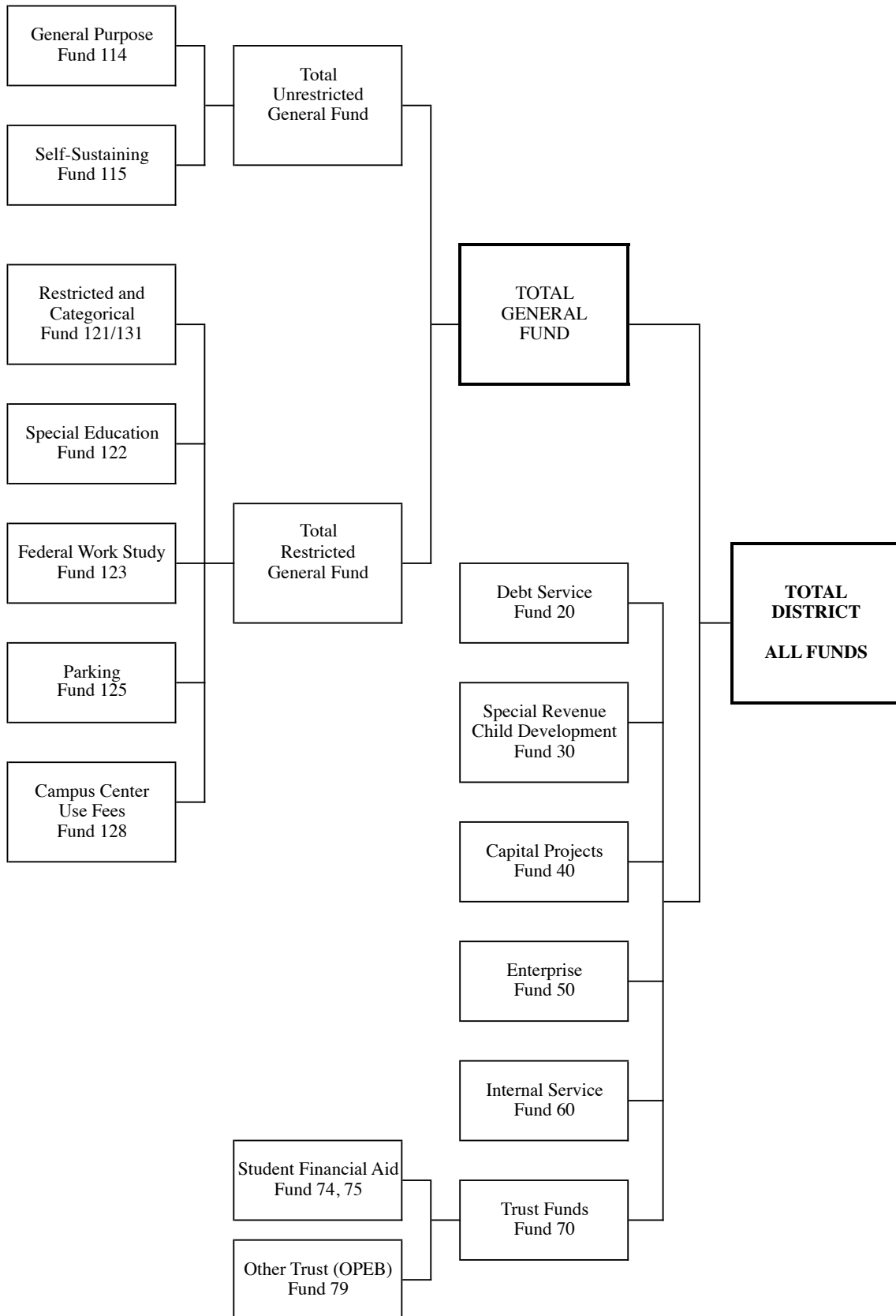




Fiscal Outlook / Risk Factors

- ☐ Enrollment uncertainty
- ☐ Operating expenses outpacing new revenues
- ☐ STRS/PERS increased employer contributions
- ☐ Unfunded state mandates
- ☐ Managing Structural Deficit-Strategy

ALL FUNDS CHART



FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2017-2018
Adopted Budget Summary
for GENERAL FUNDS**

REVENUE	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	Restricted & Categorical Fund 121/131	Special Educ. Fund 122	Federal Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Federal Revenue	0	0	0	1,290,111	0	471,034	0	0	1,761,145	1,761,145
State Revenue	21,788,139	2,883,147	24,671,286	53,199,498	2,901,700	0	0	7,617	56,108,814	80,780,101
Local Revenue	167,197,954	10,407,040	177,604,994	2,687,013	0	0	2,248,227	2,110,670	7,045,910	184,650,904
TOTAL REVENUE	\$ 188,986,093	\$ 13,290,187	\$ 202,276,280	\$ 57,176,622	\$ 2,901,700	\$ 471,034	\$ 2,248,227	\$ 2,118,287	\$ 64,915,869	\$ 267,192,150
EXPENSES										
Certificated Salaries	86,191,895	570,189	86,762,084	5,195,280	2,979,824	0	0	67,135	8,242,239	95,004,323
Classified Salaries	37,392,242	2,187,095	39,579,337	9,403,499	2,041,489	628,046	1,140,033	585,788	13,798,855	53,378,191
Employee Benefits	46,375,732	835,222	47,210,955	4,788,540	1,692,944	0	312,702	270,483	7,064,669	54,275,624
Materials and Supplies	3,874,610	(27,168)	3,847,442	2,452,002	42,000	0	0	73,000	2,567,002	6,414,444
Operating Expenses	18,295,852	6,216,425	24,512,277	32,737,009	179,996	0	270,000	126,678	33,313,682	57,825,959
Capital Outlay	672,538	290,000	962,538	2,045,619	40,000	0	0	280,000	2,365,619	3,328,157
TOTAL EXPENSES	\$ 192,802,869	\$ 10,071,763	\$ 202,874,632	\$ 56,621,949	\$ 6,976,253	\$ 628,046	\$ 1,722,735	\$ 1,403,084	\$ 67,352,066	\$ 270,226,698
TRANSFERS AND OTHER										
Transfers-in	0	0	0	0	4,074,553	157,012	470,375	0	4,701,940	4,701,940
Other Sources	0	0	0	0	0	0	0	0	0	0
Intrafund Transfers	50,000	(50,000)	0	0	0	0	0	0	0	0
Transfers-out	(6,605,241)	(278,022)	(6,883,263)	0	0	0	(995,867)	(781,281)	(1,777,148)	(8,660,411)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	(870,089)	0	0	0	0	(870,089)	(870,089)
TOTAL TRANSFERS/OTHER SOURCES	\$ (6,555,241)	\$ (328,022)	\$ (6,883,263)	\$ (870,089)	\$ 4,074,553	\$ 157,012	\$ (525,492)	\$ (781,281)	\$ 2,054,703	\$ (4,828,560)
FUND BALANCE										
Net Change in Fund Balance	(10,372,017)	2,890,402	(7,481,614)	(315,417)	0	0	0	(66,077)	(381,494)	(7,863,108)
Beginning Balance, July 1	48,851,802	9,676,167	58,527,969	7,720,329	26,364	0	0	422,777	8,169,470	66,697,439
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 38,479,785	\$ 12,566,570	\$ 51,046,354	\$ 7,404,912	\$ 26,364	\$ 0	\$ 0	\$ 356,700	\$ 7,787,976	\$ 58,834,331

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

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

REVENUE	TOTAL GENERAL FUND	Debt Service Fund 20	Child Development Fund 30	Capital Projects Fund 40	Enterprise Funds	Student Financial Aid Fund 74, 75	Other Trust (OPEB) Fund 79	TOTAL	
								DISTRICT ALL FUNDS	Internal Service Fund 60
Federal Revenue	\$ 1,761,145	\$ 0	\$ 38,000	\$ 0	\$ 0	\$ 20,621,796	\$ 0	\$ 22,420,941	\$ 0
State Revenue	80,780,101	0	786,556	6,106,538		2,343,952	0	90,017,147	0
Local Revenue	184,650,904	48,307,902	1,815,113	234,000	11,386,008	825,000	0	247,218,927	56,230,299
TOTAL REVENUE	\$ 267,192,150	\$ 48,307,902	\$ 2,639,669	\$ 6,340,538	\$ 11,386,008	\$ 23,790,748	\$ 0	\$ 359,657,015	\$ 56,230,299
EXPENSES									
Cost of Sales	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,927,867	\$ 0	\$ 0	\$ 6,927,867	\$ 0
Certificated Salaries	95,004,323	0	643,089	0	0	0	0	95,647,412	0
Classified Salaries	53,378,191	0	1,127,088	883,433	2,271,096	0	0	57,659,808	0
Employee Benefits	54,275,624	0	707,801	353,182	650,411	0	0	55,987,018	57,287,018
Materials and Supplies	6,414,444	0	146,787	7,993	0	0	0	6,569,224	0
Operating Expenses	57,825,959	0	12,904	5,316,326	1,469,269	825,000	0	65,449,458	0
Capital Outlay	3,328,157	0	2,000	35,078,256	0	0	0	38,408,412	0
TOTAL EXPENSES	\$ 270,226,698	\$ 0	\$ 2,639,669	\$ 41,639,189	\$ 11,318,643	\$ 825,000	\$ 0	\$ 326,649,199	\$ 57,287,018
TRANSFERS AND OTHER									
Transfers-in	\$ 4,701,940	\$ 2,217,279	\$ 0	\$ 241,192	\$ 0	\$ 0	\$ 1,500,000	\$ 8,660,411	\$ 0
Other Sources	0	24,082	0	0	0	0	0	24,082	0
Intrafund Transfers	0	0	0	0	0	0	0	0	0
Transfers-out	(8,660,411)	0	0	0	0	0	0	(8,660,411)	0
Contingency	0	0	0	0	0	0	0	0	0
Other Outgo	(870,089)	(50,549,263)	0	0	(39,453)	(22,965,748)	0	(74,424,553)	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (4,828,560)	\$ (48,307,902)	\$ 0	\$ 241,192	\$ (39,453)	\$ (22,965,748)	\$ 1,500,000	\$ (74,400,471)	\$ 0
FUND BALANCE									
Net Change in Fund Balance	\$ (7,863,108)	\$ 0	\$ 0	\$ (35,057,459)	\$ 27,912	\$ 0	\$ 1,500,000	\$ (41,392,655)	\$ (1,056,719)
Beginning Balance, July 1	66,697,439	33,671,317	521,094	80,732,867	5,654,314	55,866	16,950,906	204,283,802	9,180,617
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 58,834,331	\$ 33,671,317	\$ 521,094	\$ 45,675,407	\$ 5,682,226	\$ 55,866	\$ 18,450,906	\$ 162,891,147	\$ 8,123,898

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

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	Debt Service 20	Child Developmt 30	Capital Projects 40	Enterprise Funds	Internal Service 60	Financial Aid 74, 75	Financial Aid 79	Total	
114				4,074,553	157,012	470,375		403,301						1,500,000	6,605,241	
115	50,000							36,830		241,192					328,022	
121/131																
122															0	
123															0	
125								995,867							995,867	
128								781,281							781,281	
20															0	
30															0	
40															0	
Enterprise															0	
60															0	
74, 75															0	
79															0	
Total	50,000	0	0	4,074,553	157,012	470,375	0	2,217,279	0	241,192	0	0	0	1,500,000	8,710,411	

Inter-Fund Transfers:

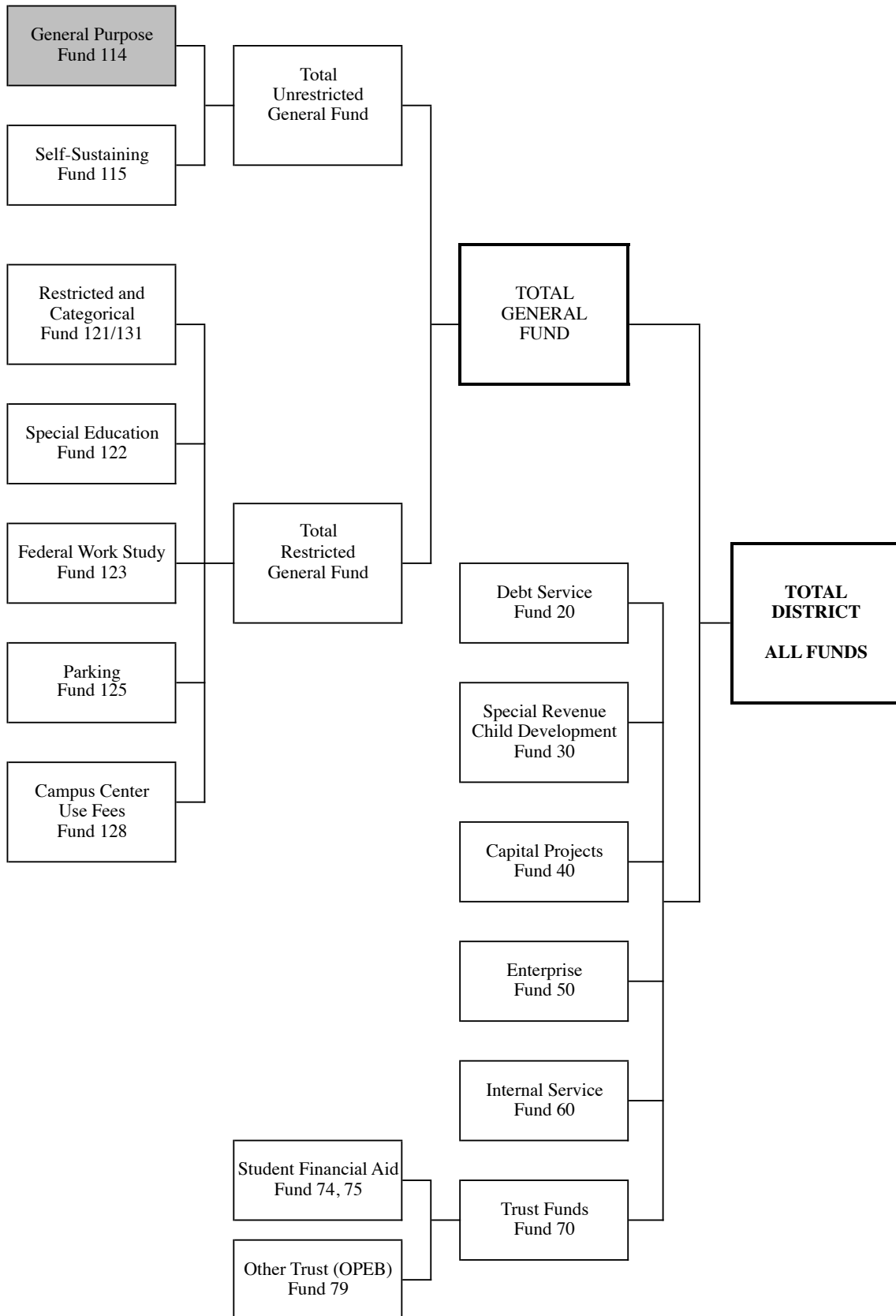
Fund 114 to 122: 4,074,553 for Special Ed match
 Fund 114 to 128: 157,012 for Federal Work Study match
 Fund 114 to 125: 470,375 to offset Parking Fund operating deficit
 Fund 114 to 20: 280,738 for Debt Service
 Fund 114 to 79: 122,563 for capital lease payments
 Fund 114 to 79: 1,500,000 for 2017/18 OPEB Liability

Fund 115 to 20: 36,830 for capital lease payments
 Fund 115 to 40: 241,192 for District Office Building FF&E
 Fund 125 to 20: 995,867 for capital lease payments
 Fund 128 to 20: 781,281 for Debt Service

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

Intra-Fund Transfers (Between Restricted General Funds):

GENERAL PURPOSE FUND



GENERAL PURPOSE FUND**Fund 114**

The General Purpose fund is part of the unrestricted general fund. This fund accounts for the majority of the district's revenues and expenditures. Approximately 78% of this fund's revenue typically comes from base apportionment revenue, 15% comes from non-resident tuition, 2% comes from lottery proceeds, and 5% comes from other sources.

Base apportionment revenue is comprised of four revenue sources:

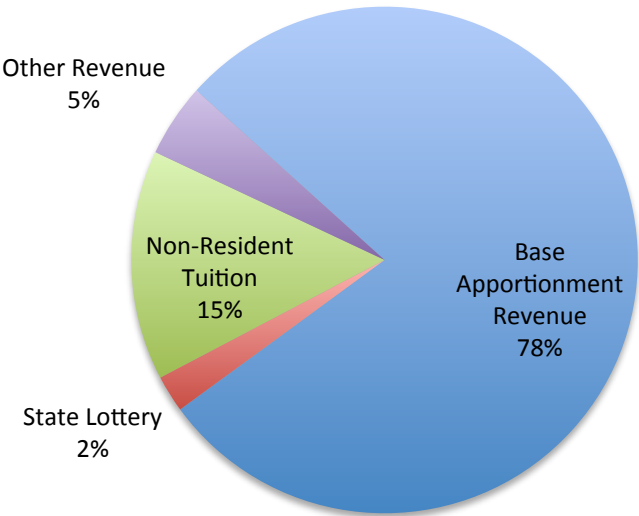
- Property Taxes 79%
- Student Enrollment Fees 14%
- State General Apportionment 1%
- EPA (Prop 30) Proceeds 6%

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

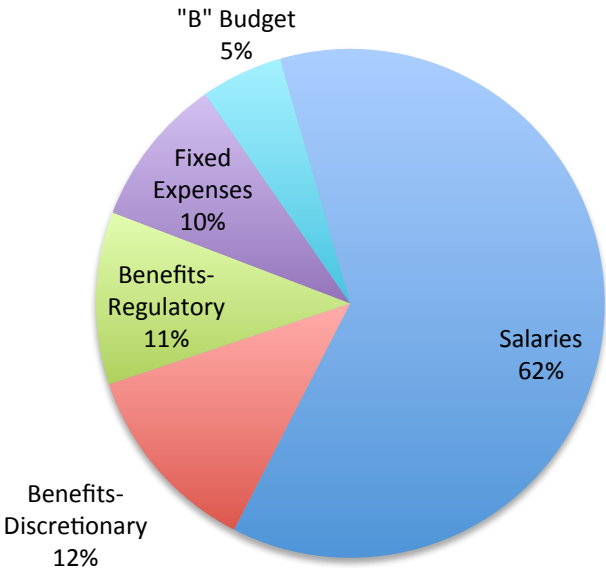
General Purpose Fund expenses account for the majority of the district's operating expenses. Ongoing salaries and benefits comprise 85% of the total budgeted general fund expenses.

Fixed expenses such as leases, utilities, debt payments, insurance premiums, bank and credit card fees, collective bargaining costs, district-wide software maintenance, and a transfer out to DSP&S (Disabled Student Programs and Services) comprise 10% of the total general fund expenses. The remaining 5% constitutes the campuses' and Central Services' discretionary B budget, approximately \$10.4 million.

2017/18 Budgeted Revenues (F114)



2017/18 Budgeted Expenses (F114)



FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 114 General Purpose

2017-18 BUDGETS

REVENUE	Foothill College	De Anza College	Central Services	District-Wide	Total Fund 114
State					
Apportionment	\$ 0	\$ 0	\$ 0	2,272,614	\$ 2,272,614
EPA Proceeds	0	0	0	9,350,203	9,350,203
Deferred Maintenance	0	0	0	0	0
State Lottery	0	0	0	4,465,874	4,465,874
Mandated Cost Block Grant	0	0	0	738,662	738,662
Prior State Mandate Obligations	0	0	0	0	0
Staff Development	0	0	0	0	0
STRS On-Behalf Payments	0	0	0	4,500,000	4,500,000
Other State	0	0	0	460,786	460,786
Total State Revenue	\$ 0	\$ 0	\$ 0	21,788,139	\$ 21,788,139
Local					
Property Taxes	\$ 0	\$ 0	\$ 0	115,828,574	\$ 115,828,574
Resident Enrollment	401,120	420,000	0	20,796,860	21,617,980
Non-Resident Enrollment	0	0	0	27,750,000	27,750,000
Interest Income	0	0	0	650,000	650,000
Other Local	321,400	430,000	425,000	175,000	1,351,400
Total Local Revenue	\$ 722,520	\$ 850,000	\$ 425,000	165,200,434	\$ 167,197,954
TOTAL REVENUE	\$ 722,520	\$ 850,000	\$ 425,000	186,988,573	\$ 188,986,093
EXPENSES					
Contract Teachers	\$ 17,064,418	\$ 23,715,560	\$ 0	0	\$ 40,779,978
Contract Non-Teachers	5,105,640	5,845,249	820,806	0	11,771,694
Other Teachers	12,573,263	20,211,561	0	0	32,784,824
Other Non-Teachers	157,700	150,903	0	546,796	855,399
Total Certificated Salaries	\$ 34,901,021	\$ 49,923,273	\$ 820,806	\$ 546,796	\$ 86,191,895
Contract Non-instructional	\$ 7,247,283	\$ 9,990,272	\$ 16,883,261	0	\$ 34,120,816
Contract Instructional Aides	230,464	1,736,770	0	0	1,967,234
Other Non-instructional	286,800	197,132	365,124	455,136	1,304,192
Other Instructional Aides	0	0	0	0	0
Students	0	0	0	0	0
Total Classified Salaries	\$ 7,764,547	\$ 11,924,174	\$ 17,248,384	\$ 455,136	\$ 37,392,242
Total Salaries	\$ 42,665,568	\$ 61,847,447	\$ 18,069,190	\$ 1,001,932	\$ 123,584,137
Total Staff Benefits	\$ 11,150,732	\$ 16,062,513	\$ 7,105,569	\$ 12,056,918	\$ 46,375,732
Total Materials and Supplies	\$ 1,230,611	\$ 685,279	\$ 1,958,720	0	\$ 3,874,610
Contracted Services	\$ 1,220,185	\$ 0	\$ 0	234,300	\$ 1,454,485
Lease of Equipment & Facilities	0	0	0	185,720	185,720
Utilities	0	0	0	3,493,861	3,493,861
Other Operating	1,684,667	741,129	2,255,243	8,480,748	13,161,787
Total Operating	\$ 2,904,852	\$ 741,129	\$ 2,255,243	\$ 12,394,629	\$ 18,295,852
Buildings	\$ 0	\$ 0	\$ 0	0	\$ 0
Equipment-New & Replacement	0	0	0	0	0
Other Capital Outlay	232,000	10,760	429,778	0	672,538
Total Capital Outlay	\$ 232,000	\$ 10,760	\$ 429,778	0	\$ 672,538
TOTAL EXPENSES	\$ 58,183,763	\$ 79,347,128	\$ 29,818,499	\$ 25,453,478	\$ 192,802,869
Transfers-in	\$ 0	\$ 0	\$ 0	0	\$ 0
Other Sources	0	0	0	0	0
Intrafund Transfers	50,000	0	0	0	50,000
Transfers-out	0	0	0	(6,605,241)	(6,605,241)
Contingency	0	0	0	0	0
Other Outgo	0	0	0	0	0
TOTAL TRANS/OTHER SOURCES	\$ 50,000	\$ 0	\$ 0	(6,605,241)	\$ (6,555,241)
Net Change in Fund Balance	\$ (57,411,243)	\$ (78,497,128)	\$ (29,393,499)	\$ 154,929,853	\$ (10,372,017)
Beginning Balance, July 1	0	0	0	0	48,851,802
Adjustments to Beginning Balance	0	0	0	0	0
NET FUND BALANCE, June 30	\$ (57,411,243)	\$ (78,497,128)	\$ (29,393,499)	\$ 154,929,853	\$ 38,479,785

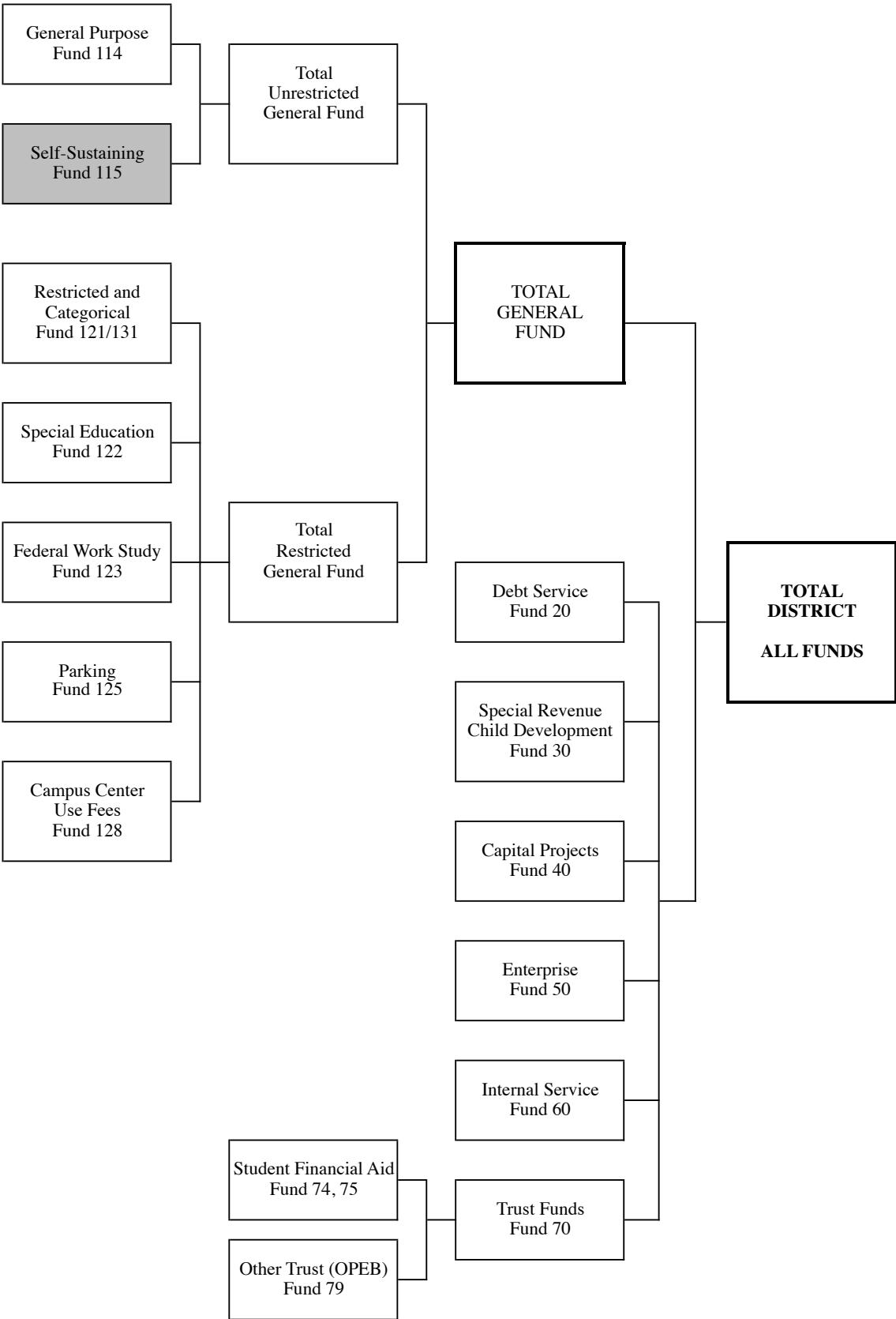
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 114 General Purpose

TOTAL DISTRICT			
REVENUE	Adopted Budget 16/17	Actual 16/17	Budget 17/18
State			
Apportionment	\$ 4,028,732	\$ 6,185,345	\$ 2,272,614
EPA Proceeds	19,842,675	6,840,710	9,350,203
Deferred Maintenance	0	0	0
State Lottery	3,792,823	4,606,325	4,465,874
Mandated Cost Block Grant	758,565	758,565	738,662
Prior State Mandate Obligations	2,494,848	2,494,848	0
Staff Development	0	0	0
STRS On-Behalf Payments	5,215,453	3,664,118	4,500,000
Other State	460,786	467,513	460,786
Total State Revenue	\$ 36,593,882	\$ 25,017,424	\$ 21,788,139
Local			
Property Taxes	\$ 102,002,147	\$ 113,030,184	\$ 115,828,574
Resident Enrollment	22,605,927	22,613,644	21,617,980
Non-Resident Enrollment	28,000,000	26,887,735	27,750,000
Interest Income	650,000	1,092,530	650,000
Other Local	1,353,700	2,255,781	1,351,400
Total Local Revenue	\$ 154,611,774	\$ 165,879,873	\$ 167,197,954
TOTAL REVENUE	\$ 191,205,656	\$ 190,897,297	\$ 188,986,093
EXPENSES			
Contract Teachers	\$ 40,808,973	\$ 37,438,024	\$ 40,779,978
Contract Non-Teachers	11,737,878	12,698,551	11,771,694
Other Teachers	34,271,453	39,968,681	32,784,824
Other Non-Teachers	1,400,089	645,348	855,399
Total Certificated Salaries	\$ 88,218,393	\$ 90,750,604	\$ 86,191,895
Contract Non-instructional	\$ 33,059,517	\$ 31,284,895	\$ 34,120,816
Contract Instructional Aides	1,957,444	1,959,957	1,967,234
Other Non-instructional	1,140,110	2,614,268	1,304,192
Other Instructional Aides	0	0	0
Students	0	790,864	0
Total Classified Salaries	\$ 36,157,071	\$ 36,649,985	\$ 37,392,242
Total Salaries	\$ 124,375,463	\$ 127,400,588	\$ 123,584,137
Total Staff Benefits	\$ 45,258,624	\$ 44,425,597	\$ 46,375,732
Total Materials and Supplies	\$ 3,344,360	\$ 2,781,777	\$ 3,874,610
Contracted Services	\$ 1,727,808	\$ 4,626,599	\$ 1,454,485
Lease of Equipment & Facilities	365,343	487,394	185,720
Utilities	3,578,210	3,528,001	3,493,861
Other Operating	11,893,723	9,390,260	13,161,787
Total Operating	\$ 17,565,084	\$ 18,032,253	\$ 18,295,852
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	552,772	0
Other Capital Outlay	318,963	82,021	672,538
Total Capital Outlay	\$ 318,963	\$ 634,793	\$ 672,538
TOTAL EXPENSES	\$ 190,862,494	\$ 193,275,009	\$ 192,802,869
Transfers-in	\$ 0	\$ 1,631,087	\$ 0
Other Sources	0	41,925	0
Intrafund Transfers	0	81,241	50,000
Transfers-out	(6,619,791)	(8,397,741)	(6,605,241)
Contingency	0	0	0
Other Outgo	0	(128,379)	0
TOTAL TRANS/OTHER SOURCES	\$ (6,619,791)	\$ (6,771,867)	\$ (6,555,241)
Net Change in Fund Balance	\$ (6,276,629)	\$ (9,149,579)	\$ (10,372,017)
Beginning Balance, July 1	57,919,372	57,919,372	48,851,802
Adjustments to Beginning Balance	0	82,009	0
NET FUND BALANCE, June 30	\$ 51,642,743	\$ 48,851,802	\$ 38,479,785

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SELF-SUSTAINING FUND



SELF-SUSTAINING**Fund 115**

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

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

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 115 Self-Sustaining

2017-18 BUDGETS

REVENUE	Foothill College	De Anza College	Central Services	Total Fund 115
State				
Apportionment	\$ 2,835,900	\$ 25,000	\$ 0	\$ 2,860,900
STRS On-Behalf Payments	9,057	13,190	0	22,247
Total State Revenue	\$ 2,844,957	\$ 38,190	\$ 0	\$ 2,883,147
Local				
Contract Services	\$ 273,949	\$ 0	\$ 0	\$ 273,949
Enrollment	0	0	0	0
Facilities Rental	690,000	483,000	0	1,173,000
Field Trip Revenue	89,050	0	0	89,050
Sales	0	255,000	0	255,000
Short Courses	113,000	110,000	0	223,000
Other Local	1,880,250	1,749,100	4,763,692	8,393,042
Total Local Revenue	\$ 3,046,249	\$ 2,597,100	\$ 4,763,692	\$ 10,407,040
TOTAL REVENUE	\$ 5,891,206	\$ 2,635,290	\$ 4,763,692	\$ 13,290,187
EXPENSES				
Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	271,587	127,977	0	399,564
Other Teachers	157,100	0	0	157,100
Other Non-Teachers	3,525	10,000	0	13,525
Total Certificated Salaries	\$ 432,212	\$ 137,977	\$ 0	\$ 570,189
Contract Non-instructional	\$ 514,198	\$ 1,005,339	\$ 0	\$ 1,519,537
Contract Instructional Aides	0	0	0	0
Other Non-instructional	207,558	460,000	0	667,558
Other Instructional Aides	0	0	0	0
Students	0	0	0	0
Total Classified Salaries	\$ 721,756	\$ 1,465,339	\$ 0	\$ 2,187,095
Total Salaries	\$ 1,153,969	\$ 1,603,315	\$ 0	\$ 2,757,284
Total Staff Benefits	\$ 334,957	\$ 500,265	\$ 0	\$ 835,222
Total Materials and Supplies	\$ 154,932	\$ (182,100)	\$ 0	\$ (27,168)
Contracted Services	\$ 0	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0	0
Utilities	0	0	0	0
Other Operating	1,475,175	534,750	4,206,500	6,216,425
Total Operating	\$ 1,475,175	\$ 534,750	\$ 4,206,500	\$ 6,216,425
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0
Other Capital Outlay	0	290,000	0	290,000
Total Capital Outlay	\$ 0	\$ 290,000	\$ 0	\$ 290,000
TOTAL EXPENSES	\$ 3,119,033	\$ 2,746,230	\$ 4,206,500	\$ 10,071,763
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Intrafund Transfers	65,000	200,000	(315,000)	(50,000)
Transfers-out	0	(36,830)	(241,192)	(278,022)
Contingency	0	0	0	0
Other Outgo	0	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 65,000	\$ 163,170	\$ (556,192)	\$ (328,022)
Net Change in Fund Balance	\$ 2,837,173	\$ 52,229	\$ 1,000	\$ 2,890,402
Beginning Balance, July 1	3,538,661	5,904,262	233,244	9,676,167
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 6,375,834	\$ 5,956,491	\$ 234,244	\$ 12,566,570

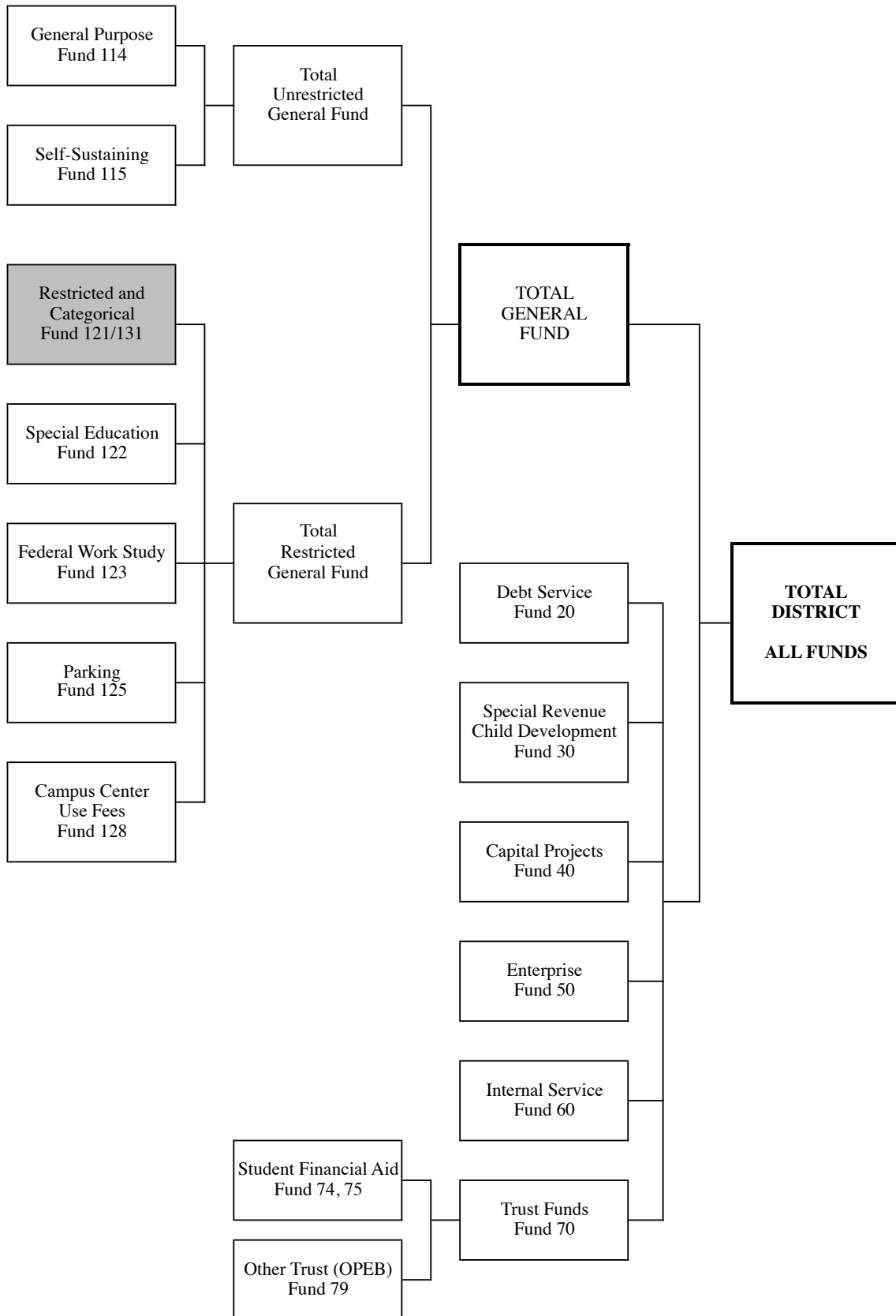
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 115 Self-Sustaining

TOTAL DISTRICT

REVENUE	Adopted Budget 16/17	Actual 16/17	Budget 17/18
State			
Apportionment	\$ 2,755,001	\$ 3,604,881	\$ 2,860,900
STRS On-Behalf Payments	18,695	3,320	22,247
Total State Revenue	\$ 2,773,696	\$ 3,608,201	\$ 2,883,147
Local			
Contract Services	\$ 260,000	\$ 58,638	\$ 273,949
Enrollment	0	0	0
Facilities Rental	1,072,000	1,440,251	1,173,000
Field Trip Revenue	112,000	75,675	89,050
Sales	308,500	236,781	255,000
Short Courses	205,000	264,037	223,000
Other Local	8,298,367	8,471,568	8,393,042
Total Local Revenue	\$ 10,255,867	\$ 10,546,951	\$ 10,407,040
TOTAL REVENUE	\$ 13,029,563	\$ 14,155,151	\$ 13,290,187
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	344,068	183,817	399,564
Other Teachers	318,559	177,525	157,100
Other Non-Teachers	11,968	8,755	13,525
Total Certificated Salaries	\$ 674,595	\$ 370,097	\$ 570,189
Contract Non-instructional	\$ 1,565,608	\$ 1,179,632	\$ 1,519,537
Contract Instructional Aides	0	0	0
Other Non-instructional	694,817	909,002	667,558
Other Instructional Aides	0	0	0
Students	0	69,749	0
Total Classified Salaries	\$ 2,260,425	\$ 2,158,383	\$ 2,187,095
Total Salaries	\$ 2,935,020	\$ 2,528,480	\$ 2,757,284
Total Staff Benefits	\$ 799,366	\$ 618,707	\$ 835,222
Total Materials and Supplies	\$ 56,755	\$ 84,158	\$ (27,168)
Contracted Services	\$ 2,000	\$ 4,140,507	\$ 0
Lease of Equipment & Facilities	0	333,438	0
Utilities	0	3,162	0
Other Operating	6,101,542	4,416,103	6,216,425
Total Operating	\$ 6,103,542	\$ 8,893,210	\$ 6,216,425
Buildings	\$ 0	\$ 6,800	\$ 0
Equipment-New & Replacement	10,000	112,964	0
Other Capital Outlay	132,000	0	290,000
Total Capital Outlay	\$ 142,000	\$ 119,764	\$ 290,000
TOTAL EXPENSES	\$ 10,036,683	\$ 12,244,319	\$ 10,071,763
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	100,266	0
Intrafund Transfers	0	(81,241)	(50,000)
Transfers-out	(36,830)	(891,209)	(278,022)
Contingency	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (36,830)	\$ (872,183)	\$ (328,022)
Net Change in Fund Balance	\$ 2,956,050	\$ 1,038,649	\$ 2,890,402
Beginning Balance, July 1	8,492,965	8,492,965	9,676,167
Adjustments to Beginning Balance	0	144,554	0
NET FUND BALANCE, June 30	\$ 11,449,014	\$ 9,676,167	\$ 12,566,570

RESTRICTED and CATEGORICAL FUND



**RESTRICTED and CATEGORICAL
Fund 121/131**

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

For 2017/18, we are budgeting approximately \$1.29 million in federal revenue. Federal grants include Perkins Career and Technical Education (CTEA), National Science Foundation (NSF), and Asian American Native Pacific Islander (AANAPISI).

The majority of the revenue that is received in the Restricted and Categorical Fund originates from the state. For 2017/18, we are budgeting approximately \$53.04 million from the state for categorical and grant-funded programs. State grants and categorical funds include Student Success and Support, Student Equity, EOPS, CARE, CalWORKs, High Tech Center Training Unit, Instructional Equipment and Library Materials, and Online Education Initiative.

For 2017/18, we are budgeting approximately \$2.7 million in local revenue. The majority of this local revenue is made up of health services fees. New local grants include Mellon Scholars and United Way Bay Area Integrated Services.

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

Perkins Career and Technical Education Act (CTEA): Federal funds administered by the state for technical education and improvement of career and technical programs. We are projecting to receive \$830,160 in 2017/18.

National Science Foundation: Federal funding for curriculum development in science programs. We currently have two NSF grants, NSF S-STEM and NSF STEMWay, of which the latter has an end date of September 30, 2017. NSF S-STEM will continue to be active through the 2017/18 fiscal year. We are projecting to receive \$278,251 in 2017/18.

Student Success & Support Program (SSSP), Student Equity, Staff Development, Staff Diversity, Extended Opportunity Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), and CalWORKs: These programs target specific populations or services funded by the state. We are projecting a similar level of funding as 2016/17.

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

Instructional Equipment and Library Materials (Block Grant): State funding carried forward from prior years to meet instructional equipment and library materials needs. For 2017/18, we are projecting to spend approximately \$200,000 for instructional equipment and library materials.

Physical Plant and Instructional Support: The 2017/18 Budget Act provides \$76.86 million for deferred maintenance, instructional equipment, and specified water conservation projects. These resources allow districts to protect investments previously made in facilities, and to improve students' experiences by investing in new instructional equipment. For 2017/18, the district will receive \$1,759,090 for Physical Plant & Instructional Support, for which no local match is required. Of this, \$1,259,090 is budgeted in the Capital Projects Fund and \$500,000 is budgeted in the Restricted and Categorical Fund.

Online Education Initiative (OEI): State funding, awarded in partnership with Butte-Glenn Community College District, to support Governor Jerry Brown's groundbreaking Online Education Initiative for the state of California. The goal of the initiative is to increase the number of California students who obtain associate degrees and transfer to four-year universities by dramatically increasing the number of online classes available to community college students and providing those students with comprehensive support services to help them succeed. For the state Online Education Initiative grant, we plan to spend approximately \$32.05 million in 2017/18.

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

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

Strong Workforce Program: At the recommendation of the California Community College Board of Governors, the Governor and Legislature approved the Strong Workforce Program, adding a new annual recurring investment of \$200 million to spur career technical education (CTE). This was included in the 2016 Budget Trailer Bill and chaptered into California Ed Code 88820-88826. The purpose is to develop more workforce opportunities to lift low-wage workers into

living-wage jobs, with the goal of creating one million more middle-skill workers. This program is grouped into seven areas targeting student success, career pathways, workforce data and outcomes, curriculum, CTE faculty, regional coordination and funding, and builds upon existing regional partnerships formed in conjunction with the federal Workforce Innovation and Opportunity Act, state Adult Education Block Grant and public school CTE programs.

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

Mellon Scholars Grant: Funded by the Andrew W. Mellon Foundation, Foothill-De Anza in partnership with the University of San Francisco, was awarded a four-year \$2.145 million grant in 2016/17, of which \$1.465 million goes to Foothill-De Anza and \$679,547 goes to USF. These funds will support selected underserved and underrepresented students, identified as Mellon Scholars, in the study of humanities with the ultimate goal of obtaining a four-year college degree. Students who complete the program will be guaranteed admission to the University of San Francisco and also will meet eligibility requirements for transfer to the University of California and the California State University systems. Grant funds will cover the cost of textbooks, field trips, and paid internships that provide opportunities to apply the knowledge, skills, and abilities gained through study of the humanities. In addition, this grant provides funding for collaborative faculty-driven activities that strengthen and expand the impact of humanities programs. USF will take the lead on hosting conferences and workshops that will be free of charge to humanities faculty from community colleges and four-year institutions throughout the greater Bay Area.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 121/131
Restricted and Categorical**

2017-18 BUDGETS

REVENUE	Foothill College	De Anza College	Central Services	Total Fund 121/131
WIA	\$ 0	\$ 13,500	\$ 0	\$ 13,500
Financial Aid Admin. Allowance	8,000	20,000	0	28,000
Career & Tech Education Act (CTEA)	340,382	489,778	0	830,160
National Science Foundation (NSF)	278,251	0	0	278,251
Other Federal	6,236	133,964	0	140,200
Total Federal Revenue	\$ 632,869	\$ 657,242	\$ 0	\$ 1,290,111
Student Success & Support Program	\$ 3,154,796	\$ 3,779,561	\$ 0	\$ 6,934,357
Student Equity	677,662	1,016,494	0	1,694,156
High Tech Center Training Unit	0	1,000,000	0	1,000,000
Board Financial Assistance Program	357,617	578,476	0	936,093
Staff Development	33,017	1,046	8,541	42,604
Staff Diversity	5,675	5,675	38,650	50,000
EOPS (Parts A & B)	768,694	1,289,999	0	2,058,693
CARE	51,176	113,837	0	165,013
Instructional Equipment Block Grant	200,000	500,000	0	700,000
Online Education Initiative (OEI)	0	0	32,047,392	32,047,392
CalWORKs	0	338,820	0	338,820
STRS On-Behalf Payments	49,145	80,102	33,373	162,620
Other State	3,370,506	3,038,798	660,446	7,069,749
Total State Revenue	\$ 8,668,288	\$ 11,742,808	\$ 32,788,402	\$ 53,199,498
Health Service Fees	\$ 750,000	\$ 1,225,000	\$ 0	\$ 1,975,000
Other Local	35,000	311,012	366,001	712,013
Total Local Revenue	\$ 785,000	\$ 1,536,012	\$ 366,001	\$ 2,687,013
TOTAL REVENUE	\$ 10,086,157	\$ 13,936,062	\$ 33,154,402	\$ 57,176,622
EXPENSES				
Contract Teachers	\$ 38,700	\$ 38,700	\$ 0	\$ 77,400
Contract Non-Teachers	1,386,224	1,321,278	364,343	3,071,845
Other Teachers	0	0	0	0
Other Non-Teachers	468,260	1,490,263	87,512	2,046,035
Total Certificated Salaries	\$ 1,893,185	\$ 2,850,241	\$ 451,855	\$ 5,195,280
Contract Non-instructional	\$ 2,098,203	\$ 2,526,194	\$ 2,296,749	\$ 6,921,147
Contract Instructional Aides	0	0	0	0
Other Non-instructional	567,961	1,579,243	335,148	2,482,352
Other Instructional Aides	0	0	0	0
Students	0	0	0	0
Total Classified Salaries	\$ 2,666,164	\$ 4,105,438	\$ 2,631,897	\$ 9,403,499
Total Salaries	\$ 4,559,348	\$ 6,955,678	\$ 3,083,752	\$ 14,598,779
Total Staff Benefits	\$ 1,567,799	\$ 2,215,722	\$ 1,005,019	\$ 4,788,540
Total Materials and Supplies	\$ 1,021,453	\$ 1,397,649	\$ 32,900	\$ 2,452,002
Contracted Services	\$ 67,500	\$ 125,000	\$ 24,697,533	\$ 24,890,033
Lease of Equipment & Facilities	0	90,720	0	90,720
Utilities	0	14,000	0	14,000
Other Operating	1,997,693	1,436,962	4,307,601	7,742,256
Total Operating	\$ 2,065,193	\$ 1,666,682	\$ 29,005,134	\$ 32,737,009
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	203,255	225,052	104,000	532,307
Other Capital Outlay	399,302	1,114,010	0	1,513,312
Total Capital Outlay	\$ 602,557	\$ 1,339,062	\$ 104,000	\$ 2,045,619
TOTAL EXPENSES	\$ 9,816,351	\$ 13,574,793	\$ 33,230,805	\$ 56,621,949
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Transfers-out	0	0	0	0
Other Outgo	(269,806)	(600,283)	0	(870,089)
TOTAL TRANSFERS/OTHER SOURCES	\$ (269,806)	\$ (600,283)	\$ 0	\$ (870,089)
Net Change in Fund Balance	\$ 0	\$ (239,014)	\$ (76,403)	\$ (315,417)
Beginning Balance, July 1	0	0	0	7,720,329
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ (239,014)	\$ (76,403)	\$ 7,404,912

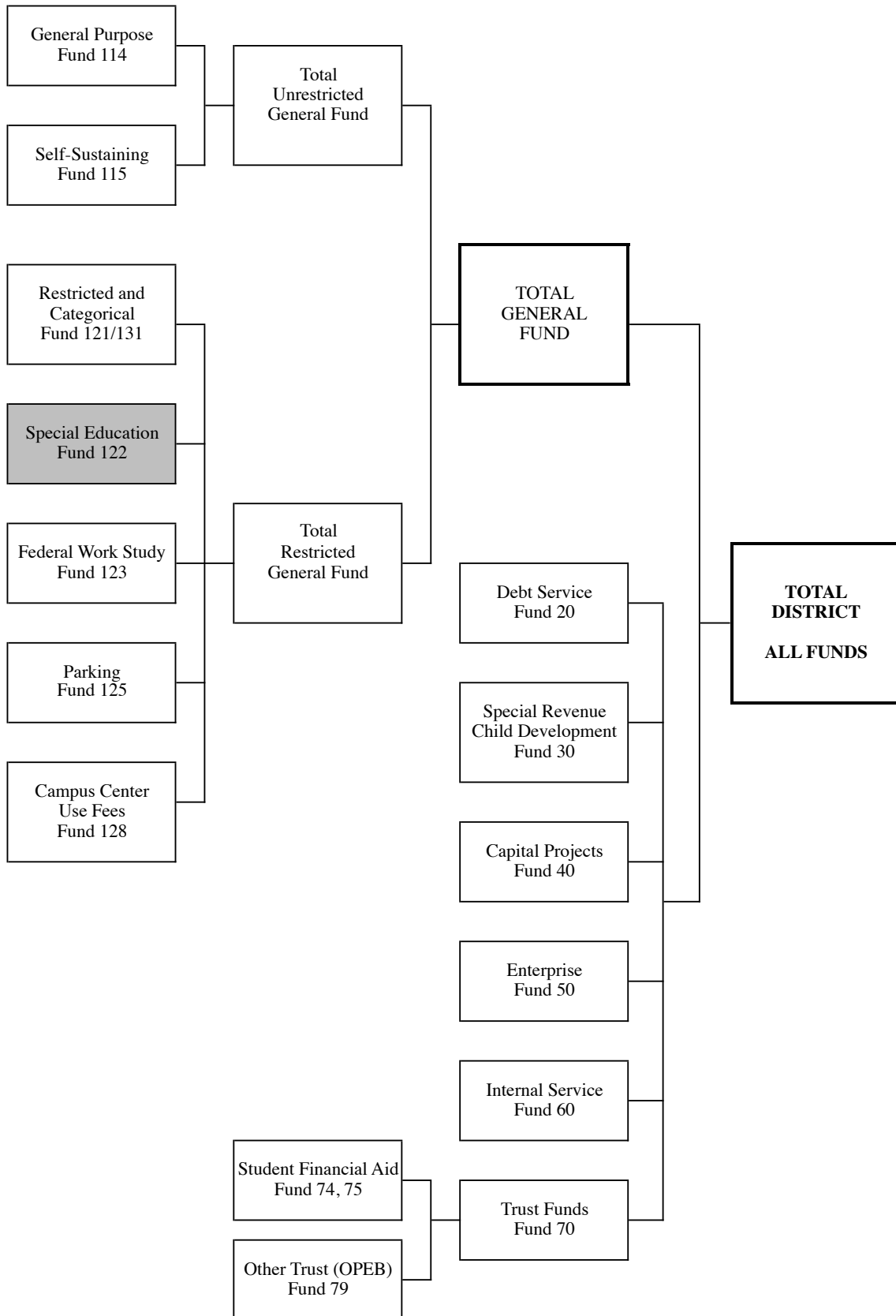
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 121/131
Restricted and Categorical**

TOTAL DISTRICT

REVENUE	Adopted Budget 16/17	Actual 16/17	Budget 17/18
WIA	\$ 0	\$ 41,861	\$ 13,500
Financial Aid Admin. Allowance	28,000	30,010	28,000
Career & Tech Education Act (CTEA)	706,735	666,142	830,160
National Science Foundation (NSF)	354,450	265,093	278,251
Other Federal	321,873	308,141	140,200
Total Federal Revenue	\$ 1,411,058	\$ 1,311,247	\$ 1,290,111
Student Success & Support Program	\$ 5,421,154	\$ 6,108,375	\$ 6,934,357
Student Equity	2,095,337	2,272,365	1,694,156
High Tech Center Training Unit	1,000,000	1,133,556	1,000,000
Board Financial Assistance Program	933,793	951,767	936,093
Staff Development	44,956	3,279	42,604
Staff Diversity	12,936	54,397	50,000
EOPS (Parts A & B)	2,052,895	2,158,790	2,058,693
CARE	173,697	127,868	165,013
Instructional Equipment Block Grant	1,000,000	387,278	700,000
Online Education Initiative (OEI)	13,000,000	23,286,775	32,047,392
CalWORKs	344,952	371,625	338,820
STRS On-Behalf Payments	136,655	181,155	162,620
Other State	3,160,193	5,400,275	7,069,749
Total State Revenue	\$ 29,376,567	\$ 42,437,505	\$ 53,199,498
Health Service Fees	\$ 1,975,000	\$ 1,860,960	\$ 1,975,000
Other Local	653,000	390,767	712,013
Total Local Revenue	\$ 2,628,000	\$ 2,251,727	\$ 2,687,013
TOTAL REVENUE	\$ 33,415,625	\$ 46,000,479	\$ 57,176,622
EXPENSES			
Contract Teachers	\$ 0	\$ 21,135	\$ 77,400
Contract Non-Teachers	3,348,770	3,753,492	3,071,845
Other Teachers	0	0	0
Other Non-Teachers	903,816	1,161,975	2,046,035
Total Certificated Salaries	\$ 4,252,586	\$ 4,936,602	\$ 5,195,280
Contract Non-instructional	\$ 7,208,444	\$ 5,976,716	\$ 6,921,147
Contract Instructional Aides	0	0	0
Other Non-instructional	1,613,131	1,788,973	2,482,352
Other Instructional Aides	0	0	0
Students	0	545,070	0
Total Classified Salaries	\$ 8,821,574	\$ 8,310,758	\$ 9,403,499
Total Salaries	\$ 13,074,161	\$ 13,247,360	\$ 14,598,779
Total Staff Benefits	\$ 4,144,231	\$ 4,079,770	\$ 4,788,540
Total Materials and Supplies	\$ 1,740,102	\$ 1,609,847	\$ 2,452,002
Contracted Services	\$ 8,110,000	\$ 21,634,300	\$ 24,890,033
Lease of Equipment & Facilities	85,000	118,309	90,720
Utilities	13,186	24,638	14,000
Other Operating	4,619,763	2,937,038	7,742,256
Total Operating	\$ 12,827,950	\$ 24,714,285	\$ 32,737,009
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	1,034,499	532,307
Other Capital Outlay	1,225,611	109,718	1,513,312
Total Capital Outlay	\$ 1,225,611	\$ 1,144,217	\$ 2,045,619
TOTAL EXPENSES	\$ 33,012,054	\$ 44,795,479	\$ 56,621,949
Transfers-in	\$ 100,088	\$ 301,378	\$ 0
Other Sources	0	8,653	0
Transfers-out	0	(208,800)	0
Other Outgo	(988,500)	(946,636)	(870,089)
TOTAL TRANSFERS/OTHER SOURCES	\$ (888,412)	\$ (845,405)	\$ (870,089)
Net Change in Fund Balance	\$ (484,841)	\$ 359,595	\$ (315,417)
Beginning Balance, July 1	7,360,733	7,360,733	7,720,329
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 6,875,892	\$ 7,720,329	\$ 7,404,912

SPECIAL EDUCATION FUND



SPECIAL EDUCATION**Fund 122**

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

For the 2017/18 Adopted Budget, we anticipate receiving approximately \$2.7 million in state revenues for Special Education. Expenses for the Special Education Fund are estimated at \$7 million. The district plans to transfer in matching dollars, also known as “college effort,” from the General Purpose Fund. These funds are necessary to meet the state requirement for receiving state Disabled Student Programs and Services (DSP&S) revenues and serving students with special needs. This match, which helps to balance the fund, is estimated to be approximately \$4.1 million for 2017/18.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 122 Special Education

2017-18 BUDGETS

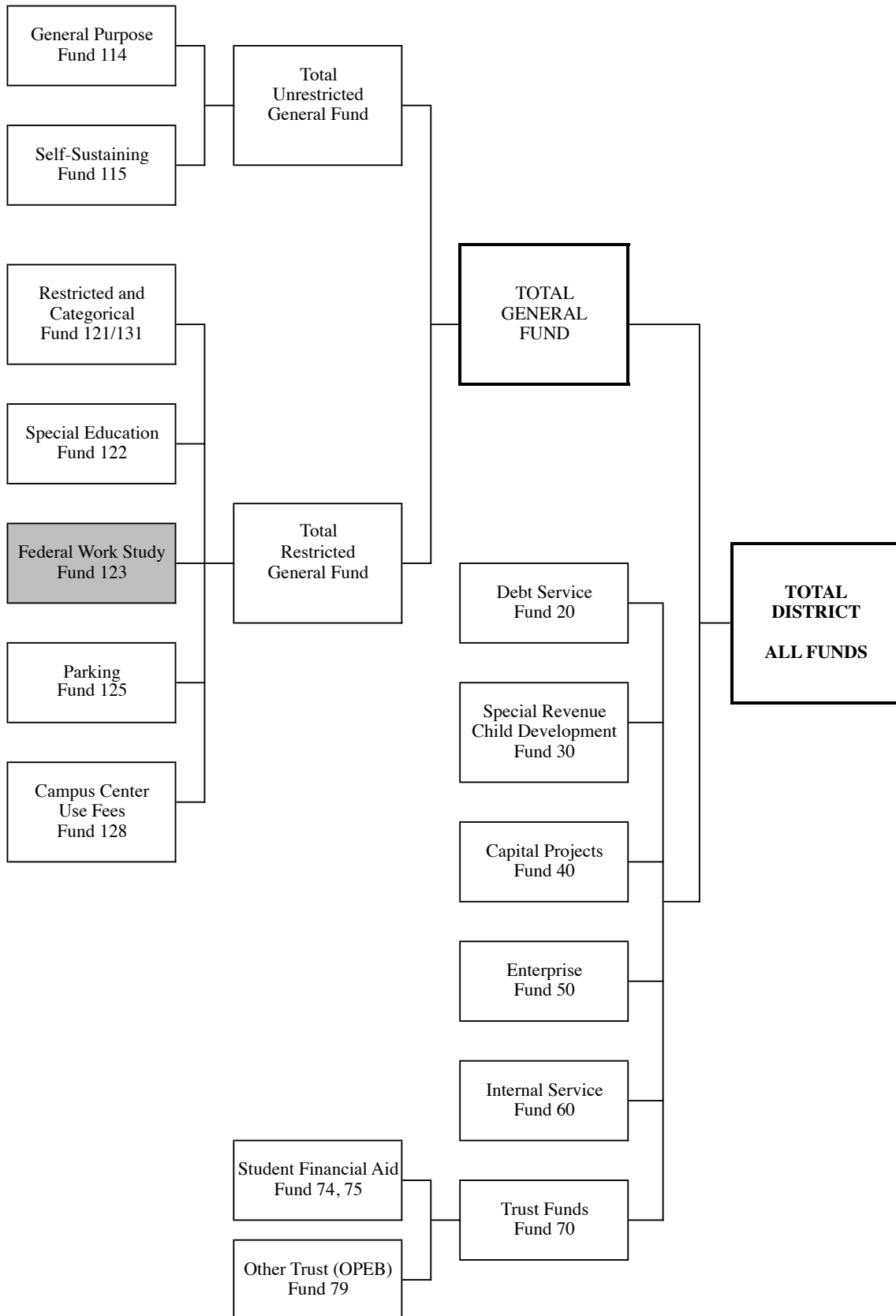
REVENUE	Foothill College	De Anza College	Total Fund 122
Federal			
Other Federal	\$ 0	\$ 0	\$ 0
Total Federal Revenue	\$ 0	\$ 0	\$ 0
State			
Special Education Apportionment	\$ 1,076,078	\$ 1,665,351	\$ 2,741,429
Department of Rehabilitation	0	0	0
STRS On-Behalf Payments	49,867	110,403	160,271
Total State Revenue	\$ 1,125,945	\$ 1,775,754	\$ 2,901,700
Local			
Other Local	\$ 0	\$ 0	\$ 0
Total Local Revenue	\$ 0	\$ 0	\$ 0
TOTAL REVENUE	\$ 1,125,945	\$ 1,775,754	\$ 2,901,700
EXPENSES			
Contract Teachers	\$ 321,962	\$ 580,177	\$ 902,139
Contract Non-Teachers	474,269	898,058	1,372,326
Other Teachers	413,266	292,092	705,358
Other Non-Teachers	0	0	0
Total Certificated Salaries	\$ 1,209,497	\$ 1,770,327	\$ 2,979,824
Contract Non-instructional	\$ 302,694	\$ 878,855	\$ 1,181,548
Contract Instructional Aides	0	708,941	708,941
Other Non-instructional	71,000	80,000	151,000
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 373,694	\$ 1,667,795	\$ 2,041,489
Total Salaries	\$ 1,583,190	\$ 3,438,123	\$ 5,021,313
Total Staff Benefits	\$ 469,841	\$ 1,223,103	\$ 1,692,944
Total Materials and Supplies	\$ 12,000	\$ 30,000	\$ 42,000
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	45,169	134,827	179,996
Total Operating	\$ 45,169	\$ 134,827	\$ 179,996
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	15,000	25,000	40,000
Total Capital Outlay	\$ 15,000	\$ 25,000	\$ 40,000
TOTAL EXPENSES	\$ 2,125,200	\$ 4,851,053	\$ 6,976,253
Transfers-in	\$ 999,255	\$ 3,075,298	\$ 4,074,553
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 999,255	\$ 3,075,298	\$ 4,074,553
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	26,364
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 26,364

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 122
Special Education**

		TOTAL DISTRICT		
	REVENUE	Adopted Budget 16/17	Actual 16/17	Budget 17/18
Federal				
Other Federal	\$	0	\$ 0	\$ 0
Total Federal Revenue	\$	0	\$ 0	\$ 0
State				
Special Education Apportionment	\$	2,609,679	\$ 2,758,099	\$ 2,741,429
Department of Rehabilitation		0	0	0
STRS On-Behalf Payments		134,681	87,037	160,271
Total State Revenue	\$	2,744,360	\$ 2,845,136	\$ 2,901,700
Local				
Other Local	\$	0	\$ 0	\$ 0
Total Local Revenue	\$	0	\$ 0	\$ 0
TOTAL REVENUE	\$	2,744,360	\$ 2,845,136	\$ 2,901,700
EXPENSES				
Contract Teachers	\$	928,557	\$ 524,972	\$ 902,139
Contract Non-Teachers		1,362,327	1,276,027	1,372,326
Other Teachers		680,714	732,325	705,358
Other Non-Teachers		63,176	158,485	0
Total Certificated Salaries	\$	3,034,774	\$ 2,691,808	\$ 2,979,824
Contract Non-instructional	\$	1,142,957	\$ 986,710	\$ 1,181,548
Contract Instructional Aides		734,901	569,574	708,941
Other Non-instructional		151,000	297,647	151,000
Other Instructional Aides		0	0	0
Students		0	118,726	0
Total Classified Salaries	\$	2,028,858	\$ 1,972,657	\$ 2,041,489
Total Salaries	\$	5,063,632	\$ 4,664,465	\$ 5,021,313
Total Staff Benefits	\$	1,596,094	\$ 1,410,062	\$ 1,692,944
Total Materials and Supplies	\$	47,239	\$ 51,440	\$ 42,000
Contracted Services	\$	0	\$ 192,462	\$ 0
Lease of Equipment & Facilities		0	300	0
Utilities		0	0	0
Other Operating		145,705	61,823	179,996
Total Operating	\$	145,705	\$ 254,584	\$ 179,996
Buildings	\$	0	\$ 0	\$ 0
Equipment-New & Replacement		0	121,960	0
Other Capital Outlay		117,172	22,956	40,000
Total Capital Outlay	\$	117,172	\$ 144,915	\$ 40,000
TOTAL EXPENSES	\$	6,969,843	\$ 6,525,468	\$ 6,976,253
Transfers-in	\$	4,190,383	\$ 4,374,834	\$ 4,074,553
Other Sources		0	0	0
Transfers-out		0	(703,237)	0
Contingency		0	0	0
Other Outgo		0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$	4,190,383	\$ 3,671,596	\$ 4,074,553
Net Change in Fund Balance	\$	(35,099)	\$ (8,735)	\$ 0
Beginning Balance, July 1		35,099	35,099	26,364
Adjustments to Beginning Balance		0	0	0
NET FUND BALANCE, June 30	\$	0	\$ 26,364	\$ 26,364

FEDERAL WORK STUDY FUND



FEDERAL WORK STUDY**Fund 123**

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

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 123 Federal Work Study

2017-18 BUDGETS

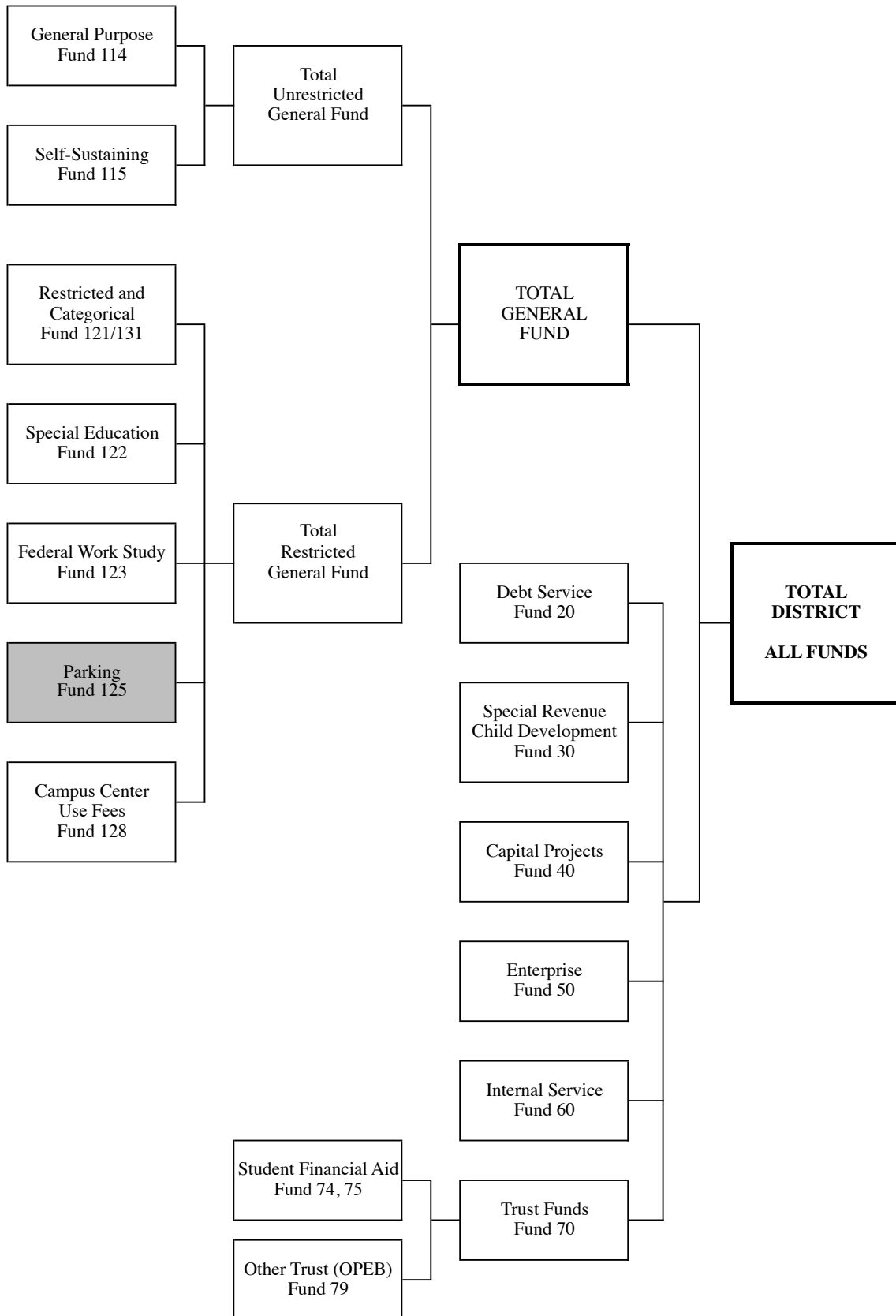
REVENUE	Foothill College	De Anza College	Total Fund 123
Federal			
Federal Work Study	\$ 150,959	\$ 320,075	\$ 471,034
Other Federal	0	0	0
TOTAL REVENUE	\$ 150,959	\$ 320,075	\$ 471,034
EXPENSES			
Other Non-Teachers	\$ 0	\$ 0	\$ 0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Other Non-instructional	\$ 0	\$ 0	\$ 0
Students-FWS	201,279	426,767	628,046
Total Classified Salaries	\$ 201,279	\$ 426,767	\$ 628,046
Total Staff Benefits	\$ 0	\$ 0	\$ 0
Total Materials and Supplies	\$ 0	\$ 0	\$ 0
Total Operating	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 201,279	\$ 426,767	\$ 628,046
Transfers-in	\$ 50,320	\$ 106,692	\$ 157,012
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 50,320	\$ 106,692	\$ 157,012
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 123 Federal Work Study

TOTAL DISTRICT				
REVENUE	Adopted Budget 16/17	Actual 16/17	Budget 17/18	
Federal				
Federal Work Study	\$ 462,363	\$ 550,060	\$ 471,034	
Other Federal	0	0	0	
TOTAL REVENUE	\$ 462,363	\$ 550,060	\$ 471,034	
EXPENSES				
Other Non-Teachers	\$ 0	\$ 0	\$ 0	
Total Certificated Salaries	\$ 0	\$ 0	\$ 0	
Other Non-instructional	\$ 0	\$ 0	\$ 0	
Students-FWS	616,484	655,973	628,046	
Total Classified Salaries	\$ 616,484	\$ 655,973	\$ 628,046	
Total Staff Benefits	\$ 0	\$ 0	\$ 0	
Total Materials and Supplies	\$ 0	\$ 2,694	\$ 0	
Total Operating	\$ 0	\$ 4,258	\$ 0	
Total Capital Outlay	\$ 0	\$ 0	\$ 0	
TOTAL EXPENSES	\$ 616,484	\$ 662,925	\$ 628,046	
Transfers-in	\$ 154,121	\$ 163,993	\$ 157,012	
Other Sources	0	0	0	
Transfers-out	0	(51,128)	0	
Contingency	0	0	0	
Other Outgo	0	0	0	
TOTAL TRANSFERS/OTHER SOURCES	\$ 154,121	\$ 112,865	\$ 157,012	
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0	
Beginning Balance, July 1	0	0	0	
Adjustments to Beginning Balance	0	0	0	
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0	

PARKING FUND



PARKING**Fund 125**

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

Fees from parking permits are governed by the state Education Code section 76360. We are projecting an excess of operating expenses over revenue of \$470,375, which will be covered, as in prior years, by a transfer in from the General Purpose Fund to allow the Parking Fund to break even for the year.

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

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

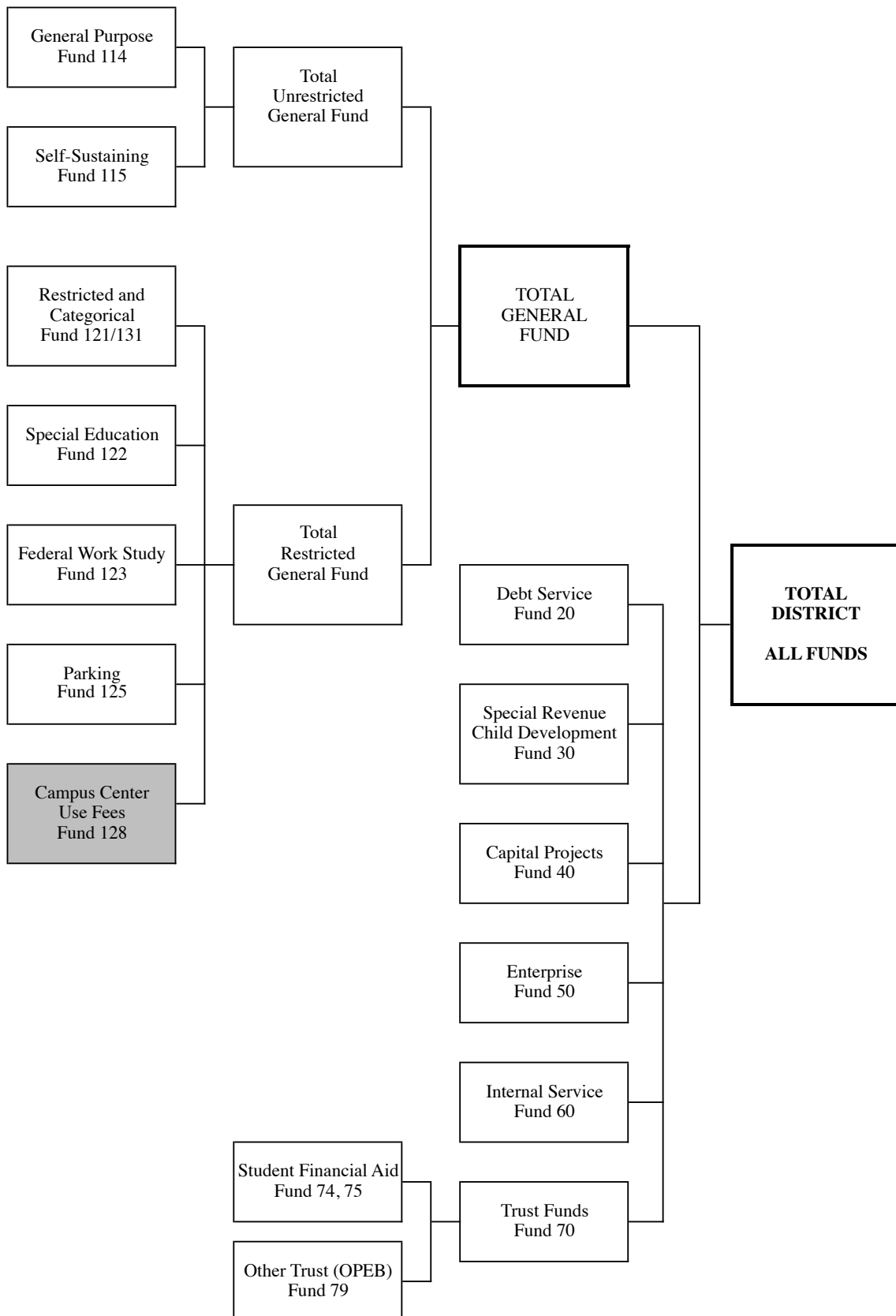
Fund 125 Parking

2017-18 BUDGETS

REVENUE	Adopted Budget 16/17		Actual 16/17	Budget 17/18
State				
Other State	\$ 0	\$ 0	\$ 0	\$ 0
Total State Revenue	\$ 0	\$ 0	\$ 0	\$ 0
Local				
Decals	\$ 1,084,245	\$ 1,263,617	\$ 1,263,078	\$ 1,263,078
Daily Permits	731,342	745,063	715,743	715,743
Special Events Parking	340,502	265,163	269,406	269,406
Other Local Revenue	0	5,949	0	0
Total Local Revenue	\$ 2,156,089	\$ 2,279,792	\$ 2,248,227	\$ 2,248,227
TOTAL REVENUE	\$ 2,156,089	\$ 2,279,792	\$ 2,248,227	\$ 2,248,227
EXPENSES				
Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-teachers	0	0	0	0
Other Teachers	0	0	0	0
Other Non-teachers	0	0	0	0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-instructional	\$ 688,616	\$ 542,042	\$ 716,277	\$ 716,277
Contract Instructional Aides	0	0	0	0
Other Non-instructional	270,001	322,838	423,756	423,756
Other Instructional Aides	0	0	0	0
Students	0	84,787	0	0
Total Classified Salaries	\$ 958,616	\$ 949,666	\$ 1,140,033	\$ 1,140,033
Total Salaries	\$ 958,616	\$ 949,666	\$ 1,140,033	\$ 1,140,033
Total Staff Benefits	\$ 290,024	\$ 246,739	\$ 312,702	\$ 312,702
Total Materials and Supplies	\$ 0	\$ 0	\$ 0	\$ 0
Contracted Services	\$ 0	\$ 146,703	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0	0
Utilities	0	0	0	0
Other Operating	143,720	50,130	270,000	270,000
Total Operating	\$ 143,720	\$ 196,833	\$ 270,000	\$ 270,000
Site Improvement	\$ 0	\$ 0	\$ 0	\$ 0
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	\$ 1,392,360	\$ 1,393,238	\$ 1,722,735	\$ 1,722,735
Transfers-in	\$ 232,139	\$ 109,314	\$ 470,375	\$ 470,375
Other Sources	0	0	0	0
Transfers-out	(995,867)	(995,867)	(995,867)	(995,867)
Contingency	0	0	0	0
Other Outgo	0	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (763,729)	\$ (886,554)	\$ (525,492)	\$ (525,492)
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0	0
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0	\$ 0

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CAMPUS CENTER USE FEES FUND



CAMPUS CENTER USE FEES**Fund 128**

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

In November 2006, the district issued a Certificate of Participation for \$11.33 million, which paid for a portion of the new Foothill Campus Center building and a portion of the renovation of the De Anza Campus Center building. The campus center student use fees from both campuses will cover the annual debt service. In December 2016, the remaining principal balance on this Certificate of Participation was refinanced under the 2016 \$27.7 COP.

Although the Campus Center Use Fee Fund is projecting a deficit of approximately \$66,077 for 2017/18, this over-expenditure is intentional in order to utilize the accumulated fund balance from the prior year. Most of the expenses that will reduce the fund balance will be related to capital projects for the campus centers at both colleges.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 128 Campus Center Use Fees

2017-18 BUDGETS

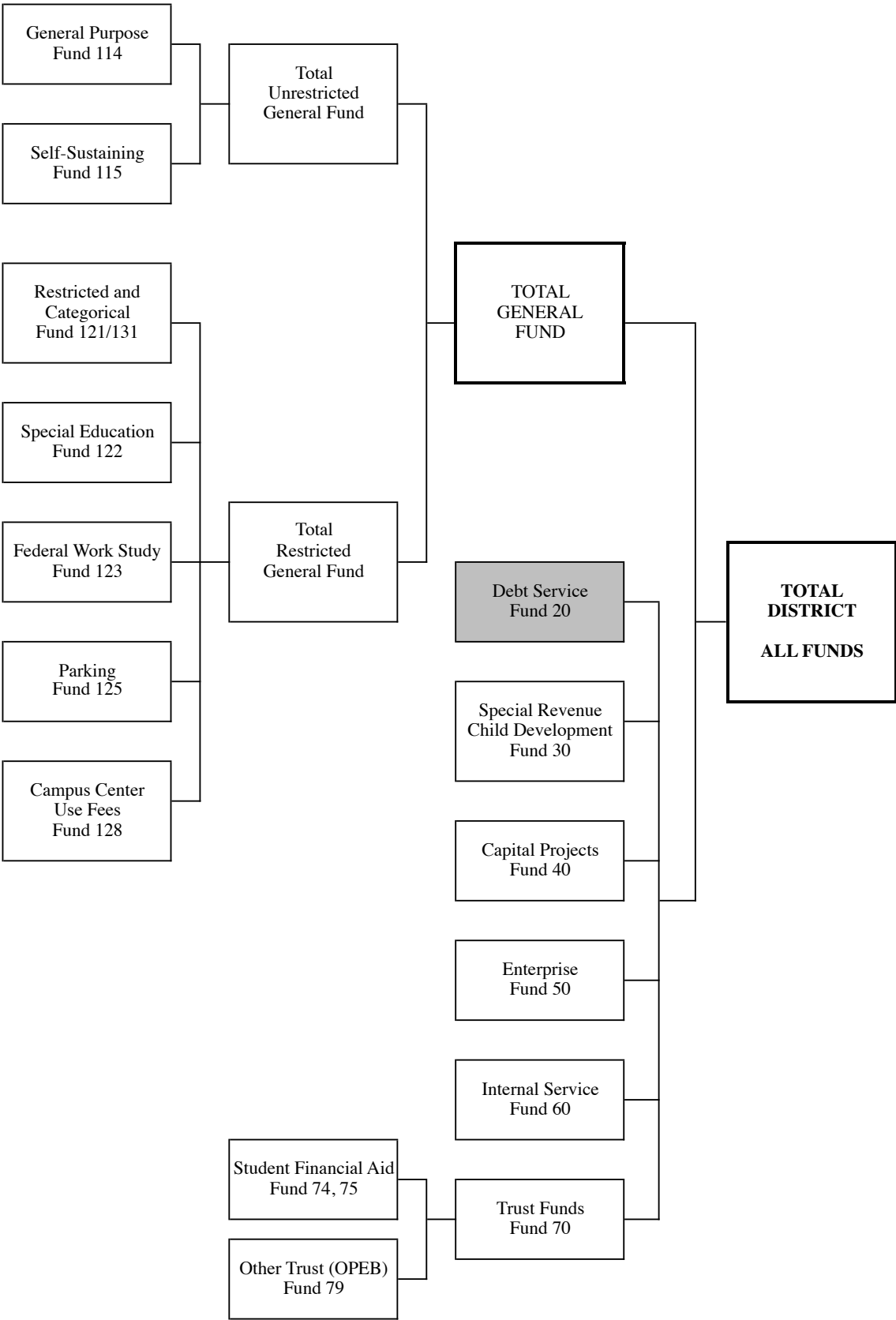
REVENUE	Foothill College	De Anza College	Total Fund 128
State			
STRS On-Behalf Payments	\$ 1,954	\$ 5,663	\$ 7,617
Total State Revenue	\$ 1,954	\$ 5,663	\$ 7,617
Local			
Campus Center Use Fees	\$ 900,000	\$ 1,210,670	\$ 2,110,670
Interest Income	0	0	0
Other Local	0	0	0
Total Local Revenue	\$ 900,000	\$ 1,210,670	\$ 2,110,670
TOTAL REVENUE	\$ 901,954	\$ 1,216,333	\$ 2,118,287
EXPENSES			
Contract Non-Teachers	\$ 67,135	\$ 0	\$ 67,135
Total Certificated Salaries	\$ 67,135	\$ 0	\$ 67,135
Contract Non-instructional	\$ 154,955	\$ 408,633	\$ 563,588
Contract Instructional Aides	0	0	0
Other Non-instructional	3,000	19,200	22,200
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 157,955	\$ 427,833	\$ 585,788
Total Staff Benefits	\$ 88,133	\$ 182,350	\$ 270,483
Total Materials and Supplies	\$ 20,000	\$ 53,000	\$ 73,000
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	102,831	23,847	126,678
Total Operating	\$ 102,831	\$ 23,847	\$ 126,678
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	120,000	160,000	280,000
Total Capital Outlay	\$ 120,000	\$ 160,000	\$ 280,000
TOTAL EXPENSES	\$ 556,055	\$ 847,029	\$ 1,403,084
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	(370,237)	(411,044)	(781,281)
Contingency	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (370,237)	\$ (411,044)	\$ (781,281)
Net Change in Fund Balance	\$ (24,337)	\$ (41,740)	\$ (66,077)
Beginning Balance, July 1	271,480	151,298	422,777
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 247,142	\$ 109,558	\$ 356,700

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 128
Campus Center Use Fees**

TOTAL DISTRICT			
REVENUE	Adopted Budget 16/17	Actual 16/17	Budget 17/18
State			
STRS On-Behalf Payments	\$ 6,401	\$ 0	\$ 7,617
Total State Revenue	\$ 6,401	\$ 0	\$ 7,617
Local			
Campus Center Use Fees	\$ 2,219,273	\$ 2,117,206	\$ 2,110,670
Interest Income	0	0	0
Other Local	0	0	0
Total Local Revenue	\$ 2,219,273	\$ 2,117,206	\$ 2,110,670
TOTAL REVENUE	\$ 2,225,674	\$ 2,117,206	\$ 2,118,287
EXPENSES			
Contract Non-Teachers	\$ 87,183	\$ 63,938	\$ 67,135
Total Certificated Salaries	\$ 87,183	\$ 63,938	\$ 67,135
Contract Non-instructional	\$ 550,042	\$ 526,626	\$ 563,588
Contract Instructional Aides	0	0	0
Other Non-instructional	43,000	5,805	22,200
Other Instructional Aides	0	0	0
Students	0	15,801	0
Total Classified Salaries	\$ 593,042	\$ 548,231	\$ 585,788
Total Staff Benefits	\$ 260,965	\$ 271,932	\$ 270,483
Total Materials and Supplies	\$ 41,294	\$ 69,132	\$ 73,000
Contracted Services	\$ 0	\$ 68,054	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	35,911	0
Other Operating	161,026	48,989	126,678
Total Operating	\$ 161,026	\$ 152,954	\$ 126,678
Buildings	\$ 0	\$ 105,376	\$ 0
Equipment-New & Replacement	0	38,299	0
Other Capital Outlay	142,350	0	280,000
Total Capital Outlay	\$ 142,350	\$ 143,675	\$ 280,000
TOTAL EXPENSES	\$ 1,285,860	\$ 1,249,863	\$ 1,403,084
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	(1,034,726)	(840,561)	(781,281)
Contingency	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (1,034,726)	\$ (840,561)	\$ (781,281)
Net Change in Fund Balance	\$ (94,912)	\$ 26,782	\$ (66,077)
Beginning Balance, July 1	395,995	395,995	422,777
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 301,083	\$ 422,777	\$ 356,700

DEBT SERVICE FUND



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DEBT SERVICE

Fund 20

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

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

- **May 2000:** The district issued \$99.9 million of the General Obligation Bond, Series A, with effective interest rates of 4.25% to 6.26%. Payments of principal and interest are made August 1 and February 1 of each year.
- **October 2003:** The district issued \$90.1 million of the General Obligation Bond, Series B, with effective interest rates of 2% to 5.79%. Payments of principal and interest are made August 1 and February 1 of each year.
- **April 2005:** The district entered into a capital lease agreement with CitiMortgage, Inc., since acquired by PNCEF, LLC, to finance the purchase and installation of Photovoltaic Solar Collecting Systems at Foothill College and De Anza College. The amount of the lease is \$3,188,626 with a repayment term of over fifteen years. Savings from the utility charges will be used to service the debt payment each year. This lease is no longer active. It was refinanced in December 2016.
- **October 2005:** The district refinanced a portion (\$22,165,000) of the General Obligation Bond, Series B (original value \$90,100,063) with effective interest rates of 3% to 5.25%. Payments of principal and interest are made August 1 and February 1 of each year.
- **October 2005:** The district issued \$57.9 million of the General Obligation Bond, Series C, with effective interest rates of 4.81% to 5.03%. Payments of principal and interest are made August 1 and February 1 of each year.
- **November 2006:** The district financed a Certificate of Participation for \$11.33 million, with effective interest rates of 3.5% to 5%. Payments of principal and interest are made on September 1 and March 1 of each year. The estimated annual payment is \$1,020,254. The financed amount of

the COP will be used for the renovation portion of the Foothill and De Anza Campus Center buildings and Foothill Bookstore Equipment, Furniture and Fixtures. This Certificate of Participation is no longer active. It was refinanced in December 2016.

- **May 2007:** The district issued \$149,995,250 of the Election of 2006 General Obligation Bond, Series A, with effective interest rates of 4% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.
- **May 2007:** The district issued \$99,996,686 of the Election of 2006 General Obligation Bond, Series B, with effective interest rates of 4% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.
- **June 2011:** The district issued \$184 million of the Election of 2006 General Obligation Bond, Series C, with an effective interest rate of 5%. Payments of principal and interest are made August 1 and February 1 of each year.
- **May 2012:** The district issued a General Obligation Refunding Bond in an aggregate principal amount of \$70,735,000 to pay for the current refunding of a portion of the district's outstanding 2002 General Obligation Refunding Bonds, the advance refunding of a portion of the district's outstanding Election of 1999 General Obligation Bonds, Series B, the advance refunding of a portion of the district's outstanding Election of 1999 General Obligation Bonds, Series C, with effective interest rates of 0.25% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.
- **August 2013:** The district entered into a capital lease agreement with Capital One Public Funding, LLC, to refinance the 2003 Certificate of Participation of \$18.2 million. The refinanced lease amount of \$7.58 million constitutes the remainder of the refinanced \$18.2 million COP with effective interest rates of 1.75% for a term of eight years. Payments of principal and interest are made on September 1 and March 1 of each year. The estimated annual payment is \$1,155,260.
- **August 2014:** The district issued a General Obligation Refunding Bond in an aggregate principal amount of \$103,015,000, which will be used to refund portions of the district's outstanding Election of 1999 General Obligation Bonds, Series C, Election of 2006 General Obligation Bonds, Series A, and Election of 2006 General Obligation Bonds, Series B, with effective interest rates of 0.86% to 3.36%. Payments of principal and interest are made August 1 and February 1 of each year.

- **August 2015:** The district issued a General Obligation Refunding Bond in an aggregate principal amount of \$83,100,000, which will be used to refund portions of the district's outstanding Election of 2006 General Obligation Bonds, Series A, and Election of 2006 General Obligation Bonds, Series B, with effective interest rates of 1% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.
- **October 2016:** The district issued the following 2006 Election General Obligation Bond: \$26 million of the General Obligation Bond, Series D, with effective interest rates of 3% to 5%, \$30.7 million of the General Obligation Bond, Series E (taxable), with effective interest rates of 2.4% to 3.2%, and 2006 General Obligation Refunding Bond in an aggregate principal amount of \$201.7 million, which was used to fully refund the district's outstanding Election of 2006 General Obligation Bonds, series C, with effective interest rates of 2% to 5%. Payments of principal and interest on 2006 Election General Obligation, Series D and Series E, and 2006 General Obligation Refunding Bond are made August 1 and February 1 of each year.
- **December 2016:** The district refinanced a Certificate of Participation for \$27.76 million, with effective interest rates of 2% to 5%. Payments of principal and interest are made on October 1 and April 1 of each year. The estimated annual payment is \$1.7 million. This Certificate of Participation constitutes the remainder of the \$3.1 million lease with PNCEF, LLC (\$790,000), the remainder of the \$11.33 million COP (\$3.58 million), and \$23.4 million for the De Anza Flint Center Parking Garage Retrofit Project.

Debt Instruments	Final Payment Due	Net FY 2017/18 Payments	Unres Gen Fund Fund 114	Self-Sustaining Fund Fund 115	Parking Fund Fund 125	Campus Center Use Fees Fund 128	Foothill Enterprise
\$3.3M Energy Project Lease	01/2020	-	-	-	-	-	-
\$7.5M Refunding Lease	09/2020	1,155,261	122,563	36,830	995,867	-	-
\$11.3M COP, Financing	06/2021	-	-	-	-	-	-
\$27.7M 2016 COP	06/2041	1,086,100	280,738			781,281	24,082
Total Annual Payments		\$ 2,241,361	\$ 403,301	\$ 36,830	\$ 995,867	\$ 781,281	\$ 24,082
Outstanding Principal Balance as 06/30/17			\$ 24,424,487	\$ 124,586	\$ 3,366,565	\$ 2,826,017	\$ 88,873

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

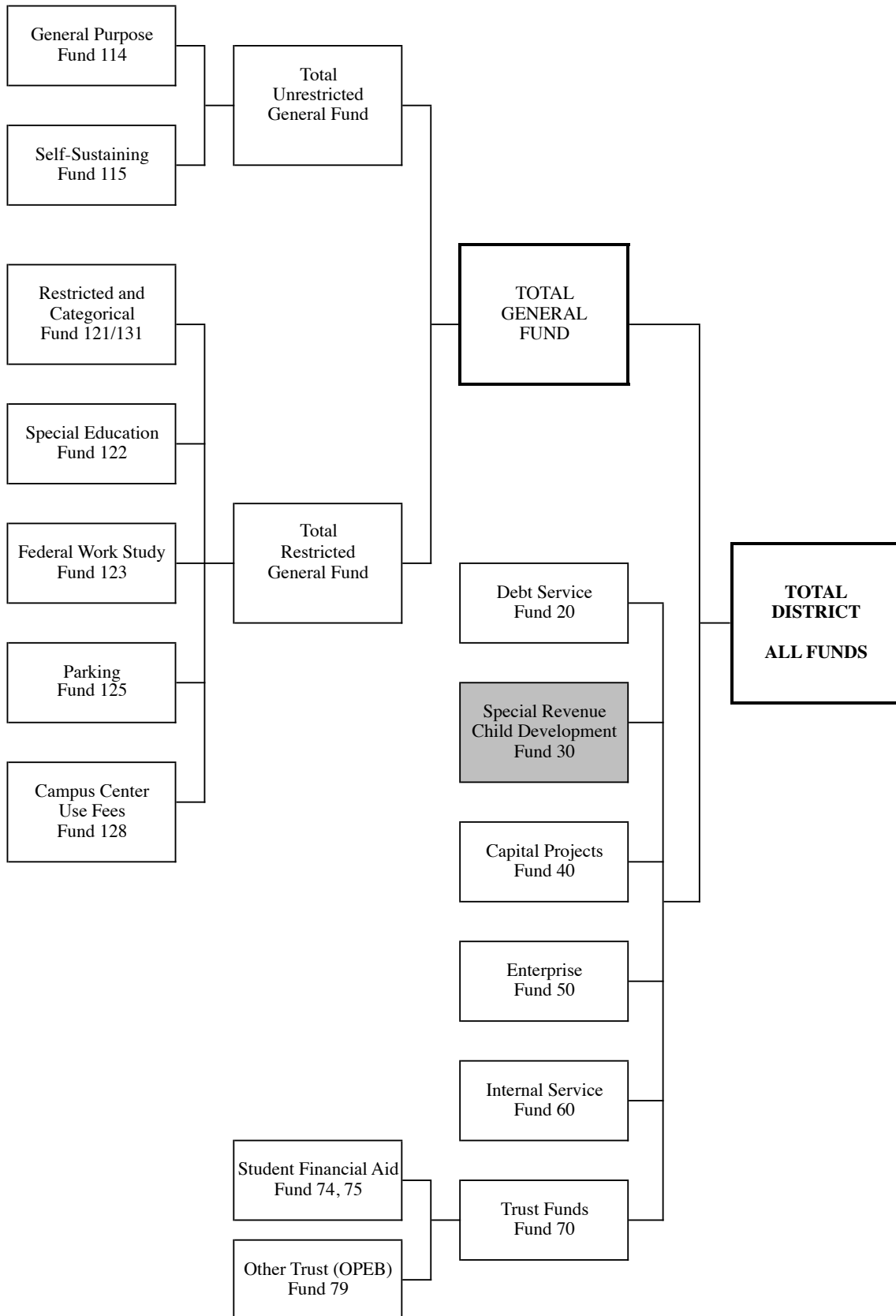
Fund 20 Debt Service

2017-18 BUDGETS

	Adopted Budget		Actual		Budget
	16/17		16/17		17/18
REVENUE					
Local					
Property Taxes	\$	35,899,675	\$	38,115,073	\$ 48,307,902
Interest Income		0		125,456	0
Other Local		0		0	0
TOTAL REVENUE	\$	35,899,675	\$	38,240,529	\$ 48,307,902
EXPENSES					
Other Operating	\$	0	\$	0	\$ 0
TOTAL EXPENSES	\$	0	\$	0	\$ 0
Transfers-in	\$	2,471,648	\$	2,386,931	\$ 2,217,279
Other Sources		32,002		225,181,455	24,082
Transfers-out		0		0	0
Contingency		0		0	0
Other Outgo		(38,403,325)		(260,306,582)	(50,549,263)
TOTAL TRANSFERS/OTHER SOURCES	\$	(35,899,675)	\$	(32,738,195)	\$ (48,307,902)
Net Change in Fund Balance	\$	0	\$	5,502,334	\$ 0
Beginning Balance, July 1		28,168,983		28,168,983	33,671,317
Adjustments to Beginning Balance		0		0	0
NET FUND BALANCE, June 30	\$	28,168,983	\$	33,671,317	\$ 33,671,317

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CHILD DEVELOPMENT FUND



CHILD DEVELOPMENT**Fund 30**

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

For 2017/18, the Child Development Center plans to operate year-round, utilizing seven out of nine classrooms. The Child Development Center anticipates serving approximately 123 full-time and six part-time full-fee-paying children, and 35 full-time children who are state-subsidized. We are budgeting \$1.82 million in revenue from local parent fees, \$288,629 from state contracts, \$433,632 from state tax bailout funds, and \$39,500 in revenue for federal and state food reimbursement. We are budgeting total revenue and related expenses of approximately \$2.64 million for the Child Development Fund.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

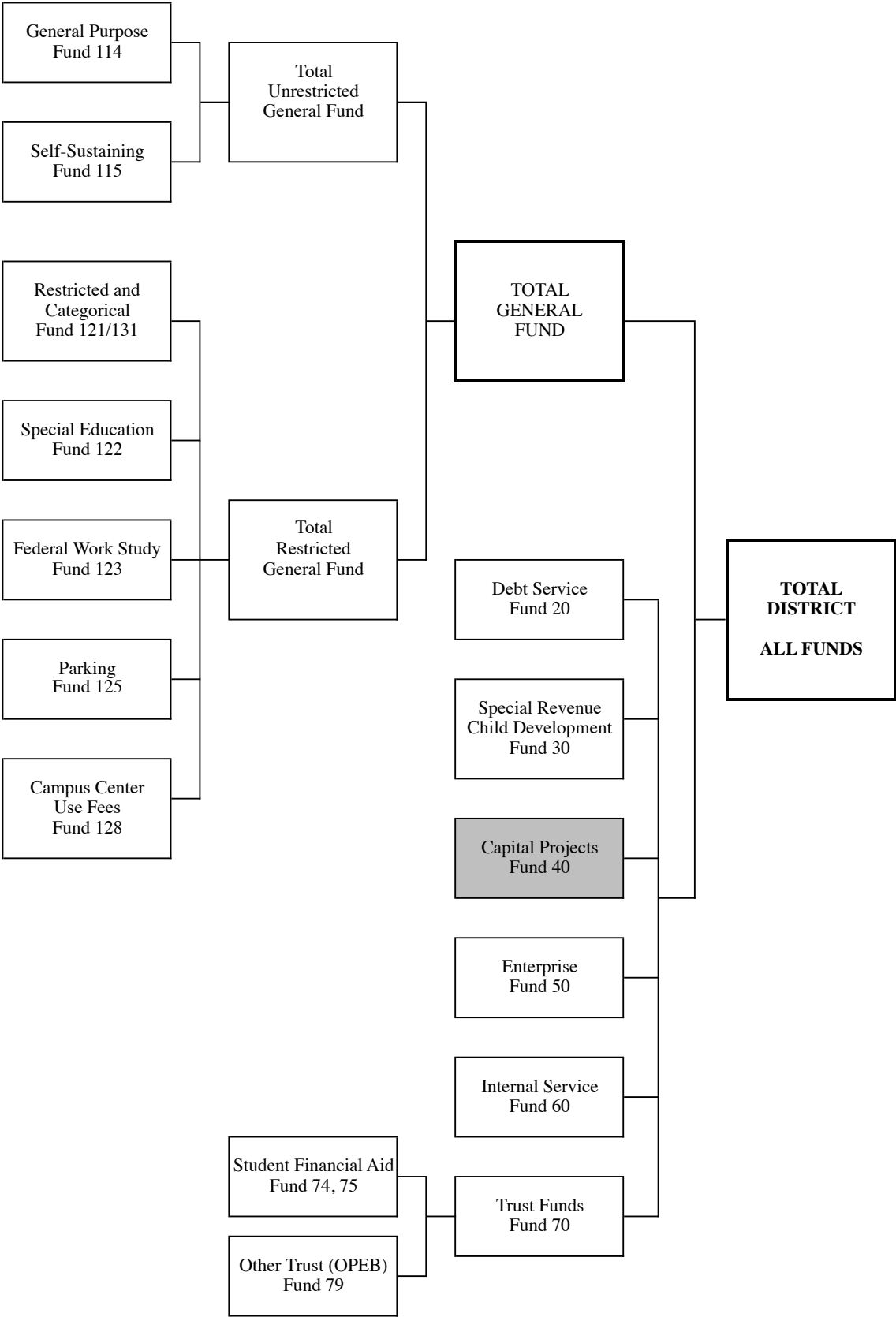
**Fund 30
Child Development**

2017-18 BUDGETS

REVENUE	Adopted Budget 16/17		Actual 16/17		Budget 17/18
Federal					
Child Care Food Program	\$ 38,000	\$ 38,000	\$ 42,499	\$ 42,499	\$ 38,000
Other Federal	0	0	0	0	0
Total Federal Revenue	\$ 38,000	\$ 38,000	\$ 42,499	\$ 42,499	\$ 38,000
State					
Department of Education	\$ 274,528	\$ 274,528	\$ 287,643	\$ 287,643	\$ 288,629
Child Dev. Center Tax Bailout	424,227	424,227	426,945	426,945	433,632
Child Care Food Program	1,500	1,500	1,565	1,565	1,500
STRS On-Behalf Payments	52,769	52,769	40,616	40,616	62,795
Other State	0	0	0	0	0
Total State Revenue	\$ 753,024	\$ 753,024	\$ 756,769	\$ 756,769	\$ 786,556
Local					
Parent Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Parent Fees - Non Certified	1,828,108	1,828,108	1,745,301	1,745,301	1,815,113
Other Local	0	0	0	0	0
Interest Income	0	0	0	0	0
Total Local Revenue	\$ 1,828,108	\$ 1,828,108	\$ 1,745,301	\$ 1,745,301	\$ 1,815,113
TOTAL REVENUE	\$ 2,619,132	\$ 2,619,132	\$ 2,544,569	\$ 2,544,569	\$ 2,639,669
EXPENSES					
Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	451,157	451,157	454,234	454,234	451,157
Other Teachers	0	0	0	0	0
Other Non-Teachers	281,472	281,472	311,998	311,998	191,932
Total Certificated Salaries	\$ 732,629	\$ 732,629	\$ 766,232	\$ 766,232	\$ 643,089
Contract Non-instructional	\$ 857,391	\$ 857,391	\$ 810,967	\$ 810,967	\$ 847,252
Contract Instructional Aides	0	0	0	0	0
Other Non-instructional	252,300	252,300	315,446	315,446	259,944
Other Instructional Aides	0	0	0	0	0
Students	51,624	51,624	35,024	35,024	19,892
Total Classified Salaries	\$ 1,161,314	\$ 1,161,314	\$ 1,161,437	\$ 1,161,437	\$ 1,127,088
Total Salaries	\$ 1,893,944	\$ 1,893,944	\$ 1,927,669	\$ 1,927,669	\$ 1,770,177
Total Staff Benefits	\$ 572,574	\$ 572,574	\$ 649,102	\$ 649,102	\$ 707,801
Total Materials and Supplies	\$ 146,451	\$ 146,451	\$ 160,629	\$ 160,629	\$ 146,787
Contracted Services	\$ 0	\$ 0	\$ 37,772	\$ 37,772	\$ 0
Lease of Equipment & Facilities	0	0	0	0	0
Utilities	0	0	0	0	0
Other Operating	45,000	45,000	63,625	63,625	12,904
Total Operating	\$ 45,000	\$ 45,000	\$ 101,398	\$ 101,398	\$ 12,904
Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	14,825	14,825	0
Other Capital Outlay	0	0	1,960	1,960	2,000
Total Capital Outlay	\$ 0	\$ 0	\$ 16,785	\$ 16,785	\$ 2,000
TOTAL EXPENSES	\$ 2,657,969	\$ 2,657,969	\$ 2,855,582	\$ 2,855,582	\$ 2,639,669
Transfers-in	\$ 38,837	\$ 38,837	\$ 38,837	\$ 38,837	\$ 0
Other Sources	0	0	0	0	0
Transfers-out	0	0	0	0	0
Contingency	0	0	0	0	0
Other Outgo	0	0	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 38,837	\$ 38,837	\$ 38,837	\$ 38,837	\$ 0
Net Change in Fund Balance	\$ 0	\$ 0	\$ (272,176)	\$ (272,176)	\$ 0
Beginning Balance, July 1	793,270	793,270	793,270	793,270	521,094
Adjustments to Beginning Balance	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 793,270	\$ 793,270	\$ 521,094	\$ 521,094	\$ 521,094

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CAPITAL PROJECTS FUND



CAPITAL PROJECTS

Fund 40

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

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

Capital Projects:

The 2017/18 Budget Act provides \$76.86 million for deferred maintenance, instructional equipment, and specified water conservation projects. These resources allow districts to protect investments previously made in facilities, and to improve students' experiences by investing in new instructional equipment. For 2017/18, the district will receive \$1,759,090 for Physical Plant & Instructional Support, for which no local match is required. Of this, \$1,259,090 is budgeted in the Capital Projects Fund and \$500,000 is budgeted in the Restricted and Categorical Fund.

At the November 2012 statewide general election, voters approved Proposition 39, the California Clean Energy Jobs Act of 2012, which allocates revenue to local education agencies to support energy efficiency and alternative energy projects, along with related improvements and repairs that contribute to reduced operating costs and improved health and safety conditions in public schools. Proposition 39 provides for annual transfers from the state's general fund to the clean energy jobs creation fund for a period of five years beginning in 2013/14 through 2017/18. For 2017/18, the state allocated \$38.9 million for energy projects, of which \$891,732 will be apportioned to the district for energy efficiency and renewable generation projects, which is budgeted in the Capital

Projects Fund. This is the final year for program funding with the majority of the funds to be released in July and August 2017.

Measure C Projects:

On June 6, 2006, voters in the district's service area approved by a 65.69% margin a \$490.8 million General Obligation bond (Measure C). In May 2007, the district issued Series A bonds of \$149.9 million and Series B bonds of \$99.9 million. In June 2011, the district issued Measure C, Series C bonds for \$184 million. In October 2016, the district issued Measure C, Series D (tax-exempt) bonds for \$26 million and Series E (taxable) bonds of \$30.76 million. The bond measure will enable the district to upgrade electrical, heating, and ventilation systems; upgrade fire/seismic safety; repair leaky roofs, improve disabled access, repair/expand classrooms for nurses/paramedics; upgrade technology; and repair, construct, acquire, and equip buildings, classrooms, libraries, sites, and science/computer labs.

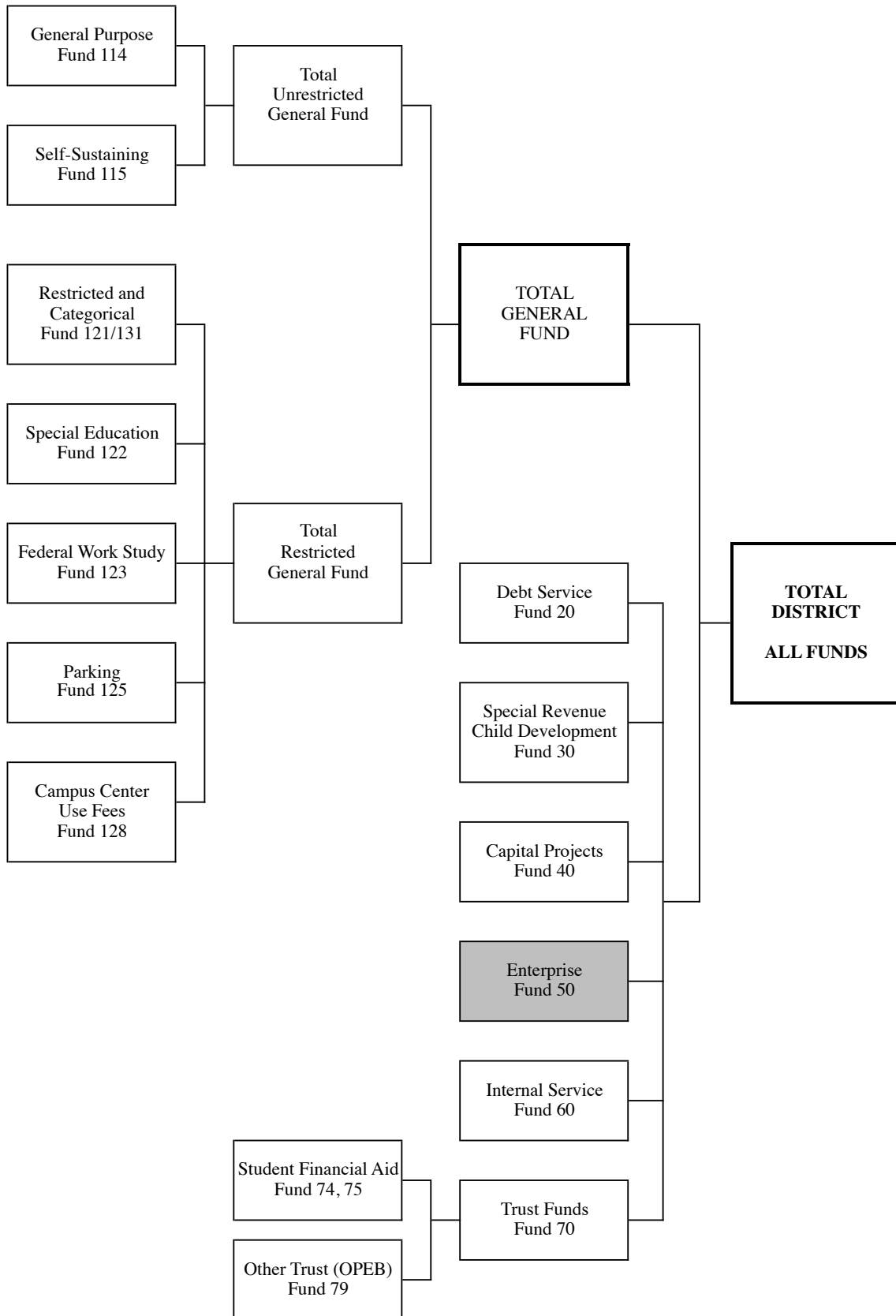
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 40 Capital Projects

2017-18 BUDGETS

REVENUE	Adopted Budget 16/17		Actual 16/17	Budget 17/18
State	\$	6,303,419	\$	1,675,852
Local		600,000		855,173
TOTAL REVENUE	\$	6,903,419	\$	2,531,026
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	\$	1,371,235	\$	995,637
Contract Instructional Aides		0		0
Other Non-instructional		0		85,490
Other Instructional Aides		0		0
Students		0		0
Total Classified Salaries	\$	1,371,235	\$	1,081,127
Total Salaries	\$	1,371,235	\$	1,081,127
Total Staff Benefits	\$	492,124	\$	391,253
Total Materials and Supplies	\$	36,820	\$	58
Contracted Services	\$	0	\$	3,347,232
Lease of Equipment & Facilities		0		30,064
Utilities		0		0
Other Operating		7,029,341		2,690,688
Total Operating	\$	7,029,341	\$	6,067,984
Site Improvement	\$	0	\$	0
Buildings		0		31,658,800
Equipment-New & Replacement		0		6,937,206
Other Capital Outlay		31,593,653		0
Total Capital Outlay	\$	31,593,653	\$	38,596,006
TOTAL EXPENSES	\$	40,523,173	\$	46,136,428
Transfers-in	\$	0	\$	2,250,092
Other Sources		0		78,616,894
Transfers-out		0		0
Contingency		0		0
Other Outgo		0		0
TOTAL TRANSFERS/OTHER SOURCES	\$	0	\$	80,866,985
Net Change in Fund Balance	\$	(33,619,754)	\$	37,261,583
Beginning Balance, July 1		43,560,766		43,560,766
Adjustments to Beginning Balance		0		(89,482)
NET FUND BALANCE, June 30	\$	9,941,011	\$	80,732,867
				\$ 45,675,407

ENTERPRISE FUND



ENTERPRISE FUND
FOOTHILL and DE ANZA CAMPUS CENTERS
FLINT CENTER

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

Foothill Enterprise Fund

Bookstore

Foothill Bookstore is budgeting a 15% increase in sales in 2017/18, with a slight increase due to the introduction of Inclusive Access. Total expenses are expected to increase slightly from 2016/17. A net profit of \$10,390 has been budgeted for the year.

The Inclusive Access program is a new textbook model in collaboration with top publishers that converts books into digital content. All students in a class buy into the content, lowering the cost for everyone. All students in that class also get access to the content on the first day, and will not have to pay until after the tenth day of class. The digital content also includes Interactive Learning Platforms, such as Canvas.

Interactive Learning Platforms, or ILPs, are much more than just e-books. They are interactive software platforms developed to provide an enhanced learning experience beyond reading the text. They may include multi-media video and audio presentations and animation, and adaptive quizzes and homework sets which link directly to the related section of text when incorrect answers are given. They also allow for various levels of customization by the instructor, peer-to-peer sharing of notes, and the creation of digital flashcards that can be used with smartphone apps.

De Anza Enterprise Fund

Bookstore

Projected revenue is expected to be flat from 2016/17. Textbook rental income is expected to continue to decrease and Inclusive Access materials will increase. Inclusive access will provide our students a tremendous savings on course materials, but it may cause a decrease in total revenue.

The cost of sales is expected to decrease slightly and overall expenses are also expected to decrease. A net profit of \$25,000 has been projected for the year.

Dining Services

Dining Services is budgeting a slight sales drop of 3% due to lower enrollment. Total expenses are expected to increase, mainly due to rising salaries, benefits expenses, bankcard fees and paper supplies. Food costs are also expected to increase by 2%. A conservative net profit of \$23,162 has been projected for the year.

A net profit of \$48,162 has been budgeted for the De Anza Campus Center:

- Bookstore – \$25,000 Profit
- Dining Services – \$23,162 Profit

Flint Center

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

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

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

Foothill-DeAnza Community College District

Enterprise Fund

2017-18 BUDGETS

REVENUE	Foothill College	De Anza College	Flint Center	Total Enterprise
Local				
Sales	\$ 3,177,679	\$ 6,985,000	\$ 0	\$ 10,162,679
Other Local	162,005	519,133	542,191	1,223,329
TOTAL REVENUE	\$ 3,339,684	\$ 7,504,133	\$ 542,191	\$ 11,386,008
EXPENSES				
Cost of Sales	\$ 2,542,143	\$ 4,385,724	\$ 0	\$ 6,927,867
Management Salaries	\$ 129,570	\$ 225,687	\$ 0	\$ 355,257
Contract Salaries	165,671	874,470	21,450	1,061,591
Student Salaries	123,800	614,549	0	738,349
Other	79,856	36,043	0	115,899
Total Salaries	\$ 498,897	\$ 1,750,749	\$ 21,450	\$ 2,271,096
Total Staff Benefits	\$ 147,301	\$ 497,060	\$ 6,050	\$ 650,411
General Administration	\$ 70,001	\$ 692,147	\$ 0	\$ 762,148
Depreciation	39,100	49,422	0	88,522
Utilities	17,500	55,768	45,000	118,268
Other Operating	0	0	500,331	500,331
Total Operating	\$ 126,601	\$ 797,337	\$ 545,331	\$ 1,469,269
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	\$ 3,314,942	\$ 7,430,870	\$ 572,831	\$ 11,318,643
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Transfers-out	0	0	0	0
Contingency	0	0	0	0
Other Outgo	(14,352)	(25,101)	0	(39,453)
TOTAL TRANSFERS/OTHER SOURCES	\$ (14,352)	\$ (25,101)	\$ 0	\$ (39,453)
Net Increase (Decrease) in Retained Earnings	\$ 10,390	\$ 48,162	\$ (30,640)	\$ 27,912
Beginning Balance, July 1	0	3,276,788	2,377,526	5,654,314
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 10,390	\$ 3,324,950	\$ 2,346,886	\$ 5,682,226

Foothill-DeAnza Community College District

Enterprise Fund

TOTAL ENTERPRISE

REVENUE	Adopted Budget 16/17		Actual 16/17	Budget 17/18
Local				
Sales	\$ 10,348,994	\$	9,789,190	\$ 10,162,679
Other Local	1,436,075		1,297,668	1,223,329
TOTAL REVENUE	\$ 11,785,069	\$	11,086,858	\$ 11,386,008
EXPENSES				
Cost of Sales	\$ 7,399,700	\$	6,629,800	\$ 6,927,867
Management Salaries	\$ 333,784	\$	345,750	\$ 355,257
Contract Salaries	1,088,124		1,074,295	1,061,591
Student Salaries	656,714		704,416	738,349
Other	150,341		109,228	115,899
Total Salaries	\$ 2,228,963	\$	2,233,690	\$ 2,271,096
Total Staff Benefits	\$ 631,562	\$	646,991	\$ 650,411
General Administration	\$ 628,022	\$	957,501	\$ 762,148
Depreciation	56,955		67,914	88,522
Utilities	118,338		118,358	118,268
Other Operating	512,009		492,299	500,331
Total Operating	\$ 1,315,324	\$	1,636,072	\$ 1,469,269
Buildings	\$ 0	\$	0	\$ 0
Equipment-New & Replacement	0		0	0
Other Capital Outlay	0		0	0
Total Capital Outlay	\$ 0	\$	0	\$ 0
TOTAL EXPENSES	\$ 11,575,549	\$	11,146,552	\$ 11,318,643
Transfers-in	\$ 0	\$	0	\$ 0
Other Sources	0		162,836	0
Transfers-out	0		0	0
Contingency	0		0	0
Other Outgo	(59,798)		(44,044)	(39,453)
TOTAL TRANSFERS/OTHER SOURCES	\$ (59,798)	\$	118,792	\$ (39,453)
Net Increase (Decrease) in Retained Earnings	\$ 149,722	\$	59,098	\$ 27,912
Beginning Balance, July 1	5,595,216		5,595,216	5,654,314
Adjustments to Beginning Balance	0		0	0
NET FUND BALANCE, June 30	\$ 5,744,938	\$	5,654,314	\$ 5,682,226

Foothill-DeAnza Community College District

Enterprise Fund

FOOTHILL COLLEGE-TOTAL CAMPUS CENTER

	Adopted Budget		Actual		Budget
	16/17		16/17		17/18
REVENUE					
Local					
Sales	\$	3,401,994	\$	2,751,701	\$ 3,177,679
Other Local		162,000		104,486	162,005
TOTAL REVENUE	\$	3,563,994	\$	2,856,187	\$ 3,339,684
EXPENSES					
Cost of Sales	\$	2,673,900	\$	2,172,803	\$ 2,542,143
Management Salaries	\$	111,695	\$	126,373	\$ 129,570
Contract Salaries		250,185		203,779	165,671
Student Salaries		73,759		98,779	123,800
Other		75,234		73,616	79,856
Total Salaries	\$	510,873	\$	502,547	\$ 498,897
Total Staff Benefits	\$	184,100	\$	161,186	\$ 147,301
General Administration	\$	80,000	\$	105,875	\$ 70,001
Depreciation		39,100		20,915	39,100
Utilities		17,500		17,500	17,500
Other Operating		0		0	0
Total Operating	\$	136,600	\$	144,290	\$ 126,601
Buildings	\$	0	\$	0	\$ 0
Equipment-New & Replacement		0		0	0
Other Capital Outlay		0		0	0
Total Capital Outlay	\$	0	\$	0	\$ 0
TOTAL EXPENSES	\$	3,505,473	\$	2,980,827	\$ 3,314,942
Transfers-in	\$	0	\$	0	\$ 0
Other Sources		0		162,836	0
Transfers-out		0		0	0
Contingency		0		0	0
Other Outgo		(32,900)		(20,912)	(14,352)
TOTAL TRANSFERS/OTHER SOURCES	\$	(32,900)	\$	141,924	\$ (14,352)
Net Increase (Decrease) in Retained Earnings	\$	25,621	\$	17,283	\$ 10,390
Beginning Balance, July 1		(17,283)		(17,283)	0
Adjustments to Beginning Balance		0		0	0
NET FUND BALANCE, June 30	\$	8,338	\$	0	\$ 10,390

Foothill-DeAnza Community College District

Enterprise Fund

DE ANZA COLLEGE-TOTAL CAMPUS CENTER

	Adopted Budget		Actual		Budget
	16/17		16/17		17/18
REVENUE					
Local					
Sales	\$	6,947,000	\$	7,037,489	\$ 6,985,000
Other Local		810,236		520,359	519,133
TOTAL REVENUE	\$	7,757,236	\$	7,557,848	\$ 7,504,133
EXPENSES					
Cost of Sales	\$	4,725,800	\$	4,456,997	\$ 4,385,724
Management Salaries	\$	222,089	\$	219,377	\$ 225,687
Contract Salaries		818,089		849,112	874,470
Student Salaries		582,955		605,637	614,549
Other		75,107		35,612	36,043
Total Salaries	\$	1,698,240	\$	1,709,738	\$ 1,750,749
Total Staff Benefits	\$	439,812	\$	479,709	\$ 497,060
General Administration	\$	548,022	\$	851,626	\$ 692,147
Depreciation		17,855		46,999	49,422
Utilities		55,838		55,858	55,768
Other Operating		0		0	0
Total Operating	\$	621,715	\$	954,483	\$ 797,337
Buildings	\$	0	\$	0	\$ 0
Equipment-New & Replacement		0		0	0
Other Capital Outlay		0		0	0
Total Capital Outlay	\$	0	\$	0	\$ 0
TOTAL EXPENSES	\$	7,485,567	\$	7,600,927	\$ 7,430,870
Transfers-in	\$	0	\$	0	\$ 0
Other Sources		0		0	0
Transfers-out		0		0	0
Contingency		0		0	0
Other Outgo		(26,898)		(23,132)	(25,101)
TOTAL TRANSFERS/OTHER SOURCES	\$	(26,898)	\$	(23,132)	\$ (25,101)
Net Increase (Decrease) in Retained Earnings	\$	244,771	\$	(66,211)	\$ 48,162
Beginning Balance, July 1		3,342,998		3,342,998	3,276,788
Adjustments to Beginning Balance		0		0	0
NET FUND BALANCE, June 30	\$	3,587,769	\$	3,276,788	\$ 3,324,950

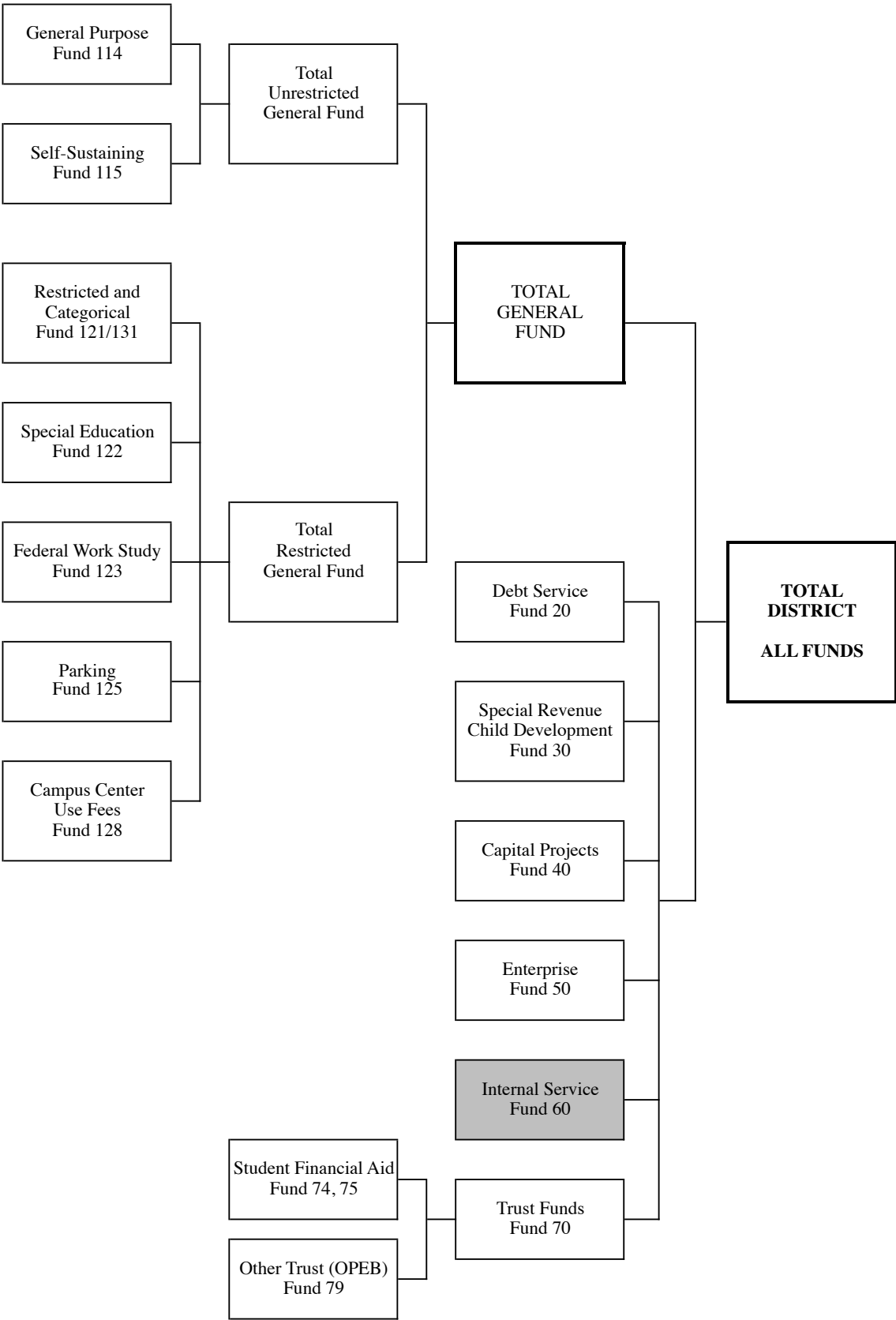
Foothill-DeAnza Community College District

Flint Center

2017-18 BUDGETS

REVENUE	Adopted Budget 16/17		Actual 16/17	Budget 17/18
Local				
Event	\$ 0	\$ 0	\$ 0	0
Theatre Services	0	0	0	0
Box Office	0	0	0	0
Concession	0	0	0	0
Interest Income	9,885	11,293	9,217	
Other Local	453,954	661,531	532,974	
TOTAL REVENUE	\$ 463,839	\$ 672,824	\$ 542,191	
EXPENSES				
Contract Teachers	\$ 0	\$ 0	\$ 0	0
Contract Non-teachers	0	0	0	0
Other Teachers	0	0	0	0
Other Non-teachers	0	0	0	0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0	0
Contract Non-instructional	\$ 19,850	\$ 21,404	\$ 21,450	
Contract Instructional Aides	0	0	0	
Other Non-instructional	0	0	0	
Other Instructional Aides	0	0	0	
Students	0	0	0	
Total Classified Salaries	\$ 19,850	\$ 21,404	\$ 21,450	21,450
Total Salaries	\$ 19,850	\$ 21,404	\$ 21,450	21,450
Total Staff Benefits	\$ 7,650	\$ 6,096	\$ 6,050	6,050
Total Materials and Supplies	\$ 0	\$ 0	\$ 0	0
Contracted Services	\$ 492,912	\$ 469,719	\$ 487,816	
Lease of Equipment & Facilities	0	0	0	
Utilities	45,000	45,000	45,000	
Other Operating	19,097	22,580	12,515	
Total Operating	\$ 557,009	\$ 537,299	\$ 545,331	545,331
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	\$ 584,509	\$ 564,799	\$ 572,831	572,831
NET INCOME FROM OPERATIONS	\$ (120,670)	\$ 108,025	\$ (30,640)	(30,640)
Transfers-in	\$ 0	\$ 0	\$ 0	0
Other Sources	0	0	0	0
Transfers-out	0	0	0	0
Contingency	0	0	0	0
Other Outgo	0	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0	0
Net Change in Fund Balance	\$ (120,670)	\$ 108,025	\$ (30,640)	
Beginning Balance, July 1	2,269,501	2,269,501	2,377,526	
Adjustments to Beginning Balance	0	0	0	
NET FUND BALANCE, June 30	\$ 2,148,831	\$ 2,377,526	\$ 2,346,886	2,346,886

INTERNAL SERVICE FUND



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INTERNAL SERVICE

Fund 60

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

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

The Rate Stabilization Fund (RSF) is accounted for within the Internal Service Fund. It is used to offset costs and stabilize the variable benefit rate increases so that increasing costs can be "smoothed out" more gradually, allowing time to adjust the plan and/or rates in an informed manner through the Joint Labor Management Benefit Committee (JLMBC). The RSF activity is reported on a calendar year basis to align with the benefit plan year. Final RSF benefit plan year balances will be reported in the second quarter report after plan year contributions and expenses are closed out in December. It is projected that the RSF balance for plan year 2017 ending December 31, 2017 will be \$8.57 million, and that the 2018 mid-plan year balance as of June 30, 2018 will be \$8.12 million.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 60
Internal Service**

2017-18 BUDGETS

REVENUE	<div>Active Employees</div> <div>Retirees</div>		Total Fund 600
Contributions - Active Benefits	\$ 43,480,299	\$ 0	\$ 43,480,299
Contributions - Retiree Benefits	0	7,400,000	7,400,000
Employee Contributions	5,350,000	0	5,350,000
TOTAL REVENUE	\$ 48,830,299	\$ 7,400,000	\$ 56,230,299
EXPENSES			
Medical/Prescription/Dental/Vision	\$ 21,920,757	\$ 7,400,000	\$ 29,320,757
Retirement	23,968,533	0	23,968,533
Worker's Comp/Ext Sk Lv/Vac Pay	2,185,700	0	2,185,700
Unemployment Insurance	211,300	0	211,300
Other	1,600,729	0	1,600,729
TOTAL EXPENSES	\$ 49,887,018	\$ 7,400,000	\$ 57,287,018
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ (1,056,719)	\$ 0	\$ (1,056,719)
Beginning Balance, July 1	0	0	9,180,617
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ (1,056,719)	\$ 0	\$ 8,123,898

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

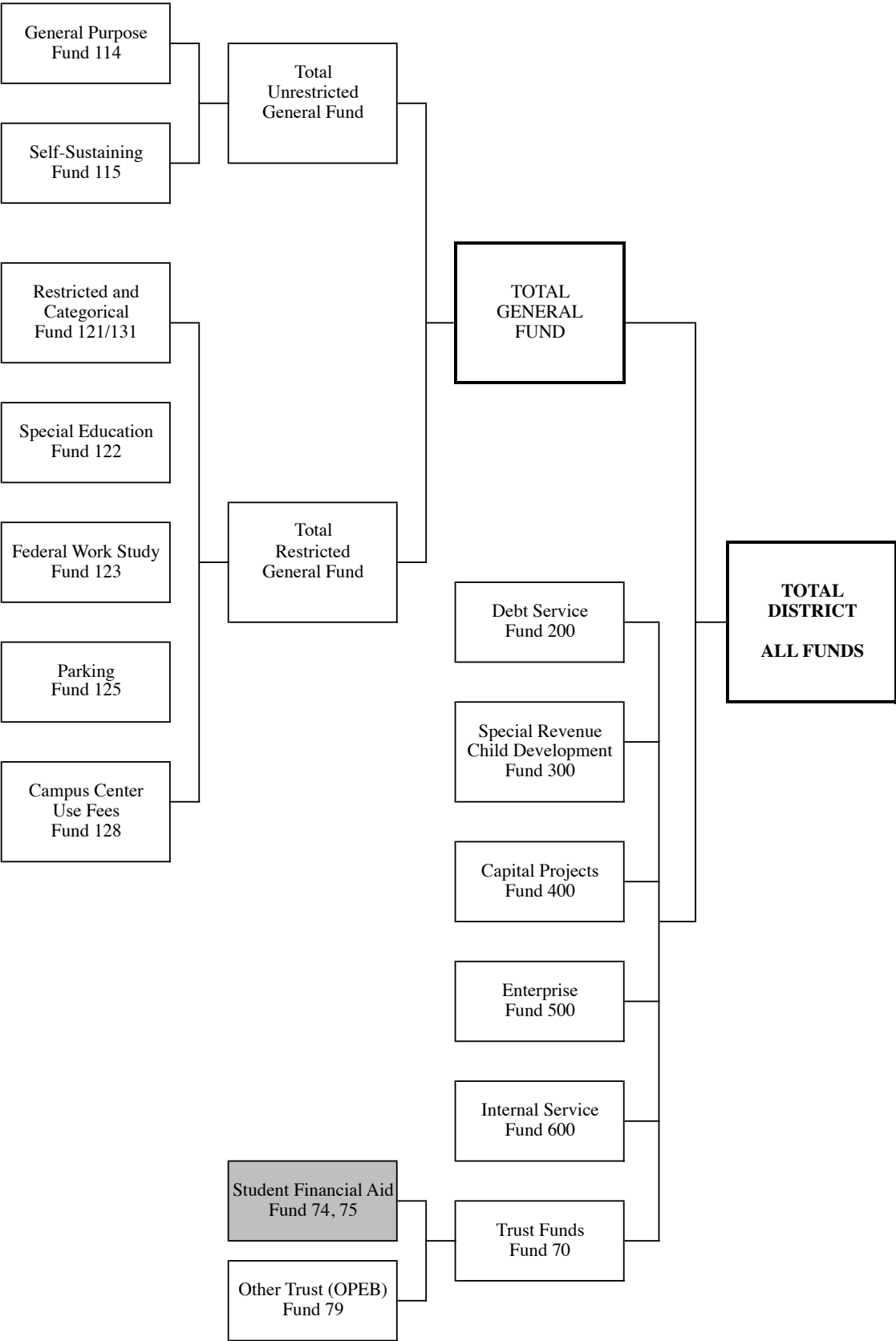
**Fund 60
Internal Service**

ACTIVE EMPLOYEES AND RETIREES

REVENUE	Adopted Budget 16/17		Actual 16/17	Budget 17/18
Contributions - Active Benefits	\$	46,582,538	\$ 42,318,121	\$ 43,480,299
Contributions - Retiree Benefits		7,425,500	6,997,599	7,400,000
Employee Contributions		0	5,226,447	5,350,000
TOTAL REVENUE	\$	54,008,038	\$ 54,542,168	\$ 56,230,299
EXPENSES				
Medical/Prescription/Dental/Vision	\$	27,739,514	\$ 28,296,628	\$ 29,320,757
Retirement		21,984,406	22,840,758	23,968,533
Worker's Comp/Ext Sk Lv/Vac Pay		2,647,700	1,840,110	2,185,700
Unemployment Insurance		209,800	199,756	211,300
Other		1,464,145	1,530,919	1,600,729
TOTAL EXPENSES	\$	54,045,564	\$ 54,708,171	\$ 57,287,018
Transfers-in	\$	1,500,000	\$ 0	\$ 0
Other Sources		0	0	0
Transfers-out		0	(927,850)	0
Contingency		0	0	0
Other Outgo		(1,500,000)	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$	0	\$ (927,850)	\$ 0
Net Change in Fund Balance	\$	(37,526)	\$ (1,093,854)	\$ (1,056,719)
Beginning Balance, July 1		10,274,471	10,274,471	9,180,617
Adjustments to Beginning Balance		0	0	0
NET FUND BALANCE, June 30	\$	10,236,945	\$ 9,180,617	\$ 8,123,898

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STUDENT FINANCIAL AID FUND



STUDENT FINANCIAL AID**Fund 74, 75**

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

For 2017/18, we are budgeting \$23.8 million in revenue, which includes \$825,000 in scholarships and other revenues from the Foundation, and we are budgeting \$23.8 million in expenses.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 74, 75 Student Financial Aid

2017-18 BUDGETS

REVENUE	Foothill College	De Anza College	Total Fund 700
Federal			
Pell Grants	\$ 5,149,844	\$ 15,396,952	\$ 20,546,796
Other Federal	30,000	45,000	75,000
Total Federal Revenue	\$ 5,179,844	\$ 15,441,952	\$ 20,621,796
State			
EOPS	\$ 0	\$ 0	\$ 0
Cal Grant	500,280	1,843,672	2,343,952
Other State	0	0	0
Total State Revenue	\$ 500,280	\$ 1,843,672	\$ 2,343,952
Local			
Interest Income	\$ 0	\$ 0	\$ 0
Other Local	350,000	475,000	825,000
Total Local Revenue	\$ 350,000	\$ 475,000	\$ 825,000
TOTAL REVENUE	\$ 6,030,124	\$ 17,760,624	\$ 23,790,748
EXPENSES			
Operating Expenses	\$ 350,000	\$ 475,000	\$ 825,000
Student Grants	5,680,124	17,285,624	22,965,748
TOTAL EXPENSES	\$ 6,030,124	\$ 17,760,624	\$ 23,790,748
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Outgo (Grants in Aid)	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	55,866
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 55,866

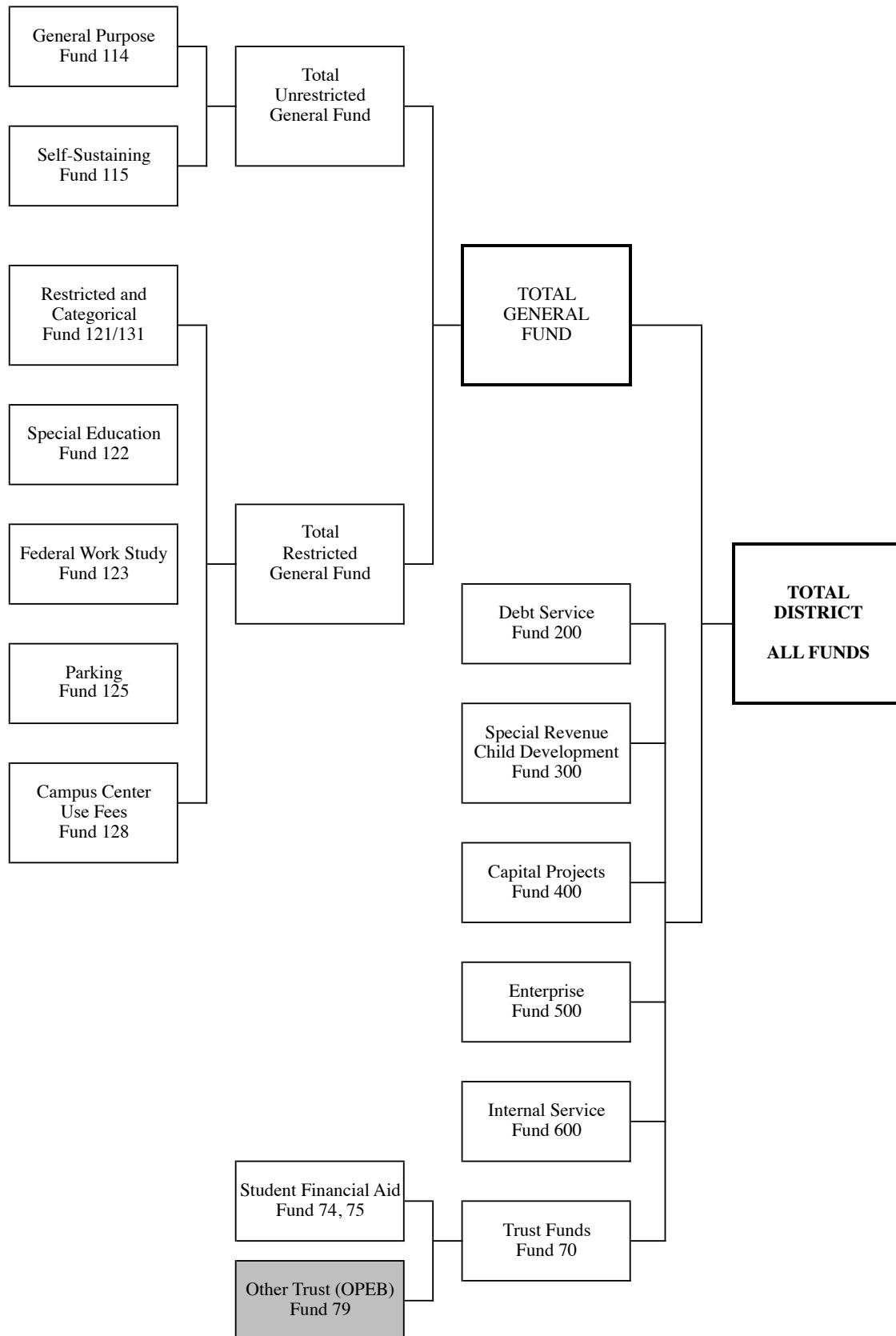
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 74, 75 Student Financial Aid

TOTAL DISTRICT

REVENUE	Adopted Budget 16/17		Actual 16/17	Budget 17/18
Federal				
Pell Grants	\$ 24,519,000	\$	20,216,322	\$ 20,546,796
Other Federal	40,000		70,691	75,000
Total Federal Revenue	\$ 24,559,000	\$	20,287,013	\$ 20,621,796
State				
EOPS	\$ 0	\$	0	\$ 0
Cal Grant	1,920,000		2,144,959	2,343,952
Other State	0		0	0
Total State Revenue	\$ 1,920,000	\$	2,144,959	\$ 2,343,952
Local				
Interest Income	\$ 0	\$	0	\$ 0
Other Local	550,000		564,430	825,000
Total Local Revenue	\$ 550,000	\$	564,430	\$ 825,000
TOTAL REVENUE	\$ 27,029,000	\$	22,996,403	\$ 23,790,748
EXPENSES				
Operating Expenses	\$ 550,000	\$	580,620	\$ 825,000
Student Grants	26,479,000		22,691,900	22,965,748
TOTAL EXPENSES	\$ 27,029,000	\$	23,272,520	\$ 23,790,748
Transfers-in	\$ 0	\$	259,928	\$ 0
Other Sources	0		0	0
Transfers-out	0		0	0
Contingency	0		0	0
Other Outgo (Grants in Aid)	0		0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$	259,928	\$ 0
Net Change in Fund Balance	\$ 0	\$	(16,190)	\$ 0
Beginning Balance, July 1	72,056		72,056	55,866
Adjustments to Beginning Balance	0		0	0
NET FUND BALANCE, June 30	\$ 72,056	\$	55,866	\$ 55,866

OTHER TRUST (OPEB)



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OTHER TRUST (OPEB)**Fund 79**

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

Annually, this fund incurs minimal activity that consists of the district contribution, which is typically recorded in the second quarter, with investment income and administrative fees recorded in the fourth quarter of the fiscal year. On the next page is a historical summary of the irrevocable trust's activity, which reflects an estimated balance of \$18,450,906 for fiscal year 2017/18. This summary will be adjusted for investment income and expenses at year-end.

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

	Contribution	Investment Income	Administrative Expense	Investment Expense	Balance
Balance					\$4,724,776
2010-11	\$400,000	\$1,187,227	(\$7,001)		6,305,002
2011-12	250,000	17,217	(7,348)		6,564,871
2012-13	500,000	764,116	(10,916)		7,818,071
2013-14	1,500,000	1,551,327	(12,568)		10,856,830
2014-15	1,500,000	35,123	(11,948)		12,380,005
2015-16	1,500,000	119,591	(5,912)	(4,323)	13,989,362
2016-17	1,500,000	1,474,081	(7,242)	(5,295)	16,950,906
2017-18*	\$1,500,000	\$-	\$-	\$-	\$18,450,906

Source: CERBT Annual Statements

* Projected

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 79
Other Trust (OPEB)**

TOTAL DISTRICT

REVENUE	Adopted Budget 16/17	Actual 16/17	Budget 17/18
Investment Revenue	\$ 0	\$ 1,474,081	\$ 0
TOTAL REVENUE	\$ 0	\$ 1,474,081	\$ 0
EXPENSES			
Administrative Expenses	\$ 0	\$ 7,242	\$ 0
Investment Expenses	0	5,295	0
TOTAL EXPENSES	\$ 0	\$ 12,538	\$ 0
Transfers-in	\$ 0	\$ 1,500,000	\$ 1,500,000
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 1,500,000	\$ 1,500,000
Net Change in Fund Balance	\$ 0	\$ 2,961,544	\$ 1,500,000
Beginning Balance, July 1	0	13,989,362	16,950,906
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 16,950,906	\$ 18,450,906

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SUPPLEMENTAL INFORMATION

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

District: (420) FOOTHILL-DEANZA

CHANGE THE PERIOD
Fiscal Year: 2016-2017
Quarter Ended: (Q4) Jun 30, 2017

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2013-14	Actual 2014-15	Actual 2015-16	Projected 2016-2017
Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	185,381,250	190,596,965	219,047,009	205,052,448
A.2	Other Financing Sources (Object 8900)	297,962	125,554	4,115,024	0
A.3	Total Unrestricted Revenue (A.1 + A.2)	185,679,212	190,722,519	223,162,033	205,052,448
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	173,876,424	175,648,496	196,733,808	205,519,328
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	12,085,260	12,163,077	16,089,377	7,644,050
B.3	Total Unrestricted Expenditures (B.1 + B.2)	185,961,684	187,811,573	212,823,185	213,163,378
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	-282,472	2,910,946	10,338,848	-8,110,930
D.	Fund Balance, Beginning	53,670,758	53,388,286	56,299,232	66,638,899
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	53,670,758	53,388,286	56,299,232	66,638,899
E.	Fund Balance, Ending (C. + D.2)	53,388,286	56,299,232	66,638,080	58,527,969
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	28.7%	30%	31.3%	27.5%

II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)	27,355	27,353	27,353	25,967
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III. Total General Fund Cash Balance (Unrestricted and Restricted)

As of the specified quarter ended for each fiscal year					
	2013-14	2014-15	2015-16	2016-2017	
H.1	Cash, excluding borrowed funds	86,994,888	88,897,791	76,716,622	
H.2	Cash, borrowed funds only		0	0	
H.3	Total Cash (H.1 + H.2)	72,067,282	86,994,888	88,897,791	76,716,622

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

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
I. Revenues:					
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	204,235,219	205,142,212	205,052,448	100%
I.2	Other Financing Sources (Object 8900)	0	745,162	0	
I.3	Total Unrestricted Revenue (I.1 + I.2)	204,235,219	205,887,374	205,052,448	99.6%
J. Expenditures:					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	200,899,177	206,601,415	205,519,328	99.5%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	6,656,621	9,291,191	7,644,050	82.3%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	207,555,798	215,892,606	213,163,378	98.7%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-3,320,579	-10,005,232	-8,110,930	
L	Adjusted Fund Balance, Beginning	66,412,337	66,638,899	66,638,899	
L.1	Fund Balance, Ending (C. + L.2)	63,091,758	56,633,667	58,527,969	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	30.4%	26.2%		

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

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

Contract Period Settled (Specify) YYYY-YY	Management			Academic			Classified		
	Permanent			Temporary					
	Total Cost Increase	% *	Total Cost Increase	Total Cost Increase	% *	Total Cost Increase	Total Cost Increase	% *	Total Cost Increase
a. SALARIES:									
Year 1:									
Year 2:									
Year 3:									
b. BENEFITS:									
Year 1:									
Year 2:									
Year 3:									

* As specified in Collective Bargaining Agreement or other Employment Contract

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

VI. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)?	YES
---	-----

If yes, list events and their financial ramifications. (Enter explanation below, include additional pages if needed.) deficit. Annual enrollment fell by 4.3%, a loss of 1,176 FTES, for the year

VII. Does the district have significant fiscal problems that must be addressed?

This year?	NO
Next year?	YES

The FY 2017-18 Adopted Budget will include a strategy to manage and reduce the structural deficit. The District is taking ongoing expenditures to ongoing revenues is met. If yes, what are the problems and what actions will be taken? (Enter explanation below, include additional pages if needed.)

**RESOLUTION
2017-22**

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

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

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

BUDGET REVISIONS

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

Fund 114 - General Purpose Fund

The major revisions to the General Purpose Fund include a revision to increase state revenue for the return of 15/16 Recalc 2% BOG Waiver funds, with a corresponding increase to the capital outlay category (\$97,766); a net increase to campus and Central Services revenues, with corresponding increases to the materials and operating expenses categories (\$241,124); increases to local revenue for revenue received from De Anza Student Accounts for student tutors (\$132,871), for revenue received from the Foundation for District Opening Day expenses (\$5,000) and salary backfill (\$3,715), for a procard rebate (\$19,894), and for the sale of surplus items (\$4,500), with corresponding increases to salaries and benefits, materials and supplies, and the operating expenses categories; a decrease to local revenue to reverse a prior quarter revision for salary backfill, with corresponding decreases to the salaries and benefits categories (\$51,486); transfers out to the Special Education Fund and transfers in from the Special Education Fund to close out residual balances from unspent part- and full-time faculty labor and benefits, with corresponding net increases to the salaries and benefits categories (net \$567,462); transfers out to the Special Education Fund for salary backfill (\$223), to the Capital Projects Fund for facilities and equipment maintenance (\$1,225,000), and to the Restricted and Categorical Fund for salary backfill (\$150,000) and for Health Services' TB tests (\$7,020), with corresponding decreases to the salaries, benefits and operating expenses categories.

Sources Account Series			Uses Account Series		
0xxx	- Revenue	\$ 453,385	1000	- Certificated Salaries	\$ 268,506
5000	- Operating Expenses	968,246	2000	- Classified Salaries	130,969
8900	- Transfers/Other Sources	703,237	3000	- Employee Benefits	102,864
			4000	- Materials and Supplies	6,744
			6000	- Capital Outlay	97,766
			7000	- Transfers/Other Outgo	1,518,019
Totals			\$ 2,124,868		

Fund 121/131 - Restricted and Categorical Fund

The major revisions to the Restricted and Categorical Fund include transfers in from the General Purpose Fund for salary backfill (\$150,000) and for Health Services' TB tests (\$7,020), with corresponding increases to the operating expenses category, and a transfer out to the Student Financial Aid Fund for student grants in aid (\$208,800), with a corresponding decrease to other outgo.

Sources Account Series		Uses Account Series	
7000 - Student Grants in Aid	\$ 208,800	5000 - Operating Expenses	\$ 157,020
8900 - Transfers/Other Sources	157,020	7000 - Transfers/Other Outgo	208,800
Totals	\$ 365,820		\$ 365,820

Fund 122 - Special Education Fund

The major revisions to the Special Education Fund include transfers in from the General Purpose Fund for salary backfill (\$223), and transfers in from the General Purpose Fund and transfers out to the General Purpose Fund to close out residual balances from unspent part- and full-time faculty labor and benefits (net \$567,462), with corresponding net decreases to the salaries and benefits expense categories.

Sources Account Series		Uses Account Series	
1000 - Certificated Salaries	\$ 461,091	2000 - Classified Salaries	\$ 180
3000 - Employee Benefits	106,328	7000 - Transfers/Other Outgo	703,237
8900 - Transfers/Other Sources	135,999		
Totals	\$ 703,417		\$ 703,417

Fund 123 - Federal Work Study Fund

The major revisions to the Federal Work Study Fund include a transfer out to the Student Financial Aid Fund for SEOG student grants in aid, with a corresponding decrease to the salaries category (\$51,128).

Sources Account Series		Uses Account Series	
2000 - Classified Salaries	\$ 51,128	7000 - Transfers/Other Outgo	\$ 51,128
Totals	\$ 51,128		\$ 51,128

Fund 400 - Capital Projects Fund

The major revisions to the Capital Projects Fund include a transfer in from the General Purpose Fund for facilities and equipment maintenance, with a corresponding increase to the operating expenses category (\$1,225,000), increases to other sources for the issuance of 2006 GOB Series D, and E proceeds (\$46,498,712), and for the sale of bonds issued under the 2016 Certificates of Participation (COP) for the Flint parking garage retrofit (\$10,000,000), with corresponding increases to the operating expenses and capital outlay categories, for a net increase to fund balance of \$30,549,960.

Sources Account Series		Uses Account Series	
8900 - Transfers/Other Sources	\$ 57,723,712	5000 - Operating Expenses	\$ 6,009,625
		6000 - Capital Outlay	21,164,126
		Increase to Fund Balance	30,549,960
Totals	\$ 57,723,712		\$ 57,723,712

Fund 74, 75 - Student Financial Aid Fund

The major revisions to the Student Financial Aid Fund include an increase to state revenue for the Full-Time Student Success Grant (FTSSG) (\$118,232), and transfers in from the Restricted and Categorical Fund for student grants (\$208,800), and from the Federal Work Study Fund to close out SEOG (\$51,128), with corresponding increases to student grants in aid.

Sources Account Series			Uses Account Series		
0xxx	- Revenue	\$ 118,232	7000	- Student Grants in Aid	\$ 378,160
8900	- Transfers/Other Sources	259,928			
Totals		\$ 378,160			\$ 378,160

AYES

NOES

ABSENT

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on August 28, 2017.

Judy C. Miner, Ed.D.
Secretary to the Board

**RESOLUTION
2017-23**

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

5000	- Operating Expenses	\$ 382,484
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To Account Series

1000	- Certificated Salaries	\$	147,805
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2000 - Classified Salaries	144,404
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3000	- Employee Benefits	8,705
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4000	- Materials and Supplies	81,570
------	--------------------------	--------

Totals	\$ 382,484
---------------	-------------------

\$ 382,484

AYES
NOES
ABSENT

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on August 28, 2017.

Judy C. Miner, Ed.D.
Secretary to the Board

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2016-2017
Actual Summary
for GENERAL FUNDS**

REVENUE	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	Restricted & Categorical Fund 121/131	Special Educ. Fund 122	Federal Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Federal Revenue	0	0	0	1,311,247	0	550,060	0	0	1,861,307	1,861,307
State Revenue	25,017,424	3,608,201	28,625,625	42,437,505	2,845,136	0	0	0	45,282,642	73,908,266
Local Revenue	165,879,873	10,546,951	176,426,824	2,251,727	0	0	2,279,792	2,117,206	6,648,724	183,075,548
TOTAL REVENUE	\$ 190,897,297	\$ 14,155,151	\$ 205,052,448	\$ 46,000,479	\$ 2,845,136	\$ 550,060	\$ 2,279,792	\$ 2,117,206	\$ 53,792,673	\$ 258,845,121
EXPENSES										
Certificated Salaries	\$ 90,750,604	\$ 370,097	\$ 91,120,701	\$ 4,936,602	\$ 2,691,808	\$ 0	\$ 0	\$ 63,938	\$ 7,692,348	\$ 98,813,049
Classified Salaries	36,649,985	2,158,383	38,808,368	8,310,758	1,972,657	655,973	949,666	548,231	12,437,287	51,245,655
Employee Benefits	44,425,597	618,707	45,044,304	4,079,770	1,410,062	0	246,739	271,932	6,008,504	51,052,808
Materials and Supplies	2,781,777	84,158	2,865,935	1,609,847	51,441	2,694	0	69,132	1,733,114	4,599,049
Operating Expenses	18,032,253	8,893,210	26,925,463	24,714,285	254,584	4,258	196,833	152,954	25,322,913	52,248,376
Capital Outlay	634,793	119,764	754,557	1,144,217	144,915	0	0	143,675	1,432,807	2,187,364
TOTAL EXPENSES	\$ 193,275,009	\$ 12,244,319	\$ 205,519,328	\$ 44,795,479	\$ 6,525,468	\$ 662,925	\$ 1,393,238	\$ 1,249,863	\$ 54,626,973	\$ 260,146,301
TRANSFERS AND OTHER										
Transfers-in	1,631,087	0	1,631,087	301,378	4,374,834	163,993	109,314	0	4,949,519	6,580,606
Other Sources	41,925	100,266	142,191	8,653	0	0	0	0	8,653	150,844
Intrafund Transfers	81,241	(81,241)	0	0	0	0	0	0	0	0
Transfers-out	(8,397,741)	(891,209)	(9,288,950)	(208,800)	(703,237)	(51,128)	(995,867)	(840,561)	(2,799,594)	(12,088,544)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	(128,379)	0	(128,379)	(946,636)	0	0	0	0	(946,636)	(1,075,015)
TOTAL TRANSFERS/OTHER SOURCES	\$ (6,771,867)	\$ (872,183)	\$ (7,644,050)	\$ (845,405)	\$ 3,671,596	\$ 112,865	\$ (886,554)	\$ (840,561)	\$ 1,211,942	\$ (6,432,109)
FUND BALANCE										
Net Change in Fund Balance	\$ (9,149,579)	\$ 1,038,649	\$ (8,110,930)	\$ 359,595	\$ (8,735)	\$ 0	\$ 0	\$ 26,782	\$ 377,642	\$ (7,733,288)
Beginning Balance, July 1	57,919,372	8,492,965	66,412,337	7,360,733	35,099	0	0	395,995	7,791,828	74,204,165
Adjustments to Beginning Balance	82,009	144,554	226,562	0	0	0	0	0	0	226,562
NET FUND BALANCE, June 30	\$ 48,851,802	\$ 9,676,167	\$ 58,527,969	\$ 7,720,329	\$ 26,364	\$ 0	\$ 0	\$ 422,777	\$ 8,169,470	\$ 66,697,439

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2016-2017 Actual Summary for ALL FUNDS

	TOTAL GENERAL FUND	Debt Service Fund 20	Child Development Fund 30	Capital Projects Fund 40	Enterprise Funds	Student Financial Aid Fund 74, 75	Student Financial Aid Fund 79	TOTAL DISTRICT ALL FUNDS	Internal Service Fund 60
REVENUE									
Federal Revenue	\$ 1,861,307	\$ 0	\$ 42,499	\$ 0	\$ 0	\$ 20,287,013	\$ 0	\$ 22,190,819	\$ 0
State Revenue	73,908,266	0	756,769	1,675,852	0	2,144,959	0	78,485,846	0
Local Revenue	183,075,548	38,240,529	1,745,301	855,173	11,086,858	564,430	1,474,081	237,041,921	54,542,168
TOTAL REVENUE	\$ 258,845,121	\$ 38,240,529	\$ 2,544,569	\$ 2,531,026	\$ 11,086,858	\$ 22,996,403	\$ 1,474,081	\$ 337,718,587	\$ 54,542,168
EXPENSES									
Cost of Sales	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,629,800	\$ 0	\$ 0	\$ 6,629,800	\$ 0
Certificated Salaries	98,813,049	0	766,232	0	0	0	0	99,579,281	0
Classified Salaries	51,245,655	0	1,161,437	1,081,127	2,233,690	0	0	55,721,909	0
Employee Benefits	51,052,808	0	649,102	391,253	646,991	0	0	52,740,153	54,708,171
Materials and Supplies	4,599,049	0	160,629	58	0	0	0	4,759,736	0
Operating Expenses	52,248,376	0	101,398	6,067,984	1,636,072	580,620	12,538	60,646,987	0
Capital Outlay	2,187,364	0	16,785	38,596,006	0	0	0	40,800,154	0
TOTAL EXPENSES	\$ 260,146,301	\$ 0	\$ 2,855,582	\$ 46,136,428	\$ 11,146,552	\$ 580,620	\$ 12,538	\$ 320,878,020	\$ 54,708,171
TRANSFERS AND OTHER									
Transfers-in	\$ 6,580,606	\$ 2,386,931	\$ 38,837	\$ 2,250,092	\$ 0	\$ 259,928	\$ 1,500,000	\$ 13,016,394	\$ 0
Other Sources	150,844	225,181,455	0	78,616,894	162,836	0	0	304,112,028	0
Intrafund Transfers	0	0	0	0	0	0	0	0	0
Transfers-out	(12,088,544)	0	0	0	0	0	0	(12,088,544)	(927,850)
Contingency	0	0	0	0	0	0	0	0	0
Other Outgo	(1,075,015)	(260,306,582)	0	0	(44,044)	(22,691,900)	0	(284,117,541)	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (6,432,109)	\$ (32,738,195)	\$ 38,837	\$ 80,866,985	\$ 118,792	\$ (22,431,972)	\$ 1,500,000	\$ 20,922,337	\$ (927,850)
FUND BALANCE									
Net Change in Fund Balance	\$ (7,733,288)	\$ 5,502,334	\$ (272,176)	\$ 37,261,583	\$ 59,098	\$ (16,190)	\$ 2,961,544	\$ 37,762,904	\$ (1,093,854)
Beginning Balance, July 1	74,204,165	28,168,983	793,270	43,560,766	5,595,216	72,056	13,989,362	166,383,817	10,274,471
Adjustments to Beginning Balance	226,562	0	0	(89,482)	0	0	0	137,080	0
NET FUND BALANCE, June 30	\$ 66,697,439	\$ 33,671,317	\$ 521,094	\$ 80,732,867	\$ 5,654,314	\$ 55,866	\$ 16,950,906	\$ 204,283,802	\$ 9,180,617

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

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	Debt Service 20	Child Developmt 30	Capital Projects 40	Enterprise Funds	Internal Service 60	Financial Aid 74, 75	Financial Aid 79	Total
114			301,378	4,374,834	163,993	109,314		513,673	38,837	1,395,713				1,500,000	8,397,741
115	81,241							36,830		854,379					972,450
121/131															
122	703,237												208,800		208,800
123															703,237
125								995,867					51,128		51,128
128								840,561							995,867
20															840,561
30															0
40															0
Enterprise															0
60	927,850														927,850
74, 75															0
79															0
Total	1,712,328	0	301,378	4,374,834	163,993	109,314	0	2,386,931	38,837	2,250,092	0	0	259,928	1,500,000	13,097,635

Inter-Fund Transfers:

Fund 114 to 121/131:	294,358 for salary backfill	Fund 115 to 20:	36,830 for Debt Service
Fund 114 to 122:	7,020 for TB tests	Fund 115 to 40:	254,379 for District Office Building FF&E
	95,150 for salary backfill		600,000 for FH soccer field replacement
	4,143,908 for Special Ed match	Fund 121/131 to 74:	208,800 for student grants in aid
Fund 114 to 123:	135,776 to close out Special Ed fund balance	Fund 122 to 114:	703,237 to close out Special Ed fund balance
Fund 114 to 125:	163,993 for Federal Work Study match	Fund 123 to 74:	51,128 to close out FH & DA SEOG
Fund 114 to 20:	109,314 to offset Parking Fund operating deficit	Fund 125 to 20:	995,867 for Debt Service
	232,031 for Debt Service	Fund 128 to 20:	840,561 for Debt Service
Fund 114 to 30:	281,641 for capital lease payments	Fund 60 to 114:	300,000 for RSF-funded portion of VEBA payment
Fund 114 to 40:	38,837 for salary backfill		627,850 to close out Internal Service fund balances
	170,713 for various capital outlay projects		
	1,225,000 for FH facilities & equipment maintenance		
Fund 114 to 79:	1,500,000 for 2016/17 OPEB Liability		

Intra-Fund Transfers (Between Unrestricted General Funds):

Fund 115 to 114:	25,541 for 25Live classroom scheduling software
	55,700 for Foothill commencement

Intra-Fund Transfers (Between Restricted General Funds):

Changes in Fund 114 Revenue and Expenses

	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	%
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Adopted	
Revenues											
Base Revenue & Equalization	159,121,665	156,056,794	154,996,686	139,938,800	140,844,153	134,771,820	136,739,187	146,354,376	147,014,090	147,945,769	78.28%
Prior Year Apportionment Revenue	2,800,000	381,313	(147,968)	381,545	1,248,604	2,508,247	2,285,969	837,068	651,317	0	0.00%
Other Apportionment Revenue		225,412	231,976	252,134	428,262	414,316	447,324	205,439	406,787	225,258	0.12%
State Lottery	4,250,365	4,337,731	4,080,077	3,912,098	4,125,262	3,985,122	4,140,710	4,803,722	4,606,325	4,465,874	2.36%
NonResident Tuition	17,103,785	18,181,559	19,785,786	21,591,661	24,372,504	26,445,199	28,373,396	28,115,878	26,887,735	27,750,000	14.68%
State Mandated Costs Revenue		72,870	1,067,443	18,558	1,226,899	779,060	760,480	764,710	758,565	738,662	0.39%
Mandated Cost Obligation							1,199,398	15,119,132	2,494,848	0	0.00%
STRS On-Behalf Payments								4,252,952	3,664,118	4,500,000	2.38%
Other Revenue											
PT Faculty Funding	1,434,467	702,925	702,925	702,925	702,925	702,925	702,925	565,177	562,072	538,010	0.28%
2% Resident Enrollment Fees	335,014	387,024	402,888	549,991	722,410	810,957	739,843	751,855	716,043	680,000	0.36%
Interest Income	1,905,326	774,865	629,361	607,525	451,017	381,148	546,418	806,943	1,092,530	650,000	0.34%
Campus Generated Revenue	2,069,373	2,296,976	2,151,234	2,466,221	2,385,312	2,082,835	1,832,289	2,060,365	1,978,247	1,317,520	0.70%
One-Time Prop 98 Funds & Equalization									0	0	0.00%
Other Revenue	202,548	1,167,868	6,391	24,155	205,363	20,416	350,029	464,341	64,620	175,000	0.09%
Total Revenue	189,222,543	184,585,337	183,906,798	170,445,614	176,712,712	172,902,045	178,117,970	205,101,957	190,897,297	188,986,093	100.00%
Expenses											
Salaries	117,600,467	113,838,157	113,541,126	112,465,255	110,990,373	111,453,924	111,552,914	122,724,377	127,400,588	123,584,137	61.99%
Benefits	37,663,352	41,451,654	36,861,962	38,617,293	35,497,277	33,316,024	33,932,178	41,085,595	44,425,597	46,375,732	23.26%
Materials and Supplies	3,759,750	3,012,386	3,087,348	2,731,637	2,801,466	2,373,426	2,536,465	2,860,283	2,781,777	3,874,610	1.94%
Operating Expenses	16,345,732	13,820,089	14,154,843	14,727,011	14,374,486	15,177,755	15,774,850	16,992,610	18,032,253	18,295,852	9.18%
Capital Outlay	356,005	33,189	207,850	209,430	158,701	413,999	537,321	304,852	634,793	672,538	0.34%
Transfers (net)	10,641,836	8,996,753	7,744,635	8,323,809	6,346,413	11,245,455	9,186,082	11,684,627	6,771,867	6,555,241	3.29%
Total Expenses	186,367,142	181,152,229	175,597,764	177,074,436	170,168,717	173,980,583	173,519,810	195,652,343	200,046,876	199,358,110	100.00%
Net Gain/(Loss)	2,855,401	3,433,109	8,309,034	(6,628,822)	6,543,995	(1,078,538)	4,598,159	9,449,615	(9,149,579)	(10,372,017)	(a)
Beginning Fund Balance	30,628,609	33,374,829	36,807,938	45,116,972	38,488,150	45,032,144	43,953,606	48,551,766	58,001,381	48,851,802	(b)
Ending Fund Balance	33,484,010	36,807,938	45,116,972	38,488,150	45,032,144	43,953,606	48,551,766	58,001,381	48,851,802	38,479,785	(b-a)
Designated Fund Balance (see below)	17,682,806	15,534,335	19,840,518	21,651,302	20,618,690	18,804,632	16,642,395	15,619,457	15,117,381	15,117,381	(c)
Fund Balance Before 5% Reserves	15,801,204	21,273,602	25,276,454	16,836,848	24,413,454	25,148,973	31,909,370	42,381,924	33,734,421	23,362,404	(b-a)-c
5% Reserve	10,430,000	10,290,000	9,890,000	10,060,000	9,890,000	8,700,000	8,680,000	9,860,000	10,002,344	9,967,905	(d)
Variance from Reserve	5,371,204	10,983,603	15,386,454	6,776,848	14,523,454	16,448,973	23,229,370	32,521,924	23,732,077	13,394,499	(b-a)-c-(d)
Notes											
Designated Funds:											
FH,DA,CS Designated Carryforwards				12,291,499							
Districtwide Designated Carryforwards				2,825,882							
Total Designated Fund Balance:				15,117,381							(c)

Facts at a Glance

Revenues and Expenditures, Unrestricted General Fund (General Purpose Fund 114 & Self-Sustaining Fund 115)												
	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Adopted		
Revenues	199,615,430	193,731,454	193,668,626	181,047,851	188,688,914	185,381,250	190,596,966	219,047,010	205,052,448	202,276,280		
Salaries	121,107,739	116,762,651	116,504,949	115,233,660	113,704,480	114,053,378	114,103,955	125,547,736	129,929,069	126,341,421		
Benefits	38,448,410	42,261,808	37,550,107	39,347,222	36,173,607	33,959,328	34,567,929	41,744,197	45,044,304	47,210,955		
Other	37,374,769	31,174,966	30,868,766	32,374,397	30,881,933	37,651,016	39,014,136	41,415,409	38,190,006	36,205,519		
Total Expenses/Transfers	196,930,918	190,199,426	184,923,823	186,955,279	180,760,020	185,663,721	187,686,020	208,707,342	213,163,378	209,757,895		
Ending Fund Balance	39,372,461	42,904,489	51,649,292	45,741,864	53,670,758	53,388,287	56,299,232	66,638,899	58,527,969	51,046,355		
Salary Expenditures, Fund 114 (General Purpose Fund Only)												
	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Adopted		
Contract Faculty	42,571,781	41,732,300	41,621,809	41,183,853	40,613,060	40,494,850	40,722,794	42,099,238	43,960,431	46,000,253		
Part-Time Faculty	31,719,529	29,340,772	30,970,070	31,237,672	32,336,861	33,648,656	36,082,017	39,859,039	40,614,029	33,640,223		
Management	8,325,829	8,399,114	8,047,187	8,304,694	8,154,116	8,380,972	8,934,139	10,346,469	10,565,627	11,426,916		
Classified	32,744,239	32,643,822	30,515,343	29,464,034	28,147,218	27,072,867	23,764,513	28,708,506	30,041,887	31,212,553		
Students & Casuals	2,239,088	1,722,150	2,386,717	2,275,003	1,739,119	1,856,579	2,049,452	1,711,125	2,218,615	1,304,192		
Total	117,600,466	113,838,157	113,541,126	112,465,255	110,990,373	111,453,924	111,552,914	122,724,377	127,400,588	123,584,137		
Productivity												
	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Adopted		
WSCH per Teaching FTE	596	600	560	547	528	526	522	520	489	509		
FTES												
	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Adopted		
Resident	34,381	32,988	30,688	29,455	27,772	27,441	27,353	27,143	25,967	25,967		
Non-Resident	4,189	4,068	3,958	4,076	4,353	4,591	4,805	4,803	4,621	4,621		
Total FTES	38,570	37,056	34,646	33,531	32,124	32,032	32,158	31,946	30,588	30,588		
Revenues and Expenditures, Restricted General Fund (Categorical, Special Ed, Federal Work Study, Parking & Campus Center Use Fee Funds)												
	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Adopted		
Revenues & Transfers In	28,650,591	31,930,039	30,273,086	26,860,995	25,847,467	28,258,144	35,129,150	42,513,322	58,750,845	69,617,810		
Expenditures & Transfers Out	28,658,250	31,728,268	29,024,864	25,934,340	24,850,816	27,494,968	34,880,467	43,267,189	58,373,203	69,999,304		
Fund Balance	4,160,538	4,362,309	5,610,531	6,537,186	7,533,837	8,297,013	8,545,696	7,791,828	8,169,470	7,787,976		

**Foothill-De Anza Community College District
Multi-Year Projections For General Purpose Fund (Fund 114)**

8.28.17 Board Study Session

Resident FTES - Flat

Resident FTES (F/T Equiv Student)	27,143	25,967	25,967	25,967	25,967
FTES Restoration	-0.77%	-4.33%	0.00%	0.00%	0.00%
COLA	1.02%	0.00%	1.56%	1.00%	1.00%
	2015/16 Actuals	2016/17 Actuals	2017/18 Adopted Budget	2018/19 Projection	2019/20 Projection
Revenues	187,829,528	181,873,380	188,986,093	192,159,324	195,364,724
Expenses	183,967,716	192,775,009	192,802,869	195,179,837	196,599,937
Net Transfers Out	7,385,424	5,841,654	6,555,241	6,555,241	6,555,241
Total Expenses and Net Transfers Out	191,353,140	198,616,663	199,358,110	201,735,078	203,155,178
Structural Surplus/(Deficit)	(3,523,612)	(16,743,283)	(10,372,017)	(9,575,754)	(7,790,454)
Planned Budget Reductions	0	0	(2,000,000)	(3,000,000)	(5,000,000)
Adjusted Structural Surplus/(Deficit)	(3,523,612)	(16,743,283)	(8,372,017)	(6,575,754)	(2,790,454)
One-Time Adjustments to Revenue	17,272,430	9,023,917	0	0	0
One-Time Expenditures	(4,299,203)	(1,430,213)	1,000,000	1,000,000	1,000,000
Net Change in Fund Balance	9,449,615	(9,149,578)	(7,372,017)	(5,575,754)	(1,790,454)
Beginning Fund Balance	48,551,766	58,001,380	48,851,802	41,479,785	35,904,031
Net Change in Fund Balance	9,449,615	(9,149,578)	(7,372,017)	(5,575,754)	(1,790,454)
Ending Fund Balance	58,001,381	48,851,802	41,479,785	35,904,031	34,113,577
Less: Carryforwards/Restricted Colleges/CS/DW Carryforwards, 5% Reserves	25,489,457	25,119,725	25,035,286	25,254,135	25,475,140
FHDA Stability Fund	32,511,924	23,732,077	16,444,499	10,649,896	8,638,437

Variance: +/- \$1-2 million subject to revenue fluctuations

Comparison of FTE - 09/10 through 17/18

(This chart represents filled and vacant FTE at the beginning of each year. The source document for this is the EBAO46, prepared by Joni Hayes 7/10/17)

17/18 (Adopted)	GENERAL 114	SELF- SUSTAINING 115	CATEGORICAL 121/131	SPECIAL EDUCATION 122	PARKING 125	CAMPUS CENTER 128	CHILD DEVELOPMENT 300	BOOKSTORES/ STUDENT ACCTS/ FOUNDATION 114080	SELF-INSURED 600	CAPITAL 400	TOTAL
A1-Executive	6.0										6
A2-Certificated Manager	29.8	3.0	3.6	2.0		0.5	1.0	2.1			42
A3-Non-Certificated Manager	36.4	1.0	9.2		0.7	0.4		10.0	1.1	1.2	60
B1-Board of Trustees Member	5.0										5
C1-Classified-ACE	275.5	18.3	99.6	27.0	2.5	1.4	10.0	22.8	2.5	6.4	466
C2-Classified-ACE, less than 50%	5.0	3.0	2.0	6.0			7.0	2.0			25
C3-Classified CSEA	80.0					8.3		6.8			95
C4-Supervisor	25.8		6.2	3.0	1.1		1.0	2.0		0.9	40
C5-Confidential	9.9		0.1						1.0		11
C6-Police Officers' Association	7.0				4.0						11
F1,2-Certificated Instructor	453.5		39.0	20.5			5.0				513
F3-Certificated Instructor/Childcare											
F7-(Headcount)-Early Retiree	53.9		1.1	2.0							5
FTE	987.8	25.3	160.8	60.5	8.3	10.6	24.0	45.6	4.6	8.5	1,336
PT faculty budgeted (GF & Spec. Ed only)	517.8										
16/17 (Adopted)	GENERAL 114	SELF- SUSTAINING 115	CATEGORICAL 121/131	SPECIAL EDUCATION 122	PARKING 125	CAMPUS CENTER 128	CHILD DEVELOPMENT 300	BOOKSTORES/ STUDENT ACCTS/ FOUNDATION 114080	SELF-INSURED 600	CAPITAL 400	TOTAL
A1-Executive	6.0										6
A2-Certificated Manager	29.8	3.0	3.6	2.0		0.5	1.0	3.1			43
A3-Non-Certificated Manager	32.1	1.0	9.4		0.7	0.4		10.1	1.1	4.2	59
B1-Board of Trustees Member	5.0										5
C1-Classified-ACE	271.9	18.3	85.3	23.0	2.9	1.4	10.0	23.8	2.5	7.9	447
C2-Classified-ACE, less than 50%	6.0	3.0	2.0	9.0			7.0	3.0			30
C3-Classified CSEA	77.0					8.3		6.8			92
C4-Supervisor	25.2		4.2	3.0	0.7		1.0	1.0		0.9	36
C5-Confidential	10.9		0.1						1.0		12
C6-Operating Engineer	7.0				4.0						11
F1,2-Certificated Instructor	453.0		33.0	19.0			5.0				505
F3-Certificated Instructor/Childcare											
F7-(Headcount)-Early Retiree	48.1			2.7				0.1			5
FTE	972.0	25.3	137.7	58.7	8.3	10.6	24.0	47.9	4.6	13.0	1,302
PT faculty budgeted (GF & Spec. Ed only)	549.4										
15/16 (Adopted)	GENERAL 114	SELF- SUSTAINING 115	CATEGORICAL 121/131	SPECIAL EDUCATION 122	PARKING 125	CAMPUS CENTER 128	CHILD DEVELOPMENT 300	BOOKSTORES/ STUDENT ACCTS/ FOUNDATION 114080	SELF-INSURED 600	CAPITAL 400	TOTAL
A1-Executive	6.0										6
A2-Certificated Manager	29.3	3.0	3.1	2.0		0.5	1.0	3.1			42
A3-Non-Certificated Manager	28.9	1.0	6.2		1.3	0.4		8.0	1.0	5.3	52
B1-Board of Trustees Member	5.0										5
C1-Classified-ACE	261.7	18.4	72.3	22.0	4.5	1.4	10.0	22.8	2.5	9.5	425
C2-Classified-ACE, less than 50%	6.0	3.0	2.0	10.0			7.0	2.0			30
C3-Classified CSEA	76.0					8.3		6.8			91
C4-Supervisor	25.4		3.0	3.0	0.6		1.0		0.1	0.9	34
C5-Confidential	10.9		0.1						1.0		12
C6-Operating Engineer	2.9				5.1						8
F1,2-Certificated Instructor	436.6		21.4	19.0			5.0				477
F3-Certificated Instructor/Childcare											
F7-(Headcount)-Early Retiree	50.2		2.0	2.7				0.1			5
FTE	938.8	25.4	110.1	58.7	11.5	10.6	24.0	42.7	4.6	15.6	1,242
PT faculty budgeted (GF & Spec. Ed only)	555.4										

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

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

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

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

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

(includes "deferment I" and "escrow II" positions)

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

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2017/18

Distribution of Education Protection Account (Prop 30 EPA) Funds

2017/18 Budgeted Allocation: \$9,350,203

Description	Acct Code	Division	Program Code	17/18 Labor	17/18 Benefits	Total Labor & Benefits
Librarians	1260	Library	612000-Library	730,714	216,624	947,337
Counselors	1260	Counseling & Student Services	631000-Counseling & Guid.	1,423,021	425,333	1,848,355
Instructional	1160	Language Arts	Various Instructional	2,435,235	740,531	3,175,765
	1160	Phys. Sci, Math, Engineering	Various Instructional	2,597,837	780,909	3,378,746
				<u>5,033,072</u>	<u>1,521,439</u>	<u>6,554,511</u>
Total 2017/18 Projected Expenditures				<u>7,186,807</u>	<u>2,163,396</u>	<u>9,350,203</u>

Source: 2017/18 FBM095

2016/17
Distribution of Education Protection Account (Prop 30 EPA) Funds

Funds Received in Fiscal Year 2016/17*: \$6,840,710

Description	Acct Code	Division	Program Code	16/17 Labor	16/17 Benefits	Total Labor & Benefits
Librarians	1260	Library	612000-Library	816,602	254,197	1,070,799
Counselors	1260	Counseling & Student Services	631000-Counseling & Guid.	1,501,119	475,227	1,976,347
Instructional	1160	Language Arts	Various Instructional	1,415,335	427,893	1,843,228
	1160	Phys. Sci, Math, Engineering	Various Instructional	1,451,811	498,526	1,950,337
				<u>2,867,146</u>	<u>926,419</u>	<u>3,793,564</u>
Total 2016/17 Actual Expenditures				<u>5,184,867</u>	<u>1,655,843</u>	<u>6,840,710</u>

* Note:

16/17 Allocation: \$7,126,981

Prior Year Adjustment: \$(286,271)

Source: 2016/17 FBM095

Funds received as of 8/11/17

Fund 115 - Self-Sustaining Fund
Fund Balance Report for Fiscal Year 2016-17
Ending Balance Reported as of June 30, 2017

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
Foothill Funds				
115000	Apprenticeship-Foothill	785,361.12		1,165,076.32
115001	Apprenticeship-Foothill Unrest cont	372,252.54	-	372,252.54
115002	Apprenticeship-Accounting	-	-	-
115027	FH-Celebrity Forum I - 15/16 Season	(48,133.79)	48,133.79	-
115028	FH-Celebrity Forum I - 16/17 Season	-	-	-
115029	FH-Celebrity Forum I - 17/18 Season	-	-	-
115037	F-Celebrity Forum II - 15/16 Season	(11,888.27)	11,888.27	-
115038	F-Celebrity Forum II - 16/17 Season	-	-	-
115039	FH-Celeb Forum II - 17/18 Season	-	-	-
115047	FH-Celebrity Forum III-15/16 Season	(59,944.25)	59,944.25	-
115050	Anthropology - Field work	5,515.57	(62.30)	5,453.27
115051	Anthrop Campus Abroad Reserve	33,304.12	(7,936.58)	25,367.54
115059	FH Anthro Program - Ireland 16	(3,255.61)	3,255.61	-
115060	FH Anthro Program - Ireland 17	-	-	-
115062	Off-Cmp Short Courses Bus & Soc Sci	-	-	-
115063	Off Cmp Short Courses Dental Hyg	-	5,521.74	5,521.74
115105	FH-Youth Program	26,295.31	-	26,295.31
115111	Box Office - Foothill	66,076.82	-	66,076.82
115112	Xerox - Foothill	9,160.69	-	9,160.69
115113	Stage Studies - Foothill	18,747.56	-	18,747.56
115114	Drama Production-Foothill	54,309.76	(41,689.76)	12,620.00
115115	Facilities Rental-FH Fine Arts	189,300.20	(7,913.45)	181,386.75
115116	Vending - Foothill	2,243.57	-	2,243.57
115117	Facilities Rental Foothill	674,753.99	(307,912.08)	366,841.91
115119	International Programs	481,551.45	3,708.59	485,260.04
115120	FH International Student Health Ins	988.83	(988.83)	-
115121	Mental Health Operations Foothill	-	-	-
115122	FH International Student Hlth Svcs	22,079.61	-	22,079.61
115123	Edinburgh Fringe Festival	-	-	-
115125	EMT Certification	-	-	-
115126	FH-Music Theatre	-	-	-
115127	FH Ctis Msdn Sftware	7,956.62	-	7,956.62
115129	Etudes Short Courses	-	-	-
115132	FH Franklin University	409.90	(154.15)	255.75
115133	FH Fee Based PE Classes	-	-	-
115134	EMT State Fire Marsh	-	-	-
115135	Child Development Conference	9,059.01	(500.00)	8,559.01
115136	FH-Choral Program	-	-	-
115138	KFJC Carrier	29,558.83	-	29,558.83
115139	Symphonic Wind Ensem	-	-	-
115140	Creative Writing conference	2,362.29	-	2,362.29
115142	FH-MAA Health Services	151,328.57	-	151,328.57
115143	New Media Performances Foothill	-	-	-
115144	EMT Paramedic Certification fee	-	-	-
115145	FH Bio Health Tutor	-	-	-
115146	FH-MAA Program	60,174.15	-	60,174.15
115147	Youth Program-Middlefield Campus	12,757.39	-	12,757.39
115148	Vending-Sunnyvale Center	26,122.33	20,025.18	46,147.51
115149	FH Community Education	-	13,040.50	13,040.50
115150	Center for Applied Competitive Tech	-	-	-
115151	Contract Ed	10,027.79	19,222.88	29,250.67
115152	FH-THTR085	-	-	-
115171	President's Fund Foothill	52,600.41	(52,039.27)	561.14
115172	Palo Alto University	-	-	-
115173	FH Community Ed (Short Courses)	-	-	-
115174	FH-PSME Stanford Internship	-	-	-
115175	FH-Athletics General	19,831.52	8,601.59	28,433.11
115176	FH-Athletics - Teams	106.27	-	106.27
115177	FH-Football	3,545.40	1,962.22	5,507.62
115178	FH-Men's Basketball	-	1,591.97	1,591.97
115179	FH-Women's Basketball	110.87	(79.40)	31.47
115180	FH-Softball	3,485.24	1,774.87	5,260.11
115181	FH-Volleyball	1,720.60	(1,614.82)	105.78
115182	FH-Aquatics	1,433.52	3,185.36	4,618.88
115183	FH-Dance	9,876.66	985.00	10,861.66
115184	FH-KCI Community Ed Classes	15,603.43	10,495.54	26,098.97
115185	FH-Physics Show	-	-	-
115186	FH Tech Conference	-	-	-
115187	FH Food Concessionaires	145,093.27	102,343.70	247,436.97
115191	FH-Workforce Development	61,959.23	(6,000.00)	55,959.23
115192	FH-Corporate Internship Program	12,339.22	11,012.63	23,351.85
115300	FH-MAA Counseling & Matriculation	2,961.03	-	2,961.03
Foothill Total:		3,259,142.77	(100,196.95)	3,538,661.02

Fund 115 - Self-Sustaining Fund
Fund Balance Report for Fiscal Year 2016-17
Ending Balance Reported as of June 30, 2017

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
De Anza Funds				
115200	DA-La Voz Newspaper	4,645.43	(4,243.10)	402.33
115201	DA-Apprenticeship	86,734.54	37,011.51	123,746.05
115202	DA-MCNC/CACT Partnrs	5,248.22	-	5,248.22
115204	DA-Cheap	1,675.00	-	1,675.00
115205	DA-APALI	31,691.63	-	31,691.63
115206	DA-Job Fair	31,072.19	-	31,072.19
115207	DA-Telecourse Produc	141.38	(30.76)	110.62
115208	DA-Technology Rscs	9,969.37	-	9,969.37
115209	DA-Auto Tech	-	-	-
115210	DA-Reprographics	91,986.59	74,919.61	166,906.20
115212	DA-Physical Educ	24,627.06	2,214.95	26,842.01
115213	DA-Ashland Field Trp	5,691.45	-	5,691.45
115214	DA-Summr Bsktbl Camp	-	-	-
115215	DA-Sculpture Fac Use	-	-	-
115216	DA-Planetarium	450,414.92	(60,002.46)	390,412.46
115217	DA-Campus Abroad	-	-	-
115218	DA-Short Courses	-	-	-
115219	DA-Creative Arts Fac Use	5,591.75	-	5,591.75
115220	DA-Comm Serv Reserve	-	-	-
115221	DA-Intl Student Ins	394,191.80	184,588.12	578,779.92
115222	DA-Extended Yr Progr	2,073,144.58	177,868.94	2,251,013.52
115223	DA-Math Perf Success	-	-	-
115224	DA-Summer Karate Cmp	252.22	-	252.22
115225	DA-DLC Extended Lrng	11,931.97	-	11,931.97
115226	DA-Use Of Facilities	695,370.09	199,685.10	895,055.19
115227	DA-Library Print Card	682.62	-	682.62
115228	DA-Baseball	2,556.72	7,069.72	9,626.44
115229	DA-Audio Visual	3,684.73	-	3,684.73
115230	DA-RLCC Conference	1,629.62	-	1,629.62
115231	DA-Softball	-	-	-
115232	DA-Football	334.94	2,365.20	2,700.14
115233	DA-Men's Basketball	2,111.40	872.86	2,984.26
115234	DA-Women's Bsktbl	1,020.96	(1,020.96)	-
115235	DA-Men's Soccer	16,081.53	(2,136.75)	13,944.78
115236	DA-Women's Soccer	6,631.50	637.16	7,268.66
115237	DA-Women's Swim/Divg	-	-	-
115238	DA-Men's Tennis	200.84	-	200.84
115239	DA-Women's Tennis	1,963.49	298.77	2,262.26
115240	DA-Women's Trk & Fld	4,210.56	3,175.31	7,385.87
115241	DA-Women's Volleybll	10,987.91	(134.92)	10,852.99
115242	DA-Men's Water Polo	-	-	-
115243	DA-Health Services	239,755.36	(69,603.08)	170,152.28
115244	DA-Soccer Camp	5,438.35	-	5,438.35
115245	DA-Prevention Trust	16,056.98	(1,165.89)	14,891.09
115246	DA-Athletics Trust	34,367.43	(8,187.95)	26,179.48
115247	DA-ESL	1,967.61	-	1,967.61
115248	DA-Civic Engagement	-	-	-
115249	DA President Fund	157.57	-	157.57
115252	DA-Intl Summer Progr	57,562.00	26,628.69	84,190.69
115253	OTI-MAA Program	65,520.61	(3,624.13)	61,896.48
115254	DA-ATM Services	47,500.00	-	47,500.00
115258	DA-Women's Water Polo	-	-	-
115259	DA-Dist Learn Testing	4,242.76	(3,918.22)	324.54
115260	DA-Office of Instruction	4,347.90	-	4,347.90
115261	DA-Massage Therapy Proj	-	624.39	624.39
115262	DA-Men's Track & Field	2,508.33	-	2,508.33
115263	DA-Women's Water Polo	12,256.57	35,579.48	47,836.05
115266	DA-Women's Badminton	9,444.87	9,395.55	18,840.42
115267	Equipment Room	130.00	-	130.00
115268	DA VPAC Facility Rent	103,004.02	24,429.52	127,433.54
115270	DA Campus Abroad - China	-	-	-
115271	DA-Fitness Center Membership	123,050.25	17,626.50	140,676.75
115272	DA-Campus Abroad - Vietnam	4,349.33	(4,349.33)	-

Fund 115 - Self-Sustaining Fund
Fund Balance Report for Fiscal Year 2016-17
Ending Balance Reported as of June 30, 2017

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
De Anza Funds, con't.				
115273	DA CDC Medical Admin Activits MAA	39,268.10	(3,668.72)	35,599.38
115274	DA-Vocal Music	3,161.28	86.08	3,247.36
115275	DA-Chamber Orchestra	1,724.30	699.82	2,424.12
115276	DA-Creative Arts	5,820.58	(700.00)	5,120.58
115277	DA-Dance	26,340.80	-	26,340.80
115278	DA-Jazz Instrumental	2,470.36	95.00	2,565.36
115279	DA-Patnoe	8,314.15	(1,080.00)	7,234.15
115280	DA-Wind Ensemble	369.28	2.87	372.15
115281	DA-Campus Abroad - Taiwan	-	-	-
115282	DA-Veterans Program	-	-	-
115283	PE Facilities Rental	281,823.04	57,873.25	339,696.29
115284	DA-Ceramics	5,897.92	(511.25)	5,386.67
115285	DA-Photography	477.00	2,130.00	2,607.00
115286	DA-Euphrat Museum	35,303.96	13,362.41	48,666.37
115287	DA-ePrint	7,942.41	727.38	8,669.79
115288	DA-PE Facilities Transfer	-	-	-
115289	DA-MCNC	19,656.64	31,398.17	51,054.81
115291	DA-Campus Abroad - Kenya	-	-	-
115293	DA-College Life Vending	-	10,566.54	10,566.54
De Anza Total:		5,146,707	757,555	5,904,262
District Funds				
115401	Intl Student Insurance	-	-	-
115402	Crown Castle GT Cell Site	-	-	-
115403	Loss Prevention	-	-	-
115404	Foothill - AT&T Cell Site	-	-	-
115406	Sprint Nextel FS04XC112	-	-	-
115407	Vending	-	-	-
115408	Sprint Nextel CA0826-CA0832	-	-	-
115409	Verizon Wireless	-	-	-
115410	SSC Consortium	-	-	-
115411	NCCCCBO	-	-	-
115412	Computer Loan Prog-Admin	200,000.00	-	200,000.00
115413	Computer Loan Prog-Fee	31,669.14	1,575.00	33,244.14
115414	Office of the Chancellor	-	-	-
115499	Self-Sustaining STRS On-Behalf	-	-	-
District Total:		231,669	1,575	233,244
Fund 115 Total:		8,637,519	658,933	9,676,167

CAPITAL PROJECTS SUMMARY

June 30, 2017

Fund	Banner Organization	Project Description	Project Budget	Project-To-Date Activity			Available Balance
				Actual Expenditures	Outstanding Encumbrances	Total Obligations	
Foothill Projects							
412001	133001	FH Campus Center Projects	405,000	24,791	0	24,791	380,209
412002	110001	FH-Facilities/Equipment Maintenance	2,227,035	28,176	0	28,176	2,198,859
412003	110001	FH Athletic Facilities Maintenance	200,000	0	0	0	200,000
412005	110001	FH Soccer Field Replacement	1,600,000	70,436	34,114	104,550	1,495,450
412006	110001	FHDA Ed Center Eq/Facilities Main	1,100,000	1,177	0	1,177	1,098,823
412008	110001	FH Safety & Maintenance Projects	1,692,537	0	0	0	1,692,537
412104	114118	FH Faculty Ergonomic Furniture	118,784	111,219	0	111,219	7,565
412107	114118	FH Copier	231,939	210,602	0	210,602	21,337
412122	412030	FH Energy Metering	53,349	1,450	0	1,450	51,899
412141	114118	02/04 FH Instructional Equipment	25,806	9,036	0	9,036	16,771
412152	511036	FH Parking Projects	493,563	487,632	0	487,632	5,931
412164	114118	#6715Shed PE Eq Sto	30,226	20,000	0	20,000	10,226
412167	113006	FH Screen Door	73,000	61,154	0	61,154	11,846
412507	412030	FH Electric Vehicle Charging Stations	118,000	57,969	56,080	114,049	3,951
Foothill Projects Total:			11,882,776	4,597,178	90,194	4,687,372	7,195,404
De Anza Projects							
411203	210002	DA-Facilities/Equipment Maintenance	3,064,433	1,321,410	72,500	1,393,910	1,670,523
411506	412030	DA ATC Boiler Replacement	388,020	388,020	0	388,020	0
411507	412030	DA Cogen System HHW Modifications	323,046	374,376	1,700	376,076	(53,030)
411509	412030	DA SciCtrChiller SM471008 P39415204	389,242	173,043	0	173,043	216,199
De Anza Projects Total:			12,445,761	10,537,870	74,200	10,612,070	1,833,692
Central Services Projects							
410100	412030	DA ATC Temporary Boiler Rental	50,000	35,408	0	35,408	14,592
410121	412030	FH Parking Lot 2A Repair	60,000	49,480	0	49,480	10,520
410122	412030	DA Repair Sanitary Sewer South Side PE6	30,000	52,544	0	52,544	(22,544)
410123	412030	FH & DA Swimming Pool Repair	15,000	18,978	0	18,978	(3,978)
410124	412030	DA Lift Stations	0	2,325	0	2,325	(2,325)
413020	411001	Business Services Project	3,099,256	87,256	0	87,256	3,012,000
413021	411001	New District Office Bldg FF&E	1,210,669	27,262	0	27,262	1,183,406
413121	412030	MM DW Roadway Parking Walkways	270,000	114,827	0	114,827	155,173
413122	412030	MM DW Utility Infrastructure	223,171	490,183	0	490,183	(267,012)
413123	412030	MM DW Building Maintenance	177,941	184,178	0	184,178	(6,237)
413124	412030	FH Grounds Major Maintenance	50,715	73,652	0	73,652	(22,936)
413125	412030	EEP Project Development & Managemnt	440,407	274,548	0	274,548	165,859
413128	412030	Diesel Fuel Tanks	250,000	240,839	0	240,839	9,161
413129	412030	DW Portable Backup Generators	175,000	132,451	0	132,451	42,549
413130	412030	DW Planning & Engineering Consulting Svc	270,713	84,593	1,520	86,113	184,600
413132	412030	DW Parking Structure Maintenance	100,000	0	0	0	100,000
413133	412030	DW Exterior Building Refinishing	100,000	0	0	0	100,000
413134	412030	Onizuka AFS Demolition Activities	218,719	0	0	0	218,719
413135	412030	Plant Services Record Document Mgmt	205,000	218,021	0	218,021	(13,021)
413136	412030	Project Development and Management	145,000	357,998	0	357,998	(212,998)
413138	412030	FH Grounds & Custodial Barn Remodel	0	35,201	0	35,201	(35,201)
413406	411001	District Office/Swing Space	1,350,000	1,326,688	26,656	1,353,343	(3,343)

CAPITAL PROJECTS SUMMARY

June 30, 2017

Fund	Banner Organization	Project Description	Project Budget	Project-To-Date Activity			Available Balance
				Actual Expenditures	Outstanding Encumbrances	Total Obligations	
413500	412030	Energy Efficiency Program	247,840	166,336	0	166,336	81,504
413501	412030	Energy Conservation Study	30,000	22,715	0	22,715	7,285
413502	412030	EH & S Compliance	271,139	259,219	0	259,219	11,920
413503	412030	Central Services Vending Mistr Snrs	0	0	0	0	0
413505	412030	BldgSystms Measurement&Verification	0	21,675	0	21,675	(21,675)
413506	412030	Building Controls Support Services	0	7,754	0	7,754	(7,754)
413507	412030	Energy Storage Evaluation Phase I	20,000	15,000	0	15,000	5,000
413508	412030	PreP39 CleanEnergy Proj Development	50,956	1,281	1,769	3,050	47,906
413513	411001	Capital Project Clearing	122,382	0	0	0	122,382
414305	431006	ETS Commissioning	304,970	304,970	0	304,970	0
414306	411001	Data Center ETS Equipment	548,190	448,414	121,063	569,477	(21,286)
414307	431006	EmergencyCommunicationSysConsulting	117,220	65,920	58,300	124,221	(7,001)
<i>Central Services Projects Total:</i>				5,548,258	209,308	5,757,566	4,825,266
Scheduled Maintenance							
471007	211001	14/15SMDARpntExtScienceCtrBldSC123	218,315	214,176	0	214,176	4,139
471008	211001	14/15SMDARplcChillerScienceCtrSC2	412,933	407,285	5,648	412,933	0
471009	211001	14/15SMDA Pool Boiler MechUpgrades	115,975	114,975	0	114,975	1,000
471013	211001	15/16SMDARooftopcurbStr(SciCtrSC2)	183,925	174,631	0	174,631	9,295
471014	211001	15/16SMDA Fire Riser	165,845	90,061	15,751	105,812	60,033
471015	211001	15/16SMDA SciCtrBldg StructureUpgrd	440,007	403,728	23,716	427,445	12,563
471016	211001	15/16SMDAExteriorPainting Kirsch&LCW	132,375	132,375	0	132,375	0
471017	211001	15/16SMDAHVACUpgrdLearningCtrW(LCW)	71,500	56,600	63,500	120,100	(48,600)
471020	211001	15/16SMDABldg&PWYSitelightingCWC276	267,118	0	83,125	83,125	183,993
471021	211001	15/16SMDARefnshFloors(CahistoryCtr)	11,000	6,450	0	6,450	4,550
471022	211001	16/17SMDATile Roof Replacement(CDC)	46,900	46,900	422,640	469,540	(422,640)
471023	211001	16/17SMDAFlat Roof Replacement(CDC)	23,748	23,748	424,210	447,958	(424,210)
471024	211001	16/17SMDA Chiller Replacement (ATC)	0	0	0	0	0
471025	211001	16/17SM DA Door Rplcmnt(Campuswide)	28,000	27,875	0	27,875	125
471026	211001	16/17SMDARooftgReprs&ReplacementSCC	15,160	15,160	2,268	17,428	(2,268)
471027	211001	16/17SMDARplcRoofAcce&RprParapetsSCC	0	0	0	0	0
471028	211001	16/17SM DA Tennis Court Resurfacing	0	0	0	0	0
471029	211001	16/17SMDARefnshWoodFlooring PE1&PE2	15,000	15,000	0	15,000	0
471030	211001	16/17SMDASitelightingRplc&RprsCWC276	0	0	47,714	47,714	(47,714)
472007	412030	08-09 Scheduled Maintenance SB11 33	121,359	0	0	0	121,359
472020	110001	15/16SMFH ExtPainting&Glu-Lam Reprs	0	0	0	0	0
472027	110001	16/17SMFHVACRplcAppreHall1 500C100Q	0	0	0	0	0
472028	110001	16/17SMFHRRooftgRplcAppreHall1 500C100Q	0	0	0	0	0
472029	110001	16/17SMFHRRooftgRplcMechRmBld2600C100R	30,000	30,000	0	30,000	0
472030	110001	16/17SMFHRRplcFlatBultUpRFB2500C100U	0	0	0	0	0
472031	110001	1617SMFHRRplcRoofng&AssocCmp2500C100U	0	0	0	0	0
472032	110001	16/17SMFHRRfnshFlooringBldg2500&2600	0	0	11,000	11,000	(11,000)
472034	110001	16/17SMFH Wheelchair Lift Rplc-CW	0	0	0	0	0
473005	412030	16/17 Scheduled Maint One-Time Pool	0	0	0	0	0
<i>Scheduled Maintenance Projects Total:</i>				7,844,466	1,099,572	8,403,842	(559,376)

CAPITAL PROJECTS SUMMARY
June 30, 2017

Fund	Banner Organization	Project Description	Project Budget	Project-To-Date Activity			Available Balance
				Actual Expenditures	Outstanding Encumbrances	Total Obligations	
State Proposition							
415001	412030	State Proposition Fund	0	0	0	0	0
415102	110001	FH Bldg 2500 Gym Lighting Retrofits	91,586	70,857	0	70,857	20,729
415105	110001	FY14/15 FH B2600 Bym Lighting LEDs	129,861	108,068	0	108,068	21,793
415107	110001	FY15/16 FH B7400 MBCx	60,636	0	0	0	60,636
415108	110001	15/16FHB7400MetermgStudyBaselineEval	52,104	3,752	52,104	55,856	(3,752)
415109	110001	FY15/16 Exterior Lighting Retrofit	162,080	0	131,672	131,672	30,408
415208	211001	FY1516 DA Cogen MBCx	184,441	0	0	0	184,441
415209	211001	FY15/16 DA S-Quad MBCx	95,765	0	0	0	95,765
415210	211001	1516DACogenSQuadMtrmgStudyBaselineEva	104,210	9,231	104,210	113,441	(9,231)
415302	412030	DW ASHRAE Level 2 Energy Audit	200,000	125,986	74,014	200,000	0
State Proposition Projects Total:			2,430,230	1,667,441	362,001	2,029,442	400,788
Total			45,186,066	29,655,016	1,835,275	31,490,292	13,695,774

CALIFORNIA COMMUNITY COLLEGES
GANN LIMIT WORKSHEET
2017-18

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

I. 2017-18 Appropriations Limit:

A.	2016-17 Appropriations Limit		<u>\$ 242,636,996</u>
B.	2017-18 Price Factor:	<u>1.0369</u>	
C.	Population factor:		
	1 2015-16 Second Period Actual FTES	<u>27,091.59</u>	
	2 2016-17 Second Period Actual FTES	<u>25,972.63</u>	
	3 2017-18 Population change factor (line C.2. divided by line C.1.)	<u>0.9587</u>	
D.	2016-17 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)		<u>\$ 241,199,622</u>
E.	Adjustments to increase limit:		
	1 Transfers in of financial responsibility	<u>\$ -</u>	
	2 Temporary voter approved increases	<u>0</u>	
	3 Total adjustments - increase		
	Sub-Total		<u>\$ -</u>
F.	Adjustments to decrease limit:		
	1 Transfers out of financial responsibility	<u>\$ -</u>	
	2 Temporary voter approved increases	<u>0</u>	
	3 Total adjustments - decrease		<u>\$ -</u>
G.	2017-18 Appropriations Limit		<u>\$ 241,199,622</u>

II. 2017-18 Appropriations Subject to Limit:

A.	State Aid (General Apportionment, Apprenticeship Allowance, Prop 30/55 Education Protection Account tax revenue)	<u>\$ 13,496,358</u>
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)	<u>460,786</u>
C.	Local Property taxes	<u>112,858,055</u>
D.	Estimated excess Debt Service taxes	<u>-</u>
E.	Estimated Parcel taxes, Square Foot taxes, etc.	<u>-</u>
F.	Interest on proceeds of taxes	<u>-</u>
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates	<u>-</u>
H.	2017-18 Appropriations Subject to Limit	<u>\$ 126,815,199</u>

GLOSSARY

“A” and “B” Budgets

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

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

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

Abatements

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

Accounts Payable

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

Accounts Receivable

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

American Recovery and Reinvestment Act of 2009 (ARRA)

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

Apportionments

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

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

Appropriations

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

Appropriation for Contingency

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

Appropriations Limitation

See Gann Limitation.

Assessed Valuation

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

Associated Students Funds

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

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

Audit

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

Balance Sheet

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

Basic Aid District

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

Basic Skills

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

Board Financial Assistance Program (BFAP)

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

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

Bonded Debt Limit

The maximum amount of bonded debt for which a community college district may legally obligate itself. The total amount of bonds issued cannot

exceed a stipulated percent of the assessed valuation of the district.

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

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

Measure C Bond was passed in June 2006 for a maximum authorization of \$490,800,000. All series of General Obligation Bond have been issued.

Bonded Indebtedness

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

Bookstore Fund

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

Capital Outlay

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

Capital Project Funds

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

Categorical Funds

Money from the state or federal government granted to qualifying districts for special

programs, such as Student Success & Support or Vocational Education. Expenditure of categorical funds is restricted to the fund's particular purpose. The funds are granted to districts in addition to their general apportionment.

Child Development Fund

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

COLA

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

Consumer Price Index (CPI)

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

COP

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

Current Assets

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

Current Expense of Education

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

Current Liabilities

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

Debt Service Funds

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

Disabled Student Programs & Services (DSP&S)

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

Education Protection Account (EPA)

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

Employee Benefits

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

Encumbrances

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

EOPS

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

Equalization Aid

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

Fifty Percent Law

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

Fiscal Year

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

Fixed Assets

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

Full-time Equivalent Student (FTES)

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

Districts complete Apportionment Attendance Reports (CCFS-320) and Apprenticeship Attendance Reports (CCFS-321) to report

attendance. These are carefully reviewed by auditors. The importance of these reviews lies in the fact that the two reports serve as the basis for allocating state general apportionment to community college districts.

Funds, Restricted

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

Funds, Unrestricted

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

Gann Limitation

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

General Ledger

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

General Purpose Tax Rate

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

Governmental Funds

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

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

Income

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

Inflation Factor

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

LEA

Local Educational Agency.

Mandated Costs

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

Matriculation

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

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

Non-Resident Tuition

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

Objects of Expenditure

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

Certificated Salaries (account series 1000)

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

Classified Salaries (account series 2000)

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

Employee Benefits (account series 3000)

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

Books, Supplies & Misc. (account series 4000)

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

Operating Expenses (account series 5000)

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

Capital Outlay (account series 6000)

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

Other Outgo (account series 7000)

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

Partnership for Excellence

The Partnership for Excellence is a mutual commitment by the state of California and the

California Community Colleges system to significantly expand the contributions of community colleges to the social and economic success of California.

PERS

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

Prior Years Taxes

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

Proceeds of Taxes

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

Program-Based Funding

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

Proposition 13 (1978)

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

Proposition 98 (1988)

An amendment to the California Constitution establishing minimum funding levels for K-14

education and changing some of the provisions of Proposition 4 (Gann limit).

Redevelopment Agency (RDA)

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

Reserves

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

Revenue

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

Revolving Fund

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

Scheduled Maintenance

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

Secured Property

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

Senate Bill 90 (1977), Chapter 1135/77

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

STRS

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

Student Financial Aid Funds

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

Federal Aid:

Pell Grants
SEOG (Supplemental Educational Opportunity Grant)
Perkins

State Aid:

EOPS (Extended Opportunity Programs & Services)
CAL Grants

Student Success & Support Program (SSSP)

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

TOP

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

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

TRANS

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

Unsecured Property

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

Vocational Training Education Funds

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

Warrant

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

