



**FOOTHILL-DE ANZA**  
**Community College District**

**2014-2015**

**TENTATIVE BUDGET**



# **FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

## **Board of Trustees**

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## **Director, Budget Operations**

Joni Hayes



**FOOTHILL-DE ANZA  
COMMUNITY COLLEGE DISTRICT**

**2014-15 TENTATIVE BUDGET**

*Contents*

**ANALYSIS**

**Board of Trustees Presentation ..... 1**

**DISTRICT FUNDS - Organizational Chart ..... 13**

**BUDGET TABLES**

**2014-2015 Budget Summary**

All Funds ..... 14  
General Funds ..... 15  
Inter- and Intra-Fund Transfers ..... 16

**UNRESTRICTED GENERAL FUND**

**General Purpose ..... 17**  
    14-15 Budget by Campus ..... 20  
    13-14/14-15 Comparison ..... 21  
**Self-Sustaining ..... 23**  
    14-15 Budget by Campus ..... 25  
    13-14/14-15 Comparison ..... 26

**RESTRICTED GENERAL FUND**

**Restricted and Categorical ..... 27**  
    14-15 Budget by Campus ..... 32  
    13-14/14-15 Comparison ..... 33  
**Special Education ..... 35**  
    14-15 Budget by Campus ..... 37  
    13-14/14-15 Comparison ..... 38  
**Federal Work Study ..... 39**  
    14-15 Budget by Campus ..... 41  
    13-14/14-15 Comparison ..... 42  
**Parking ..... 43**  
    13-14/14-15 Comparison ..... 45

<b>Campus Center Use Fees .....</b>	<b>47</b>
14-15 Budget by Campus .....	49
13-14/14-15 Comparison .....	50
<b>OTHER FUNDS</b>	
<b>Enterprise .....</b>	<b>51</b>
14-15 Budget by Campus .....	54
13-14/14-15 Comparison .....	55
<b>Child Development.....</b>	<b>59</b>
13-14/14-15 Comparison .....	62
<b>Student Financial Aid .....</b>	<b>63</b>
14-15 Budget by Campus .....	65
13-14/14-15 Comparison .....	66
<b>Internal Service .....</b>	<b>67</b>
14-15 Active and Retired Employees .....	70
13-14/14-15 Comparison .....	71
<b>Capital Projects .....</b>	<b>73</b>
13-14/14-15 Comparison.....	76
<b>Debt Service .....</b>	<b>77</b>
13-14/14-15 Comparison .....	81
<b>SUPPLEMENTAL INFORMATION .....</b>	<b>83</b>
<b>2013-2014 Year-End Projected Actual Summary</b>	
All Funds .....	84
General Funds .....	85
Inter- and Intra-Fund Transfers .....	86
<b>Gann Limit Worksheet .....</b>	<b>87</b>
<b>Long Term Debt .....</b>	<b>88</b>
<b>Glossary .....</b>	<b>91</b>



# Board of Trustees Presentation



Foothill College



De Anza College

## 2014-2015 Tentative Budget June 16, 2014

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



## Review of Projected 6/30/14 Ending Balance as of June 2014

The projected 6/30/14 ending balance of \$45,482,545 will be used as follows:

- \$ 9,599,024 to maintain district's budgeted 5% reserves
- \$14,500,000 for colleges & Central Services B budget carryover
- \$ 2,741,412 for district-wide carryover (elections costs, negotiated contract items, EIS/ETS backfill, encumbrance carryforwards)
- \$ 2,000,000 for enrollment stimulus
- \$16,642,051 set aside as 2014/15 Stability Fund





# Where are we now for 14/15?

## Current Income vs. Current Expenses

Income	\$ 167,356,484
Expenses	<u>174,739,069</u>
2014/15 Net Deficit	\$ (7,382,585)
<u>Use of Stability Fund (one-time funds)</u>	<u>7,382,585</u>
Net Deficit After	
Use of One-Time Funds *	\$ 0

\* *This will reduce available Stability Fund balance to \$9,259,466)*

## General Purpose Fund (114) Summary

	Adopted Ongoing 14/15 Budget	Carryover FH/DA/CS One-Time	Restricted One-Time	Estimated Total
<b>INCOME</b>				
Federal Income	\$ 0	\$ 0	\$ 0	\$ 0
State Income	34,606,904	0	0	34,606,904
Local Income	132,749,580	0	0	132,749,580
<b>TOTAL INCOME</b>	<b>\$ 167,356,484</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 167,356,484</b>
<b>EXPENSES</b>				
Certificated Salaries	\$ 80,751,016	\$ 0	\$ 0	\$ 80,751,016
Classified Salaries	32,211,127	0	0	32,211,127
Employee Benefits	36,177,445	0	0	36,177,445
Materials and Supplies	2,147,893	0	0	2,147,893
Operating Expenses	16,948,420	14,500,000	2,741,412	34,189,832
Capital Outlay	75,098	0	0	75,098
<b>TOTAL EXPENSES</b>	<b>\$ 168,310,998</b>	<b>\$ 14,500,000</b>	<b>\$ 2,741,412</b>	<b>\$ 185,552,410</b>
<b>TRANSFERS AND OTHER</b>				
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Transfers-out	(6,428,071)	0	0	(6,428,071)
Contingency	0	0	0	0
Other Out Go	0	0	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (6,428,071)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (6,428,071)</b>
<b>FUND BALANCE</b>				
Net Change in Fund Balance	\$ (7,382,585)	\$ (14,500,000)	\$ (2,741,412)	\$ (24,623,997)
Beginning Balance (FH/DA/CS/DW accounts), July 1	0	14,500,000	2,741,412	17,241,412
Enrollment Stimulus	0	0	2,000,000	2,000,000
5% Reserves	0	0	9,599,024	9,599,024
2014/15 Stability Fund	0	0	16,642,051	16,642,051
<b>NET FUND BALANCE, June 30, 2014</b>	<b>\$ (7,382,585)</b>	<b>\$ 0</b>	<b>\$ 28,241,075</b>	<b>\$ 20,858,490</b>

# Sources and Uses of General Purpose Fund Ending Fund Balance

<b>Beginning Fund Balance:</b>		
Colleges and Central Services Carryover	\$	14,500,000
District-Wide Carryover		2,741,412
Enrollment Stimulus		2,000,000
5% Reserves		9,599,024
2014/15 Stability Fund		16,642,051
<b>Total Estimated Available Fund Balance 7/1/14</b>	<b>\$</b>	<b>45,482,487</b>



# Major Revenue Assumptions

## ■ State Revenues

- 0.85% COLA
- FTES estimates based on P-2 projections from 2013/14
- No growth budgeted for non-resident FTES
- Deficit factor applied to state apportionment funds (1%)
- Mandated Cost Block Grant



## Major Variables Impacting Projections for Revenue and Expense

- Reduction in state revenue due to potential decline in FTES
- Decrease in productivity to maximize FTES
- Variance in medical benefits costs from projections
- Final 2013/14 ending balance
- Final 2013/14 P-Annual FTES

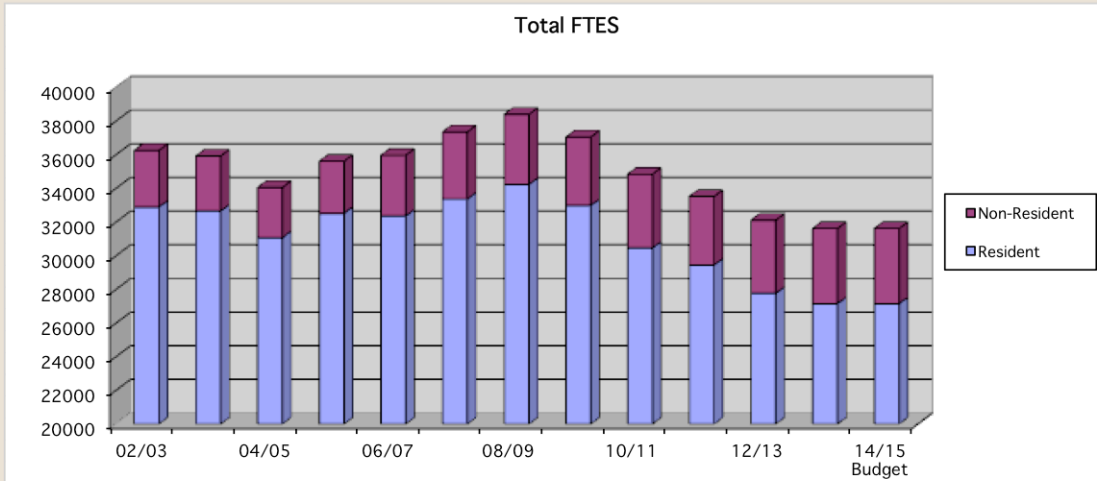


## Additional Risk Factors in Fiscal Year 2014/15

- 14/15 FTES
  - Potential use of stability fund to generate FTES base
  
- RDA/EPA state revenue shortfall resulting in Proposition 98 recalculation



# Chart on Foothill-De Anza Enrollment





# Analysis of FTES

<b>12/13 P-A ReCalc</b>	<b>Resident Credit</b>	<b>Non-Credit</b>	<b>Total Apportionment</b>	<b>Non-Resident</b>	<b>Total</b>
De Anza	17,190	0	17,190	2,590	19,780
Foothill	10,362	219	10,581	1,762	12,344
<b>Total</b>	<b>27,553</b>	<b>219</b>	<b>27,772</b>	<b>4,353</b>	<b>32,124</b>

FTES Below Budget at P-A ReCal (Funded FTES) -1,683

<b>13/14 P-2</b>	<b>Resident Credit</b>	<b>Non-Credit</b>	<b>Total Apportionment</b>	<b>Non-Resident</b>	<b>Total</b>
De Anza	16,783	0	16,783	2,600	19,382
Foothill	10,083	294	10,378	1,872	12,250
<b>Total</b>	<b>26,866</b>	<b>294</b>	<b>27,160</b>	<b>4,472</b>	<b>31,632</b>

FTES Below Budget at P-2 (Funded FTES) -612

% -2.2%

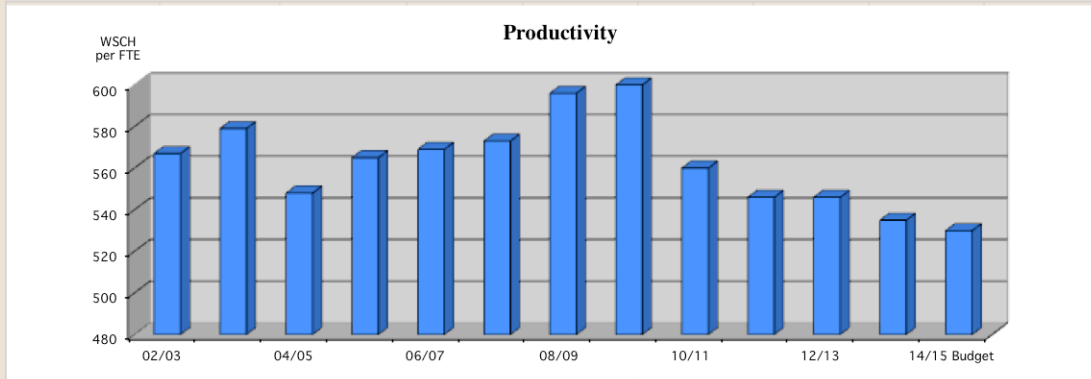
Potential Loss of Funding in 14/15 (\$2,752,560)

<b>14/15 Tentative Budget</b>	<b>Resident Credit</b>	<b>Non-Credit</b>	<b>Total Apportionment</b>	<b>Non-Resident</b>	<b>Total</b>
De Anza	16,783	0	16,783	2,600	19,382
Foothill	10,083	294	10,378	1,872	12,250
<b>Total</b>	<b>26,866</b>	<b>294</b>	<b>27,160</b>	<b>4,472</b>	<b>31,632</b>





# Chart on FHDA Productivity





## Next Steps

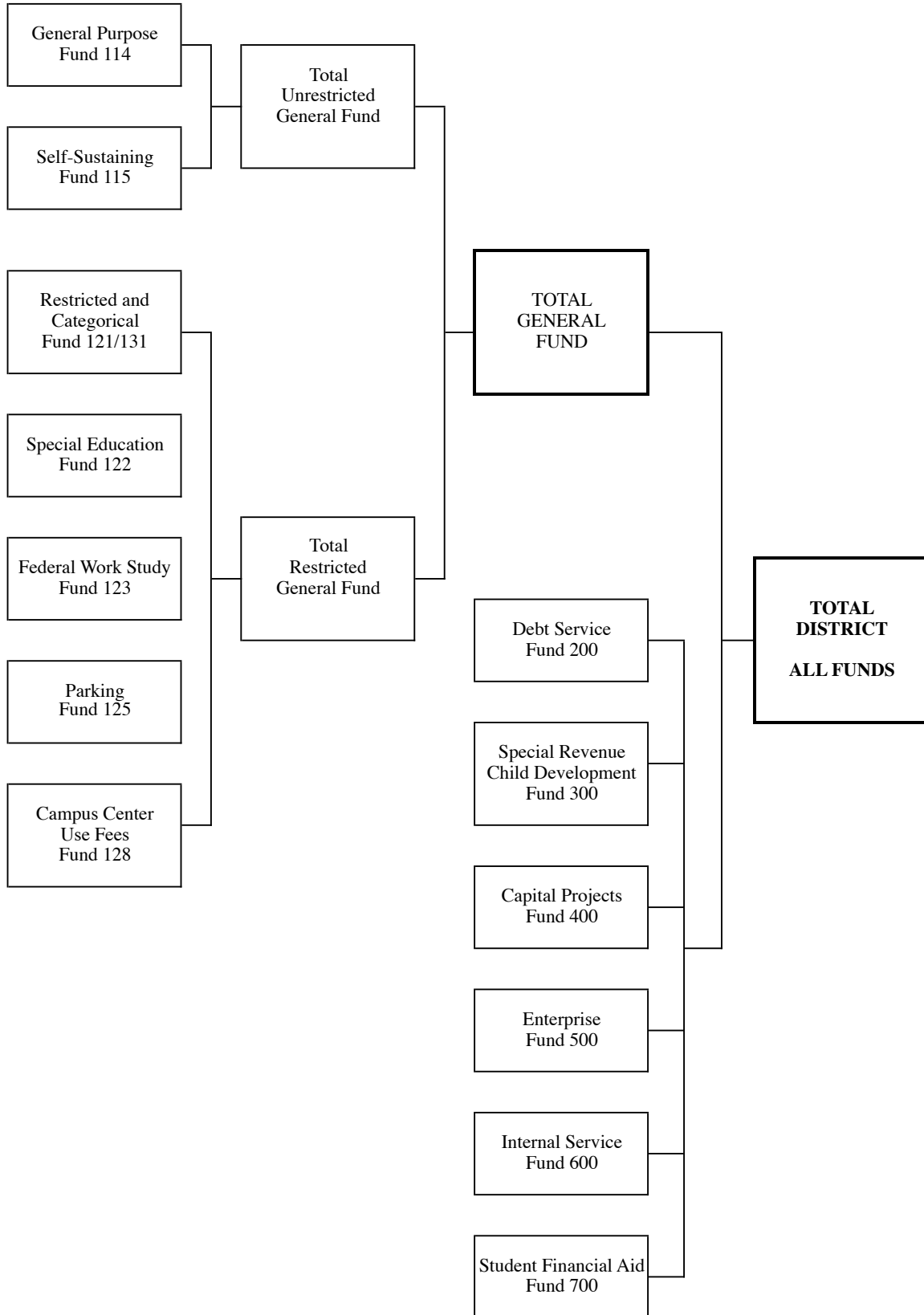
August 25, 2014 – Budget Hearing

September 8, 2014 – 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 2014 enrollment will have been analyzed
- ✓ The 6/30/14 ending balance will have been finalized, including the analysis of the restricted and unrestricted funds

In addition, our 2014/15 budget will be revised 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**

**2014-2015  
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
<b>INCOME</b>								
Federal Income	\$ 2,018,789	\$ 0	\$ 38,000	\$ 22,516,168	\$ 0	\$ 0	\$ 24,572,957	\$ 0
State Income	63,520,321		629,593	1,173,000	0	0	65,322,914	0
Local Income	150,338,918	10,907,291	1,742,000	450,000	740,000	33,872,100	198,050,309	42,360,129
<b>TOTAL INCOME</b>	<b>\$ 215,878,028</b>	<b>\$ 10,907,291</b>	<b>\$ 2,409,593</b>	<b>\$ 24,139,168</b>	<b>\$ 740,000</b>	<b>\$ 33,872,100</b>	<b>\$ 287,946,180</b>	<b>\$ 42,360,129</b>
<b>EXPENSES</b>								
Cost of Sales	\$ 0	\$ 6,776,200	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,776,200	\$ 0
Certificated Salaries	86,062,954	0	758,033	0	0	0	86,820,987	0
Classified Salaries	44,363,775	1,973,198	915,415	0	1,809,797	0	49,062,185	0
Employee Benefits	40,824,579	488,019	409,252	0	638,279	0	42,360,129	42,360,129
Materials and Supplies	3,798,429	0	174,000	0	200	0	3,972,629	0
Operating Expenses	59,288,322	1,492,254	190,803	450,000	17,775,454	0	79,196,833	0
Capital Outlay	578,105	0	0	0	38,690,226	0	39,268,331	0
<b>TOTAL EXPENSES</b>	<b>\$ 234,916,164</b>	<b>\$ 10,729,670</b>	<b>\$ 2,447,503</b>	<b>\$ 450,000</b>	<b>\$ 58,913,956</b>	<b>\$ 0</b>	<b>\$ 307,457,293</b>	<b>\$ 42,360,129</b>
<b>TRANSFERS AND OTHER</b>								
Transfers-in	\$ 4,485,937	\$ 0	\$ 37,910	\$ 0	\$ 0	\$ 2,474,699	\$ 6,998,546	\$ 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	(8,498,546)	0	0	0	0	0	(8,498,546)	0
Contingency	0	0	0	0	0	0	0	0
Other Out Go	(586,295)	(66,317)	0	(23,689,168)	0	(36,378,895)	(60,720,675)	(1,500,000)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (4,598,904)</b>	<b>\$ (66,317)</b>	<b>\$ 37,910</b>	<b>\$ (23,689,168)</b>	<b>\$ 0</b>	<b>\$ (33,872,100)</b>	<b>\$ (62,188,578)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>								
Net Change in Fund Balance	\$ (23,637,039)	\$ 111,304	\$ 0	\$ 0	\$ (58,173,956)	\$ 0	\$ (81,699,691)	\$ 0
Beginning Balance, July 1	62,130,978	4,949,993	836,213	183,813	101,434,606	23,640,965	193,176,568	13,975,268
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 38,493,940</b>	<b>\$ 5,061,297</b>	<b>\$ 836,213</b>	<b>\$ 183,813</b>	<b>\$ 43,260,650</b>	<b>\$ 23,640,965</b>	<b>\$ 111,476,877</b>	<b>\$ 13,975,268</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2014-2015  
Tentative Budget Summary  
for GENERAL FUNDS**

INCOME	Fund 14 Total		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
	General Fund 114	Cyrr/Use Rsrvs Fund 114										
Federal Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,583,337	\$ 0	\$ 435,452	\$ 0	\$ 0	\$ 2,018,789	\$ 2,018,789
State Income	34,606,904	0	1,146,410	0	35,753,314	25,666,942	2,100,065	0	0	0	27,767,007	63,520,321
Local Income	132,749,580	0	10,435,901	0	143,185,481	2,500,000	0	0	2,304,000	2,349,437	7,153,437	150,338,918
<b>TOTAL INCOME</b>	<b>\$ 167,356,484</b>	<b>\$ 0</b>	<b>\$ 11,582,311</b>	<b>\$ 0</b>	<b>\$ 178,938,795</b>	<b>\$ 29,750,279</b>	<b>\$ 2,100,065</b>	<b>\$ 435,452</b>	<b>\$ 2,304,000</b>	<b>\$ 2,349,437</b>	<b>\$ 36,939,233</b>	<b>\$ 215,878,028</b>
<b>EXPENSES</b>												
Certificated Salaries	\$ 80,751,016	\$ 0	\$ 581,329	\$ 0	\$ 81,332,345	\$ 1,871,247	\$ 2,786,116	\$ 0	\$ 0	\$ 73,246	\$ 4,730,609	\$ 86,062,954
Classified Salaries	32,211,127	0	1,997,518	0	34,208,645	6,021,985	1,878,377	580,603	1,043,095	631,070	10,155,130	44,363,775
Employee Benefits	36,177,445	0	698,422	0	36,875,867	2,146,338	1,231,056	0	327,537	243,781	3,948,713	40,824,579
Materials and Supplies	2,147,893	0	(10,386)	0	2,137,507	1,552,021	25,000	0	0	83,901	1,660,922	3,798,429
Operating Expenses	16,948,420	17,241,412	6,972,867	0	41,162,699	17,492,147	323,379	0	97,500	212,597	18,125,623	59,288,322
Capital Outlay	75,098	0	10,000	0	85,098	278,007	10,000	0	0	205,000	493,007	578,105
<b>TOTAL EXPENSES</b>	<b>\$ 168,310,998</b>	<b>\$ 17,241,412</b>	<b>\$ 10,249,751</b>	<b>\$ 0</b>	<b>\$ 195,802,161</b>	<b>\$ 29,361,745</b>	<b>\$ 6,253,928</b>	<b>\$ 580,603</b>	<b>\$ 1,468,132</b>	<b>\$ 1,449,595</b>	<b>\$ 39,114,003</b>	<b>\$ 234,916,164</b>
<b>TRANSFERS AND OTHER</b>												
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 26,923	\$ 4,153,863	\$ 145,151	\$ 160,000	\$ 0	\$ 4,485,937	\$ 4,485,937
Other Sources	0	0	0	0	0	0	0	0	0	0	0	0
Intrafund Transfers	0	0	0	0	0	0	0	0	0	0	0	0
Transfers-out	(6,428,071)	0	(36,830)	0	(6,464,901)	0	0	0	(995,868)	(1,037,777)	(2,033,645)	(8,498,546)
Contingency	0	0	0	0	0	0	0	0	0	0	0	0
Other Out Go	0	0	0	0	0	(586,295)	0	0	0	0	(586,295)	(586,295)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (6,428,071)</b>	<b>\$ 0</b>	<b>\$ (36,830)</b>	<b>\$ 0</b>	<b>\$ (6,464,901)</b>	<b>\$ (559,372)</b>	<b>\$ 4,153,863</b>	<b>\$ 145,151</b>	<b>\$ (835,868)</b>	<b>\$ (1,037,777)</b>	<b>\$ 1,865,997</b>	<b>\$ (4,598,904)</b>
<b>FUND BALANCE</b>												
Net Change in Fund Balance	\$ (7,382,585)	\$ (17,241,412)	\$ 1,295,731	\$ 0	\$ (23,328,266)	\$ (170,838)	\$ 0	\$ 0	\$ 0	\$ (137,935)	\$ (308,772)	\$ (23,637,039)
Beginning Balance, July 1	28,241,075	17,241,412	9,799,417	0	55,281,904	6,294,580	0	0	0	554,494	6,849,074	62,130,978
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 20,858,490</b>	<b>\$ 0</b>	<b>\$ 11,095,148</b>	<b>\$ 0</b>	<b>\$ 31,953,638</b>	<b>\$ 6,123,742</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 416,559</b>	<b>\$ 6,540,302</b>	<b>\$ 38,493,940</b>

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS FOR 2014/15

TO

Fund	Unrestricted General Funds		Restricted General Funds					All Other Funds					Total	
	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Enterprise Funds	Child Development 300	Financial Aid 700	Internal Service 600	Capital Projects 400		Debt Service 200
114			26,923	4,153,863	145,151	160,000			37,910		1,500,000		404,224	6,428,071
115													36,830	36,830
121/131														0
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	0	0	26,923	4,153,863	145,151	160,000	0	0	37,910	0	1,500,000	0	2,474,699	8,498,546

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R  
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M

Inter-Fund Transfers:

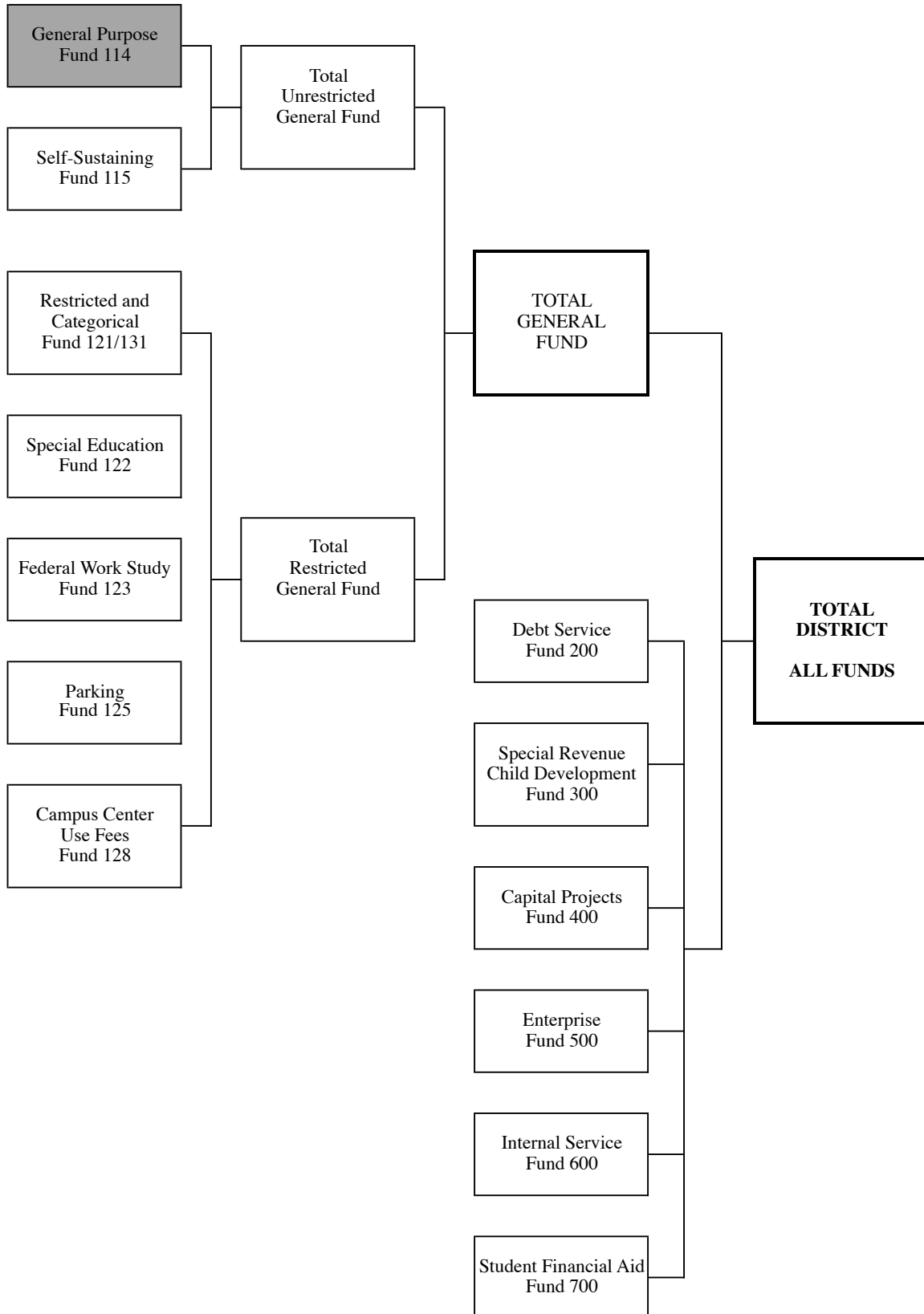
Fund 114 to 121/131: 26,923 for salary backfill  
 Fund 114 to 122: 4,153,863 for Special Ed match  
 Fund 114 to 123: 145,151 for Federal Work Study match  
 Fund 114 to 125: 160,000 to offset Parking Fund operating deficit  
 Fund 114 to 200: 122,563 for Debt Service  
 281,661 for capital lease payments  
 Fund 114 to 300: 37,910 for salary backfill  
 Fund 114 to 600: 1,500,000 for 2014/15 OPEB Liability

Fund 115 to 200: 36,830 for Debt Service  
 Fund 125 to 200: 995,868 for Debt Service  
 Fund 128 to 200: 1,037,777 for Debt Service

Inter-Fund Transfers (Between Unrestricted General Funds):

Inter-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 16% comes from non-resident tuition, 2% comes from lottery proceeds, and 2% comes from other sources.

The base revenue is comprised of four revenue sources:

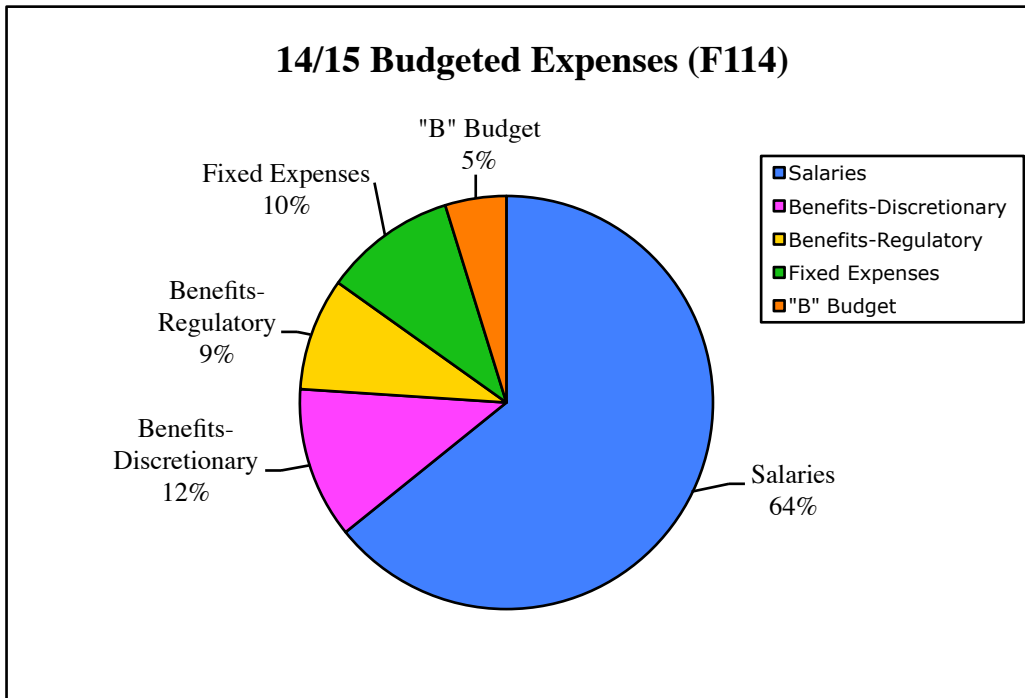
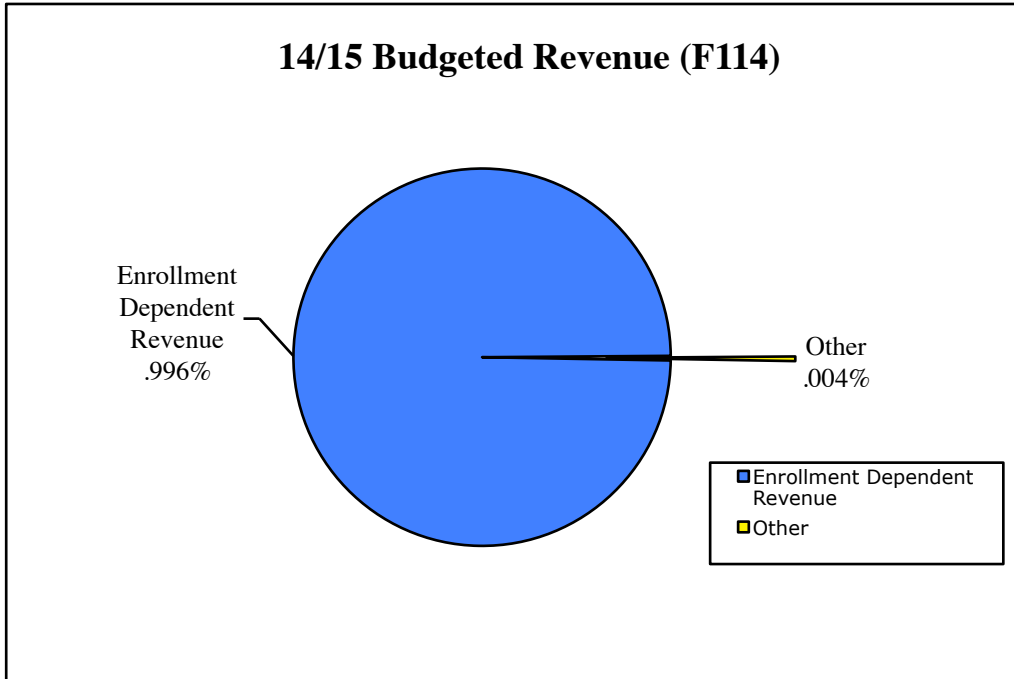
- Local Taxes 14%
- Property Tax Revenue 63%
- State General Apportionment 10%
- EPA (Prop 30) Proceeds 13%

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 \$8.3 million.





**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 114  
General Purpose**

**2014-15 BUDGETS**

<b>INCOME</b>	<b>Foothill College</b>	<b>De Anza College</b>	<b>Central Services</b>	<b>District-Wide</b>	<b>Total Fund 114</b>
<b>Federal</b>					
Other Federal	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Federal Income</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>State</b>					
Apportionment	\$ 0	\$ 0	\$ 0	13,051,260	\$ 13,051,260
EPA Proceeds	0	0	0	16,766,392	16,766,392
Deferred Maintenance	0	0	0	0	0
State Lottery	0	0	0	3,422,161	3,422,161
Mandated Cost Block Grant	0	0	0	760,480	760,480
Staff Development	0	0	0	0	0
Other State	0	0	0	606,610	606,610
<b>Total State Income</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 34,606,904</b>	<b>\$ 34,606,904</b>
<b>Local</b>					
Property Taxes	\$ 0	\$ 0	\$ 0	83,598,530	\$ 83,598,530
Resident Enrollment	199,470	425,000	0	20,070,400	20,694,870
Non-Resident Enrollment	0	0	0	26,500,000	26,500,000
Interest Income	0	0	0	500,000	500,000
Other Local	244,180	452,000	600,000	160,000	1,456,180
<b>Total Local Income</b>	<b>\$ 443,650</b>	<b>\$ 877,000</b>	<b>\$ 600,000</b>	<b>\$ 130,828,930</b>	<b>\$ 132,749,580</b>
<b>TOTAL INCOME</b>	<b>\$ 443,650</b>	<b>\$ 877,000</b>	<b>\$ 600,000</b>	<b>\$ 165,435,834</b>	<b>\$ 167,356,484</b>
<b>EXPENSES</b>					
Contract Teachers	\$ 15,750,459	\$ 22,054,159	\$ 0	\$ 0	\$ 37,804,617
Contract Non-Teachers	4,722,309	5,720,907	718,238	0	11,161,454
Other Teachers	11,044,918	18,878,298	0	0	29,923,216
Other Non-Teachers	376,000	800,903	13,000	671,826	1,861,729
<b>Total Certificated Salaries</b>	<b>\$ 31,893,686</b>	<b>\$ 47,454,267</b>	<b>\$ 731,238</b>	<b>\$ 671,826</b>	<b>\$ 80,751,016</b>
Contract Non-instructional	\$ 6,359,087	\$ 9,180,360	\$ 13,783,936	\$ 0	\$ 29,323,383
Contract Instructional Aides	257,065	1,659,516	0	0	1,916,581
Other Non-instructional	0	233,825	391,083	346,254	971,163
Other Instructional Aides	0	0	0	0	0
Students	0	0	0	0	0
Students-FWS	0	0	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 6,616,152</b>	<b>\$ 11,073,701</b>	<b>\$ 14,175,019</b>	<b>\$ 346,254</b>	<b>\$ 32,211,127</b>
<b>Total Salaries</b>	<b>\$ 38,509,838</b>	<b>\$ 58,527,968</b>	<b>\$ 14,906,257</b>	<b>\$ 1,018,081</b>	<b>\$ 112,962,143</b>
<b>Total Staff Benefits</b>	<b>\$ 8,625,131</b>	<b>\$ 12,928,721</b>	<b>\$ 5,295,555</b>	<b>\$ 9,328,038</b>	<b>\$ 36,177,445</b>
<b>Total Materials and Supplies</b>	<b>\$ 443,650</b>	<b>\$ 723,323</b>	<b>\$ 980,920</b>	<b>\$ 0</b>	<b>\$ 2,147,893</b>
Contracted Services	\$ 1,013,455	\$ 0	\$ 0	\$ 296,450	\$ 1,309,905
Lease of Equipment & Facilities	0	0	0	1,121,745	1,121,745
Utilities	0	0	0	3,469,861	3,469,861
Other Operating	1,982,586	669,289	2,613,461	23,022,984	28,288,321
<b>Total Operating</b>	<b>\$ 2,996,041</b>	<b>\$ 669,289</b>	<b>\$ 2,613,461</b>	<b>\$ 27,911,040</b>	<b>\$ 34,189,832</b>
Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0	0
Other Capital Outlay	0	10,760	64,338	0	75,098
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 10,760</b>	<b>\$ 64,338</b>	<b>\$ 0</b>	<b>\$ 75,098</b>
<b>TOTAL EXPENSES</b>	<b>\$ 50,574,660</b>	<b>\$ 72,860,061</b>	<b>\$ 23,860,531</b>	<b>\$ 38,257,158</b>	<b>\$ 185,552,410</b>
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	(6,428,071)	(6,428,071)
Contingency	0	0	0	0	0
Other Out Go	0	0	0	0	0
<b>TOTAL TRANS/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (6,428,071)</b>	<b>\$ (6,428,071)</b>
Net Change in Fund Balance	\$ (50,131,010)	\$ (71,983,061)	\$ (23,260,531)	\$ 120,750,605	\$ (24,623,997)
Beginning Balance, July 1	0	0	0	0	45,482,487
Adjustments to Beginning Balance	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ (50,131,010)</b>	<b>\$ (71,983,061)</b>	<b>\$ (23,260,531)</b>	<b>\$ 120,750,605</b>	<b>\$ 20,858,490</b>

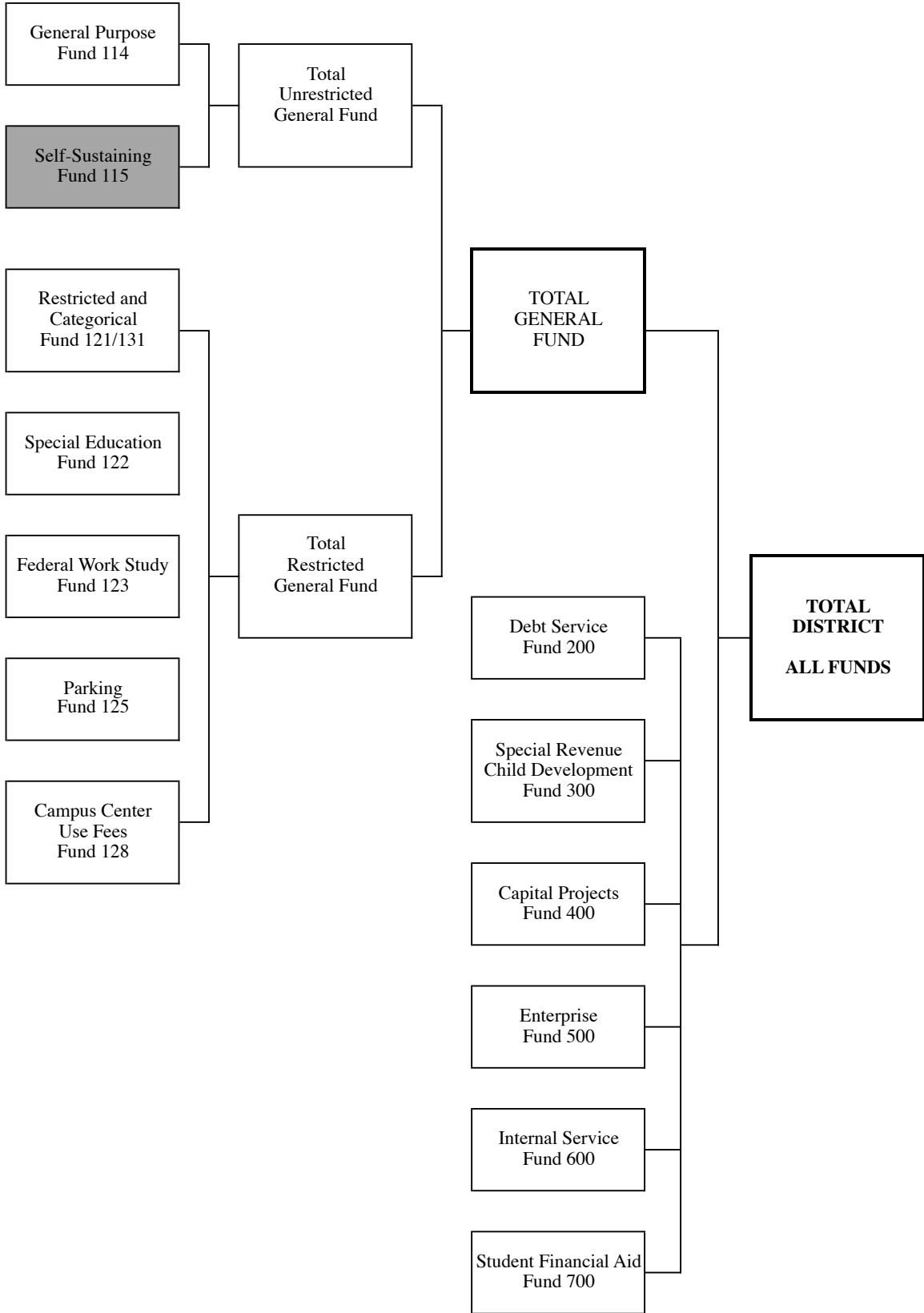
**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 114  
General Purpose**

INCOME	TOTAL DISTRICT		
	Revised Budget 13/14	Projected Actual 13/14	Budget 14/15
<b>Federal</b>			
Other Federal	\$ 0	\$ 0	\$ 0
<b>Total Federal Income</b>	\$ 0	\$ 0	\$ 0
<b>State</b>			
Apportionment	\$ 14,999,293	\$ 17,399,293	\$ 13,051,260
EPA Proceeds	20,979,988	20,979,988	16,766,392
Deferred Maintenance	0	0	0
State Lottery	4,034,298	4,034,298	3,422,161
Mandated Cost Block Grant	897,270	897,270	760,480
Staff Development	0	0	0
Other State	606,610	606,610	606,610
<b>Total State Income</b>	\$ 41,517,460	\$ 43,917,460	\$ 34,606,904
<b>Local</b>			
Property Taxes	\$ 78,968,556	\$ 78,968,556	\$ 83,598,530
Resident Enrollment	21,905,946	21,905,946	20,694,870
Non-Resident Enrollment	23,746,369	25,946,369	26,500,000
Interest Income	500,000	500,000	500,000
Other Local	1,552,987	1,552,987	1,456,180
<b>Total Local Income</b>	\$ 126,673,859	\$ 128,873,859	\$ 132,749,580
<b>TOTAL INCOME</b>	\$ 168,191,319	\$ 172,791,319	\$ 167,356,484
<b>EXPENSES</b>			
Contract Teachers	\$ 37,209,807	\$ 37,209,807	\$ 37,804,617
Contract Non-Teachers	11,079,194	11,079,194	11,161,454
Other Teachers	29,807,475	29,807,475	29,923,216
Other Non-Teachers	1,888,565	1,888,565	1,861,729
<b>Total Certificated Salaries</b>	\$ 79,985,042	\$ 79,985,041	\$ 80,751,016
Contract Non-instructional	\$ 29,000,767	\$ 29,000,767	\$ 29,323,383
Contract Instructional Aides	1,936,555	1,936,555	1,916,581
Other Non-instructional	19,006	19,006	971,163
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	\$ 30,956,328	\$ 30,956,328	\$ 32,211,127
<b>Total Salaries</b>	\$ 110,941,370	\$ 110,941,369	\$ 112,962,143
<b>Total Staff Benefits</b>	\$ 37,072,198	\$ 34,072,198	\$ 36,177,445
<b>Total Materials and Supplies</b>	\$ 1,485,138	\$ 2,273,941	\$ 2,147,893
Contracted Services	\$ 994,561	\$ 994,561	\$ 1,309,905
Lease of Equipment & Facilities	1,131,608	1,131,608	1,121,745
Utilities	3,429,212	3,429,212	3,469,861
Other Operating	29,519,723	11,355,808	28,288,321
<b>Total Operating</b>	\$ 35,075,104	\$ 16,911,188	\$ 34,189,832
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	83,549	217,250	75,098
<b>Total Capital Outlay</b>	\$ 83,549	\$ 217,250	\$ 75,098
<b>TOTAL EXPENSES</b>	\$ 184,657,359	\$ 164,415,948	\$ 185,552,410
Transfers-in	\$ 3,900	\$ 3,900	\$ 0
Other Sources	364	364	0
Intrafund Transfers	72,641	72,641	0
Transfers-out	(7,594,858)	(8,001,933)	(6,428,071)
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANS/OTHER SOURCES</b>	\$ (7,517,953)	\$ (7,925,028)	\$ (6,428,071)
Net Change in Fund Balance	\$ (23,983,994)	\$ 450,343	\$ (24,623,997)
Beginning Balance, July 1	44,970,301	44,970,301	45,482,487
Adjustments to Beginning Balance	61,843	61,843	0
<b>NET FUND BALANCE, June 30</b>	\$ 21,048,150	\$ 45,482,487	\$ 20,858,490



# 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**

**2014-15 BUDGETS**

<b>INCOME</b>	Foothill College	De Anza College	Central Services	<b>Total Fund 115</b>
<b>Total State Income</b>	\$ 1,128,910	\$ 17,500	\$ 0	\$ 1,146,410
Contract Services	\$ 450,000	\$ 0	\$ 0	\$ 450,000
Enrollment	0	0	0	0
Facilities Rental	570,000	359,000	0	929,000
Field Trip Revenue	69,000	0	0	69,000
Sales	0	231,000	0	231,000
Short Courses	6,000	350,000	0	356,000
Other Local Income	2,271,634	1,599,300	4,529,967	8,400,901
<b>Total Local Income</b>	\$ 3,366,634	\$ 2,539,300	\$ 4,529,967	\$ 10,435,901
<b>TOTAL INCOME</b>	\$ 4,495,544	\$ 2,556,800	\$ 4,529,967	\$ 11,582,311
<b>EXPENSES</b>				
Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	209,799	109,289	0	319,089
Other Teachers	242,495	0	0	242,495
Other Non-Teachers	8,778	10,968	0	19,746
<b>Total Certificated Salaries</b>	\$ 461,072	\$ 120,257	\$ 0	\$ 581,329
Contract Non-instructional	\$ 496,378	\$ 1,022,528	\$ 0	\$ 1,518,906
Contract Instructional Aides	0	0	0	0
Other Non-instructional	76,062	402,450	0	478,512
Other Instructional Aides	0	0	0	0
Students	0	100	0	100
Students-FWS	0	0	0	0
<b>Total Classified Salaries</b>	\$ 572,440	\$ 1,425,078	\$ 0	\$ 1,997,518
<b>Total Salaries</b>	\$ 1,033,512	\$ 1,545,335	\$ 0	\$ 2,578,847
<b>Total Staff Benefits</b>	\$ 260,299	\$ 438,123	\$ 0	\$ 698,422
<b>Total Materials and Supplies</b>	\$ 175,500	\$ (185,886)	\$ 0	\$ (10,386)
Contracted Services	\$ 0	\$ 46,000	\$ 0	\$ 46,000
Lease of Equipment & Facilities	0	0	0	0
Utilities	0	0	0	0
Other Operating	2,265,480	698,887	3,962,500	6,926,867
<b>Total Operating</b>	\$ 2,265,480	\$ 744,887	\$ 3,962,500	\$ 6,972,867
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0
Other Capital Outlay	0	10,000	0	10,000
<b>Total Capital Outlay</b>	\$ 0	\$ 10,000	\$ 0	\$ 10,000
<b>TOTAL EXPENSES</b>	\$ 3,734,791	\$ 2,552,459	\$ 3,962,500	\$ 10,249,751
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Intrafund Transfers	104,000	190,000	(294,000)	0
Transfers-out	0	(36,830)	0	(36,830)
Contingency	0	0	0	0
Other Out Go	0	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	\$ 104,000	\$ 153,170	\$ (294,000)	\$ (36,830)
Net Change in Fund Balance	\$ 864,753	\$ 157,511	\$ 273,467	\$ 1,295,731
Beginning Balance, July 1	0	0	0	9,799,417
Adjustments to Beginning Balance	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	\$ 864,753	\$ 157,511	\$ 273,467	\$ 11,095,148

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

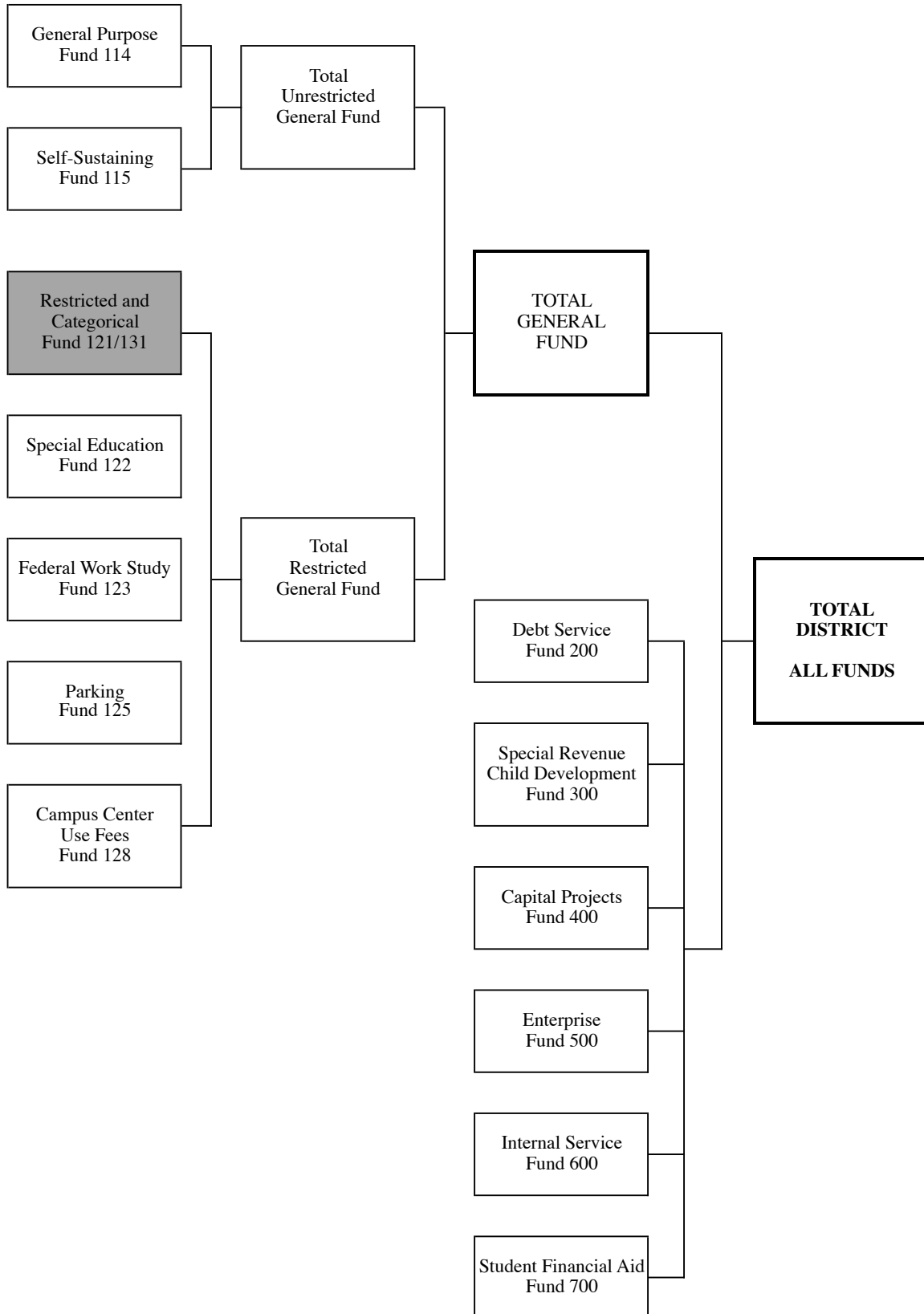
**Fund 115  
Self-Sustaining**

**TOTAL DISTRICT**

<b>INCOME</b>	Revised Budget 13/14	Projected Actual 13/14	<b>Budget 14/15</b>
<b>Total State Income</b>	\$ 1,143,910	\$ 1,143,910	\$ 1,146,410
Contract Services	\$ 655,473	\$ 655,473	\$ 450,000
Enrollment	0	0	0
Facilities Rental	825,000	825,000	929,000
Field Trip Revenue	4,000	4,000	69,000
Sales	228,500	228,500	231,000
Short Courses	458,000	458,000	356,000
Other Local Income	8,242,923	8,242,923	8,400,901
<b>Total Local Income</b>	\$ 10,413,896	\$ 10,413,896	\$ 10,435,901
<b>TOTAL INCOME</b>	\$ 11,557,806	\$ 11,557,806	\$ 11,582,311
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	243,843	243,843	319,089
Other Teachers	411,263	411,263	242,495
Other Non-Teachers	19,246	19,246	19,746
<b>Total Certificated Salaries</b>	\$ 674,352	\$ 674,352	\$ 581,329
Contract Non-instructional	\$ 1,417,432	\$ 1,417,432	\$ 1,518,906
Contract Instructional Aides	0	0	0
Other Non-instructional	551,300	551,300	478,512
Other Instructional Aides	0	0	0
Students	0	0	100
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	\$ 1,968,732	\$ 1,968,732	\$ 1,997,518
<b>Total Salaries</b>	\$ 2,643,084	\$ 2,643,084	\$ 2,578,847
<b>Total Staff Benefits</b>	\$ 671,839	\$ 671,839	\$ 698,422
<b>Total Materials and Supplies</b>	\$ 243,075	\$ 243,075	\$ (10,386)
Contracted Services	\$ 0	\$ 0	\$ 46,000
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	6,351,051	6,329,927	6,926,867
<b>Total Operating</b>	\$ 6,351,051	\$ 6,329,927	\$ 6,972,867
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	6,413	16,284	10,000
<b>Total Capital Outlay</b>	\$ 6,413	\$ 16,284	\$ 10,000
<b>TOTAL EXPENSES</b>	\$ 9,915,462	\$ 9,904,209	\$ 10,249,751
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Intrafund Transfers	(72,641)	(72,641)	0
Transfers-out	(408,899)	(420,153)	(36,830)
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	\$ (481,540)	\$ (492,793)	\$ (36,830)
Net Change in Fund Balance	\$ 1,160,804	\$ 1,160,804	\$ 1,295,731
Beginning Balance, July 1	8,638,613	8,638,613	9,799,417
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	\$ 9,799,417	\$ 9,799,417	\$ 11,095,148



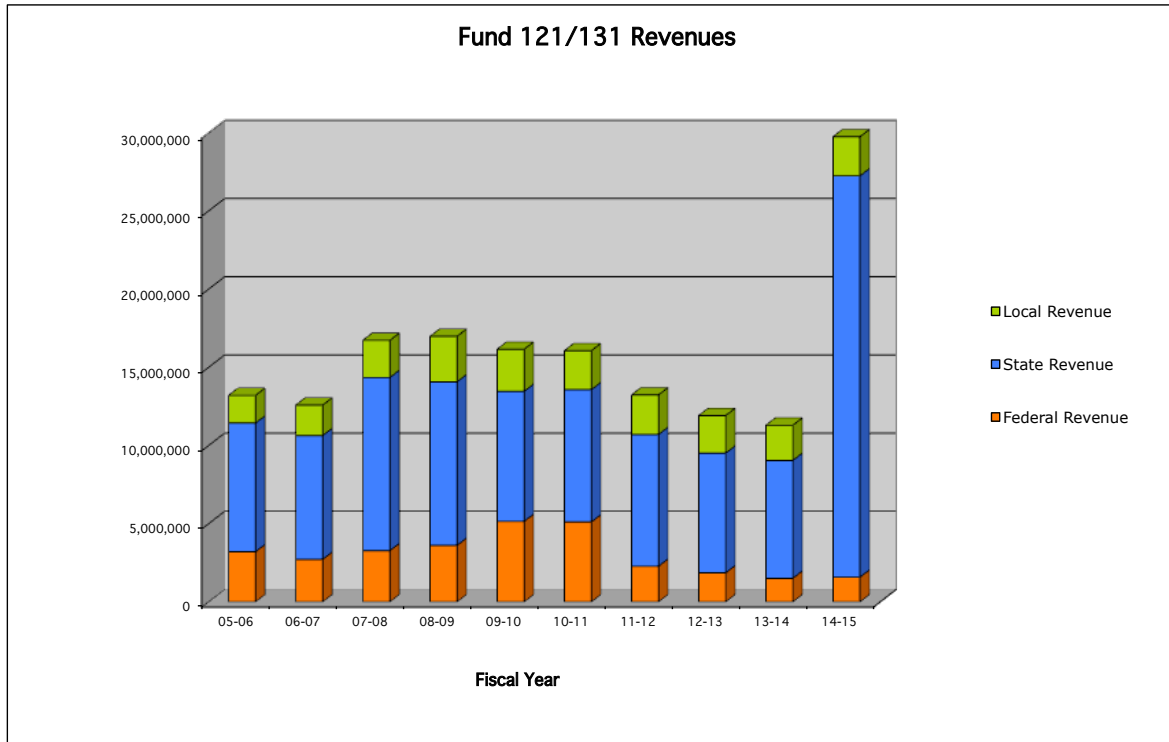
# RESTRICTED and CATEGORICAL FUND





**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 2014/15, we are projecting approximately the same level of federal revenue as in 2013/14. We have three federal grants that will continue to be active in 2014/15: an NSF Stemway grant, an NSF S-Stem grant, and a large AANAPISI grant.

The majority of the revenue that we receive in the Restricted and Categorical Fund originates from the state. For 2014/15, we are projecting to receive approximately the same level of state funding as in 2013/14 for the categorical programs. For the state Online Education Initiative grant, we plan to spend approximately \$15,200,000 in 2014/15, utilizing 2013/14 carryover funds. Funding received for year two will be deferred to 2015/16.

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 2014/15 and we anticipate a similar level of funding.

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):** For 2014/15, we are projecting the same level of funding as 2013/14 and plan to spend approximately \$368,061 for instructional equipment.

**Perkins Career and Technical Education Act (CTEA):** CTEA funds are federal funds administered by the state for technical education and improvement of career and technical programs. We are projecting the same level of funding as 2013/14.

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

**Student Success & Support Program (SSSP), 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 2013/14.

**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 the operation of Foothill College’s Center for Applied Competitive Technologies (CACT) and other projects for improving career development services locally and regionally.

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

**Online Education Initiative (OEI):** 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. 90% of the initial funding of \$16.9 million was received in 2013/14; \$14.2 million of this was deferred to 2014/15 and will be spent by the end of June 2015.

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 121/131  
Restricted and Categorical**

**2014-15 BUDGETS**

	Foothill College	De Anza College	Central Services	Total Fund 121/131
<b>INCOME</b>				
WIA	\$ 0	\$ 0	\$ 0	\$ 0
Financial Aid Admin. Allowance	8,000	25,000	0	33,000
CTEA	301,678	310,149	0	611,827
NASA	0	0	0	0
NSF	475,937	15,000	0	490,937
Other	0	447,573	0	447,573
<b>Total Federal Income</b>	<b>\$ 785,615</b>	<b>\$ 797,722</b>	<b>\$ 0</b>	<b>\$ 1,583,337</b>
Matriculation Apportionment	\$ 944,181	\$ 1,241,138	\$ 0	\$ 2,185,319
Special Education	0	1,100,000	0	1,100,000
Board Financial Assistance Program	329,146	549,804	0	878,950
Staff Development	0	0	12,091	12,091
Staff Diversity	1,455	1,335	9,088	11,878
EOPS (Parts A & B)	596,391	916,711	0	1,513,102
CARE	32,206	71,640	0	103,846
Deferred Maintenance	0	0	0	0
Block Grant (Instructional Equipment)	139,863	228,199	0	368,061
Online Education Initiative	0	0	15,901,368	15,901,368
CalWorks	0	339,660	0	339,660
Other State	1,069,437	2,152,404	30,826	3,252,667
<b>Total State Income</b>	<b>\$ 3,112,679</b>	<b>\$ 6,600,891</b>	<b>\$ 15,953,373</b>	<b>\$ 25,666,942</b>
Health Service Fees	\$ 850,000	\$ 1,240,000	\$ 0	\$ 2,090,000
Other Local	75,000	335,000	0	410,000
<b>Total Local Income</b>	<b>\$ 925,000</b>	<b>\$ 1,575,000</b>	<b>\$ 0</b>	<b>\$ 2,500,000</b>
<b>TOTAL INCOME</b>	<b>\$ 4,823,294</b>	<b>\$ 8,973,612</b>	<b>\$ 15,953,373</b>	<b>\$ 29,750,279</b>
<b>EXPENSES</b>				
Contract Teachers	\$ 33,000	\$ 119,128	\$ 0	\$ 152,128
Contract Non-Teachers	863,704	771,166	0	1,634,870
Other Teachers	0	0	0	0
Other Non-Teachers	34,249	50,000	0	84,249
<b>Total Certificated Salaries</b>	<b>\$ 930,953</b>	<b>\$ 940,294</b>	<b>\$ 0</b>	<b>\$ 1,871,247</b>
Contract Non-instructional	\$ 1,198,599	\$ 2,927,073	\$ 762,630	\$ 4,888,302
Contract Instructional Aides	0	0	0	0
Other Non-instructional	96,545	751,738	0	848,283
Other Instructional Aides	0	0	0	0
Students	75,400	210,000	0	285,400
Students-FWS	0	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 1,370,544</b>	<b>\$ 3,888,811</b>	<b>\$ 762,630</b>	<b>\$ 6,021,985</b>
<b>Total Salaries</b>	<b>\$ 2,301,497</b>	<b>\$ 4,829,105</b>	<b>\$ 762,630</b>	<b>\$ 7,893,231</b>
<b>Total Staff Benefits</b>	<b>\$ 657,169</b>	<b>\$ 1,243,024</b>	<b>\$ 246,146</b>	<b>\$ 2,146,338</b>
<b>Total Materials and Supplies</b>	<b>\$ 531,908</b>	<b>\$ 979,608</b>	<b>\$ 40,505</b>	<b>\$ 1,552,021</b>
Contracted Services	\$ 234,449	\$ 252,169	\$ 14,636,202	\$ 15,122,820
Lease of Equipment & Facilities	0	90,720	0	90,720
Utilities	8,000	20,000	0	28,000
Other Operating	747,514	1,583,823	(80,729)	2,250,607
<b>Total Operating</b>	<b>\$ 989,963</b>	<b>\$ 1,946,712</b>	<b>\$ 14,555,473</b>	<b>\$ 17,492,147</b>
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	142,007	136,000	0	278,007
Other Capital Outlay	0	0	0	0
<b>Total Capital Outlay</b>	<b>\$ 142,007</b>	<b>\$ 136,000</b>	<b>\$ 0</b>	<b>\$ 278,007</b>
<b>TOTAL EXPENSES</b>	<b>\$ 4,622,543</b>	<b>\$ 9,134,448</b>	<b>\$ 15,604,753</b>	<b>\$ 29,361,745</b>
Transfers-in	\$ 3,136	\$ 6,272	\$ 17,514	\$ 26,923
Other Sources	0	0	0	0
Transfers-out	0	0	0	0
Other Out Go	(203,887)	(382,408)	0	(586,295)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (200,751)</b>	<b>\$ (376,135)</b>	<b>\$ 17,514</b>	<b>\$ (559,372)</b>
Net Change in Fund Balance	\$ 0	\$ (536,971)	\$ 366,133	\$ (170,838)
Beginning Balance, July 1	0	0	0	6,294,580
Adjustments to Beginning Balance	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ (536,971)</b>	<b>\$ 366,133</b>	<b>\$ 6,123,742</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

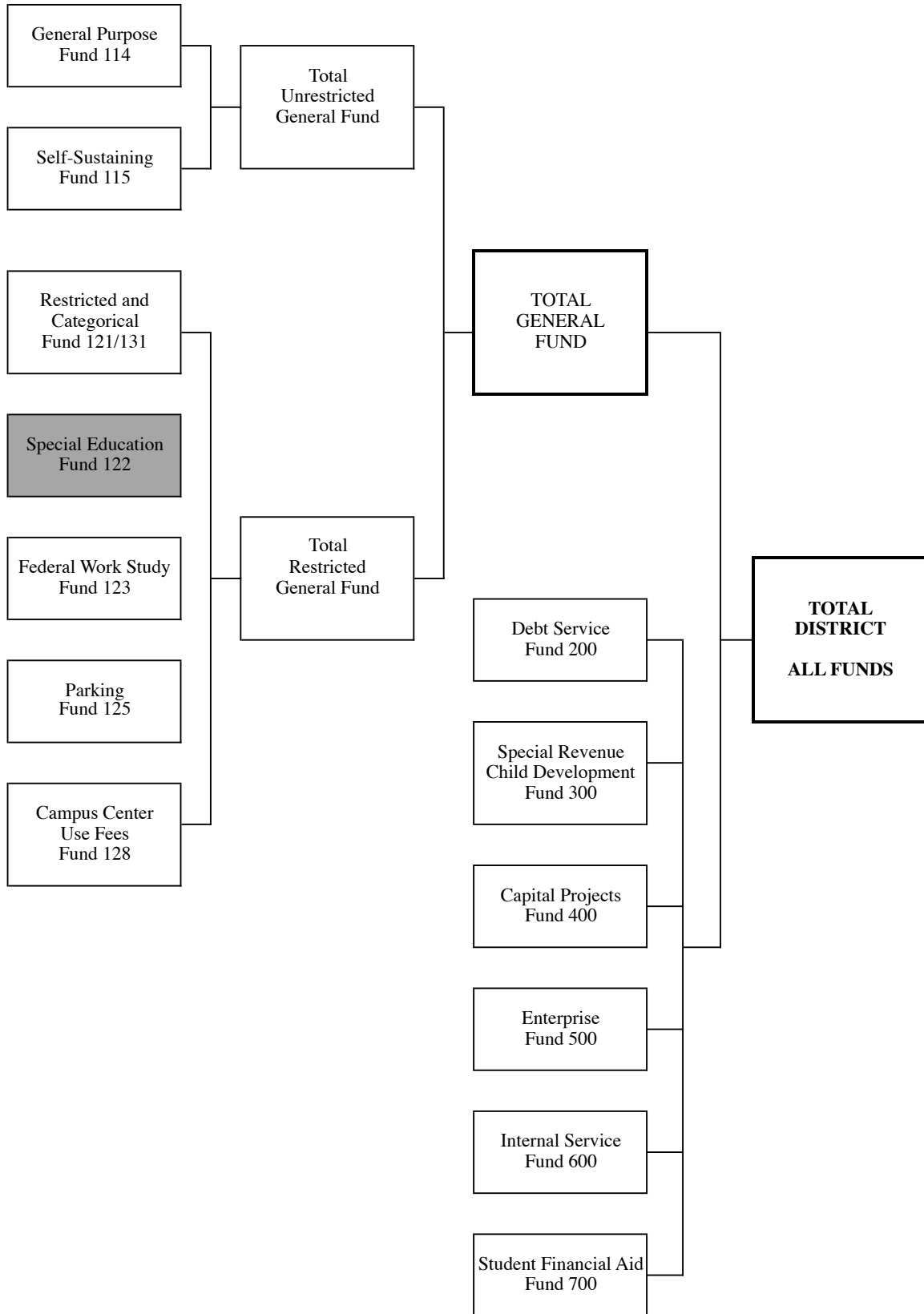
**Fund 121/131  
Restricted and Categorical**

	TOTAL DISTRICT		
INCOME	Revised Budget 13/14	Projected Actual 13/14	Budget 14/15
WIA	\$ 60,000	\$ 60,000	\$ 0
Financial Aid Admin. Allowance	15,000	15,000	33,000
CTEA	732,773	732,773	611,827
NASA	0	0	0
NSF	409,062	409,062	490,937
Other	472,084	472,084	447,573
<b>Total Federal Income</b>	<b>\$ 1,688,919</b>	<b>\$ 1,688,919</b>	<b>\$ 1,583,337</b>
Matriculation Apportionment	\$ 2,285,561	\$ 2,285,561	\$ 2,185,319
Special Education	1,100,000	1,100,000	1,100,000
Board Financial Assistance Program	925,210	925,210	878,950
Staff Development	14,185	14,185	12,091
Staff Diversity	13,000	13,000	11,878
EOPS (Parts A & B)	1,592,739	1,592,739	1,513,102
CARE	109,312	109,312	103,846
Deferred Maintenance	0	0	0
Block Grant (Instructional Equipment)	375,000	375,000	368,061
Online Education Initiative	998,632	998,632	15,901,368
CalWorks	357,537	357,537	339,660
Other State	2,527,655	2,527,655	3,252,667
<b>Total State Income</b>	<b>\$ 10,298,831</b>	<b>\$ 10,298,831</b>	<b>\$ 25,666,942</b>
Health Service Fees	\$ 2,081,098	\$ 1,953,307	\$ 2,090,000
Other Local	218,720	406,900	410,000
<b>Total Local Income</b>	<b>\$ 2,299,818</b>	<b>\$ 2,360,207</b>	<b>\$ 2,500,000</b>
<b>TOTAL INCOME</b>	<b>\$ 14,287,568</b>	<b>\$ 14,347,957</b>	<b>\$ 29,750,279</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 152,128
Contract Non-Teachers	1,577,530	1,577,530	1,634,870
Other Teachers	0	0	0
Other Non-Teachers	506,743	506,743	84,249
<b>Total Certificated Salaries</b>	<b>\$ 2,084,273</b>	<b>\$ 2,084,273</b>	<b>\$ 1,871,247</b>
Contract Non-instructional	\$ 4,361,367	\$ 4,361,367	\$ 4,888,302
Contract Instructional Aides	0	0	0
Other Non-instructional	807,774	807,774	848,283
Other Instructional Aides	0	0	0
Students	4,000	4,000	285,400
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 5,173,141</b>	<b>\$ 5,173,141</b>	<b>\$ 6,021,985</b>
<b>Total Salaries</b>	<b>\$ 7,257,413</b>	<b>\$ 7,257,413</b>	<b>\$ 7,893,231</b>
<b>Total Staff Benefits</b>	<b>\$ 2,275,749</b>	<b>\$ 2,275,749</b>	<b>\$ 2,146,338</b>
<b>Total Materials and Supplies</b>	<b>\$ 1,110,069</b>	<b>\$ 1,110,069</b>	<b>\$ 1,552,021</b>
Contracted Services	\$ 1,749,321	\$ 1,749,321	\$ 15,122,820
Lease of Equipment & Facilities	90,720	90,720	90,720
Utilities	18,000	18,000	28,000
Other Operating	1,141,792	1,202,181	2,250,607
<b>Total Operating</b>	<b>\$ 2,999,833</b>	<b>\$ 3,060,222</b>	<b>\$ 17,492,147</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	295,083	295,083	278,007
Other Capital Outlay	0	0	0
<b>Total Capital Outlay</b>	<b>\$ 295,083</b>	<b>\$ 295,083</b>	<b>\$ 278,007</b>
<b>TOTAL EXPENSES</b>	<b>\$ 13,938,147</b>	<b>\$ 13,998,536</b>	<b>\$ 29,361,745</b>
Transfers-in	\$ 93,131	\$ 93,131	\$ 26,923
Other Sources	0	0	0
Transfers-out	0	0	0
Other Out Go	(607,980)	(607,980)	(586,295)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (514,849)</b>	<b>\$ (514,849)</b>	<b>\$ (559,372)</b>
Net Change in Fund Balance	\$ (165,428)	\$ (165,428)	\$ (170,838)
Beginning Balance, July 1	6,460,008	6,460,008	6,294,580
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 6,294,580</b>	<b>\$ 6,294,580</b>	<b>\$ 6,123,742</b>





# 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 2014/15 Tentative Budget, we anticipate receiving approximately \$2.10 million in state revenues for Special Education. Expenses for the Special Education Fund are estimated at \$6.25 million. The district plans to transfer in matching dollars, also known as “college effort,” from the General Purpose Fund. The funds are necessary to meet the state requirement for receiving state Disabled Student Programs and Services (DSP&S) revenues and serving students with special needs. This match, which helps to balance the fund, is estimated to be approximately \$4.15 million for 2014/15.

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 122  
Special Education**

**2014-15 BUDGETS**

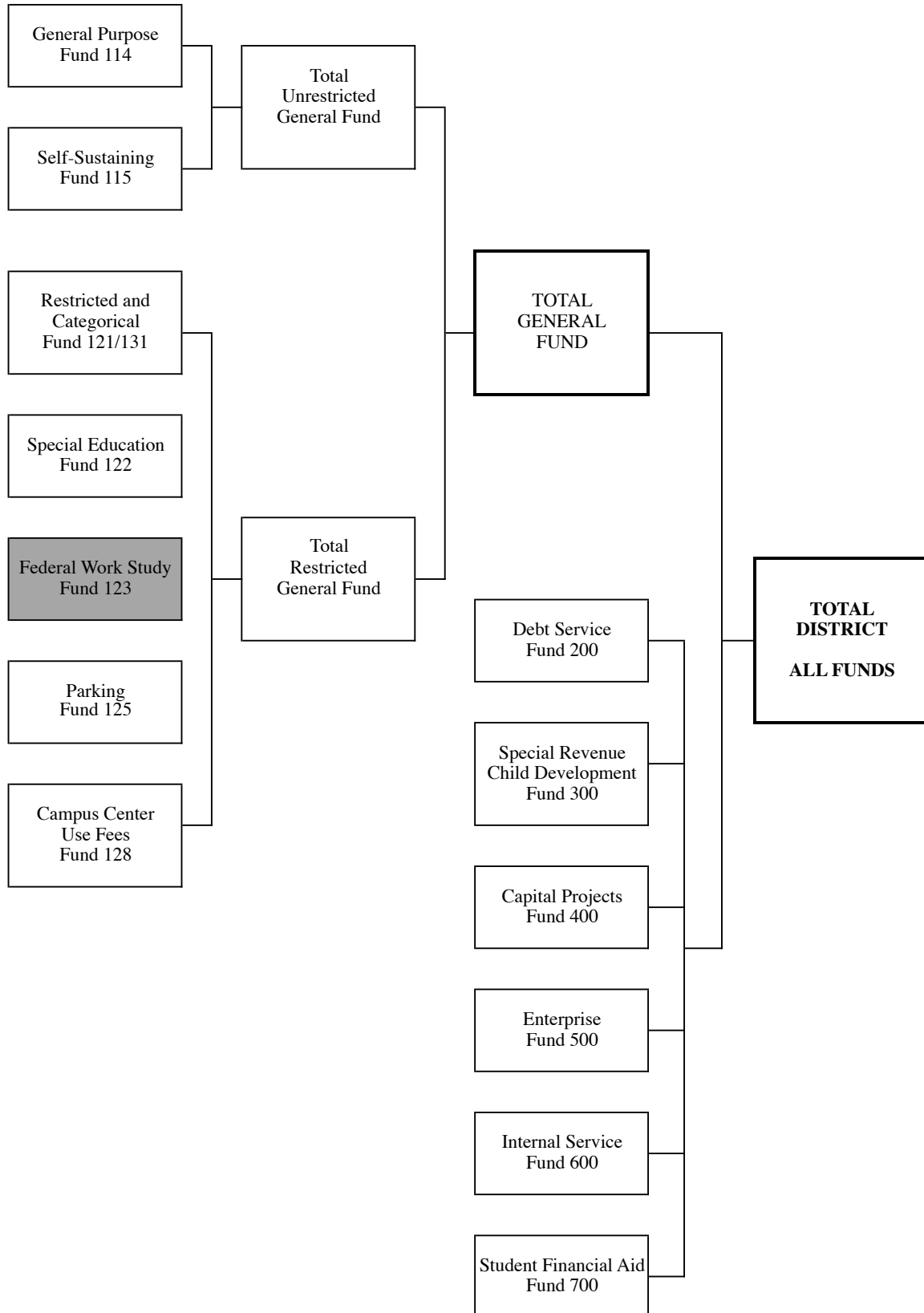
<b>INCOME</b>	Foothill College	De Anza College	<b>Total Fund 122</b>
<b>Federal</b>			
CTEA	\$ 0	\$ 0	\$ 0
Other Federal	0	0	0
<b>Total Federal Income</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>State</b>			
Special Education Apportionment	\$ 824,634	\$ 1,275,431	\$ 2,100,065
Department of Rehabilitation	0	0	0
<b>Total State Income</b>	<b>\$ 824,634</b>	<b>\$ 1,275,431</b>	<b>\$ 2,100,065</b>
<b>Local</b>			
Other Local	\$ 0	\$ 0	\$ 0
<b>Total Local Income</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL INCOME</b>	<b>\$ 824,634</b>	<b>\$ 1,275,431</b>	<b>\$ 2,100,065</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 304,708	\$ 759,241	\$ 1,063,949
Contract Non-Teachers	466,650	781,658	1,248,308
Other Teachers	250,781	216,954	467,735
Other Non-Teachers	1,803	4,321	6,124
<b>Total Certificated Salaries</b>	<b>\$ 1,023,942</b>	<b>\$ 1,762,174</b>	<b>\$ 2,786,116</b>
Contract Non-instructional	\$ 228,435	\$ 789,584	\$ 1,018,018
Contract Instructional Aides	58,252	645,106	703,358
Other Non-instructional	47,000	110,000	157,000
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 333,687</b>	<b>\$ 1,544,690</b>	<b>\$ 1,878,377</b>
<b>Total Salaries</b>	<b>\$ 1,357,630</b>	<b>\$ 3,306,864</b>	<b>\$ 4,664,493</b>
<b>Total Staff Benefits</b>	<b>\$ 319,566</b>	<b>\$ 911,490</b>	<b>\$ 1,231,056</b>
<b>Total Materials and Supplies</b>	<b>\$ 12,000</b>	<b>\$ 13,000</b>	<b>\$ 25,000</b>
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	122,245	201,134	323,379
<b>Total Operating</b>	<b>\$ 122,245</b>	<b>\$ 201,134</b>	<b>\$ 323,379</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	10,000	10,000
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>TOTAL EXPENSES</b>	<b>\$ 1,811,440</b>	<b>\$ 4,442,488</b>	<b>\$ 6,253,928</b>
Transfers-in	\$ 986,806	\$ 3,167,057	\$ 4,153,863
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 986,806</b>	<b>\$ 3,167,057</b>	<b>\$ 4,153,863</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 122  
Special Education**

INCOME	TOTAL DISTRICT		
	Revised Budget 13/14	Projected Actual 13/14	Budget 14/15
<b>Federal</b>			
CTEA	\$ 0	\$ 0	\$ 0
Other Federal	0	0	0
<b>Total Federal Income</b>	\$ 0	\$ 0	\$ 0
<b>State</b>			
Special Education Apportionment	\$ 2,210,595	\$ 2,210,595	\$ 2,100,065
Department of Rehabilitation	0	0	0
<b>Total State Income</b>	\$ 2,210,595	\$ 2,210,595	\$ 2,100,065
<b>Local</b>			
Other Local	\$ 0	\$ 0	\$ 0
<b>Total Local Income</b>	\$ 0	\$ 0	\$ 0
<b>TOTAL INCOME</b>	<b>\$ 2,210,595</b>	<b>\$ 2,210,595</b>	<b>\$ 2,100,065</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 1,131,235	\$ 1,131,235	\$ 1,063,949
Contract Non-Teachers	1,212,445	1,212,445	1,248,308
Other Teachers	696,682	696,682	467,735
Other Non-Teachers	11,822	11,822	6,124
<b>Total Certificated Salaries</b>	\$ 3,052,184	\$ 3,052,184	\$ 2,786,116
Contract Non-instructional	\$ 1,150,491	\$ 1,150,491	\$ 1,018,018
Contract Instructional Aides	732,815	732,815	703,358
Other Non-instructional	89,598	89,598	157,000
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	\$ 1,972,904	\$ 1,972,904	\$ 1,878,377
<b>Total Salaries</b>	\$ 5,025,088	\$ 5,025,088	\$ 4,664,493
<b>Total Staff Benefits</b>	\$ 1,360,751	\$ 1,360,751	\$ 1,231,056
<b>Total Materials and Supplies</b>	\$ 38,514	\$ 38,514	\$ 25,000
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	399,211	399,211	323,379
<b>Total Operating</b>	\$ 399,211	\$ 399,211	\$ 323,379
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	7,000	7,000	10,000
<b>Total Capital Outlay</b>	\$ 7,000	\$ 7,000	\$ 10,000
<b>TOTAL EXPENSES</b>	<b>\$ 6,830,565</b>	<b>\$ 6,830,565</b>	<b>\$ 6,253,928</b>
Transfers-in	\$ 4,262,406	\$ 4,262,406	\$ 4,153,863
Other Sources	0	0	0
Transfers-out	(3,900)	(3,900)	0
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 4,258,506</b>	<b>\$ 4,258,506</b>	<b>\$ 4,153,863</b>
Net Change in Fund Balance	\$ (361,464)	\$ (361,464)	\$ 0
Beginning Balance, July 1	361,464	361,464	0
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

# 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**

**2014-15 BUDGETS**

<b>INCOME</b>	Foothill College	De Anza College	<b>Total Fund 123</b>
<b>Federal</b>			
Federal Work Study	\$ 150,000	\$ 285,452	\$ 435,452
Other Federal		0	0
<b>TOTAL INCOME</b>	<b>\$ 150,000</b>	<b>\$ 285,452</b>	<b>\$ 435,452</b>
<b>EXPENSES</b>			
Other Non-Teachers	\$ 0	\$ 0	\$ 0
<b>Total Certificated Salaries</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Other Non-instructional	\$ 0	\$ 0	\$ 0
Students-FWS	200,000	380,603	580,603
<b>Total Classified Salaries</b>	<b>\$ 200,000</b>	<b>\$ 380,603</b>	<b>\$ 580,603</b>
<b>Total Staff Benefits</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total Materials and Supplies</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total Operating</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>	<b>\$ 200,000</b>	<b>\$ 380,603</b>	<b>\$ 580,603</b>
Transfers-in	\$ 50,000	\$ 95,151	\$ 145,151
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 50,000</b>	<b>\$ 95,151</b>	<b>\$ 145,151</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

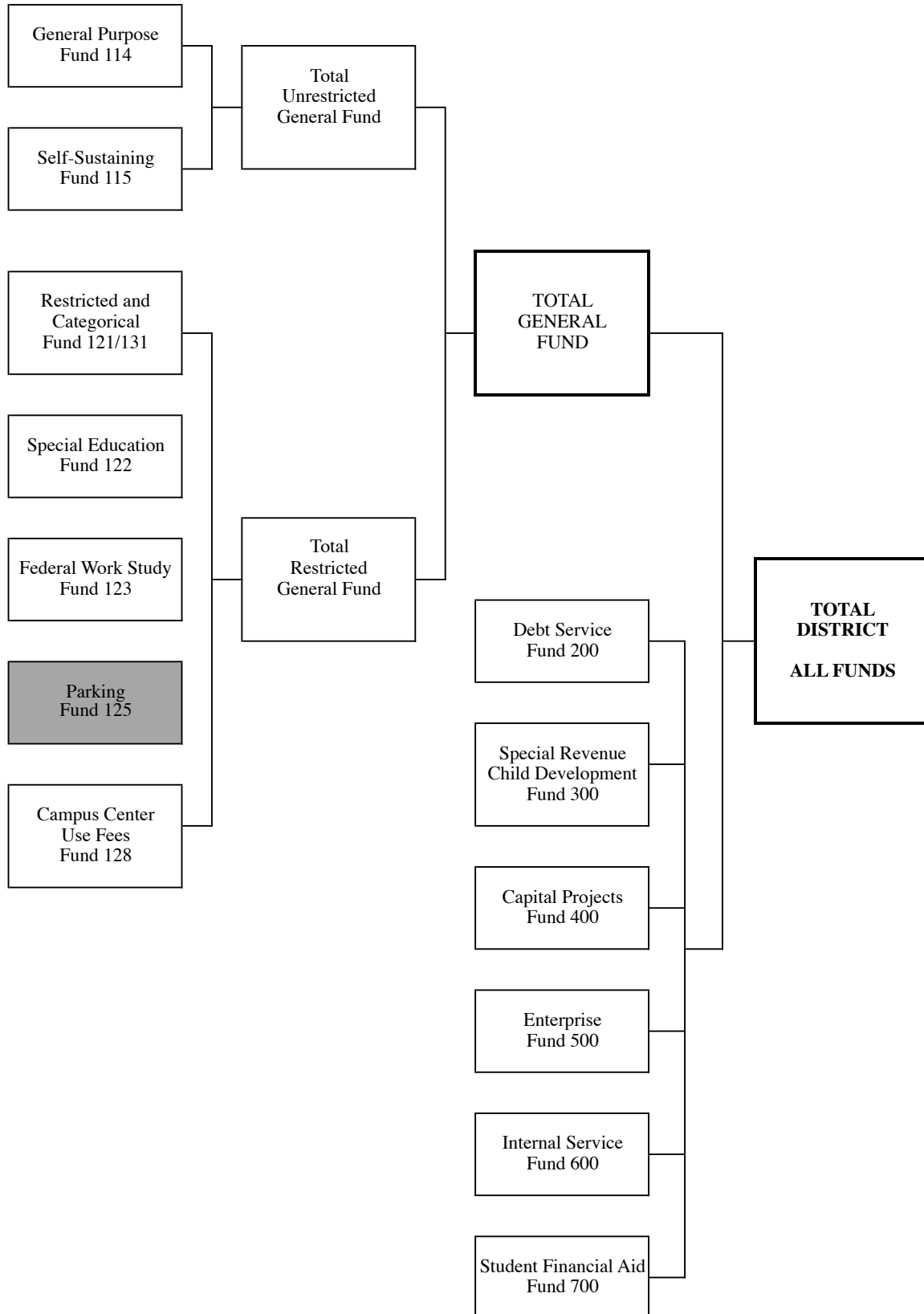
**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 123  
Federal Work Study**

<b>TOTAL DISTRICT</b>			
<b>INCOME</b>	Revised Budget 13/14	Projected Actual 13/14	<b>Budget 14/15</b>
<b>Federal</b>			
Federal Work Study	\$ 405,049	\$ 405,049	\$ 435,452
Other Federal	0	0	0
<b>TOTAL INCOME</b>	<b>\$ 405,049</b>	<b>\$ 405,049</b>	<b>\$ 435,452</b>
<b>EXPENSES</b>			
Other Non-Teachers	\$ 0	\$ 0	\$ 0
<b>Total Certificated Salaries</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Other Non-instructional	\$ 0	\$ 0	\$ 0
Students-FWS	540,065	522,715	580,603
<b>Total Classified Salaries</b>	<b>\$ 540,065</b>	<b>\$ 522,715</b>	<b>\$ 580,603</b>
<b>Total Staff Benefits</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Total Materials and Supplies</b>	<b>\$ 0</b>	<b>\$ 12,769</b>	<b>\$ 0</b>
<b>Total Operating</b>	<b>\$ 0</b>	<b>\$ 4,580</b>	<b>\$ 0</b>
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>	<b>\$ 540,065</b>	<b>\$ 540,065</b>	<b>\$ 580,603</b>
Transfers-in	\$ 135,016	\$ 135,016	\$ 145,151
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 135,016</b>	<b>\$ 135,016</b>	<b>\$ 145,151</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>



# PARKING FUND



**PARKING****Fund 125**

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

Revenue from parking permits is limited by student enrollment and by the state statute that limits parking fees to \$100 per year. We are projecting an excess of operating expenses over revenue of \$160,000, 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**

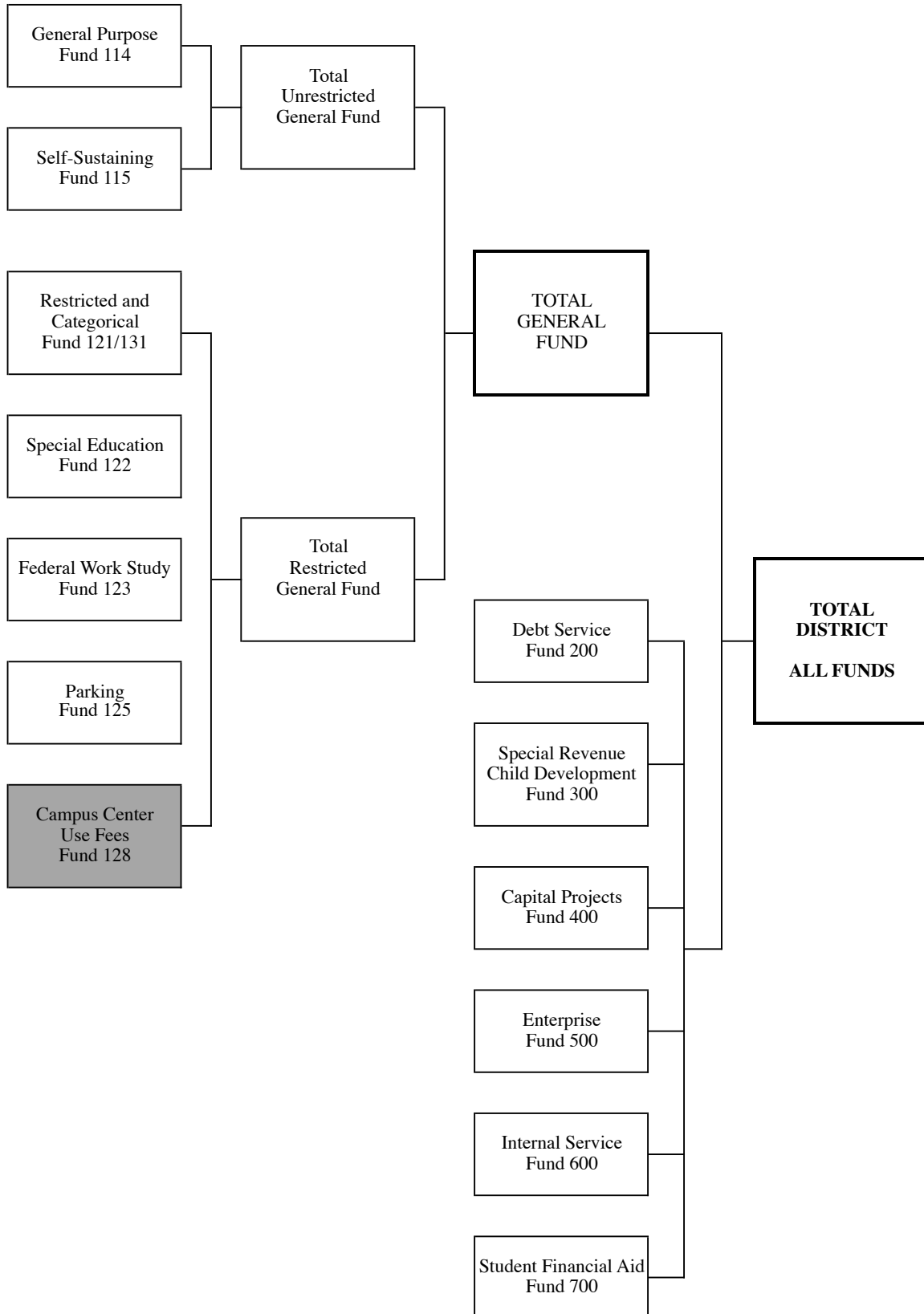
**Fund 125  
Parking**

**2014-15 BUDGETS**

<b>INCOME</b>	Revised Budget 13/14	Projected Actual 13/14	<b>Budget 14/15</b>
<b>State</b>			
Other State Income	\$ 0	\$ 0	\$ 0
<b>Total State Income</b>	\$ 0	\$ 0	\$ 0
<b>Local</b>			
Decals	\$ 1,315,000	\$ 1,315,000	\$ 1,315,000
Daily Permits	694,849	694,849	695,000
Special Events Parking	284,119	284,119	294,000
<b>Total Local Income</b>	2,293,968	2,293,968	2,304,000
<b>TOTAL INCOME</b>	\$ 2,293,968	\$ 2,293,968	\$ 2,304,000
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-teachers	0	0	0
Other Teachers	0	0	0
Other Non-teachers	0	0	0
<b>Total Certificated Salaries</b>	\$ 0	\$ 0	\$ 0
Contract Non-instructional	\$ 853,827	\$ 1,013,827	\$ 871,095
Contract Instructional Aides	0	0	0
Other Non-instructional	160,000	0	172,000
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	\$ 1,013,827	\$ 1,013,827	\$ 1,043,095
<b>Total Salaries</b>	\$ 1,013,827	\$ 1,013,827	\$ 1,043,095
<b>Total Staff Benefits</b>	\$ 333,443	\$ 333,443	\$ 327,537
<b>Total Materials and Supplies</b>	\$ 0	\$ 0	\$ 0
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	110,000	110,000	97,500
<b>Total Operating</b>	\$ 110,000	\$ 110,000	\$ 97,500
Site Improvement	\$ 0	\$ 0	\$ 0
Buildings	0	0	0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
<b>Total Capital Outlay</b>	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENSES</b>	\$ 1,457,270	\$ 1,457,270	\$ 1,468,132
Transfers-in	\$ 400,000	\$ 801,508	\$ 160,000
Other Sources	0	0	0
Transfers-out	(1,236,698)	(1,638,206)	(995,868)
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	\$ (836,698)	\$ (836,698)	\$ (835,868)
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	\$ 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 \$140,000 for 2014/15, 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 are related to capital projects for the campus centers at both colleges.

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 128  
Campus Center Use Fees**

**2014-15 BUDGETS**

<b>INCOME</b>	Foothill College	De Anza College	<b>Total Fund 128</b>
<b>Local</b>			
Campus Center Use Fees	\$ 957,000	\$ 1,392,437	\$ 2,349,437
Interest	0	0	0
Other	0	0	0
<b>TOTAL INCOME</b>	<b>\$ 957,000</b>	<b>\$ 1,392,437</b>	<b>\$ 2,349,437</b>
<b>EXPENSES</b>			
Contract Non-Teachers	\$ 73,246	\$ 0	\$ 73,246
<b>Total Certificated Salaries</b>	<b>\$ 73,246</b>	<b>\$ 0</b>	<b>\$ 73,246</b>
Contract Non-instructional	\$ 174,648	\$ 400,422	\$ 575,070
Contract Instructional Aides	0	0	0
Other Non-instructional	6,000	50,000	56,000
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 180,648</b>	<b>\$ 450,422</b>	<b>\$ 631,070</b>
<b>Total Staff Benefits</b>	<b>\$ 84,467</b>	<b>\$ 159,314</b>	<b>\$ 243,781</b>
<b>Total Materials and Supplies</b>	<b>\$ 23,901</b>	<b>\$ 60,000</b>	<b>\$ 83,901</b>
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	152,597	60,000	212,597
<b>Total Operating</b>	<b>\$ 152,597</b>	<b>\$ 60,000</b>	<b>\$ 212,597</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	90,000	115,000	205,000
<b>Total Capital Outlay</b>	<b>\$ 90,000</b>	<b>\$ 115,000</b>	<b>\$ 205,000</b>
<b>TOTAL EXPENSES</b>	<b>\$ 604,858</b>	<b>\$ 844,737</b>	<b>\$ 1,449,595</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	(492,142)	(545,635)	(1,037,777)
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (492,142)</b>	<b>\$ (545,635)</b>	<b>\$ (1,037,777)</b>
Net Change in Fund Balance	\$ (140,000)	\$ 2,065	\$ (137,935)
Beginning Balance, July 1	0	0	554,494
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ (140,000)</b>	<b>\$ 2,065</b>	<b>\$ 416,559</b>

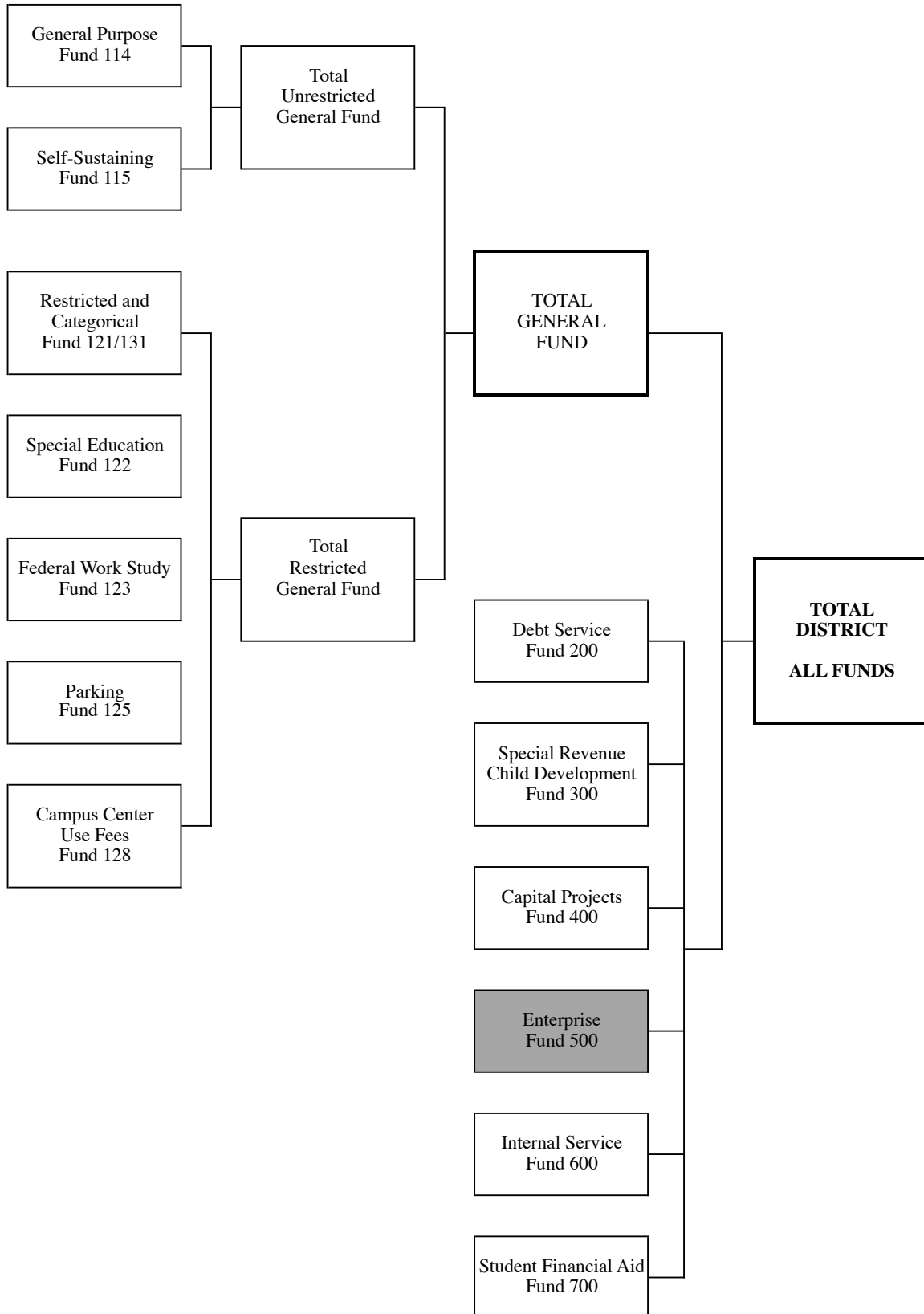
**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 128  
Campus Center Use Fees**

<b>TOTAL DISTRICT</b>			
<b>INCOME</b>	Revised Budget 13/14	Projected Actual 13/14	Budget 14/15
<b>Local</b>			
Campus Center Use Fees	\$ 2,322,000	\$ 2,322,000	\$ 2,349,437
Interest	0	0	0
Other	0	0	0
<b>TOTAL INCOME</b>	<b>\$ 2,322,000</b>	<b>\$ 2,322,000</b>	<b>\$ 2,349,437</b>
<b>EXPENSES</b>			
Contract Non-Teachers	\$ 71,760	\$ 71,760	\$ 73,246
<b>Total Certificated Salaries</b>	<b>\$ 71,760</b>	<b>\$ 71,760</b>	<b>\$ 73,246</b>
Contract Non-instructional	\$ 546,185	\$ 546,185	\$ 575,070
Contract Instructional Aides	0	0	0
Other Non-instructional	51,000	51,000	56,000
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 597,185</b>	<b>\$ 597,185</b>	<b>\$ 631,070</b>
<b>Total Staff Benefits</b>	<b>\$ 235,215</b>	<b>\$ 235,215</b>	<b>\$ 243,781</b>
<b>Total Materials and Supplies</b>	<b>\$ 51,000</b>	<b>\$ 75,677</b>	<b>\$ 83,901</b>
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	220,597	154,705	212,597
<b>Total Operating</b>	<b>\$ 220,597</b>	<b>\$ 154,705</b>	<b>\$ 212,597</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	200,847	200,847	205,000
<b>Total Capital Outlay</b>	<b>\$ 200,847</b>	<b>\$ 200,847</b>	<b>\$ 205,000</b>
<b>TOTAL EXPENSES</b>	<b>\$ 1,376,604</b>	<b>\$ 1,335,389</b>	<b>\$ 1,449,595</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	(1,103,266)	(1,144,481)	(1,037,777)
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (1,103,266)</b>	<b>\$ (1,144,481)</b>	<b>\$ (1,037,777)</b>
Net Change in Fund Balance	\$ (157,870)	\$ (157,870)	\$ (137,935)
Beginning Balance, July 1	712,364	712,364	554,494
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 554,494</b>	<b>\$ 554,494</b>	<b>\$ 416,559</b>



# 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 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 next year, with increases in textbook rental income and decreases in various commissions. Net income of \$47,656 has been budgeted for the year.

**De Anza Enterprise Fund**

*Bookstore*

A 2% increase in textbook sales is projected for 2014/15. The general merchandise areas will be expanded in an effort to increase more sales. Textbook rental income is expected to continue to grow. Net income of \$5,733 has been budgeted for the year.

*Dining Services*

Dining is projecting fiscal year 2014/15 to be very similar to 2013/14. Small increases and decreases in various categories are expected to generate net income of \$2,525 for the year.

A net profit of \$8,258 has been budgeted for the De Anza Campus Center:

- Bookstore – \$5,733 Profit
- Dining Services –\$2,525 Profit

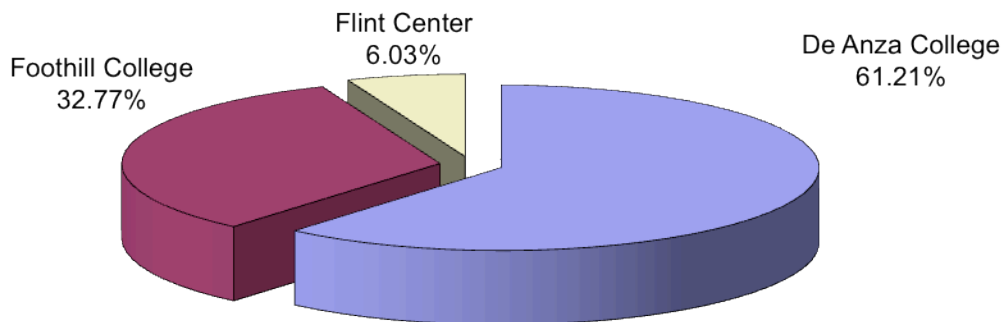
**Flint Center**

Flint Center is projecting total revenues of approximately \$657,356 for fiscal year 2014/15. This is based on a conservative estimate of sixty-one events (eighty-seven performances), as compared to fifty-eight events (eighty-five performances) in the 2013/14 season.

Expenses are projected at \$601,966, which is slightly lower than last year’s projected expenses. We have made moderate reductions to a few of our expense items and are continuing to have employees contribute towards their health insurance.

We anticipate a moderate net profit of \$55,390 at year’s end. However, this is based on our ability to continue the current momentum to attract corporate clients, book the facility during traditional non-peak times (summer and holidays), and to promote our executive suite program to new suite holders.

**Enterprise Fund Revenues**



**Foothill-DeAnza Community College District**

**Enterprise Fund**

**2014-15 BUDGETS**

<b>INCOME</b>	Foothill College	De Anza College	Flint Center	<b>Total Enterprise</b>
<b>Local</b>				
Sales	\$ 3,353,900	\$ 6,001,895	\$ 0	\$ 9,355,795
Other Local Income	220,040	674,100	657,356	1,551,496
<b>TOTAL INCOME</b>	<b>\$ 3,573,940</b>	<b>\$ 6,675,995</b>	<b>\$ 657,356</b>	<b>\$ 10,907,291</b>
<b>EXPENSES</b>				
<b>Cost of Sales</b>	\$ 2,569,800	\$ 4,206,400	\$ 0	\$ 6,776,200
Management Salaries	\$ 110,752	\$ 177,976	\$ 0	\$ 288,728
Contract Salaries	306,324	681,749	19,697	1,007,770
Student Salaries	89,700	383,000	0	472,700
Other	55,500	148,500	0	204,000
<b>Total Salaries</b>	\$ 562,276	\$ 1,391,225	\$ 19,697	\$ 1,973,198
<b>Total Staff Benefits</b>	\$ 151,911	\$ 328,505	\$ 7,603	\$ 488,019
General Administration	\$ 156,500	\$ 561,727	\$ 0	\$ 718,227
Depreciation	35,300	90,260	0	125,560
Utilities	18,000	55,800	45,000	118,800
Other Operating	0	0	529,667	529,667
<b>Total Operating</b>	\$ 209,800	\$ 707,787	\$ 574,667	\$ 1,492,254
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0
Other Capital Outlay	0	0	0	0
<b>Total Capital Outlay</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENSES</b>	<b>\$ 3,493,787</b>	<b>\$ 6,633,917</b>	<b>\$ 601,966</b>	<b>\$ 10,729,670</b>
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	(32,497)	(33,820)	0	(66,317)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (32,497)</b>	<b>\$ (33,820)</b>	<b>\$ 0</b>	<b>\$ (66,317)</b>
Net Increase (Decrease) in Retained Earnings	\$ 47,656	\$ 8,258	\$ 55,390	\$ 111,304
Beginning Balance, July 1	253,725	3,110,437	1,585,831	4,949,993
Adjustments to Beginning Balance	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 301,381</b>	<b>\$ 3,118,695</b>	<b>\$ 1,641,221</b>	<b>\$ 5,061,297</b>

**Foothill-DeAnza Community College District**

**Enterprise Fund**

**TOTAL ENTERPRISE**

<b>INCOME</b>	Revised Budget 13/14	Projected Actual 13/14	<b>Budget 14/15</b>
<b>Local</b>			
Sales	\$ 9,824,300	\$ 9,454,095	\$ 9,355,795
Other Local Income	1,456,545	1,621,799	1,551,496
<b>TOTAL INCOME</b>	<b>\$ 11,280,845</b>	<b>\$ 11,075,894</b>	<b>\$ 10,907,291</b>
<b>EXPENSES</b>			
<b>Cost of Sales</b>	\$ 6,995,178	\$ 6,806,200	\$ 6,776,200
Management Salaries	\$ 322,492	\$ 292,688	\$ 288,728
Contract Salaries	1,215,776	1,056,721	1,007,770
Student Salaries	588,500	472,700	472,700
Other	88,500	204,000	204,000
<b>Total Salaries</b>	\$ 2,215,268	\$ 2,026,109	\$ 1,973,198
<b>Total Staff Benefits</b>	\$ 521,852	\$ 540,650	\$ 488,019
General Administration	\$ 680,320	\$ 694,895	\$ 718,227
Depreciation	125,620	125,620	125,560
Utilities	118,800	118,800	118,800
Other Operating	542,947	542,947	529,667
<b>Total Operating</b>	\$ 1,467,687	\$ 1,482,262	\$ 1,492,254
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
<b>Total Capital Outlay</b>	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENSES</b>	<b>\$ 11,199,984</b>	<b>\$ 10,855,220</b>	<b>\$ 10,729,670</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	(45,100)	(59,195)	(66,317)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (45,100)</b>	<b>\$ (59,195)</b>	<b>\$ (66,317)</b>
Net Increase (Decrease) in Retained Earnings	\$ 35,761	\$ 161,479	\$ 111,304
Beginning Balance, July 1	4,788,514	4,788,514	4,949,993
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 4,824,275</b>	<b>\$ 4,949,993</b>	<b>\$ 5,061,297</b>

**Foothill-DeAnza Community College District**

**Enterprise Fund**

**FOOTHILL COLLEGE-TOTAL CAMPUS CENTER**

<b>INCOME</b>	Revised Budget 13/14	Projected Actual 13/14	<b>Budget 14/15</b>
<b>Local</b>			
Sales	\$ 3,381,900	\$ 3,400,200	\$ 3,353,900
Other Local Income	218,340	220,040	220,040
<b>TOTAL INCOME</b>	<b>\$ 3,600,240</b>	<b>\$ 3,620,240</b>	<b>\$ 3,573,940</b>
<b>EXPENSES</b>			
<b>Cost of Sales</b>	\$ 2,571,050	\$ 2,569,800	\$ 2,569,800
Management Salaries	\$ 132,495	\$ 112,000	\$ 110,752
Contract Salaries	439,115	350,500	306,324
Student Salaries	100,500	89,700	89,700
Other	30,000	55,500	55,500
<b>Total Salaries</b>	\$ 702,110	\$ 607,700	\$ 562,276
<b>Total Staff Benefits</b>	\$ 160,100	\$ 196,400	\$ 151,911
General Administration	\$ 87,100	\$ 151,350	\$ 156,500
Depreciation	35,300	35,300	35,300
Utilities	18,000	18,000	18,000
Other Operating	0	0	0
<b>Total Operating</b>	\$ 140,400	\$ 204,650	\$ 209,800
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
<b>Total Capital Outlay</b>	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENSES</b>	<b>\$ 3,573,660</b>	<b>\$ 3,578,550</b>	<b>\$ 3,493,787</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	(20,500)	(31,470)	(32,497)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (20,500)</b>	<b>\$ (31,470)</b>	<b>\$ (32,497)</b>
Net Increase (Decrease) in Retained Earnings	\$ 6,080	\$ 10,220	\$ 47,656
Beginning Balance, July 1	243,505	243,505	253,725
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 249,585</b>	<b>\$ 253,725</b>	<b>\$ 301,381</b>

**Foothill-DeAnza Community College District**

**Enterprise Fund**

**DE ANZA COLLEGE-TOTAL CAMPUS CENTER**

<b>INCOME</b>	Revised Budget 13/14	Projected Actual 13/14	<b>Budget 14/15</b>
<b>Local</b>			
Sales	\$ 6,442,400	\$ 6,053,895	\$ 6,001,895
Other Local Income	707,700	696,400	674,100
<b>TOTAL INCOME</b>	<b>\$ 7,150,100</b>	<b>\$ 6,750,295</b>	<b>\$ 6,675,995</b>
<b>EXPENSES</b>			
<b>Cost of Sales</b>	\$ 4,424,128	\$ 4,236,400	\$ 4,206,400
Management Salaries	\$ 189,997	\$ 180,688	\$ 177,976
Contract Salaries	757,607	687,167	681,749
Student Salaries	488,000	383,000	383,000
Other	58,500	148,500	148,500
<b>Total Salaries</b>	\$ 1,494,104	\$ 1,399,355	\$ 1,391,225
<b>Total Staff Benefits</b>	\$ 354,016	\$ 336,514	\$ 328,505
General Administration	\$ 593,220	\$ 543,545	\$ 561,727
Depreciation	90,320	90,320	90,260
Utilities	55,800	55,800	55,800
Other Operating	0	0	0
<b>Total Operating</b>	\$ 739,340	\$ 689,665	\$ 707,787
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
<b>Total Capital Outlay</b>	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENSES</b>	<b>\$ 7,011,588</b>	<b>\$ 6,661,934</b>	<b>\$ 6,633,917</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	(24,600)	(27,725)	(33,820)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (24,600)</b>	<b>\$ (27,725)</b>	<b>\$ (33,820)</b>
Net Increase (Decrease) in Retained Earnings	\$ 113,912	\$ 60,636	\$ 8,258
Beginning Balance, July 1	3,049,801	3,049,801	3,110,437
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 3,163,713</b>	<b>\$ 3,110,437</b>	<b>\$ 3,118,695</b>

# Foothill-DeAnza Community College District

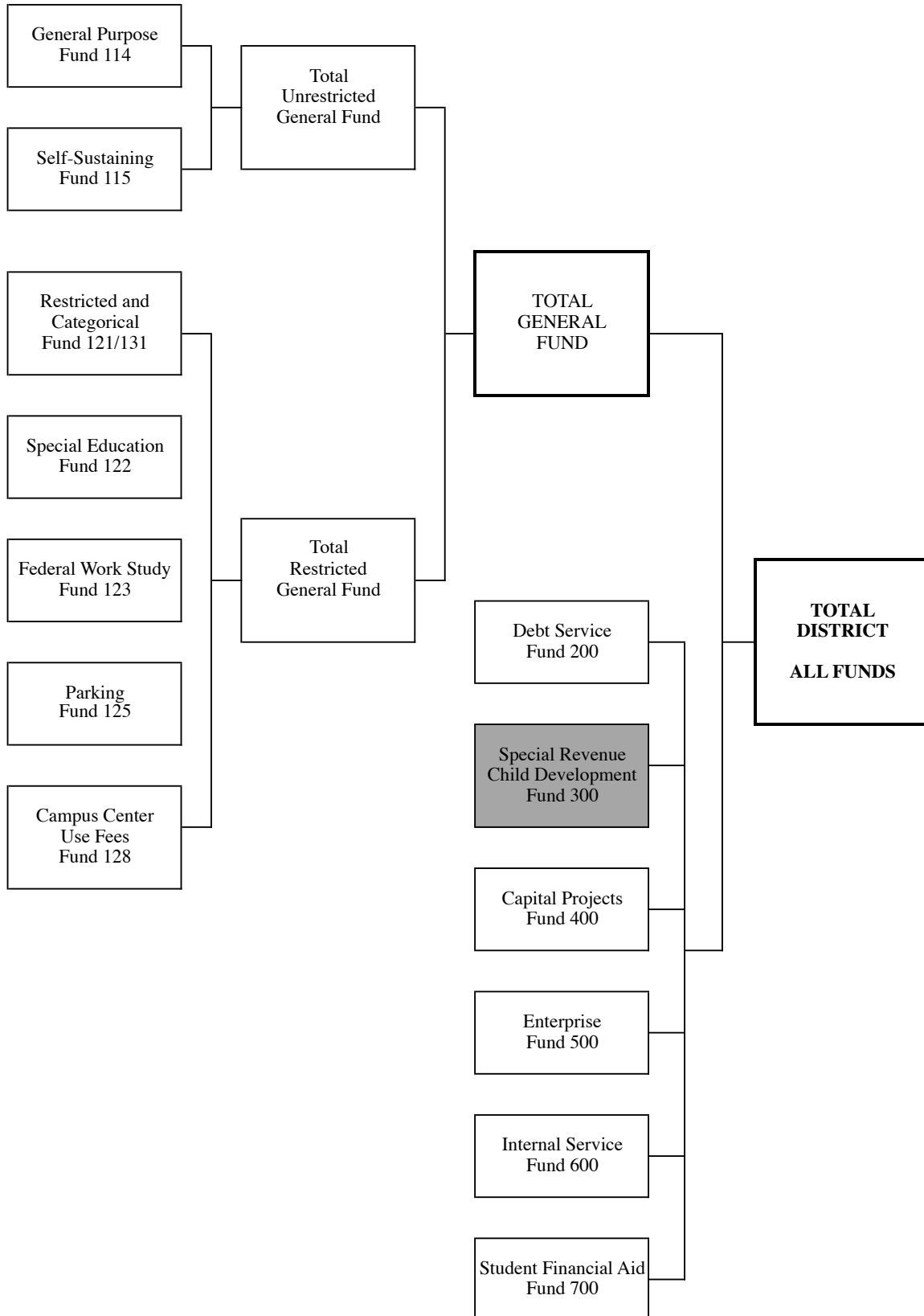
## Flint Center

### 2014-15 BUDGETS

INCOME	Revised Budget 13/14	Projected Actual 13/14	Budget 14/15
<b>Local</b>			
Event	\$ 0	\$ 0	\$ 0
Theatre Services	0	0	0
Box Office	0	0	0
Concession	0	0	0
Interest	0	0	10,925
Other	530,505	705,359	646,431
<b>TOTAL INCOME</b>	<b>\$ 530,505</b>	<b>\$ 705,359</b>	<b>\$ 657,356</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-teachers	0	0	0
Other Teachers	0	0	0
Other Non-teachers	0	0	0
<b>Total Certificated Salaries</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Contract Non-instructional	\$ 19,054	\$ 19,054	\$ 19,697
Contract Instructional Aides	0	0	0
Other Non-instructional	0	0	0
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 19,054</b>	<b>\$ 19,054</b>	<b>\$ 19,697</b>
<b>Total Salaries</b>	<b>\$ 19,054</b>	<b>\$ 19,054</b>	<b>\$ 19,697</b>
<b>Total Staff Benefits</b>	<b>\$ 7,736</b>	<b>\$ 7,736</b>	<b>\$ 7,603</b>
<b>Total Materials and Supplies</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Contracted Services	\$ 512,703	\$ 512,703	\$ 500,799
Lease of Equipment & Facilities	0	0	0
Utilities	45,000	45,000	45,000
Other Operating	30,244	30,244	28,868
<b>Total Operating</b>	<b>\$ 587,947</b>	<b>\$ 587,947</b>	<b>\$ 574,667</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>	<b>\$ 614,736</b>	<b>\$ 614,736</b>	<b>\$ 601,966</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>\$ (84,231)</b>	<b>\$ 90,623</b>	<b>\$ 55,390</b>
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
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ (84,231)	\$ 90,623	\$ 55,390
Beginning Balance, July 1	1,495,208	1,495,208	1,585,831
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 1,410,977</b>	<b>\$ 1,585,831</b>	<b>\$ 1,641,221</b>



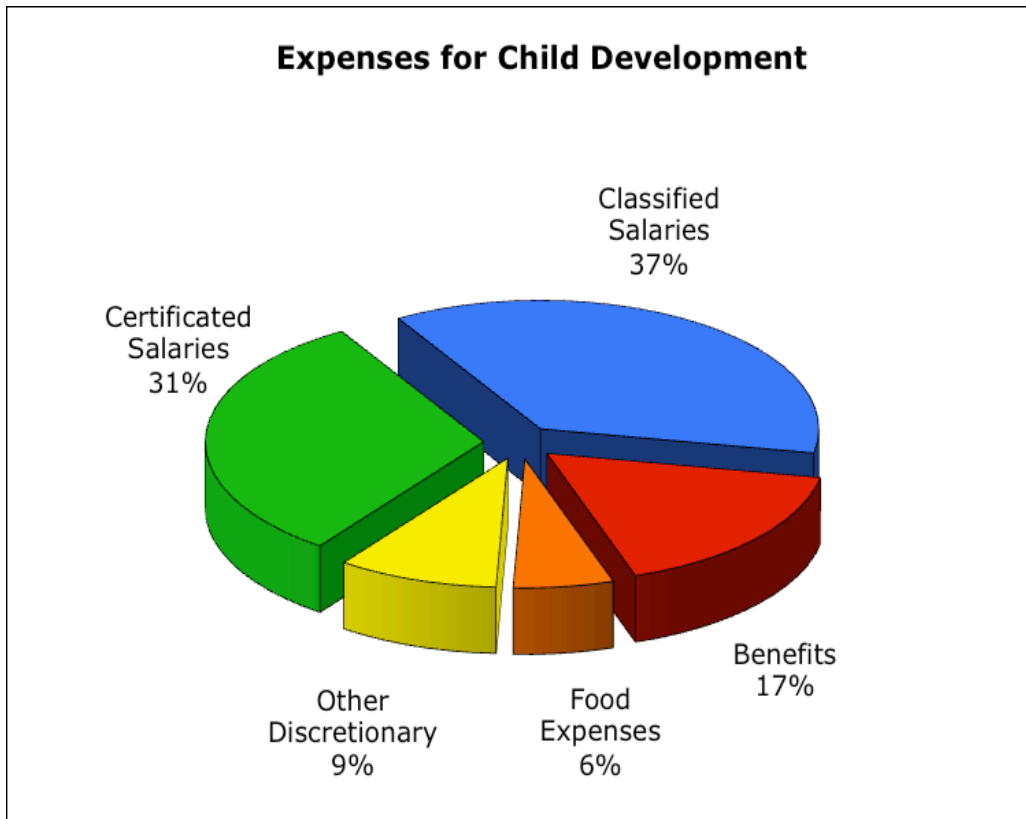
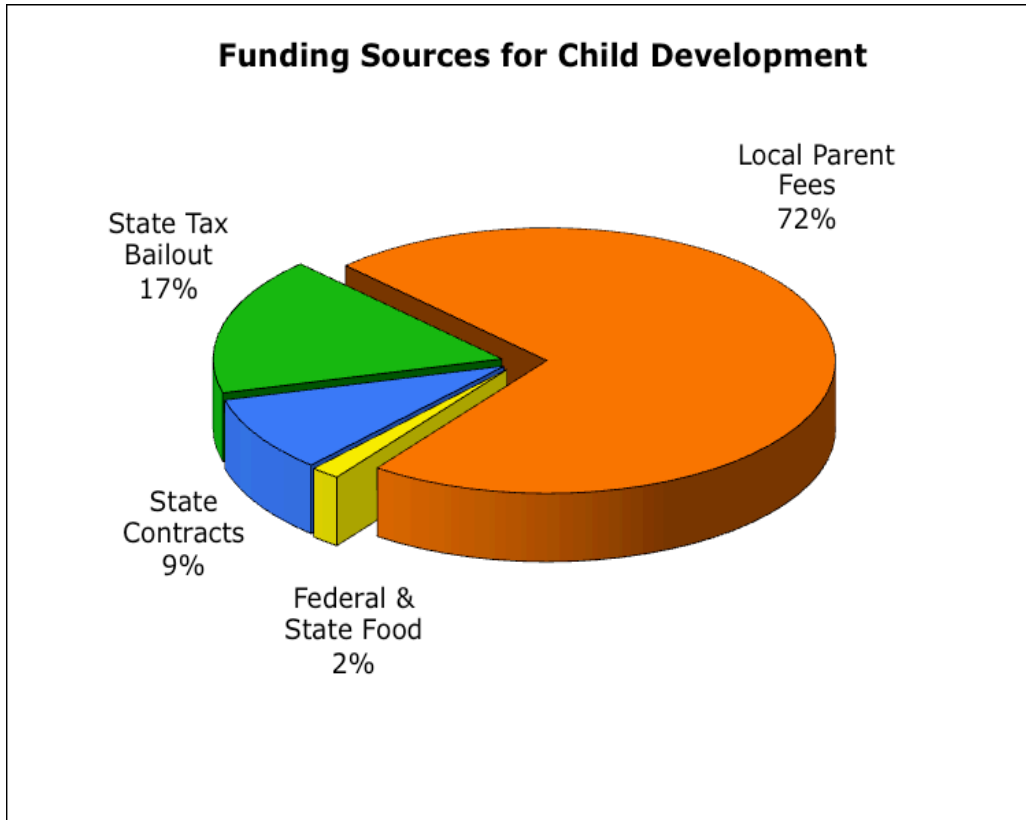
# CHILD DEVELOPMENT FUND



**CHILD DEVELOPMENT****Fund 300**

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

For 2014/15, the Child Development Center plans to operate year-round, utilizing seven out of nine classrooms. The Child Development Center anticipates serving approximately 110 full-time, full-fee-paying children and 35 full-time children that are state-subsidized. We are projecting \$1.74 million, or 72%, in revenue from local parent fees. From state sources, we anticipate receiving \$222,590, or 9%, from state contracts, and \$405,503, or 17%, 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 \$2.4 million for the Child Development Fund.



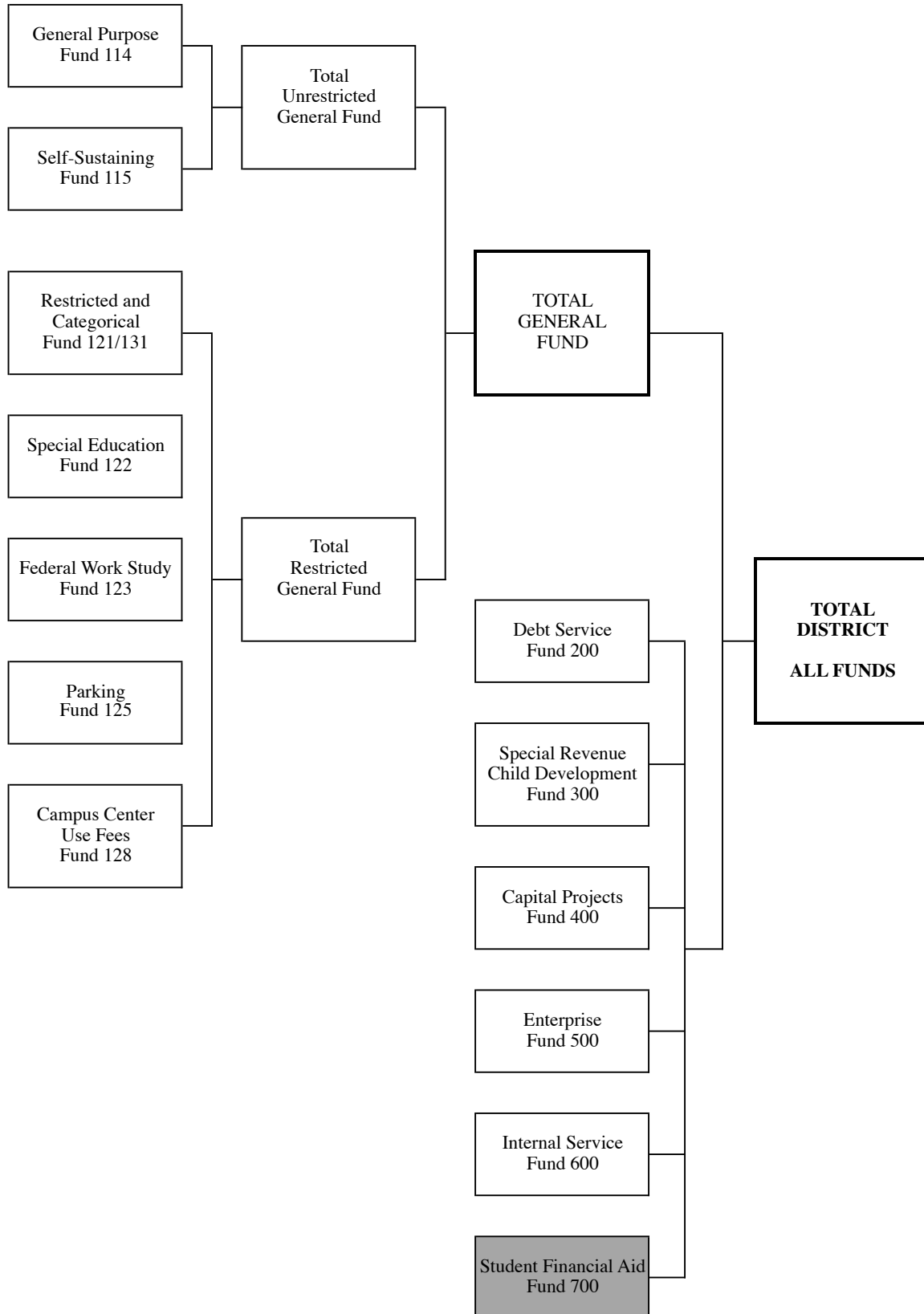
**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 300  
Child Development**

**2014-15 BUDGETS**

<b>INCOME</b>	Revised Budget 13/14	Projected Actual 13/14	<b>Budget 14/15</b>
<b>Federal</b>			
Child Care Food Program	\$ 38,000	\$ 38,000	\$ 38,000
Other Federal Income	0	0	0
<b>Total Federal Income</b>	<b>\$ 38,000</b>	<b>\$ 38,000</b>	<b>\$ 38,000</b>
<b>State</b>			
Department of Education	\$ 222,889	\$ 222,889	\$ 222,590
Child Dev. Center Tax Bailout	405,503	405,503	405,503
Child Care Food Program	1,600	1,600	1,500
Other State Revenue	0	0	0
<b>Total State Income</b>	<b>\$ 629,992</b>	<b>\$ 629,992</b>	<b>\$ 629,593</b>
<b>Local</b>			
Parent Fees	\$ 0	\$ 0	\$ 0
Parent Fees - Non Certified	1,662,169	1,662,169	1,742,000
Other Local Income	0	0	0
Interest	0	0	0
<b>Total Local Income</b>	<b>\$ 1,662,169</b>	<b>\$ 1,662,169</b>	<b>\$ 1,742,000</b>
<b>TOTAL INCOME</b>	<b>\$ 2,330,161</b>	<b>\$ 2,330,161</b>	<b>\$ 2,409,593</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	478,015	478,015	435,231
Other Teachers	0	0	0
Other Non-Teachers	295,521	295,521	322,802
<b>Total Certificated Salaries</b>	<b>\$ 773,535</b>	<b>\$ 773,535</b>	<b>\$ 758,033</b>
Contract Non-instructional	\$ 664,245	\$ 664,245	\$ 665,146
Contract Instructional Aides	0	0	0
Other Non-instructional	150,000	150,000	203,485
Other Instructional Aides	0	0	0
Students	128,000	128,000	46,785
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 942,245</b>	<b>\$ 942,245</b>	<b>\$ 915,415</b>
<b>Total Salaries</b>	<b>\$ 1,715,780</b>	<b>\$ 1,715,780</b>	<b>\$ 1,673,448</b>
<b>Total Staff Benefits</b>	<b>\$ 400,541</b>	<b>\$ 400,541</b>	<b>\$ 409,252</b>
<b>Total Materials and Supplies</b>	<b>\$ 174,000</b>	<b>\$ 174,000</b>	<b>\$ 174,000</b>
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	39,840	39,840	190,803
<b>Total Operating</b>	<b>\$ 39,840</b>	<b>\$ 39,840</b>	<b>\$ 190,803</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>	<b>\$ 2,330,161</b>	<b>\$ 2,330,161</b>	<b>\$ 2,447,503</b>
Transfers-in	\$ 0	\$ 0	\$ 37,910
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 37,910</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	836,213	836,213	836,213
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 836,213</b>	<b>\$ 836,213</b>	<b>\$ 836,213</b>

# STUDENT FINANCIAL AID FUND



**STUDENT FINANCIAL AID****Fund 700**

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

For the 2014/15 Tentative Budget, we are projecting \$24.1 million in revenue, which includes \$250,000 in scholarship revenue and other sources of funds from the Foundation, and we are projecting \$24.1 million in expenses.

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 700  
Student Financial Aid**

**2014-15 BUDGETS**

INCOME	Foothill College	De Anza College	Total Fund 700
<b>Federal</b>			
Perkins	\$ 0	\$ 0	\$ 0
Pell	5,130,000	17,331,168	22,461,168
Other Federal	25,000	30,000	55,000
<b>Total Federal Income</b>	<b>\$ 5,155,000</b>	<b>\$ 17,361,168</b>	<b>\$ 22,516,168</b>
<b>State</b>			
EOPS	\$ 0	\$ 0	\$ 0
Cal Grant	0	0	0
Other State	210,000	963,000	1,173,000
<b>Total State Income</b>	<b>\$ 210,000</b>	<b>\$ 963,000</b>	<b>\$ 1,173,000</b>
<b>Local</b>			
Interest	\$ 0	\$ 0	\$ 0
Other Local	300,000	150,000	450,000
<b>Total Local Income</b>	<b>\$ 300,000</b>	<b>\$ 150,000</b>	<b>\$ 450,000</b>
<b>TOTAL INCOME</b>	<b>\$ 5,665,000</b>	<b>\$ 18,474,168</b>	<b>\$ 24,139,168</b>
<b>EXPENSES</b>			
<b>Operating Expenses</b>	<b>\$ 300,000</b>	<b>\$ 150,000</b>	<b>\$ 450,000</b>
<b>Collection Costs (Perkins)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Student Grants</b>	<b>5,365,000</b>	<b>18,324,168</b>	<b>23,689,168</b>
<b>TOTAL EXPENSES</b>	<b>\$ 5,665,000</b>	<b>\$ 18,474,168</b>	<b>\$ 24,139,168</b>
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
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	183,813
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 183,813</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

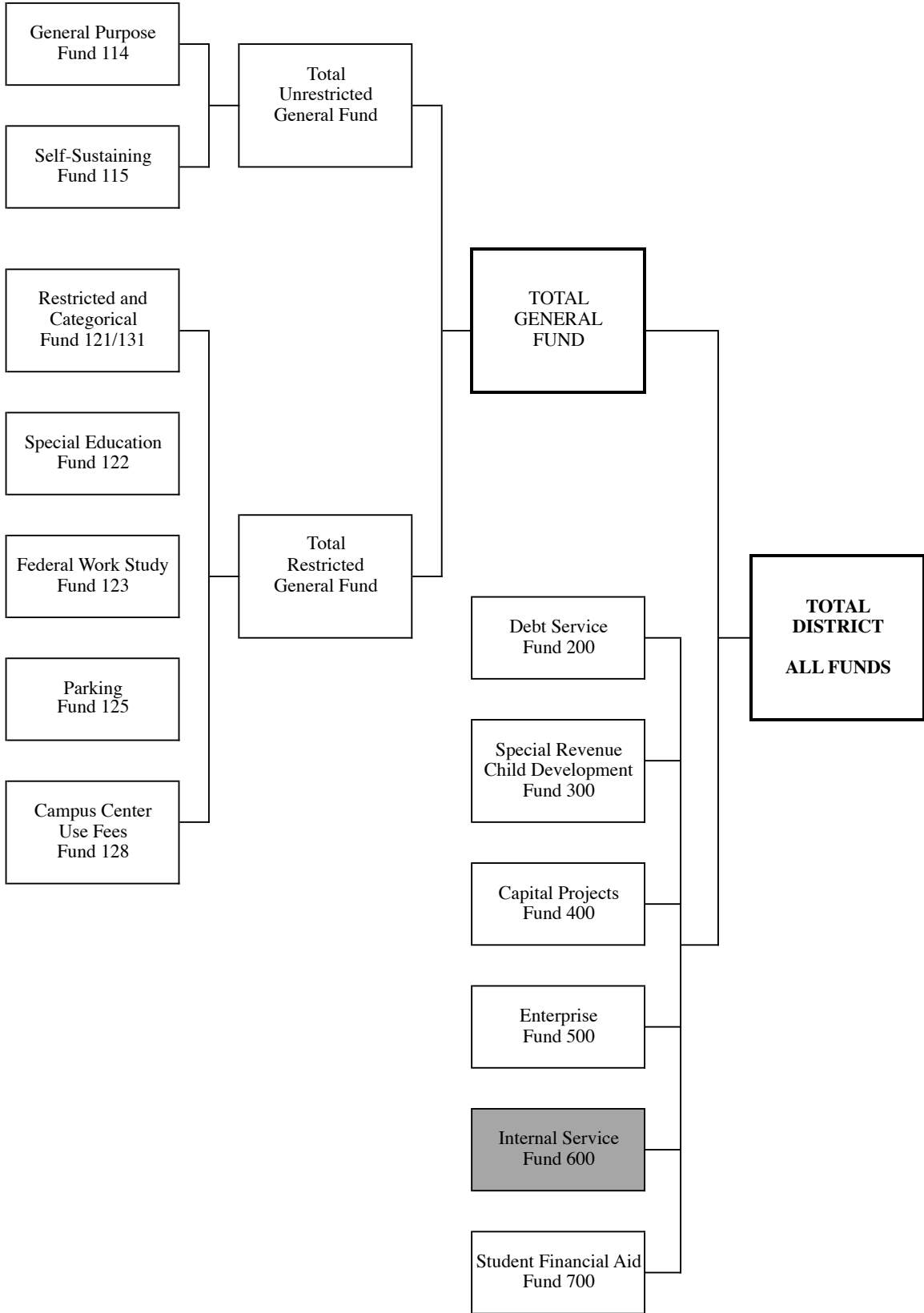
**Fund 700  
Student Financial Aid**

**TOTAL DISTRICT**

<b>INCOME</b>	Revised Budget 13/14	Projected Actual 13/14	<b>Budget 14/15</b>
<b>Federal</b>			
Perkins	\$ 0	\$ 0	\$ 0
Pell	19,453,866	19,453,866	22,461,168
Other Federal	70,000	70,000	55,000
<b>Total Federal Income</b>	\$ 19,523,866	\$ 19,523,866	\$ 22,516,168
<b>State</b>			
EOPS	\$ 0	\$ 0	\$ 0
Cal Grant	0	0	0
Other State	1,200,000	1,200,000	1,173,000
<b>Total State Income</b>	\$ 1,200,000	\$ 1,200,000	\$ 1,173,000
<b>Local</b>			
Interest	\$ 2,000	\$ 2,000	\$ 0
Other Local	250,000	256,682	450,000
<b>Total Local Income</b>	\$ 252,000	\$ 258,682	\$ 450,000
<b>TOTAL INCOME</b>	\$ 20,975,866	\$ 20,982,548	\$ 24,139,168
<b>EXPENSES</b>			
<b>Operating Expenses</b>	\$ 252,000	\$ 258,682	\$ 450,000
<b>Collection Costs (Perkins)</b>	0	0	0
<b>Student Grants</b>	0	0	23,689,168
<b>TOTAL EXPENSES</b>	\$ 252,000	\$ 258,682	\$ 24,139,168
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	(20,723,866)	(20,723,866)	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	\$ (20,723,866)	\$ (20,723,866)	\$ 0
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	748,848	748,848	183,813
Adjustments to Beginning Balance	(565,035)	(565,035)	0
<b>NET FUND BALANCE, June 30</b>	\$ 183,813	\$ 183,813	\$ 183,813



# INTERNAL SERVICE FUND



**INTERNAL SERVICE****Fund 600**

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

We have included an exhibit on the next page that summarizes Internal Service Fund balances. Since there are sufficient balances in this fund, we are recommending a transfer of \$1,500,000 to this fund from the General Purpose Fund in 2014/15, 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 \$10.7 million in this fund. These unrestricted monies will be set aside as a Rate Stabilization Fund to offset future benefits rate increases.

## INTERNAL SERVICE FUND BALANCES

### Summary of Beginning Balance

<b>Extended Sick Leave/Vacation Payout Reserve</b>	\$	273,254
 <b>OPEB transfers in from General Fund and Payments:</b>		
Unfunded Retiree Benefits Transfer In (07/08)		1,005,182
Unfunded Retiree Benefits Transfer In (08/09)		829,400
Unfunded Retiree Benefits Transfer In (09/10)		711,314
Unfunded Retiree Benefits Transfer In (10/11)		400,000
Unfunded Retiree Benefits Transfer In (11/12)		250,000
Unfunded Retiree Benefits Transfer In (12/13)		500,000
Unfunded Retiree Benefits Transfer In (13/14)		1,500,000
Transfer to JPA (07/08)		(1,005,182)
Transfer to JPA (08/09)		(829,400)
Transfer to CERBT (09/10)		(711,314)
Transfer to CERBT (10/11)		(400,000)
Transfer to CERBT (11/12)		(250,000)
Transfer to CERBT (12/13)		(500,000)
Transfer to CERBT (13/14)		(1,500,000)
FY 05/06 expenditure (JPA membership fee)		(3,000)
 <b>Medical Benefits Savings:</b>		
05/06 Medical Savings (Retiree and Active)		2,266,477
06/07 Medical Savings (Retiree and Active)		1,510,225
07/08 Medical Savings (Retiree and Active)		2,406,980
07/08 Medical Savings (Retiree and Active)-retain in F114 to offset 08/09 operating deficit		(2,406,980)
08/09 Medical Savings (Retiree and Active)		2,774,465
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
 <b>Workers Comp Savings:</b>		
05/06 Workers Comp Savings		626,619
06/07 Workers Comp Savings		288,414
07/08 Workers Comp Add'tl Costs		(311,758)
07/08 Workers Comp Add'tl Costs-transfer to F114		311,758
08/09 Workers Comp Add'tl Savings		1,502,491
 <b>07/01/14 Beginning Balance:</b>	 \$	 <u>13,975,268</u>
 Revenue		 42,360,129
Expenses		(42,360,129)
Unfunded Retiree Benefits Transfer In (14/15)		1,500,000
Transfer to CERBT (14/15)		(1,500,000)
<b>Projected 06/30/15 Ending Balance:</b>	 \$	 <u><u>13,975,268</u></u>
 <b><u>Summary of 06/30/15 Projected Ending Balance</u></b>		
Extended Sick Leave/Vacation Payout Reserve	\$	273,254
Reserves		2,000,000
Held in Liability for Future Transfer to VEBA Trust for Post-97 Health Benefits Reserve		1,000,000
<b>Restricted Ending Balance:</b>	 \$	 <u>3,273,254</u>
 <b>Unrestricted Fund Balance:</b>	 \$	 <u>10,702,014</u>
 <b>Total Projected 06/30/15 Ending Balance (Restricted and Unrestricted):</b>	 \$	 <u><u>13,975,268</u></u>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 600  
Internal Service**

**2014-15 BUDGETS**

<b>INCOME</b>	Active Employees	Retirees	<b>Total Fund 600</b>
Contributions - Active Benefits	\$ 33,198,225	\$ 0	\$ 33,198,225
Contributions - Retiree Benefits	0	9,161,904	9,161,904
Employee Contributions	0	0	0
<b>TOTAL INCOME</b>	<b>\$ 33,198,225</b>	<b>\$ 9,161,904</b>	<b>\$ 42,360,129</b>
<b>EXPENSES</b>			
Medical/Prescription/Dental/Vision	\$ 12,493,960	\$ 9,161,904	\$ 21,655,864
Retirement	17,765,727	0	17,765,727
Worker's Comp/Ext Sk Lv/Vac Pay	2,133,500	0	2,133,500
Unemployment Insurance	206,200	0	206,200
Other	598,838	0	598,838
<b>TOTAL EXPENSES</b>	<b>\$ 33,198,225</b>	<b>\$ 9,161,904</b>	<b>\$ 42,360,129</b>
Transfers-in	\$ 0	\$ 1,500,000	\$ 1,500,000
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	(1,500,000)	(1,500,000)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	13,975,268
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 13,975,268</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

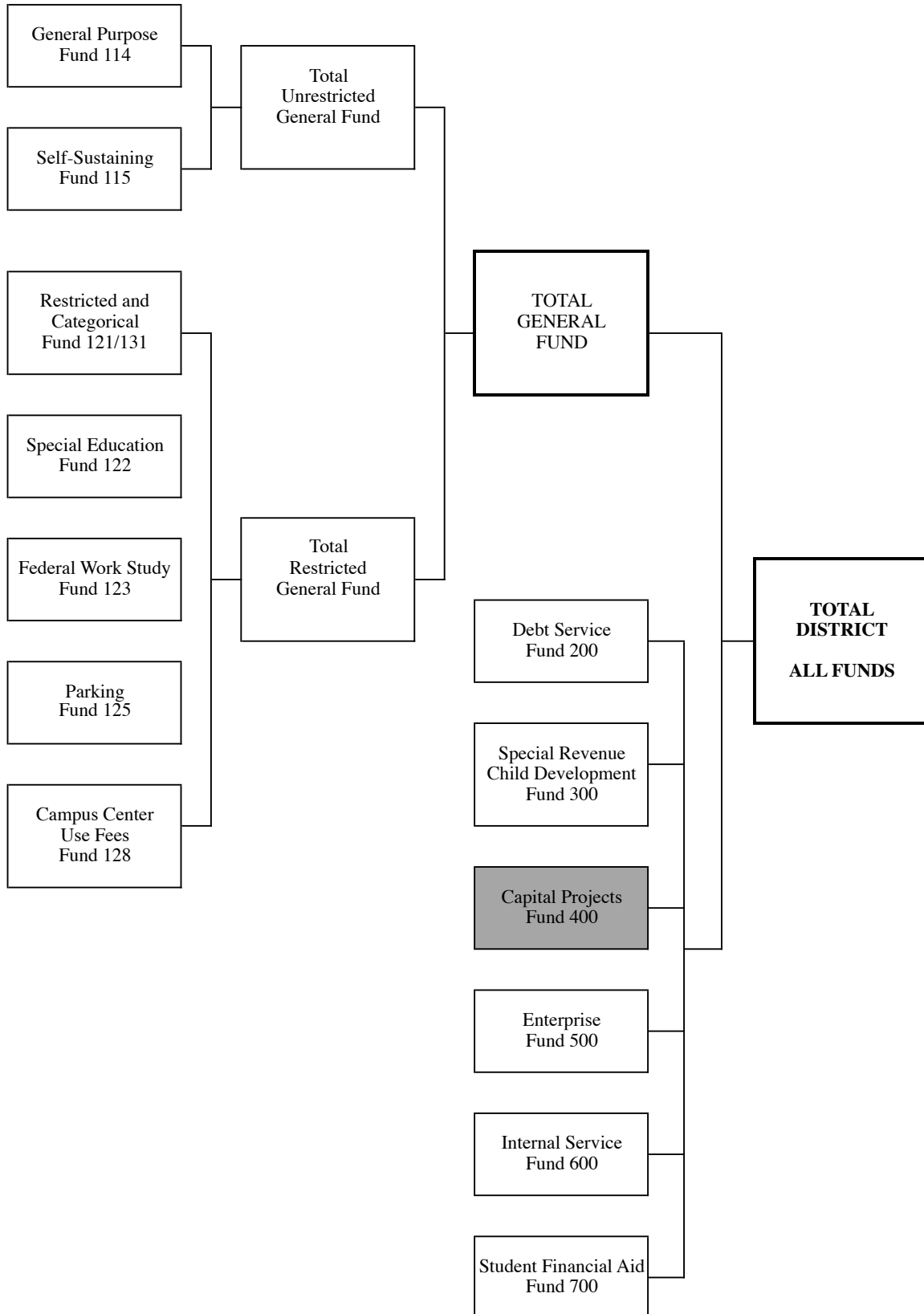
**Fund 600  
Internal Service**

**ACTIVE EMPLOYEES AND RETIREES**

<b>INCOME</b>	Revised Budget 13/14	Projected Actual 13/14	<b>Budget 14/15</b>
Contributions - Active Benefits	\$ 33,265,178	\$ 33,265,178	\$ 33,198,225
Contributions - Retiree Benefits	9,845,079	9,845,079	9,161,904
Employee Contributions	0	4,588,195	0
<b>TOTAL INCOME</b>	<b>\$ 43,110,257</b>	<b>\$ 47,698,452</b>	<b>\$ 42,360,129</b>
<b>EXPENSES</b>			
Medical/Prescription/Dental/Vision	\$ 22,488,159	\$ 27,076,354	\$ 21,655,864
Retirement	17,634,529	17,634,529	17,765,727
Worker's Comp/Ext Sk Lv/Vac Pay	2,168,100	2,168,100	2,133,500
Unemployment Insurance	192,500	192,500	206,200
Other	626,969	626,969	598,838
<b>TOTAL EXPENSES</b>	<b>\$ 43,110,257</b>	<b>\$ 47,698,452</b>	<b>\$ 42,360,129</b>
Transfers-in	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	(1,500,000)	(1,500,000)	(1,500,000)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
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
<b>NET FUND BALANCE, June 30</b>	<b>\$ 13,975,268</b>	<b>\$ 13,975,268</b>	<b>\$ 13,975,268</b>



# CAPITAL PROJECTS FUND



## **CAPITAL PROJECTS**

### **Fund 400**

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

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

#### **Measure E Projects:**

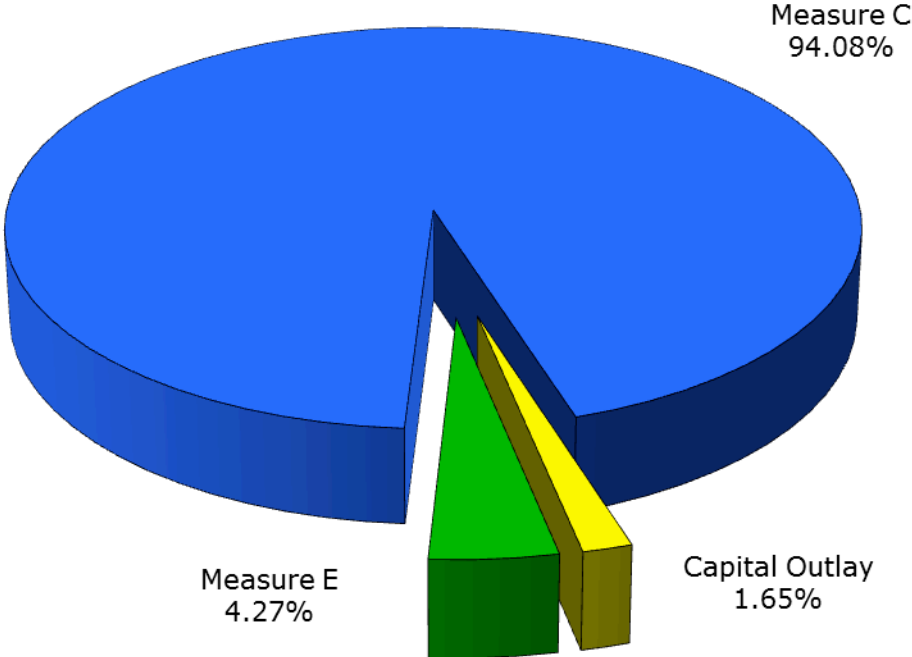
On November 2, 1999, voters in the district's service area approved by a 71.9% margin a \$248 million bond (Measure E) to renovate and expand college facilities to meet current health, safety and instruction standards. The projects include replacing aging roofs and deteriorating plumbing and electrical 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**



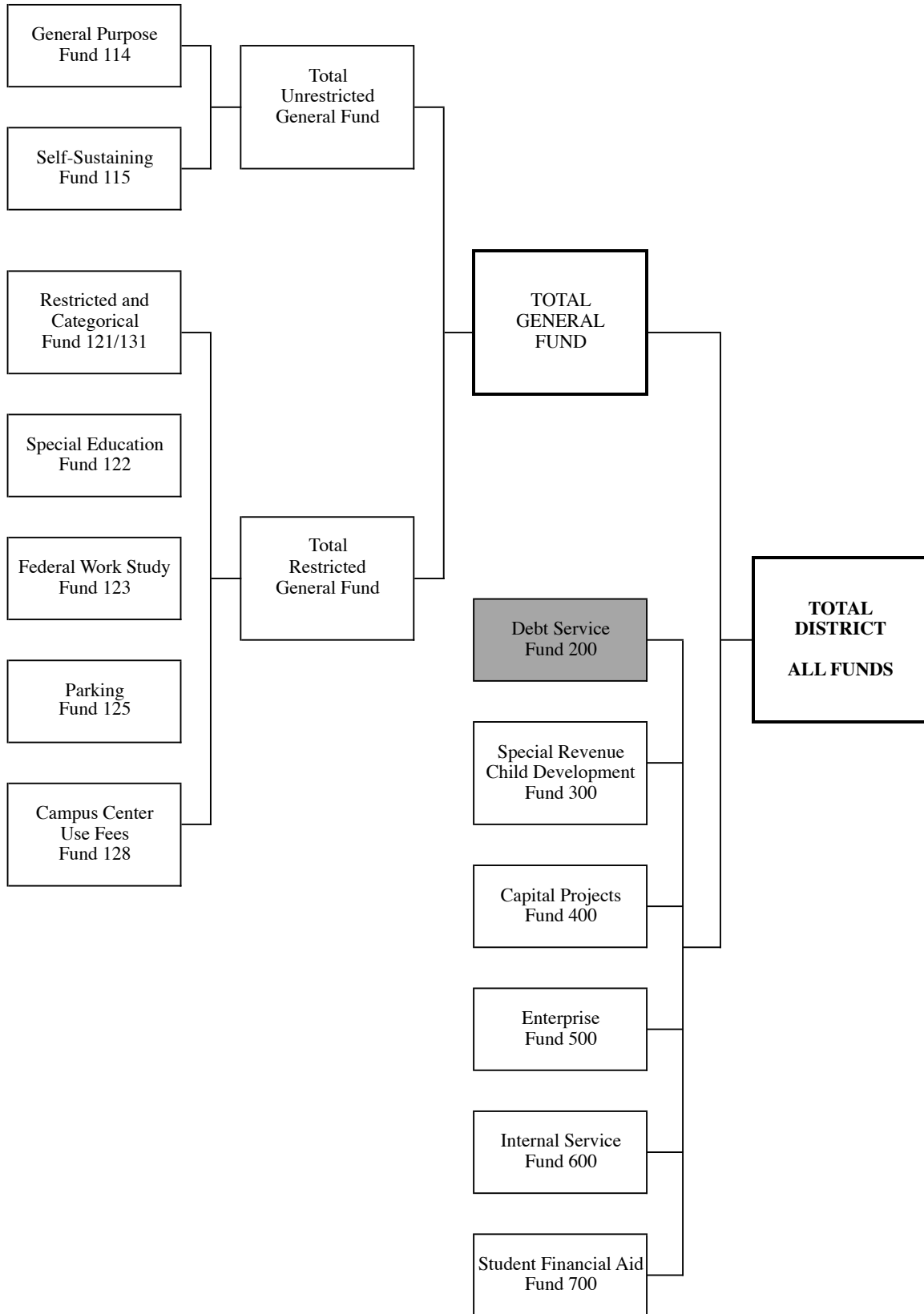
**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 400  
Capital Projects**

**2014-15 BUDGETS**

INCOME	Revised Budget 13/14	Projected Actual 13/14	Budget 14/15
<b>State</b>	\$ 0	\$ 387,438	\$ 0
<b>Local</b>	1,575,000	1,575,000	740,000
<b>TOTAL INCOME</b>	<b>\$ 1,575,000</b>	<b>\$ 1,962,438</b>	<b>\$ 740,000</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	0	0	0
Other Teachers	0	0	0
Other Non-Teachers	0	0	0
<b>Total Certificated Salaries</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Contract Non-instructional	\$ 2,342,551	\$ 2,342,551	\$ 1,809,797
Contract Instructional Aides	0	0	0
Other Non-instructional	0	0	0
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 2,342,551</b>	<b>\$ 2,342,551</b>	<b>\$ 1,809,797</b>
<b>Total Salaries</b>	<b>\$ 2,342,551</b>	<b>\$ 2,342,551</b>	<b>\$ 1,809,797</b>
<b>Total Staff Benefits</b>	<b>\$ 875,388</b>	<b>\$ 875,388</b>	<b>\$ 638,279</b>
<b>Total Materials and Supplies</b>	<b>\$ 100,310</b>	<b>\$ 100,310</b>	<b>\$ 200</b>
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	14,985,464	15,372,902	17,775,454
<b>Total Operating</b>	<b>\$ 14,985,464</b>	<b>\$ 15,372,902</b>	<b>\$ 17,775,454</b>
Site Improvement	\$ 0	\$ 0	\$ 0
Buildings	0	0	0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	40,084,241	40,084,241	38,690,226
<b>Total Capital Outlay</b>	<b>\$ 40,084,241</b>	<b>\$ 40,084,241</b>	<b>\$ 38,690,226</b>
<b>TOTAL EXPENSES</b>	<b>\$ 58,387,954</b>	<b>\$ 58,775,392</b>	<b>\$ 58,913,956</b>
Transfers-in	\$ 1,195,304	\$ 1,195,304	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 1,195,304</b>	<b>\$ 1,195,304</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ (55,617,650)	\$ (55,617,650)	\$ (58,173,956)
Beginning Balance, July 1	156,922,456	156,922,456	101,434,606
Adjustments to Beginning Balance	129,799	129,799	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 101,434,606</b>	<b>\$ 101,434,606</b>	<b>\$ 43,260,650</b>

# 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 3.00% to 5.250%. 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 5.00%. 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 .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.

Debt Instruments	Final Payment Due	Net FY 2014/15 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	995,868	-	-
\$11.3M COP, Financing	06/2021	1,067,373	-	-	-	1,035,352	32,021
Total Annual Payments		\$ 2,504,295	\$ 404,224	\$ 36,830	\$ 995,868	\$ 1,035,352	\$ 32,021
Outstanding Principal Balance as 06/30/14			\$ 2,232,877	\$ 225,352	\$ 6,093,415	\$ 6,208,000	\$ 192,000

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 200  
Debt Service**

**2014-15 BUDGETS**

	Revised Budget 13/14	Projected Actual 13/14	Budget 14/15
<b>INCOME</b>			
<b>Local</b>			
Property Taxes	\$ 32,794,150	\$ 32,794,150	\$ 33,872,100
Interest	102,023	102,023	0
Other	0	0	0
<b>TOTAL INCOME</b>	<b>\$ 32,896,173</b>	<b>\$ 32,896,173</b>	<b>\$ 33,872,100</b>
<b>EXPENSES</b>			
Other Operating	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENSES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Transfers-in	\$ 2,757,864	\$ 3,217,408	\$ 2,474,699
Other Sources	32,541	32,541	32,096
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	(35,686,578)	(36,146,122)	(36,378,895)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (32,896,173)</b>	<b>\$ (32,896,173)</b>	<b>\$ (33,872,100)</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	23,640,965	23,640,965	23,640,965
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 23,640,965</b>	<b>\$ 23,640,965</b>	<b>\$ 23,640,965</b>





# **SUPPLEMENTAL INFORMATION**

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2013-2014  
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
<b>INCOME</b>								
Federal Income	\$ 2,093,968	\$ 0	\$ 38,000	\$ 19,523,866	\$ 0	\$ 0	\$ 21,655,834	\$ 0
State Income	57,570,796	0	629,992	1,200,000	387,438	0	59,788,226	0
Local Income	146,263,930	11,075,894	1,662,169	258,682	1,575,000	32,896,173	193,731,848	47,698,452
<b>TOTAL INCOME</b>	<b>\$ 205,928,693</b>	<b>\$ 11,075,894</b>	<b>\$ 2,330,161</b>	<b>\$ 20,982,548</b>	<b>\$ 1,962,438</b>	<b>\$ 32,896,173</b>	<b>\$ 275,175,907</b>	<b>\$ 47,698,452</b>
<b>EXPENSES</b>								
Cost of Sales	\$ 0	\$ 6,806,200	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,806,200	\$ 0
Certificated Salaries	85,867,610	0	773,535	0	0	0	86,641,145	0
Classified Salaries	42,204,832	2,026,109	942,245	0	2,342,551	0	47,515,737	0
Employee Benefits	38,949,195	540,650	400,541	0	875,388	0	40,765,774	47,698,452
Materials and Supplies	3,754,045	0	174,000	0	100,310	0	4,028,355	0
Operating Expenses	26,969,834	1,482,262	39,840	258,682	15,372,902	0	44,123,520	0
Capital Outlay	736,464	0	0	0	40,084,241	0	40,820,705	0
<b>TOTAL EXPENSES</b>	<b>\$ 198,481,982</b>	<b>\$ 10,855,220</b>	<b>\$ 2,330,161</b>	<b>\$ 258,682</b>	<b>\$ 58,775,392</b>	<b>\$ 0</b>	<b>\$ 270,701,437</b>	<b>\$ 47,698,452</b>
<b>TRANSFERS AND OTHER</b>								
Transfers-in	\$ 5,295,961	\$ 0	\$ 0	\$ 0	\$ 1,195,304	\$ 3,217,408	\$ 9,708,674	\$ 1,500,000
Other Sources	364	0	0	0	0	32,541	32,905	0
Intrafund Transfers	0	0	0	0	0	0	0	0
Transfers-out	(11,208,673)	0	0	0	0	0	(11,208,673)	0
Contingency	0	0	0	0	0	0	0	0
Other Out Go	(607,980)	(59,195)	0	(20,723,866)	0	(36,146,122)	(57,537,163)	(1,500,000)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (6,520,327)</b>	<b>\$ (59,195)</b>	<b>\$ 0</b>	<b>\$ (20,723,866)</b>	<b>\$ 1,195,304</b>	<b>\$ (32,896,173)</b>	<b>\$ (59,004,257)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>								
Net Change in Fund Balance	\$ 926,384	\$ 161,479	\$ 0	\$ 0	\$ (55,617,650)	\$ 0	\$ (54,529,786)	\$ 0
Beginning Balance, July 1	61,142,751	4,788,514	836,213	748,848	156,922,456	23,640,965	248,079,748	13,975,288
Adjustments to Beginning Balance	61,843	0	0	(565,035)	129,799	0	(373,393)	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 62,130,979</b>	<b>\$ 4,949,993</b>	<b>\$ 836,213</b>	<b>\$ 183,813</b>	<b>\$ 101,434,606</b>	<b>\$ 23,640,965</b>	<b>\$ 193,176,569</b>	<b>\$ 13,975,288</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2013-2014**

**Projected Actual Summary  
for GENERAL FUNDS**

	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	Restricted & Categorical Fund 121/131	Special Educ. Fund 122	Federal Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
<b>INCOME</b>										
Federal Income	\$ 0	\$ 0	\$ 0	\$ 1,688,919	\$ 0	\$ 405,049	\$ 0	\$ 0	\$ 2,093,968	\$ 2,093,968
State Income	43,917,460	1,143,910	45,061,370	10,298,831	2,210,595	0	0	0	12,509,426	57,570,796
Local Income	128,873,859	10,413,896	139,287,755	2,360,207	0	0	2,293,968	2,322,000	6,976,175	146,263,930
<b>TOTAL INCOME</b>	<b>\$ 172,791,319</b>	<b>\$ 11,557,806</b>	<b>\$ 184,349,125</b>	<b>\$ 14,347,957</b>	<b>\$ 2,210,595</b>	<b>\$ 405,049</b>	<b>\$ 2,293,968</b>	<b>\$ 2,322,000</b>	<b>\$ 21,579,569</b>	<b>\$ 205,928,693</b>
<b>EXPENSES</b>										
Certificated Salaries	\$ 79,985,041	\$ 674,352	\$ 80,659,393	\$ 2,084,273	\$ 3,052,184	\$ 0	\$ 0	\$ 71,760	\$ 5,208,217	\$ 85,867,610
Classified Salaries	30,956,328	1,968,732	32,925,060	5,173,141	1,972,904	522,715	1,013,827	597,185	9,279,772	42,204,832
Employee Benefits	34,072,198	671,839	34,744,037	2,275,749	1,360,751	0	333,443	235,215	4,205,158	38,949,195
Materials and Supplies	2,273,941	243,075	2,517,016	1,110,069	38,514	12,769	0	75,677	1,237,029	3,754,045
Operating Expenses	16,911,188	6,329,927	23,241,115	3,060,222	399,211	4,580	110,000	154,705	3,728,719	26,969,834
Capital Outlay	217,250	16,284	233,534	295,083	7,000	0	0	200,847	502,930	736,464
<b>TOTAL EXPENSES</b>	<b>\$ 164,415,948</b>	<b>\$ 9,904,209</b>	<b>\$ 174,320,157</b>	<b>\$ 13,998,536</b>	<b>\$ 6,830,565</b>	<b>\$ 540,065</b>	<b>\$ 1,457,270</b>	<b>\$ 1,335,389</b>	<b>\$ 24,161,825</b>	<b>\$ 198,481,982</b>
<b>TRANSFERS AND OTHER</b>										
Transfers-in	\$ 3,900	\$ 0	\$ 3,900	\$ 93,131	\$ 4,262,406	\$ 135,016	\$ 801,508	\$ 0	\$ 5,292,061	\$ 5,295,961
Other Sources	364	0	364	0	0	0	0	0	0	364
Intrafund Transfers	72,641	(72,641)	0	0	0	0	0	0	0	0
Transfers-out	(8,001,933)	(420,153)	(8,422,086)	0	(3,900)	0	(1,638,206)	(1,144,481)	(2,786,587)	(11,208,673)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Out Go	0	0	0	(607,980)	0	0	0	0	(607,980)	(607,980)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (7,925,028)</b>	<b>\$ (492,793)</b>	<b>\$ (8,417,822)</b>	<b>\$ (514,849)</b>	<b>\$ 4,258,506</b>	<b>\$ 135,016</b>	<b>\$ (836,698)</b>	<b>\$ (1,144,481)</b>	<b>\$ 1,897,494</b>	<b>\$ (6,520,327)</b>
<b>FUND BALANCE</b>										
Net Change in Fund Balance	\$ 450,343	\$ 1,160,804	\$ 1,611,147	\$ (165,428)	\$ (361,464)	\$ 0	\$ 0	\$ (157,870)	\$ (684,762)	\$ 926,384
Beginning Balance, July 1	44,970,301	8,638,613	53,608,915	6,460,008	361,464	0	0	712,364	7,533,837	61,142,751
Adjustments to Beginning Balance	61,843	0	61,843	0	0	0	0	0	0	61,843
<b>NET FUND BALANCE, June 30</b>	<b>\$ 45,482,487</b>	<b>\$ 9,799,417</b>	<b>\$ 55,281,904</b>	<b>\$ 6,294,580</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 554,494</b>	<b>\$ 6,849,074</b>	<b>\$ 62,130,979</b>

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS PROJECTED FOR 6/30/14

TO

Fund	Unrestricted General Funds			Restricted General Funds					All Other Funds					Total	
	General 114	Self-Sustaining 115		Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Enterprise Funds	Child Development 300	Financial Aid 700	Internal Service 600	Capital Projects 400		Debt Service 200
114		5,000		93,131	4,262,406	135,016	801,508					1,500,000	715,914	493,958	8,006,933
115	72,641												374,237	45,916	492,794
121/131															0
122	3,900														3,900
123															0
125															0
128													105,153	1,638,206	1,638,206
Enterprise														1,039,328	1,144,481
300															0
700															0
600															0
400															0
200															0
Total	76,541	5,000		93,131	4,262,406	135,016	801,508	0	0	0	0	1,500,000	1,195,304	3,217,408	11,286,314

Inter-Fund Transfers:

Fund 114 to 121/131:	87,939	for salary backfill	Fund 115 to 200:	45,916	for Debt Service
	5,192	to transfer prior year Veterans' Program revenue	Fund 115 to 400:	350,000	for District Office Building renovation
Fund 114 to 122:	4,126,587	for Special Ed match		24,237	for sculpture base at PSEC building at Foothill
	26,789	for salary backfill	Fund 122 to 114:	3,900	for recruitment costs
Fund 114 to 123:	109,030	for Cost of Living Adjustment	Fund 125 to 200:	1,638,206	for Debt Service
Fund 114 to 125:	135,016	for Federal Work Study match	Fund 128 to 200:	1,039,328	for Debt Service
Fund 114 to 200:	801,508	to offset Parking Fund operating deficit	Fund 128 to 400:	105,153	for De Anza elevator upgrade
Fund 114 to 400:	493,958	for Debt Service			
Fund 114 to 600:	715,914	for various capital outlay projects			
Fund 114 to 600:	1,500,000	for 13/14 OPEB Liability			

Intra-Fund Transfers (Between Unrestricted General Funds):

Fund 114 to 115:	5,000	for one-time transfer of funds for De Anza ePRINTit
Fund 115 to 114:	72,641	for one-time KCI "B" budget augmentation

Intra-Fund Transfers (Between Restricted General Funds):

CALIFORNIA COMMUNITY COLLEGES  
GANN LIMIT WORKSHEET  
2014-15

DISTRICT NAME: Foothill-De Anza Community College District  
DATE: May 29, 2014

I. **2014-15 APPROPRIATIONS LIMIT:**

A.	2013-14 Appropriations Limit	\$ <u>228,311,767</u>
B.	2014-15 Price Factor: .9977	
C.	Population factor:	
	1. 2012-13 Second Period Actual FTES <u>27,823.58</u>	
	2. 2013-14 Second Period Actual FTES <u>27,160.01</u>	
	3. 2014-15 Population change factor <u>.9762</u> (line C.2. divided by line C.1.)	
D.	2013-14 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)	\$ <u>222,365,328</u>
E.	Adjustments to increase limit:	
	1. Transfers in of financial responsibility	\$ .....
	2. Temporary voter approved increases	_____
	3. Total adjustments - increase	_____
	Sub-Total	\$ <u>222,365,328</u>
F.	Adjustments to decrease limit:	
	1. Transfers out of financial responsibility	\$ .....
	2. Lapses of voter approved increases	_____
	3. Total adjustments - decrease	_____ < >
G.	2014-15 Appropriations Limit	\$ <u>222,365,328</u>

II. **2014-15 APPROPRIATIONS SUBJECT TO LIMIT:**

A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)	\$ 29,114,727
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)	465,515
C.	Local Property taxes	83,598,530
D.	Estimated excess Debt Service taxes	.....
E.	Estimated Parcel taxes, Square Foot taxes, etc.	.....
F.	Interest on proceeds of taxes	.....
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates	_____ < >
H.	2014-15 Appropriations Subject to Limit	\$ <u>113,178,772</u>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT  
LONG TERM DEBT  
AS OF 06/30/14**

<b>LONG TERM DEBT SUMMARY</b>				
	CERTIFICATE OF PARTICIPATION	1999 GENERAL OBLIGATION BOND	2006 GENERAL OBLIGATION BOND	ANNUAL DEBT SERVICE
<b>Balance 06/30/14</b>	<b>\$6,400,000</b>	<b>\$135,712,352</b>	<b>\$410,511,937</b>	<b>\$552,624,289</b>
Principal	815,000	835,000	2,665,000	4,315,000
Net Interest	252,373	2,895,900	18,284,425	21,432,698
<b>Balance 06/30/15</b>	<b>\$5,585,000</b>	<b>\$134,877,352</b>	<b>\$407,846,937</b>	<b>\$548,309,289</b>
Principal	840,000	5,246,833	3,265,000	9,351,833
Net Interest	221,773	5,445,654	18,136,175	23,803,602
<b>Balance 06/30/16</b>	<b>\$4,745,000</b>	<b>\$129,630,519</b>	<b>\$404,581,937</b>	<b>\$538,957,455</b>
Principal	880,000	1,878,361	3,925,000	6,683,361
Net Interest	183,923	5,701,589	17,956,425	23,841,937
<b>Balance 06/30/17</b>	<b>\$3,865,000</b>	<b>\$127,752,158</b>	<b>\$400,656,937</b>	<b>\$532,274,095</b>
Principal	915,000	4,921,117	4,630,000	10,466,117
Net Interest	151,363	5,984,296	17,742,550	23,878,208
<b>Balance 06/30/18</b>	<b>\$2,950,000</b>	<b>\$122,831,041</b>	<b>\$396,026,937</b>	<b>\$521,807,978</b>
Principal	950,000	5,334,093	5,395,000	11,679,093
Net Interest	117,050	6,191,482	17,491,925	23,800,457
<b>Balance 06/30/19</b>	<b>\$2,000,000</b>	<b>\$117,496,949</b>	<b>\$390,631,937</b>	<b>\$510,128,885</b>
Principal	980,000	5,783,296	6,215,000	12,978,296
Net Interest	80,000	6,389,867	17,201,675	23,671,542
<b>Balance 06/30/20</b>	<b>\$1,020,000</b>	<b>\$111,713,653</b>	<b>\$384,416,937</b>	<b>\$497,150,589</b>
Principal	1,020,000	6,283,448	7,100,000	14,403,448
Net Interest	40,800	6,572,365	16,868,800	23,481,965
<b>Balance 06/30/21</b>	<b>\$0</b>	<b>\$105,430,205</b>	<b>\$377,316,937</b>	<b>\$482,747,142</b>
Principal	0	5,903,817	8,055,000	13,958,817
Net Interest	0	4,347,346	16,489,925	20,837,271
<b>Balance 06/30/22</b>	<b>\$0</b>	<b>\$99,526,389</b>	<b>\$369,261,937</b>	<b>\$468,788,325</b>
Principal	0	6,584,571	9,080,000	15,664,571
Net Interest	0	4,354,480	16,061,550	20,416,030
<b>Balance 06/30/23</b>		<b>\$92,941,818</b>	<b>\$360,181,937</b>	<b>\$453,123,755</b>
Principal	0	8,629,308	10,180,000	18,809,308
Net Interest	0	6,088,492	15,580,050	21,668,542
<b>Balance 06/30/24</b>		<b>\$84,312,510</b>	<b>\$350,001,937</b>	<b>\$434,314,447</b>
Principal	0	4,568,868	11,360,000	15,928,868
Net Interest	0	11,290,382	15,041,550	26,331,932
<b>Balance 06/30/25</b>		<b>\$79,743,643</b>	<b>\$338,641,937</b>	<b>\$418,385,579</b>
Principal	0	4,592,271	12,630,000	17,222,271
Net Interest	0	12,291,979	14,441,800	26,733,779
<b>Balance 06/30/26</b>		<b>\$75,151,372</b>	<b>\$326,011,937</b>	<b>\$401,163,309</b>
Principal	0	4,618,207	13,990,000	18,608,207
Net Interest	0	14,346,043	13,776,300	28,122,343
<b>Balance 06/30/27</b>		<b>\$70,533,165</b>	<b>\$312,021,937</b>	<b>\$382,555,102</b>
Principal	0	4,647,322	15,445,000	20,092,322
Net Interest	0	14,451,928	13,062,425	27,514,353
<b>Balance 06/30/28</b>		<b>\$65,885,843</b>	<b>\$296,576,937</b>	<b>\$362,462,780</b>
Principal	0	4,675,690	17,300,000	21,975,690
Net Interest	0	15,628,560	12,308,188	27,936,747
<b>Balance 06/30/29</b>		<b>\$61,210,153</b>	<b>\$279,276,937</b>	<b>\$340,487,089</b>
Principal	0	4,704,114	19,335,000	24,039,114
Net Interest	0	16,880,136	11,481,050	28,361,186
<b>Balance 06/30/30</b>		<b>\$56,506,039</b>	<b>\$259,941,937</b>	<b>\$316,447,975</b>
Principal	0	4,732,885	21,500,000	26,232,885
Net Interest	0	18,201,365	10,557,088	28,758,452
<b>Balance 06/30/31</b>		<b>\$51,773,153</b>	<b>\$238,441,937</b>	<b>\$290,215,090</b>
Principal	0	7,040,669	23,790,000	30,830,669
Net Interest	0	24,218,581	9,530,450	33,749,031
<b>Balance 06/30/32</b>		<b>\$44,732,484</b>	<b>\$214,651,937</b>	<b>\$259,384,421</b>
Principal	0	6,799,797	9,763,826	16,563,622
Net Interest	0	25,224,453	25,414,675	50,639,128
<b>Balance 06/30/33</b>		<b>\$37,932,688</b>	<b>\$204,888,111</b>	<b>\$242,820,799</b>
Principal	0	6,369,738	10,591,469	16,961,207
Net Interest	0	25,659,512	25,881,406	51,540,919
<b>Balance 06/30/34</b>		<b>\$31,562,950</b>	<b>\$194,296,642</b>	<b>\$225,859,592</b>
Principal	0	9,759,741	11,489,644	21,249,386
Net Interest	0	22,144,509	26,318,356	48,462,864
<b>Balance 06/30/35</b>		<b>\$21,803,209</b>	<b>\$182,806,998</b>	<b>\$204,610,207</b>
Principal	0	12,058,942	12,517,366	24,576,307
Net Interest	0	19,767,183	26,696,634	46,463,818
<b>Balance 06/30/36</b>		<b>\$9,744,267</b>	<b>\$170,289,632</b>	<b>\$180,033,899</b>
Principal	0	9,744,267	11,734,632	21,478,899
Net Interest	0	22,149,733	28,979,993	51,129,726
<b>Balance 06/30/37</b>		<b>\$0</b>	<b>\$158,555,000</b>	<b>\$158,555,000</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT  
LONG TERM DEBT  
AS OF 06/30/14**

**LONG TERM DEBT SUMMARY**

	CERTIFICATE OF PARTICIPATION	1999 GENERAL OBLIGATION BOND	2006 GENERAL OBLIGATION BOND	ANNUAL DEBT SERVICE
Principal			34,455,000	34,455,000
Net Interest			7,066,375	7,066,375
<b>Balance 06/30/38</b>			<b>\$124,100,000</b>	<b>\$124,100,000</b>
Principal			37,745,000	37,745,000
Net Interest			5,261,375	5,261,375
<b>Balance 06/30/39</b>			<b>\$86,355,000</b>	<b>\$86,355,000</b>
Principal			41,295,000	41,295,000
Net Interest			3,285,375	3,285,375
<b>Balance 06/30/40</b>			<b>\$45,060,000</b>	<b>\$45,060,000</b>
Principal			45,060,000	45,060,000
Net Interest			1,126,500	1,126,500
<b>Balance 06/30/41</b>			<b>\$0</b>	<b>\$0</b>





## GLOSSARY

### **“A” and “B” Budgets**

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

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

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

### **Abatements**

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

### **Accounts Payable**

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

### **Accounts Receivable**

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

### **American Recovery and Reinvestment Act of 2009 (ARRA)**

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

### **Apportionments**

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

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

### **Appropriations**

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

### **Appropriation for Contingency**

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

### **Appropriations Limitation**

See Gann Limitation.

### **Assessed Valuation**

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

### **Associated Students Funds**

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

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

### **Audit**

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

### **Balance Sheet**

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

### **Basic Skills**

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

### **Board Financial Assistance Program (BFAP)**

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

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

### **Bonded Debt Limit**

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

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

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

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

### **Bonded Indebtedness**

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

### **Bookstore Fund**

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

### **Capital Outlay**

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

### **Capital Project Funds**

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

### **Categorical Funds**

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

**Child Development Fund**

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

**COLA**

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

**Consumer Price Index (CPI)**

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

**COP**

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

**Current Assets**

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

**Current Expense of Education**

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

**Current Liabilities**

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

**Debt Service Funds**

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

**Disabled Student Programs & Services (DSP&S)**

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

**Employee Benefits**

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

**Encumbrances**

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

**EOPS**

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

**Equalization Aid**

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

**Fifty Percent Law**

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

**Fiscal Year**

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

**Fixed Assets**

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

**Full-time Equivalent Student (FTES)**

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

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

**Funds, Restricted**

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

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

**Funds, Unrestricted**

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

**Gann Limitation**

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

**General Ledger**

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

**General Purpose Tax Rate**

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

**Governmental Funds**

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

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

**Income**

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

**Inflation Factor**

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

**LEA**

Local Educational Agency.

**Mandated Costs**

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

**Matriculation**

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

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

**Non-Resident Tuition**

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

**Objects of Expenditure**

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

Certificated Salaries (account series 1000)

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

Classified Salaries (account series 2000)

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

Employee Benefits (account series 3000)

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

Books, Supplies & Misc. (account series 4000)

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

Operating Expenses (account series 5000)

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

Capital Outlay (account series 6000)

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

Other Outgo (account series 7000)

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

**Partnership for Excellence**

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

**PERS**

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

**Prior Years Taxes**

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

**Proceeds of Taxes**

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

**Program-Based Funding**

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

**Proposition 13 (1978)**

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

**Proposition 98 (1988)**

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

**Reserves**

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

**Revenue**

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

**Revolving Fund**

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

**Scheduled Maintenance**

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

**Secured Property**

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

**Senate Bill 90 (1977), Chapter 1135/77**

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

**STRS**

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

**Student Financial Aid Funds**

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

Federal Aid:

Pell Grants  
SEOG (Supplemental Educational Opportunity Grant)  
Perkins

State Aid:

EOPS (Extended Opportunity Programs & Services)  
CAL Grants

**TOP**

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

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

**TRANS**

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

**Unsecured Property**

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

**Vocational Training Education Funds**

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

**Warrant**

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







