



2015-2016

TENTATIVE BUDGET

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

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Director, Budget Operations

Joni Hayes

**FOOTHILL-DE ANZA
COMMUNITY COLLEGE DISTRICT**

2015-16 TENTATIVE BUDGET

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Board of Trustees Presentation



2015-2016 Tentative Budget June 15, 2015

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



Review of Projected 6/30/15 Ending Fund Balance

The projected 6/30/15 ending fund balance as of third quarter of \$45.5M will be used as follows:

- \$ 8.62M to maintain district's budgeted 5% reserves
- \$ 12.2M for colleges & Central Services B budget carryover
- \$ 2.34M for district-wide carryover (elections costs, negotiated contract items, EIS/ETS backfill, encumbrance carryforwards)
- \$ 1.6M for enrollment stimulus
- \$ 20.7M 2015/16 Stability Fund



2015/16 Revenue vs. Expenses

Revenue

Base Revenue \$ 177,064,710

One-time Claims Reimbursement 8,540,000

185,604,710

Expenses

(176,734,358)

2015/16 Net Change \$ 8,870,352



Projected 2015/16 Fund Balance

Beginning Balance (Projected), July 1, 2015	\$ 45,505,283
Revenue	\$ 185,604,710
Expenses and Transfers/Other	(176,734,359)
Net Change in Fund Balance (Projected)	\$ 8,870,351
NET FUND BALANCE (Projected), June 30, 2016	\$ 54,375,634
Less: Designated "B" Budget Carryforwards	\$ 12,000,000
District-Wide "A" Restricted Carryforwards	2,000,000
Subtotal	\$ 14,000,000
Less: Funds Designated for Enrollment Stimulus/Restoration	\$ 2,000,000
Recommended One-Time Funding to Offset Future PERS/STRS Increases	5,000,000
District Priorities to be Determined	3,540,000
Adopted Budget Reserves @ 5% (restricted)	8,840,000
Subtotal	\$ 19,380,000
2016/17 Stability Fund	\$ 20,995,634

Major Revenue Assumptions

■ State Revenues

- 1.02% COLA
- \$ 4.27M augmentation to base apportionment funding
- \$ 8.5M one-time allocation for mandated cost reimbursement
- FTES estimates based on P-2 projections from 2014/15 (123 resident FTES below 2014/15 base)
- Growth of 120 FTES budgeted for non-resident
- No deficit factor applied to state apportionment funds

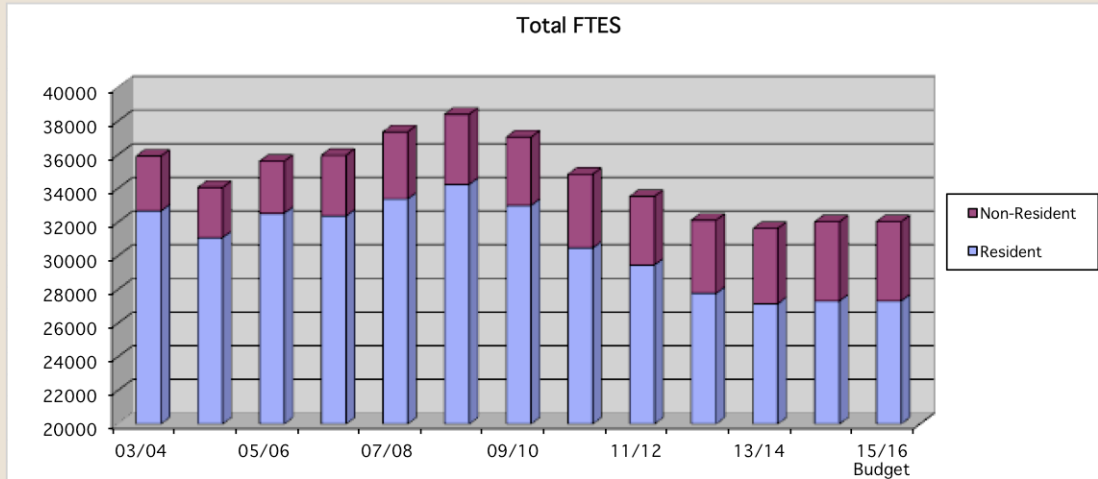


Variables Impacting Projections for Revenue and Expense

- Reduction in state revenue due to potential decline in FTES
- Decrease in productivity to maximize FTES
- Final 2014/15 ending balance
- 2014/15 P-Annual FTES
- RDA/EPA state revenue shortfall resulting in Proposition 98 recalculation
- Final State budget passage



Foothill-De Anza Enrollment



Analysis of FTES

13/14 P-A ReCalc	Resident Credit	Non- Credit	Total Apportionment	Non- Resident	Total
De Anza	16,827	0	16,827	2,672	19,499
Foothill	10,288	326	10,615	1,919	12,533
Total	27,115	326	27,441	4,591	32,032

FTES Below Budget at P-A ReCalc (Funded FTES) -330

% -1.2%

Funding to be Lost in 14/15 (\$1,486,845)

14/15 P-2	Resident Credit	Non- Credit	Total Apportionment	Non- Resident	Total
De Anza	16,827	0	16,827	2,755	19,582
Foothill	10,250	241	10,491	1,956	12,447
Total	27,077	241	27,318	4,712	32,030

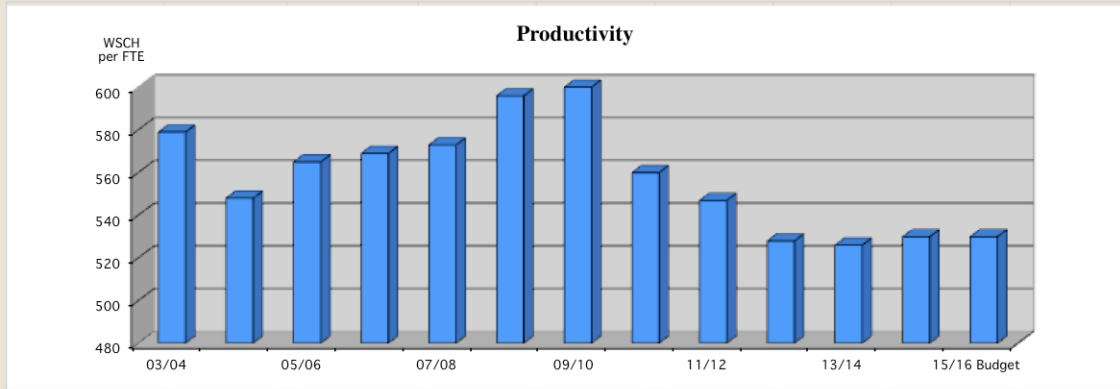
FTES Below 13/14 ReCalc at P-2 (Funded FTES) -123

% -0.45%

Potential Loss of Funding in 15/16 (\$553,635)

15/16 Tentative Budget	Resident Credit	Non- Credit	Total Apportionment	Non- Resident	Total
De Anza	16,827	0	16,827	2,755	19,582
Foothill	10,250	241	10,491	1,956	12,447
Total	27,077	241	27,318	4,712	32,030

FHDA Productivity





Next Steps

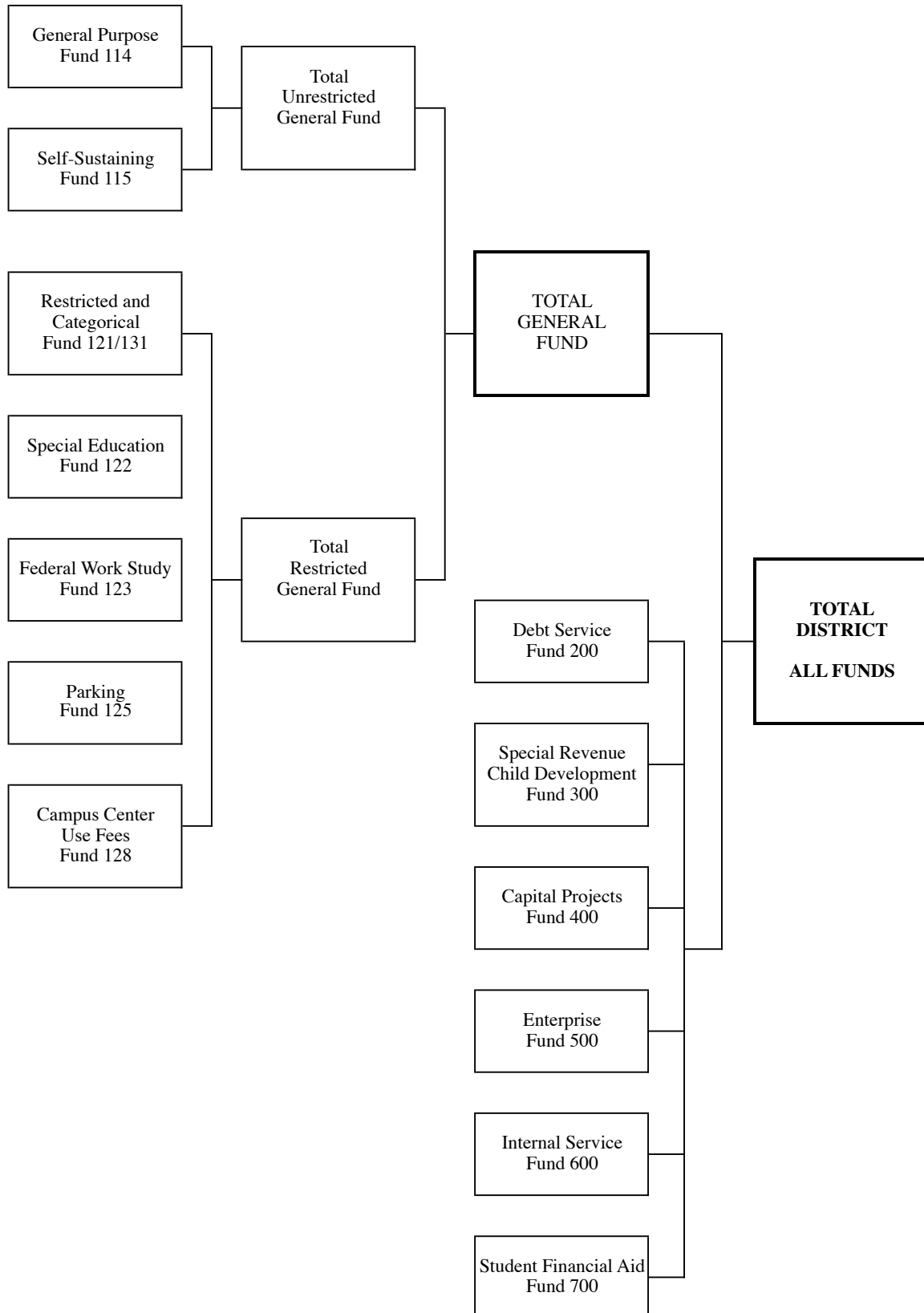
August 31, 2015 – Budget Hearing

September 14, 2015 – The Board is scheduled to adopt the final budget. By this date,

- ✓ It is expected that the state budget will have been signed
- ✓ Summer enrollment and the initial indicators of Fall 2015 enrollment will have been analyzed
- ✓ The 6/30/15 ending balance will have been finalized, including the analysis of the restricted and unrestricted funds

In addition, our 2015/16 Adopted Budget will be updated as soon as there are any indications of changes that would have a material impact on our projections

ALL FUNDS CHART



FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2015-2016

**Tentative Budget Summary
for GENERAL FUNDS**

	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	Restricted & Categorical Fund 121/131	Special Educ. Fund 122	Federal Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
REVENUE										
Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 1,586,445	\$ 0	\$ 462,363	\$ 0	\$ 0	\$ 2,048,808	\$ 2,048,808
State Revenue	53,473,091	1,855,124	55,328,215	21,766,024	2,729,684	0	0	0	24,495,709	79,823,924
Local Revenue	132,131,619	11,125,646	143,257,265	2,515,000	0	0	2,284,000	2,305,000	7,104,000	150,361,265
TOTAL REVENUE	\$ 185,604,710	\$ 12,980,770	\$ 198,585,481	\$ 25,867,469	\$ 2,729,684	\$ 462,363	\$ 2,284,000	\$ 2,305,000	\$ 33,648,516	\$ 232,233,997
EXPENSES										
Certificated Salaries	\$ 82,312,106	\$ 518,792	\$ 82,830,897	\$ 3,368,556	\$ 2,943,291	\$ 0	\$ 0	\$ 75,077	\$ 6,386,924	\$ 89,217,822
Classified Salaries	32,897,953	2,132,021	35,029,974	6,770,225	2,051,406	616,484	1,040,809	625,802	11,104,727	46,134,701
Employee Benefits	35,154,977	707,811	35,862,788	2,921,985	1,345,542	0	329,823	243,952	4,841,303	40,704,091
Materials and Supplies	2,893,748	168,427	3,062,175	1,999,580	27,314	0	0	75,000	2,101,895	5,164,070
Operating Expenses	16,683,409	7,015,265	23,698,674	9,745,927	1,094,111	0	97,500	228,000	11,165,538	34,864,211
Capital Outlay	68,963	20,500	89,463	861,665	60,311	0	0	400,000	1,321,976	1,411,439
TOTAL EXPENSES	\$ 170,011,155	\$ 10,562,816	\$ 180,573,971	\$ 25,667,939	\$ 7,521,976	\$ 616,484	\$ 1,468,133	\$ 1,647,832	\$ 36,922,363	\$ 217,496,334
TRANSFERS AND OTHER										
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 41,552	\$ 3,943,307	\$ 154,121	\$ 180,000	\$ 0	\$ 4,318,980	\$ 4,318,980
Other Sources	0	0	0	0	0	0	0	0	0	0
Intrafund Transfers	0	0	0	0	0	0	0	0	0	0
Transfers-out	(6,723,205)	(36,830)	(6,760,035)	0	0	0	(995,867)	(1,032,344)	(2,028,212)	(8,788,246)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Out Go	0	0	0	(569,245)	0	0	0	0	(569,245)	(569,245)
TOTAL TRANSFERS/OTHER SOURCES	\$ (6,723,205)	\$ (36,830)	\$ (6,760,035)	\$ (527,693)	\$ 3,943,307	\$ 154,121	\$ (815,867)	\$ (1,032,344)	\$ 1,721,524	\$ (5,038,511)
FUND BALANCE										
Net Change in Fund Balance	\$ 8,870,351	\$ 2,381,124	\$ 11,251,476	\$ (328,163)	\$ (848,984)	\$ 0	\$ 0	\$ (375,176)	\$ (1,552,323)	\$ 9,699,153
Beginning Balance, July 1	45,505,283	10,728,235	56,233,518	6,612,231	848,984	0	0	565,609	8,026,825	64,260,343
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 54,375,634	\$ 13,109,359	\$ 67,484,994	\$ 6,284,068	\$ 0	\$ 0	\$ 0	\$ 190,434	\$ 6,474,502	\$ 73,959,496

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2015-2016

**Tentative Budget Summary
for ALL FUNDS**

	TOTAL GENERAL FUND	Enterprise Funds	Child Development Fund 300	Student Financial Aid Fund 700	Capital Projects Fund 400	Debt Service Fund 200	TOTAL DISTRICT ALL FUNDS	Internal Service Fund 600
REVENUE								
Federal Revenue	\$ 2,048,808	\$ 0	\$ 38,000	\$ 22,069,754	\$ 0	\$ 0	\$ 24,156,562	\$ 0
State Revenue	79,823,924		663,830	1,296,000	1,977,084	0	83,760,838	0
Local Revenue	150,361,265	11,379,875	1,812,982	500,000	462,500	32,324,463	196,841,085	42,408,092
TOTAL REVENUE	\$ 232,233,997	\$ 11,379,875	\$ 2,514,812	\$ 23,865,754	\$ 2,439,584	\$ 32,324,463	\$ 304,758,485	\$ 42,408,092
EXPENSES								
Cost of Sales	\$ 0	\$ 7,087,983	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,087,983	\$ 0
Certificated Salaries	89,217,822	0	749,951	0	0	0	89,967,772	0
Classified Salaries	46,134,701	2,170,412	1,107,671	0	1,780,789	0	51,193,572	0
Employee Benefits	40,704,091	614,065	451,174	0	638,762	0	42,408,092	42,408,092
Materials and Supplies	5,164,070	0	154,000	0	12,042	0	5,330,112	0
Operating Expenses	34,864,211	1,376,961	52,017	500,000	9,991,959	0	46,785,149	0
Capital Outlay	1,411,439	0	0	0	43,277,652	0	44,689,091	0
TOTAL EXPENSES	\$ 217,496,334	\$ 11,249,421	\$ 2,514,812	\$ 500,000	\$ 55,701,204	\$ 0	\$ 287,461,771	\$ 42,408,092
TRANSFERS AND OTHER								
Transfers-in	\$ 4,318,980	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,469,266	\$ 6,788,246	\$ 2,000,000
Other Sources	0	0	0	0	0	31,928	31,928	0
Intrafund Transfers	0	0	0	0	0	0	0	0
Transfers-out	(8,788,246)	0	0	0	0	0	(8,788,246)	0
Contingency	0	0	0	0	0	0	0	0
Other Out Go	(569,245)	(66,852)	0	(23,365,754)	0	(34,825,658)	(58,827,508)	(2,000,000)
TOTAL TRANSFERS/OTHER SOURCES	\$ (5,038,511)	\$ (66,852)	\$ 0	\$ (23,365,754)	\$ 0	\$ (32,324,463)	\$ (60,795,580)	\$ 0
FUND BALANCE								
Net Change in Fund Balance	\$ 9,699,153	\$ 63,602	\$ 0	\$ 0	\$ (53,261,620)	\$ 0	\$ (43,498,865)	\$ 0
Beginning Balance, July 1	64,260,343	5,484,051	950,206	204,440	60,060,366	24,345,325	155,304,731	13,975,268
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 73,959,496	\$ 5,547,653	\$ 950,206	\$ 204,440	\$ 6,798,746	\$ 24,345,325	\$ 111,805,866	\$ 13,975,268

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS FOR 2015/16

TO

Unrestricted General Funds			Restricted General Funds					All Other Funds						
Fund	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Enterprise Funds	Child Development 300	Financial Aid 700	Internal Service 600	Capital Projects 400	Debt Service 200	Total
114			41,552	3,943,307	154,121	180,000					2,000,000		404,225	6,723,205
115													36,830	36,830
121/131														0
122														0
123														0
125													995,867	995,867
128													1,032,344	1,032,344
Enterprise														0
300														0
700														0
600														0
400														0
200														0
Total	0	0	41,552	3,943,307	154,121	180,000	0	0	0	0	2,000,000	0	2,469,266	8,788,246

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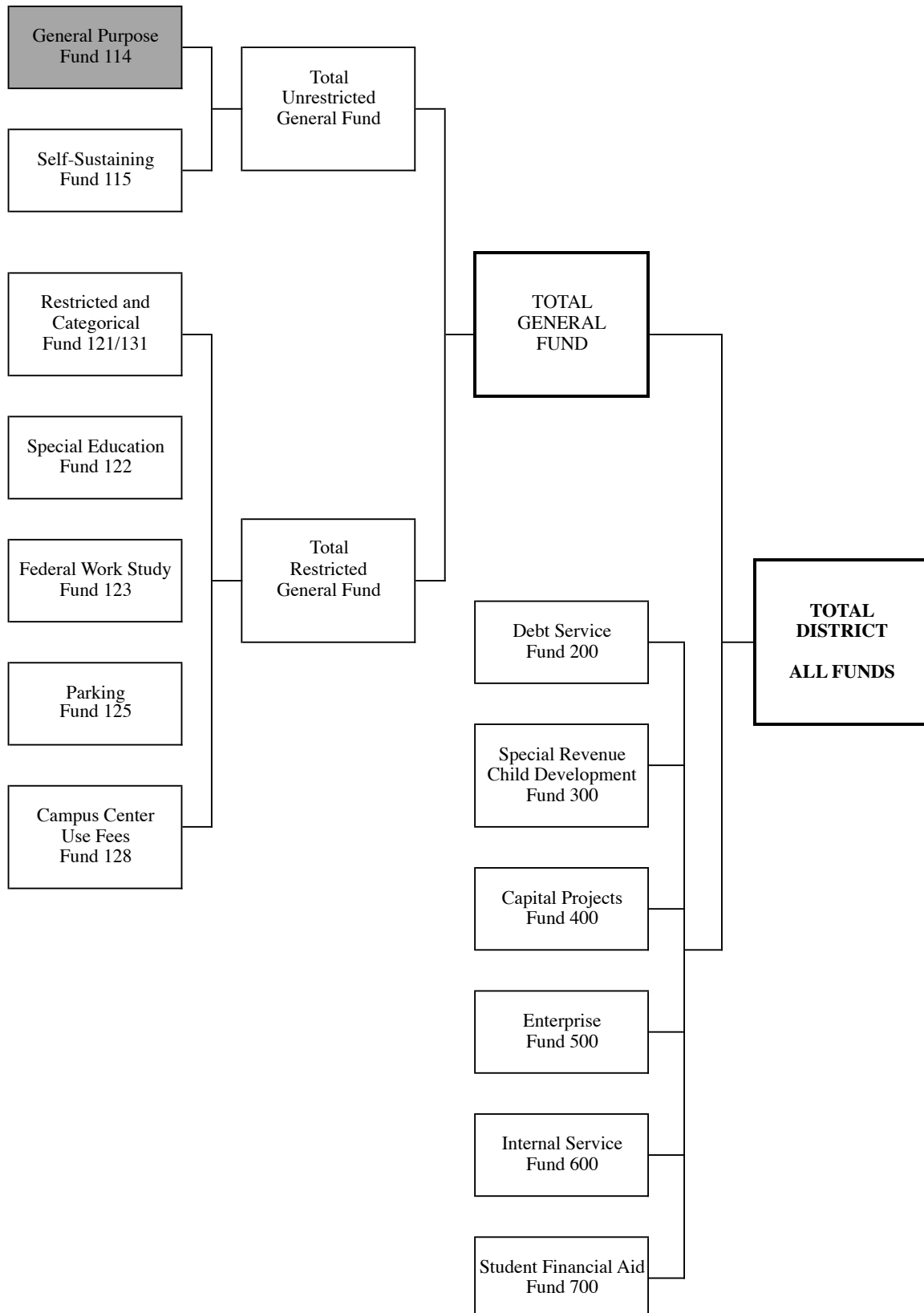
Inter-Fund Transfers:

Fund 114 to 121/131:	41,552	for salary backfill
Fund 114 to 122:	3,874,055	for Special Ed match
	69,253	for salary backfill
Fund 114 to 123:	154,121	for Federal Work Study match
Fund 114 to 125:	180,000	to offset Parking Fund operating deficit
Fund 114 to 200:	122,563	for Debt Service
	281,661	for capital lease payments
Fund 114 to 600:	2,000,000	for 2015/16 OPEB Liability
Fund 115 to 200:	36,830	for Debt Service
Fund 125 to 200:	995,867	for Debt Service
Fund 128 to 200:	1,032,344	for Debt Service

Intra-Fund Transfers (Between Unrestricted General Funds):

Intra-Fund Transfers (Between Restricted General Funds):

GENERAL PURPOSE FUND



GENERAL PURPOSE FUND**Fund 114**

The General Purpose fund is part of the unrestricted general fund. This fund accounts for the majority of the district's revenues and expenditures. About 80% of this fund's revenue comes from the base revenue, nearly 15% comes from non-resident tuition, 2% comes from lottery proceeds, and 3% comes from other sources.

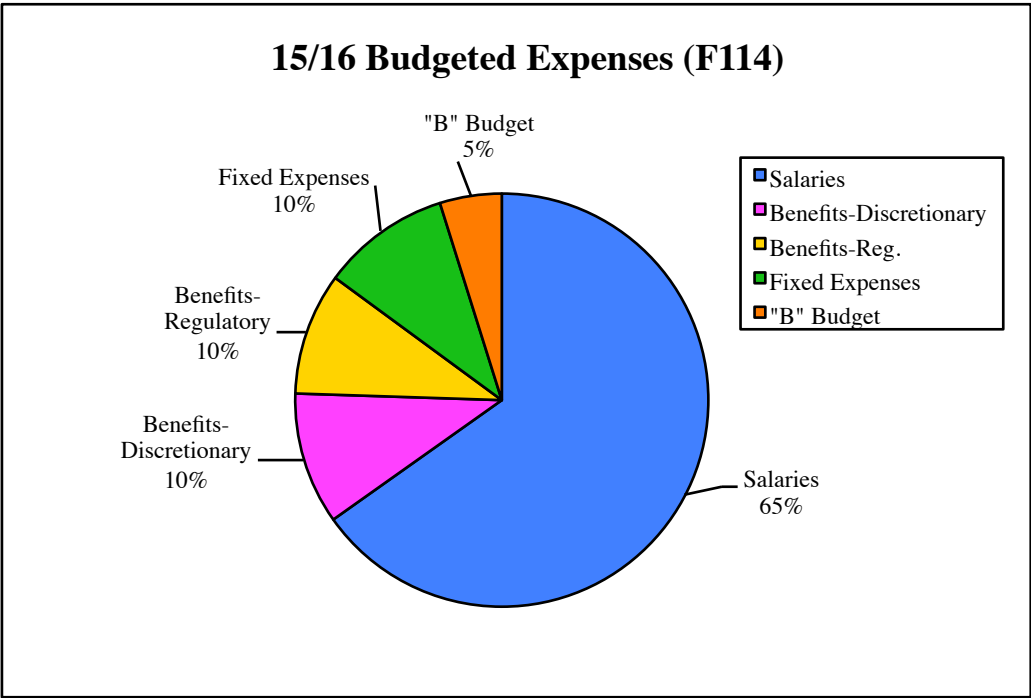
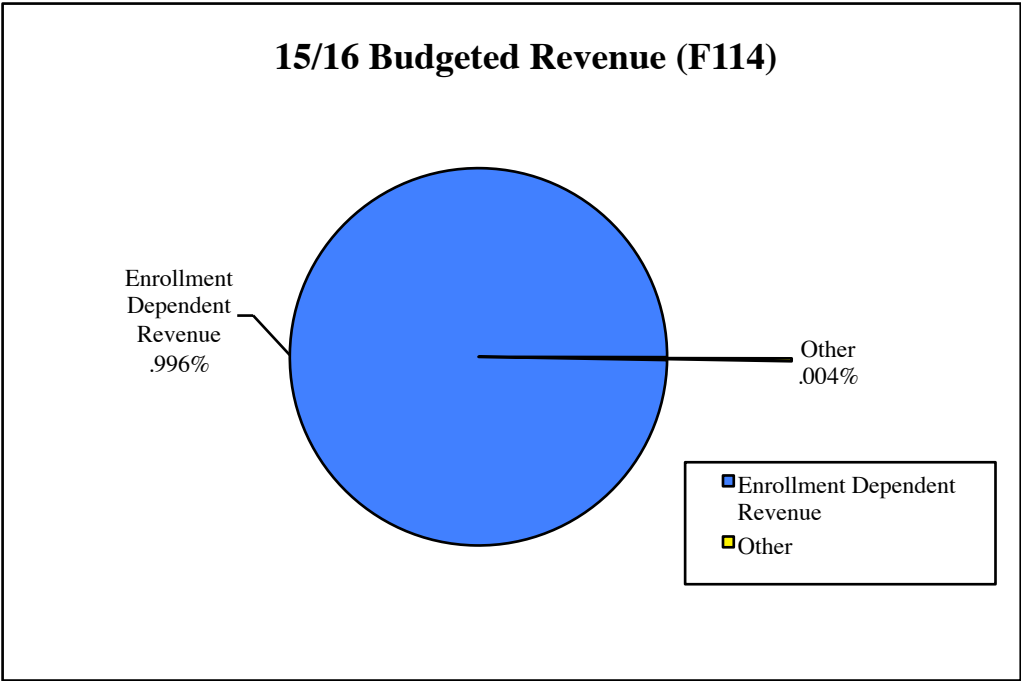
The base revenue is comprised of four revenue sources:

- Local Taxes 5%
- Property Tax Revenue 52%
- State General Apportionment 30%
- EPA (Prop 30) Proceeds 13%

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

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

Fixed expenses such as leases, utilities, debt payments, insurance premiums, bank and credit card fees, collective bargaining costs, district-wide software maintenance, and a transfer out to DSP&S (Disabled Student Programs and Services) comprise 10% of the total general fund expenses. The remaining 5% constitutes the campuses' and Central Services' discretionary B budget, approximately \$8.5 million.



FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 114 General Purpose

2015-16 BUDGETS

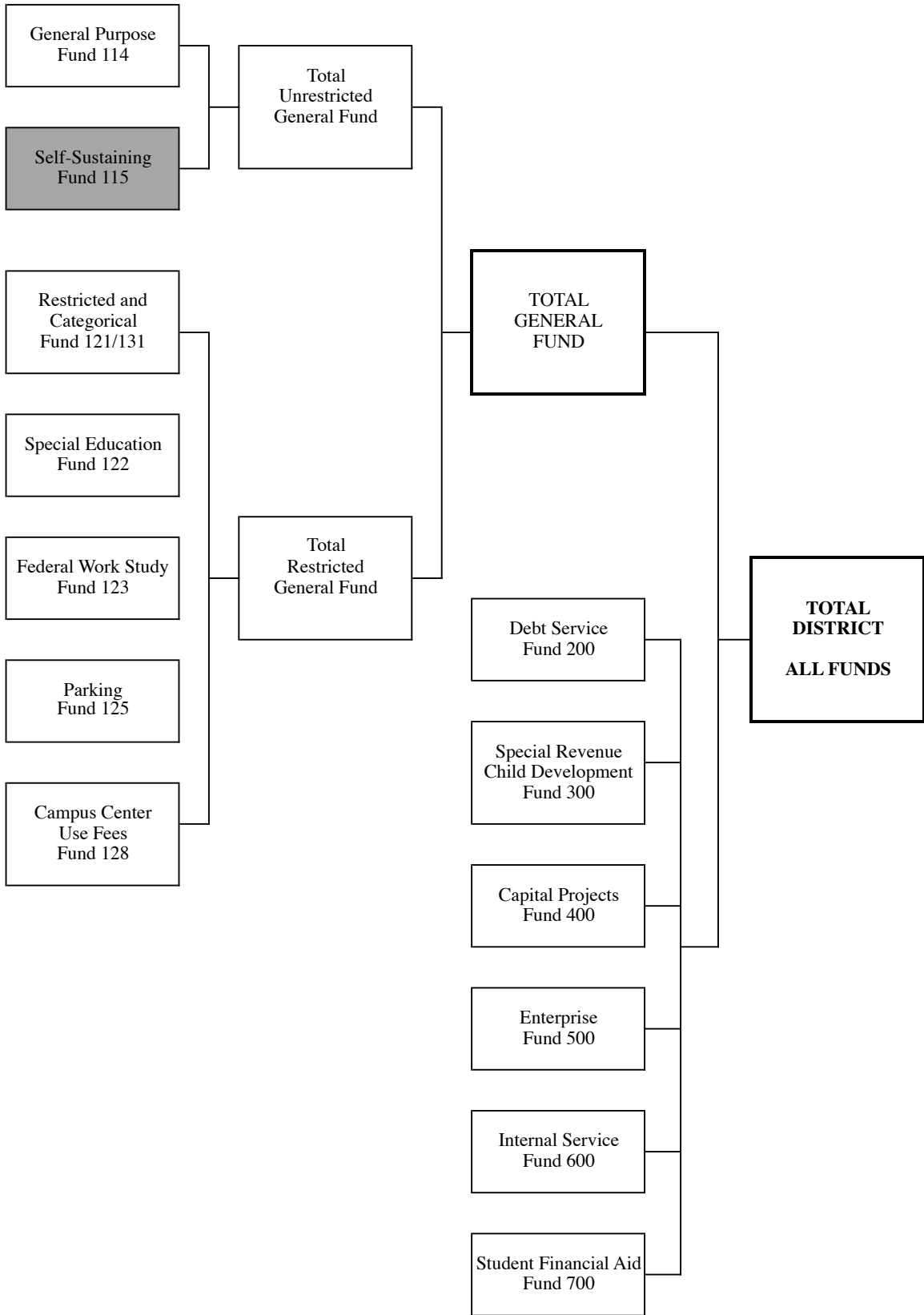
REVENUE	Foothill College	De Anza College	Central Services	District-Wide	Total Fund 114
Federal					
Other Federal	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State					
Apportionment	\$ 0	\$ 0	\$ 0	16,818,204	\$ 16,818,204
Base Apportionment Increase	0	0	0	4,270,000	4,270,000
EPA Proceeds	0	0	0	19,035,797	19,035,797
Deferred Maintenance	0	0	0	0	0
State Lottery	0	0	0	3,442,100	3,442,100
Mandated Cost Block Grant	0	0	0	764,911	764,911
Prior Mandate Obligations	0	0	0	8,540,000	8,540,000
Staff Development	0	0	0	0	0
Other State	0	0	0	602,080	602,080
Total State Revenue	\$ 0	\$ 0	\$ 0	53,473,091	\$ 53,473,091
Local					
Property Taxes	\$ 0	\$ 0	\$ 0	80,118,256	\$ 80,118,256
Resident Enrollment	250,000	425,000	0	21,972,753	22,647,753
Non-Resident Enrollment	0	0	0	27,500,000	27,500,000
Interest Income	0	0	0	385,000	385,000
Other Local	330,610	425,000	425,000	300,000	1,480,610
Total Local Revenue	\$ 580,610	\$ 850,000	\$ 425,000	130,276,009	\$ 132,131,619
TOTAL REVENUE	\$ 580,610	\$ 850,000	\$ 425,000	183,749,100	\$ 185,604,710
EXPENSES					
Contract Teachers	\$ 15,940,942	\$ 22,146,130	\$ 0	\$ 0	\$ 38,087,072
Contract Non-Teachers	4,810,814	5,762,860	735,678	0	11,309,352
Other Teachers	11,503,573	20,304,133	0	0	31,807,705
Other Non-Teachers	174,000	140,903	13,000	780,073	1,107,976
Total Certificated Salaries	\$ 32,429,329	\$ 48,354,026	\$ 748,678	\$ 780,073	\$ 82,312,106
Contract Non-instructional	\$ 6,494,076	\$ 9,251,916	\$ 13,961,487	\$ 0	\$ 29,707,479
Contract Instructional Aides	255,407	1,774,346	0	0	2,029,753
Other Non-instructional	315,500	259,362	348,721	237,138	1,160,721
Other Instructional Aides	0	0	0	0	0
Students	0	0	0	0	0
Total Classified Salaries	\$ 7,064,984	\$ 11,285,623	\$ 14,310,208	\$ 237,138	\$ 32,897,953
Total Salaries	\$ 39,494,313	\$ 59,639,649	\$ 15,058,886	\$ 1,017,211	\$ 115,210,058
Total Staff Benefits	\$ 9,217,463	\$ 13,739,878	\$ 5,390,670	\$ 6,806,966	\$ 35,154,977
Total Materials and Supplies	\$ 878,352	\$ 702,086	\$ 1,313,310	\$ 0	\$ 2,893,748
Contracted Services	\$ 1,147,603	\$ 0	\$ 0	\$ 244,450	\$ 1,392,053
Lease of Equipment & Facilities	0	0	0	1,153,648	1,153,648
Utilities	0	0	0	3,632,344	3,632,344
Other Operating	1,240,508	714,750	2,277,545	6,272,560	10,505,364
Total Operating	\$ 2,388,111	\$ 714,750	\$ 2,277,545	\$ 11,303,002	\$ 16,683,409
Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0	0
Other Capital Outlay	0	10,760	58,203	0	68,963
Total Capital Outlay	\$ 0	\$ 10,760	\$ 58,203	\$ 0	\$ 68,963
TOTAL EXPENSES	\$ 51,978,240	\$ 74,807,123	\$ 24,098,612	\$ 19,127,180	\$ 170,011,155
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0	0
Intrafund Transfers	0	0	0	0	0
Transfers-out	0	0	0	(6,723,205)	(6,723,205)
Contingency	0	0	0	0	0
Other Out Go	0	0	0	0	0
TOTAL TRANS/OTHER SOURCES	\$ 0	\$ 0	\$ 0	\$ (6,723,205)	\$ (6,723,205)
Net Change in Fund Balance	\$ (51,397,630)	\$ (73,957,123)	\$ (23,673,612)	\$ 157,898,716	\$ 8,870,351
Beginning Balance, July 1	0	0	0	0	45,505,283
Adjustments to Beginning Balance	0	0	0	0	0
NET FUND BALANCE, June 30	\$ (51,397,630)	\$ (73,957,123)	\$ (23,673,612)	\$ 157,898,716	\$ 54,375,634

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 114
General Purpose**

		TOTAL DISTRICT		
	REVENUE	Revised Budget 14/15	Projected Actual 14/15	Budget 15/16
Federal				
Other Federal	\$	0	\$	0
Total Federal Revenue	\$	0	\$	0
State				
Apportionment	\$	15,095,456	\$	16,466,260
Base Apportionment Increase		0		4,270,000
EPA Proceeds		19,627,922		19,035,797
Deferred Maintenance		0		0
State Lottery		3,446,701		3,442,100
Mandated Cost Block Grant		765,934		764,911
Prior Mandate Obligations		0		8,540,000
Staff Development		0		0
Other State		602,080		602,080
Total State Revenue	\$	39,538,093	\$	42,108,295
Local				
Property Taxes	\$	79,758,769	\$	80,118,256
Resident Enrollment		22,647,753		22,647,753
Non-Resident Enrollment		26,500,000		27,500,000
Interest Income		385,000		385,000
Other Local		1,867,979		1,480,610
Total Local Revenue	\$	131,159,501	\$	132,859,501
TOTAL REVENUE	\$	170,697,593	\$	174,967,795
EXPENSES				
Contract Teachers	\$	36,200,585	\$	38,087,072
Contract Non-Teachers		12,642,281		11,309,352
Other Teachers		31,001,676		31,807,705
Other Non-Teachers		1,759,288		1,107,976
Total Certificated Salaries	\$	81,603,830	\$	82,312,106
Contract Non-instructional	\$	29,118,897	\$	29,707,479
Contract Instructional Aides		1,920,557		2,029,753
Other Non-instructional		839,555		1,160,721
Other Instructional Aides		0		0
Students		0		773,878
Total Classified Salaries	\$	31,879,009	\$	32,897,953
Total Salaries	\$	113,482,839	\$	115,210,058
Total Staff Benefits	\$	33,920,769	\$	35,154,977
Total Materials and Supplies	\$	2,944,039	\$	2,893,748
Contracted Services	\$	1,452,635	\$	1,392,053
Lease of Equipment & Facilities		1,128,648		1,153,648
Utilities		3,469,861		3,632,344
Other Operating		10,453,957		10,505,364
Total Operating	\$	16,505,101	\$	16,683,409
Buildings	\$	0	\$	0
Equipment-New & Replacement		0		0
Other Capital Outlay		237,428		68,963
Total Capital Outlay	\$	237,428	\$	68,963
TOTAL EXPENSES	\$	167,090,176	\$	170,011,155
Transfers-in	\$	0	\$	0
Other Sources		0		0
Intrafund Transfers		60,337		0
Transfers-out		(8,395,315)		(6,723,205)
Contingency		0		0
Other Out Go		0		0
TOTAL TRANS/OTHER SOURCES	\$	(8,334,978)	\$	(6,723,205)
Net Change in Fund Balance	\$	(4,727,561)	\$	8,870,351
Beginning Balance, July 1		44,198,097		45,505,283
Adjustments to Beginning Balance		(244,491)		0
NET FUND BALANCE, June 30	\$	39,226,046	\$	54,375,634

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**

2015-16 BUDGETS

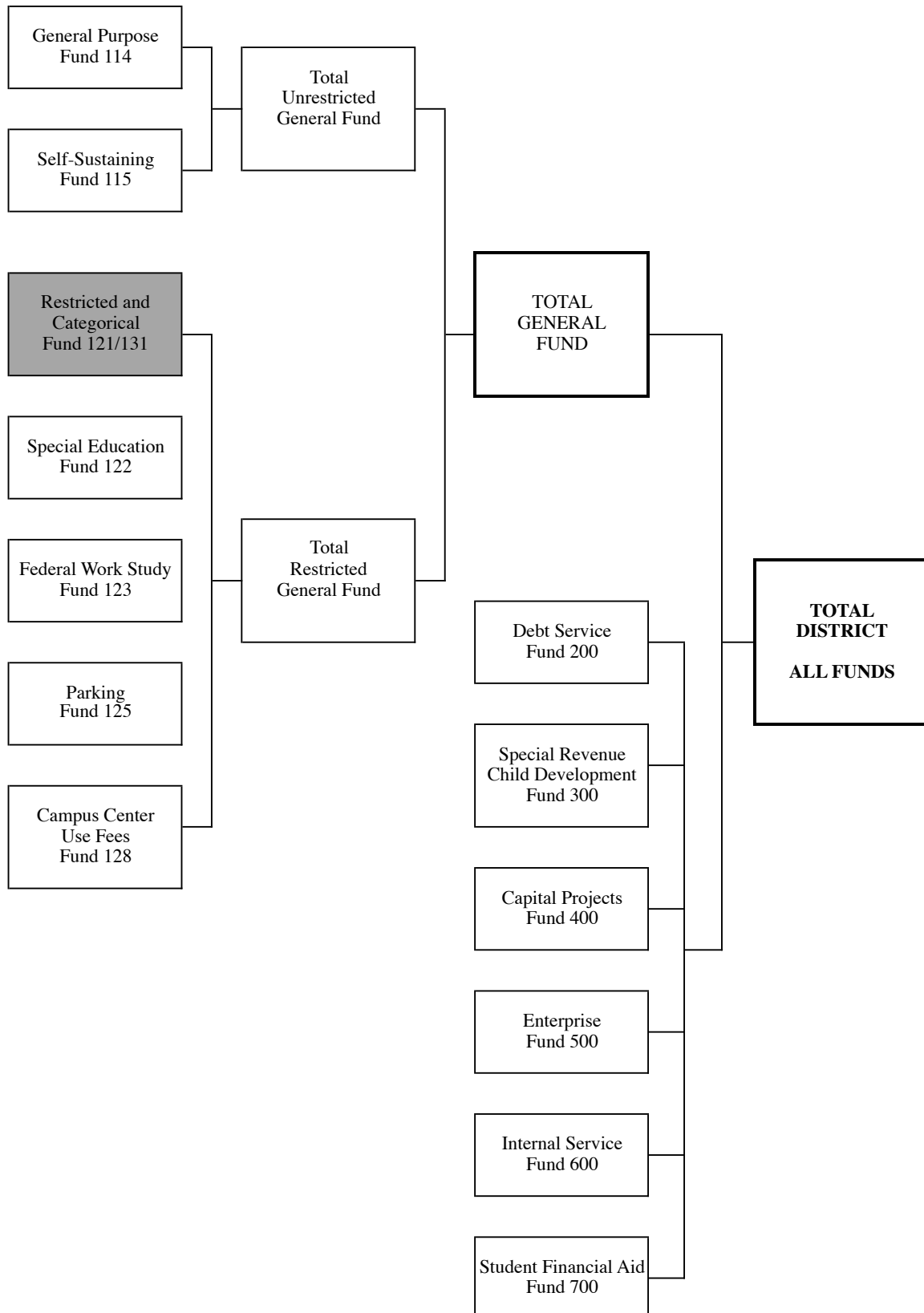
REVENUE	Foothill College	De Anza College	Central Services	Total Fund 115
Total State Revenue	\$ 1,830,124	\$ 25,000	\$ 0	\$ 1,855,124
Contract Services	\$ 485,600	\$ 0	\$ 0	\$ 485,600
Enrollment	0	0	0	0
Facilities Rental	645,000	450,000	0	1,095,000
Field Trip Revenue	55,000	0	0	55,000
Sales	0	256,000	0	256,000
Short Courses	100,000	200,000	0	300,000
Other Local	2,562,540	1,628,200	4,743,306	8,934,046
Total Local Revenue	\$ 3,848,140	\$ 2,534,200	\$ 4,743,306	\$ 11,125,646
TOTAL REVENUE	\$ 5,678,264	\$ 2,559,200	\$ 4,743,306	\$ 12,980,770
EXPENSES				
Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	161,444	109,289	0	270,733
Other Teachers	236,091	0	0	236,091
Other Non-Teachers	0	11,968	0	11,968
Total Certificated Salaries	\$ 397,535	\$ 121,257	\$ 0	\$ 518,792
Contract Non-instructional	\$ 518,133	\$ 1,063,588	\$ 0	\$ 1,581,721
Contract Instructional Aides	0	0	0	0
Other Non-instructional	230,300	320,000	0	550,300
Other Instructional Aides	0	0	0	0
Students	0	0	0	0
Total Classified Salaries	\$ 748,433	\$ 1,383,588	\$ 0	\$ 2,132,021
Total Salaries	\$ 1,145,967	\$ 1,504,846	\$ 0	\$ 2,650,813
Total Staff Benefits	\$ 266,836	\$ 440,975	\$ 0	\$ 707,811
Total Materials and Supplies	\$ 334,000	\$ (165,573)	\$ 0	\$ 168,427
Contracted Services	\$ 0	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0	0
Utilities	0	0	0	0
Other Operating	2,213,450	560,315	4,241,500	7,015,265
Total Operating	\$ 2,213,450	\$ 560,315	\$ 4,241,500	\$ 7,015,265
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0
Other Capital Outlay	0	20,500	0	20,500
Total Capital Outlay	\$ 0	\$ 20,500	\$ 0	\$ 20,500
TOTAL EXPENSES	\$ 3,960,253	\$ 2,361,063	\$ 4,241,500	\$ 10,562,816
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Intrafund Transfers	120,000	200,000	(320,000)	0
Transfers-out	0	(36,830)	0	(36,830)
Contingency	0	0	0	0
Other Out Go	0	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 120,000	\$ 163,170	\$ (320,000)	\$ (36,830)
Net Change in Fund Balance	\$ 1,838,011	\$ 361,307	\$ 181,806	\$ 2,381,124
Beginning Balance, July 1	4,315,905	4,159,050	2,253,280	10,728,235
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 6,153,916	\$ 4,520,357	\$ 2,435,086	\$ 13,109,359

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 115
Self-Sustaining**

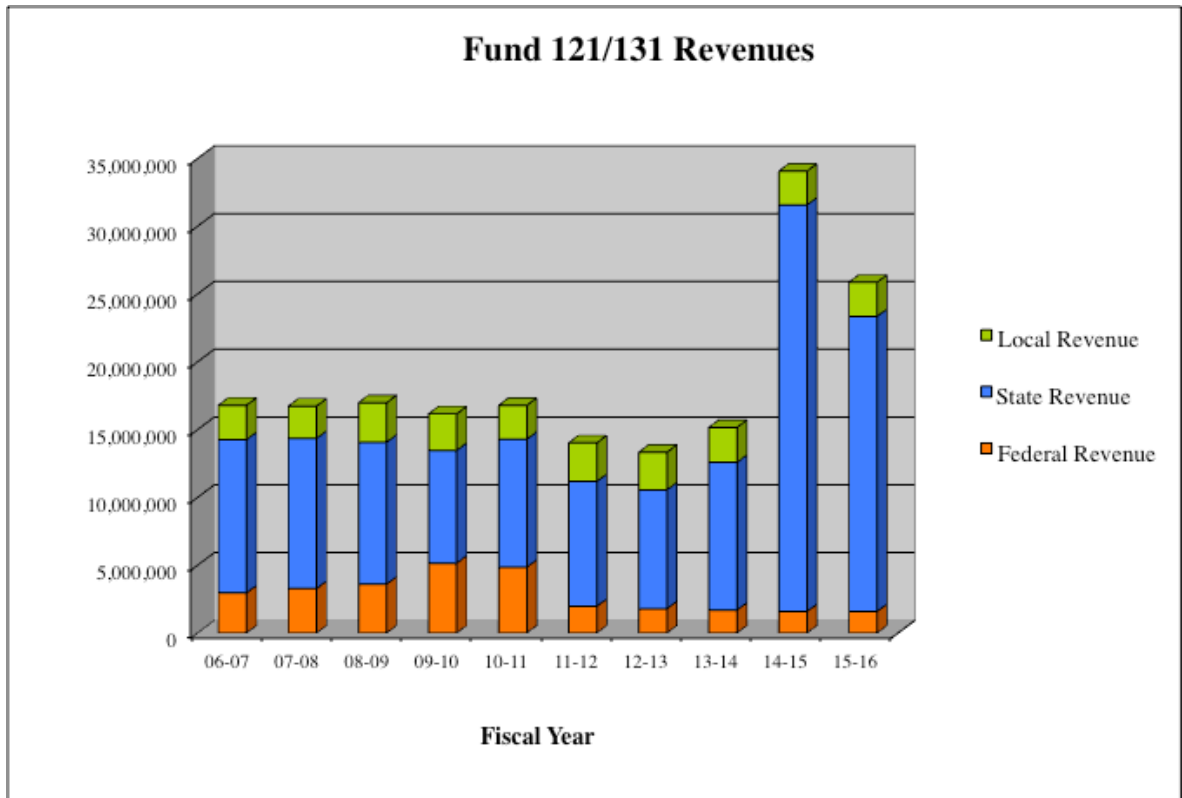
TOTAL DISTRICT			
REVENUE	Revised Budget 14/15	Projected Actual 14/15	Budget 15/16
Total State Revenue	\$ 1,146,410	\$ 1,146,410	\$ 1,855,124
Contract Services	\$ 450,000	\$ 450,000	\$ 485,600
Enrollment	0	0	0
Facilities Rental	929,000	929,000	1,095,000
Field Trip Revenue	69,000	69,000	55,000
Sales	231,000	231,000	256,000
Short Courses	356,000	356,000	300,000
Other Local	8,400,901	8,400,901	8,934,046
Total Local Revenue	\$ 10,435,901	\$ 10,435,901	\$ 11,125,646
TOTAL REVENUE	\$ 11,582,311	\$ 11,582,311	\$ 12,980,770
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	319,089	319,089	270,733
Other Teachers	242,495	242,495	236,091
Other Non-Teachers	19,746	19,746	11,968
Total Certificated Salaries	\$ 581,329	\$ 581,329	\$ 518,792
Contract Non-instructional	\$ 1,519,287	\$ 1,445,213	\$ 1,581,721
Contract Instructional Aides	0	0	0
Other Non-instructional	478,612	478,612	550,300
Other Instructional Aides	0	0	0
Students	0	74,074	0
Total Classified Salaries	\$ 1,997,899	\$ 1,997,899	\$ 2,132,021
Total Salaries	\$ 2,579,228	\$ 2,579,228	\$ 2,650,813
Total Staff Benefits	\$ 700,217	\$ 700,217	\$ 707,811
Total Materials and Supplies	\$ (10,386)	\$ (10,386)	\$ 168,427
Contracted Services	\$ 46,000	\$ 46,000	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	6,510,502	6,510,502	7,015,265
Total Operating	\$ 6,556,502	\$ 6,556,502	\$ 7,015,265
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	61,028	61,028	20,500
Total Capital Outlay	\$ 61,028	\$ 61,028	\$ 20,500
TOTAL EXPENSES	\$ 9,886,589	\$ 9,886,589	\$ 10,562,816
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Intrafund Transfers	(60,337)	(60,337)	0
Transfers-out	(341,830)	(341,830)	(36,830)
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (402,167)	\$ (402,167)	\$ (36,830)
Net Change in Fund Balance	\$ 1,293,555	\$ 1,293,555	\$ 2,381,124
Beginning Balance, July 1	9,434,680	9,434,680	10,728,235
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 10,728,235	\$ 10,728,235	\$ 13,109,359

RESTRICTED and CATEGORICAL FUND



**RESTRICTED and CATEGORICAL
Fund 121/131**

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



For 2015/16, we are projecting approximately \$1.59 million in federal revenue. Three federal grants will continue to be active in 2015/16: NSF STEMWay, NSF S-STEM, and a large AANAPISI grant.

The majority of the revenue that we receive in the Restricted and Categorical Fund originates from the state. For 2015/16, we are projecting to receive approximately \$21.77 million from the state for the categorical programs.

The majority of our local revenue is made up of health services fees. At this time, we have not secured any new local grants for 2015/16 and we anticipate a similar level of funding as in 2014/15.

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

Instructional Equipment and Library Materials (Block Grant): State funding to meet instructional equipment and library materials needs. For 2015/16, we are projecting to spend approximately \$447,000 for instructional equipment.

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 \$755,872 in 2015/16.

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

Student Success & Support Program (SSSP), Student Equity, Staff Development, Staff Diversity, Extended Opportunity Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), and CalWORKs: These programs target specific populations or services funded by the state. We are projecting the same level of funding as 2014/15.

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

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

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

Online Education Initiative (OED): State funding, awarded in partnership with Butte-Glenn Community College District, to launch Governor Jerry Brown’s groundbreaking Online Education Initiative for the state of California. The goal of the initiative is to increase the number of California students who obtain associate degrees and transfer to four-year universities by

dramatically increasing the number of online classes available to community college students and providing those students with comprehensive support services to help them succeed. For the state Online Education Initiative grant, we plan to spend approximately \$8 million in 2015/16.

Physical Plant and Instructional Support:

The Governor's May Revision to the 2015/16 budget proposes a one-time allocation of \$148 million for community colleges to reduce the backlog of deferred maintenance and/or to purchase instructional equipment. These resources will allow districts to protect investments previously made in facilities, and to improve students' experiences by replenishing and investing in new instructional equipment. This allocation will be budgeted for in the adopted budget when more information becomes available.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 121/131 Restricted and Categorical

2015-16 BUDGETS

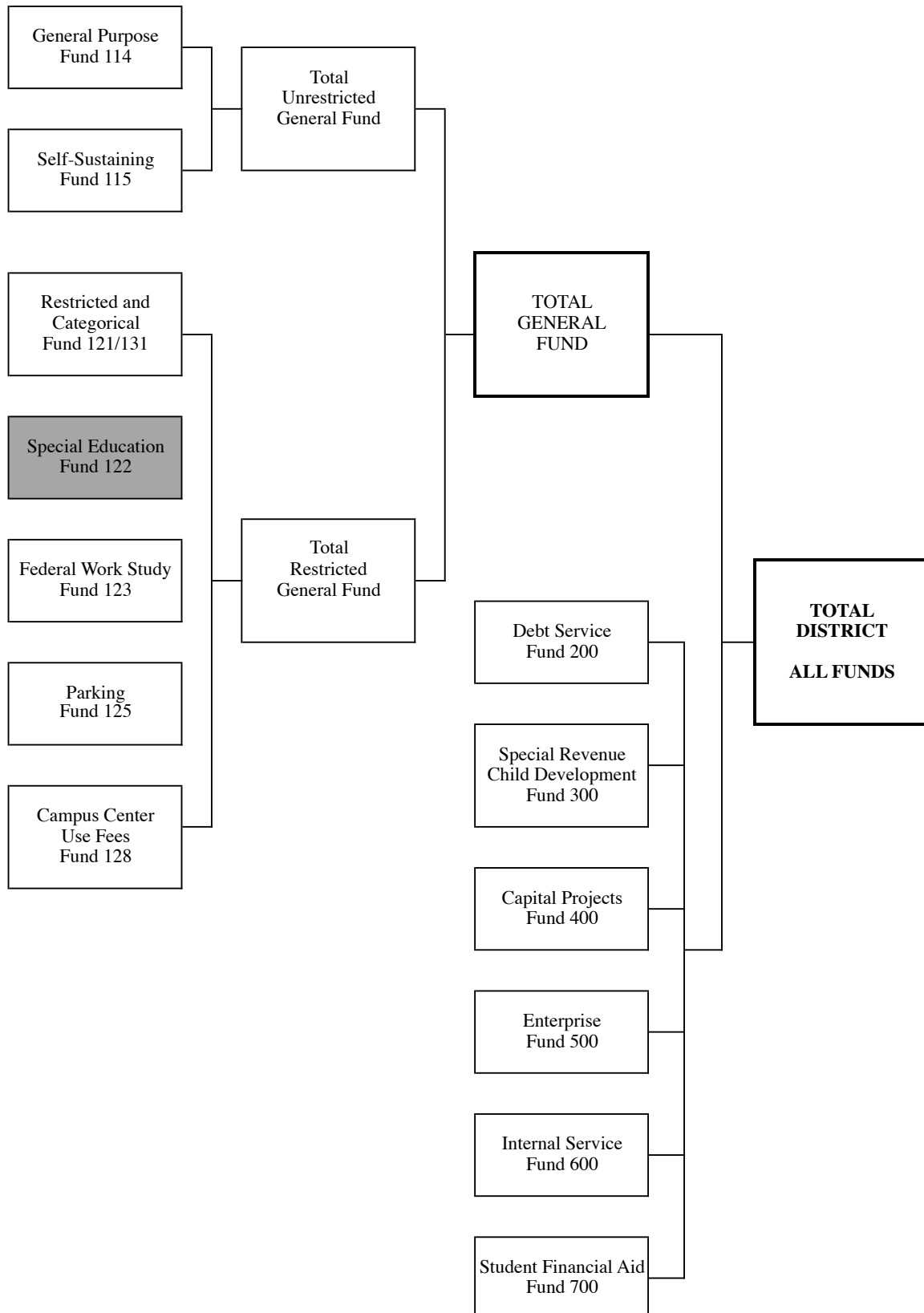
REVENUE	Foothill College	De Anza College	Central Services	Total Fund 121/131
WIA	\$ 0	\$ 0	\$ 0	\$ 0
Financial Aid Admin. Allowance	8,000	25,000	0	33,000
Career & Tech Education Act (CTEA)	311,372	444,500	0	755,872
National Science Foundation (NSF)	335,000	15,000	0	350,000
Other Federal	0	447,573	0	447,573
Total Federal Revenue	\$ 654,372	\$ 932,073	\$ 0	\$ 1,586,445
Student Success & Support Program	\$ 2,137,325	\$ 2,669,771	\$ 0	\$ 4,807,095
Student Equity	446,248	635,903	0	1,082,151
Special Education	0	1,100,000	0	1,100,000
Board Financial Assistance Program	348,961	600,751	0	949,712
Staff Development	0	0	12,091	12,091
Staff Diversity	17,311	19,502	14,321	51,134
EOPS (Parts A & B)	627,780	964,959	0	1,592,739
CARE	33,901	75,411	0	109,312
Deferred Maintenance	0	0	0	0
Instructional Equipment Block Grant	247,000	200,000	0	447,000
Online Education Initiative (OEI)	0	0	7,955,828	7,955,828
CalWORKs	0	339,660	0	339,660
Other State	1,891,437	1,397,038	30,826	3,319,301
Total State Revenue	\$ 5,749,963	\$ 8,002,995	\$ 8,013,066	\$ 21,766,024
Health Service Fees	\$ 825,000	\$ 1,240,000	\$ 0	\$ 2,065,000
Other Local	35,000	415,000	0	450,000
Total Local Revenue	\$ 860,000	\$ 1,655,000	\$ 0	\$ 2,515,000
TOTAL REVENUE	\$ 7,264,335	\$ 10,590,068	\$ 8,013,066	\$ 25,867,469
EXPENSES				
Contract Teachers	\$ 41,875	\$ 104,472	\$ 0	\$ 146,347
Contract Non-Teachers	1,413,602	1,422,977	120,486	2,957,065
Other Teachers	30,900	0	0	30,900
Other Non-Teachers	184,244	50,000	0	234,244
Total Certificated Salaries	\$ 1,670,621	\$ 1,577,449	\$ 120,486	\$ 3,368,556
Contract Non-instructional	\$ 1,499,165	\$ 2,867,167	\$ 1,394,188	\$ 5,760,520
Contract Instructional Aides	0	0	0	0
Other Non-instructional	234,005	167,000	150,000	551,005
Other Instructional Aides	0	0	0	0
Students	133,700	325,000	0	458,700
Total Classified Salaries	\$ 1,866,870	\$ 3,359,167	\$ 1,544,188	\$ 6,770,225
Total Salaries	\$ 3,537,492	\$ 4,936,616	\$ 1,664,674	\$ 10,138,781
Total Staff Benefits	\$ 833,733	\$ 1,592,635	\$ 495,618	\$ 2,921,985
Total Materials and Supplies	\$ 781,106	\$ 1,214,475	\$ 4,000	\$ 1,999,580
Contracted Services	\$ 505,620	\$ 320,569	\$ 5,904,418	\$ 6,730,607
Lease of Equipment & Facilities	0	70,720	0	70,720
Utilities	0	20,000	0	20,000
Other Operating	1,161,566	1,825,862	(62,828)	2,924,600
Total Operating	\$ 1,667,186	\$ 2,237,151	\$ 5,841,590	\$ 9,745,927
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	268,684	588,499	4,482	861,665
Other Capital Outlay	0	0	0	0
Total Capital Outlay	\$ 268,684	\$ 588,499	\$ 4,482	\$ 861,665
TOTAL EXPENSES	\$ 7,088,201	\$ 10,569,375	\$ 8,010,363	\$ 25,667,939
Transfers-in	\$ 27,701	\$ 13,851	\$ 0	\$ 41,552
Other Sources	0	0	0	0
Transfers-out	0	0	0	0
Other Out Go	(203,835)	(365,410)	0	(569,245)
TOTAL TRANSFERS/OTHER SOURCES	\$ (176,134)	\$ (351,559)	\$ 0	\$ (527,693)
Net Change in Fund Balance	\$ 0	\$ (330,866)	\$ 2,703	\$ (328,163)
Beginning Balance, July 1	0	0	0	6,612,231
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ (330,866)	\$ 2,703	\$ 6,284,068

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 121/131
Restricted and Categorical**

TOTAL DISTRICT			
REVENUE	Revised Budget 14/15	Projected Actual 14/15	Budget 15/16
WIA	\$ 0	\$ 0	\$ 0
Financial Aid Admin. Allowance	33,000	33,000	33,000
Career & Tech Education Act (CTEA)	611,827	611,827	755,872
National Science Foundation (NSF)	490,937	490,937	350,000
Other Federal	447,573	447,573	447,573
Total Federal Revenue	\$ 1,583,337	\$ 1,583,337	\$ 1,586,445
Student Success & Support Program	\$ 5,046,477	\$ 5,046,477	\$ 4,807,095
Student Equity	1,115,620	1,115,620	1,082,151
Special Education	1,100,000	1,100,000	1,100,000
Board Financial Assistance Program	939,345	939,345	949,712
Staff Development	12,091	12,091	12,091
Staff Diversity	11,878	11,878	51,134
EOPS (Parts A & B)	1,513,102	1,513,102	1,592,739
CARE	103,846	103,846	109,312
Deferred Maintenance	0	0	0
Instructional Equipment Block Grant	568,061	568,061	447,000
Online Education Initiative (OEI)	15,901,368	15,901,368	7,955,828
CalWORKs	339,660	339,660	339,660
Other State	3,847,167	3,847,167	3,319,301
Total State Revenue	\$ 30,498,616	\$ 30,498,616	\$ 21,766,024
Health Service Fees	\$ 2,090,000	\$ 2,090,000	\$ 2,065,000
Other Local	410,000	410,000	450,000
Total Local Revenue	\$ 2,500,000	\$ 2,500,000	\$ 2,515,000
TOTAL REVENUE	\$ 34,581,953	\$ 34,581,953	\$ 25,867,469
EXPENSES			
Contract Teachers	\$ 152,128	\$ 152,128	\$ 146,347
Contract Non-Teachers	3,842,119	3,842,119	2,957,065
Other Teachers	0	0	30,900
Other Non-Teachers	115,149	115,149	234,244
Total Certificated Salaries	\$ 4,109,396	\$ 4,109,396	\$ 3,368,556
Contract Non-instructional	\$ 6,743,328	\$ 6,743,328	\$ 5,760,520
Contract Instructional Aides	0	0	0
Other Non-instructional	848,283	848,283	551,005
Other Instructional Aides	0	0	0
Students	362,700	362,700	458,700
Total Classified Salaries	\$ 7,954,311	\$ 7,954,311	\$ 6,770,225
Total Salaries	\$ 12,063,707	\$ 12,063,707	\$ 10,138,781
Total Staff Benefits	\$ 3,005,931	\$ 3,005,931	\$ 2,921,985
Total Materials and Supplies	\$ 1,958,374	\$ 1,958,374	\$ 1,999,580
Contracted Services	\$ 15,093,277	\$ 15,093,277	\$ 6,730,607
Lease of Equipment & Facilities	70,720	70,720	70,720
Utilities	28,000	28,000	20,000
Other Operating	1,452,746	1,451,727	2,924,600
Total Operating	\$ 16,644,743	\$ 16,643,724	\$ 9,745,927
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	507,006	507,006	861,665
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 507,006	\$ 507,006	\$ 861,665
TOTAL EXPENSES	\$ 34,179,760	\$ 34,178,741	\$ 25,667,939
Transfers-in	\$ 29,112	\$ 29,112	\$ 41,552
Other Sources	0	0	0
Transfers-out	0	(1,019)	0
Other Out Go	(586,243)	(586,243)	(569,245)
TOTAL TRANSFERS/OTHER SOURCES	\$ (557,131)	\$ (558,150)	\$ (527,693)
Net Change in Fund Balance	\$ (154,938)	\$ (154,938)	\$ (328,163)
Beginning Balance, July 1	6,767,625	6,767,625	6,612,231
Adjustments to Beginning Balance	(455)	(455)	0
NET FUND BALANCE, June 30	\$ 6,612,231	\$ 6,612,231	\$ 6,284,068

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 2015/16 Tentative Budget, we anticipate receiving approximately \$2.73 million in state revenues for Special Education. Expenses for the Special Education Fund are estimated at \$7.52 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 \$3.87 million for 2015/16.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 122 Special Education

2015-16 BUDGETS

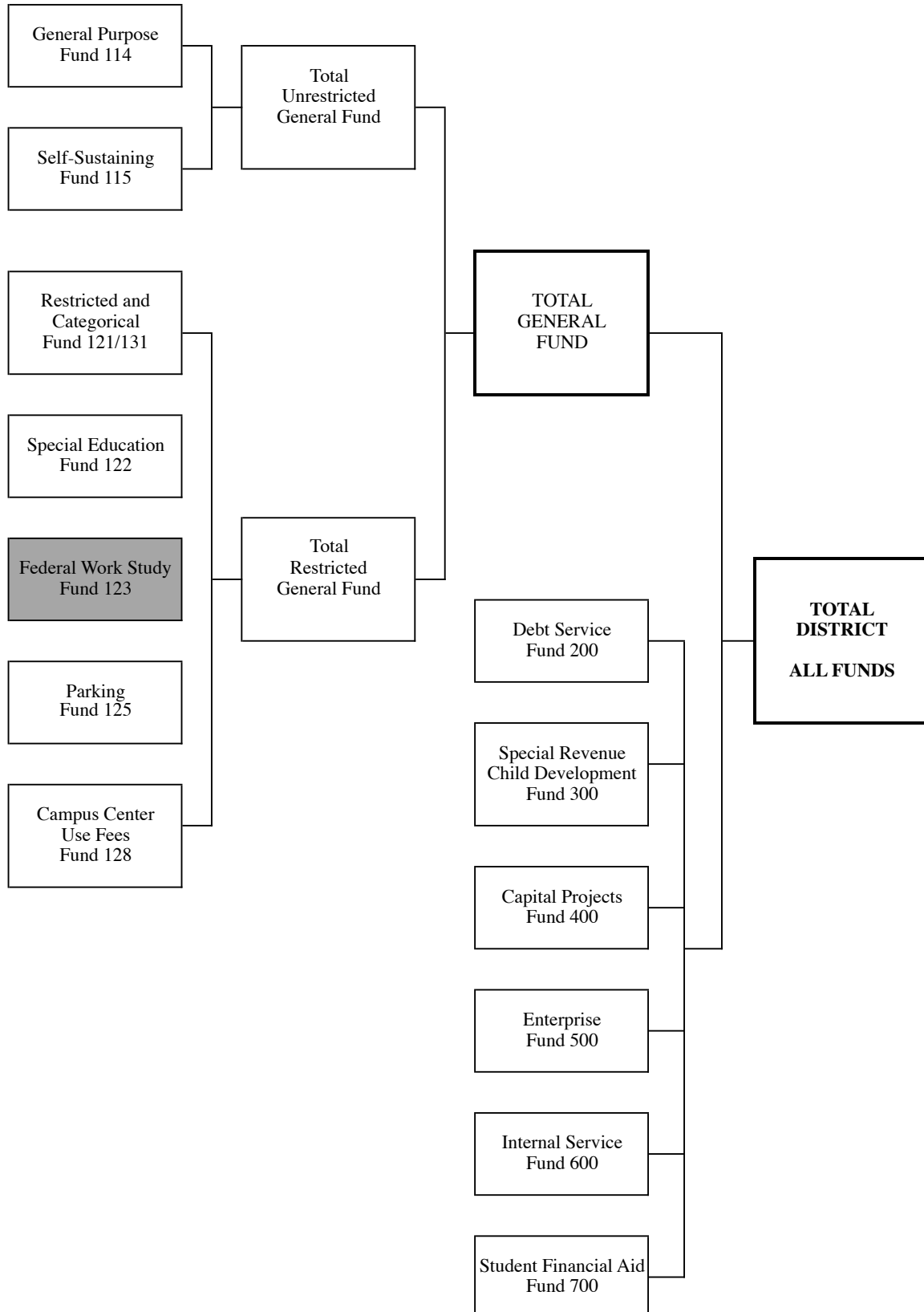
REVENUE	Foothill College	De Anza College	Total Fund 122
Federal			
Other Federal	\$ 0	\$ 0	\$ 0
Total Federal Revenue	\$ 0	\$ 0	\$ 0
State			
Special Education Apportionment	\$ 1,018,564	\$ 1,711,120	\$ 2,729,684
Department of Rehabilitation	0	0	0
Total State Revenue	\$ 1,018,564	\$ 1,711,120	\$ 2,729,684
Local			
Other Local	\$ 0	\$ 0	\$ 0
Total Local Revenue	\$ 0	\$ 0	\$ 0
TOTAL REVENUE	\$ 1,018,564	\$ 1,711,120	\$ 2,729,684
EXPENSES			
Contract Teachers	\$ 309,399	\$ 627,590	\$ 936,989
Contract Non-Teachers	461,254	900,707	1,361,961
Other Teachers	261,052	320,195	581,247
Other Non-Teachers	0	63,095	63,095
Total Certificated Salaries	\$ 1,031,705	\$ 1,911,587	\$ 2,943,291
Contract Non-instructional	\$ 244,680	\$ 838,148	\$ 1,082,828
Contract Instructional Aides	66,807	730,772	797,579
Other Non-instructional	71,000	100,000	171,000
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 382,486	\$ 1,668,920	\$ 2,051,406
Total Salaries	\$ 1,414,191	\$ 3,580,506	\$ 4,994,697
Total Staff Benefits	\$ 347,847	\$ 997,695	\$ 1,345,542
Total Materials and Supplies	\$ 12,000	\$ 15,314	\$ 27,314
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	465,961	628,150	1,094,111
Total Operating	\$ 465,961	\$ 628,150	\$ 1,094,111
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	60,311	60,311
Total Capital Outlay	\$ 0	\$ 60,311	\$ 60,311
TOTAL EXPENSES	\$ 2,239,999	\$ 5,281,977	\$ 7,521,976
Transfers-in	\$ 850,915	\$ 3,092,392	\$ 3,943,307
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 850,915	\$ 3,092,392	\$ 3,943,307
Net Change in Fund Balance	\$ (370,519)	\$ (478,465)	\$ (848,984)
Beginning Balance, July 1	370,519	478,465	848,984
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 122
Special Education**

REVENUE	TOTAL DISTRICT		
	Revised Budget 14/15	Projected Actual 14/15	Budget 15/16
Federal			
Other Federal	\$ 0	\$ 0	\$ 0
Total Federal Revenue	\$ 0	\$ 0	\$ 0
State			
Special Education Apportionment	\$ 2,000,035	\$ 2,873,352	\$ 2,729,684
Department of Rehabilitation	0	0	0
Total State Revenue	\$ 2,000,035	\$ 2,873,352	\$ 2,729,684
Local			
Other Local	\$ 0	\$ 0	\$ 0
Total Local Revenue	\$ 0	\$ 0	\$ 0
TOTAL REVENUE	\$ 2,000,035	\$ 2,873,352	\$ 2,729,684
EXPENSES			
Contract Teachers	\$ 937,966	\$ 937,966	\$ 936,989
Contract Non-Teachers	1,410,207	1,410,207	1,361,961
Other Teachers	467,735	467,735	581,247
Other Non-Teachers	6,124	6,124	63,095
Total Certificated Salaries	\$ 2,822,032	\$ 2,822,032	\$ 2,943,291
Contract Non-instructional	\$ 1,024,160	\$ 987,477	\$ 1,082,828
Contract Instructional Aides	682,389	682,389	797,579
Other Non-instructional	157,000	157,000	171,000
Other Instructional Aides	0	0	0
Students	0	53,134	0
Total Classified Salaries	\$ 1,863,550	\$ 1,880,000	\$ 2,051,406
Total Salaries	\$ 4,685,582	\$ 4,702,032	\$ 4,994,697
Total Staff Benefits	\$ 1,245,298	\$ 1,297,000	\$ 1,345,542
Total Materials and Supplies	\$ 25,314	\$ 70,000	\$ 27,314
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	597	597	0
Utilities	0	0	0
Other Operating	1,283,033	169,323	1,094,111
Total Operating	\$ 1,283,630	\$ 169,921	\$ 1,094,111
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	18,113	115,000	0
Other Capital Outlay	10,000	65,000	60,311
Total Capital Outlay	\$ 28,113	\$ 180,000	\$ 60,311
TOTAL EXPENSES	\$ 7,267,936	\$ 6,418,953	\$ 7,521,976
Transfers-in	\$ 4,418,918	\$ 3,545,601	\$ 3,943,307
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 4,418,918	\$ 3,545,601	\$ 3,943,307
Net Change in Fund Balance	\$ (848,984)	\$ 0	\$ (848,984)
Beginning Balance, July 1	848,984	848,984	848,984
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 848,984	\$ 0

FEDERAL WORK STUDY FUND



FEDERAL WORK STUDY**Fund 123**

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

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 123 Federal Work Study

2015-16 BUDGETS

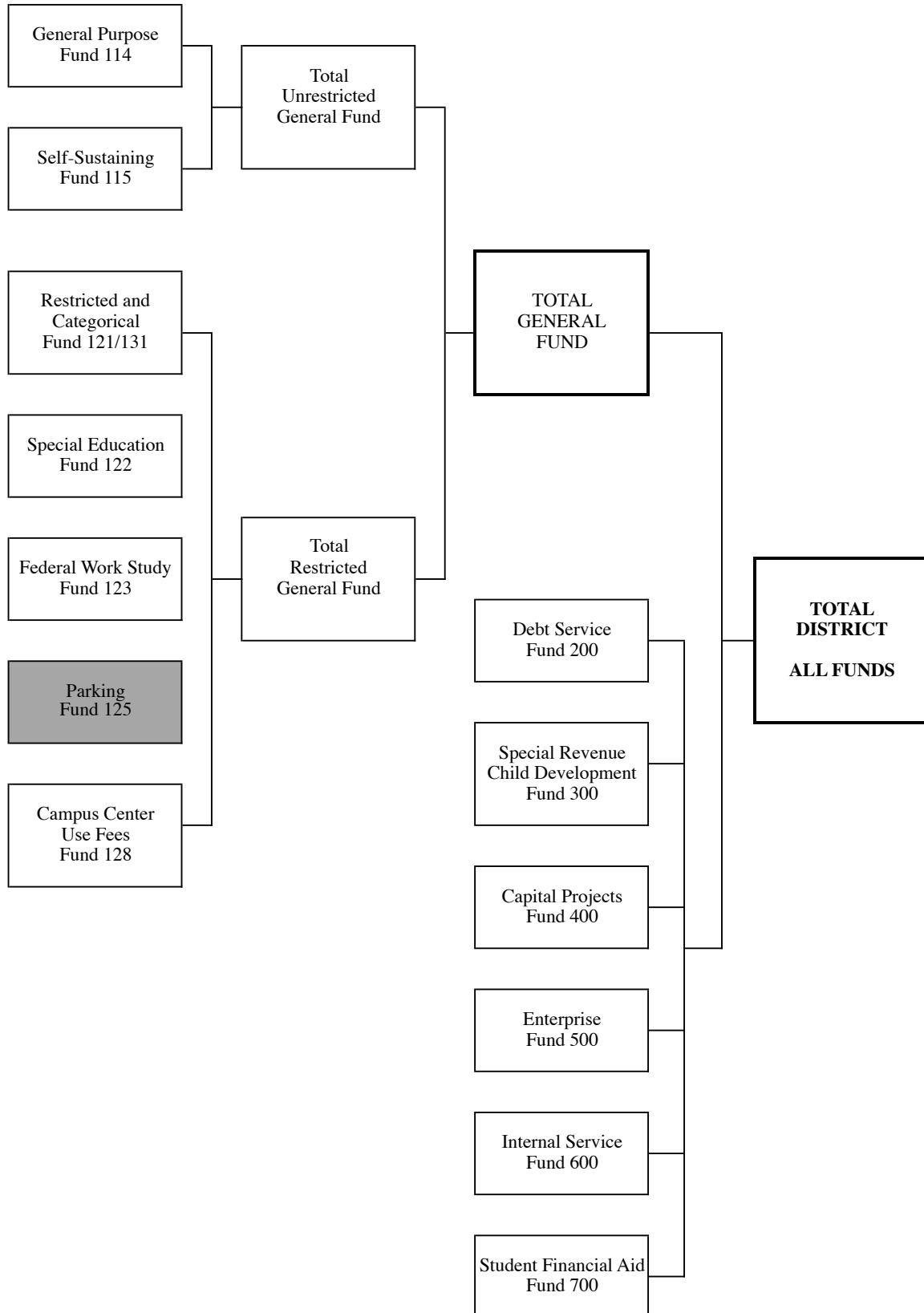
REVENUE	Foothill College	De Anza College	Total Fund 123
Federal			
Federal Work Study	\$ 150,959	\$ 311,404	\$ 462,363
Other Federal	0	0	0
TOTAL REVENUE	\$ 150,959	\$ 311,404	\$ 462,363
EXPENSES			
Other Non-Teachers	\$ 0	\$ 0	\$ 0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Other Non-instructional	\$ 0	\$ 0	\$ 0
Students-FWS	201,279	415,205	616,484
Total Classified Salaries	\$ 201,279	\$ 415,205	\$ 616,484
Total Staff Benefits	\$ 0	\$ 0	\$ 0
Total Materials and Supplies	\$ 0	\$ 0	\$ 0
Total Operating	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 201,279	\$ 415,205	\$ 616,484
Transfers-in	\$ 50,320	\$ 103,801	\$ 154,121
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 50,320	\$ 103,801	\$ 154,121
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 123
Federal Work Study**

TOTAL DISTRICT				
REVENUE	Revised Budget 14/15	Projected Actual 14/15	Budget 15/16	
Federal				
Federal Work Study	\$ 435,452	\$ 435,452	\$ 462,363	
Other Federal	0	0	0	
TOTAL REVENUE	\$ 435,452	\$ 435,452	\$ 462,363	
EXPENSES				
Other Non-Teachers	\$ 0	\$ 0	\$ 0	
Total Certificated Salaries	\$ 0	\$ 0	\$ 0	
Other Non-instructional	\$ 0	\$ 0	\$ 0	
Students-FWS	580,603	551,603	616,484	
Total Classified Salaries	\$ 580,603	\$ 551,603	\$ 616,484	
Total Staff Benefits	\$ 0	\$ 0	\$ 0	
Total Materials and Supplies	\$ 0	\$ 12,000	\$ 0	
Total Operating	\$ 0	\$ 17,000	\$ 0	
Total Capital Outlay	\$ 0	\$ 0	\$ 0	
TOTAL EXPENSES	\$ 580,603	\$ 580,603	\$ 616,484	
Transfers-in	\$ 145,151	\$ 145,151	\$ 154,121	
Other Sources	0	0	0	
Transfers-out	0	0	0	
Contingency	0	0	0	
Other Out Go	0	0	0	
TOTAL TRANSFERS/OTHER SOURCES	\$ 145,151	\$ 145,151	\$ 154,121	
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0	
Beginning Balance, July 1	0	0	0	
Adjustments to Beginning Balance	0	0	0	
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0	

PARKING FUND



PARKING**Fund 125**

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

Fees from parking permits are governed by the state Education Code section 76360. We are projecting an excess of operating expenses over revenue of \$180,000, which will be covered, as in prior years, by a transfer in from the General Purpose Fund to allow the Parking Fund to break even for the year.

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

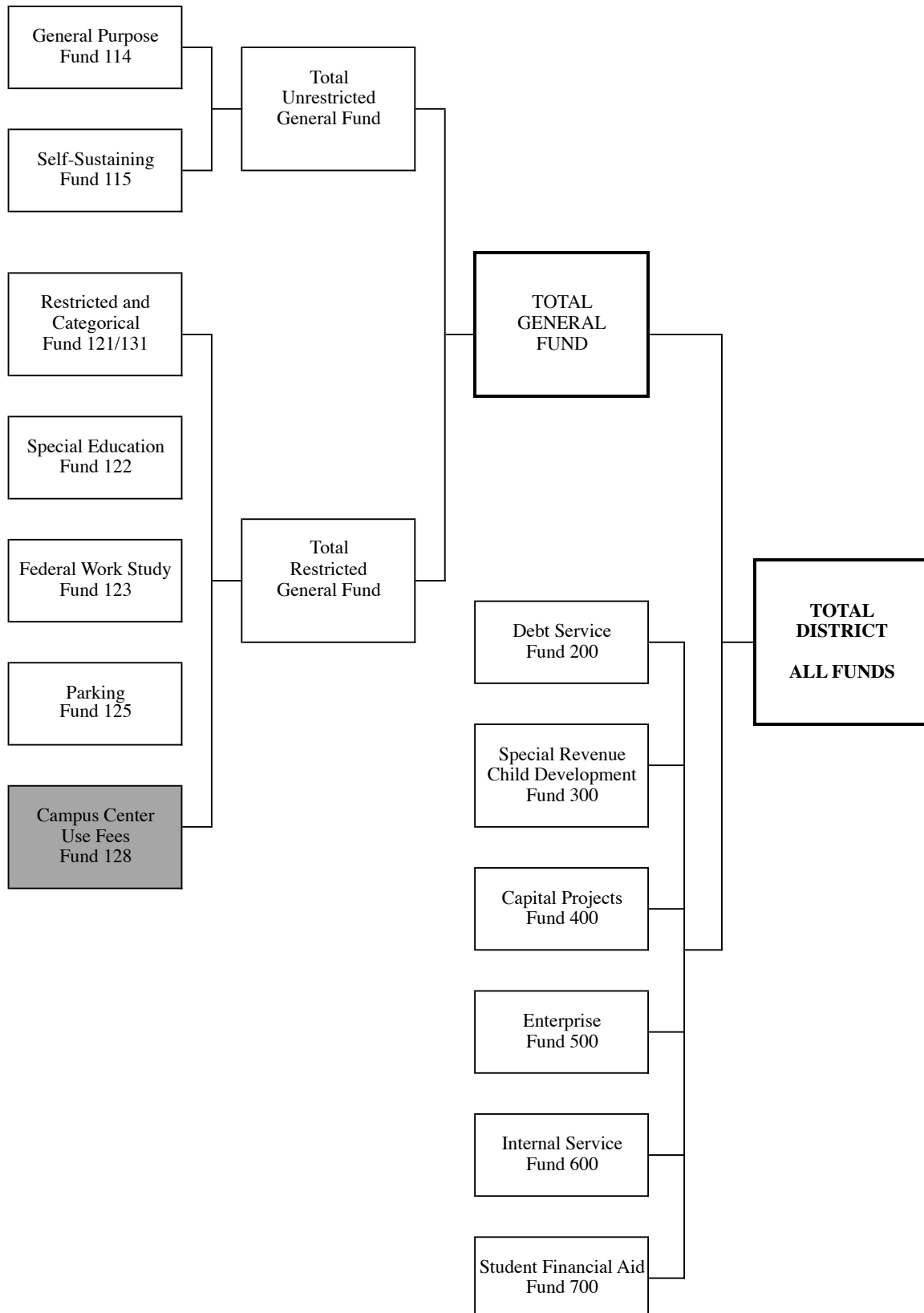
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 125
Parking**

2015-16 BUDGETS

REVENUE	Revised Budget 14/15	Projected Actual 14/15	Budget 15/16
State			
Other State	\$ 0	\$ 0	\$ 0
Total State Revenue	\$ 0	\$ 0	\$ 0
Local			
Decals	\$ 1,315,000	\$ 1,315,000	\$ 1,291,000
Daily Permits	695,000	695,000	644,000
Special Events Parking	294,000	294,000	349,000
Total Local Revenue	\$ 2,304,000	\$ 2,304,000	\$ 2,284,000
TOTAL REVENUE	\$ 2,304,000	\$ 2,304,000	\$ 2,284,000
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-teachers	0	0	0
Other Teachers	0	0	0
Other Non-teachers	0	0	0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Contract Non-instructional	\$ 835,385	\$ 835,385	\$ 870,809
Contract Instructional Aides	0	0	0
Other Non-instructional	218,149	218,149	170,000
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 1,053,534	\$ 1,053,534	\$ 1,040,809
Total Salaries	\$ 1,053,534	\$ 1,053,534	\$ 1,040,809
Total Staff Benefits	\$ 317,098	\$ 317,098	\$ 329,823
Total Materials and Supplies	\$ 0	\$ 0	\$ 0
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	97,500	97,500	97,500
Total Operating	\$ 97,500	\$ 97,500	\$ 97,500
Site Improvement	\$ 0	\$ 0	\$ 0
Buildings	0	0	0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 1,468,132	\$ 1,468,132	\$ 1,468,133
Transfers-in	\$ 160,000	\$ 160,000	\$ 180,000
Other Sources	0	0	0
Transfers-out	(995,868)	(995,868)	(995,867)
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (835,868)	\$ (835,868)	\$ (815,867)
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0

CAMPUS CENTER USE FEES FUND



CAMPUS CENTER USE FEES**Fund 128**

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

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

Although the Campus Center Use Fee Fund is projecting a deficit of approximately \$375,000 for 2015/16, 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**

2015-16 BUDGETS

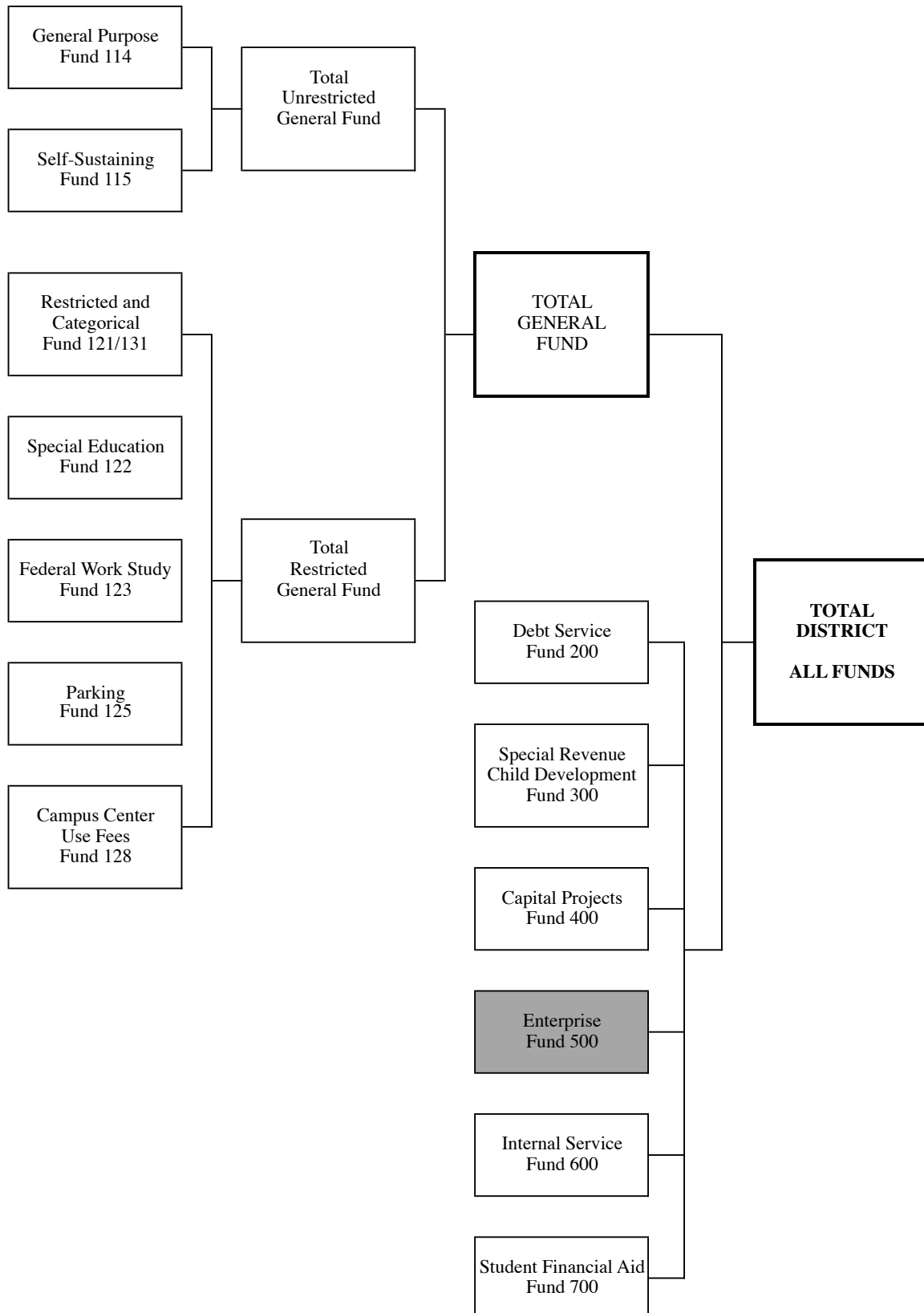
REVENUE	Foothill College	De Anza College	Total Fund 128
Local			
Campus Center Use Fees	\$ 955,000	\$ 1,350,000	\$ 2,305,000
Interest Income	0	0	0
Other Local	0	0	0
TOTAL REVENUE	\$ 955,000	\$ 1,350,000	\$ 2,305,000
EXPENSES			
Contract Non-Teachers	\$ 75,077	\$ 0	\$ 75,077
Total Certificated Salaries	\$ 75,077	\$ 0	\$ 75,077
Contract Non-instructional	\$ 164,594	\$ 391,208	\$ 555,802
Contract Instructional Aides	0	0	0
Other Non-instructional	10,000	60,000	70,000
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 174,594	\$ 451,208	\$ 625,802
Total Staff Benefits	\$ 84,068	\$ 159,885	\$ 243,952
Total Materials and Supplies	\$ 25,000	\$ 50,000	\$ 75,000
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	153,000	75,000	228,000
Total Operating	\$ 153,000	\$ 75,000	\$ 228,000
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	10,000	390,000	400,000
Total Capital Outlay	\$ 10,000	\$ 390,000	\$ 400,000
TOTAL EXPENSES	\$ 521,738	\$ 1,126,093	\$ 1,647,832
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	(489,565)	(542,779)	(1,032,344)
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (489,565)	\$ (542,779)	\$ (1,032,344)
Net Change in Fund Balance	\$ (56,304)	\$ (318,872)	\$ (375,176)
Beginning Balance, July 1	85,648	479,961	565,609
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 29,344	\$ 161,089	\$ 190,434

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 128
Campus Center Use Fees**

TOTAL DISTRICT			
REVENUE	Revised Budget 14/15	Projected Actual 14/15	Budget 15/16
Local			
Campus Center Use Fees	\$ 2,349,437	\$ 2,349,437	\$ 2,305,000
Interest Income	0	0	0
Other Local	0	0	0
TOTAL REVENUE	\$ 2,349,437	\$ 2,349,437	\$ 2,305,000
EXPENSES			
Contract Non-Teachers	\$ 73,246	\$ 73,246	\$ 75,077
Total Certificated Salaries	\$ 73,246	\$ 73,246	\$ 75,077
Contract Non-instructional	\$ 557,892	\$ 529,663	\$ 555,802
Contract Instructional Aides	0	0	0
Other Non-instructional	56,000	56,000	70,000
Other Instructional Aides	0	0	0
Students	0	28,229	0
Total Classified Salaries	\$ 613,892	\$ 613,892	\$ 625,802
Total Staff Benefits	\$ 238,275	\$ 238,275	\$ 243,952
Total Materials and Supplies	\$ 83,901	\$ 83,901	\$ 75,000
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	212,597	212,597	228,000
Total Operating	\$ 212,597	\$ 212,597	\$ 228,000
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	205,000	205,000	400,000
Total Capital Outlay	\$ 205,000	\$ 205,000	\$ 400,000
TOTAL EXPENSES	\$ 1,426,910	\$ 1,426,910	\$ 1,647,832
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	(1,037,777)	(1,037,777)	(1,032,344)
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (1,037,777)	\$ (1,037,777)	\$ (1,032,344)
Net Change in Fund Balance	\$ (115,250)	\$ (115,250)	\$ (375,176)
Beginning Balance, July 1	680,859	680,859	565,609
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 565,609	\$ 565,609	\$ 190,434

ENTERPRISE FUND



ENTERPRISE FUND
FOOTHILL and DE ANZA CAMPUS CENTERS
FLINT CENTER

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

Foothill Enterprise Fund

Bookstore

Sales are expected to be flat in 2015/16, with decreases in textbook rental income and increases in various commissions. Total expenses are expected to increase, mainly due to rising salaries and benefits expenses. A net loss of \$19,106 has been budgeted for the year.

De Anza Enterprise Fund

Bookstore

Projected revenue growth remains in line with 2014/15 at five percent, and textbook rental income is expected to continue to increase. Total expenses are expected to increase, mainly due to rising salaries and benefits expenses. A net income of \$56,000 has been budgeted for the year.

Dining Services

Dining Services is projecting a modest increase in revenue over 2014/15. Total expenses are expected to increase, mainly due to rising salaries and benefits expenses. A net income of \$7,334 has been budgeted for the year.

A net profit of \$63,234 has been budgeted for the De Anza Campus Center:

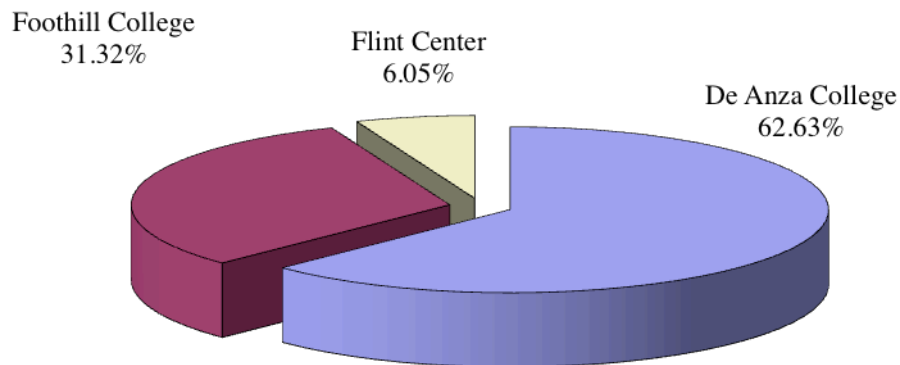
- Bookstore – \$56,000 Profit
- Dining Services –\$7,334 Profit

Flint Center

Flint Center is projecting total revenues of approximately \$688,406 for fiscal year 2015/16. This is based on a conservative estimate of fifty-three events (seventy-six performances), as compared to sixty-one events (eighty-seven performances) in the 2014/15 season.

Expenses are projected at \$668,932, which is approximately \$67,000 higher than last year's projected expenses due to plans to replace the stage floor. All other expense items remain in line with 2014/15.

We anticipate a net profit of approximately \$19,474 for 2015/16. It is our intent to continue to attract new clients and book the facility year-round, including the traditional non-peak summer and holiday times.

Enterprise Fund Revenues

Foothill-DeAnza Community College District

Enterprise Fund

2015-16 BUDGETS

REVENUE	Foothill College	De Anza College	Flint Center	Total Enterprise
Local				
Sales	\$ 3,401,994	\$ 6,387,880	\$ 0	\$ 9,789,874
Other Local	162,000	739,595	688,406	1,590,001
TOTAL REVENUE	\$ 3,563,994	\$ 7,127,475	\$ 688,406	\$ 11,379,875
EXPENSES				
Cost of Sales	\$ 2,673,900	\$ 4,414,083	\$ 0	\$ 7,087,983
Management Salaries	\$ 116,300	\$ 174,389	\$ 0	\$ 290,689
Contract Salaries	260,500	719,312	19,897	999,709
Student Salaries	76,800	539,732	0	616,532
Other	102,000	161,482	0	263,482
Total Salaries	\$ 555,600	\$ 1,594,915	\$ 19,897	\$ 2,170,412
Total Staff Benefits	\$ 184,100	\$ 422,362	\$ 7,603	\$ 614,065
General Administration	\$ 80,000	\$ 527,037	\$ 0	\$ 607,037
Depreciation	39,100	14,222	0	53,322
Utilities	17,500	57,670	45,000	120,170
Other Operating	0	0	596,432	596,432
Total Operating	\$ 136,600	\$ 598,929	\$ 641,432	\$ 1,376,961
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	\$ 3,550,200	\$ 7,030,289	\$ 668,932	\$ 11,249,421
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Transfers-out	0	0	0	0
Contingency	0	0	0	0
Other Out Go	(32,900)	(33,952)	0	(66,852)
TOTAL TRANSFERS/OTHER SOURCES	\$ (32,900)	\$ (33,952)	\$ 0	\$ (66,852)
Net Increase (Decrease) in Retained Earnings	\$ (19,106)	\$ 63,234	\$ 19,474	\$ 63,602
Beginning Balance, July 1	186,877	3,076,266	2,220,908	5,484,051
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 167,771	\$ 3,139,500	\$ 2,240,382	\$ 5,547,653

Foothill-DeAnza Community College District

Enterprise Fund

TOTAL ENTERPRISE

REVENUE	Revised Budget 14/15	Projected Actual 14/15	Budget 15/16
Local			
Sales	\$ 9,355,795	\$ 9,402,095	\$ 9,789,874
Other Local	1,938,504	1,970,134	1,590,001
TOTAL REVENUE	\$ 11,294,299	\$ 11,372,229	\$ 11,379,875
EXPENSES			
Cost of Sales	\$ 6,776,200	\$ 6,862,276	\$ 7,087,983
Management Salaries	\$ 307,339	\$ 292,688	\$ 290,689
Contract Salaries	1,013,256	956,166	999,709
Student Salaries	474,171	548,865	616,532
Other	178,500	230,734	263,482
Total Salaries	\$ 1,973,266	\$ 2,028,453	\$ 2,170,412
Total Staff Benefits	\$ 488,152	\$ 519,657	\$ 614,065
General Administration	\$ 718,167	\$ 623,342	\$ 607,037
Depreciation	125,620	49,320	53,322
Utilities	118,800	150,925	120,170
Other Operating	561,218	561,218	596,432
Total Operating	\$ 1,523,805	\$ 1,384,805	\$ 1,376,961
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 10,761,422	\$ 10,795,190	\$ 11,249,421
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	(66,317)	(66,317)	(66,852)
TOTAL TRANSFERS/OTHER SOURCES	\$ (66,317)	\$ (66,317)	\$ (66,852)
Net Increase (Decrease) in Retained Earnings	\$ 466,560	\$ 510,722	\$ 63,602
Beginning Balance, July 1	4,973,329	4,973,329	5,484,051
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 5,439,889	\$ 5,484,051	\$ 5,547,653

Foothill-DeAnza Community College District

Enterprise Fund

FOOTHILL COLLEGE-TOTAL CAMPUS CENTER

REVENUE	Revised Budget 14/15	Projected Actual 14/15	Budget 15/16
Local			
Sales	\$ 3,353,900	\$ 3,400,200	\$ 3,401,994
Other Local	220,040	150,560	162,000
TOTAL REVENUE	\$ 3,573,940	\$ 3,550,760	\$ 3,563,994
EXPENSES			
Cost of Sales	\$ 2,569,800	\$ 2,655,876	\$ 2,673,900
Management Salaries	\$ 126,651	\$ 112,000	\$ 116,300
Contract Salaries	306,324	249,234	260,500
Student Salaries	99,301	73,995	76,800
Other	30,000	82,234	102,000
Total Salaries	\$ 562,276	\$ 517,463	\$ 555,600
Total Staff Benefits	\$ 151,911	\$ 173,416	\$ 184,100
General Administration	\$ 156,500	\$ 127,500	\$ 80,000
Depreciation	35,300	35,300	39,100
Utilities	18,000	18,000	17,500
Other Operating	0	0	0
Total Operating	\$ 209,800	\$ 180,800	\$ 136,600
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 3,493,787	\$ 3,527,555	\$ 3,550,200
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	(32,497)	(32,497)	(32,900)
TOTAL TRANSFERS/OTHER SOURCES	\$ (32,497)	\$ (32,497)	\$ (32,900)
Net Increase (Decrease) in Retained Earnings	\$ 47,656	\$ (9,292)	\$ (19,106)
Beginning Balance, July 1	196,169	196,169	186,877
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 243,825	\$ 186,877	\$ 167,771

Foothill-DeAnza Community College District

Enterprise Fund

DE ANZA COLLEGE-TOTAL CAMPUS CENTER

REVENUE	Revised Budget 14/15	Projected Actual 14/15	Budget 15/16
Local			
Sales	\$ 6,001,895	\$ 6,001,895	\$ 6,387,880
Other Local	674,100	674,100	739,595
TOTAL REVENUE	\$ 6,675,995	\$ 6,675,995	\$ 7,127,475
EXPENSES			
Cost of Sales	\$ 4,206,400	\$ 4,206,400	\$ 4,414,083
Management Salaries	\$ 180,688	\$ 180,688	\$ 174,389
Contract Salaries	687,167	687,167	719,312
Student Salaries	374,870	474,870	539,732
Other	148,500	148,500	161,482
Total Salaries	\$ 1,391,225	\$ 1,491,225	\$ 1,594,915
Total Staff Benefits	\$ 328,505	\$ 338,505	\$ 422,362
General Administration	\$ 561,667	\$ 495,842	\$ 527,037
Depreciation	90,320	14,020	14,222
Utilities	55,800	87,925	57,670
Other Operating	0	0	0
Total Operating	\$ 707,787	\$ 597,787	\$ 598,929
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 6,633,917	\$ 6,633,917	\$ 7,030,289
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	(33,820)	(33,820)	(33,952)
TOTAL TRANSFERS/OTHER SOURCES	\$ (33,820)	\$ (33,820)	\$ (33,952)
Net Increase (Decrease) in Retained Earnings	\$ 8,258	\$ 8,258	\$ 63,234
Beginning Balance, July 1	3,068,008	3,068,008	3,076,266
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 3,076,266	\$ 3,076,266	\$ 3,139,500

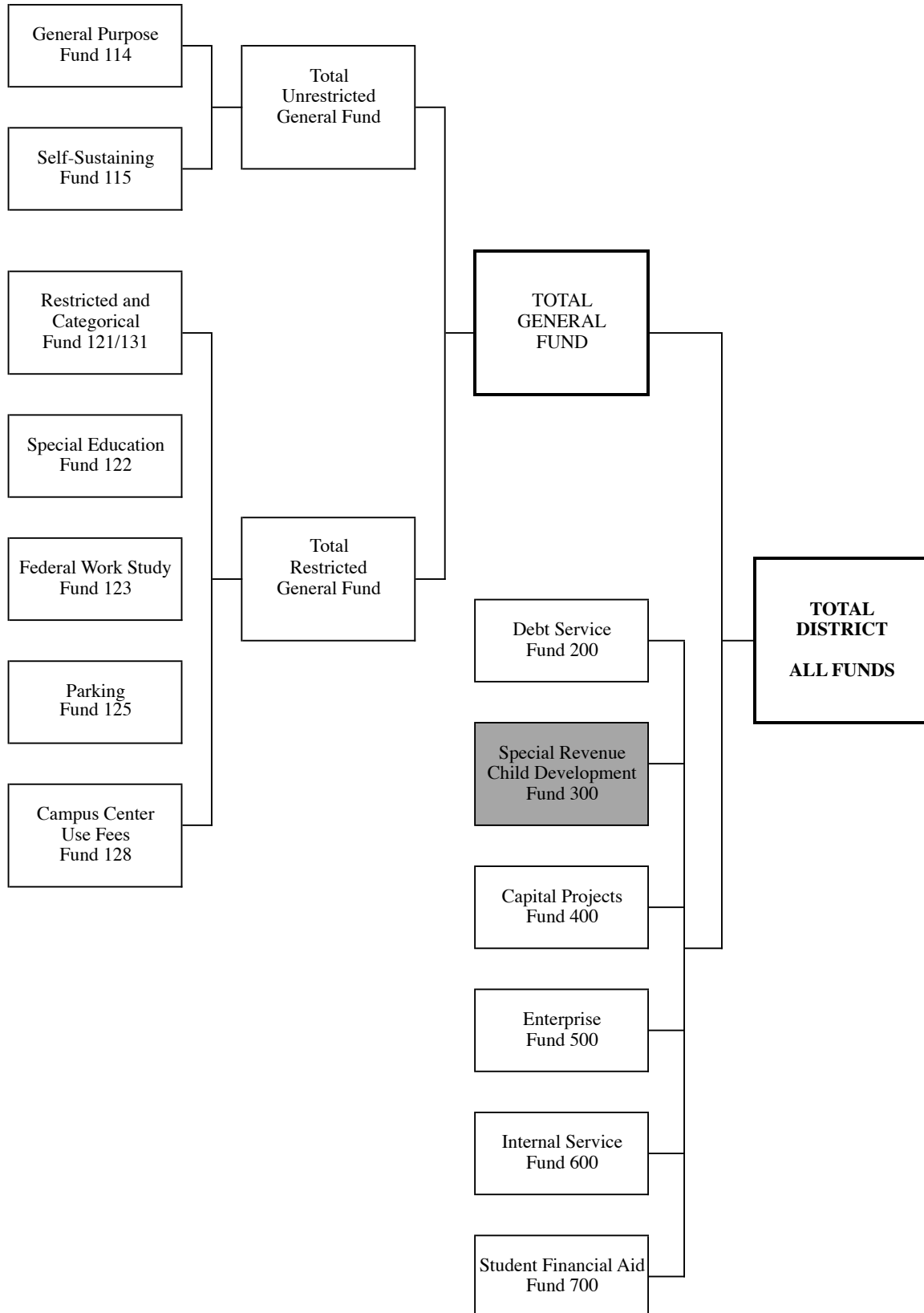
Foothill-DeAnza Community College District

Flint Center

2015-16 BUDGETS

REVENUE	Revised Budget 14/15	Projected Actual 14/15	Budget 15/16
Local			
Event	\$ 0	\$ 0	\$ 0
Theatre Services	0	0	0
Box Office	0	0	0
Concession	0	0	0
Interest Income	10,925	10,925	10,549
Other Local	1,033,439	1,134,549	677,857
TOTAL REVENUE	\$ 1,044,364	\$ 1,145,474	\$ 688,406
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-teachers	0	0	0
Other Teachers	0	0	0
Other Non-teachers	0	0	0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Contract Non-instructional	\$ 19,765	\$ 19,765	\$ 19,897
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	\$ 19,765	\$ 19,765	\$ 19,897
Total Salaries	\$ 19,765	\$ 19,765	\$ 19,897
Total Staff Benefits	\$ 7,736	\$ 7,736	\$ 7,603
Total Materials and Supplies	\$ 0	\$ 0	\$ 0
Contracted Services	\$ 532,350	\$ 532,350	\$ 534,116
Lease of Equipment & Facilities	0	0	0
Utilities	45,000	45,000	45,000
Other Operating	28,868	28,868	62,316
Total Operating	\$ 606,218	\$ 606,218	\$ 641,432
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 633,718	\$ 633,718	\$ 668,932
NET INCOME FROM OPERATIONS	\$ 410,646	\$ 511,756	\$ 19,474
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ 410,646	\$ 511,756	\$ 19,474
Beginning Balance, July 1	1,709,152	1,709,152	2,220,908
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 2,119,798	\$ 2,220,908	\$ 2,240,382

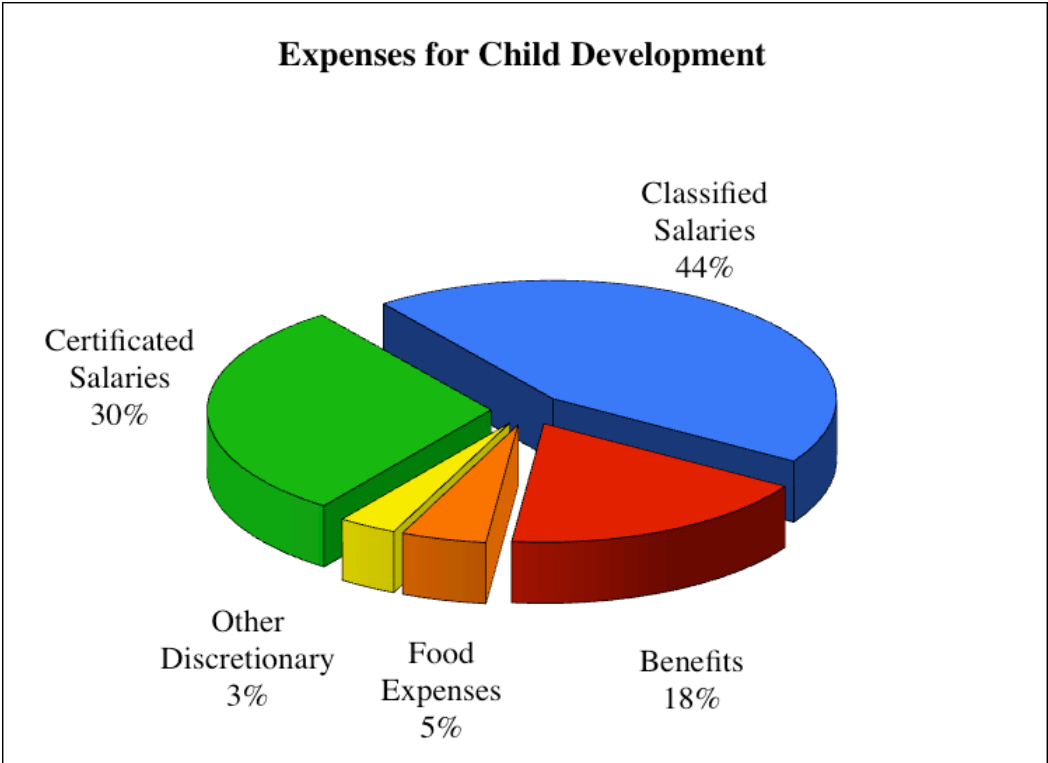
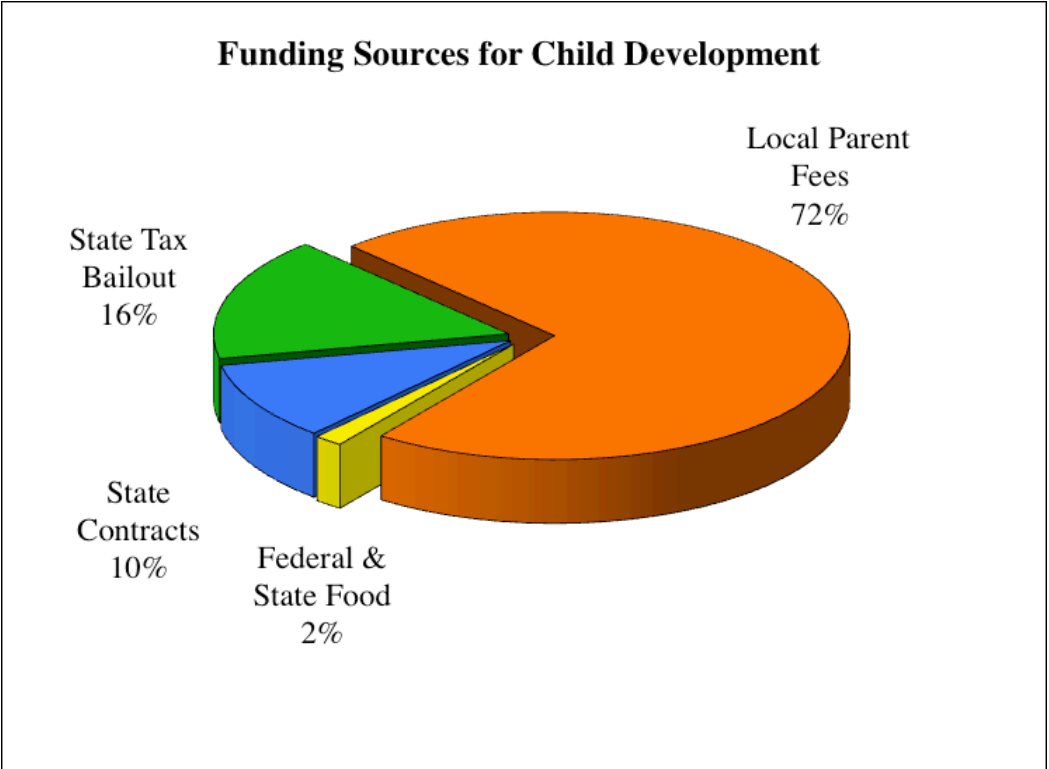
CHILD DEVELOPMENT FUND



CHILD DEVELOPMENT**Fund 300**

The Child Development Fund supports the costs associated with the Child Development Center located at De Anza College. The 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 2015/16, the Child Development Center plans to operate year-round, utilizing seven out of nine classrooms. The Child Development Center anticipates serving approximately 122 full-time and six part-time full-fee-paying children, and 35 full-time children who are state-subsidized. We are projecting \$1.81 million, or 72%, in revenue from local parent fees. From state sources, we anticipate receiving \$256,827, or 10%, from state contracts, and \$405,503, or 16%, from state tax bailout funds. Finally, we are projecting \$39,500, or 2%, in revenue for federal and state food reimbursement. We are projecting total revenue and related expenses of approximately \$2.51 million for the Child Development Fund.



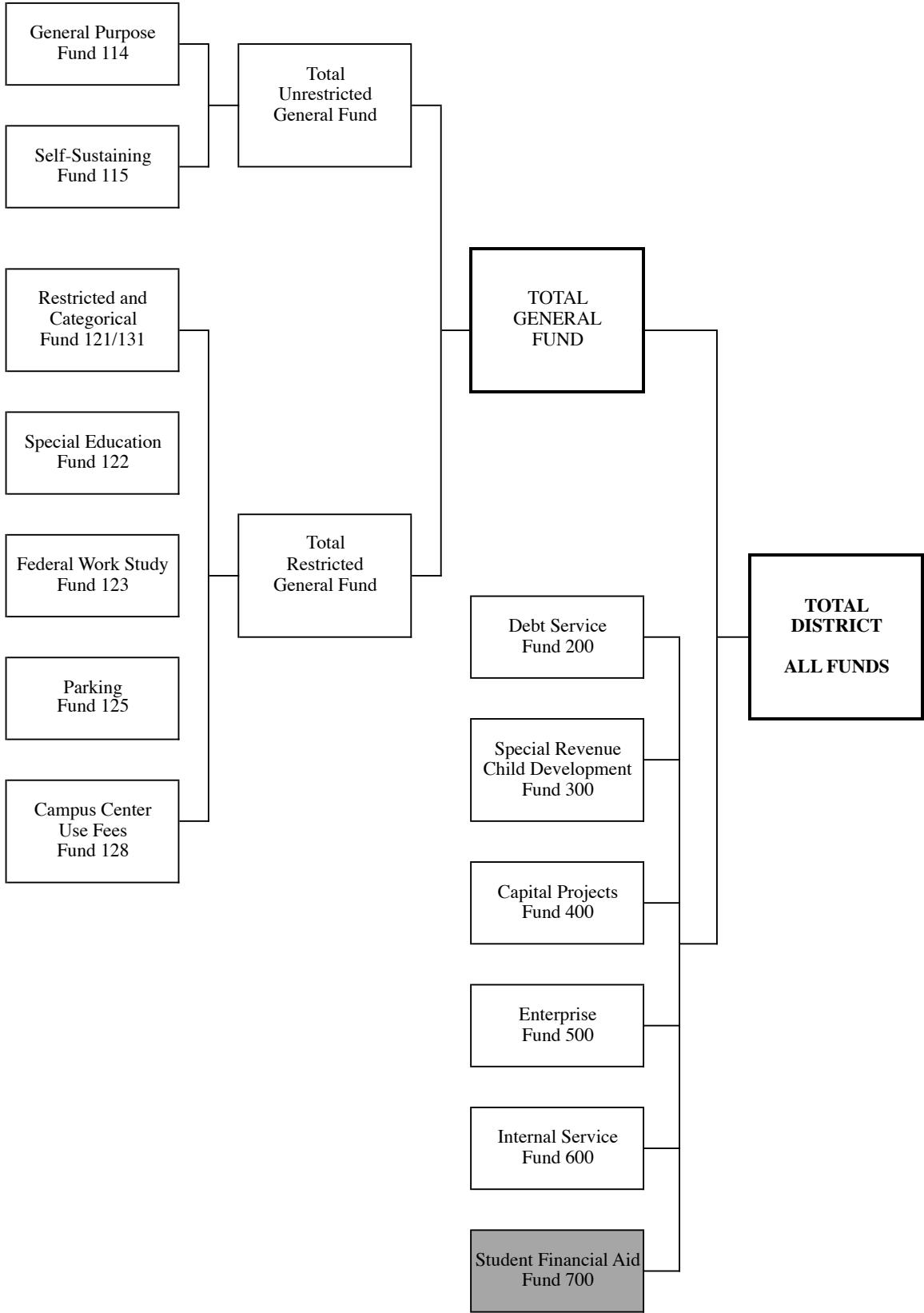
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 300 Child Development

2015-16 BUDGETS

REVENUE	Revised Budget 14/15	Projected Actual 14/15	Budget 15/16
Federal			
Child Care Food Program	\$ 38,000	\$ 38,000	\$ 38,000
Other Federal	0	0	0
Total Federal Revenue	\$ 38,000	\$ 38,000	\$ 38,000
State			
Department of Education	\$ 222,590	\$ 222,590	\$ 256,827
Child Dev. Center Tax Bailout	405,503	405,503	405,503
Child Care Food Program	1,500	1,500	1,500
Other State	0	0	0
Total State Revenue	\$ 629,593	\$ 629,593	\$ 663,830
Local			
Parent Fees	\$ 0	\$ 0	\$ 0
Parent Fees - Non Certified	1,742,000	1,762,000	1,812,982
Other Local	0	0	0
Interest Income	0	0	0
Total Local Revenue	\$ 1,742,000	\$ 1,762,000	\$ 1,812,982
TOTAL REVENUE	\$ 2,409,593	\$ 2,429,593	\$ 2,514,812
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	435,231	446,864	409,461
Other Teachers	0	0	0
Other Non-Teachers	322,802	340,490	340,490
Total Certificated Salaries	\$ 758,033	\$ 787,354	\$ 749,951
Contract Non-instructional	\$ 671,788	\$ 704,018	\$ 813,931
Contract Instructional Aides	0	0	0
Other Non-instructional	203,485	234,897	200,156
Other Instructional Aides	0	0	0
Students	46,785	93,584	93,584
Total Classified Salaries	\$ 922,058	\$ 1,032,499	\$ 1,107,671
Total Salaries	\$ 1,680,091	\$ 1,819,853	\$ 1,857,621
Total Staff Benefits	\$ 411,452	\$ 474,743	\$ 451,174
Total Materials and Supplies	\$ 174,000	\$ 130,000	\$ 154,000
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	181,960	39,724	52,017
Total Operating	\$ 181,960	\$ 39,724	\$ 52,017
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	3,183	0
Total Capital Outlay	\$ 0	\$ 3,183	\$ 0
TOTAL EXPENSES	\$ 2,447,503	\$ 2,467,503	\$ 2,514,812
Transfers-in	\$ 37,910	\$ 37,910	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 37,910	\$ 37,910	\$ 0
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	950,206	950,206	950,206
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 950,206	\$ 950,206	\$ 950,206

STUDENT FINANCIAL AID FUND



STUDENT FINANCIAL AID**Fund 700**

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

For 2015/16, we are projecting \$23.86 million in revenue, which includes \$500,000 in scholarships and other revenues from the Foundation, and we are projecting \$23.86 million in expenses.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 700 Student Financial Aid

2015-16 BUDGETS

REVENUE	Foothill College	De Anza College	Total Fund 700
Federal			
Pell Grants	\$ 4,635,361	\$ 17,379,393	\$ 22,014,754
Other Federal	25,000	30,000	55,000
Total Federal Revenue	\$ 4,660,361	\$ 17,409,393	\$ 22,069,754
State			
EOPS	\$ 0	\$ 0	\$ 0
Cal Grant	285,000	1,011,000	1,296,000
Other State	0	0	0
Total State Revenue	\$ 285,000	\$ 1,011,000	\$ 1,296,000
Local			
Interest Income	\$ 0	\$ 0	\$ 0
Other Local	250,000	250,000	500,000
Total Local Revenue	\$ 250,000	\$ 250,000	\$ 500,000
TOTAL REVENUE	\$ 5,195,361	\$ 18,670,393	\$ 23,865,754
EXPENSES			
Operating Expenses	\$ 250,000	\$ 250,000	\$ 500,000
Student Grants	4,945,361	18,420,393	23,365,754
TOTAL EXPENSES	\$ 5,195,361	\$ 18,670,393	\$ 23,865,754
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	204,440
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 204,440

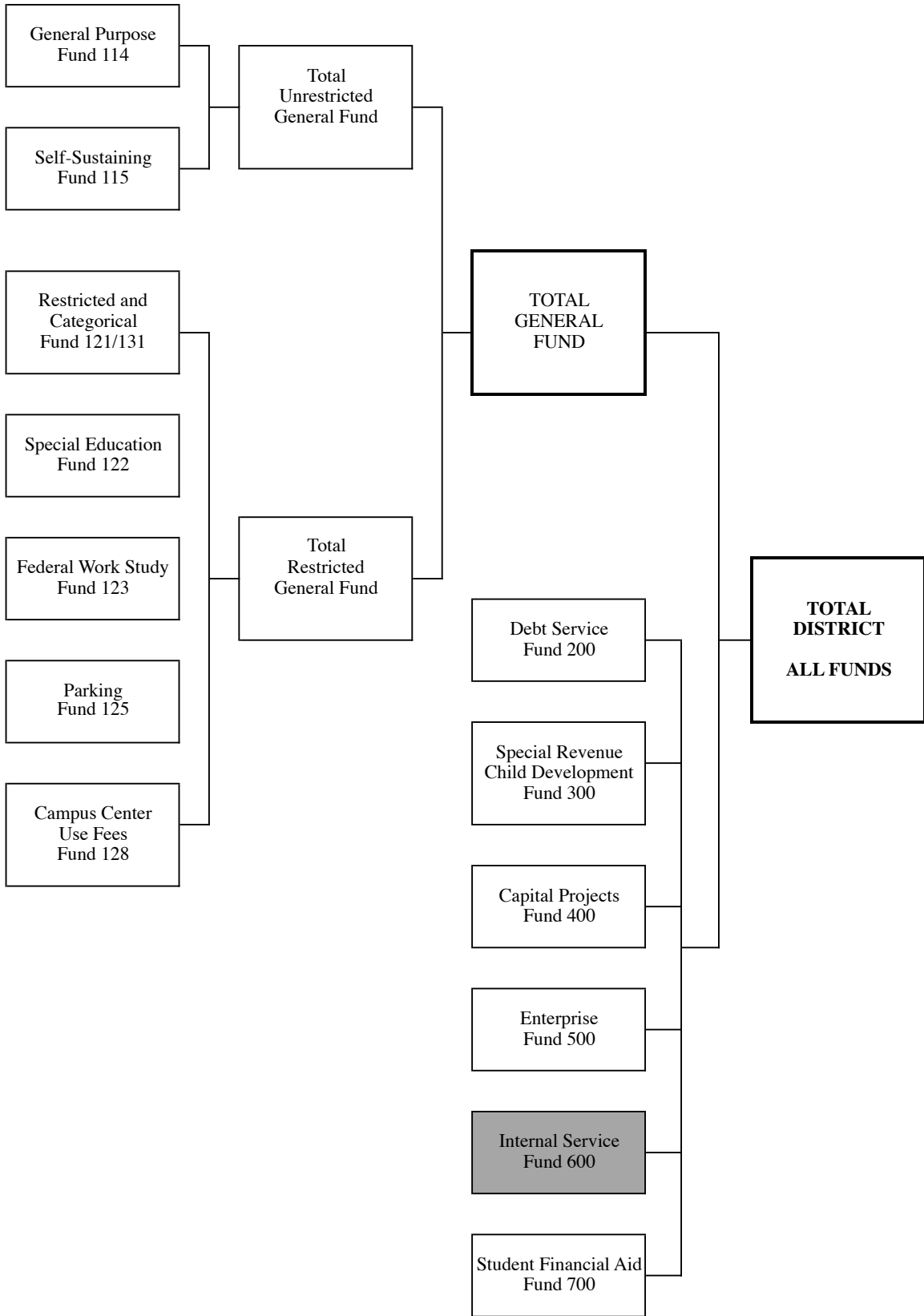
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 700 Student Financial Aid

TOTAL DISTRICT

REVENUE	Revised Budget 14/15	Projected Actual 14/15	Budget 15/16
Federal			
Pell Grants	\$ 22,461,168	\$ 22,461,168	\$ 22,014,754
Other Federal	55,000	55,000	55,000
Total Federal Revenue	\$ 22,516,168	\$ 22,516,168	\$ 22,069,754
State			
EOPS	\$ 0	\$ 0	\$ 0
Cal Grant	1,173,000	1,173,000	1,296,000
Other State	0	0	0
Total State Revenue	\$ 1,173,000	\$ 1,173,000	\$ 1,296,000
Local			
Interest Income	\$ 0	\$ 0	\$ 0
Other Local	450,000	450,000	500,000
Total Local Revenue	\$ 450,000	\$ 450,000	\$ 500,000
TOTAL REVENUE	\$ 24,139,168	\$ 24,139,168	\$ 23,865,754
EXPENSES			
Operating Expenses	\$ 450,000	\$ 451,019	\$ 500,000
Student Grants	23,689,168	23,689,168	23,365,754
TOTAL EXPENSES	\$ 24,139,168	\$ 24,140,187	\$ 23,865,754
Transfers-in	\$ 0	\$ 1,019	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 1,019	\$ 0
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	278,644	278,644	204,440
Adjustments to Beginning Balance	(74,204)	(74,204)	0
NET FUND BALANCE, June 30	\$ 204,440	\$ 204,440	\$ 204,440

INTERNAL SERVICE FUND



INTERNAL SERVICE**Fund 600**

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 General Purpose Fund at year-end.

The unrestricted balance in the Internal Service Fund is used to offset and stabilize erratic benefit cost increases so that increasing costs can be "smoothed out" more gradually. Consequently, this unrestricted balance is referred to as the "Rate Stabilization Fund."

We have included an exhibit on the next page that summarizes Internal Service Fund balances. Since there are sufficient balances in this fund, we are recommending a transfer of \$2,000,000 to this fund from the General Purpose Fund in 2015/16, with corresponding other outgo to the California Employers' Retiree Benefits Trust (CERBT) for Other Post-Employment Benefits (OPEB) liability. This has been budgeted for in the General Purpose Fund. We will bring an agenda item to the Board of Trustees authorizing the district to make this contribution. This would leave an estimated unrestricted \$10.4 million to be set aside as the Rate Stabilization Fund.

INTERNAL SERVICE FUND BALANCES

Summary of Beginning Balance

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

OPEB transfers in from General Fund and Payments:

FY 05/06 expenditure (JPA membership fee)	(3,000)
Unfunded Retiree Benefits Transfer In (04/05 thru 12/13)	5,811,801
Unfunded Retiree Benefits Transfer In (13/14)	1,500,000
Unfunded Retiree Benefits Transfer In (14/15)	1,500,000
Transfer to JPA (04/05 thru 08/09))	(3,950,487)
Transfer to CERBT (09/10 thru 12/13)	(1,861,314)
Transfer to CERBT (13/14)	(1,500,000)
Transfer to CERBT (14/15)	(1,500,000)

Employee Contributions to Post-97 Health Benefits Reserve:

Employee Contributions (12/13)	38,186
Employee Contributions (13/14)	73,948
Employee Contributions (14/15) (<i>Projected</i>)	74,000
Employee Contributions (15/16) (<i>Projected</i>)	75,000
Transfer to Post-97 Benefits Trust Reserve	(261,134)

Medical Benefits Savings:

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

Workers Comp Savings:

04/05 Workers Comp Savings	945,777
05/06 Workers Comp Savings	626,619
06/07 Workers Comp Savings	288,414
08/09 Workers Comp Add'l Savings	1,502,491

07/01/15 Beginning Balance: \$ 13,975,268

Revenue	\$ 42,408,092
Expenses	(42,408,092)
Unfunded Retiree Benefits Transfer In (15/16)	2,000,000
Transfer to CERBT (15/16)	(2,000,000)

Projected 06/30/16 Ending Balance: \$ 13,975,268

Summary of 06/30/16 Projected Ending Balance

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

Held in Liability for Future Transfer to VEBA Trust for Post-97 Health Benefits Reserve	1,261,134
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Restricted Ending Balance: \$ 3,534,388

Unrestricted Fund Balance: \$ 10,440,880

Total Projected 06/30/16 Ending Balance (Restricted and Unrestricted): \$ 13,975,268

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 600
Internal Service**

2015-16 BUDGETS

REVENUE	<div>Active Employees</div> <div>Retirees</div>		Total Fund 600
Contributions - Active Benefits	\$ 35,776,085	\$ 0	\$ 35,776,085
Contributions - Retiree Benefits	0	6,632,007	6,632,007
Employee Contributions	0	0	0
TOTAL REVENUE	\$ 35,776,085	\$ 6,632,007	\$ 42,408,092
EXPENSES			
Medical/Prescription/Dental/Vision	\$ 12,483,157	\$ 6,632,007	\$ 19,115,164
Retirement	20,065,991	0	20,065,991
Worker's Comp/Ext Sk Lv/Vac Pay	2,413,900	0	2,413,900
Unemployment Insurance	214,200	0	214,200
Other	598,838	0	598,838
TOTAL EXPENSES	\$ 35,776,085	\$ 6,632,007	\$ 42,408,092
Transfers-in	\$ 0	\$ 2,000,000	\$ 2,000,000
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	(2,000,000)	(2,000,000)
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	13,975,268
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 13,975,268

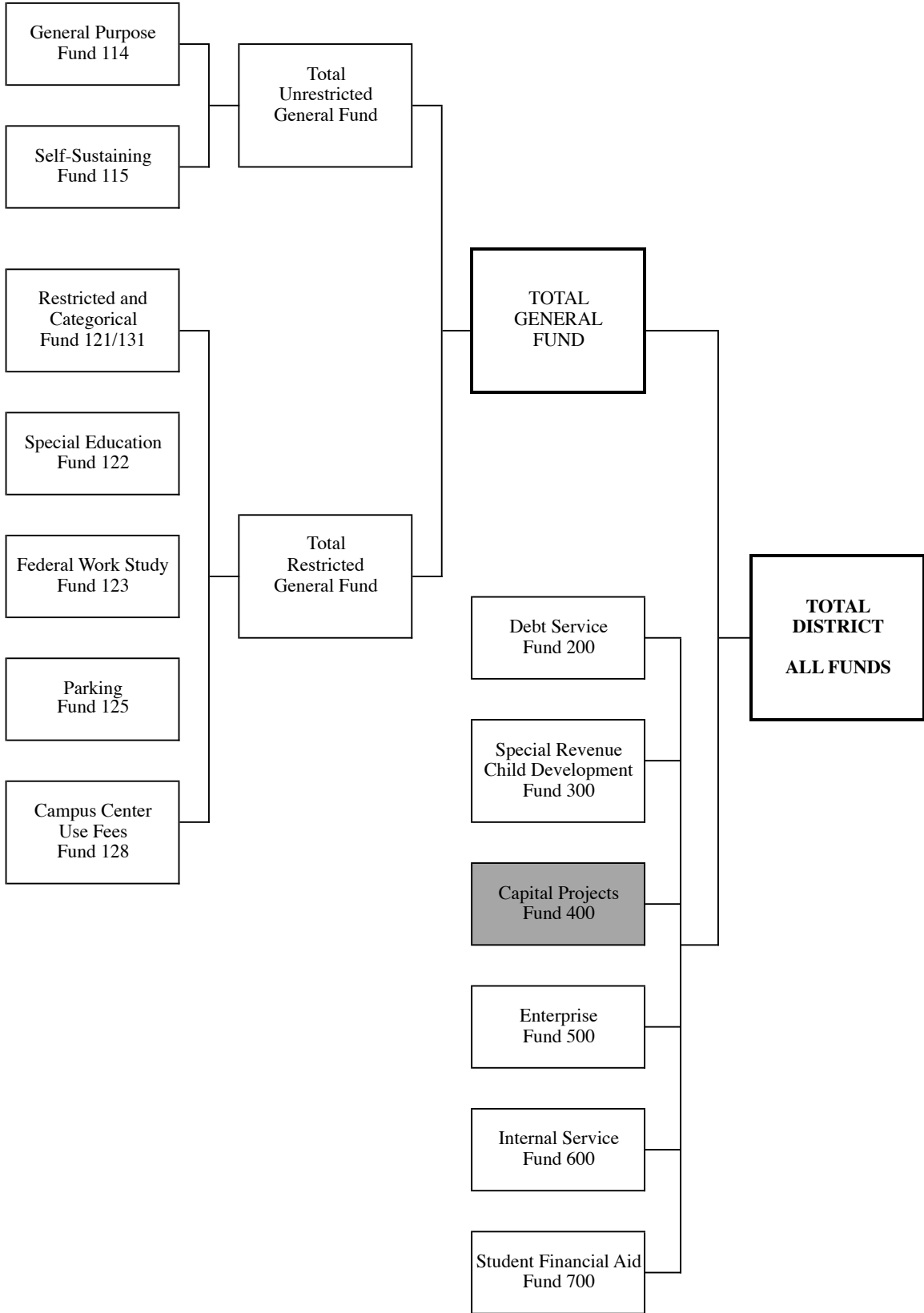
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 600 Internal Service

ACTIVE EMPLOYEES AND RETIREES

REVENUE	Revised Budget 14/15	Projected Actual 14/15	Budget 15/16
Contributions - Active Benefits	\$ 33,746,346	\$ 33,746,346	\$ 35,776,085
Contributions - Retiree Benefits	6,632,007	6,632,007	6,632,007
Employee Contributions	0	4,841,348	0
TOTAL REVENUE	\$ 40,378,353	\$ 45,219,701	\$ 42,408,092
EXPENSES			
Medical/Prescription/Dental/Vision	\$ 19,115,164	\$ 23,956,512	\$ 19,115,164
Retirement	18,330,751	18,330,751	20,065,991
Worker's Comp/Ext Sk Lv/Vac Pay	2,127,900	1,407,165	2,413,900
Unemployment Insurance	205,700	205,700	214,200
Other	598,838	1,319,573	598,838
TOTAL EXPENSES	\$ 40,378,353	\$ 45,219,701	\$ 42,408,092
Transfers-in	\$ 1,500,000	\$ 1,500,000	\$ 2,000,000
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	(1,500,000)	(1,500,000)	(2,000,000)
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	13,975,268	13,975,268	13,975,268
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 13,975,268	\$ 13,975,268	\$ 13,975,268

CAPITAL PROJECTS FUND



CAPITAL PROJECTS

Fund 400

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

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

Capital Projects:

The Governor's May Revision to the 2015/16 budget proposes a one-time allocation of \$148 million for community colleges to reduce the backlog of deferred maintenance and/or to purchase instructional equipment. These resources will allow districts to protect investments previously made in facilities, and to improve students' experiences by replenishing and investing in new instructional equipment. This allocation will be budgeted for in the adopted budget when more information becomes available.

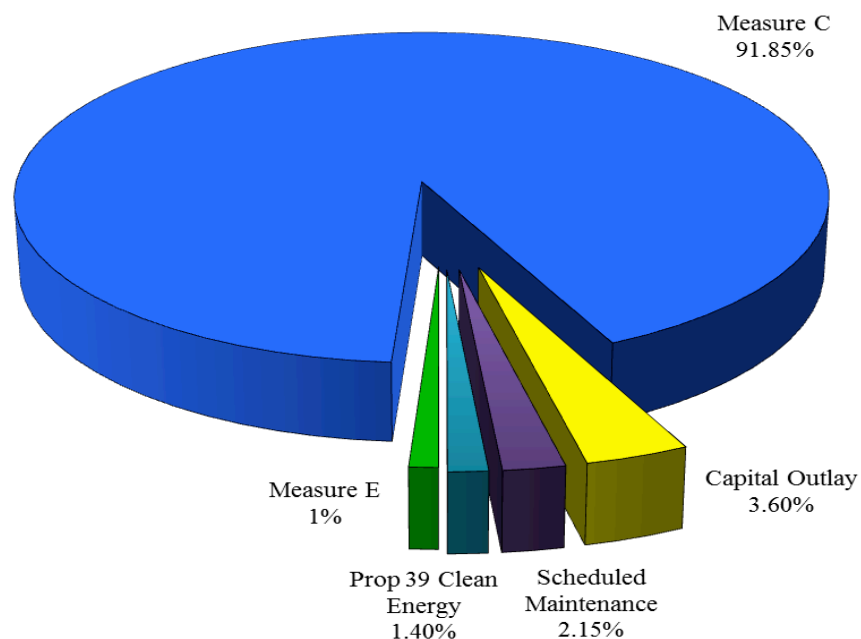
At the November 2012 statewide general election, voters approved Proposition 39, the California Clean Energy Jobs Act of 2012, which allocates revenue to local education agencies to support energy efficiency and alternative energy projects, along with related improvements and repairs that contribute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

Measure E Projects:

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

Measure C Projects:

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

Fund 400 - Expenses for Capital Projects

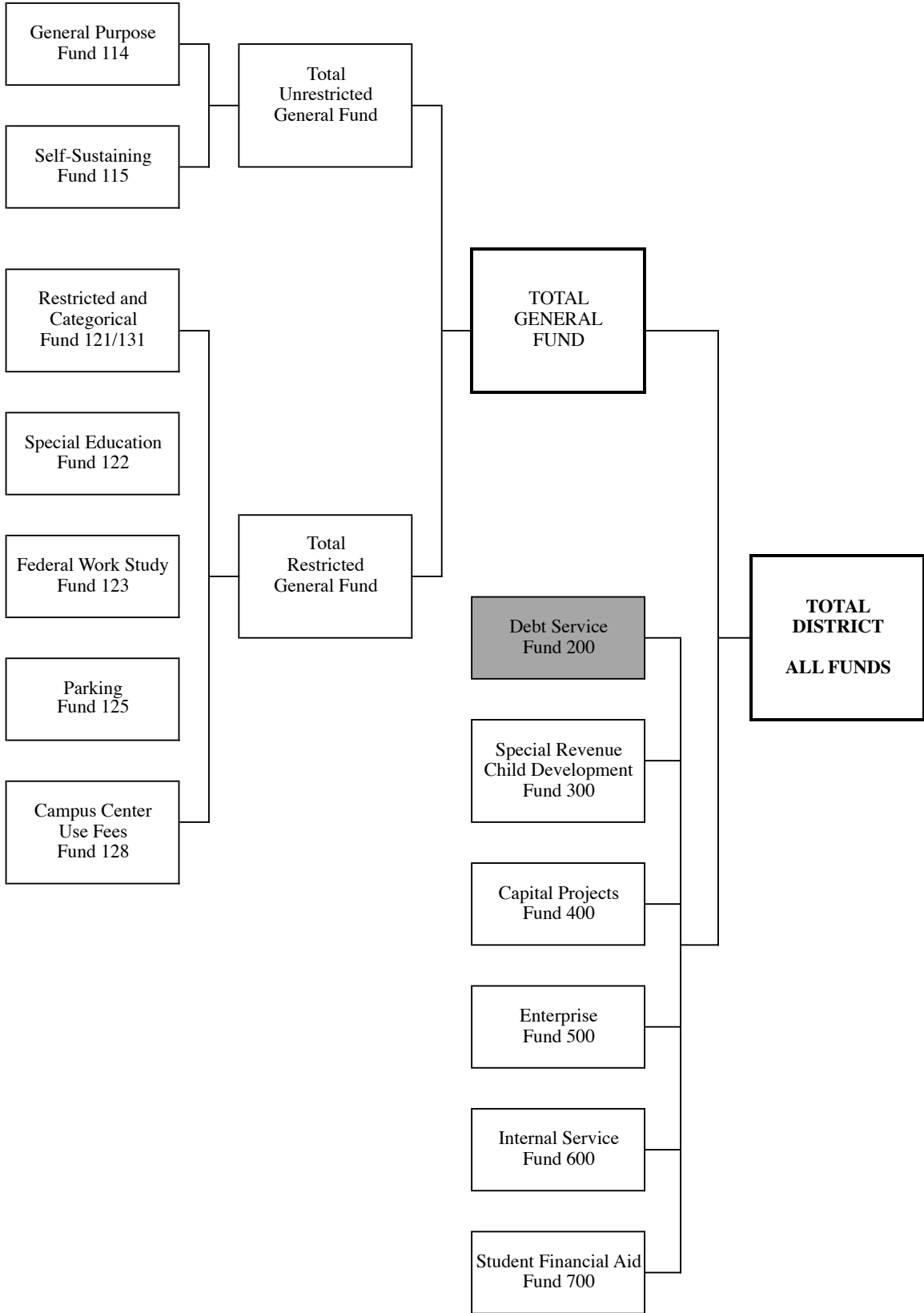
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 400 Capital Projects

2015-16 BUDGETS

REVENUE	Revised Budget 14/15	Projected Actual 14/15	Budget 15/16
State	\$ 4,678,856	\$ 4,678,856	\$ 1,977,084
Local	900,985	900,985	462,500
TOTAL REVENUE	\$ 5,579,841	\$ 5,579,841	\$ 2,439,584
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	0	0	0
Other Teachers	0	0	0
Other Non-Teachers	0	0	0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Contract Non-instructional	\$ 1,809,797	\$ 1,809,797	\$ 1,780,789
Contract Instructional Aides	0	0	0
Other Non-instructional	0	0	0
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 1,809,797	\$ 1,809,797	\$ 1,780,789
Total Salaries	\$ 1,809,797	\$ 1,809,797	\$ 1,780,789
Total Staff Benefits	\$ 638,279	\$ 638,279	\$ 638,762
Total Materials and Supplies	\$ 35,164	\$ 35,164	\$ 12,042
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	20,162,072	20,162,072	9,991,959
Total Operating	\$ 20,162,072	\$ 20,162,072	\$ 9,991,959
Site Improvement	\$ 0	\$ 0	\$ 0
Buildings	0	0	0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	43,113,485	43,113,485	43,277,652
Total Capital Outlay	\$ 43,113,485	\$ 43,113,485	\$ 43,277,652
TOTAL EXPENSES	\$ 65,758,797	\$ 65,758,797	\$ 55,701,204
Transfers-in	\$ 2,005,000	\$ 2,005,000	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 2,005,000	\$ 2,005,000	\$ 0
Net Change in Fund Balance	\$ (58,173,956)	\$ (58,173,956)	\$ (53,261,620)
Beginning Balance, July 1	118,118,939	118,118,939	60,060,366
Adjustments to Beginning Balance	115,383	115,383	0
NET FUND BALANCE, June 30	\$ 60,060,366	\$ 60,060,366	\$ 6,798,746

DEBT SERVICE FUND



DEBT SERVICE**Fund 200**

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

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

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

- **May 2007:** The district issued \$149,995,250 of the Election of 2006 General Obligation Bond, Series A, with effective interest rates of 4% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.
- **May 2007:** The district issued \$99,996,686 of the Election of 2006 General Obligation Bond, Series B, with effective interest rates of 4% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.
- **June 2011:** The district issued \$184 million of the Election of 2006 General Obligation Bond, Series C, with an effective interest rate of 5%. Payments of principal and interest are made August 1 and February 1 of each year.
- **May 2012:** The district issued a General Obligation Refunding Bond in an aggregate principal amount of \$70,735,00 to pay for the current refunding of a portion of the district's outstanding 2002 General Obligation Refunding Bonds, the advance refunding of a portion of the district's outstanding Election of 1999 General Obligation Bonds, Series B, the advance refunding of a portion of the district's outstanding Election of 1999 General Obligation Bonds, Series C, with effective interest rates of 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.

Debt Instruments	Final Payment Due	Net FY 2015/16 Payments	Unres Gen Fund Fund 114	Self-Sustaining Fund Fund 115	Parking Fund Fund 125	Campus Center Use Fees Fund 128	Foothill Enterprise
\$3.3M Energy Project Lease	01/2020	281,661	281,661	-	-	-	-
\$7.5M Refunding Lease	09/2020	1,155,261	122,563	36,830	995,867	-	-
\$11.3M COP, Financing	06/2021	1,064,273	-	-	-	1,032,344	31,928
Total Annual Payments		\$ 2,501,195	\$ 404,224	\$ 36,830	\$ 995,867	\$ 1,032,344	\$ 31,928
Outstanding Principal Balance as 06/30/15			\$ 1,900,412	\$ 192,322	\$ 5,200,292	\$ 5,417,450	\$ 167,550

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 200 Debt Service

2015-16 BUDGETS

	Revised Budget		Projected Actual		Budget
	14/15		14/15		15/16
REVENUE					
Local					
Property Taxes	\$	33,872,100	\$	33,872,100	\$ 32,324,463
Interest Income		0		0	0
Other Local		0		0	0
TOTAL REVENUE	\$	33,872,100	\$	33,872,100	\$ 32,324,463
EXPENSES					
Other Operating	\$	0	\$	0	\$ 0
TOTAL EXPENSES	\$	0	\$	0	\$ 0
Transfers-in					
Transfers-in	\$	2,474,699	\$	2,474,699	\$ 2,469,266
Other Sources		32,096		32,096	31,928
Transfers-out		0		0	0
Contingency		0		0	0
Other Out Go		(36,378,895)		(36,378,895)	(34,825,658)
TOTAL TRANSFERS/OTHER SOURCES	\$	(33,872,100)	\$	(33,872,100)	\$ (32,324,463)
Net Change in Fund Balance					
Net Change in Fund Balance	\$	0	\$	0	\$ 0
Beginning Balance, July 1		24,345,325		24,345,325	24,345,325
Adjustments to Beginning Balance		0		0	0
NET FUND BALANCE, June 30	\$	24,345,325	\$	24,345,325	\$ 24,345,325

SUPPLEMENTAL INFORMATION

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2014-2015
Projected Actual Summary
for GENERAL FUNDS**

REVENUE	General	Self-Sustaining	Total	Restricted &	Special Educ.	Federal	Parking	Campus Center	Total	TOTAL
	Fund 114	Fund 115	Unrestricted	General Fund	Fund 122	Work Study	Fund 125	Fund 128	Restricted	GENERAL
				Fund 121/131		Fund 123			General Fund	FUND
Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 1,583,337	\$ 0	\$ 435,452	\$ 0	\$ 0	\$ 2,018,789	\$ 2,018,789
State Revenue	42,108,295	1,146,410	43,254,705	30,498,616	2,873,352	0	0	0	33,371,968	76,626,673
Local Revenue	132,859,501	10,435,901	143,295,402	2,500,000	0	0	2,304,000	2,349,437	7,153,437	150,448,839
TOTAL REVENUE	\$ 174,967,795	\$ 11,582,311	\$ 186,550,107	\$ 34,581,953	\$ 2,873,352	\$ 435,452	\$ 2,304,000	\$ 2,349,437	\$ 42,544,194	\$ 229,094,301
EXPENSES										
Certificated Salaries	\$ 81,193,227	\$ 581,329	\$ 81,774,556	\$ 4,109,396	\$ 2,822,032	\$ 0	\$ 0	\$ 73,246	\$ 7,004,674	\$ 88,779,230
Classified Salaries	31,404,272	1,997,899	33,402,171	7,954,311	1,880,000	551,603	1,053,534	613,892	12,053,340	45,455,511
Employee Benefits	33,670,390	700,217	34,370,607	3,005,931	1,297,000	0	317,098	238,275	4,858,303	39,228,910
Materials and Supplies	2,827,039	(10,386)	2,816,653	1,958,374	70,000	12,000	0	83,901	2,124,275	4,940,928
Operating Expenses	16,505,101	6,556,502	23,061,603	16,643,724	169,921	17,000	97,500	212,597	17,140,742	40,202,345
Capital Outlay	354,428	61,028	415,456	507,006	180,000	0	0	205,000	892,006	1,307,462
TOTAL EXPENSES	\$ 165,954,458	\$ 9,886,589	\$ 175,841,047	\$ 34,176,741	\$ 6,418,953	\$ 580,603	\$ 1,468,132	\$ 1,426,910	\$ 44,073,339	\$ 219,914,386
TRANSFERS AND OTHER										
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 29,112	\$ 3,545,601	\$ 145,151	\$ 160,000	\$ 0	\$ 3,879,864	\$ 3,879,864
Other Sources	0	0	0	0	0	0	0	0	0	0
Intrafund Transfers	60,337	(60,337)	0	0	0	0	0	0	0	0
Transfers-out	(7,521,998)	(341,830)	(7,863,828)	(1,019)	0	0	(995,868)	(1,037,777)	(2,034,664)	(9,898,492)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Out Go	0	0	0	(586,243)	0	0	0	0	(586,243)	(586,243)
TOTAL TRANSFERS/OTHER SOURCES	\$ (7,461,661)	\$ (402,167)	\$ (7,863,828)	\$ (558,150)	\$ 3,545,601	\$ 145,151	\$ (835,868)	\$ (1,037,777)	\$ 1,258,957	\$ (6,604,870)
FUND BALANCE										
Net Change in Fund Balance	\$ 1,551,677	\$ 1,293,555	\$ 2,845,232	\$ (154,938)	\$ 0	\$ 0	\$ 0	\$ (115,250)	\$ (270,188)	\$ 2,575,044
Beginning Balance, July 1	44,198,097	9,434,680	53,632,777	6,767,625	848,984	0	0	680,859	8,297,468	61,930,245
Adjustments to Beginning Balance	(244,491)	0	(244,491)	(455)	0	0	0	0	(455)	(244,946)
NET FUND BALANCE, June 30	\$ 45,505,283	\$ 10,728,235	\$ 56,233,518	\$ 6,612,231	\$ 848,984	\$ 0	\$ 0	\$ 565,609	\$ 8,026,825	\$ 64,260,343

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2014-2015
Projected Actual Summary
for ALL FUNDS**

	TOTAL GENERAL FUND	Enterprise Funds	Child Development Fund 300	Student Financial Aid Fund 700	Capital Projects Fund 400	Debt Service Fund 200	TOTAL DISTRICT ALL FUNDS	Internal Service Fund 600
REVENUE								
Federal Revenue	\$ 2,018,789	\$ 0	\$ 38,000	\$ 22,516,168	\$ 0	\$ 0	\$ 24,572,957	\$ 0
State Revenue	76,626,673	0	629,593	1,173,000	4,678,856	0	83,108,122	0
Local Revenue	150,448,839	11,372,229	1,762,000	450,000	900,985	33,872,100	198,806,153	45,219,701
TOTAL REVENUE	\$ 229,094,301	\$ 11,372,229	\$ 2,429,593	\$ 24,139,168	\$ 5,579,841	\$ 33,872,100	\$ 306,487,232	\$ 45,219,701
EXPENSES								
Cost of Sales	\$ 0	\$ 6,862,276	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,862,276	\$ 0
Certificated Salaries	88,779,230	0	787,354	0	0	0	89,566,584	0
Classified Salaries	45,455,511	2,028,453	1,032,499	0	1,809,797	0	50,326,260	0
Employee Benefits	39,228,910	519,657	474,743	0	638,279	0	40,861,589	45,219,701
Materials and Supplies	4,940,928	0	130,000	0	35,164	0	5,106,092	0
Operating Expenses	40,202,345	1,384,805	39,724	451,019	20,162,072	0	62,239,965	0
Capital Outlay	1,307,462	0	3,183	0	43,113,485	0	44,424,130	0
TOTAL EXPENSES	\$ 219,914,386	\$ 10,795,190	\$ 2,467,503	\$ 451,019	\$ 65,758,797	\$ 0	\$ 299,386,895	\$ 45,219,701
TRANSFERS AND OTHER								
Transfers-in	\$ 3,879,864	\$ 0	\$ 37,910	\$ 1,019	\$ 2,005,000	\$ 2,474,699	\$ 8,398,492	\$ 1,500,000
Other Sources	0	0	0	0	0	32,096	32,096	0
Intrafund Transfers	0	0	0	0	0	0	0	0
Transfers-out	(9,898,492)	0	0	0	0	0	(9,898,492)	0
Contingency	0	0	0	0	0	0	0	0
Other Out Go	(586,243)	(66,317)	0	(23,689,168)	0	(36,378,895)	(60,720,623)	(1,500,000)
TOTAL TRANSFERS/OTHER SOURCES	\$ (6,604,870)	\$ (66,317)	\$ 37,910	\$ (23,688,149)	\$ 2,005,000	\$ (33,872,100)	\$ (62,188,526)	\$ 0
FUND BALANCE								
Net Change in Fund Balance	\$ 2,575,044	\$ 510,722	\$ 0	\$ 0	\$ (58,173,956)	\$ 0	\$ (55,088,190)	\$ 0
Beginning Balance, July 1	61,930,245	4,973,329	950,206	278,644	118,118,939	24,345,325	210,596,689	13,975,268
Adjustments to Beginning Balance	(244,946)	0	0	(74,204)	115,383	0	(203,767)	0
NET FUND BALANCE, June 30	\$ 64,260,343	\$ 5,484,051	\$ 950,206	\$ 204,440	\$ 60,060,366	\$ 24,345,325	\$ 155,304,731	\$ 13,975,268

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS PROJECTED FOR 6/30/15

TO

Unrestricted General Funds			Restricted General Funds					All Other Funds						
Fund	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Enterprise Funds	Child Development 300	Financial Aid 700	Internal Service 600	Capital Projects 400	Debt Service 200	Total
114			29,112	3,545,601	145,151	160,000			37,910		1,500,000	1,700,000	404,224	7,521,998
115	60,337											305,000	36,830	402,167
121/131										1,019				1,019
122														0
123														0
125													995,868	995,868
128													1,037,777	1,037,777
Enterprise														0
300														0
700														0
600														0
400														0
200														0
Total	60,337	0	29,112	3,545,601	145,151	160,000	0	0	37,910	1,019	1,500,000	2,005,000	2,474,699	9,958,828

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Inter-Fund Transfers:

Fund 114 to 121/131:	29,112	for salary backfill	Fund 115 to 200:	36,830	for Debt Service
Fund 114 to 122:	3,528,268	for Special Ed match	Fund 115 to 400:	200,000	for maintenance of FH athletic facilities
	17,333	for salary backfill		105,000	for repairs and renovations for FH campus center
Fund 114 to 123:	145,151	for Federal Work Study match	Fund 121/131 to 700:	1,019	to reclass AmeriCorps funds
Fund 114 to 125:	160,000	to offset Parking Fund operating deficit	Fund 125 to 200:	995,868	for Debt Service
Fund 114 to 200:	122,563	for Debt Service	Fund 128 to 200:	1,037,777	for Debt Service
	281,661	for capital lease payments			
Fund 114 to 300:	37,910	for salary backfill			
Fund 114 to 400:	1,700,000	for campus facilities & equipment maintenance			
Fund 114 to 600:	1,500,000	for 2014/15 OPEB Liability			

Intra-Fund Transfers (Between Unrestricted General Funds):

Fund 115 to 114: 60,337 for KCI "B" budget augmentation

Intra-Fund Transfers (Between Restricted General Funds):

Changes in Fund 114 Revenue and Expenses

	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	%
Revenues	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Budget	
Base Revenue & Equalization	150,791,141	156,876,264	159,121,665	156,230,910	155,730,575	140,984,178	140,632,054	134,621,083	136,212,960	141,973,070	76.49%
PY Gen Apportionment			2,800,000	672,747			1,248,604	2,508,247	1,370,804		
Lottery	4,592,748	4,157,083	4,250,365	4,337,731	4,080,077	3,912,098	4,125,262	3,985,122	3,446,701	3,442,100	1.85%
NR Tuition	13,219,114	15,002,590	17,103,785	18,181,559	19,785,786	21,591,661	24,372,504	26,445,199	28,200,000	27,500,000	14.82%
Mandated Grant Revenue							1,226,899	779,060	765,934	8,540,000	0.41%
Mandated Cost Obligation (One-Time)											4.60%
Other Revenue											
PT Faculty Funding	1,475,772	1,475,772	1,434,467	702,925	702,925	702,925	702,925	702,925	702,925	702,925	0.38%
2% Resident Enrollment Fees	335,014	335,014	335,014	335,014	335,014	335,014	722,410	810,957	675,000	675,000	0.36%
Interest	3,504,022	3,694,312	1,905,326	774,865	629,361	607,525	451,017	381,148	385,000	385,000	0.21%
Campus Generated Income	2,436,701	1,845,152	2,069,373	2,543,557	1,974,164	1,982,838	2,385,312	2,082,835	1,643,781	1,180,610	0.64%
One-Time Prop 98 Funds & Equalization	7,202,514		0	0							
Other Revenue	952,390	582,720	202,548	806,029	668,896	329,375	845,724	585,468	1,564,691	441,095	0.24%
Total Revenue	184,509,416	183,968,907	189,222,543	184,585,337	183,906,798	170,445,614	176,712,712	172,902,045	174,967,795	185,604,710	100.00%

Expenses											
Salaries	105,432,628	116,310,415	117,600,467	113,838,157	113,541,126	112,465,255	110,990,373	111,453,924	112,597,499	115,210,058	65.19%
Benefits	34,832,553	38,325,192	37,663,352	41,451,654	36,861,962	38,617,293	35,497,277	33,316,024	33,670,390	35,154,977	19.89%
Materials and Supplies	4,031,069	4,573,983	3,759,750	3,012,386	3,087,348	2,731,637	2,801,466	2,373,426	2,827,039	2,893,748	1.64%
Operating Expenses	15,651,886	17,192,338	16,345,732	13,820,089	14,154,843	14,727,011	14,374,486	15,177,755	16,505,101	16,683,409	9.44%
Capital Outlay	1,115,529	781,161	356,005	33,189	207,850	209,430	158,701	413,999	354,428	68,963	0.04%
Transfers (net)	10,742,944	10,306,780	10,641,836	8,996,753	7,744,635	8,323,809	6,346,413	11,245,455	7,461,661	6,723,205	3.80%
Total Expenses	171,806,609	187,489,869	186,367,142	181,152,229	175,597,764	177,074,436	170,168,717	173,980,583	173,416,119	176,734,359	100.00%

Net Gain/(Loss)	12,702,807	(3,520,962)	2,855,401	3,433,109	8,309,034	(6,628,822)	6,543,995	(1,078,538)	1,551,677	8,870,351	(a)
Beginning Fund Balance	21,446,764	34,149,571	30,628,609	33,374,829	36,807,938	45,116,972	38,488,150	45,032,144	43,953,606	45,505,283	(b)
Ending Fund Balance	34,149,571	30,628,609	33,484,010	36,807,938	45,116,972	38,488,150	45,032,144	43,953,606	45,505,283	54,375,634	(b-a)
Designated Fund Balance	21,607,611	16,401,721	17,682,806	15,534,335	19,840,518	21,651,302	20,618,690	18,804,632	16,159,718	24,540,000	(c)
Fund Balance Before 5% Reserves	12,541,960	14,226,888	15,801,204	21,273,602	25,276,454	16,836,848	24,413,454	25,148,973	29,345,565	29,835,634	(b-a)-c
5% Reserve	9,260,000	10,000,000	10,430,000	10,290,000	9,890,000	10,060,000	9,890,000	8,700,000	8,620,000	8,840,000	(d)
Variance from Reserve	3,281,961	4,226,889	5,371,204	10,983,603	15,386,454	6,776,848	14,523,454	16,448,973	20,725,565	20,995,634	(b-a)-c-(d)

Notes

Designated funds:

FH,DA,CS Designated Carryforwards	12,000,000
Districtwide Designated Carryforwards	2,000,000
	14,000,000

Additional restrictions in FY 15/16:

Enrollment Stimulus/Restoration	2,000,000
One-Time Funding to Offset Future	5,000,000
PERS/STRS Increases	3,540,000
District Priorities to be Determined	10,540,000

Total Designated Fund Balance:

24,540,000 (c)

Facts at a Glance

Revenues and Expenditures, Unrestricted General Fund (General Purpose Fund 114 & Self-Sustaining Fund 115)												
	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Projected	15/16 Tentative	
Revenues	174,883,352	195,275,580	195,869,793	199,615,430	193,731,454	193,668,626	181,047,851	188,688,914	185,734,791	186,550,107	198,585,481	
Salaries	100,223,151	108,932,628	120,475,223	121,107,739	116,762,651	116,504,949	115,233,660	113,704,481	114,053,378	115,176,727	117,860,871	
Benefits	32,817,104	35,620,591	39,223,926	38,448,410	42,261,808	37,550,107	39,347,222	36,173,608	33,959,328	34,370,607	35,862,788	
Other	36,065,903	37,329,673	39,228,365	37,374,769	31,174,966	31,143,610	32,372,747	30,670,582	37,698,223	34,402,032	33,610,346	
Total Expenses/Transfers	169,106,158	181,882,892	198,927,514	196,930,918	190,199,426	185,198,667	186,953,629	180,548,670	185,710,928	183,949,366	187,334,005	
Ending Fund Balance	26,352,983	39,745,671	36,687,950	39,372,461	42,904,489	51,374,448	45,468,670	53,608,914	53,632,777	56,233,518	67,484,994	
Salary Expenditures, Fund 114 (General Purpose Fund Only)												
	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Projected	15/16 Tentative	
Contract Faculty	36,837,387	38,714,445	42,904,422	42,571,781	41,732,300	41,621,809	41,183,853	40,613,060	40,494,850	40,401,377	43,291,526	
Part-Time Faculty	25,117,264	27,966,765	30,644,493	31,719,529	29,340,772	30,970,070	31,237,672	32,336,861	33,648,656	35,226,793	32,915,682	
Management	6,757,755	7,351,536	8,122,660	8,325,829	8,399,114	8,047,187	8,304,694	8,154,116	8,380,972	8,511,880	9,137,501	
Classified	27,236,042	29,766,093	32,475,959	32,744,239	32,643,822	30,515,343	29,464,034	28,147,218	27,072,867	26,463,458	28,704,628	
Students & Casuals	1,133,062	1,633,789	2,162,881	2,239,088	1,722,150	2,386,717	2,275,003	1,739,119	1,856,579	1,993,990	1,160,721	
Total	97,081,510	105,432,628	116,310,415	117,600,466	113,838,157	113,541,126	112,465,255	110,990,373	111,453,924	112,597,499	115,210,058	
Productivity												
	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Projected	15/16 Tentative	
WSCH per Teaching FTE	565	569	573	596	600	560	547	528	526	530	530	
FTES												
	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Projected	15/16 Tentative	
Resident	32,526	32,211	33,376	34,381	32,988	30,688	29,455	27,772	27,441	27,318	27,318	
Non-Resident	2,968	3,568	3,988	4,189	4,068	3,958	4,076	4,353	4,591	4,712	4,712	
Total FTES	35,494	35,779	37,364	38,570	37,056	34,646	33,531	32,124	32,032	32,030	32,030	
Revenues and Expenditures, Restricted General Fund (Categorical, Special Ed, Federal Work Study, Parking & Campus Center Funds)												
	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Projected	15/16 Tentative	
Revenues & Transfers In	21,798,694	27,460,865	27,812,647	28,650,591	31,930,039	30,273,086	26,860,995	25,847,467	28,258,599	46,423,602	37,967,496	
Expenditures & Transfers Out	22,071,858	26,875,082	29,143,042	28,658,250	31,728,268	29,024,864	25,934,340	24,850,816	27,494,968	46,694,246	39,519,819	
Fund Balance	4,912,810	5,498,593	4,168,197	4,160,538	4,362,309	5,610,531	6,537,186	7,533,837	8,297,468	8,026,825	6,474,502	

Comparison of FTE - 07/08 through 15/16

(This chart represents filled and vacant FTE at the beginning of each year. The source document for this is the EBA046, prepared by Joni Hayes 4/6/15)

15/16 (Tentative)	GENERAL 114	SELF- SUSTAINING 115	CATEGORICAL 121/131	SPECIAL EDUCATION 122	PARKING 125	CAMPUS CENTER 128	CHILD DEVELOPMENT 300	BOOKSTORE & FOUNDATION 114080	SELF-INSURED 600	CAPITAL 400	TOTAL
A1-Executive	6.0										6
A2-Certificated Instructor	30.3	3.0	2.1	2.0		0.5	1.0	3.1			42
A3-Non-Certificated Manager	24.7	1.0	7.2		1.3	0.4		7.0	1.0	5.5	48
B1-Board of Trustees Member	5.0										5
C1-Classified-ACE	256.0	18.4	55.3	22.0	3.8	1.4	10.0	20.8	2.5	9.7	400
C2-Classified-ACE, less than 50%	6.0	3.0	2.0	10.0			7.0	2.0			30
C3-Classified CSEA	75.6					8.3		6.8		0.4	91
C4-Supervisor	26.4		3.0	3.0	0.6		1.0		0.1	0.9	35
C5-Confidential	10.9		0.1						1.0		12
C6-Operating Engineer	2.5				5.5						8
F1,2-Certificated Instructor	438.5		21.5	20.0							480
F3-Certificated Instructor/Childcare							5.0				5
F7-(Headcount)-Early Retiree	47.2		1.0	2.7				0.1			51
PT faculty budgeted (GF & Spec. Ed only)	929.2	25.4	92.2	59.7	11.2	10.6	24.0	39.7	4.6	16.5	1,213
	545.3										
14/15 (Adopted)	GENERAL 114	SELF- SUSTAINING 115	CATEGORICAL 121/131	SPECIAL EDUCATION 122	PARKING 125	CAMPUS CENTER 128	CHILD DEVELOPMENT 300	BOOKSTORE & FOUNDATION 114080	SELF-INSURED 600	CAPITAL 400	TOTAL
A1-Executive	6										6
F1,2-Certificated Instructor	442		15	20							477
F3-Certificated Instructor/Childcare							5				5
F7-(Headcount)-Early Retiree	51			3			1	0			55
A2-Certificated Manager	30	3	2	2		1	1	3			42
A3-Non-Certificated Manager	25	1	5		1	0		7	1	5	46
C3-Classified CSEA	76					8		0			91
C1-Classified-ACE	259	18	52	23	4	1	8	23	3	10	401
C5-Confidential	11		0						1		12
B1-Board of Trustees Member	5										5
C6-Operating Engineers	3				5						8
C4-Supervisor	27		3	3	1		1			1	35
C2-Classified-ACE, less than 50%	6	3	2	10			7	2			30
FTE	939	25	80	61	11	11	23	42	5	17	1,213
PT faculty budgeted (GF & Spec. Ed only)	551										
13/14 (Adopted)	GENERAL 114	SELF- SUSTAINING 115	CATEGORICAL 121/131	SPECIAL EDUCATION 122	PARKING 125	CAMPUS CENTER 128	CHILD DEVELOPMENT 300	BOOKSTORE & FOUNDATION 114080	SELF-INSURED 600	CAPITAL 400	TOTAL
A1-Executive	6										6
F1,2-Certificated Instructor	432		14	21			6				467
F3-Certificated Instructor/Childcare	-						1	0			6
F7-(Headcount)-Early Retiree	48		0								49
A2-Certificated Manager	33	2	0	1		1	1	4			42
A3-Non-Certificated Manager	21	1	2		1	0		7	1	5	39
C3-Classified CSEA	76					9		6			92
C1-Classified-ACE	261	17	45	26	4	1	8	21	2	10	395
C5-Confidential	12		0						1		13
B1-Board of Trustees Member	5										5
C6-Operating Engineers	3				5						8
C4-Supervisor	26		2	2	1		1			1	33
C2-Classified-ACE, less than 50%	6	3	2	9			6	3			28
FTE	927	23	65	59	11	11	23	41	4	18	1,183
PT faculty budgeted (GF & Spec. Ed only)	534										

12/13 (Adopted)										
GENERAL	SUSTAINING	CATEGORICAL	EDUCATION	PARKING	CENTER	DEVELOPMENT	FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
114	115	121/131	122	125	128	300	114080	600	400	
A1-Executive	6									6
F1,2-Certificated Instructor	453	13	21			-	-	-		487
F3-Certificated Instructor/Childcare						8				8
F7-(Headcount)-Early Retiree	42	0	2			1	0			45
A2-Certificated Manager	33	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			5						8
C4-Supervisor	28	4	2	1		1	1		1	38
C2-Classified-ACE, less than 50%	9	2	10			2	3			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	SUSTAINING	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
	114		115	121/131	122	125	128	300	114080	600	400	
A1-Executive	6											6
F1,2-Certificated Instructor	471	1	1	15	20			-	-	-		507
F3-Certificated Instructor/Childcare								8				8
F7-(Headcount)-Early Retiree	36	-	-	-	3			2				41
A2-Certificated Manager	32	2	2	1	1		1	1	0			38
A3-Non-Certificated Manager	22	1	1	1		1	0		6	1	5	38
C3-Classified CSEA	86			-			10		6		4	105
C1-Classified-ACE	302	17	17	55	31	5	2	8	22	1	14	456
C5-Confidential	11									1		12
B1-Board of Trustees Member	5											5
C6-Operating Engineers	3					5						8
C4-Supervisor	28			4	2	1		1	1		1	38
C2-Classified-ACE, less than 50%	11	3	3	2	10			2	2			29
FTE	1,013	23	23	78	67	12	13	22	37	3	24	1,291
PT faculty budgeted (GF & Spec. Ed only)	574											

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

(includes "deferment" and "escrow" positions)

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

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

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

CALIFORNIA COMMUNITY COLLEGES
GANN LIMIT WORKSHEET
2015-16

DISTRICT NAME: **Foothill-De Anza Community College District**
DATE: May 26, 2015

I.	2015-16 Appropriations Limit:		
A.	2014-15 Appropriations Limit		<u><u>\$ 222,365,328</u></u>
B.	2015-16 Price Factor:	<u>1.0382</u>	
C.	Population factor:		
	1 2013-14 Second Period Actual FTES	<u>27,160.01</u>	
	2 2014-15 Second Period Actual FTES	<u>27,318.25</u>	
	3 2015-16 Population change factor (line C.2. divided by line C.1.)	<u>1.0058</u>	
D.	2014-15 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)		<u><u>\$ 232,198,670</u></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.	2015-16 Appropriations Limit		<u><u>\$ 232,198,670</u></u>
II.	2015-16 Appropriations Subject to Limit:		
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		<u><u>\$ 39,421,076</u></u>
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		<u>460,985</u>
C.	Local Property taxes		<u>80,118,256</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.	2015-16 Appropriations Subject to Limit		<u><u>\$ 120,000,317</u></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 Skills

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

Board Financial Assistance Program (BFAP)

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

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

Bonded Debt Limit

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

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

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

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

Bonded Indebtedness

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

Bookstore Fund

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

Capital Outlay

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

Capital Project Funds

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

Categorical Funds

Money from the state or federal government granted to qualifying districts for special programs, such as 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.

