



FOOTHILL-DE ANZA
Community College District

2012-2013

THIRD QUARTER
REPORT

**FOOTHILL-DE ANZA
COMMUNITY COLLEGE DISTRICT**

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**FOOTHILL-DE ANZA
COMMUNITY COLLEGE DISTRICT**

**2012-2013
THIRD QUARTER REPORT**

UNRESTRICTED GENERAL FUND

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**2012/13
Third Quarter Report**

SUMMARY OF MAJOR CHANGES

The district has completed its financial analysis for the third quarter of operation (July 1, 2012 through March 31, 2013). Enclosed in this document is a reporting for the unrestricted general fund (Funds 114 and 115). The short description and analysis at the beginning of each fund report explains the purpose of the fund and recent financial trends that may have changed from the adopted budget. Also included in this report is a supplemental information section that contains the State Quarterly Report (311Q). The analysis of the General Purpose Fund follows.

GENERAL PURPOSE FUND REVENUE

Revenue, Productivity and Enrollment Assumptions

Resident Enrollment

After the passage of Proposition 30 in November 2012, which saved the district from devastating cuts and resulted in a reduction of our operating deficit from \$11.9 to \$5.7 million, we anticipated serving 33,531 resident and non-resident FTES. For resident enrollment, this number reflected 29,455 state-funded FTES and reflected no additional restoration of FTES lost in fiscal year 2010/11.

The colleges have submitted their second period (P-2) reports to the state reflecting actual FTES achieved during the summer, fall and winter quarters, with estimated FTES for the spring quarter. These reports indicate that resident FTES is forecasted at 27,824, or 1,631 FTES below our funded base (see Table 3). This decline in resident FTES is attributed to a variety of factors. We will be funded from state apportionment for these projected unrealized FTES in fiscal year 2012/13 due to the provisions of SB 361 assuring “stability funding” for districts when FTES falls below their funded base, but our base FTES in 2013/14 will be reduced by 1,631 and the actual funding associated with those FTES (approximately \$7.3 million) will be lost, with the ability to restore within the next three years. The colleges are preparing a plan to restore the base FTES to insure full funding of our authorized FTES level in fiscal year 2013/14. In addition, Foothill College is planning additional early summer course offerings in an effort to restore some of the FTES lost in 2012/13.

Deficit Factor

In our adopted budget, we estimated a 1.5% (or approximately \$2 million) deficit factor on our base revenue. We have received preliminary projections that 2012/13 may be the first in five years when a deficit factor will not be applied to apportionment due to higher-than-projected state tax revenue and guaranteed backfill for Redevelopment Agency (RDA) funds as well as Education Projection Account (EPA/Prop 30) funds. Original assumptions on the deficit factor will be reassessed at year-end when more information will be available, and revenue projections will be adjusted accordingly. It is important to note that, at year-end, we still will not know the actual deficit factor as the state cannot finalize fiscal year 2012/13 year apportionment revenue until January of 2014, when final property tax revenues and student fee waivers are known and final college FTES reports are certified. We have not adjusted our projections at this time and will do so as more information becomes available.

Non-Resident Enrollment

In the second quarter report, we reported that our non-resident revenue is forecast to exceed budget by approximately \$1.8 million. We are now increasing our projection to \$2.5 million. There are additional

recruiting and operating expenses associated with this growth, which will offset some of this revenue. We expect approximately \$300,000 in additional recruitment and operating costs for this fiscal year, and therefore we are projecting a net increase of \$2.2 million to our fund balance.

Prior Year Adjustment

Each year in February, the system office provides an adjustment to apportionment for the prior fiscal year. This year, these adjustments were not available when the third quarter report was prepared but we are estimating \$600,000 to \$1 million in additional one-time funds to be added to the ending fund balance. This adjustment is due to a recalculated-at-year-end deficit factor, the result of apportionment funds becoming available when several districts converted to “basic aid” status in fiscal year 11/12. We have not made any adjustments to our projections; however, additional revenue will be reported at year-end.

Productivity

We have not modified productivity estimates since the budget was adopted. For fiscal year 2012/13, productivity is budgeted at 541 (WSCH/FTEF); however, the colleges reported that due to an enrollment decline, productivity is projected to be lower. As indicated in the adopted budget, we have set aside \$2 million to offset any potential productivity decreases on a one-time basis. Based on our actual productivity in the 2012/13 fiscal year, we will adjust our 2013/14 productivity projections accordingly. The enrollment management teams are carefully monitoring student enrollment and course offerings to maximize access for students.

GENERAL PURPOSE FUND EXPENSE

Certificated Salaries

We are currently projecting approximately \$1.9 million in one-time savings in this category. Approximately \$1.67 million is due to savings in 1320 (part-time faculty costs), and approximately \$240,000 is due to float from vacant non-teaching positions.

As in prior years, any float from vacant faculty positions will be used to hire part-time faculty and the remainder of unused funds, if any, will revert to the unrestricted fund balance.

Classified Salaries

We are currently projecting approximately \$943,000 in one-time savings in this category due to positions held vacant throughout the year. This amount represents float distributed from vacant positions and ‘B’ budget unspent at year-end. As we have done in the past few years, any residual float generated from unfilled classified positions will be distributed to the colleges as one-time ‘B’ budget and will be carried over to the next year (see Operating Expenses).

Benefits

We have not made any changes to our medical benefits projections; however, we expect that there will be variances from what was originally budgeted due to a) new enrollment trends, b) closing out claims under the old benefits program administered by United Healthcare, and c) a negotiated one-time reimbursement for an additional out-of-pocket deductible that was assessed twice as a result of the change in health care plans for active employees and retirees who were previously enrolled in a United Healthcare PPO or EPO plan, and who enrolled mid-year in a CalPERS Anthem Blue Cross PPO plan (approximately \$333,000).

Any increases to the 2012/13 budget or variances related to closing out old claims will be covered with one-time funds set aside in the Rate Stabilization Fund, currently estimated at \$10.2 million.

Supplies and Capital Outlay

At this time we are not estimating any changes in these expense categories.

Operating Expenses

Due to our internal deficit and the state fiscal outlook before Prop 30 passed, spending has been slowed down in order to generate savings. We are currently projecting that there will be approximately \$11.55 million unspent in this category, mostly from 2012/13 carryover funds. These funds, in addition to float from vacant classified managerial and staff positions of \$943,000 (see above), will provide approximately \$12.5 million in restricted 'B' budget carryover for the colleges and Central Services. Both colleges and Central Services continue to use their carryover dollars to offset drastic cuts to their operating budgets in recent years in order to pay for instructional as well as non-instructional support for students and general operating expenses (see Tables 1 and 2).

The following district-wide restricted funds will be carried over:

- \$875,000 (est.) for EIS backfill
- \$150,000 (est.) for expenses related to union negotiated items unspent in 2012/13

In addition to savings, we are expecting utilities expenses to exceed budget this year by \$500,000 due to spikes in peak usage.

Fund Balance

The net change to fund balance is the result of the combination of increases and decreases to revenue and expense as explained in each line item noted above.

Based on all assumptions of additional one-time revenue and reduced expenses, the 2012/13 budget is forecast to have an operating deficit of \$650,000, which will be balanced with the strategic use of one-time funds and reductions at year-end (see Tables 1 and 2).

The district is projecting to end the fiscal year with \$33.6 million, of which \$13.5 million will be restricted college, Central Services and district-wide carryover, \$9.9 million will be 5% mandatory reserves, and the remainder of the fund balance, \$10 million, will be set aside to close the projected 13/14 deficit on a one-time basis.

We will keep the Board informed of important developments affecting reserves as the year progresses.

Table 1
Summary of Projections for General Purpose Fund (Fund 114)

| | Adopted Budget | Revised Budget | Actual to Date | Percent to Date | Estimated Total Ongoing 12/13 Budget | One-Time Adjustments | Carryover FH/DA/CS One-Time | Restricted Carryover One-Time Stability Fund | Estimated Total | Variance |
|-------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------|--------------------------------------|----------------------|-----------------------------|----------------------------------------------|-----------------------|-----------------------|
| INCOME | | | | | | | | | | |
| Federal Income | \$ 3,004 | \$ 3,004 | 0 | 0% | \$ 3,004 | 0 | 0 | 0 | \$ 3,004 | 0 |
| State Income | 47,101,415 | 57,095,257 | 16,163,707 | 28% | 57,095,257 | 0 | 0 | 0 | 57,095,257 | 0 |
| Local Income | 114,321,835 | 114,773,699 | 93,631,619 | 82% | 117,273,699 | 0 | 0 | 0 | 117,273,699 | (2,500,000) |
| TOTAL INCOME | \$ 161,426,254 | \$ 171,871,959 | \$ 109,795,326 | 64% | \$ 174,371,959 | 0 | 0 | 0 | \$ 174,371,959 | \$ (2,500,000) |
| EXPENSES | | | | | | | | | | |
| Certificated Salaries | \$ 76,334,772 | \$ 80,129,483 | \$ 56,132,356 | 70% | \$ 78,211,440 | 0 | 0 | 0 | \$ 78,211,440 | \$ 1,918,044 |
| Classified Salaries | 33,577,443 | 33,404,858 | 24,333,770 | 73% | 32,462,034 | 0 | 0 | 0 | 32,462,034 | 942,824 |
| Employee Benefits | 38,208,208 | 38,478,932 | 25,208,925 | 66% | 38,478,932 | 0 | 0 | 0 | 38,478,932 | 0 |
| Materials and Supplies | 2,146,514 | 2,459,241 | 1,706,465 | 69% | 2,459,241 | 0 | 0 | 0 | 2,459,241 | 0 |
| Operating Expenses | 33,068,741 | 32,700,321 | 11,428,195 | 35% | 16,686,843 | 0 | 1,123,650 | 3,027,652 | 20,838,145 | 11,862,176 |
| Capital Outlay | 27,810 | 178,466 | 150,893 | 85% | 178,466 | 0 | 0 | 0 | 178,466 | 0 |
| Reductions to be Implemented July 1, 2012 | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENSES | \$ 183,363,487 | \$ 187,351,302 | \$ 118,960,605 | 63% | \$ 168,476,956 | 0 | \$ 1,123,650 | \$ 3,027,652 | \$ 172,628,258 | \$ 14,723,044 |
| TRANSFERS AND OTHER | | | | | | | | | | |
| Transfers-in | \$ 0 | \$ 2,400 | \$ 2,400 | 100% | \$ 2,400 | 0 | 0 | 0 | \$ 2,400 | 0 |
| Other Sources | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0 | 0 | 0 |
| Intrafund Transfers | 0 | (171,861) | (171,861) | 100% | (171,861) | 0 | 0 | 0 | (171,861) | 0 |
| Transfers-out | (6,144,668) | (6,375,644) | (4,922,560) | 77% | (6,375,644) | 0 | 0 | 0 | (6,375,644) | 0 |
| Contingency | (500,000) | 0 | 0 | 0% | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Out Go | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL TRF/OTHER SOURCES | \$ (6,644,668) | \$ (6,545,105) | \$ (5,092,021) | 78% | \$ (6,545,105) | 0 | 0 | 0 | \$ (6,545,105) | 0 |
| FUND BALANCE | | | | | | | | | | |
| Net Change in Fund Balance | \$ (28,581,901) | \$ (22,024,448) | \$ (14,257,301) | | \$ (650,102) | 0 | \$ (1,123,650) | \$ (3,027,652) | \$ (4,801,404) | \$ 17,223,044 |
| Beginning Balance(Colleges/CS/DW), July 1 | 16,651,302 | 16,651,302 | 16,651,302 | | 0 | 0 | 13,623,650 | 3,027,652 | 16,651,302 | 0 |
| Unrestricted Beginning Balance, July 1 | 11,673,654 | 11,673,654 | 11,673,654 | | 6,673,654 | 0 | 0 | 5,000,000 | 11,673,654 | 0 |
| 5% Reserves (Stability Fund) | 9,890,000 | 9,890,000 | 9,890,000 | | 0 | 0 | 0 | 9,890,000 | 9,890,000 | 0 |
| Adjustments to Beginning Balance | 0 | 273,194 | 273,194 | | 0 | 273,194 | 0 | 0 | 273,194 | 0 |
| NET FUND BALANCE, June 30 | \$ 9,633,055 | \$ 16,463,702 | \$ 24,230,849 | | \$ 6,023,552 | \$ 273,194 | \$ 12,500,000 | \$ 14,890,000 | \$ 33,686,746 | \$ 17,223,044 |

Table 2

Summary of Net Change in Fund Balance and Carryover

| | |
|-----------------------------------------------------------------------------------------------|---------------------------------|
| Projected Revenue vs. Projected Expenses | |
| Beginning Balance, July 1, 2012 | \$ 38,488,150 |
| Income (Ongoing and One-Time) | \$ 174,371,959 |
| Expenses (Ongoing and One-Time) | (179,173,363) |
| Net Change in Fund Balance (Projected) | \$ (4,801,404) |
| NET FUND BALANCE, June 30, 2013 | \$ 33,686,746 |
| | |
| Projected Ending Fund Balance as of June 30, 2013 | \$ 33,686,746 |
| Less: "B" Budget Carryover | |
| Foothill "B" | \$ 5,000,000 |
| De Anza "B" | 5,000,000 |
| Central Services "B" | 2,500,000 |
| Subtotal | \$ 12,500,000 |
| District-Wide "A" Restricted | \$ 1,025,000 |
| Subtotal | \$ 1,025,000 |
| Total Carryover | \$ 13,525,000 |
| Less: Adopted Budget Reserves @ 5% (Restricted) | \$ 9,890,000 |
| Subtotal | \$ 9,890,000 |
| Less: Designated for 2013/14 Stability Fund & Enrollment Stimulus | \$ 5,000,000 |
| Net Variance (Additional Stability Fund) | \$ 5,271,746 |
| <i>Total Stability Fund Available for 13/14 to Offset Deficit on a One-Time Basis</i> | <i>\$ 10,271,746</i> |

Table 3 Analysis of FTES

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

Below Funded Base -295

| 12/13 Budget - Post Prop 30 | Resident Credit | Non- Credit | Total Apportionment | Non- Resident | Total |
|-----------------------------|--------------------|----------------|------------------------|------------------|---------------|
| De Anza | 17,720 | 0 | 17,720 | 2,423 | 20,143 |
| Foothill | 11,496 | 239 | 11,735 | 1,653 | 13,388 |
| Total | 29,216 | 239 | 29,455 | 4,076 | 33,531 |

| 12/13 P-1 | Resident Credit | Non- Credit | Total Apportionment | Non- Resident | Total |
|--------------|--------------------|----------------|------------------------|------------------|---------------|
| De Anza | 17,721 | 0 | 17,721 | 2,431 | 20,152 |
| Foothill | 10,723 | 298 | 11,022 | 1,719 | 12,740 |
| Total | 28,444 | 298 | 28,743 | 4,150 | 32,892 |

FTES Below Budget at P-1 (Funded FTES) -712
% -2%
(\$3,203,370)

| 12/13 P-2 | Resident Credit | Non- Credit | Total Apportionment | Non- Resident | Total |
|--------------|--------------------|----------------|------------------------|------------------|---------------|
| De Anza | 17,208 | 0 | 17,208 | 2,483 | 19,691 |
| Foothill | 10,393 | 223 | 10,616 | 1,739 | 12,354 |
| Total | 27,601 | 223 | 27,824 | 4,222 | 32,045 |

FTES Below Budget at P-2 (Funded FTES) -1,631
% **-6%**
Potential Lost Funding in 13/14 (\$7,340,985)

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2012-2013
General Purpose Fund
Comparison of Projections**

| | Adopted Budget | 3rd Quarter Revised Budget Total | 1st Quarter Projections Total | 2nd Quarter Projections Total | 3rd Quarter Projections Total | Variance from Revised Budget Total |
|----------------------------------|-----------------------|-----------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------------|
| INCOME | | | | | | |
| Federal Income | \$ 3,004 | \$ 3,004 | \$ 3,004 | \$ 3,004 | \$ 3,004 | \$ 0 |
| State Income | 47,101,415 | 57,095,257 | 47,101,415 | 57,095,257 | 57,095,257 | 0 |
| Local Income | 114,321,835 | 114,773,699 | 114,328,382 | 115,827,917 | 117,273,699 | (2,500,000) |
| TOTAL INCOME | \$ 161,426,254 | \$ 171,871,959 | \$ 161,432,800 | \$ 172,926,177 | \$ 174,371,959 | \$ (2,500,000) |
| EXPENSES | | | | | | |
| Certificated Salaries | \$ 76,334,772 | \$ 80,129,483 | \$ 76,297,144 | \$ 79,625,693 | \$ 78,211,440 | \$ 1,918,044 |
| Classified Salaries | 33,577,443 | 33,404,858 | 34,672,988 | 32,640,909 | 32,462,034 | 942,824 |
| Employee Benefits | 38,208,208 | 38,478,932 | 38,197,488 | 38,257,615 | 38,478,932 | 0 |
| Materials and Supplies | 2,146,514 | 2,459,241 | 2,423,866 | 2,392,433 | 2,459,241 | 0 |
| Operating Expenses | 33,068,741 | 32,700,321 | 22,543,229 | 21,777,625 | 20,838,145 | 11,862,176 |
| Capital Outlay | 27,810 | 178,466 | 178,466 | 178,466 | 178,466 | 0 |
| TOTAL EXPENSES | \$ 183,363,487 | \$ 187,351,302 | \$ 174,313,180 | \$ 174,872,743 | \$ 172,628,258 | \$ 14,723,044 |
| TRANSFERS AND OTHER | | | | | | |
| Transfers-in | \$ 0 | \$ 2,400 | \$ 800 | \$ 800 | \$ 2,400 | \$ 0 |
| Other Sources | 0 | 0 | 0 | 0 | 0 | 0 |
| Intrafund Transfers | 0 | (171,861) | 0 | (171,861) | (171,861) | 0 |
| Transfers-out | (6,144,668) | (6,375,644) | (6,202,321) | (6,326,821) | (6,375,644) | 0 |
| Contingency | (500,000) | 0 | (500,000) | 0 | 0 | 0 |
| Other Out Go | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL TRFs/OTHER SOURCES | \$ (6,644,668) | \$ (6,545,105) | \$ (6,701,521) | \$ (6,497,882) | \$ (6,545,105) | \$ 0 |
| FUND BALANCE | | | | | | |
| Net Change in Fund Balance | \$ (28,581,901) | \$ (22,024,448) | \$ (19,581,901) | \$ (8,444,448) | \$ (4,801,404) | \$ 17,223,044 |
| Beginning Balance, July 1 | 38,214,956 | 38,214,956 | 38,214,956 | 38,214,956 | 38,214,956 | 0 |
| Adjustments to Beginning Balance | 0 | 273,194 | 273,194 | 273,194 | 273,194 | 0 |
| NET FUND BALANCE, June 30 | \$ 9,633,055 | \$ 16,463,702 | \$ 18,906,249 | \$ 30,043,702 | \$ 33,686,746 | \$ 17,223,044 |

**EXPLANATION OF THE MAJOR VARIANCES
FROM REVISED BUDGET TO PROJECTED
AT THIRD QUARTER-END**

Revenue

| | | |
|--|-----------|----------------------------------|
| | 2,500,000 | Increase in non-resident revenue |
| | 2,500,000 | |

Expenses

| | | |
|---------------|-----------|------------------------------------------------------|
| Certificated: | 1,678,658 | Full-time faculty and part-time faculty unused funds |
| | 239,385 | Float, other |
| | 1,918,044 | |

Classified: 942,824 Float from non-teaching positions kept vacant (will be distributed as "B" budget to colleges)

| | | |
|------------|------------|---------------------------------------------------------------------------------------------------------------|
| Operating: | 150,000 | Union-negotiated items unspent |
| | 300,000 | ETS items unspent |
| | 875,000 | EIS backfill |
| | 11,557,176 | Campuses and Central Services projected carryover (total est. carryover \$12.5 million; see classified float) |
| | (300,000) | Additional International Student Program expenses |
| | (220,000) | Additional marketing expenses (enrollment stimulus) |
| | (500,000) | Additional utilities expenses |
| | 11,862,176 | |

| | | |
|--------------|--------------------------|--|
| Total | <u>17,223,044</u> | |
|--------------|--------------------------|--|

Foothill-DeAnza Community College District

**2012-2013
Third Quarter Report**

FUND 114 - GENERAL PURPOSE

| INCOME | Adopted Budget | Revised Budget | Actual to Date | Percent to Date | Estimated Total | Variance |
|---------------------|---------------------------|---------------------------|---------------------------|----------------------------|----------------------------|-----------------------|
| Federal Income | \$ 3,004 | \$ 3,004 | \$ 0 | 0% | \$ 3,004 | \$ 0 |
| State Income | 47,101,415 | 57,095,257 | 16,163,707 | 28% | 57,095,257 | 0 |
| Local Income | 114,321,835 | 114,773,699 | 93,631,619 | 82% | 117,273,699 | (2,500,000) |
| TOTAL INCOME | \$ 161,426,254 | \$ 171,871,959 | \$ 109,795,326 | 64% | \$ 174,371,959 | \$ (2,500,000) |

| EXPENSES | | | | | | |
|------------------------|-----------------------|-----------------------|-----------------------|------------|-----------------------|----------------------|
| Certificated Salaries | \$ 76,334,772 | \$ 80,129,483 | \$ 56,132,356 | 70% | \$ 78,211,440 | \$ 1,918,044 |
| Classified Salaries | 33,577,443 | 33,404,858 | 24,333,770 | 73% | 32,462,034 | 942,824 |
| Employee Benefits | 38,208,208 | 38,478,932 | 25,208,925 | 66% | 38,478,932 | 0 |
| Materials and Supplies | 2,146,514 | 2,459,241 | 1,706,465 | 69% | 2,459,241 | 0 |
| Operating Expenses | 33,068,741 | 32,700,321 | 11,428,195 | 35% | 20,838,145 | 11,862,176 |
| Capital Outlay | 27,810 | 178,466 | 150,893 | 85% | 178,466 | 0 |
| TOTAL EXPENSES | \$ 183,363,487 | \$ 187,351,302 | \$ 118,960,605 | 63% | \$ 172,628,258 | \$ 14,723,044 |

| TRANSFERS AND OTHER | | | | | | |
|---------------------------------|-----------------------|-----------------------|-----------------------|------------|-----------------------|-------------|
| Transfers-in | \$ 0 | \$ 2,400 | \$ 2,400 | 100% | \$ 2,400 | \$ 0 |
| Other Sources | 0 | 0 | 0 | 0% | 0 | 0 |
| Intrafund Transfers | 0 | (171,861) | (171,861) | 100% | (171,861) | 0 |
| Transfers-out | (6,144,668) | (6,375,644) | (4,922,560) | 77% | (6,375,644) | 0 |
| Contingency | (500,000) | 0 | 0 | 0% | 0 | 0 |
| Other Out Go | 0 | 0 | 0 | 0% | 0 | 0 |
| TOTAL TRFs/OTHER SOURCES | \$ (6,644,668) | \$ (6,545,105) | \$ (5,092,021) | 78% | \$ (6,545,105) | \$ 0 |

| FUND BALANCE | | | | | | |
|----------------------------------|---------------------|----------------------|----------------------|--|----------------------|----------------------|
| Net Change in Fund Balance | \$ (28,581,901) | \$ (22,024,448) | \$ (14,257,301) | | \$ (4,801,404) | \$ 17,223,044 |
| Beginning Balance, July 1 | 38,214,956 | 38,214,956 | 38,214,956 | | 38,214,956 | 0 |
| Adjustments to Beginning Balance | 0 | 273,194 | 273,194 | | 273,194 | 0 |
| NET FUND BALANCE, June 30 | \$ 9,633,055 | \$ 16,463,702 | \$ 24,230,849 | | \$ 33,686,746 | \$ 17,223,044 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2012-2013
All Funds Summary
Year-end Projections**

| | TOTAL GENERAL FUND | | | | Child Development Fund 300 | | | Financial Aid Fund 700 | | Capital Projects Fund 400 | | Debt Service Fund 200 | | TOTAL DISTRICT ALL FUNDS | |
|--------------------------------------|-----------------------|----------------------|----------------------------|------------------------|----------------------------|------------------------|---------------------------|------------------------|-------------|---------------------------|------------------------|-----------------------|-------------|--------------------------|----------------------|
| | INCOME | Enterprise Funds | Child Development Fund 300 | Financial Aid Fund 700 | Capital Projects Fund 400 | Debt Service Fund 200 | Internal Service Fund 600 | | | | | | | | |
| Federal Income | \$ 2,273,724 | \$ 0 | \$ 38,000 | \$ 19,519,548 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 21,831,272 | \$ 0 |
| State Income | 68,703,698 | 0 | 629,892 | 1,340,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 70,673,590 | 0 |
| Local Income | 135,520,345 | 11,137,308 | 1,662,169 | 484,500 | 1,719,238 | 30,834,024 | 51,509,998 | 0 | 0 | 0 | 0 | 0 | 0 | 181,357,584 | 51,509,998 |
| TOTAL INCOME | \$ 206,497,767 | \$ 11,137,308 | \$ 2,330,061 | \$ 21,344,048 | \$ 1,719,238 | \$ 30,834,024 | \$ 51,509,998 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 273,862,446 | \$ 51,509,998 |
| EXPENSES | | | | | | | | | | | | | | | |
| Cost of Sales | \$ 0 | \$ 6,953,728 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 6,953,728 | \$ 0 |
| Certificated Salaries | 84,438,376 | 0 | 816,966 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 85,255,343 | 0 |
| Classified Salaries | 42,953,960 | 2,059,562 | 862,810 | 0 | 2,218,590 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 48,094,921 | 0 |
| Employee Benefits | 43,221,845 | 546,542 | 462,164 | 0 | 830,596 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 45,061,147 | 51,843,123 |
| Materials and Supplies | 3,834,487 | 0 | 174,000 | 107,172 | 44,426 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,160,085 | 0 |
| Operating Expenses | 31,405,760 | 1,542,792 | 14,121 | 377,328 | 16,303,508 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 49,643,508 | 0 |
| Capital Outlay | 1,040,185 | 0 | 0 | 0 | 84,106,161 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 85,146,346 | 0 |
| TOTAL EXPENSES | \$ 206,894,614 | \$ 11,102,623 | \$ 2,330,061 | \$ 484,500 | \$ 103,503,280 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 324,315,078 | \$ 51,843,123 |
| TRANSFERS AND OTHER | | | | | | | | | | | | | | | |
| Transfers-in | \$ 5,399,310 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 2,932,293 | \$ 8,331,603 | \$ 0 | \$ 0 | \$ 0 | \$ 2,932,293 | \$ 0 | \$ 0 | \$ 8,331,603 | \$ 500,000 |
| Other Sources | 152,500 | 0 | 0 | 0 | 326,078 | 48,469 | 527,047 | 0 | 0 | 0 | 48,469 | 0 | 0 | 527,047 | 0 |
| Intrafund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers-out | (8,831,602) | 0 | 0 | 0 | 0 | 0 | (8,831,602) | 0 | 0 | 0 | 0 | 0 | 0 | (8,831,602) | 0 |
| Contingency | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Out Go | (471,508) | (47,084) | 0 | (20,859,548) | 0 | (33,814,786) | (55,192,926) | 0 | 0 | 0 | (33,814,786) | 0 | 0 | (55,192,926) | (500,000) |
| TOTAL TRANSFERS/OTHER SOURCES | \$ (3,751,301) | \$ (47,084) | \$ 0 | \$ (20,859,548) | \$ 326,078 | \$ (30,834,024) | \$ (55,192,926) | \$ 0 | \$ 0 | \$ 0 | \$ (30,834,024) | \$ 0 | \$ 0 | \$ (55,165,879) | \$ 0 |
| FUND BALANCE | | | | | | | | | | | | | | | |
| Net Change in Fund Balance | \$ (4,148,148) | \$ (12,399) | \$ 0 | \$ 0 | \$ (101,457,964) | \$ 0 | \$ (105,618,511) | \$ 0 | \$ 0 | \$ 0 | \$ 23,346,117 | \$ 0 | \$ 0 | \$ (105,618,511) | \$ (333,125) |
| Beginning Balance, July 1 | 52,005,856 | 5,000,623 | 649,522 | 913,403 | 218,969,815 | 23,346,117 | 300,885,335 | 0 | 0 | 0 | 0 | 0 | 0 | 300,885,335 | 13,854,576 |
| Adjustments to Beginning Balance | 273,194 | 0 | 0 | (172,868) | 842,133 | 0 | 942,459 | 0 | 0 | 0 | 0 | 0 | 0 | 942,459 | 0 |
| NET FUND BALANCE, June 30 | \$ 48,130,902 | \$ 4,988,224 | \$ 649,522 | \$ 740,535 | \$ 118,353,983 | \$ 23,346,117 | \$ 196,209,283 | \$ 0 | \$ 0 | \$ 0 | \$ 23,346,117 | \$ 0 | \$ 0 | \$ 196,209,283 | \$ 13,521,451 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2012-2013
General Funds Summary
Year-end Projections

| | General Fund 114 | Self-Sustaining Fund 115 | Total Unrestricted General Fund | Categorical Fund 121/131 | Special Educ. Fund 122 | Work Study Fund 123 | Parking Fund 125 | Campus Center Fund 128 | Total Restricted General Fund | TOTAL GENERAL FUND |
|--------------------------------------|-----------------------|--------------------------|---------------------------------|--------------------------|------------------------|---------------------|---------------------|------------------------|-------------------------------|-----------------------|
| INCOME | | | | | | | | | | |
| Federal Income | \$ 3,004 | \$ 0 | \$ 3,004 | \$ 1,879,841 | \$ 0 | \$ 390,879 | \$ 0 | \$ 0 | \$ 2,270,720 | \$ 2,273,724 |
| State Income | 57,095,257 | 1,175,182 | 58,270,439 | 8,290,479 | 2,142,780 | 0 | 0 | 0 | 10,433,259 | 68,703,698 |
| Local Income | 117,273,699 | 11,024,818 | 128,298,517 | 2,724,228 | 1,600 | 0 | 2,174,000 | 2,322,000 | 7,221,828 | 135,520,345 |
| TOTAL INCOME | \$ 174,371,959 | \$ 12,200,000 | \$ 186,571,959 | \$ 12,894,548 | \$ 2,144,380 | \$ 390,879 | \$ 2,174,000 | \$ 2,322,000 | \$ 19,925,807 | \$ 206,497,767 |
| EXPENSES | | | | | | | | | | |
| Certificated Salaries | \$ 78,211,440 | \$ 1,011,556 | \$ 79,222,996 | \$ 2,128,308 | \$ 3,016,946 | \$ 0 | \$ 0 | \$ 70,127 | \$ 5,215,381 | \$ 84,438,376 |
| Classified Salaries | 32,462,034 | 1,859,905 | 34,321,939 | 4,644,977 | 1,967,946 | 500,969 | 904,677 | 613,452 | 8,632,021 | 42,953,960 |
| Employee Benefits | 38,478,932 | 673,745 | 39,152,677 | 2,043,429 | 1,440,109 | 0 | 321,337 | 264,294 | 4,069,168 | 43,221,845 |
| Materials and Supplies | 2,459,241 | (94,309) | 2,364,932 | 1,380,672 | 24,314 | 11,255 | 983 | 52,331 | 1,469,555 | 3,834,487 |
| Operating Expenses | 20,838,145 | 8,050,907 | 28,889,052 | 1,714,268 | 527,594 | 8,748 | 109,017 | 157,080 | 2,516,708 | 31,405,760 |
| Capital Outlay | 178,466 | 34,330 | 212,796 | 643,994 | 8,395 | 0 | 0 | 175,000 | 827,389 | 1,040,185 |
| TOTAL EXPENSES | \$ 172,628,258 | \$ 11,536,134 | \$ 184,164,392 | \$ 12,555,648 | \$ 6,985,304 | \$ 520,972 | \$ 1,336,014 | \$ 1,332,284 | \$ 22,730,222 | \$ 206,894,614 |
| TRANSFERS AND OTHER | | | | | | | | | | |
| Transfers-in | \$ 2,400 | \$ 145,718 | \$ 148,118 | \$ 36,092 | \$ 4,685,007 | \$ 130,093 | \$ 400,000 | \$ 0 | \$ 5,251,192 | \$ 5,399,310 |
| Other Sources | 0 | 0 | 0 | 152,500 | 0 | 0 | 0 | 0 | 152,500 | 152,500 |
| Intrafund Transfers | (171,861) | 171,861 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers-out | (6,375,644) | (34,648) | (6,410,292) | (145,718) | (2,400) | 0 | (1,237,986) | (1,035,206) | (2,421,310) | (8,831,602) |
| Contingency | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Out Go | 0 | 0 | 0 | (471,508) | 0 | 0 | 0 | 0 | (471,508) | (471,508) |
| TOTAL TRANSFERS/OTHER SOURCES | \$ (6,545,105) | \$ 282,931 | \$ (6,262,175) | \$ (428,634) | \$ 4,682,607 | \$ 130,093 | \$ (837,986) | \$ (1,035,206) | \$ 2,510,873 | \$ (3,751,301) |
| FUND BALANCE | | | | | | | | | | |
| Net Change in Fund Balance | \$ (4,801,404) | \$ 946,797 | \$ (3,854,607) | \$ (89,734) | \$ (158,317) | \$ 0 | \$ 0 | \$ (45,490) | \$ (293,541) | \$ (4,148,148) |
| Beginning Balance, July 1 | 38,214,956 | 7,253,714 | 45,468,670 | 5,802,967 | 158,317 | 0 | 0 | 575,902 | 6,537,186 | 52,005,856 |
| Adjustments to Beginning Balance | 273,194 | 0 | 273,194 | 0 | 0 | 0 | 0 | 0 | 0 | 273,194 |
| NET FUND BALANCE, June 30 | \$ 33,686,746 | \$ 8,200,511 | \$ 41,887,257 | \$ 5,713,233 | \$ 0 | \$ 0 | \$ 0 | \$ 530,412 | \$ 6,243,645 | \$ 48,130,902 |

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

TO

| Fund | Unrestricted General Funds | | Restricted General Funds | | | | | All Other Funds | | | | | | |
|--------------|----------------------------|---------------------|--------------------------|-----------------------|---------------------|----------------|-------------------------|------------------|---------------------|-------------------|----------------------|----------------------|------------------|------------------|
| | General 114 | Self-Sustaining 115 | Categorical 121/131 | Special Education 122 | Fed. Work Study 123 | Parking 125 | Campus Ctr Use Fees 128 | Enterprise Funds | Child Developmt 300 | Financial Aid 700 | Internal Service 600 | Capital Projects 400 | Debt Service 200 | Total |
| 114 | | 176,861 | 36,092 | 4,685,007 | 130,093 | 400,000 | | | | 500,000 | | | 624,453 | 6,552,506 |
| 115 | 5,000 | | | | | | | | | | | | 34,648 | 39,648 |
| 121/131 | | 145,718 | | | | | | | | | | | | 145,718 |
| 122 | 2,400 | | | | | | | | | | | | | 2,400 |
| 123 | | | | | | | | | | | | | | 0 |
| 125 | | | | | | | | | | | | | 1,237,986 | 1,237,986 |
| 128 | | | | | | | | | | | | | 1,035,206 | 1,035,206 |
| Enterprise | | | | | | | | | | | | | | 0 |
| 300 | | | | | | | | | | | | | | 0 |
| 700 | | | | | | | | | | | | | | 0 |
| 600 | | | | | | | | | | | | | | 0 |
| 400 | | | | | | | | | | | | | | 0 |
| 200 | | | | | | | | | | | | | | 0 |
| Total | 7,400 | 322,579 | 36,092 | 4,685,007 | 130,093 | 400,000 | 0 | 0 | 0 | 500,000 | 0 | 0 | 2,932,293 | 9,013,464 |

Inter-Fund Transfers:

Fund 114 to 121: 36,092 for salary backfill
 Fund 114 to 122: 4,578,530 for Special Ed match
 106,477 for salary backfill
 Fund 114 to 123: 130,093 for Federal Work Study match
 Fund 114 to 125: 400,000 to offset Parking Fund operating deficit
 Fund 114 to 200: 17,796 for Debt Service
 606,657 for capital lease payments
 Fund 114 to 600: 500,000 for 12/13 Unfunded Medical Liability

Fund 115 to 200: 34,648 for Debt Service
 Fund 121 to 115: 145,718 for Medical Admin Activities (MAA)
 Fund 122 to 114: 2,400 for recruitment costs
 Fund 125 to 200: 1,237,986 for Debt Service
 Fund 128 to 200: 1,035,206 for Debt Service

Intra-Fund Transfers (Between Unrestricted General Funds):

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

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2012-2013
All Funds Summary
Actuals to Date**

| | TOTAL GENERAL FUND | Enterprise Funds | Child Development Fund 300 | Financial Aid Fund 700 | Capital Projects Fund 400 | Debt Service Fund 200 | TOTAL DISTRICT ALL FUNDS | Internal Service Fund 600 |
|--------------------------------------|--------------------------|---------------------|----------------------------------|---------------------------|------------------------------|--------------------------|--------------------------------|------------------------------|
| | | | | | | | | |
| Federal Income | \$ 1,062,347 | \$ 0 | \$ 14,396 | \$ 14,663,461 | \$ 0 | \$ 0 | \$ 15,740,204 | \$ 0 |
| State Income | 27,388,963 | 0 | 567,985 | 845,077 | 0 | 0 | 28,802,025 | 0 |
| Local Income | 111,675,976 | 7,781,372 | 1,474,955 | 140,452 | 1,355,298 | 2,161,474 | 124,589,527 | 33,917,612 |
| TOTAL INCOME | \$ 140,127,286 | \$ 7,781,372 | \$ 2,057,335 | \$ 15,648,990 | \$ 1,355,298 | \$ 2,161,474 | \$ 169,131,755 | \$ 33,917,612 |
| EXPENSES | | | | | | | | |
| Cost of Sales | \$ 0 | \$ 4,872,052 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 4,872,052 | \$ 0 |
| Certificated Salaries | 60,167,092 | 0 | 497,599 | 0 | 0 | 0 | 60,664,690 | 0 |
| Classified Salaries | 32,178,238 | 1,567,483 | 650,035 | 0 | 1,785,599 | 0 | 36,181,356 | 0 |
| Employee Benefits | 28,549,358 | 448,658 | 318,487 | 0 | 617,301 | 0 | 29,933,803 | 34,832,260 |
| Materials and Supplies | 2,512,872 | 0 | 101,578 | 80,379 | 13,722 | 0 | 2,708,551 | 0 |
| Operating Expenses | 18,449,154 | 1,142,062 | 18,696 | 64,495 | 8,160,529 | 0 | 27,834,936 | 0 |
| Capital Outlay | 433,867 | 0 | 0 | 0 | 36,615,049 | 0 | 37,048,916 | 0 |
| TOTAL EXPENSES | \$ 142,290,581 | \$ 8,030,255 | \$ 1,586,395 | \$ 144,874 | \$ 47,192,199 | \$ 0 | \$ 199,244,303 | \$ 34,832,260 |
| TRANSFERS AND OTHER | | | | | | | | |
| Transfers-in | \$ 4,087,060 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 2,791,074 | \$ 6,878,134 | \$ 500,000 |
| Other Sources | 0 | 0 | 0 | 0 | 326,078 | 48,469 | 374,548 | 0 |
| Intrafund Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers-out | (7,378,134) | 0 | 0 | 0 | 0 | 0 | (7,378,134) | 0 |
| Contingency | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Out Go | (338,504) | (44,448) | 0 | (15,865,430) | 0 | (21,541,259) | (37,789,641) | (500,000) |
| TOTAL TRANSFERS/OTHER SOURCES | \$ (3,629,578) | \$ (44,448) | \$ 0 | \$ (15,865,430) | \$ 326,078 | \$ (18,701,716) | \$ (37,915,093) | \$ 0 |
| FUND BALANCE | | | | | | | | |
| Net Change in Fund Balance | \$ (5,792,873) | \$ (293,331) | \$ 470,940 | \$ (361,313) | \$ (45,510,823) | \$ (16,540,242) | \$ (68,027,641) | \$ (914,648) |
| Beginning Balance, July 1 | 52,005,856 | 5,000,623 | 649,522 | 913,403 | 218,969,815 | 23,346,117 | 300,885,335 | 13,854,576 |
| Adjustments to Beginning Balance | 273,194 | 0 | 0 | (172,868) | 842,133 | 0 | 942,459 | 0 |
| NET FUND BALANCE, June 30 | \$ 46,486,177 | \$ 4,707,292 | \$ 1,120,462 | \$ 379,222 | \$ 174,301,125 | \$ 6,805,875 | \$ 233,800,152 | \$ 12,939,928 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2012-2013
General Funds Summary
Actuals to Date**

| INCOME | General Fund 114 | Self-Sustaining Fund 115 | Total Unrestricted General Fund | Categorical Fund 121/131 | Special Educ. Fund 122 | Work Study Fund 123 | Parking Fund 125 | Campus Center Fund 128 | Total Restricted General Fund | TOTAL GENERAL FUND |
|--------------------------------------|-----------------------|--------------------------|---------------------------------|--------------------------|------------------------|---------------------|-----------------------|------------------------|-------------------------------|-----------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Federal Income | 0 | 0 | 0 | 819,792 | 0 | 242,555 | 0 | 0 | 1,062,347 | 1,062,347 |
| State Income | 16,163,707 | 858,894 | 17,022,601 | 8,734,065 | 1,632,297 | 0 | 0 | 0 | 10,366,362 | 27,388,963 |
| Local Income | 93,631,619 | 11,301,259 | 104,932,877 | 2,577,959 | 1,043 | 0 | 1,897,913 | 2,266,184 | 6,743,098 | 111,675,976 |
| TOTAL INCOME | \$ 109,795,326 | \$ 12,160,153 | \$ 121,955,478 | \$ 12,131,816 | \$ 1,633,340 | \$ 242,555 | \$ 1,897,913 | \$ 2,266,184 | \$ 18,171,808 | \$ 140,127,286 |
| EXPENSES | | | | | | | | | | |
| Certificated Salaries | 56,132,356 | 451,998 | 56,584,354 | 1,444,493 | 2,084,957 | 0 | 0 | 53,287 | 3,582,737 | 60,167,092 |
| Classified Salaries | 24,333,770 | 1,536,703 | 25,870,473 | 3,347,494 | 1,431,621 | 372,045 | 726,052 | 430,553 | 6,307,765 | 32,178,238 |
| Employee Benefits | 25,208,925 | 511,267 | 25,720,192 | 1,385,627 | 1,001,097 | 0 | 236,482 | 205,958 | 2,829,165 | 28,549,358 |
| Materials and Supplies | 1,706,465 | (67,099) | 1,639,366 | 795,746 | 20,839 | 11,255 | 983 | 44,684 | 873,506 | 2,512,872 |
| Operating Expenses | 11,428,195 | 5,531,836 | 16,960,031 | 1,229,031 | 92,201 | 8,748 | 49,179 | 109,962 | 1,489,122 | 18,449,154 |
| Capital Outlay | 150,893 | 14,548 | 165,441 | 268,426 | 0 | 0 | 0 | 0 | 268,426 | 433,867 |
| TOTAL EXPENSES | \$ 118,960,605 | \$ 7,979,253 | \$ 126,939,859 | \$ 8,470,817 | \$ 4,630,715 | \$ 392,048 | \$ 1,012,697 | \$ 844,445 | \$ 15,350,722 | \$ 142,290,581 |
| TRANSFERS AND OTHER | | | | | | | | | | |
| Transfers-in | 2,400 | 145,718 | 148,118 | 36,092 | 3,821,999 | 80,852 | 0 | 0 | 3,938,943 | 4,087,060 |
| Other Sources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Intrafund Transfers | (171,861) | 171,861 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers-out | (4,922,560) | (34,638) | (4,957,198) | (145,718) | (2,400) | 0 | (1,237,612) | (1,035,206) | (2,420,936) | (7,378,134) |
| Contingency | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Out Go | 0 | 0 | 0 | (338,504) | 0 | 0 | 0 | 0 | (338,504) | (338,504) |
| TOTAL TRANSFERS/OTHER SOURCES | \$ (5,092,021) | \$ 282,941 | \$ (4,809,080) | \$ (448,130) | \$ 3,819,599 | \$ 80,852 | \$ (1,237,612) | \$ (1,035,206) | \$ 1,179,503 | \$ (3,629,578) |
| FUND BALANCE | | | | | | | | | | |
| Net Change in Fund Balance | (14,257,301) | 4,463,840 | (9,793,461) | 3,212,868 | 822,224 | (68,642) | (352,396) | 386,533 | 4,000,588 | (5,792,873) |
| Beginning Balance, July 1 | 38,214,956 | 7,253,714 | 45,468,670 | 5,802,967 | 158,317 | 0 | 0 | 575,902 | 6,537,186 | 52,005,856 |
| Adjustments to Beginning Balance | 273,194 | 0 | 273,194 | 0 | 0 | 0 | 0 | 0 | 0 | 273,194 |
| NET FUND BALANCE, June 30 | \$ 24,230,849 | \$ 11,717,554 | \$ 35,948,403 | \$ 9,015,835 | \$ 980,541 | \$ (68,642) | \$ (352,396) | \$ 962,435 | \$ 10,537,774 | \$ 46,486,177 |

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS AS OF 03/31/13

TO

| Fund | Unrestricted General Funds | | | Restricted General Funds | | | | | | All Other Funds | | | | | |
|--------------|----------------------------|---------------------|---------------------|--------------------------|---------------------|-------------|-------------------------|------------------|----------------------|-------------------|----------------------|----------------------|------------------|------------------|--|
| | General 114 | Self-Sustaining 115 | Categorical 121/131 | Special Education 122 | Fed. Work Study 123 | Parking 125 | Campus Ctr Use Fees 128 | Enterprise Funds | Child Developmnt 300 | Financial Aid 700 | Internal Service 600 | Capital Projects 400 | Debt Service 200 | Total | |
| 114 | | 176,861 | 36,092 | 3,821,999 | 80,852 | | | | | 500,000 | | | 483,617 | 5,099,421 | |
| 115 | 5,000 | | | | | | | | | | | | 34,638 | 39,638 | |
| 121/131 | | 145,718 | | | | | | | | | | | | 145,718 | |
| 122 | 2,400 | | | | | | | | | | | | | 2,400 | |
| 123 | | | | | | | | | | | | | | 0 | |
| 125 | | | | | | | | | | | | | 1,237,612 | 1,237,612 | |
| 128 | | | | | | | | | | | | | 1,035,206 | 1,035,206 | |
| Enterprise | | | | | | | | | | | | | 0 | 0 | |
| 300 | | | | | | | | | | | | | 0 | 0 | |
| 700 | | | | | | | | | | | | | 0 | 0 | |
| 600 | | | | | | | | | | | | | 0 | 0 | |
| 400 | | | | | | | | | | | | | 0 | 0 | |
| 200 | | | | | | | | | | | | | 0 | 0 | |
| Total | 7,400 | 322,579 | 36,092 | 3,821,999 | 80,852 | 0 | 0 | 0 | 0 | 500,000 | 0 | 0 | 2,791,074 | 7,559,995 | |

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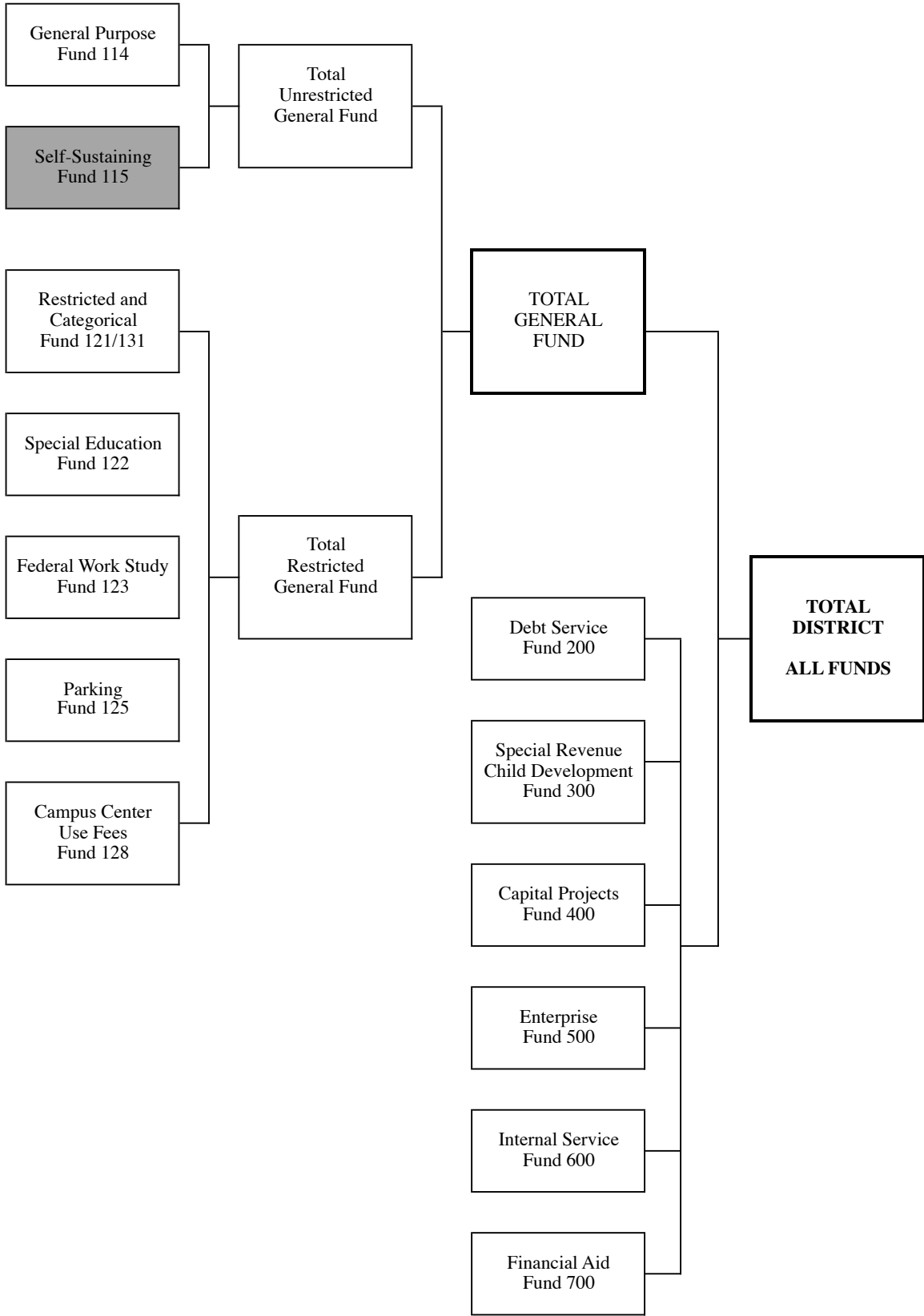
Inter-Fund Transfers:

- Fund 114 to 121: 36,092 for salary backfill
- Fund 114 to 122: 3,715,523 for Special Ed match
- Fund 114 to 123: 80,852 for Federal Work Study match
- Fund 114 to 200: 465,827 for capital lease payments
- Fund 114 to 600: 500,000 for 12/13 Unfunded Medical Liability
- Fund 115 to 200: 34,638 for Debt Service
- Fund 121 to 115: 145,718 for Medical Admin Activities (MAA)
- Fund 122 to 114: 2,400 for recruitment costs
- Fund 125 to 200: 1,237,612 for Debt Service
- Fund 128 to 200: 1,035,206 for Debt Service

Intra-Fund Transfers (Between Unrestricted General Funds):

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

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.

Current Status:

As of third quarter, the Self-Sustaining Fund is projecting increases to local revenue and corresponding expenses for Celebrity Forum (\$562,814), for the De Anza Extended Year Program (\$85,000), for De Anza Facilities Rental (\$160,000), and for International Student Insurance (\$560,680). The Self-Sustaining Fund is projecting to end the fiscal year with a net change to fund balance of \$946,797.

Foothill-DeAnza Community College District

**2012-2013
Third Quarter Report**

FUND 115 - SELF SUSTAINING

| INCOME | Adopted Budget | Revised Budget | Actual to Date | Percent to Date | Estimated Total | Variance |
|---------------------|---------------------------|---------------------------|---------------------------|----------------------------|----------------------------|-----------------------|
| Federal Income | \$ 0 | \$ 0 | \$ 0 | 0% | \$ 0 | \$ 0 |
| State Income | 1,175,182 | 1,175,182 | 858,894 | 73% | 1,175,182 | 0 |
| Local Income | 9,616,385 | 9,616,385 | 11,301,259 | 118% | 11,024,818 | (1,408,433) |
| TOTAL INCOME | \$ 10,791,567 | \$ 10,791,567 | \$ 12,160,153 | 113% | \$ 12,200,000 | \$ (1,408,433) |

| EXPENSES | | | | | | |
|------------------------|---------------------|----------------------|---------------------|------------|----------------------|-----------------------|
| Certificated Salaries | \$ 1,011,556 | \$ 1,011,556 | \$ 451,998 | 45% | \$ 1,011,556 | \$ 0 |
| Classified Salaries | 1,859,905 | 1,859,905 | 1,536,703 | 83% | 1,859,905 | 0 |
| Employee Benefits | 673,745 | 673,745 | 511,267 | 76% | 673,745 | 0 |
| Materials and Supplies | (94,309) | (94,309) | (67,099) | 0% | (94,309) | 0 |
| Operating Expenses | 6,324,895 | 6,642,474 | 5,531,836 | 83% | 8,050,907 | (1,408,433) |
| Capital Outlay | 34,330 | 34,330 | 14,548 | 42% | 34,330 | 0 |
| TOTAL EXPENSES | \$ 9,810,122 | \$ 10,127,701 | \$ 7,979,253 | 79% | \$ 11,536,134 | \$ (1,408,433) |

| TRANSFERS AND OTHER | | | | | | |
|---------------------------------|--------------------|-------------------|-------------------|-------------|-------------------|-------------|
| Transfers-in | \$ 0 | \$ 145,718 | \$ 145,718 | 100% | \$ 145,718 | \$ 0 |
| Other Sources | 0 | 0 | 0 | 0% | 0 | 0 |
| Intrafund Transfers | 0 | 171,861 | 171,861 | 100% | 171,861 | 0 |
| Transfers-out | (34,648) | (34,648) | (34,638) | 100% | (34,648) | 0 |
| Contingency | 0 | 0 | 0 | 0% | 0 | 0 |
| Other Out Go | 0 | 0 | 0 | 0% | 0 | 0 |
| TOTAL TRFs/OTHER SOURCES | \$ (34,648) | \$ 282,931 | \$ 282,941 | 100% | \$ 282,931 | \$ 0 |

| FUND BALANCE | | | | | | |
|----------------------------------|---------------------|---------------------|----------------------|--|---------------------|-------------|
| Net Change in Fund Balance | \$ 946,797 | \$ 946,797 | \$ 4,463,840 | | \$ 946,797 | \$ 0 |
| Beginning Balance, July 1 | 7,253,714 | 7,253,714 | 7,253,714 | | 7,253,714 | 0 |
| Adjustments to Beginning Balance | 0 | 0 | 0 | | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 8,200,511 | \$ 8,200,511 | \$ 11,717,554 | | \$ 8,200,511 | \$ 0 |

SUPPLEMENTAL INFORMATION

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

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

CHANGE THE PERIOD ▼

**Fiscal Year: 2012-2013
Quarter Ended: (Q3) Mar 31, 2013**

District: (420) Foothill-Deanza

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

II. Annualized Attendance FTES:

| | | | | | |
|-----|---------------------------------------------------------|--------|--------|--------|--------|
| G.1 | Annualized FTES (excluding apprentice and non-resident) | 32,988 | 30,196 | 29,455 | 27,824 |
|-----|---------------------------------------------------------|--------|--------|--------|--------|

III. Total General Fund Cash Balance (Unrestricted and Restricted)

| As of the specified quarter ended for each fiscal year | | | | | |
|--------------------------------------------------------|--------------------------------|------------|------------|------------|------------|
| | | 2009-10 | 2010-11 | 2011-12 | 2012-2013 |
| H.1 | Cash, excluding borrowed funds | | 46,811,863 | 50,859,509 | 43,528,768 |
| H.2 | Cash, borrowed funds only | | 0 | 0 | 0 |
| H.3 | Total Cash (H.1 + H.2) | 35,995,107 | 46,811,863 | 50,859,509 | 43,528,768 |

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

| Line | Description | Adopted Budget (Col. 1) | Annual Current Budget (Col. 2) | Year-to-Date Actuals (Col. 3) | Percentage (Col. 3/Col. 2) |
|-----------|---------------------------------------------------------------|-------------------------|--------------------------------|-------------------------------|----------------------------|
| I. | Revenues: | | | | |
| I.1 | Unrestricted General Fund Revenues (Objects 8100, 8600, 8800) | 172,217,821 | 182,663,526 | 121,955,478 | 66.8% |
| I.2 | Other Financing Sources (Object 8900) | 0 | 148,118 | 148,118 | 100% |
| I.3 | Total Unrestricted Revenue (I.1 + I.2) | 172,217,821 | 182,811,644 | 122,103,596 | 66.8% |
| J. | Expenditures: | | | | |
| J.1 | Unrestricted General Fund Expenditures (Objects 1000-6000) | 193,173,609 | 197,479,002 | 126,939,859 | 64.3% |
| J.2 | Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600) | 6,679,316 | 6,410,292 | 4,957,198 | 77.3% |
| J.3 | Total Unrestricted Expenditures (J.1 + J.2) | 199,852,925 | 203,889,294 | 131,897,057 | 64.7% |
| K. | Revenues Over(Under) Expenditures (I.3 - J.3) | -27,635,104 | -21,077,650 | -9,793,461 | |
| L | Adjusted Fund Balance, Beginning | 45,468,670 | 45,741,864 | 45,741,864 | |
| L.1 | Fund Balance, Ending (C. + L.2) | 17,833,566 | 24,664,214 | 35,948,403 | |
| M | Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3) | 8.9% | 12.1% | | |

V. Has the district settled any employee contracts during this quarter?

NO

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

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

* As specified in Collective Bargaining Agreement or other Employment Contract

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

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

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

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

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

**RESOLUTION
2013-18**

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

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

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

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

BUDGET REVISIONS

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

Fund 114 - General Purpose Fund

The major revisions to the General Purpose Fund include transfers in from the Foundation, with corresponding increases to the classified salaries, benefits, and operating expenses categories (\$61,971); increases to materials fees and other local revenue, with corresponding increases to the supplies and operating expenses categories (\$372,856); an increase to local revenue for salary backfill received from the state Academic Senate, and corresponding increases to the certificated salaries and benefits categories (\$10,954); a transfer out to the Special Education Fund for salary adjustments (\$48,823); a transfer in from the Special Education Fund for recruitment costs (\$1,600); and a revision to the mandatory transfer out to the Special Education Fund (\$375,500), for a net increase to fund balance of \$375,500.

| Sources Account Series | | Uses Account Series | |
|--------------------------------|-------------------|-------------------------------|-------------------|
| 0xxx - Revenue | \$ 445,782 | 1000 - Certificated Salaries | \$ 9,377 |
| 7000 - Transfers/Other Sources | 1,600 | 2000 - Classified Salaries | 51,198 |
| 7000 - Transfers/Other Outgo | 326,676 | 3000 - Employee Benefits | 2,155 |
| | | 4000 - Materials and Supplies | 5,200 |
| | | 5000 - Operating Expenses | 330,629 |
| | | Increase to Fund Balance | 375,500 |
| Totals | \$ 774,058 | | \$ 774,058 |

Fund 115 - Self-Sustaining Fund

The major revisions to the Self-Sustaining Fund include an increase to the operating expenses category, with corresponding decreases to the classified salaries and employee benefits categories (\$178,861), for a net increase to fund balance of \$2,000.

| Sources Account Series | | Uses Account Series | |
|-------------------------------|-------------------|----------------------------|-------------------|
| 2000 - Classified Salaries | \$ 128,060 | 5000 - Operating Expenses | \$ 176,861 |
| 3000 - Employee Benefits | 50,801 | Increase to Fund Balance | 2,000 |
| Totals | \$ 178,861 | | \$ 178,861 |

Fund 122 - Special Education Fund

The major revisions to the Special Education Fund include a transfer in from the General Purpose Fund for salary adjustments (\$48,823), a transfer out to the General Purpose Fund for recruitment costs (\$1,600), and an increase to state apportionment revenue and corresponding decrease to transfers in (\$375,500).

| Sources Account Series | | Uses Account Series | |
|-------------------------------|-------------------|--------------------------------|-------------------|
| 0xxx - Revenue | \$ 375,500 | 1000 - Certificated Salaries | \$ 42,002 |
| 5000 - Operating Expenses | 1,600 | 2000 - Classified Salaries | 630 |
| | | 3000 - Employee Benefits | 6,191 |
| | | 7000 - Transfers/Other Outgo | 1,600 |
| | | 7000 - Transfers/Other Sources | 326,676 |
| Totals | \$ 377,100 | | \$ 377,100 |

AYES _____
 NOES _____
 ABSENT _____

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on June 3, 2013.

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

**RESOLUTION
2013-17**

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

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

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

BUDGET TRANSFERS

Fund 114 - General Purpose Fund

| From Account Series | To Account Series |
|---------------------------------------------|----------------------------------------------|
| 5000 - Operating Expenses \$ 1,487,933 | 1000 - Certificated Salaries \$ 494,413 |
| | 2000 - Classified Salaries 712,751 |
| | 3000 - Employee Benefits 219,161 |
| | 4000 - Materials and Supplies 61,608 |
| Totals \$ 1,487,933 | \$ 1,487,933 |

AYES _____
 NOES _____
 ABSENT _____

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on June 3, 2013.

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

Fund 115 - Self-Sustaining Fund
Fund Balance Report for Fiscal Year 2012-13
Ending Balance Reported as of March 31, 2013

| Fund | Fund Description | Beginning Balance | Net Change | Ending Balance |
|-----------------------|-------------------------------------|-------------------|------------|----------------|
| Foothill Funds | | | | |
| 115000 | Apprenticeship-Foothill | 1,178,855 | 393,067 | 1,571,923 |
| 115001 | Apprenticeship-Foothill Unrest cont | 381,507 | (2,828) | 378,679 |
| 115002 | Apprenticeship-Accounting | (569,433) | - | (569,433) |
| 115020 | Celebrity Forum I - 08/09 season | - | - | - |
| 115021 | Celebrity Forum I - 09/10 season | - | - | - |
| 115022 | Celebrity Forum I - 10/11 season | - | - | - |
| 115023 | FH-Celebrity Forum I - 11/12 Season | 46,554 | (46,554) | - |
| 115024 | FH-Celebrity Forum I - 12/13 Season | - | 192,004 | 192,004 |
| 115025 | FH-Celebrity Forum I - 13/14 Season | - | - | - |
| 115030 | Celebrity Forum II - 08/09 season | - | - | - |
| 115031 | Celebrity Forum II - 09/10 season | - | - | - |
| 115032 | Celebrity Forum II - 10/11 season | - | - | - |
| 115033 | FH-Celebrity Forum II 11/12 Season | 46,007 | (46,007) | - |
| 115034 | F-Celebrity Forum II - 12/13 Season | - | 178,590 | 178,590 |
| 115035 | F-Celebrity Forum II - 13/14 Season | - | - | - |
| 115040 | Celebrity Forum III - 08/09 season | - | - | - |
| 115041 | Celebrity Forum III - 09/10 season | - | - | - |
| 115042 | Celebrity Forum III - 10/11 season | - | - | - |
| 115043 | FH-Celebrity Forum III-11/12 Season | 20,783 | (20,783) | - |
| 115044 | FH-Celebrity Forum III-12/13 Season | - | 237,088 | 237,088 |
| 115045 | FH-Celebrity Forum III-13/14 Season | - | - | - |
| 115050 | Anthropology - Field work | 998 | - | 998 |
| 115051 | Anthrop Campus Abroad Reserve | 12,144 | 814 | 12,958 |
| 115052 | Anthrop Campus Abroad-Belize 10 | 4,014 | (4,014) | - |
| 115053 | Anthrop C Abroad-Ecuador Summer '11 | 3,761 | (3,761) | - |
| 115054 | Anthrop C Abroad-Belize Summer '11 | 302 | (302) | - |
| 115055 | FH Anth Cmps Abrd Ecuador Summer 12 | - | 8,839 | 8,839 |
| 115057 | FH Anth Cmps Abrd Ecuador Summer 13 | - | 900 | 900 |
| 115062 | Off-Cmp Short Courses Bus & Soc Sci | 2,568 | - | 2,568 |
| 115063 | Off Cmp Short Courses Dental Hyg | 1,524 | - | 1,524 |
| 115105 | FH-Youth Program | 26,295 | - | 26,295 |
| 115111 | Box Office - Foothill | 66,185 | - | 66,185 |
| 115112 | Xerox - Foothill | 9,161 | - | 9,161 |
| 115113 | Stage Studies - Foothill | 18,748 | - | 18,748 |
| 115114 | Drama Production-Foothill | 69,284 | (19,786) | 49,498 |
| 115115 | Facilities Rental-FH Fine Arts | 107,381 | 7,939 | 115,320 |
| 115116 | Vending - Foothill | 11,955 | 2,650 | 14,605 |
| 115117 | Facilities Rental Foothill | 165,307 | 42,313 | 207,620 |
| 115119 | International Programs | 305,415 | (113,997) | 191,418 |
| 115120 | FH International Student Health Ins | 809 | - | 809 |
| 115121 | Mental Health Operations Foothill | 11,849 | (263) | 11,586 |
| 115122 | FH International Student Hlth Svcs | 22,288 | - | 22,288 |
| 115123 | Edinburgh Fringe Festival | 566 | - | 566 |
| 115125 | EMT Certification | - | - | - |
| 115126 | FH-Music Theatre | 259 | - | 259 |
| 115127 | FH Ctis Msdn Software | 7,957 | - | 7,957 |
| 115129 | Etudes Short Courses | 196 | - | 196 |
| 115132 | FH Franklin University | 1,472 | (75) | 1,397 |
| 115133 | FH Fee Based PE Classes | 8,816 | (160) | 8,656 |
| 115134 | EMT State Fire Marsh | 10 | - | 10 |
| 115135 | Child Development Conference | 8,996 | 788 | 9,785 |
| 115136 | FH-Choral Program | 119 | - | 119 |
| 115138 | KFJC Carrier | 30,824 | 3,675 | 34,499 |
| 115139 | Symphonic Wind Ensem | - | - | - |
| 115140 | Creative Writing conference | 2,362 | - | 2,362 |
| 115142 | FH-MAA Health Services | 115,797 | 35,531 | 151,329 |
| 115143 | New Media Performances Foothill | 407 | - | 407 |
| 115144 | EMT Paramedic Certification fee | 109 | (109) | - |
| 115145 | FH Bio Health Tutor | 364 | - | 364 |
| 115146 | FH-MAA Program | 51,452 | 23,433 | 74,884 |
| 115147 | Youth Program-Middlefield Campus | 13,168 | (410) | 12,757 |
| 115148 | Cafe-Middlefield Campus | 85,408 | (2,580) | 82,827 |
| 115149 | MS Middlefield Short Courses | 2,005 | - | 2,005 |

Fund 115 - Self-Sustaining Fund
Fund Balance Report for Fiscal Year 2012-13
Ending Balance Reported as of March 31, 2013

| Fund | Fund Description | Beginning Balance | Net Change | Ending Balance |
|-------------------------------|-------------------------------------|-------------------|----------------|------------------|
| Foothill Funds, con't. | | | | |
| 115150 | Center for Applied Competitive Tech | 70,771 | (8,718) | 62,053 |
| 115151 | Contract Ed | 130,850 | (70,410) | 60,441 |
| 115152 | FH-THTR085 | - | (6,656) | (6,656) |
| 115171 | President's Fund Foothill | 300,280 | (116,006) | 184,275 |
| 115172 | Palo Alto University | 131,551 | 150,119 | 281,670 |
| 115173 | FH Community Ed (Short Courses) | 18,246 | - | 18,246 |
| 115174 | FH-PSME Stanford Internship | 13,218 | (2,493) | 10,725 |
| 115175 | FH-Athletics General | - | 8,631 | 8,631 |
| 115176 | FH-Athletics - Teams | - | 5,245 | 5,245 |
| 115177 | FH-Football | - | 13,098 | 13,098 |
| 115178 | FH-Men's Basketball | - | 6,035 | 6,035 |
| 115179 | FH-Women's Basketball | - | 8,398 | 8,398 |
| 115180 | FH-Softball | - | 1,054 | 1,054 |
| 115181 | FH-Volleyball | - | 7,391 | 7,391 |
| 115182 | FH-Aquatics | - | 4,366 | 4,366 |
| 115183 | FH-Dance | - | 9,865 | 9,865 |
| 115184 | FH-KCI Community Ed Classes | - | 4,963 | 4,963 |
| 115185 | FH-Physics Show | - | 28,588 | 28,588 |
| 115300 | FH-MAA Counseling & Matriculation | 1,946 | 1,015 | 2,961 |
| | Foothill Total: | 2,941,414 | 910,484 | 3,851,898 |
| De Anza Funds | | | | |
| 115200 | DA-La Voz Newspaper | 7,173 | (238) | 6,934 |
| 115201 | DA-Apprenticeship | 18,463 | (5,542) | 12,921 |
| 115202 | DA-MCNC/CACT Partnrs | 5,248 | - | 5,248 |
| 115204 | DA-Cheap | 1,675 | - | 1,675 |
| 115205 | DA-APALI | 33,966 | (120) | 33,846 |
| 115206 | DA-Job Fair | 31,075 | - | 31,075 |
| 115207 | DA-Telecourse Produc | 719 | - | 719 |
| 115208 | DA-Technology Rscs | 4,773 | 13,026 | 17,799 |
| 115209 | DA-Auto Tech | 8,436 | (7,605) | 831 |
| 115210 | DA-Reprographics | 427,397 | (1,502) | 425,894 |
| 115212 | DA-Physical Educ | 46,582 | (14,548) | 32,034 |
| 115213 | DA-Ashland Field Trp | 2,419 | 4,068 | 6,488 |
| 115214 | DA-Sumr Bsktbll Camp | - | - | - |
| 115215 | DA-Sculpture Fac Use | - | - | - |
| 115216 | DA-Planetarium | 305,174 | 28,695 | 333,869 |
| 115217 | DA-Campus Abroad | - | (2) | (2) |
| 115218 | DA-Short Courses | (126,480) | (3,396) | (129,876) |
| 115219 | DA-Creative Arts Fac Use | 5,592 | - | 5,592 |
| 115220 | DA-Comm Serv Reserve | 99,010 | - | 99,010 |
| 115221 | DA-Intl Student Ins | 194,872 | 6,339 | 201,211 |
| 115222 | DA-Extended Yr Progr | 384,172 | 1,351,319 | 1,735,491 |
| 115223 | DA-Math Perf Success | 2,006 | - | 2,006 |
| 115224 | DA-Summer Karate Cmp | 252 | - | 252 |
| 115225 | DA-DLC Extended Lrng | 12,362 | (430) | 11,932 |
| 115226 | DA-Use Of Facilities | 432,448 | 134,146 | 566,594 |
| 115227 | DA-Library Print Card | 79 | 305 | 384 |
| 115228 | DA-Baseball | 13,003 | (5,639) | 7,364 |
| 115229 | DA-Audio Visual | 3,685 | - | 3,685 |
| 115230 | DA-RLCC Conference | 7,267 | (332) | 6,935 |
| 115231 | DA-Softball | 375 | 454 | 829 |
| 115232 | DA-Football | 0 | 1,931 | 1,931 |
| 115233 | DA-Men's Basketball | 1,732 | (1,804) | (72) |
| 115234 | DA-Women's Bsktbll | 6,298 | (4,570) | 1,728 |
| 115235 | DA-Men's Soccer | 1,943 | 1,408 | 3,351 |
| 115236 | DA-Women's Soccer | 12,551 | (2,351) | 10,200 |
| 115237 | DA-Women's Swim/Divg | 39 | 3,961 | 4,000 |
| 115238 | DA-Men's Tennis | 229 | (34) | 196 |
| 115239 | DA-Women's Tennis | 3,382 | (3,696) | (314) |
| 115240 | DA-Women's Trk & Fld | 749 | 1,358 | 2,107 |
| 115241 | DA-Women's Volleybll | 8,874 | 2,465 | 11,339 |
| 115242 | DA-Men's Water Polo | 247 | (247) | - |
| 115243 | DA-Health Services | 230,167 | (5,040) | 225,127 |

Fund 115 - Self-Sustaining Fund
Fund Balance Report for Fiscal Year 2012-13
Ending Balance Reported as of March 31, 2013

| Fund | Fund Description | Beginning Balance | Net Change | Ending Balance |
|------------------------------|-----------------------------------|----------------------|------------------|-------------------|
| De Anza Funds, con't. | | | | |
| 115244 | DA-Soccer Camp | 7,088 | (1,530) | 5,558 |
| 115245 | DA-Prevention Trust | 13,529 | 2,180 | 15,710 |
| 115246 | DA-Athletics Trust | 32,521 | 7,021 | 39,542 |
| 115247 | DA-ESL | 2,724 | (756) | 1,968 |
| 115248 | DA-Civic Engagement | (834) | 32 | (802) |
| 115249 | DA President Fund | 158 | - | 158 |
| 115252 | DA-Intl Summer Progr | 18,643 | 33,549 | 52,192 |
| 115253 | OTI-MAA Program | 72,212 | 4,359 | 76,571 |
| 115254 | DA-ATM Services | 28,500 | 4,500 | 33,000 |
| 115258 | DA-Women's Water Polo | - | - | - |
| 115259 | DA-Dist Learn Testing | 9,792 | (935) | 8,857 |
| 115260 | DA-Office of Instruction | 4,865 | - | 4,865 |
| 115261 | DA-Massage Therapy Proj | 33,412 | (4,227) | 29,185 |
| 115262 | DA-Men's Track & Field | 3 | - | 3 |
| 115263 | DA-Women's Water Polo | 1,971 | 8,511 | 10,482 |
| 115266 | DA-Women's Badminton | 1,854 | 4,017 | 5,871 |
| 115267 | Equipment Room | 130 | - | 130 |
| 115268 | DA VPAC Facility Rent | 36,147 | 9,872 | 46,019 |
| 115270 | DA Campus Abroad - China | - | - | - |
| 115271 | DA-Fitness Center Membership | 44,553 | 12,456 | 57,009 |
| 115272 | DA-Campus Abroad - Vietnam | (10,015) | 22,015 | 12,000 |
| 115273 | DA CDC Medical Admin Activits MAA | - | 39,268 | 39,268 |
| 115274 | DA-Vocal Music | 6,572 | 283 | 6,855 |
| 115275 | DA-Chamber Orchestra | 1,733 | (660) | 1,073 |
| 115276 | DA-Creative Arts | 6,985 | 1,305 | 8,290 |
| 115277 | DA-Dance | 24,085 | 4,359 | 28,444 |
| 115278 | DA-Jazz Instrumental | 6,370 | (401) | 5,969 |
| 115279 | DA-Patnoe | 7,379 | - | 7,379 |
| 115280 | DA-Wind Ensemble | 3,138 | (1,665) | 1,473 |
| 115281 | DA-Campus Abroad - Taiwan | (1,000) | 15,036 | 14,036 |
| 115283 | PE Facilities Rental | - | 50,000 | 50,000 |
| 115286 | DA-Euphrat Museum | - | 2,698 | 2,698 |
| De Anza Total: | | 2,540,469 | 1,703,665 | 4,244,133 |
| District Funds | | | | |
| 115401 | Intl Student Insurance | - | 1,626,303 | 1,626,303 |
| 115402 | Crown Castle GT Cell Site | 326,431 | 44,729 | 371,160 |
| 115403 | Loss Prevention | 14,804 | - | 14,804 |
| 115404 | Foothill - AT&T Cell Site | 305,600 | 40,013 | 345,613 |
| 115406 | Sprint Nextel FS04XC112 | 258,985 | 36,292 | 295,277 |
| 115407 | Vending | - | 6,308 | 6,308 |
| 115408 | Sprint Nextel CA0826-CA0832 | 327,103 | 59,988 | 387,090 |
| 115409 | Verizon Wireless | 304,552 | 35,091 | 339,643 |
| 115410 | SSC Consortium | 9,957 | - | 9,957 |
| 115411 | NCCCCBO | 973 | - | 973 |
| 115412 | Computer Loan Prog-Admin | 200,000 | - | 200,000 |
| 115413 | Computer Loan Prog-Fee | 23,426 | 970 | 24,396 |
| 115414 | Office of the Chancellor | - | - | - |
| District Total: | | 1,771,832 | 1,849,691 | 3,621,523 |
| Fund 115 Total: | | 7,253,714 | 4,463,840 | 11,717,554 |

