

## **Audit and Finance Agenda Item**

**Board Meeting Date:** 9/8/11

**Title of Item:** Update on 2011-12 Budget

### **Background and Analysis:**

In accordance with Title 5 Section 58301, the governing board is required to hold a public hearing on the adoption of the 2011-12 proposed budget of the District for the year ending June 30, 2012. The Board will be asked to officially adopt the budget at its meeting on September 12, 2011.

### **Recommendation:**

Submitted by:	Kevin McElroy
Additional contact names:	Bernata Slater
Is backup provided?	No



To: Dr. Linda Thor and the Board of Trustees

From: Kevin McElroy, Vice Chancellor of Business Services

Date: August 29, 2011

Subject: 2011/12 Adopted Budget Review

The 2011/12 Adopted Budget, which includes appendices of various analyses and exhibits to help explain the budget and key trend data, is presented to the Board of Trustees for consideration.

### **Overview**

There have been measurable changes to the statewide – and to Foothill-De Anza’s – fiscal landscape since we presented the “middle ground” budget scenario in the tentative budget to the Board on June 20, 2011. In that scenario, the projected 8.7% state workload reduction translated to an approximate overall operating deficit to Foothill-De Anza of \$22.8 million (this reduction in “workload” would trigger \$6.5 million in part-time faculty expenditure reductions and necessitate an additional \$16.2 million in cuts to come from other operating expenses). This projected operating deficit for 2011/12 assumed that the colleges would not be able to restore the 5% decline in FTES projected for the 2010/11 fiscal year, a decline that was unique to Foothill-De Anza.

Based on the approved 2011/12 state budget, our adopted budget reflects a reduction in our net operating deficit from \$16 million to \$7.6 million. This variance is composed of two main components. The first comes from modifying our FTES in the 2011/12 fiscal year that assumes we will recover the reported 4.5% FTES drop. Based on the FTES achieved and reported in the final attendance report and the 6.2% workload reduction imposed by the state for 2011/12, we are projecting that the colleges will restore the 4.5% FTES lost in fiscal year 10/11. This would reduce the operating deficit by \$4 million after accounting for the necessary part-time faculty costs. The second component is an improvement in revenues of approximately \$4 million due to an adjustment to workload reduction from 8.7%, as proposed in the tentative budget, to 6.2% that was included in the final state budget.

In short, the district will need to develop its plan to close an approximate \$7.6 million structural deficit to our operating budget for 2011/12. As noted in the tentative budget, we will be able to

delay full implementation of the \$7.6 million worth of cuts in 2011/12 through the use of the stabilization fund balance. The stabilization fund balance has increased since the third quarter report from \$13.8 million to \$18.9 million. This was primarily due to savings in the part-time faculty accounts from serving fewer students as a result of the 4.5% drop in FTES, a reduction in the deficit factor applied by the state, increased non-resident income, savings in workers' comp insurance costs, and lower costs for regulatory benefits due to position vacancies held throughout the district. Due to prudent management of all expenses throughout the district, the carryover accounts for both colleges and Central Services have also increased from a projected total at Tentative Budget of approximately \$9.5 million to \$12.7 million. Additionally, we have recommended that the 2012/13 Stability Fund be increased from \$3 million to \$4 million given our increased overall fund balances and the expectation that 2012/13 will undoubtedly require additional budget cuts.

It is important to note that these significant fund balances are one-time dollars and were significantly increased through the receipt of state SB 361 stabilization funding, i.e. we were paid for 4.5% more FTES than we actually produced for 2010/11 per the state formula. We will need to produce approximately the same number of FTES in 2011/12 that was actually produced in 2010/11 to avoid a further erosion – beyond the state imposed 6.2% workload reduction – of our apportionment revenue. The colleges are reasonably confident that demand will allow us to produce at least as many FTES in 2011/12 as was produced last year.

## **Revenue**

Our revenue assumptions reflect the above plan of producing roughly the same number of FTES in 2011/12 as in the prior fiscal year. Consequently, our projected revenue from the tentative budget to the adopted budget has increased by approximately \$12 million. Most of the remaining income factors from Tentative Budget have stayed fairly constant with the exception of the increase in general apportionment due to a smaller workload reduction and a slight increase in non-resident tuition income. Interest income has been reduced by \$250,000 due to the additional deferral of apportionment payments included in the governor's budget.

## **Expenses**

A review of the expense side of the 2011/12 budget reveals that projected expenses from the tentative budget to the adopted budget have largely stayed the same but with a \$3 million increase in total salaries and wages, which is primarily due to increased costs for part-time faculty to meet our FTES restoration goals. The cost for health benefits in 2010/11 was nearly right on target, within \$100,000 of the approximate \$25 million budgeted. This year, as in the prior year, our medical benefit rates have been set based on a negotiated composite Per Employee Per Month (PEPM) rate of \$976 for medical, prescription, dental and vision for both active employees and retirees. ***Our insurance brokers are projecting that our medical benefit costs for fiscal year 2011/12 may exceed our operating budget by approximately \$2.8 million due to medical cost increases in fiscal year 2011/12. If these estimates materialize, we will need to use \$2.8 million of our Rate Stabilization Fund balance (currently \$10.2 million) to offset these increases.***

## **Risk Factors**

As outlined in the tentative budget, the adopted budget will continue to rely on the \$15 million stability fund set aside for 2011/12 to close the approximate \$7.6 million structural gap between anticipated revenue allocations and projected expenditures. However, there are several ***risk factors*** that may have a profound impact on projected revenue assumptions and therefore significantly further deplete our stability fund during the course of the 2011/12 fiscal year.

First, due to the governor's "trigger" component in the approved state budget, which requires additional budget cuts to the community college system funding if projected state revenues fall short, we are at risk for additional mid-year cuts of as much as \$3.5 million. And given recent persistent reports of the economy continuing to lag, some degree of mid-year cuts seems inevitable. ***As of this writing, we have received an advisory from the California Community College League to prepare for additional cuts of 2.3%, or roughly \$3.5 million, for Foothill-De Anza.*** These cuts would translate into ongoing cuts for fiscal year 2012/13 but would be funded on a one-time basis in fiscal year 2011/12 from our remaining stability fund dollars.

Second, as previously noted, the adopted budget is built on the assumption that our FTES will remain almost constant with our 10/11 numbers. Any number of FTES produced below our target will result in a reduction in funding of up to approximately \$4 million. We no longer have the state SB 361 stabilization "safety net" to maintain base funding, so fewer FTES would result in an immediate corresponding reduction in revenue during the 2011/12 fiscal year. Related to this FTES revenue-monitoring concern is the state mandated student fee increase of \$7 per quarter unit due to be implemented in fall quarter 2011. Because student fee increases have traditionally negatively impacted enrollments, at least initially, this could also be a factor for unanticipated reduced revenue if it contributes to Foothill-De Anza falling below its FTES base. It is important to note that a loss of 100 FTES results in a corresponding loss of approximately \$450,000 from our 2011/12 revenue.

And finally, the deficit factor applied to state apportionment funding (traditionally 1% or more) will continue to be an unpredictable variable given the unstable state property tax income revenues and the possibility of student fee income falling below state estimates.

## **Summary**

Foothill De-Anza continues to face a daunting \$7.6 to \$11 million budget deficit and at least a 6.2% workload reduction, a scenario that is slightly better than that presented at Tentative Budget. Fortunately, we have a \$15 million stability fund to draw upon to get us through the 2011/12 year without being forced to immediately implement all the required budget cuts, and we are developing plans to balance the budget to the reduced state funding on a permanent basis. The colleges and Central Services will develop their plans to implement the permanent cuts to close the structural deficit during the fall quarter and will be ready to implement the plans as necessary when stability funds are no longer sufficient to close the budget shortfall. The budget reduction implementation is planned for no sooner than July 1, 2012 and possibly later depending on state financial events over the 2011/12 fiscal year. The colleges and Central



Services also have a total of approximately \$12 million in carryover funds to help bridge the gap over the next one-to-two years to maintain minimal operations and services at the campuses.

In light of the aforementioned risk factors, the ongoing ambiguity of state revenue projections, the fact that the state will still be facing a structural budget deficit in 2012/13, and Foothill-De Anza will be faced with a minimum operating deficit in fiscal year 2012/13 of approximately \$10-11 million after accounting for workload reduction, continued fiscal prudence within the district and plans for even fewer resources being allocated from the state will be “the order of the day” as we move into the 2011/12 academic year.



**2011-2012**

**ADOPTED BUDGET**



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

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## **Vice Chancellor, Business Services**

Kevin McElroy

## **Director, Budget Operations**

Bernata Slater



**FOOTHILL-DE ANZA  
COMMUNITY COLLEGE DISTRICT**

**2011-12 ADOPTED BUDGET**

***Contents***

**ANALYSIS**

<b>Board of Trustees Presentation .....</b>	<b>1</b>
---	----------

<b>DISTRICT FUNDS - Organizational Chart .....</b>	<b>19</b>
--	-----------

**BUDGET TABLES**

**2011-2012 Budget Summary**

All Funds .....	20
General Funds .....	21
Interfund Transfers .....	22

**UNRESTRICTED GENERAL FUND**

<b>General Purpose .....</b>	<b>23</b>
11-12 Budget by Campus .....	26
10-11/11-12 Comparison .....	27
<b>Internal Service .....</b>	<b>29</b>
10-11 Active and Retired Employees .....	33
10-11/11-12 Comparison .....	34
<b>Self-Sustaining .....</b>	<b>35</b>
11-12 Budget by Campus .....	37
10-11/11-12 Comparison .....	38

**RESTRICTED GENERAL FUND**

<b>Categorical .....</b>	<b>39</b>
11-12 Budget by Campus .....	43
10-11/11-12 Comparison .....	44
<b>Special Education .....</b>	<b>45</b>
11-12 Budget by Campus .....	47
10-11/11-12 Comparison .....	48
<b>Federal Work Study .....</b>	<b>49</b>
11-12 Budget by Campus .....	51
10-11/11-12 Comparison .....	52

<b>Parking .....</b>	<b>53</b>
10-11/11-12 Comparison .....	55
 <b>Campus Center Use Fees .....</b>	 <b>57</b>
11-12 Budget by Campus .....	59
10-11/11-12 Comparison .....	60
 <b>OTHER FUNDS</b>	
 <b>Enterprise .....</b>	 <b>61</b>
11-12 Budget by Campus .....	65
10-11/11-12 Comparisons .....	66
 <b>Child Development.....</b>	 <b>71</b>
10-11/11-12 Comparison .....	74
 <b>Student Financial Aid .....</b>	 <b>75</b>
11-12 Budget by Campus .....	77
10-11/11-12 Comparison .....	78
 <b>Capital Projects .....</b>	 <b>79</b>
10-11/11-12 Comparison.....	84
 <b>Debt Service .....</b>	 <b>85</b>
10-11/11-12 Comparison .....	90
 <b>SUPPLEMENTAL INFORMATION .....</b>	 <b>91</b>
<b>Comparison of Projections .....</b>	<b>92</b>
 <b>2010-2011 Year-end Projected Actual Summary</b>	
All Funds .....	94
General Funds .....	95
Interfund Transfers .....	96
 <b>Changes in Fund 114 Revenue &amp; Expenses.....</b>	 <b>97</b>
 <b>Facts At a Glance .....</b>	 <b>98</b>
 <b>Comparison of FTE .....</b>	 <b>99</b>
 <b>Self-Sustaining Fund Balance Report .....</b>	 <b>103</b>
 <b>Glossary .....</b>	 <b>107</b>



## Board of Trustees Presentation



Foothill College



De Anza College

## 2011-2012 ADOPTED BUDGET Public Hearing August 29, 2011

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Kevin McElroy, Vice Chancellor, Business Services  
Bernata Slater, Director, Budget Operations





## Development of 2011/12 Budget (November 2010)

The development of the 2011/12 budget was initiated in Fall 2010 with the following broad objectives:

- To bring the operating revenue and expense into balance for the 12/13 year
- To preserve student access and support services as much as possible
- To set aside one-time funds to postpone position and operating budget reductions through the 11/12 year
- To maintain a “stability fund” to guard against mid-year revenue reductions imposed by the state
- To set aside one-time funds for fiscal year 12/13 in anticipation of continued state fiscal challenges



## Review of 6/30/11 Ending Balance

The June 30, 2011 ending balance was \$44,842,128 and consisted of the following components:

### Restricted:

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

### Designated:

- \$12,776,601 for college and Central Services carryover
- \$ 764,379 for encumbrances and reservations carryover
- \$ 2,299,538 for district-wide carryover (negotiated contract items, election costs for 2012, EIS backfill, etc.)
- \$ 4,000,000 for 2012/13 Stability Funds
- \$15,111,610 net 2011/12 Stability Fund *(this amount will be reduced to \$14,941,610 in 11/12 as the result of an adjustment to 5% reserves. Approximately \$7.6 million will be used to close the 11/12 operating deficit, leaving \$7.3 million to offset any mid-year state cuts)*

The restricted college and Central Services carryover is made up of:

Foothill College carryover	\$ 4,368,680
De Anza College carryover	\$ 5,702,522
Central Services carryover	<u>\$ 2,705,399</u>
Total Carryover	<b>\$12,776,601</b>

There may still be one-time adjustments to the apportionment allocation in February 2012 due to the state final apportionment recalculation. Any reductions or increases to revenue would reduce or increase the unrestricted ending fund balance.

**There will be a one-time, post-closing entry to our ending fund balance to account for the fair market value adjustment. This entry will be reflected as an adjustment to our beginning fund balance on the first quarter report that will be brought to the Board of Trustees for review in November 2011. As of this writing, information from the county on the fair market value adjustment was not available, however, we are estimating that this adjustment will be in the \$500,000 range.**



## Plans for Use of Stability Fund in 2011/12 and 2012/13

- To offset an operating deficit of \$7.6 million and delay permanent reductions to operating expenses using one-time stability funds in fiscal year 2011/12
- To offset anticipated mid-year state cuts of approximately \$3.5 million
- To offset any apportionment shortfall if no restoration in resident FTES is achieved in fiscal year 11/12
- To set aside \$4 million in stability funds for 2012/13 in anticipation of operating cost increases and additional state reductions



## Comparison of Assumptions from Tentative to Adopted Budget

### ■ Tentative Budget Assumptions

- Enrollment estimated at 32,004 FTES
- Zero COLA
- No restoration of FTES lost in fiscal year 10/11 budgeted for credit and non-credit FTES
- No growth budgeted for non-resident FTES
- Deficit factor applied to state apportionment (1%)

### ■ Adopted Budget Assumptions

- Enrollment estimated at 34,167 FTES
- Zero COLA
- restoration of 1,448 credit and non-credit FTES lost in fiscal year 10/11 budgeted
- No growth budgeted for non-resident FTES
- Deficit factor applied to state apportionment (1%)

The most critical revenue and expense assumptions are outlined above.

In fiscal year 2010/11 our resident enrollment declined below the base (FTES cap) by about 4.5%, or 1,448 FTES, ultimately reducing our new 11/12 base by a corresponding amount, or \$6.4 million. The colleges are scheduling their sections to keep enrollment slightly below 2010/11 or almost flat as a new state-imposed workload reduction of 6.21% for fiscal year 11/12 would require almost flat enrollment in resident FTES in order to maximize revenue.

We are projecting that in 2011/12 our state-funded enrollment will be 30,196 FTES, or 457 less than in fiscal year 2010/11. Our total resident and non-resident FTES is budgeted at 34,167 for 11/12.



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

### ■ Tentative Budget Assumptions

- \$750,000 budgeted for interest revenue
- \$250,000 budgeted for Unfunded Retiree Medical Liability

### ■ Adopted Budget Assumptions

- \$500,000 budgeted for interest revenue
- \$250,000 budgeted for Unfunded Retiree Medical Liability

## Where are we now for 11/12?

### Current Income vs. Current Expenses

■ Income =	\$173,796,409
■ Expenses =	(181,437,125)
■ <b>Deficit after workload reduction and restoration (\$ 7,640,698)</b>	
<i>(Total workload reduction -6.2%, restoration + 4.5%, net -1.7% reduction)</i>	
■ One-time funds available to offset 11/12 deficit	\$ 7,640,716
<i>(The Stability Fund available at the end of fiscal year 10/11 totaled \$15,111,610. An adjustment to 11/12 5% restricted reserves will reduce the Stability Fund to \$14,941,610. Approximately \$7.6 million will be used to balance the 11/12 operating deficit, leaving \$7.3 million in one-time Stability Funds to offset any mid-year state cuts)</i>	
■ <b>Net</b>	<b>\$ 0</b>

The difference between current revenue and current expense is commonly called “operating income” or “operating deficit” and is used to measure whether a budget is in balance. We pay close attention to the relationship between operating income and expense to determine if we are “structurally balanced.”

Based on all assumptions of revenue and expense, the budget for 11/12 is forecast to be balanced with the cuts to the part-time faculty expense due to the projected state-imposed workload reduction and the strategic use of one-time funds.

**We expect additional calls on our Stability Fund in fiscal year 2011/12 beyond the \$7.6 million needed to close the 2011/12 budget deficit. As of this writing, we have received an advisory from the Community College League to prepare for additional cuts of 2.3%, or roughly \$3.5 million, for Foothill-De Anza. These cuts would translate into ongoing cuts for fiscal year 2012/13 but would be funded on a one-time basis in fiscal year 2011/12 from our remaining Stability Fund dollars.**

*For a summary of Current Income vs. Current Expenses, please see the 2011/12 General Fund Budget Summary pages.*

## General Purpose Fund (114) Summary

	Adopted Ongoing 11/12 Budget	Carryover FH/DA/CS One-Time	Restricted or Designated One-Time	Estimated Total
<b>INCOME</b>				
Federal Income	\$ 1,295	\$ 0	\$ 0	\$ 1,295
State Income	65,115,734	0	0	65,115,734
Local Income	108,679,380	0	0	108,679,380
<b>TOTAL INCOME</b>	<b>\$ 173,796,409</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 173,796,409</b>
<b>EXPENSES</b>				
Certificated Salaries	\$ 80,008,596	\$ 0	\$ 0	\$ 80,008,596
Classified Salaries	34,858,577	0	0	34,858,577
Employee Benefits	40,254,263	0	0	40,254,263
Materials and Supplies	2,571,369	0	0	2,571,369
Operating Expenses	16,289,797	12,776,601	3,063,917	32,130,315
Capital Outlay	45,091	0	0	45,091
<b>TOTAL EXPENSES</b>	<b>\$ 174,027,692</b>	<b>\$ 12,776,601</b>	<b>\$ 3,063,917</b>	<b>\$ 189,868,210</b>
<b>TRANSFERS AND OTHER</b>				
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Transfers-out	(7,159,433)	0	0	(7,159,433)
Contingency	(250,000)	0	0	(250,000)
Other Out Go	0	0	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (7,409,433)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (7,409,433)</b>
<b>FUND BALANCE</b>				
Net Change in Fund Balance	\$ (7,640,716)	\$ (12,776,601)	\$ (3,063,917)	\$ (23,481,234)
Beginning Balance (Colleges, CS, DW), July 1	0	12,776,601	3,063,917	15,840,518
Designated Fund Balance (Stability Fund)	7,640,716		11,300,894	18,941,610
5% Reserves	0	0	10,060,000	10,060,000
Adjustments to Beginning Balance	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 21,360,894</b>	<b>\$ 21,360,894</b>

# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Reserves

	<u>Fund 114 (General Fund)</u>	<u>Fund 600 (Internal Service/ Benefits Fund)</u>
<b>Ending Fund Balance 6/30/11</b>	<b>44,842,128</b>	<b>13,041,599</b>
<b>Less: Restrictions to Ending Fund Balance</b>		
Reserve for Self-Insured Fund		2,000,000
Post-97 Health Benefits Reserve (FA and ACE)		500,000
Extended Sick Leave and Vacation Payout Reserve		273,254
Restricted Fund Balance (Colleges and Central Services)	12,776,601	
District-Wide Restricted Carryover	2,299,538	
Encumbrances	764,379	
5% Reserves (Restricted)	10,060,000	
<b>Net Restrictions</b>	<b>25,900,518</b>	<b>2,773,254</b>
<b>Fund Balance</b>	<b>18,941,610</b>	<b>10,268,345</b>
Less: Restricted Funds to Offset 11/12 Operating Deficit	7,640,716	
Less: Designated Funds (12/13 Stability Fund) to Offset Future Costs Increases and Potential State Cuts in 12/13	4,000,000	
Less: Use of Rate Stabilization Fund for 11/12 Benefits Increases		(2,798,229) (est. only )
Less: 11/12 Subsidy Rolling Forward to 12/13		(2,798,229) (est. only )
Less: Use of Rate Stabilization Fund for 12/13 Benefits Increases		(2,314,009) (est. only )
Remaining Stability Fund	<u><u>7,300,894</u></u>	
Remaining Rate Stabilization Fund		<u><u>2,357,877</u></u>
<b>Potential/Probable Uses of Remaining Stability Fund</b>		
Mid Year Cuts ( <i>max estim.</i> )	3,500,000	<b>Use of Medical Reserves (est. only):</b>
No Restoration of FTES	<u>4,000,000</u>	Total 11/12 Medical Benefits Costs 28,925,112
Remaining Stability Fund if Potential Uses Materialize	<u><u>(199,106)</u></u>	12/13 Increase - 8% 2,314,009
		Total 12/13 Medical Benefits Costs 31,239,121
<b>Note: a 1% variance on revenue and expense (\$356M) is \$3.6M</b>		
		FY 11/12 District Budgeted 26,126,882
		FY 11/12 Lockton Projected 28,925,112
		Variance (2,798,229)



## Critical Steps to Balance the Budget

- Stability Fund (one-time funds) is intended to bridge the operating budget gap for one year
- Ongoing reductions of approximately \$10 to \$11 million in staffing and operating expenses are intended to be effective 6/30/12 with the use of one-time funds to provide for transition year

Both colleges and Central Services are developing their individual plans to make the necessary cuts to balance to the reduced apportionment and workload allocations to be implemented as needed. The operating budget plan continues to depend on using our accumulated Stability Fund to balance the projected 2011/12 deficit until all required district budget cuts are implemented.

In these difficult fiscal times, the district is relying on our long- established tradition of participatory governance, program review and the district's mission to serve our students and community, in making decisions on how to match operating budget to drastically reduced state revenue.

We will also rely on a cooperative approach to finding solutions to our fiscal problems with employee representatives. Various meetings are held throughout the district to facilitate strategic decision-making on how to incorporate devastating cuts to our institution. We will bring frequent updates on our fund balance as well as on the processes to the Board of Trustees as the year progresses. We expect most activity to take place in the fall quarter of fiscal year 11/12 to prepare us well for inevitable reductions.

## Major Revenue Assumptions

### ■ State Revenues

- Zero COLA
- Workload reduction implemented (6.21%)
- Restoration budgeted for credit and non-credit FTES, or 1,448 FTES (4.5%)
- No growth budgeted for non-resident FTES
- Deficit factor applied to state apportionment funds (1%)
- Mandated Cost Reimbursement = \$0

**COLA:** The governor's budget for fiscal year 11/12 does not include COLA for the Community College System.

**GROWTH:** There is no growth funded in the governor's budget for 11/12. In addition, the governor's budget includes language authorizing the chancellor to reduce base workload measures in proportion to cuts in general apportionment funding. This provision will bring the enrollment expectations used in the apportionment process in line with the level of funding provided by the state. We have reduced our projected funded FTES by 6.21% (reduction from our reported P-A FTES). However, given student demand, we are budgeting for restoration of 1,448 FTES lost in fiscal year 10/11 which will net approximately 1.7% workload reduction, or 457 resident FTES, less than served in 10/11. Please refer to the table in this document which displays the detail of our FTES components.

**DEFICIT FACTOR:** Fiscal year 10/11 is the fourth year in a row in which we have seen a deficit factor applied to state apportionment. This year, contributing factors included the shortfall in student enrollment fees due to various fee waivers. The fee collections estimated by the Department of Finance do not appear to adequately account for growth in percentage of waivers granted to students as they rely upon actual figures from 2009/10. For this reason, and in addition to a potential shortfall in property taxes, **we are still budgeting a deficit factor of 1% for fiscal year 2011/12.**

**MANDATED COST REIMBURSEMENT:** The legislature is currently struggling with a backlog of claims and the lack of funds available for reimbursement. A small amount of funding was provided in fiscal year 10/11 for reducing this backlog. We are not including any reimbursement projections into our budget at this time as there are no indications of new funds available for such reimbursements.

# Analysis of FTES

09-10 P-A	Resident Credit	Non Credit	Apportionment	Non resident	Total
De Anza	18,529	79	18,608	2,538	21,147
Foothill	14,162	218	14,380	1,530	15,910
Total	32,692	297	32,988	4,068	37,056

10-11 Adopt Budget-revised 7/27/10	Resident Credit	Non Credit	Apportionment	Non resident	Total
De Anza	18,529	79	18,608	2,538	21,147
Foothill	13,254	238	13,492	1,530	15,022
Total	31,783	317	32,100	4,068	36,168

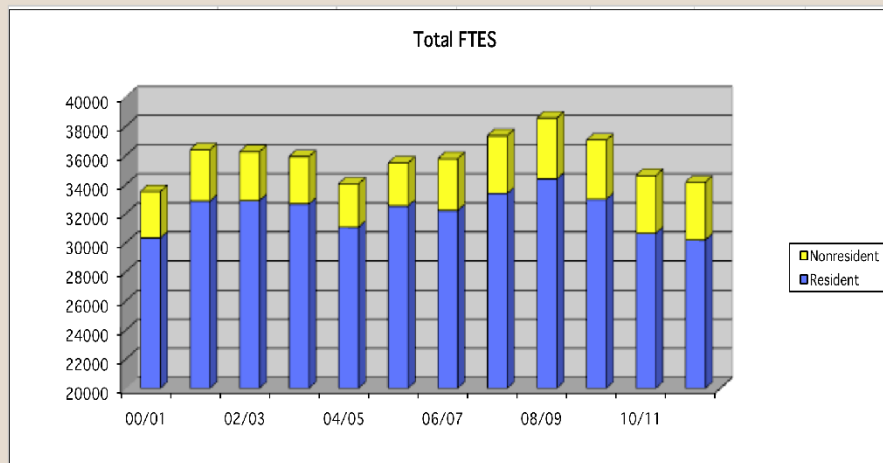
Revised Base from recertified 09/10	31,798	297	32,094	4,068	36,162
draft 1/10/11		09/10 over base	894		

10-11 P-A	Resident Credit	Non Credit	Apportionment	Non resident	Total
De Anza	17,582	-	17,582	2,387	19,969
Foothill	12,870	201	13,071	1,584	14,654
Total	30,452	201	30,653	3,971	34,624
FTES below base	(1,345)	(96)	-1,441	(97)	(1,539)
% below base	-4%	-32%	-4.5%	-2%	-4%

11-12 Adopted Budget--6.21 % Workload Reduction with 4.5% restoration or net 1.7% reduction	Resident Credit	Non Credit	Apportionment	Non resident	Total
De Anza	17,516	0	17,516	2,387	19,903
Foothill	12,454	226	12,680	1,584	14,264
Total	29,970	226	30,196	3,971	34,167



## Chart on Foothill-De Anza Enrollment



Enrollment drives about 99% of the general fund revenue, therefore, considerable attention is devoted to enrollment management.

In 2010/11, the state continued the workload reduction of 3.39% that was imposed in 09/10. A modest restoration of 2.2% was signed into law in the governor's adopted budget; however, Foothill-De Anza Community College District, for a variety of reasons, did not manage to capitalize on these funds. In addition, our P-A reports indicate that our resident enrollment declined below our funded base by approximately 4.5%, ultimately reducing our new 11/12 base by a corresponding amount of 4.5%, or \$6.4 million. In 11/12, we will be subject to a new/additional state-imposed workload reduction effective for all community colleges of approximately 6.21%. This workload reduction will be partially offset by the colleges' efforts to restore resident FTES lost in fiscal year 10/11, bringing our effective workload reduction down to approximately 1.7%.

Both colleges are scheduling their sections to keep enrollment at the budgeted level in order to provide services to students and to generate much needed revenue.

We are projecting that in 2011/12 our state-funded enrollment will be 30,196 FTES, or 457 less than in fiscal year 2010/11. We will be carefully monitoring the state budget for any news on changes to student fees, as well as our enrollment trends, to make any necessary adjustments to our projections as the year progresses.

## FHDA 2011/12 Productivity

- FTES from regular on-campus and off-campus programs is budgeted at 34,167 FTES and productivity of 546

We use the term “productivity” to describe the ratio between Weekly Student Contact Hours (WSCH) and Full-Time Equivalent Faculty (FTEF). This is a consistent way to measure the number of instructors needed to teach a given student load. For 2011/12, we are budgeting our productivity at 546. It is important to note that we normally budget productivity at 535, and the 2011/12 increase to 546 may not be sustained for a long period of time, requiring an adjustment to funding in part-time faculty dollars as student enrollment declines.

The focus on productivity measurements is important because an increase (or decrease) of 10 points in productivity is equal to an approximate \$1 million increase (or decrease) in part-time faculty costs.

## Health Benefit Plans 2010/11

- Fiscal year 10/11 ended with marginally higher-than-budgeted costs in medical benefits (approximately \$100,000 over budget)
- Regulatory benefits savings due to the large number of vacancies held open during the fiscal year have been generated (net \$1.5 million)
- One-time savings from Workers' Comp (\$760,000) in fiscal year 10/11 were realized and, together with savings from regulatory benefits, were retained in our General Fund to offset slight overspending in medical benefits

The 10/11 fiscal year resulted in health benefits costs higher than budgeted by approximately \$100,000. These expenses were offset this year by some additional one-time savings from workers' comp (\$760,000), regulatory benefits savings from vacant positions or unspent part-time faculty accounts, vacation payout, and extended sick leave unspent accounts (\$1.5 million).

At the end of 10/11, net savings of \$2.3 million were retained in our General Purpose fund, mainly due to vacancies and Workers' Comp savings. There were no additions to the ending fund balance in our Internal Service fund (medical benefits fund) due to the lack of medical benefit savings. As a result, our unrestricted ending fund balance in the Internal Service fund remains at \$10.2 million (see the Internal Service Fund Summary for details).



## Major Variables for Expense and Revenue Projections

- Mid-year cuts due to revenue shortfall (approximately \$3.5 million)
- Deficit factor due to state under-budgeted student enrollment fees, property tax shortfall and state general fund revenue shortfall (only 1% or \$1.4 million budgeted)
- Productivity may increase because of student demand or decrease due to tuition increase
- Restoration (possible loss of approximately \$450,000 for every 100 FTES not restored)
- Self-insured medical benefits costs

Recent updates from the Department of Finance indicate that state revenues for the month of July were more than \$500 million below forecast. For this reason, the system office is advising community colleges to prepare for mid-year cuts totaling \$127 million, which is a deficit to the general apportionment of approximately 2.3%. These cuts would account for the Tier 1 cuts (\$30 million), the Tier 2 cuts (\$72 million) and the anticipated structural apportionment shortfall of \$25 million.

While the former two are specified in the budget trailer bill, the latter could vary up or down, although is likely to be at least \$25 million. This also assumes that the system office is successful in their efforts to change the student fee increase to summer 2012 to minimize enrollment disruptions and administrative burdens on the district. For Foothill-De Anza, a state 2.3% general apportionment deficit would translate into roughly \$3.5 million in additional revenue reductions from what is currently budgeted.



## General Outlook for Fiscal Year 2012/13

Assuming that by June 30, 2012 \$10 to \$11 million in operating costs have already been reduced to balance the budget ...

2012/13 is expected to be challenging for the following reasons:

- State budget is still not balanced
- Our medical benefits costs may increase and if so, will be paid with one-time funds in 2011/12 and 2012/13
- Enrollment uncertainty

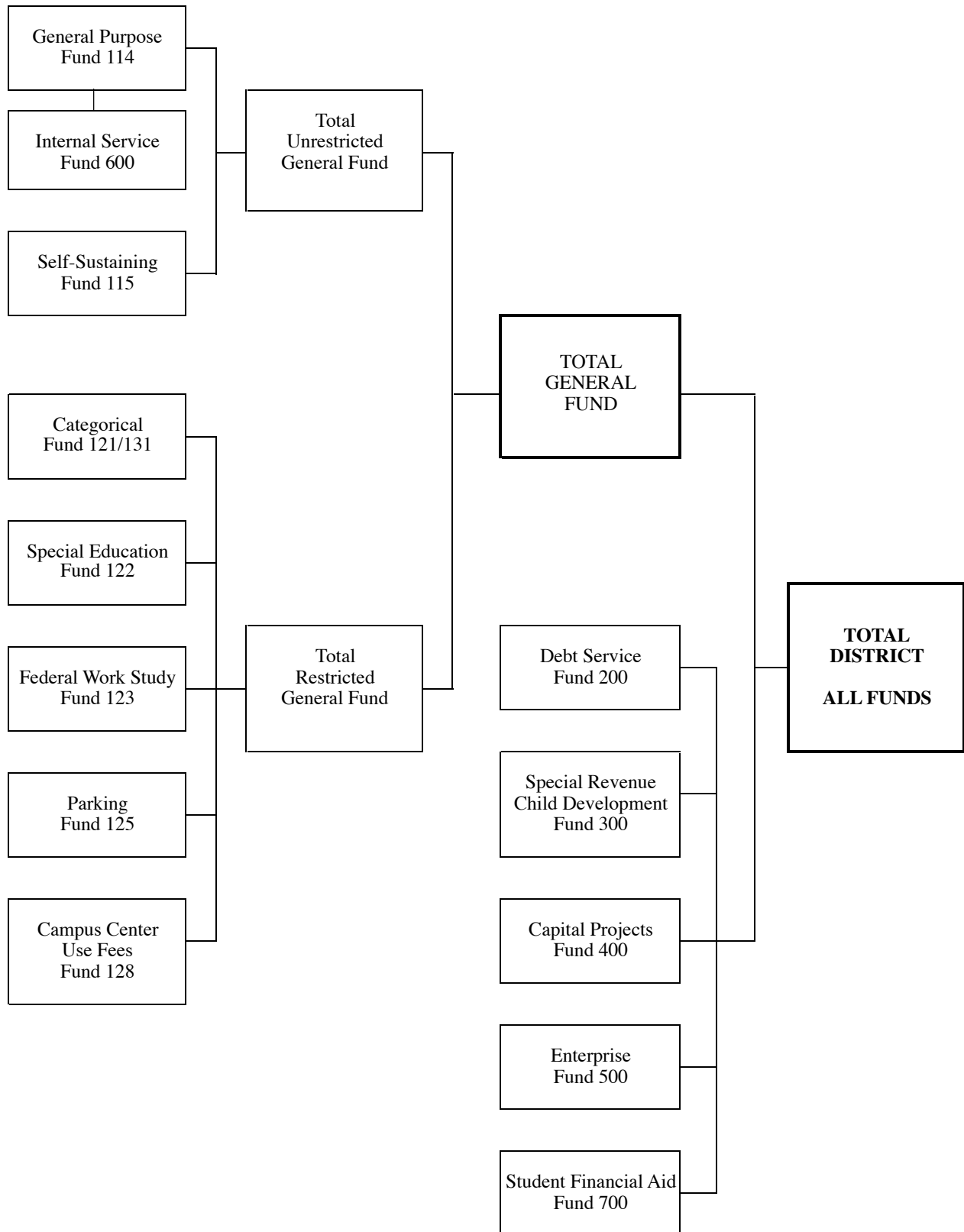




## Remember What We Will Do to Achieve our Educational Master Plan Goals

- We will be able to serve an expected 34,167 full-time equivalent students (FTES) by focusing on our core mission
- We will be able to provide the very best support services for students given the reductions in state funding due to workload reduction
- We will be able to maintain a minimum 5% reserve to anticipate mid-year fluctuations
- We will have our Stability Fund to close 11/12 operating deficit and allow for strategic reductions effective July 1, 2012
- We will aggressively search for new revenue sources in support of critical programs and services

# ALL FUNDS CHART



**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2011-2012  
Adopted Budget Summary  
for ALL FUNDS**

	<b>TOTAL GENERAL FUND</b>	<b>Enterprise Funds</b>	<b>Child Development Fund 300</b>	<b>Financial Aid Fund 700</b>	<b>Capital Projects Fund 400</b>	<b>Debt Service Fund 200</b>	<b>TOTAL DISTRICT ALL FUNDS</b>	<b>Internal Service Fund 600</b>
<b>INCOME</b>								
Federal Income	\$ 2,189,316	\$	0 \$	30,000 \$	19,740,224 \$	0 \$	\$ 21,959,540	\$ 0
State Income	76,174,702	0	641,623	1,350,000	0	0	78,166,325	0
Local Income	123,494,704	11,430,023	1,579,400	25,000	4,426,539	37,738,569	178,694,235	47,002,266
<b>TOTAL INCOME</b>	<b>\$ 201,858,722</b>	<b>\$ 11,430,023</b>	<b>\$ 2,251,023</b>	<b>\$ 21,115,224</b>	<b>\$ 4,426,539</b>	<b>\$ 37,738,569</b>	<b>\$ 278,820,100</b>	<b>\$ 47,002,266</b>
<b>EXPENSES</b>								
Cost of Sales	\$ 0	\$ 7,353,200	0 \$	0 \$	0 \$	0 \$	7,353,200	0
Certificated Salaries	86,466,984	0	823,493	0	0	0	87,290,477	0
Classified Salaries	45,228,449	2,075,700	799,707	0	2,155,240	0	50,259,096	0
Employee Benefits	45,176,401	552,200	448,116	0	825,548	0	47,002,266	47,002,266
Materials and Supplies	4,335,406	0	157,000	0	165,249	0	4,657,655	0
Operating Expenses	38,650,583	1,457,201	22,707	573,000	33,100,847	0	73,804,338	0
Capital Outlay	897,100	239,299	0	0	93,273,557	0	94,409,956	0
<b>TOTAL EXPENSES</b>	<b>\$ 220,754,924</b>	<b>\$ 11,677,600</b>	<b>\$ 2,251,023</b>	<b>\$ 573,000</b>	<b>\$ 129,520,441</b>	<b>\$ 0</b>	<b>\$ 364,776,988</b>	<b>\$ 47,002,266</b>
<b>TRANSFERS AND OTHER</b>								
Transfers-in	\$ 5,782,340	0 \$	0 \$	0 \$	0 \$	3,644,996	9,427,336	0
Other Sources	152,500	0	0	517,000	0	34,366	703,866	0
Transfers-out	(9,427,336)	0	0	0	0	0	(9,427,336)	0
Contingency	(250,000)	0	0	0	0	0	(250,000)	0
Other Out Go	(506,929)	(41,000)	0	(21,090,224)	0	(41,417,931)	(63,056,084)	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (4,249,425)</b>	<b>\$ (41,000)</b>	<b>\$ 0</b>	<b>\$ (20,573,224)</b>	<b>\$ 0</b>	<b>\$ (37,738,569)</b>	<b>\$ (62,602,218)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>								
Net Change in Fund Balance	\$ (23,145,627)	\$ (288,577)	0 \$	(31,000)	(125,093,902)	0	(148,559,106)	0
Beginning Balance, July 1	56,984,979	4,943,349	672,932	2,513,022	325,398,540	26,741,444	417,254,266	13,041,599
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 33,839,351</b>	<b>\$ 4,654,772</b>	<b>\$ 672,932</b>	<b>\$ 2,482,022</b>	<b>\$ 200,304,638</b>	<b>\$ 26,741,444</b>	<b>\$ 268,695,159</b>	<b>\$ 13,041,599</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2011-2012  
Adopted Budget Summary  
for GENERAL FUNDS**

INCOME	Fund 14 Total		Self-Sustaining Fund 115	Total Unrestricted General Fund	Categorical Fund 121/131	Special Educ. Fund 122	Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
	General Fund 114	Cyrr/Use Rsrvs Fund 114									
Federal Income	\$ 1,295	\$ 0	\$ 0	\$ 1,295	\$ 1,807,757	\$ 0	\$ 380,264	\$ 0	\$ 0	\$ 2,188,021	\$ 2,189,316
State Income	65,115,734	0	1,111,479	66,227,213	8,170,111	1,777,378	0	0	0	9,947,489	76,174,702
Local Income	108,679,380	0	8,347,004	117,026,384	2,122,000	0	0	2,193,800	2,152,520	6,468,320	123,494,704
<b>TOTAL INCOME</b>	<b>\$ 173,796,409</b>	<b>\$ 0</b>	<b>\$ 9,458,483</b>	<b>\$ 183,254,892</b>	<b>\$ 12,099,868</b>	<b>\$ 1,777,378</b>	<b>\$ 380,264</b>	<b>\$ 2,193,800</b>	<b>\$ 2,152,520</b>	<b>\$ 18,603,830</b>	<b>\$ 201,858,722</b>
<b>EXPENSES</b>											
Certificated Salaries	\$ 80,008,596	\$ 0	\$ 1,158,726	\$ 81,167,322	\$ 2,383,724	\$ 2,915,938	\$ 0	\$ 0	\$ 0	\$ 5,299,662	\$ 86,466,984
Classified Salaries	34,858,577	0	1,849,762	36,708,340	4,116,131	2,355,556	507,019	908,369	633,034	8,520,109	45,228,449
Employee Benefits	40,254,263	0	727,221	40,981,483	2,074,550	1,532,519	0	348,732	239,118	4,194,918	45,176,401
Materials and Supplies	2,571,369	0	675,214	3,246,583	1,027,029	31,795	0	0	30,000	1,088,824	4,335,406
Operating Expenses	16,289,797	15,840,518	4,297,056	36,427,371	1,867,726	36,665	0	110,000	208,821	2,223,212	38,650,583
Capital Outlay	45,091	0	181,310	226,401	556,378	14,322	0	0	100,000	670,700	897,100
<b>TOTAL EXPENSES</b>	<b>\$ 174,027,692</b>	<b>\$ 15,840,518</b>	<b>\$ 8,889,289</b>	<b>\$ 198,757,499</b>	<b>\$ 12,025,538</b>	<b>\$ 6,886,795</b>	<b>\$ 507,019</b>	<b>\$ 1,367,101</b>	<b>\$ 1,210,973</b>	<b>\$ 21,997,425</b>	<b>\$ 220,754,924</b>
<b>TRANSFERS AND OTHER</b>											
Transfers-In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 216,584	\$ 5,027,434	\$ 126,755	\$ 411,567	\$ 0	\$ 5,782,340	\$ 5,782,340
Other Sources	0	0	0	0	152,500	0	0	0	0	152,500	152,500
Transfers-out	(7,159,433)	0	(34,349)	(7,193,782)	0	0	0	(1,238,266)	(995,288)	(2,233,554)	(9,427,336)
Contingency	(250,000)	0	0	(250,000)	0	0	0	0	0	0	(250,000)
Other Out Go	0	0	0	0	(506,929)	0	0	0	0	(506,929)	(506,929)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (7,409,433)</b>	<b>\$ 0</b>	<b>\$ (34,349)</b>	<b>\$ (7,443,782)</b>	<b>\$ (137,845)</b>	<b>\$ 5,027,434</b>	<b>\$ 126,755</b>	<b>\$ (826,699)</b>	<b>\$ (995,288)</b>	<b>\$ 3,194,357</b>	<b>\$ (4,249,425)</b>
<b>FUND BALANCE</b>											
Net Change in Fund Balance	\$ (7,640,716)	\$ (15,840,518)	\$ 534,845	\$ (22,946,389)	\$ (63,515)	\$ (81,983)	\$ 0	\$ 0	\$ (53,741)	\$ (199,239)	\$ (23,145,627)
Beginning Balance, July 1	29,001,610	15,840,518	6,532,320	51,374,448	5,225,803	81,983	1	0	302,745	5,610,530	56,984,979
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 21,360,894</b>	<b>\$ 0</b>	<b>\$ 7,067,166</b>	<b>\$ 28,428,060</b>	<b>\$ 5,162,288</b>	<b>\$ 0</b>	<b>\$ 1</b>	<b>\$ 0</b>	<b>\$ 249,004</b>	<b>\$ 5,411,292</b>	<b>\$ 33,839,351</b>

RECONCILIATION OF INTERFUND TRANSFERS FOR 11/12

TO

Fund	General Purpose 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Child Developmt 300	Campus Ctr Use Fees 128	Financial Aid 700	Internal Service 600	Capital Projects 400	Debt Service 200	Total
114			216,584	5,027,434	126,755	411,567						1,377,093	7,159,433
115													
121/131													
122													
123													
125													
300													
128													
700													
600													
400													
200													
	0	0	216,584	5,027,434	126,755	411,567	0	0	0	0	0	3,644,996	9,427,336

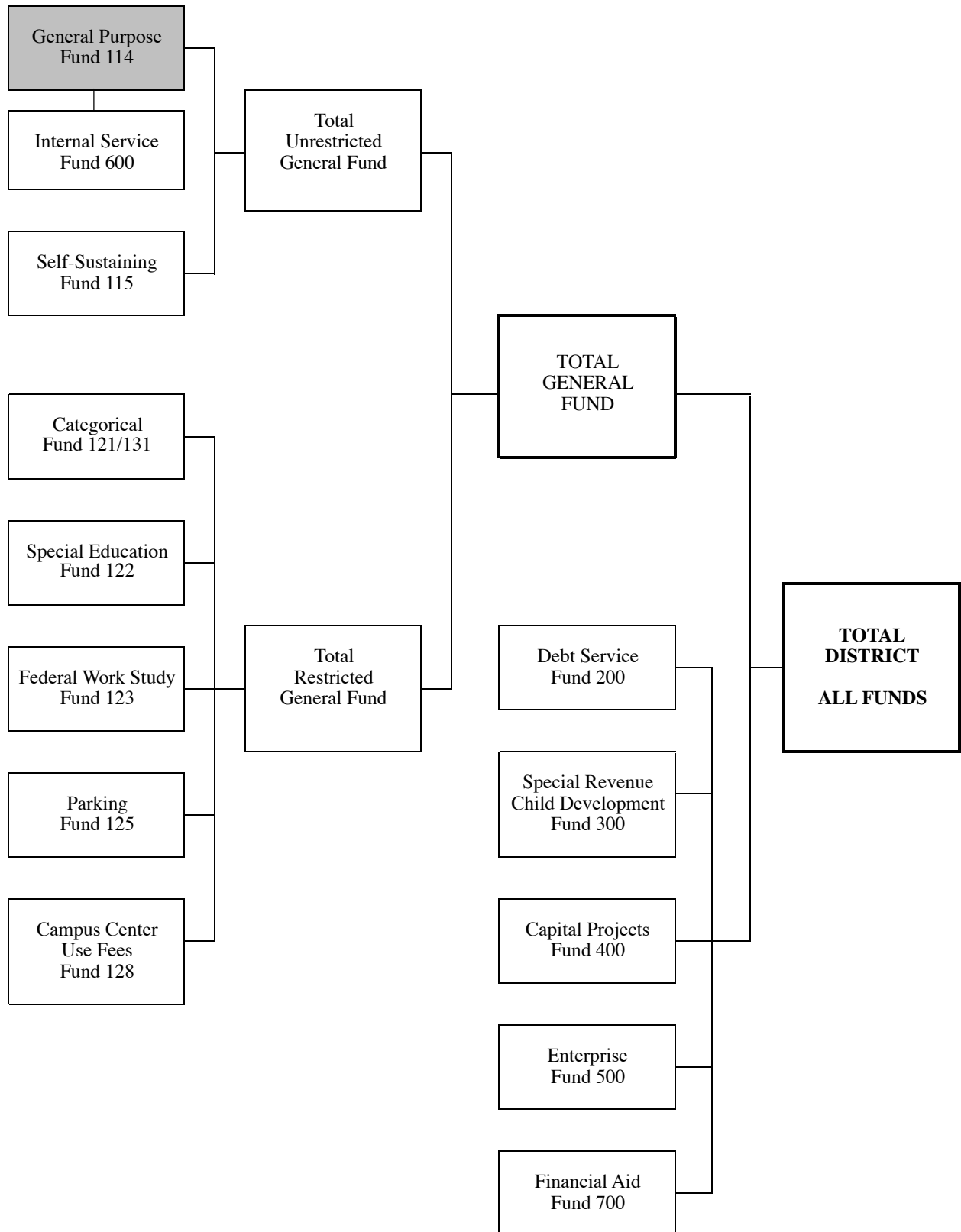
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Notes:

Fund 114 to 121: 216,584 for SDL and PDL backfill  
 Fund 114 to 122: 5,027,434 for Special Ed Match  
 Fund 114 to 123: 126,755 for Federal Work Study match  
 Fund 114 to 125: 411,567 to offset operating deficit  
 Fund 114 to 200: 770,435 for Debt Service  
 606,658 for Capital Lease payments

Fund 115 to 200: 34,349 for Debt Service  
 Fund 125 to 200: 1,238,266 for Debt Service  
 Fund 128 to 200: 995,288 for Debt Service

# GENERAL PURPOSE



## **GENERAL PURPOSE**

### **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 84% of this fund's revenue comes from the base revenue, about 12% comes from non-resident tuition, 2% comes from lottery proceeds, and 2% comes from other sources.

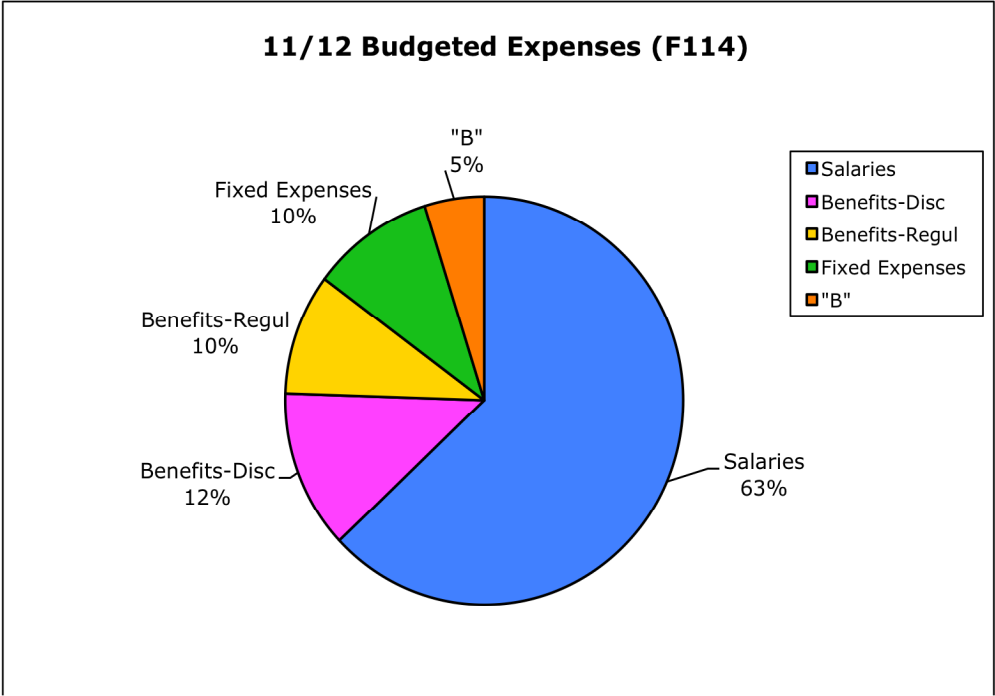
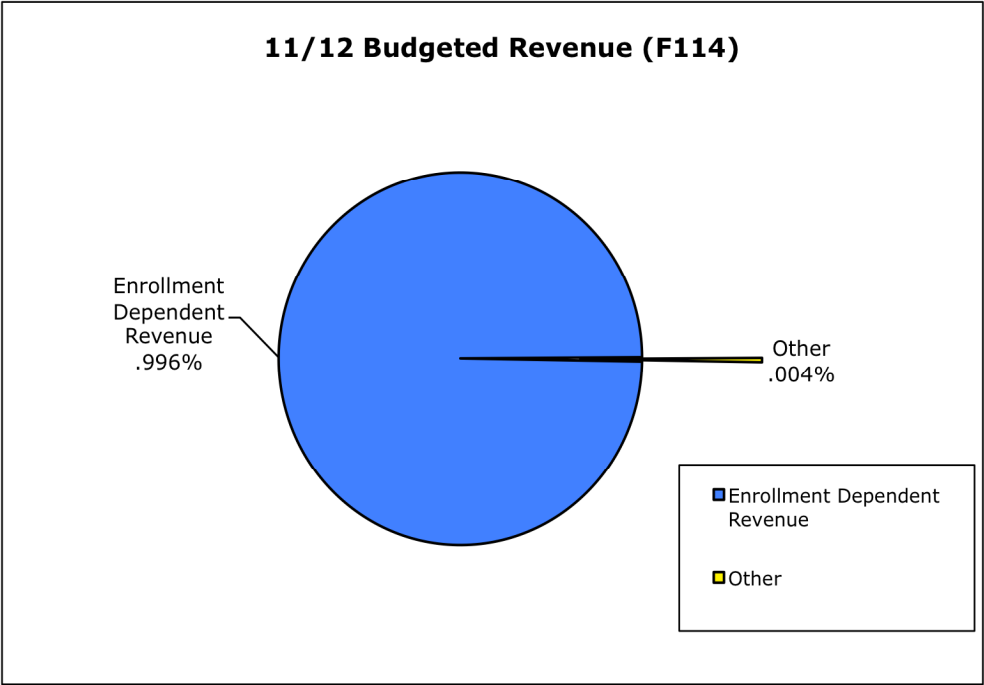
The base revenue is comprised of three revenue sources:

- Local Taxes 8%
- Property Tax Revenue 50%
- State's General Apportionment 42%

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 \$8.8 million.





# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 114 General Purpose

### 2011-12 BUDGETS

INCOME	Foothill College	De Anza College	Central Services	District-Wide	Total Fund 114
<b>Federal</b>					
Other Federal	\$ 1,295	\$ 0	\$ 0	\$ 0	\$ 1,295
<b>Total Federal Income</b>	\$ 1,295	\$ 0	\$ 0	\$ 0	\$ 1,295
<b>State</b>					
Apportionment	\$ 0	\$ 0	\$ 0	\$ 60,441,573	\$ 60,441,573
Deferred Maintenance	0	0	0	0	0
Lottery	0	0	0	3,818,146	3,818,146
Mandated Cost Reimbursement	0	0	0	0	0
Staff Development	0	0	0	0	0
Other State	0	0	0	856,015	856,015
<b>Total State Income</b>	\$ 0	\$ 0	\$ 0	\$ 65,115,734	\$ 65,115,734
<b>Local</b>					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 72,545,943	\$ 72,545,943
Resident Enrollment	146,808	180,000	0	12,838,000	13,164,808
Non-Resident Enrollment	0	0	0	20,389,932	20,389,932
Interest	0	0	0	500,000	500,000
Other Local	405,197	913,500	600,000	160,000	2,078,697
<b>Total Local Income</b>	\$ 552,005	\$ 1,093,500	\$ 600,000	\$ 106,433,875	\$ 108,679,380
<b>TOTAL INCOME</b>	<b>\$ 553,300</b>	<b>\$ 1,093,500</b>	<b>\$ 600,000</b>	<b>\$ 171,549,609</b>	<b>\$ 173,796,409</b>
<b>EXPENSES</b>					
Contract Teachers	\$ 15,526,450	\$ 22,515,361	\$ 0	\$ 0	\$ 38,041,811
Contract Non-teachers	5,078,643	5,824,006	693,237	0	11,595,885
Other Teachers	11,840,366	16,773,872	0	0	28,614,238
Other Non-teachers	407,667	738,882	0	610,113	1,756,662
<b>Total Certificated Salaries</b>	<b>\$ 32,853,126</b>	<b>\$ 45,852,121</b>	<b>\$ 693,237</b>	<b>\$ 610,113</b>	<b>\$ 80,008,596</b>
Contract Non-instructional	\$ 6,886,693	\$ 9,957,779	\$ 14,682,535	\$ 80,698	\$ 31,607,706
Contract Instructional Aides	369,059	1,914,278	0	0	2,283,337
Other Non-instructional	330,765	120,355	0	516,415	967,535
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>\$ 7,586,517</b>	<b>\$ 11,992,412</b>	<b>\$ 14,682,535</b>	<b>\$ 597,113</b>	<b>\$ 34,858,577</b>
<b>Total Salaries</b>	<b>\$ 40,439,642</b>	<b>\$ 57,844,533</b>	<b>\$ 15,375,772</b>	<b>\$ 1,207,226</b>	<b>\$ 114,867,173</b>
<b>Total Staff Benefits</b>	<b>\$ 9,903,263</b>	<b>\$ 14,513,952</b>	<b>\$ 5,871,357</b>	<b>\$ 9,965,691</b>	<b>\$ 40,254,263</b>
<b>Total Materials and Supplies</b>	<b>\$ 1,344,801</b>	<b>\$ 1,226,568</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,571,369</b>
Contracted Services	\$ 757,500	\$ 432,856	\$ 0	\$ 242,500	\$ 1,432,856
Lease of Equipment & Facilities	0	0	0	1,072,464	1,072,464
Utilities	0	0	0	3,297,563	3,297,563
Other Operating	903,632	719,396	3,931,008	20,773,396	26,327,432
<b>Total Operating</b>	<b>\$ 1,661,132</b>	<b>\$ 1,152,252</b>	<b>\$ 3,931,008</b>	<b>\$ 25,385,923</b>	<b>\$ 32,130,315</b>
Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0	0
Other Capital Outlay	27,927	17,164	0	0	45,091
<b>Total Capital Outlay</b>	<b>\$ 27,927</b>	<b>\$ 17,164</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 45,091</b>
<b>TOTAL EXPENSES</b>	<b>\$ 53,376,766</b>	<b>\$ 74,754,469</b>	<b>\$ 25,178,136</b>	<b>\$ 36,558,839</b>	<b>\$ 189,868,210</b>
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0	0
Transfers-out	0	0	0	(7,159,433)	(7,159,433)
Contingency	0	0	0	(250,000)	(250,000)
Other Out Go	0	0	0	0	0
<b>TOTAL TRANS/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (7,409,433)</b>	<b>\$ (7,409,433)</b>
Net Change in Fund Balance	\$ (52,823,466)	\$ (73,660,969)	\$ (24,578,136)	\$ 127,581,337	\$ (23,481,234)
Beginning Balance, July 1	0	0	0	0	44,842,128
Adjustments to Beginning Balance	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ (52,823,466)</b>	<b>\$ (73,660,969)</b>	<b>\$ (24,578,136)</b>	<b>\$ 127,581,337</b>	<b>\$ 21,360,894</b>

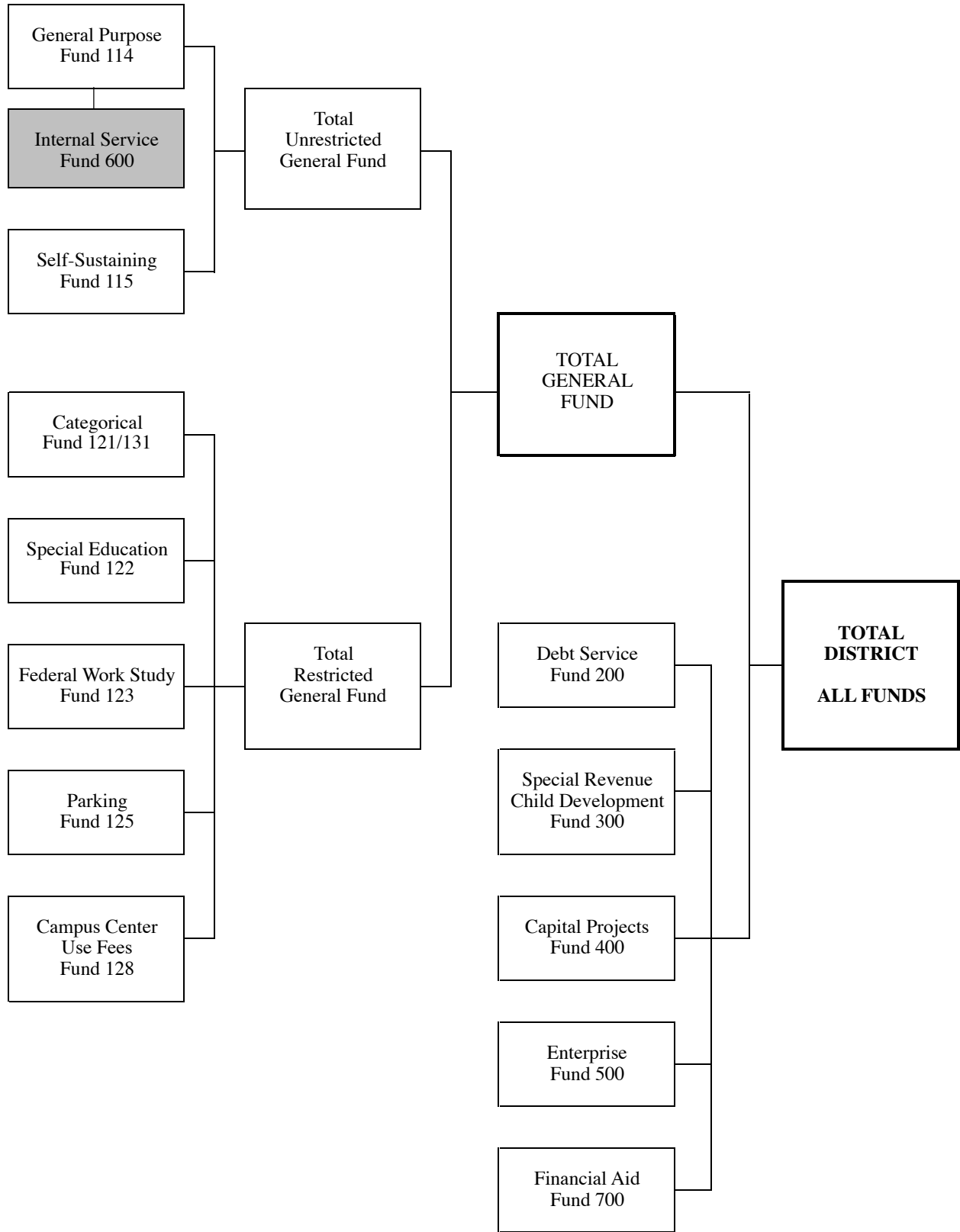
# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 114 General Purpose

TOTAL DISTRICT			
INCOME	Revised Budget 10/11	Actual 10/11	Budget 11/12
<b>Federal</b>			
Other Federal	\$ 1,295	\$ 1,295	\$ 1,295
<b>Total Federal Income</b>	<b>\$ 1,295</b>	<b>\$ 1,295</b>	<b>\$ 1,295</b>
<b>State</b>			
Apportionment	\$ 70,004,596	\$ 70,004,596	\$ 60,441,573
Deferred Maintenance	0	0	0
Lottery	4,080,077	4,080,077	3,818,146
Mandated Cost Reimbursement	1,067,443	1,067,443	0
Staff Development	0	0	0
Other State	842,145	842,145	856,015
<b>Total State Income</b>	<b>\$ 75,994,261</b>	<b>\$ 75,994,261</b>	<b>\$ 65,115,734</b>
<b>Local</b>			
Property Taxes	\$ 72,209,653	\$ 72,209,653	\$ 72,545,943
Resident Enrollment	13,123,913	13,123,913	13,164,808
Non-Resident Enrollment	19,785,786	19,785,786	20,389,932
Interest	629,361	629,361	500,000
Other Local	2,162,530	2,162,530	2,078,697
<b>Total Local Income</b>	<b>\$ 107,911,242</b>	<b>\$ 107,911,242</b>	<b>\$ 108,679,380</b>
<b>TOTAL INCOME</b>	<b>\$ 183,906,798</b>	<b>\$ 183,906,798</b>	<b>\$ 173,796,409</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 38,416,920	\$ 34,315,034	\$ 38,041,811
Contract Non-teachers	12,547,854	12,511,583	11,595,885
Other Teachers	30,377,937	29,495,617	28,614,238
Other Non-teachers	1,204,872	1,474,453	1,756,662
<b>Total Certificated Salaries</b>	<b>\$ 82,547,582</b>	<b>\$ 77,796,687</b>	<b>\$ 80,008,596</b>
Contract Non-instructional	\$ 31,690,358	30,622,841	\$ 31,607,706
Contract Instructional Aides	1,989,366	2,085,547	2,283,337
Other Non-instructional	1,379,830	1,904,348	967,535
Other Instructional Aides	0	0	0
Students	0	1,131,704	0
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 35,059,554</b>	<b>\$ 35,744,439</b>	<b>\$ 34,858,577</b>
<b>Total Salaries</b>	<b>\$ 117,607,136</b>	<b>\$ 113,541,126</b>	<b>\$ 114,867,173</b>
<b>Total Staff Benefits</b>	<b>\$ 39,201,857</b>	<b>\$ 36,861,962</b>	<b>\$ 40,254,263</b>
<b>Total Materials and Supplies</b>	<b>\$ 3,160,858</b>	<b>\$ 3,087,348</b>	<b>\$ 2,571,369</b>
Contracted Services	\$ 1,889,493	\$ 3,543,543	\$ 1,432,856
Lease of Equipment & Facilities	1,055,328	1,165,085	1,072,464
Utilities	3,391,861	3,257,251	3,297,563
Other Operating	24,716,750	6,463,808	26,327,432
<b>Total Operating</b>	<b>\$ 31,053,432</b>	<b>\$ 14,429,687</b>	<b>\$ 32,130,315</b>
Buildings	\$ 30,794	\$ 0	\$ 0
Equipment-New & Replacement	0	191,958	0
Other Capital Outlay	76,546	15,891	45,091
<b>Total Capital Outlay</b>	<b>\$ 107,339</b>	<b>\$ 207,850</b>	<b>\$ 45,091</b>
<b>TOTAL EXPENSES</b>	<b>\$ 191,130,622</b>	<b>\$ 168,127,973</b>	<b>\$ 189,868,210</b>
Transfers-in	\$ 120,521	\$ 120,521	\$ 0
Other Sources	5,911	5,911	0
Transfers-out	(8,043,923)	(7,871,067)	(7,159,433)
Contingency	(1,509,979)	0	(250,000)
Other Out Go	\$ 0	0	0
<b>TOTAL TRANS/OTHER SOURCES</b>	<b>\$ (9,427,470)</b>	<b>\$ (7,744,635)</b>	<b>\$ (7,409,433)</b>
Net Change in Fund Balance	\$ (16,651,294)	\$ 8,034,190	\$ (23,481,234)
Beginning Balance, July 1	36,807,938	36,807,938	44,842,128
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 20,156,644</b>	<b>\$ 44,842,128</b>	<b>\$ 21,360,894</b>



# INTERNAL SERVICE



## INTERNAL SERVICE

### Fund 600

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

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

In fiscal year 2010/11, our actual medical benefits expenses exceeded what was budgeted by approximately \$100,000. We realized, however, significant savings from regulatory benefits due to the large number of unfilled positions (net \$1.5 million). In addition, our workers' compensation costs came in below budgeted by approximately \$760,000. Rather than use accumulated balances in our Internal Service fund to offset medical benefits overspending, we offset them with this year's savings from regulatory benefits and workers' comp, retaining those savings in our General Purpose fund. As a result, our Internal Service ending unrestricted fund balance remained unchanged.

We have included an exhibit on the next page, which summarizes Internal Service fund balances. Since there are sufficient balances in this fund, we are recommending a transfer of \$250,000 to this fund from the General Purpose fund in 11/12, with corresponding other outgo to the California Employers' Retiree Benefits Trust (CERBT) for unfunded retiree medical liability. This has been budgeted for in the General Purpose fund. An agenda item will be brought to the Board of Trustees authorizing the district to make this contribution. This would leave an estimated unrestricted \$10.2 million in this fund. These unrestricted monies will be set aside as a Rate Stabilization Fund to offset future benefits rate increases.

This year, as in the prior year, our medical benefit rates have been set based on a negotiated composite Per Employee Per Month (PEPM) rate of \$976 for medical, prescription, dental and vision for both active employees and retirees. ***Our insurance brokers project that our medical benefit costs for fiscal year 2011/12 may exceed our operating budget by approximately \$2.8***

*million due to medical cost increases in fiscal year 2011/12. If these estimates were to materialize, we will need to use \$2.8 million of our Rate Stabilization Fund (\$10.2 million) to offset these increases, which will reduce total fund availability for the future years.* We will be carefully monitoring our medical expenses and will update the Board frequently throughout the year on medical benefits projections.

## INTERNAL SERVICE FUND BALANCES

### Summary of Beginning Balance

Extended Sick Leave/Vacation Payout Reserve	\$	273,254
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#### **OPEB transfers in from General Fund and Payments:**

Unfunded Retiree Benefits Transfer In (04/05)	500,000
Unfunded Retiree Benefits Transfer In (05/06)	640,000
Unfunded Retiree Benefits Transfer In (06/07)	975,905
Unfunded Retiree Benefits Transfer In (07/08)	1,005,182
Unfunded Retiree Benefits Transfer In (08/09)	829,400
Unfunded Retiree Benefits Transfer In (09/10)	711,314
Unfunded Retiree Benefits Transfer In (10/11)	400,000
Transfer to JPA (04/05, 05/06, 06/07)	(2,115,905)
Transfer to JPA (07/08)	(1,005,182)
Transfer to JPA (08/09)	(829,400)
Transfer to CERBT (09/10)	(711,314)
Transfer to CERBT (10/11)	(400,000)
FY 05/06 expenditure (JPA membership fee)	(3,000)

#### **Medical Benefits Savings:**

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

#### **Workers Comp Savings:**

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

<b>Total Beginning Balance 07/01/11:</b>		\$ 13,041,599
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Revenue	47,002,266
Expenses	(47,002,266)
Unfunded Retiree Benefits Transfer In (11/12)	250,000
Transfer to CERBT (11/12)	(250,000)
<b>06/30/12 Projected Ending Balance:</b>	\$ 13,041,599

### Summary of 11/12 Projected Ending Balance

Extended Sick Leave/Vacation Payout Reserve	\$ 273,254
Reserve for Self-Insured Fund	2,000,000
FA Post-1997 Health Benefits Reserve	250,000
Classified Staff Post-1997 Health Benefits Reserve	250,000
<b>Restricted Ending Balance:</b>	\$ 2,773,254

<b>Unrestricted Fund Balance:</b>	\$ 10,268,345	<b>See Note</b>
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<b>Total Projected 06/30/12 Ending Balance (restricted and unrestricted):</b>		\$ 13,041,599
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#### Note:

*Our insurance brokers project that our medical benefit costs for fiscal year 2011/12 may exceed our budget by approximately \$2.8 million due to higher than originally anticipated medical cost increases in fiscal year 2011/12. If these estimates were to materialize, we will need to use our Rate Stabilization Fund (a portion of \$10.2M) to offset these increases, which will reduce total fund availability for the future years.*

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 600  
Internal Service**

**2011-12 BUDGETS**

<b>INCOME</b>	<b>Active Employees</b>		<b>Retirees</b>	<b>Total Fund 600</b>
Contributions - Active Benefits	\$ 36,879,451	\$ 0	\$ 0	\$ 36,879,451
Contributions - Retiree Benefits	0	10,122,815	0	10,122,815
Employee Contributions	0	0	0	0
<b>TOTAL INCOME</b>	<b>\$ 36,879,451</b>	<b>\$ 10,122,815</b>	<b>\$ 0</b>	<b>\$ 47,002,266</b>
<b>EXPENSES</b>				
Medical/Prescription/Dental/Vision	\$ 15,508,053	\$ 10,122,815	\$ 0	\$ 25,630,868
Retirement	16,328,283	0	0	16,328,283
Worker's Comp/Ext Sk Lv/Vac Pay	2,383,700	0	0	2,383,700
Unemployment Insurance	2,117,200	0	0	2,117,200
Other	542,214	0	0	542,214
<b>TOTAL EXPENSES</b>	<b>\$ 36,879,451</b>	<b>\$ 10,122,815</b>	<b>\$ 0</b>	<b>\$ 47,002,266</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	0	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0	13,041,599
Adjustments to Beginning Balance	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 13,041,599</b>



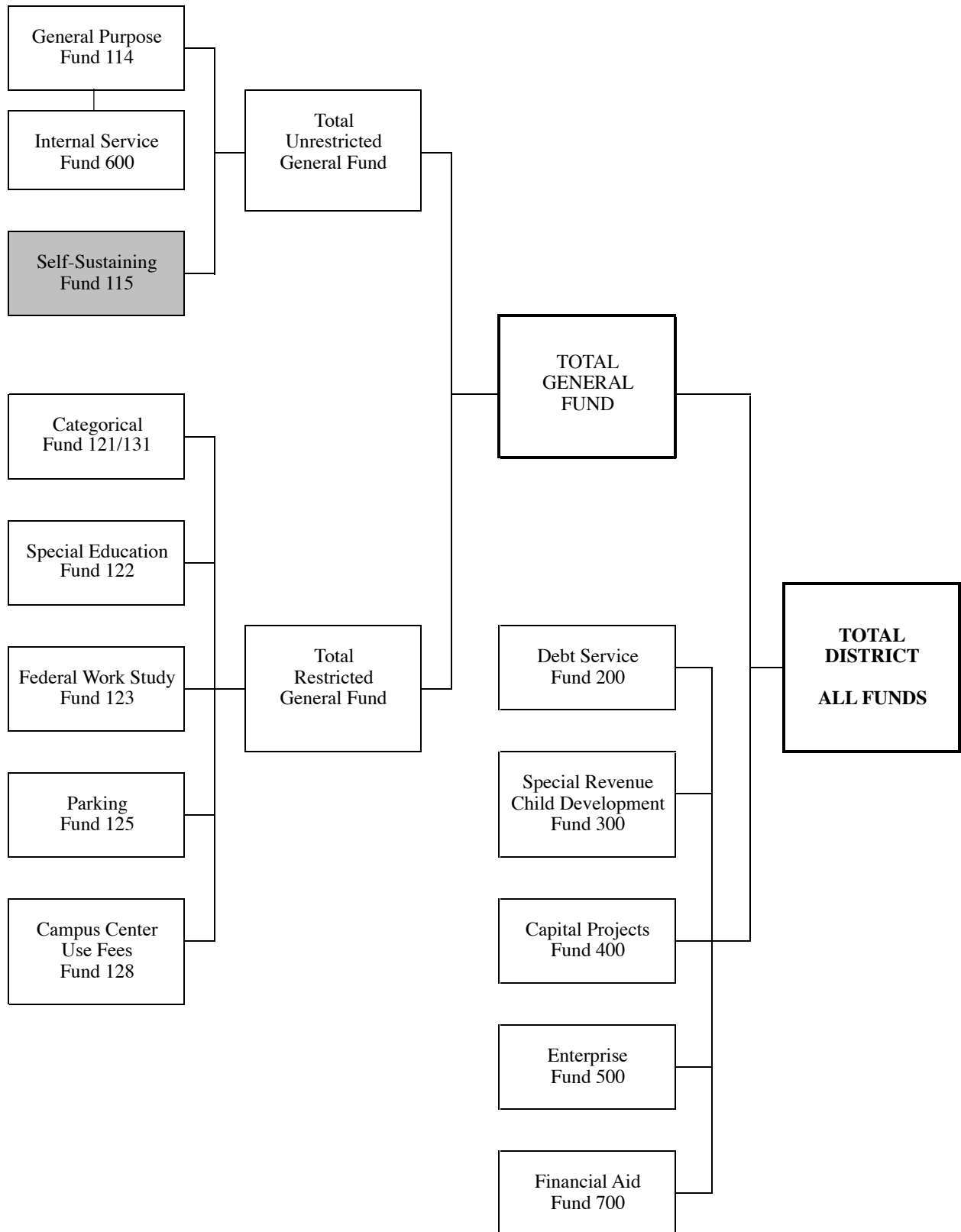
**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 600  
Internal Service**

**ACTIVE EMPLOYEES AND RETIREES**

<b>INCOME</b>	<b>Revised Budget 10/11</b>		<b>Actual 10/11</b>	<b>Budget 11/12</b>
Contributions - Active Benefits	\$ 36,805,632	\$ 36,805,632	\$ 36,879,451	
Contributions - Retiree Benefits	7,728,772	7,728,772	10,122,815	
Employee Contributions	3,515,257	3,515,257	0	
<b>TOTAL INCOME</b>	<b>\$ 48,049,660</b>	<b>\$ 48,049,660</b>	<b>\$ 47,002,266</b>	
<b>EXPENSES</b>				
Medical/Prescription/Dental/Vision	\$ 28,107,854	\$ 28,107,854	\$ 25,630,868	
Retirement	16,081,446	16,081,446	16,328,283	
Worker's Comp/Ext Sk Lv/Vac Pay	1,965,018	1,965,018	2,383,700	
Unemployment Insurance	1,099,498	1,099,498	2,117,200	
Other	741,492	741,492	542,214	
<b>TOTAL EXPENSES</b>	<b>\$ 47,995,308</b>	<b>\$ 47,995,308</b>	<b>\$ 47,002,266</b>	
Transfers-in	\$ 400,000	\$ 400,000	\$ 0	
Other Sources	0	0	0	
Transfers-out	(54,352)	(54,352)	0	
Contingency	0	0	0	
Other Out Go	(400,000)	(400,000)	0	
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (54,352)</b>	<b>\$ (54,352)</b>	<b>\$ 0</b>	
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0	
Beginning Balance, July 1	13,041,599	13,041,599	13,041,599	
Adjustments to Beginning Balance	0	0	0	
<b>NET FUND BALANCE, June 30</b>	<b>\$ 13,041,599</b>	<b>\$ 13,041,599</b>	<b>\$ 13,041,599</b>	

## SELF-SUSTAINING



**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

### 2011-12 BUDGETS

INCOME	Foothill College	De Anza College	Central Services	Total Fund 115
<b>Total State Income</b>	\$ 1,093,769	\$ 17,710	\$ 0	\$ 1,111,479
Contract Services	\$ 390,000	\$ 0	\$ 0	\$ 390,000
Enrollment	0	0	0	0
Facilities Rental	107,952	170,000	0	277,952
Field Trip Revenue	0	30,000	0	30,000
Sales	0	190,000	0	190,000
Short Courses	0	650,000	0	650,000
Other Local Income	2,221,750	1,236,600	3,350,702	6,809,052
<b>Total Local Income</b>	\$ 2,719,702	\$ 2,276,600	\$ 3,350,702	\$ 8,347,004
<b>TOTAL INCOME</b>	\$ 3,813,471	\$ 2,294,310	\$ 3,350,702	\$ 9,458,483
<b>EXPENSES</b>				
Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-teachers	185,886	136,770	0	322,656
Other Teachers	800,570	0	0	800,570
Other Non-teachers	27,500	8,000	0	35,500
<b>Total Certificated Salaries</b>	\$ 1,013,956	\$ 144,770	\$ 0	\$ 1,158,726
Contract Non-instructional	\$ 398,133	\$ 914,986	\$ 0	\$ 1,313,119
Contract Instructional Aides	0	0	0	0
Other Non-instructional	134,843	401,800	0	536,643
Other Instructional Aides	0	0	0	0
Students	0	0	0	0
Students-FWS	0	0	0	0
<b>Total Classified Salaries</b>	\$ 532,976	\$ 1,316,786	\$ 0	\$ 1,849,762
<b>Total Salaries</b>	\$ 1,546,932	\$ 1,461,557	\$ 0	\$ 3,008,488
<b>Total Staff Benefits</b>	\$ 335,970	\$ 391,250	\$ 0	\$ 727,221
<b>Total Materials and Supplies</b>	\$ 498,495	\$ 176,719	\$ 0	\$ 675,214
Contracted Services	\$ 0	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0	0
Utilities	0	0	0	0
Other Operating	1,427,050	(7,350)	2,877,356	4,297,056
<b>Total Operating</b>	\$ 1,427,050	\$ (7,350)	\$ 2,877,356	\$ 4,297,056
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0
Other Capital Outlay	0	181,310	0	181,310
<b>Total Capital Outlay</b>	\$ 0	\$ 181,310	\$ 0	\$ 181,310
<b>TOTAL EXPENSES</b>	\$ 3,808,447	\$ 2,203,486	\$ 2,877,356	\$ 8,889,289
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Transfers-out	0	(34,349)	0	(34,349)
Contingency	0	0	0	0
Other Out Go	0	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	\$ 0	\$ (34,349)	\$ 0	\$ (34,349)
Net Change in Fund Balance	\$ 5,024	\$ 56,475	\$ 473,346	\$ 534,845
Beginning Balance, July 1	2,713,412	2,309,140	1,509,768	6,532,320
Adjustments to Beginning Balance	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	\$ 2,718,436	\$ 2,365,615	\$ 1,983,115	\$ 7,067,166

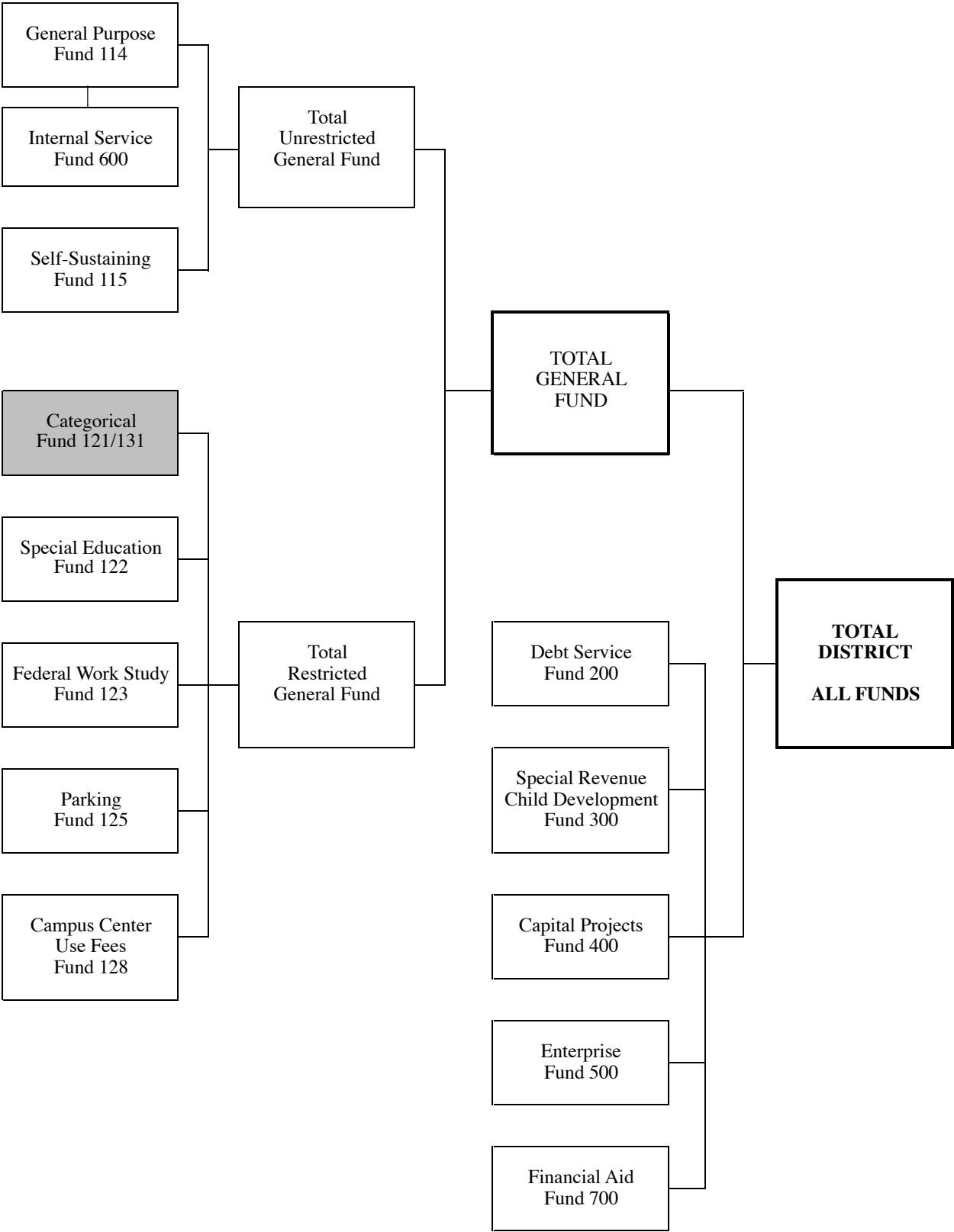
**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 115  
Self-Sustaining**

**TOTAL DISTRICT**

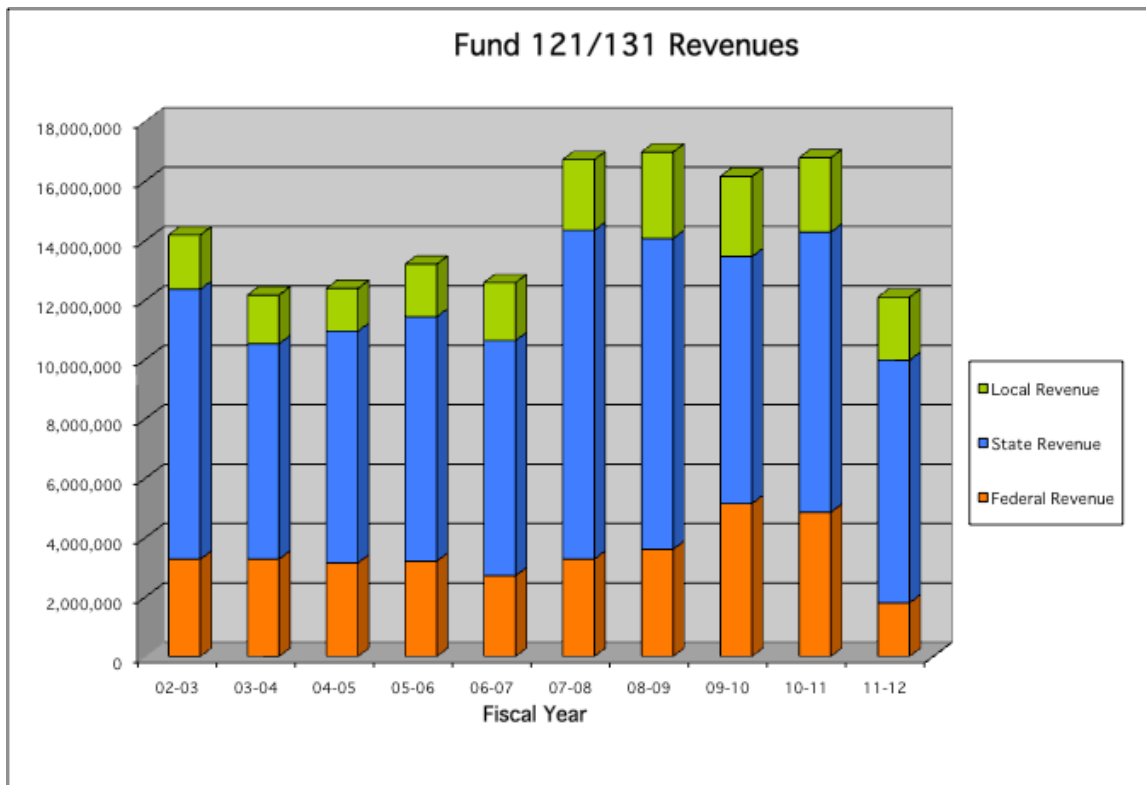
<b>INCOME</b>	<b>Revised Budget 10/11</b>	<b>Actual 10/11</b>	<b>Budget 11/12</b>
<b>Total State Income</b>	\$ 1,068,929	\$ 1,034,362	\$ 1,111,479
Contract Services	\$ 295,000	\$ 250,804	\$ 390,000
Enrollment	0	0	0
Facilities Rental	594,543	347,992	277,952
Field Trip Revenue	43,582	92,891	30,000
Sales	229,181	264,269	190,000
Short Courses	504,342	837,279	650,000
Other Local Income	6,534,244	6,934,231	6,809,052
<b>Total Local Income</b>	\$ 8,200,892	\$ 8,727,466	\$ 8,347,004
<b>TOTAL INCOME</b>	\$ 9,269,821	\$ 9,761,828	\$ 9,458,483
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-teachers	280,701	145,929	322,656
Other Teachers	473,720	747,182	800,570
Other Non-teachers	11,000	33,076	35,500
<b>Total Certificated Salaries</b>	\$ 765,421	\$ 926,187	\$ 1,158,726
Contract Non-instructional	\$ 1,358,144	\$ 1,232,433	\$ 1,313,119
Contract Instructional Aides	0	0	0
Other Non-instructional	368,721	720,228	536,643
Other Instructional Aides	0	0	0
Students	11,000	84,974	0
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	\$ 1,737,866	\$ 2,037,635	\$ 1,849,762
<b>Total Salaries</b>	\$ 2,503,287	\$ 2,963,823	\$ 3,008,488
<b>Total Staff Benefits</b>	\$ 705,095	\$ 688,145	\$ 727,221
<b>Total Materials and Supplies</b>	\$ 395,807	\$ (47,407)	\$ 675,214
Contracted Services	\$ 2,000	\$ 1,795,354	\$ 0
Lease of Equipment & Facilities	0	476,693	0
Utilities	0	(2,300)	0
Other Operating	5,109,388	3,408,081	4,297,056
<b>Total Operating</b>	\$ 5,111,388	\$ 5,677,827	\$ 4,297,056
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	37,665	0
Other Capital Outlay	16,600	3,783	181,310
<b>Total Capital Outlay</b>	\$ 16,600	\$ 41,447	\$ 181,310
<b>TOTAL EXPENSES</b>	\$ 8,732,176	\$ 9,323,836	\$ 8,889,289
Transfers-in	\$ 125,845	\$ 125,845	\$ 0
Other Sources	5,000	7,385	0
Transfers-out	(96,459)	(96,858)	(34,349)
Contingency	0	0	0
Other Out Go	0	(38,595)	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	\$ 34,386	\$ (2,223)	\$ (34,349)
Net Change in Fund Balance	\$ 572,031	\$ 435,769	\$ 534,845
Beginning Balance, July 1	6,096,551	6,096,551	6,532,320
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	\$ 6,668,582	\$ 6,532,320	\$ 7,067,166

CATEGORICAL



## RESTRICTED and CATEGORICAL Fund 121/131

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



The chart above represents the amounts of revenue received from federal, state, and local sources for Fund 121/131 for the past ten years. The majority of the revenue that is received in the Restricted and Categorical Fund originates from the state. For 2011/12, we are projecting to receive approximately the same level of state funding as 2010/11 for the categorical programs. Lower federal revenues are being projected for the adopted budget for the following reasons: the NASA/Ames Internship Program has been discontinued as of June 30, 2011, and we are anticipating little to no federal backfill funding from federal ARRA funds that we were fortunate to receive over the last two years. In 2010/11, several federal grant proposals were submitted to the National Science Foundation (NSF) and the United States Department of Labor and adjustments will be made to the budget if these grants are received.

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

**Instructional Equipment, Library Materials, and Technology (Block Grant):** For the 2011/12 Adopted Budget, we are anticipating no new revenue for state instructional equipment or library materials. For 2011/12, we plan to spend approximately \$500,000 for instructional equipment, utilizing 10/11 carryover funds. Since fiscal year 2008/09 we have not received any state funding 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 anticipating about 7% less in Perkins CTEA funds for the 2011/12 Adopted Budget as compared to the prior year

.

**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. We are projecting the same level of funding as 2010/11.

**Matriculation, Staff Development, Staff Diversity, Extended Opportunity Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), and CalWorks:** These programs target specific populations or services funded by the state. We are projecting the same level of funding as 2010/11.

**Health Services Fees and Mandated Cost Reimbursement:** 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 and in the Restricted and Categorical fund. Changing the level of services we provide – either more or less – will jeopardize the mandated cost reimbursement.

For the adopted budget, we anticipate receiving approximately \$1.9 million in Health Service Fee income and related expenses. This year, the Implicit Price Deflator Index used to calculate increases to the student health fee did not change enough from last year, so no increase is being projected at this time.



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

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

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 121/131  
Restricted and Categorical**

**2011-12 BUDGETS**

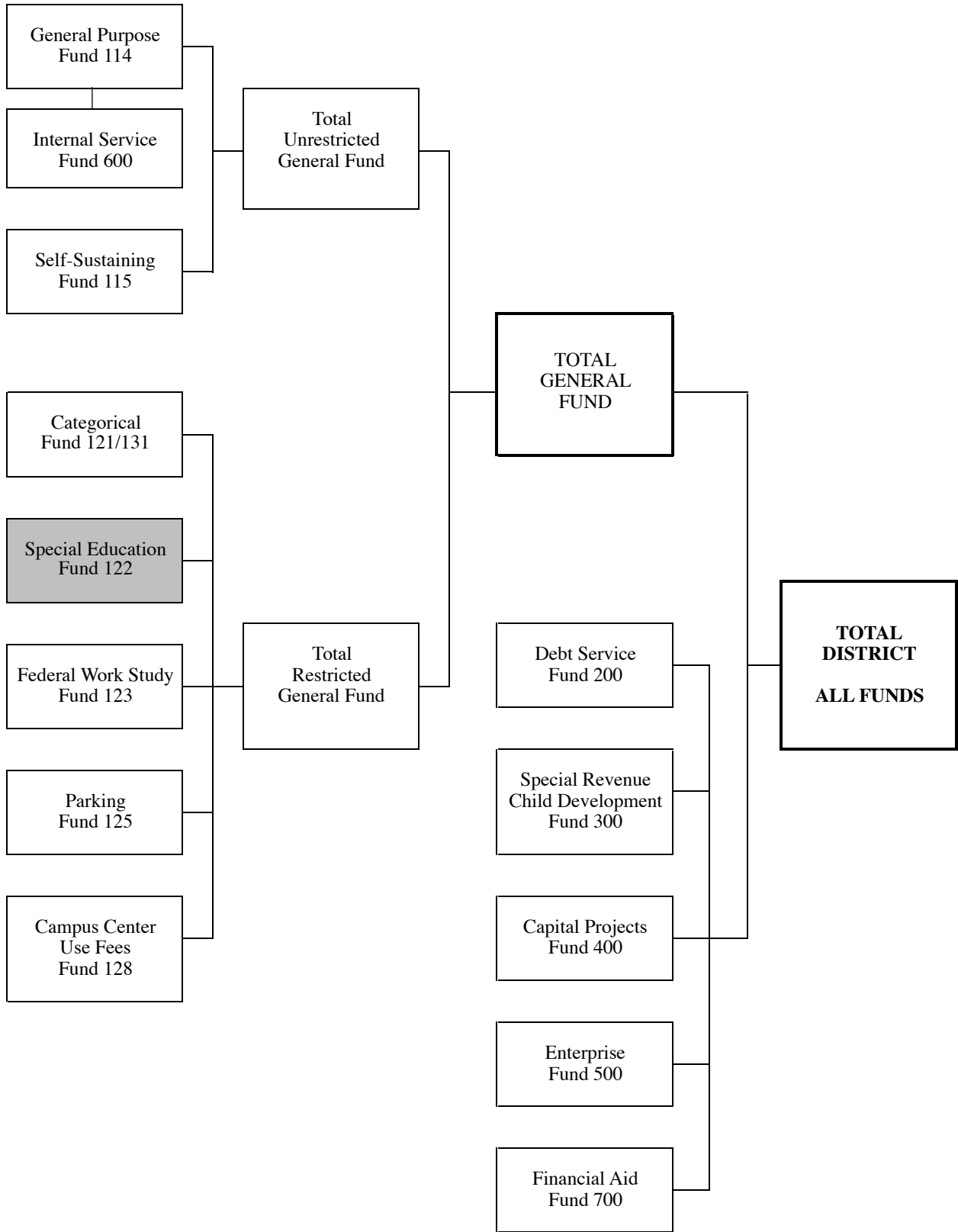
<b>INCOME</b>	<b>Foothill College</b>	<b>De Anza College</b>	<b>Central Services</b>	<b>Total Fund 121/131</b>
WIA	\$ 0	\$ 207,500	\$ 0	\$ 207,500
Financial Aid Admin. Allowance	7,000	19,500	0	26,500
CTEA	298,091	423,652	0	721,743
NASA	0	0	0	0
NSF	166,583	10,868	0	177,451
Other	0	549,563	125,000	674,563
<b>Total Federal Income</b>	<b>\$ 471,674</b>	<b>\$ 1,211,083</b>	<b>\$ 125,000</b>	<b>\$ 1,807,757</b>
Matriculation Apportionment	\$ 554,906	\$ 707,966	\$ 0	\$ 1,262,872
Special Education	0	1,000,000	0	1,000,000
Board Financial Assistance Program	321,044	519,956	0	841,000
Staff Development	5,000	7,000	5,000	17,000
Staff Diversity	1,500	1,500	10,000	13,000
EOPS (Parts A & B)	508,855	782,160	0	1,291,015
CARE	33,901	75,411	0	109,312
Deferred Maintenance	0	0	0	0
Block Grant (Instructional Equipment)	200,000	300,000	0	500,000
CalWorks	0	302,886	0	302,886
Other State	1,990,463	832,563	10,000	2,833,026
<b>Total State Income</b>	<b>\$ 3,615,669</b>	<b>\$ 4,529,442</b>	<b>\$ 25,000</b>	<b>\$ 8,170,111</b>
Health Service Fees	\$ 780,000	\$ 1,100,000	\$ 0	\$ 1,880,000
Other Local	120,000	122,000	0	242,000
<b>Total Local Income</b>	<b>\$ 900,000</b>	<b>\$ 1,222,000</b>	<b>\$ 0</b>	<b>\$ 2,122,000</b>
<b>TOTAL INCOME</b>	<b>\$ 4,987,343</b>	<b>\$ 6,962,525</b>	<b>\$ 150,000</b>	<b>\$ 12,099,868</b>
<b>EXPENSES</b>				
Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-teachers	1,073,038	1,204,045	0	2,277,083
Other Teachers	0	0	0	0
Other Non-teachers	0	106,641	0	106,641
<b>Total Certificated Salaries</b>	<b>\$ 1,073,038</b>	<b>\$ 1,310,686</b>	<b>\$ 0</b>	<b>\$ 2,383,724</b>
Contract Non-instructional	\$ 1,111,910	\$ 2,416,285	\$ 259,508	\$ 3,787,703
Contract Instructional Aides	0	0	0	0
Other Non-instructional	17,900	188,528	0	206,428
Other Instructional Aides	0	0	0	0
Students	82,000	40,000	0	122,000
Students-FWS	0	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 1,211,810</b>	<b>\$ 2,644,813</b>	<b>\$ 259,508</b>	<b>\$ 4,116,131</b>
<b>Total Salaries</b>	<b>\$ 2,284,848</b>	<b>\$ 3,955,499</b>	<b>\$ 259,508</b>	<b>\$ 6,499,855</b>
<b>Total Staff Benefits</b>	<b>\$ 709,497</b>	<b>\$ 1,260,640</b>	<b>\$ 104,413</b>	<b>\$ 2,074,550</b>
<b>Total Materials and Supplies</b>	<b>\$ 414,652</b>	<b>\$ 601,877</b>	<b>\$ 10,500</b>	<b>\$ 1,027,029</b>
Contracted Services	\$ 873,877	\$ 160,000	\$ 25,000	\$ 1,058,877
Lease of Equipment & Facilities	0	0	0	0
Utilities	0	0	0	0
Other Operating	323,008	605,057	(119,216)	808,849
<b>Total Operating</b>	<b>\$ 1,196,885</b>	<b>\$ 765,057</b>	<b>\$ (94,216)</b>	<b>\$ 1,867,726</b>
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	239,950	316,428	0	556,378
Other Capital Outlay	0	0	0	0
<b>Total Capital Outlay</b>	<b>\$ 239,950</b>	<b>\$ 316,428</b>	<b>\$ 0</b>	<b>\$ 556,378</b>
<b>TOTAL EXPENSES</b>	<b>\$ 4,845,832</b>	<b>\$ 6,899,501</b>	<b>\$ 280,205</b>	<b>\$ 12,025,538</b>
Transfers-in	\$ 25,838	\$ 124,059	\$ 66,687	\$ 216,584
Other Sources	0	152,500	0	152,500
Transfers-out	0	0	0	0
Other Out Go	(167,349)	(339,580)	0	(506,929)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (141,511)</b>	<b>\$ (63,021)</b>	<b>\$ 66,687</b>	<b>\$ (137,845)</b>
Net Change in Fund Balance	\$ 0	\$ 3	\$ (63,518)	\$ (63,515)
Beginning Balance, July 1	0	0	0	5,225,803
Adjustments to Beginning Balance	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 3</b>	<b>\$ (63,518)</b>	<b>\$ 5,162,288</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 121/131  
Restricted and Categorical**

<b>TOTAL DISTRICT</b>			
	Revised Budget 10/11	Actual 10/11	Budget 11/12
<b>INCOME</b>			
WIA	\$ 132,431	\$ 132,431	\$ 207,500
Financial Aid Admin. Allowance	27,148	27,148	26,500
CTEA	772,457	772,457	721,743
NASA	990,805	990,805	0
NSF	873,995	873,995	177,451
Other	2,057,379	2,057,379	674,563
<b>Total Federal Income</b>	<b>\$ 4,854,215</b>	<b>\$ 4,854,215</b>	<b>\$ 1,807,757</b>
Matriculation Apportionment	\$ 1,310,135	\$ 1,310,135	\$ 1,262,872
Special Education	973,889	973,889	1,000,000
Board Financial Assistance Program	833,251	833,251	841,000
Staff Development	2,901	2,901	17,000
Staff Diversity	4,030	4,030	13,000
EOPS (Parts A & B)	1,276,925	1,276,925	1,291,015
CARE	133,322	133,322	109,312
Deferred Maintenance	0	0	0
Block Grant (Instructional Equipment)	302,905	302,905	500,000
CalWorks	302,200	302,200	302,886
Other State	4,292,222	4,292,222	2,833,026
<b>Total State Income</b>	<b>\$ 9,431,780</b>	<b>\$ 9,431,780</b>	<b>\$ 8,170,111</b>
Health Service Fees	\$ 1,888,532	\$ 1,888,532	\$ 1,880,000
Other Local	615,518	615,518	242,000
<b>Total Local Income</b>	<b>\$ 2,504,050</b>	<b>\$ 2,504,050</b>	<b>\$ 2,122,000</b>
<b>TOTAL INCOME</b>	<b>\$ 16,790,046</b>	<b>\$ 16,790,046</b>	<b>\$ 12,099,868</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-teachers	2,246,644	2,246,644	2,277,083
Other Teachers	1,475	1,475	0
Other Non-teachers	636,791	636,791	106,641
<b>Total Certificated Salaries</b>	<b>\$ 2,884,911</b>	<b>\$ 2,884,911</b>	<b>\$ 2,383,724</b>
Contract Non-instructional	\$ 3,685,771	\$ 3,685,771	\$ 3,787,703
Contract Instructional Aides	0	0	0
Other Non-instructional	462,329	462,329	206,428
Other Instructional Aides	0	0	0
Students	1,722,392	1,722,392	121,999
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 5,870,492</b>	<b>\$ 5,870,492</b>	<b>\$ 4,116,130</b>
<b>Total Salaries</b>	<b>\$ 8,755,403</b>	<b>\$ 8,755,403</b>	<b>\$ 6,499,854</b>
<b>Total Staff Benefits</b>	<b>\$ 2,347,756</b>	<b>\$ 2,347,756</b>	<b>\$ 2,074,551</b>
<b>Total Materials and Supplies</b>	<b>\$ 1,105,351</b>	<b>\$ 1,105,351</b>	<b>\$ 1,027,029</b>
Contracted Services	\$ 1,880,616	\$ 1,880,616	\$ 1,058,877
Lease of Equipment & Facilities	96,095	96,095	0
Utilities	25,035	25,035	0
Other Operating	1,164,266	1,164,266	808,849
<b>Total Operating</b>	<b>\$ 3,166,012</b>	<b>\$ 3,166,012</b>	<b>\$ 1,867,726</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	200,912	200,912	556,378
Other Capital Outlay	59,265	59,265	0
<b>Total Capital Outlay</b>	<b>\$ 260,177</b>	<b>\$ 260,177</b>	<b>\$ 556,378</b>
<b>TOTAL EXPENSES</b>	<b>\$ 15,634,699</b>	<b>\$ 15,634,699</b>	<b>\$ 12,025,538</b>
Transfers-in	\$ 312,089	\$ 312,089	\$ 216,584
Other Sources	829,954	829,954	152,500
Transfers-out	(88,523)	(88,523)	0
Other Out Go	(607,220)	(607,220)	(506,929)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 446,300</b>	<b>\$ 446,300</b>	<b>\$ (137,845)</b>
Net Change in Fund Balance	\$ 1,601,647	\$ 1,601,647	\$ (63,515)
Beginning Balance, July 1	3,624,156	3,624,156	5,225,803
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 5,225,803</b>	<b>\$ 5,225,803</b>	<b>\$ 5,162,288</b>

# SPECIAL EDUCATION



**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 2011/12 Adopted Budget, we anticipate receiving approximately \$1.78 million in state revenues for Special Education. Expenses for the Special Education fund are estimated at \$6.89 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. The match, which helps to balance the fund, is estimated to be approximately \$5.03 million for 2011/12. The Special Education fund will also utilize approximately \$82,000 in carryover balance in 2011/12.

# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 122 Special Education

### 2011-12 BUDGETS

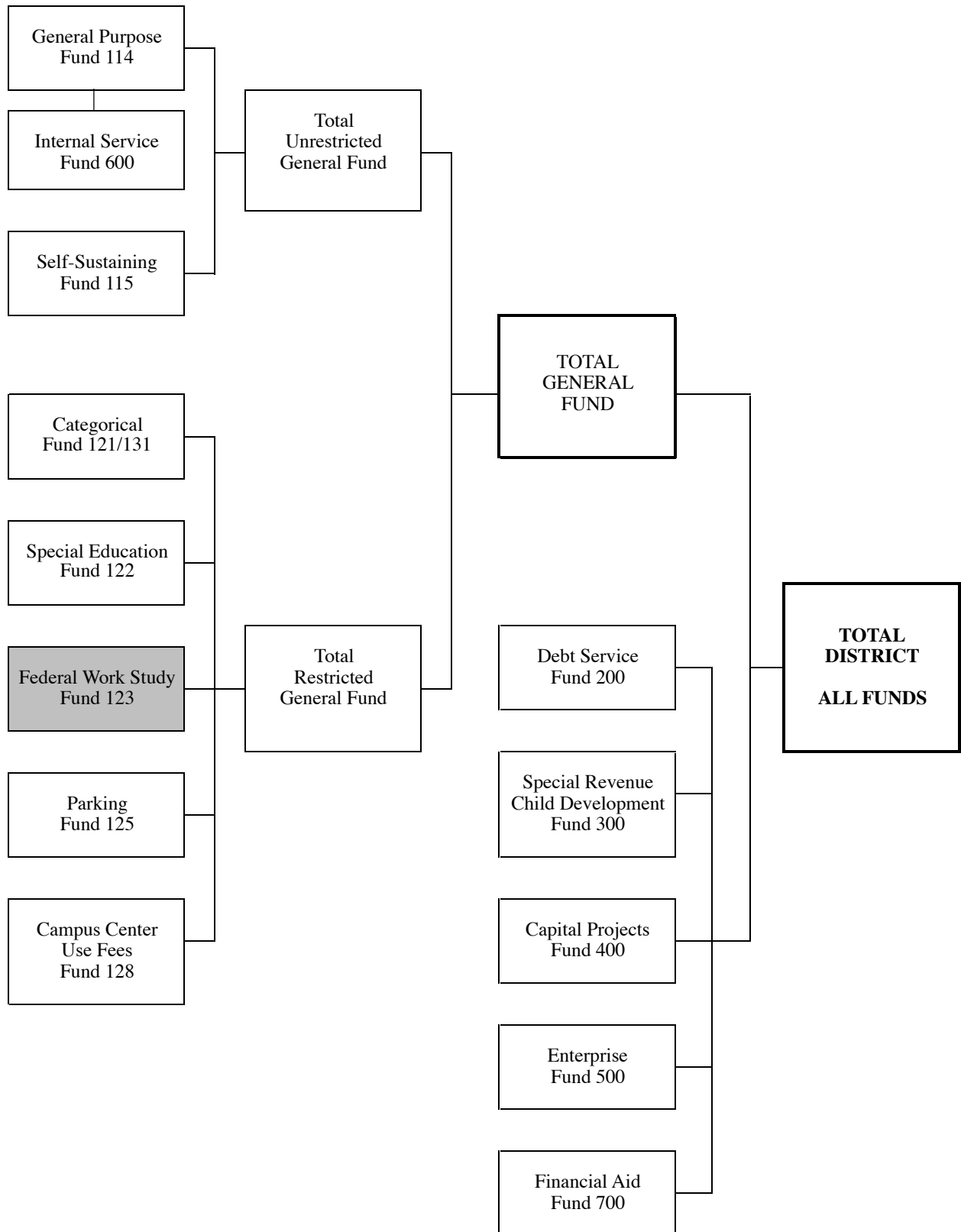
INCOME	Foothill College	De Anza College	Total Fund 122
<b>Federal</b>			
CTEA	\$ 0	\$ 0	\$ 0
Other Federal	0	0	0
<b>Total Federal Income</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>State</b>			
Special Education Apportionment	\$ 956,245	\$ 821,133	\$ 1,777,378
Department of Rehabilitation	0	0	0
<b>Total State Income</b>	<b>\$ 956,245</b>	<b>\$ 821,133</b>	<b>\$ 1,777,378</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>\$ 956,245</b>	<b>\$ 821,133</b>	<b>\$ 1,777,378</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 294,682	\$ 811,226	\$ 1,105,909
Contract Non-teachers	329,319	798,598	1,127,917
Other Teachers	371,835	270,050	641,885
Other Non-teachers	1,406	38,822	40,228
<b>Total Certificated Salaries</b>	<b>\$ 997,242</b>	<b>\$ 1,918,696</b>	<b>\$ 2,915,938</b>
Contract Non-instructional	\$ 439,745	\$ 766,983	\$ 1,206,728
Contract Instructional Aides	56,881	906,447	963,328
Other Non-instructional	102,000	83,500	185,500
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 598,625</b>	<b>\$ 1,756,931</b>	<b>\$ 2,355,556</b>
<b>Total Salaries</b>	<b>\$ 1,595,868</b>	<b>\$ 3,675,627</b>	<b>\$ 5,271,495</b>
<b>Total Staff Benefits</b>	<b>\$ 417,912</b>	<b>\$ 1,114,607</b>	<b>\$ 1,532,519</b>
<b>Total Materials and Supplies</b>	<b>\$ 16,981</b>	<b>\$ 14,814</b>	<b>\$ 31,795</b>
Contracted Services	\$ 8,000	\$ 0	\$ 8,000
Lease of Equipment & Facilities	379	0	379
Utilities	0	0	0
Other Operating	43,705	(15,419)	28,286
<b>Total Operating</b>	<b>\$ 52,084</b>	<b>(\$15,419)</b>	<b>\$ 36,665</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	1,318	0	1,318
Other Capital Outlay	0	13,004	13,004
<b>Total Capital Outlay</b>	<b>\$ 1,318</b>	<b>\$ 13,004</b>	<b>\$ 14,322</b>
<b>TOTAL EXPENSES</b>	<b>\$ 2,084,162</b>	<b>\$ 4,802,633</b>	<b>\$ 6,886,795</b>
Transfers-in	\$ 1,118,220	\$ 3,909,214	\$ 5,027,434
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>\$ 1,118,220</b>	<b>\$ 3,909,214</b>	<b>\$ 5,027,434</b>
Net Change in Fund Balance	\$ (9,697)	\$ (72,286)	\$ (81,983)
Beginning Balance, July 1	0	0	81,983
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ (9,697)</b>	<b>\$ (72,286)</b>	<b>\$ 0</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 122  
Special Education**

INCOME	TOTAL DISTRICT		
	Revised Budget 10/11	Actual 10/11	Budget 11/12
<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	\$ 1,839,931	\$ 1,839,931	\$ 1,777,378
Department of Rehabilitation	0	0	0
<b>Total State Income</b>	<b>\$ 1,839,931</b>	<b>\$ 1,839,931</b>	<b>\$ 1,777,378</b>
<b>Local</b>			
Other Local	\$ 1,424	\$ 1,424	\$ 0
<b>Total Local Income</b>	<b>\$ 1,424</b>	<b>\$ 1,424</b>	<b>\$ 0</b>
<b>TOTAL INCOME</b>	<b>\$ 1,841,355</b>	<b>\$ 1,841,355</b>	<b>\$ 1,777,378</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 1,173,195	\$ 1,173,195	\$ 1,105,909
Contract Non-teachers	1,159,710	1,159,710	1,127,917
Other Teachers	635,635	635,635	641,885
Other Non-teachers	82,220	82,220	40,228
<b>Total Certificated Salaries</b>	<b>\$ 3,050,759</b>	<b>\$ 3,050,759</b>	<b>\$ 2,915,938</b>
Contract Non-instructional	\$ 1,158,561	\$ 1,158,561	\$ 1,206,728
Contract Instructional Aides	846,428	846,428	963,328
Other Non-instructional	107,489	107,489	185,500
Other Instructional Aides	0	0	0
Students	108,701	108,701	0
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 2,221,179</b>	<b>\$ 2,221,179</b>	<b>\$ 2,355,556</b>
<b>Total Salaries</b>	<b>\$ 5,271,938</b>	<b>\$ 5,271,938</b>	<b>\$ 5,271,495</b>
<b>Total Staff Benefits</b>	<b>\$ 1,580,046</b>	<b>\$ 1,580,046</b>	<b>\$ 1,532,519</b>
<b>Total Materials and Supplies</b>	<b>\$ 73,312</b>	<b>\$ 73,312</b>	<b>\$ 31,795</b>
Contracted Services	\$ 118,123	\$ 118,123	\$ 8,000
Lease of Equipment & Facilities	4,575	4,575	379
Utilities	2,317	2,317	0
Other Operating	12,935	12,935	28,286
<b>Total Operating</b>	<b>\$ 137,950</b>	<b>\$ 137,950</b>	<b>\$ 36,665</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	9,453	9,453	1,318
Other Capital Outlay	7,249	7,249	13,004
<b>Total Capital Outlay</b>	<b>\$ 16,701</b>	<b>\$ 16,701</b>	<b>\$ 14,322</b>
<b>TOTAL EXPENSES</b>	<b>\$ 7,079,947</b>	<b>\$ 7,079,947</b>	<b>\$ 6,886,795</b>
Transfers-in	\$ 5,217,279	\$ 5,217,279	\$ 5,027,434
Other Sources	4,500	4,500	0
Transfers-out	(117,160)	(117,160)	0
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 5,104,619</b>	<b>\$ 5,104,619</b>	<b>\$ 5,027,434</b>
Net Change in Fund Balance	\$ (133,974)	\$ (133,974)	\$ (81,983)
Beginning Balance, July 1	215,956	215,956	81,983
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 81,983</b>	<b>\$ 81,983</b>	<b>\$ 0</b>

# FEDERAL WORK STUDY





**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**

**2011-12 BUDGETS**

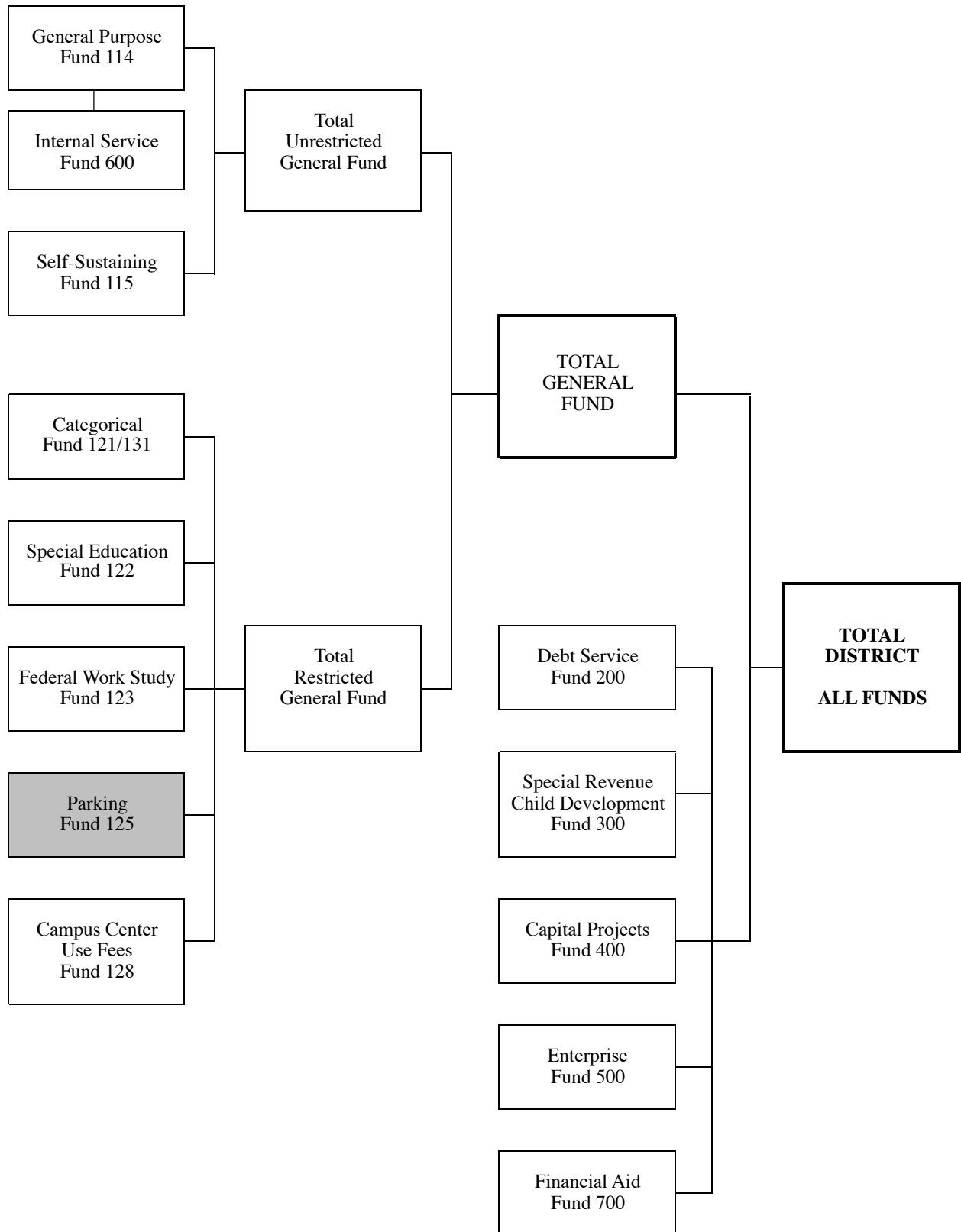
<b>INCOME</b>	<b>Foothill College</b>		<b>De Anza College</b>		<b>Total Fund 123</b>
<b>Federal</b>					
Federal Work Study	\$	150,959	\$	229,305	\$ 380,264
Other Federal				0	0
<b>TOTAL INCOME</b>	<b>\$</b>	<b>150,959</b>	<b>\$</b>	<b>229,305</b>	<b>\$ 380,264</b>
<b>EXPENSES</b>					
Other Non-teachers	\$	0	\$	0	\$ 0
<b>Total Certificated Salaries</b>	<b>\$</b>	<b>0</b>	<b>\$</b>	<b>0</b>	<b>\$ 0</b>
Other Non-instructional	\$	0	\$	0	\$ 0
Students-FWS		201,279		305,740	507,019
<b>Total Classified Salaries</b>	<b>\$</b>	<b>201,279</b>	<b>\$</b>	<b>305,740</b>	<b>\$ 507,019</b>
<b>Total Staff Benefits</b>	<b>\$</b>	<b>0</b>	<b>\$</b>	<b>0</b>	<b>\$ 0</b>
<b>Total Materials and Supplies</b>	<b>\$</b>	<b>0</b>	<b>\$</b>	<b>0</b>	<b>\$ 0</b>
<b>Total Operating</b>	<b>\$</b>	<b>0</b>	<b>\$</b>	<b>0</b>	<b>\$ 0</b>
<b>Total Capital Outlay</b>	<b>\$</b>	<b>0</b>	<b>\$</b>	<b>0</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>	<b>\$</b>	<b>201,279</b>	<b>\$</b>	<b>305,740</b>	<b>\$ 507,019</b>
Transfers-in	\$	50,320	\$	76,435	\$ 126,755
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>\$</b>	<b>50,320</b>	<b>\$</b>	<b>76,435</b>	<b>\$ 126,755</b>
Net Change in Fund Balance	\$	0	\$	0	\$ 0
Beginning Balance, July 1		0		0	1
Adjustments to Beginning Balance		0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$</b>	<b>0</b>	<b>\$</b>	<b>0</b>	<b>\$ 1</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 123  
Federal Work Study**

<b>TOTAL DISTRICT</b>				
<b>INCOME</b>	<b>Revised Budget 10/11</b>	<b>Actual 10/11</b>	<b>Budget 11/12</b>	
<b>Federal</b>				
Federal Work Study	\$ 387,134	\$ 387,134	\$ 380,264	
Other Federal	0	0	0	
<b>TOTAL INCOME</b>	<b>\$ 387,134</b>	<b>\$ 387,134</b>	<b>\$ 380,264</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	\$ 165	\$ 165	\$ 0	
Students-FWS	507,555	507,555	507,019	
<b>Total Classified Salaries</b>	<b>\$ 507,720</b>	<b>\$ 507,720</b>	<b>\$ 507,019</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>\$ 507,720</b>	<b>\$ 507,720</b>	<b>\$ 507,019</b>	
Transfers-in	\$ 126,930	\$ 126,930	\$ 126,755	
Other Sources	0	0	0	
Transfers-out	(6,344)	(6,344)	0	
Contingency	0	0	0	
Other Out Go	0	0	0	
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 120,586</b>	<b>\$ 120,586</b>	<b>\$ 126,755</b>	
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0	
Beginning Balance, July 1	1	1	1	
Adjustments to Beginning Balance	0	0	0	
<b>NET FUND BALANCE, June 30</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	

# PARKING



**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 \$411,567, which will be covered, as in prior years, by a transfer in from the General Purpose fund to allow them to break even for the year.

There is no fund balance in the Parking fund at this moment. Unlike the health fee, which rises automatically with the Consumer Price Index, the parking fee does not. 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**

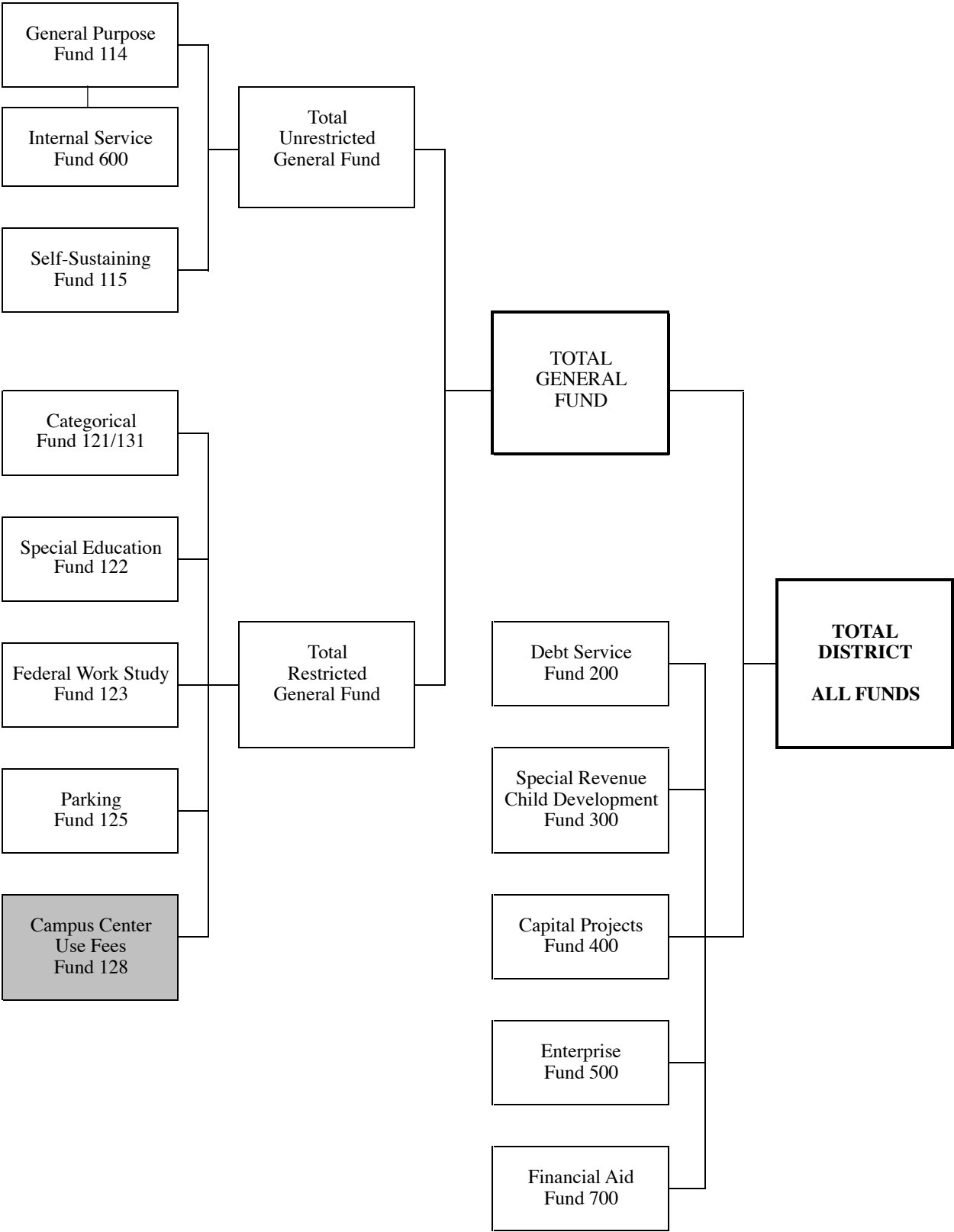
**Fund 125  
Parking**

**2011-12 BUDGETS**

<b>INCOME</b>	<b>Revised Budget 10/11</b>		<b>Actual 10/11</b>		<b>Budget 11/12</b>
<b>State</b>					
Other State Income	\$	0	\$	0	\$ 0
<b>Total State Income</b>	\$	0	\$	0	\$ 0
<b>Local</b>					
Decals	\$	1,435,000	\$	1,368,509	\$ 1,286,400
Daily Permits		575,000		683,467	642,400
Special Events Parking		250,000		281,438	265,000
<b>Total Local Income</b>		2,260,000		2,333,414	2,193,800
<b>TOTAL INCOME</b>	\$	2,260,000	\$	2,333,414	\$ 2,193,800
<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	\$	903,373	\$	787,326	\$ 908,369
Contract Instructional Aides		0		0	0
Other Non-instructional		128,820		180,684	0
Other Instructional Aides		0		0	0
Students		0		0	0
Students-FWS		0		0	0
<b>Total Classified Salaries</b>	\$	1,032,193	\$	968,010	\$ 908,369
<b>Total Salaries</b>	\$	1,032,193	\$	968,010	\$ 908,369
<b>Total Staff Benefits</b>	\$	346,830	\$	331,994	\$ 348,732
<b>Total Materials and Supplies</b>	\$	0	\$	0	\$ 0
Contracted Services	\$	0	\$	41,107	\$ 0
Lease of Equipment & Facilities		0		0	0
Utilities		0		0	0
Other Operating		110,000		38,939	110,000
<b>Total Operating</b>	\$	110,000	\$	80,046	\$ 110,000
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>	\$	1,489,023	\$	1,380,050	\$ 1,367,101
Transfers-in	\$	465,191	\$	302,642	\$ 411,567
Other Sources		0		0	0
Transfers-out		(1,236,168)		(1,256,005)	(1,238,266)
Contingency		0		0	0
Other Out Go		0		0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	\$	(770,977)	\$	(953,364)	\$ (826,699)
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





**CAMPUS CENTER USE FEES****Fund 128**

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

In November 2006, the district issued a Certificate of Participation for \$11.33 million, which paid for a portion of the new Foothill Campus Center building and a portion for the renovation of the De Anza Campus Center building. The new debt service will be repaid from increases in campus center student fees at both campuses that were approved in prior years.

In July 2011, The Board of Trustees approved an increase in Campus Center Use Fees at both Foothill and De Anza Colleges for the 2011/12 academic-year. The increase in student fees was considered necessary to be able to meet the existing financial obligations of the two campus centers due to decrease in student enrollment. The Foothill Campus Center Use Fee will increase from \$16 to \$20 per quarter for on-campus students and from \$8 to \$10 per quarter for off-campus students. The De Anza Campus Center Use Fee will increase from \$16 to \$17.50 per quarter.

Although the De Anza Campus Center Use Fee fund is projecting a deficit of \$100,000 for 2011/12, this over-expenditure is intentional to cover the cost of renovation of the elevator in the building. This major capital expenditure will reduce the accumulated fund balance.

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 128  
Campus Center Use Fees**

**2011-12 BUDGETS**

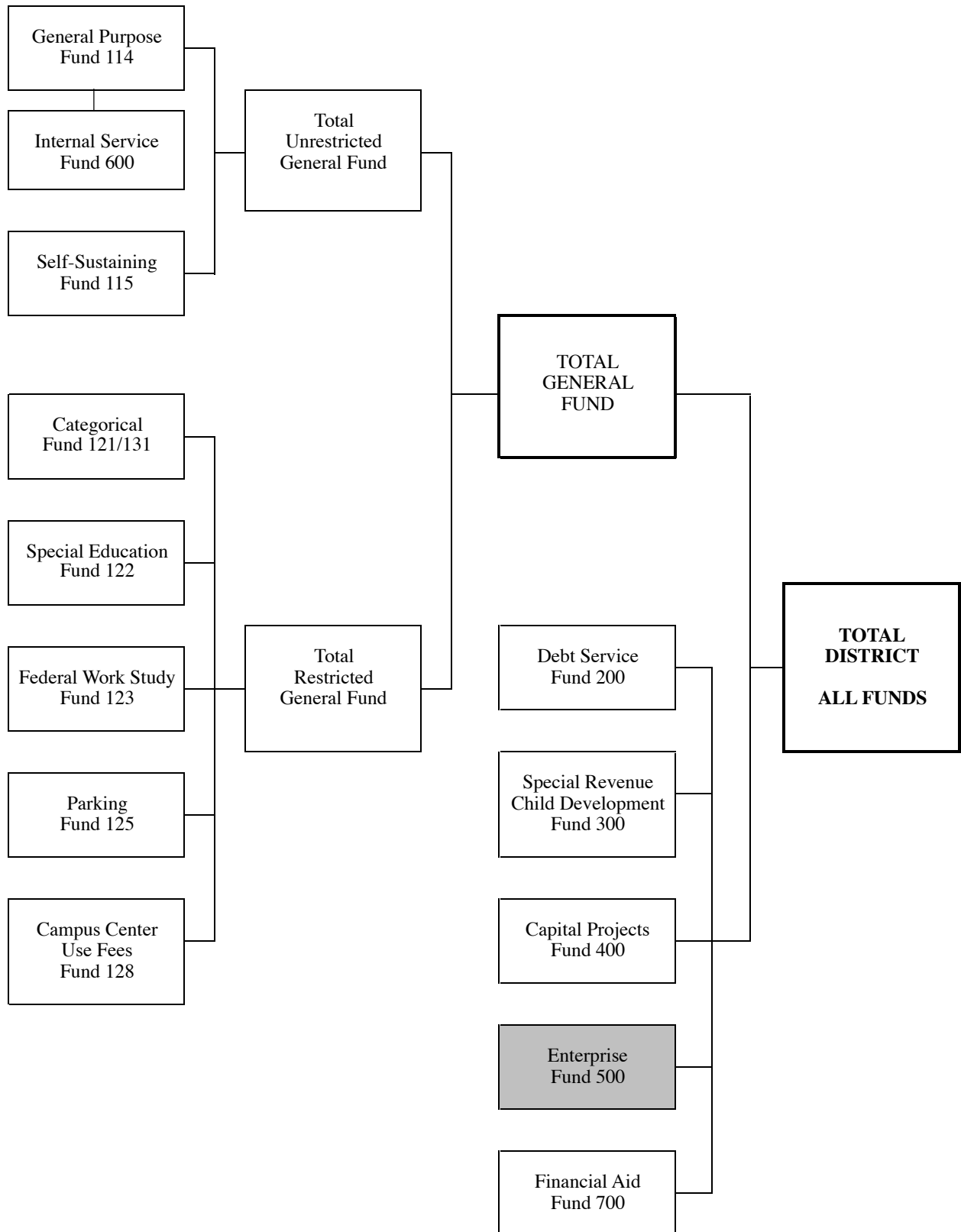
	<b>INCOME</b>		Foothill College	De Anza College	<b>Total Fund 128</b>
<b>Local</b>					
Campus Center Use Fees	\$	934,520	\$	1,218,000	\$ 2,152,520
Interest		0		0	0
Other		0		0	0
<b>TOTAL INCOME</b>	<b>\$</b>	<b>934,520</b>	<b>\$</b>	<b>1,218,000</b>	<b>\$ 2,152,520</b>
<b>EXPENSES</b>					
Contract Non-instructional	\$	182,353	\$	430,681	\$ 613,034
Contract Instructional Aides		0		0	0
Other Non-instructional		20,000		0	20,000
Other Instructional Aides		0		0	0
Students		0		0	0
Students-FWS		0		0	0
<b>Total Classified Salaries</b>	<b>\$</b>	<b>202,353</b>	<b>\$</b>	<b>430,681</b>	<b>\$ 633,034</b>
<b>Total Staff Benefits</b>	<b>\$</b>	<b>64,408</b>	<b>\$</b>	<b>174,709</b>	<b>\$ 239,118</b>
<b>Total Materials and Supplies</b>	<b>\$</b>	<b>0</b>	<b>\$</b>	<b>30,000</b>	<b>\$ 30,000</b>
Contracted Services	\$	0	\$	0	\$ 0
Lease of Equipment & Facilities		0		0	0
Utilities		0		0	0
Other Operating		148,817		60,004	208,821
<b>Total Operating</b>	<b>\$</b>	<b>148,817</b>	<b>\$</b>	<b>60,004</b>	<b>\$ 208,821</b>
Buildings	\$	0	\$	0	\$ 0
Equipment-New & Replacement		0		0	0
Other Capital Outlay		0		100,000	100,000
<b>Total Capital Outlay</b>	<b>\$</b>	<b>0</b>	<b>\$</b>	<b>100,000</b>	<b>\$ 100,000</b>
<b>TOTAL EXPENSES</b>	<b>\$</b>	<b>415,578</b>	<b>\$</b>	<b>795,395</b>	<b>\$ 1,210,973</b>
Transfers-in	\$	0	\$	0	\$ 0
Other Sources		0		0	0
Transfers-out		(472,683)		(522,605)	(995,288)
Contingency		0		0	0
Other Out Go		0		0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$</b>	<b>(472,683)</b>	<b>\$</b>	<b>(522,605)</b>	<b>\$ (995,288)</b>
Net Change in Fund Balance	\$	46,259	\$	(100,000)	\$ (53,741)
Beginning Balance, July 1		8,049		294,696	302,745
Adjustments to Beginning Balance		0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$</b>	<b>54,308</b>	<b>\$</b>	<b>194,696</b>	<b>\$ 249,004</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 128  
Campus Center Use Fees**

<b>TOTAL DISTRICT</b>			
<b>INCOME</b>	<b>Revised Budget 10/11</b>	<b>Actual 10/11</b>	<b>Budget 11/12</b>
<b>Local</b>			
Campus Center Use Fees	\$ 2,297,700	\$ 2,127,745	\$ 2,152,520
Interest	0	0	0
Other	0	0	0
<b>TOTAL INCOME</b>	<b>\$ 2,297,700</b>	<b>\$ 2,127,745</b>	<b>\$ 2,152,520</b>
<b>EXPENSES</b>			
Contract Non-instructional	\$ 792,789	\$ 650,131	\$ 613,034
Contract Instructional Aides	0	0	0
Other Non-instructional	109,156	62,788	20,000
Other Instructional Aides	0	0	0
Students	0	28,722	0
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 901,944</b>	<b>\$ 741,642</b>	<b>\$ 633,034</b>
<b>Total Staff Benefits</b>	<b>\$ 346,351</b>	<b>\$ 281,344</b>	<b>\$ 239,118</b>
<b>Total Materials and Supplies</b>	<b>\$ 80,597</b>	<b>\$ 68,531</b>	<b>\$ 30,000</b>
Contracted Services	\$ 0	\$ 77,772	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	37,376	0
Other Operating	75,398	57,633	208,821
<b>Total Operating</b>	<b>\$ 75,398</b>	<b>\$ 172,781</b>	<b>\$ 208,821</b>
Buildings	\$ 0	\$ 1,477	\$ 0
Equipment-New & Replacement	0	43,340	0
Other Capital Outlay	60,389	0	100,000
<b>Total Capital Outlay</b>	<b>\$ 60,389</b>	<b>\$ 44,817</b>	<b>\$ 100,000</b>
<b>TOTAL EXPENSES</b>	<b>\$ 1,464,679</b>	<b>\$ 1,309,115</b>	<b>\$ 1,210,973</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	(999,265)	(1,038,081)	(995,288)
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (999,265)</b>	<b>\$ (1,038,081)</b>	<b>\$ (995,288)</b>
Net Change in Fund Balance	\$ (166,245)	\$ (219,451)	\$ (53,741)
Beginning Balance, July 1	522,196	522,196	302,745
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 355,951</b>	<b>\$ 302,745</b>	<b>\$ 249,004</b>

# ENTERPRISE



**ENTERPRISE FUND**  
**FOOTHILL and DE ANZA CAMPUS CENTERS**  
**FLINT CENTER**

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

**Foothill Enterprise Fund**

*Bookstore*

For fiscal year 11/12, Foothill has budgeted revenue and corresponding expenses on relatively optimistic projections. Textbook sales have been budgeted for no decrease from 10/11; expected computer sales have been reduced by 10%; and general merchandise has been increased by 1%. In total, sales are expected to drop by just 1.9%, with net income for the year of \$16,400.

**De Anza Enterprise Fund**

*Bookstore*

The De Anza Bookstore has taken a conservative approach to the 11/12 budget. Textbook sales are budgeted for a 10% decline from 10/11's expected total, while all Apple product sales and commissions have been eliminated due to the anticipated dropping of the bookstore by Apple as an authorized outlet. Total sales for 11/12 have been budgeted for a 16.6% decrease, given the uncertainty of enrollment and the state's finances. This represents a \$956,077 decline on top of the \$1.1 million decline in 10/11.

Despite reductions of over \$100,000 in personnel-related costs and over \$50,000 in other operating expenses, the bookstore is still anticipating a loss of \$53,660 for fiscal year 2011/12.

*Dining Services*

Dining is budgeting just a slight decline in sales, with most of the decrease occurring in catering sales. The \$25,000 decline from 10/11's projected total mirrors the \$26,000 decline from 09/10. Net income of \$7,680 is expected for 11/12, an 82% drop from 10/11's actual results.

A net loss of \$45,980 has been budgeted for the De Anza Campus Center:

- Bookstore – \$53,660 Loss
- Dining Services –\$7,680 Profit

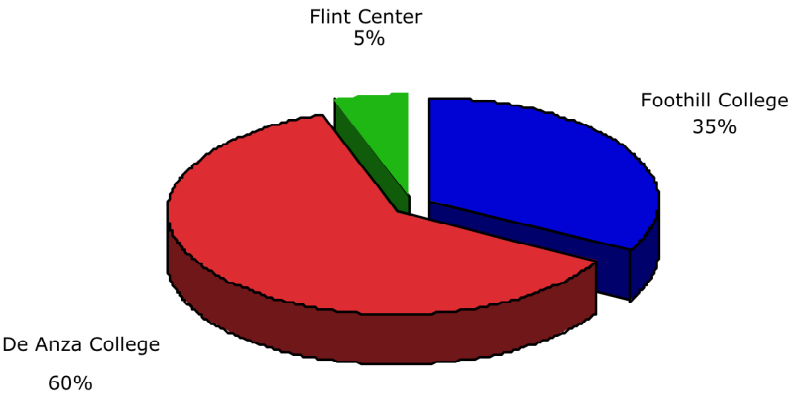
### **Flint Center**

Based on a conservative estimate of 68 events and interest earned from investments at the county, revenues are projected to be approximately \$606,523 for fiscal year 2011/12. Over the past four years, due to the economic downturn, Flint Center has been experiencing a steady decline in the overall number of events. The San Francisco Symphony has reduced their offerings to three performances for the season due to a 30% decline in ticket sales and an aging subscriber base; St. Francis High School, who has been a client at Flint Center for over twenty years, has now outgrown the facility and will move their graduation to their football field; and, due to the fact that Theater Works can no longer provide two performances per day, the number of performances within a year has declined from eight to three. In addition, executive suite revenue is still down due to the lack of Broadway and contemporary events, and corporate business is basically non-existent.

Despite a slight reduction in payroll and no management fee, other operating expenses are increasing, such as health care insurance. Our total operational expenses are projected to increase to \$865,520; however, some of the operating expenses, due to their capital outlay nature, will be covered from the accumulated fund balance in the preservation fund for capital projects.

Although we are currently projecting a loss, we intend to attract more events throughout the season so that we can increase revenue and break even at the end of the year. However, if the current economy continues to negatively impact bookings and ticket revenues, or if we continue to experience cancellations due to overseas artists being unable to secure visas, revenue and corresponding expense projections will be revised downward in mid-year 2011/12.

Enterprise Fund Revenues



# Foothill-DeAnza Community College District

## Enterprise Fund

### 2011-12 BUDGETS

	INCOME			EXPENSES			Total Enterprise
Local	Foothill College	De Anza College	Flint Center	Foothill College	De Anza College	Flint Center	
Sales	\$ 3,806,000	\$ 6,363,100	\$ 0				\$ 10,169,100
Other Local Income	152,200	502,200	606,523				1,260,923
<b>TOTAL INCOME</b>	<b>\$ 3,958,200</b>	<b>\$ 6,865,300</b>	<b>\$ 606,523</b>				<b>\$ 11,430,023</b>
<b>EXPENSES</b>							
<b>Cost of Sales</b>	<b>\$ 2,983,800</b>	<b>\$ 4,369,400</b>	<b>\$ 0</b>				<b>\$ 7,353,200</b>
Management Salaries	\$ 108,500	\$ 190,000	\$ 0				\$ 298,500
Contract Salaries	307,000	704,500	27,500				1,039,000
Student Salaries	135,000	513,500	0				648,500
Other	30,000	59,700	0				89,700
<b>Total Salaries</b>	<b>\$ 580,500</b>	<b>\$ 1,467,700</b>	<b>\$ 27,500</b>				<b>\$ 2,075,700</b>
<b>Total Staff Benefits</b>	<b>\$ 160,500</b>	<b>\$ 391,700</b>	<b>\$ 0</b>				<b>\$ 552,200</b>
General Administration	\$ 134,100	519,920	\$ 553,721				\$ 1,207,741
Depreciation	44,900	85,760	0				130,660
Utilities	18,000	55,800	45,000				118,800
Other Operating	0	0	0				0
<b>Total Operating</b>	<b>\$ 197,000</b>	<b>\$ 661,480</b>	<b>\$ 598,721</b>				<b>\$ 1,457,201</b>
Buildings	\$ 0	\$ 0	\$ 200,000				\$ 200,000
Equipment-New & Replacement	0	0	29,299				29,299
Other Capital Outlay	0	0	10,000				10,000
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 239,299</b>				<b>\$ 239,299</b>
<b>TOTAL EXPENSES</b>	<b>\$ 3,921,800</b>	<b>\$ 6,890,280</b>	<b>\$ 865,520</b>				<b>\$ 11,677,600</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	(20,000)	(21,000)	0				(41,000)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (20,000)</b>	<b>\$ (21,000)</b>	<b>\$ 0</b>				<b>\$ (41,000)</b>
Net Increase (Decrease) in Retained Earnings	\$ 16,400	\$ (45,980)	\$ (258,997)				\$ (288,577)
Beginning Balance, July 1	432,557	2,921,085	1,589,707				4,943,349
Adjustments to Beginning Balance	0	0	0				0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 448,957</b>	<b>\$ 2,875,105</b>	<b>\$ 1,330,710</b>				<b>\$ 4,654,772</b>



# Foothill-DeAnza Community College District

## Enterprise Fund

### TOTAL ENTERPRISE

	Revised Budget		Actual	Budget		
	10/11		10/11	11/12		
INCOME						
Local						
Sales	\$	11,979,430	\$	11,385,190	\$	10,169,100
Other Local Income		1,042,754		1,321,842		1,260,923
TOTAL INCOME	\$	13,022,184	\$	12,707,032	\$	11,430,023
EXPENSES						
Cost of Sales	\$	8,777,750	\$	8,222,534	\$	7,353,200
Management Salaries	\$	0	\$	0	\$	298,500
Contract Salaries		2,194,485		2,210,095		1,039,000
Student Salaries		0		0		648,500
Other		0		0		89,700
Total Salaries	\$	2,194,485	\$	2,210,095	\$	2,075,700
Total Staff Benefits	\$	474,800	\$	572,484	\$	552,200
General Administration	\$	678,570	\$	721,085	\$	1,207,741
Depreciation		115,060		121,254		130,660
Utilities		124,900		118,374		118,800
Other Operating		522,054		527,307		0
Total Operating	\$	1,440,584	\$	1,488,020	\$	1,457,201
Buildings	\$	0	\$	0	\$	200,000
Equipment-New & Replacement		24,848		33,645		29,299
Other Capital Outlay		10,000		19,373		10,000
Total Capital Outlay	\$	34,848	\$	53,018	\$	239,299
TOTAL EXPENSES	\$	12,922,467	\$	12,546,151	\$	11,677,600
Transfers-in	\$	0	\$	0	\$	0
Other Sources		0		0		0
Transfers-out		0		0		0
Contingency		0		0		0
Other Out Go		(37,900)		(45,421)		(41,000)
TOTAL TRANSFERS/OTHER SOURCES	\$	(37,900)	\$	(45,421)	\$	(41,000)
Net Increase (Decrease) in Retained Earnings	\$	61,817	\$	115,460	\$	(288,577)
Beginning Balance, July 1		4,827,889		4,827,889		4,943,349
Adjustments to Beginning Balance		0		0		0
NET FUND BALANCE, June 30	\$	4,889,706	\$	4,943,349	\$	4,654,772

**Foothill-DeAnza Community College District**  
**Enterprise Fund**

**FOOTHILL COLLEGE-TOTAL CAMPUS CENTER**

	Revised Budget		Actual		Budget
	10/11		10/11		11/12
INCOME					
Local					
Sales	\$	3,858,500	\$	3,902,806	\$ 3,806,000
Other Local Income		133,200		179,913	152,200
TOTAL INCOME	\$	3,991,700	\$	4,082,719	\$ 3,958,200
EXPENSES					
Cost of Sales	\$	3,006,900	\$	3,072,868	\$ 2,983,800
Management Salaries	\$	0	\$	0	\$ 108,500
Contract Salaries		595,510		622,964	307,000
Student Salaries		0		0	135,000
Other		0		0	30,000
Total Salaries	\$	595,510	\$	622,964	\$ 580,500
Total Staff Benefits	\$	151,700	\$	172,586	\$ 160,500
General Administration	\$	145,250	\$	124,114	\$ 134,100
Depreciation		29,500		32,332	44,900
Utilities		18,000		17,606	18,000
Other Operating		0		0	0
Total Operating	\$	192,750	\$	174,052	\$ 197,000
Buildings	\$	0	\$	0	\$ 0
Equipment-New & Replacement		0		0	0
Other Capital Outlay		0		0	0
Total Capital Outlay	\$	0	\$	0	\$ 0
TOTAL EXPENSES	\$	3,946,860	\$	4,042,470	\$ 3,921,800
Transfers-in	\$	0	\$	0	\$ 0
Other Sources		0		0	0
Transfers-out		0		0	0
Contingency		0		0	0
Other Out Go		(20,500)		(30,335)	(20,000)
TOTAL TRANSFERS/OTHER SOURCES	\$	(20,500)	\$	(30,335)	\$ (20,000)
Net Increase (Decrease) in Retained Earnings	\$	24,340	\$	9,914	\$ 16,400
Beginning Balance, July 1		422,643		422,643	432,557
Adjustments to Beginning Balance		0		0	0
NET FUND BALANCE, June 30	\$	446,983	\$	432,557	\$ 448,957

# Foothill-DeAnza Community College District

## Enterprise Fund

### DE ANZA COLLEGE-TOTAL CAMPUS CENTER

	Revised Budget		Actual	Budget		
	10/11		10/11	11/12		
INCOME						
Local						
Sales	\$	8,120,930	\$	7,482,384	\$	6,363,100
Other Local Income		336,070		564,443		502,200
TOTAL INCOME	\$	8,457,000	\$	8,046,827	\$	6,865,300
EXPENSES						
Cost of Sales	\$	5,770,850	\$	5,149,666	\$	4,369,400
Management Salaries	\$	0	\$	0	\$	190,000
Contract Salaries		1,570,100		1,560,323		704,500
Student Salaries		0		0		513,500
Other		0		0		59,700
Total Salaries	\$	1,570,100	\$	1,560,323	\$	1,467,700
Total Staff Benefits	\$	323,100	\$	399,898	\$	391,700
General Administration	\$	533,320	\$	596,971	\$	519,920
Depreciation		85,560		88,922		85,760
Utilities		61,900		55,768		55,800
Other Operating		0		0		0
Total Operating	\$	680,780	\$	741,661	\$	661,480
Buildings	\$	0	\$	0	\$	0
Equipment-New & Replacement		0		0		0
Other Capital Outlay		0		0		0
Total Capital Outlay	\$	0	\$	0	\$	0
TOTAL EXPENSES	\$	8,344,830	\$	7,851,548	\$	6,890,280
Transfers-in	\$	0	\$	0	\$	0
Other Sources		0		0		0
Transfers-out		0		0		0
Contingency		0		0		0
Other Out Go		(17,400)		(15,086)		(21,000)
TOTAL TRANSFERS/OTHER SOURCES	\$	(17,400)	\$	(15,086)	\$	(21,000)
Net Increase (Decrease) in Retained Earnings	\$	94,770	\$	180,193	\$	(45,980)
Beginning Balance, July 1		2,740,892		2,740,892		2,921,085
Adjustments to Beginning Balance		0		0		0
NET FUND BALANCE, June 30	\$	2,835,662	\$	2,921,085	\$	2,875,105

# Foothill-DeAnza Community College District

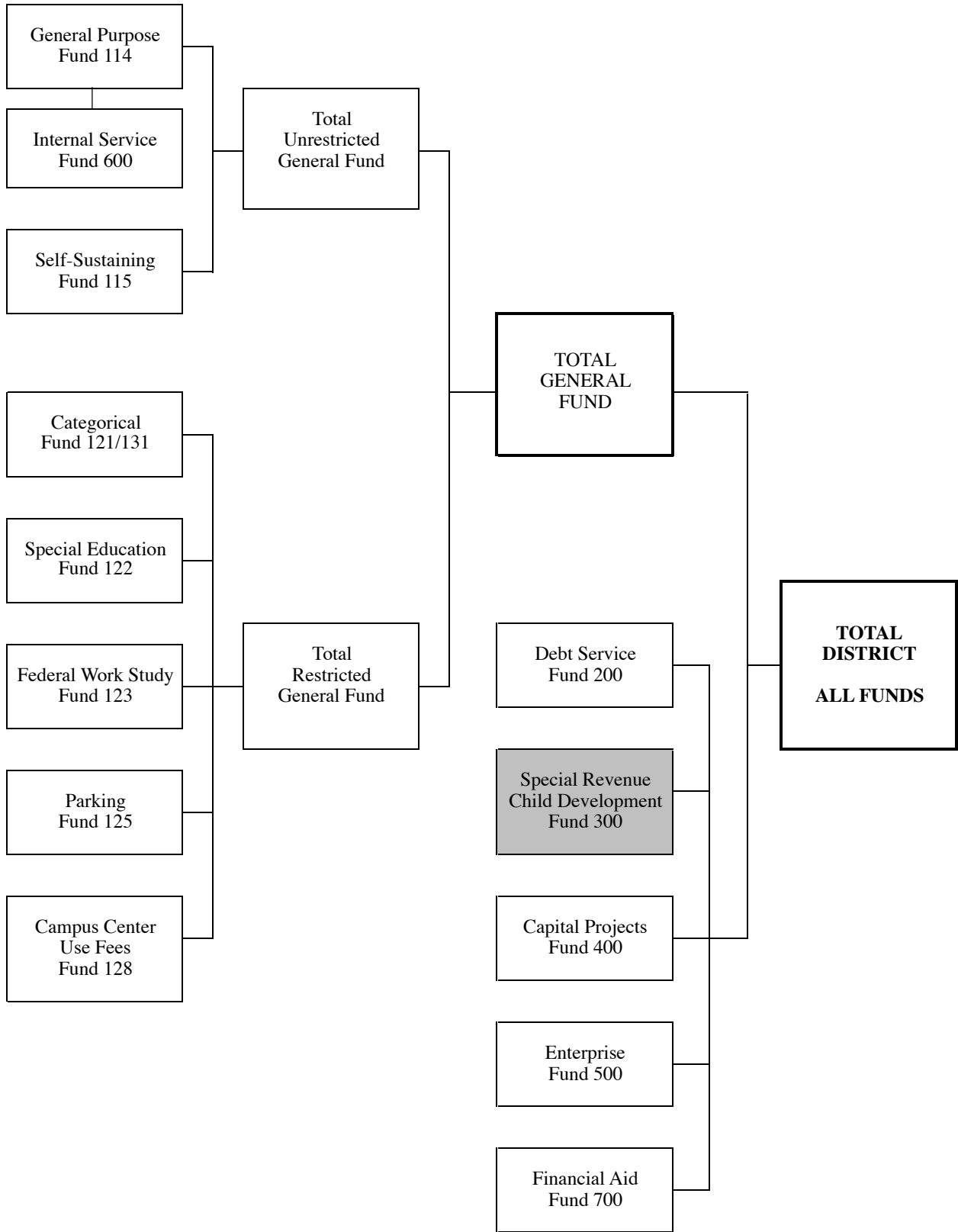
## Flint Center

### 2011-12 BUDGETS

INCOME	Revised Budget 10/11		Actual 10/11	Budget 11/12
<b>Local</b>				
Event	\$ 0	\$ 0	\$ 0	0
Theatre Services	0	0	0	0
Box Office	0	0	0	0
Concession	0	0	0	0
Interest	14,233	15,511	15,408	15,408
Other	559,251	561,975	591,115	591,115
<b>TOTAL INCOME</b>	<b>\$ 573,484</b>	<b>\$ 577,486</b>	<b>\$ 606,523</b>	
<b>EXPENSES</b>				
Contract Teachers	\$ 0	\$ 0	\$ 0	0
Contract Non-teachers	0	0	0	0
Other Teachers	0	0	0	0
Other Non-teachers	0	0	0	0
<b>Total Certificated Salaries</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>
Contract Non-instructional	\$ 28,875	\$ 26,808	\$ 27,500	27,500
Contract Instructional Aides	0	0	0	0
Other Non-instructional	0	0	0	0
Other Instructional Aides	0	0	0	0
Students	0	0	0	0
Students-FWS	0	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 28,875</b>	<b>\$ 26,808</b>	<b>\$ 27,500</b>	<b>27,500</b>
<b>Total Salaries</b>	<b>\$ 28,875</b>	<b>\$ 26,808</b>	<b>\$ 27,500</b>	<b>27,500</b>
<b>Total Staff Benefits</b>	<b>\$ 0</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>0</b>
Contracted Services	\$ 522,054	\$ 527,307	\$ 553,721	553,721
Lease of Equipment & Facilities	0	0	0	0
Utilities	45,000	45,000	45,000	45,000
Other Operating	0	0	0	0
<b>Total Operating</b>	<b>\$ 567,054</b>	<b>\$ 572,307</b>	<b>\$ 598,721</b>	<b>598,721</b>
Buildings	\$ 0	\$ 0	\$ 200,000	200,000
Equipment-New & Replacement	24,848	33,645	29,299	29,299
Other Capital Outlay	10,000	19,373	10,000	10,000
<b>Total Capital Outlay</b>	<b>\$ 34,848</b>	<b>\$ 53,018</b>	<b>\$ 239,299</b>	<b>239,299</b>
<b>TOTAL EXPENSES</b>	<b>\$ 630,777</b>	<b>\$ 652,133</b>	<b>\$ 865,520</b>	
<b>NET INCOME FROM OPERATIONS</b>	<b>\$ (57,293)</b>	<b>\$ (74,647)</b>	<b>\$ (258,997)</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	0	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0</b>
Net Change in Fund Balance	\$ (57,293)	\$ (74,647)	\$ (258,997)	(258,997)
Beginning Balance, July 1	1,664,354	1,664,354	1,589,707	1,589,707
Adjustments to Beginning Balance	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 1,607,061</b>	<b>\$ 1,589,707</b>	<b>\$ 1,330,710</b>	



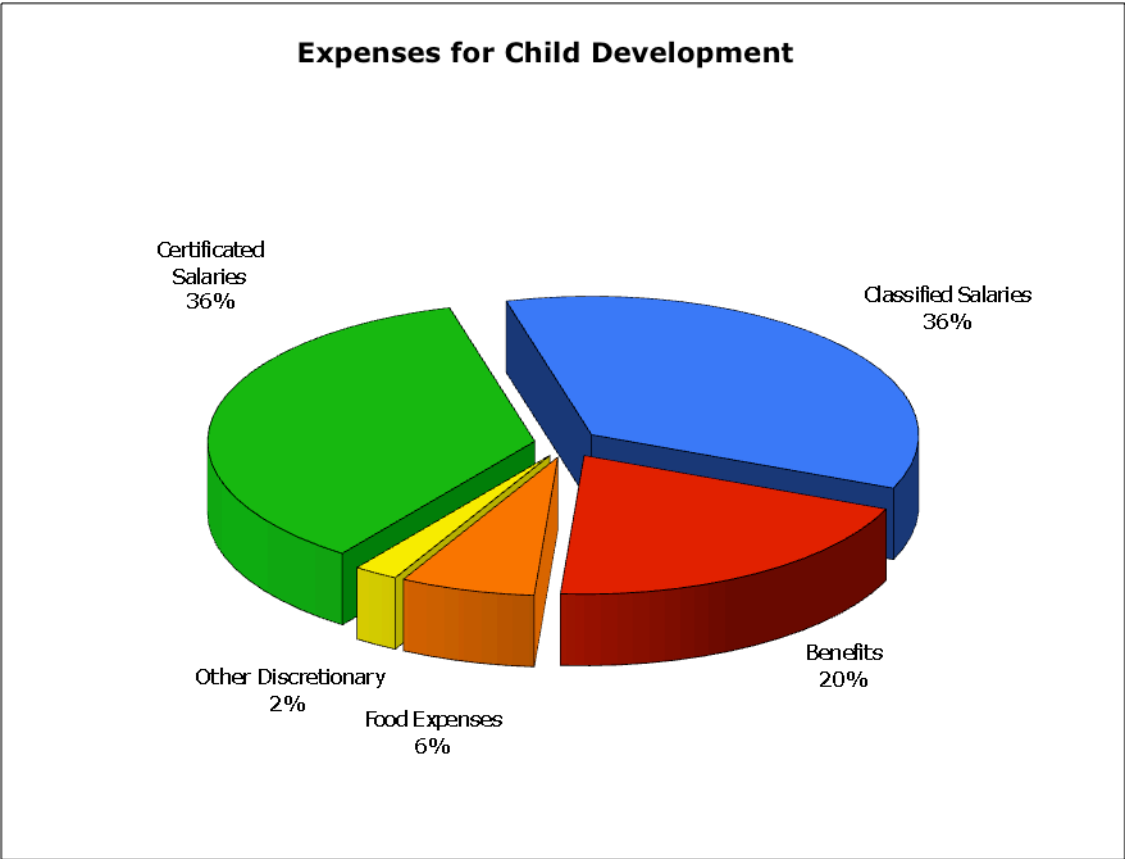
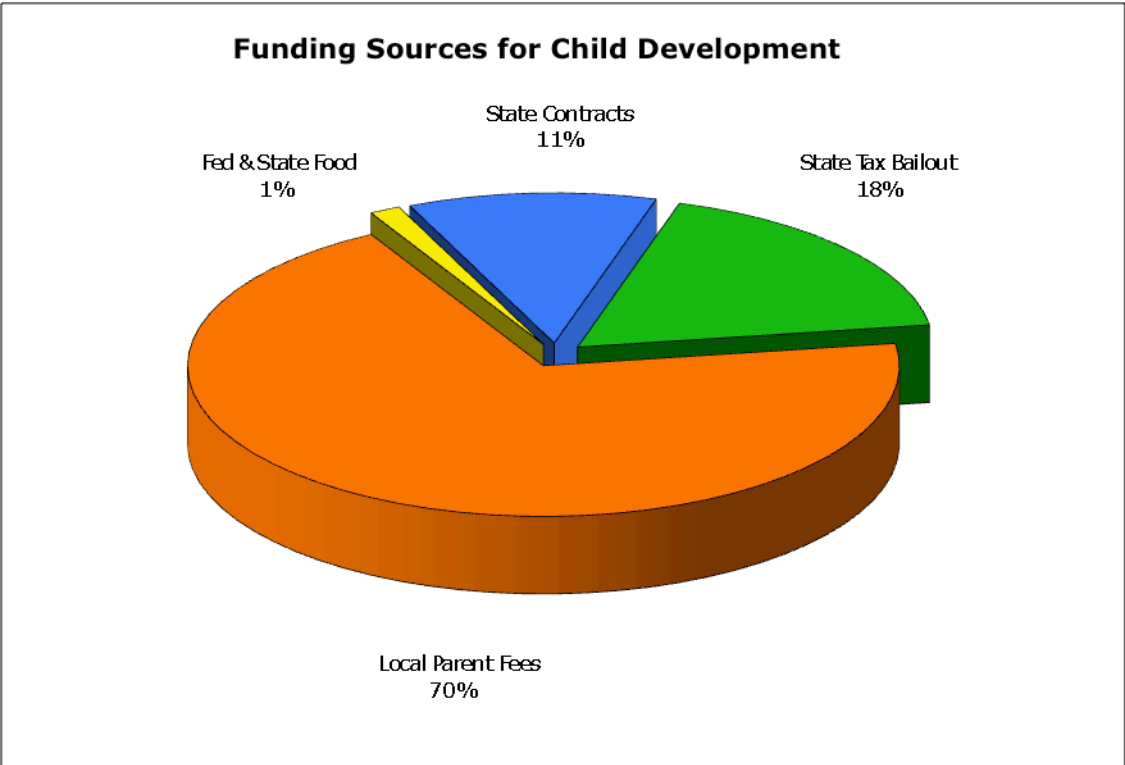
# CHILD DEVELOPMENT



**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 11/12, the Child Development Center plans to operate year-round, utilizing seven out of nine classrooms. The Child Development Center anticipates serving approximately 86 full-time, full fee-paying children and 34 full-time children that are state-subsidized. We are projecting \$1.58 million, or 70%, in revenue from local parent fees. From state sources, we anticipate receiving \$234,620, or 11%, from state contracts, and \$405,500, or 18%, from state tax bailout funds. Finally, we are projecting \$31,500, or 1%, in revenue for federal food reimbursement. We are projecting total revenue and related expenses of approximately \$2.25 million.





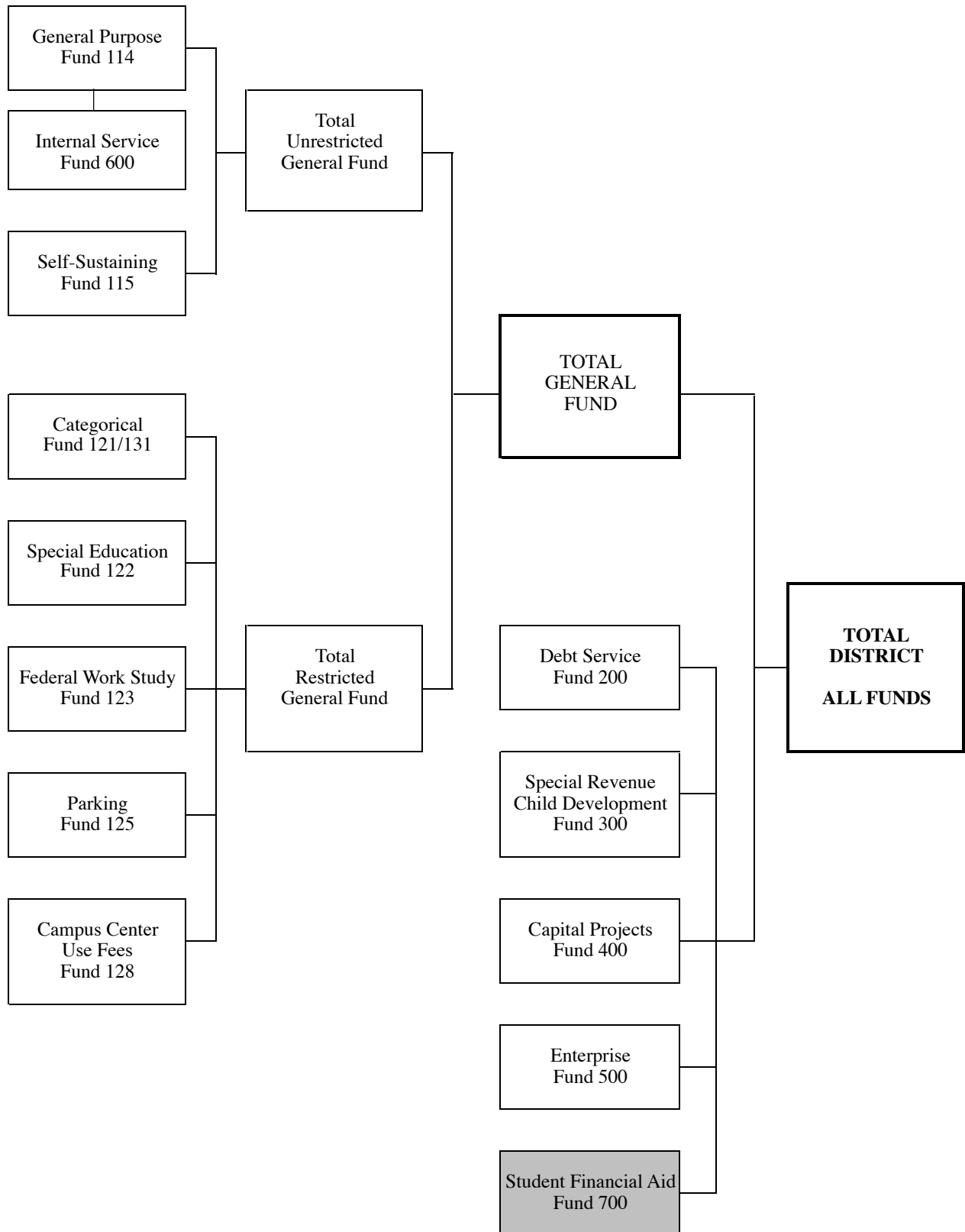
# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 300 Child Development

### 2011-12 BUDGETS

INCOME	Revised Budget 10/11		Actual 10/11		Budget 11/12
<b>Federal</b>					
Child Care Food Program	\$	32,729	\$	32,729	\$ 30,000
Other Federal Income		0		0	0
<b>Total Federal Income</b>	\$	32,729	\$	32,729	\$ 30,000
<b>State</b>					
Department of Education	\$	279,455	\$	279,455	\$ 234,620
Child Dev. Center Tax Bailout		405,503		405,503	405,503
Child Care Food Program		1,179		1,179	1,500
Other State Revenue		0		0	0
<b>Total State Income</b>	\$	686,137	\$	686,137	\$ 641,623
<b>Local</b>					
Parent Fees	\$	0	\$	0	\$ 0
Parent Fees - Non Certified		1,519,723		1,519,723	1,579,400
Other Local Income		0		0	0
Interest		0		0	0
<b>Total Local Income</b>	\$	1,519,723	\$	1,519,723	\$ 1,579,400
<b>TOTAL INCOME</b>	\$	2,238,590	\$	2,238,590	\$ 2,251,023
<b>EXPENSES</b>					
Contract Teachers	\$	0	\$	0	\$ 0
Contract Non-teachers		567,402		567,402	623,519
Other Teachers		0		0	0
Other Non-teachers		279,916		279,916	199,974
<b>Total Certificated Salaries</b>	\$	847,319	\$	847,319	\$ 823,493
Contract Non-instructional	\$	507,822	\$	507,822	\$ 574,707
Contract Instructional Aides		0		0	0
Other Non-instructional		99,335		99,335	100,000
Other Instructional Aides		0		0	0
Students		130,403		130,403	125,000
Students-FWS		0		0	0
<b>Total Classified Salaries</b>	\$	737,560	\$	737,560	\$ 799,707
<b>Total Salaries</b>	\$	1,584,879	\$	1,584,879	\$ 1,623,200
<b>Total Staff Benefits</b>	\$	427,922	\$	427,922	\$ 448,116
<b>Total Materials and Supplies</b>	\$	148,125	\$	148,125	\$ 157,000
Contracted Services	\$	2,808	\$	2,808	\$ 0
Lease of Equipment & Facilities		0		0	0
Utilities		2,653		2,653	0
Other Operating		18,298		18,298	22,707
<b>Total Operating</b>	\$	23,760	\$	23,760	\$ 22,707
Buildings	\$	0	\$	0	\$ 0
Equipment-New & Replacement		0		0	0
Other Capital Outlay		3,485		3,485	0
<b>Total Capital Outlay</b>	\$	3,485	\$	3,485	\$ 0
<b>TOTAL EXPENSES</b>	\$	2,188,170	\$	2,188,170	\$ 2,251,023
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>	\$	0	\$	0	\$ 0
Net Change in Fund Balance	\$	50,420	\$	50,420	\$ 0
Beginning Balance, July 1		622,512		622,512	672,932
Adjustments to Beginning Balance		0		0	0
<b>NET FUND BALANCE, June 30</b>	\$	672,932	\$	672,932	\$ 672,932

# STUDENT FINANCIAL AID



**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 11/12 Adopted Budget, we are projecting \$21.12 million in revenue and \$21.66 million in expenses. We are also projecting a transfer of \$517,000 in other sources of funds from the Foothill-De Anza Foundation for scholarships awarded to our students.

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 700  
Financial Aid**

**2011-12 BUDGETS**

<b>INCOME</b>	<b>Foothill College</b>	<b>De Anza College</b>	<b>Total Fund 700</b>
<b>Federal</b>			
Perkins	\$ 0	\$ 0	\$ 0
Pell	5,074,056	14,606,168	19,680,224
Other Federal	20,000	40,000	60,000
<b>Total Federal Income</b>	<b>\$ 5,094,056</b>	<b>\$ 14,646,168</b>	<b>\$ 19,740,224</b>
<b>State</b>			
EOPS	\$ 0	\$ 0	\$ 0
Cal Grant	0	0	0
Other State	190,000	1,160,000	1,350,000
<b>Total State Income</b>	<b>\$ 190,000</b>	<b>\$ 1,160,000</b>	<b>\$ 1,350,000</b>
<b>Local</b>			
Interest	\$ 6,000	\$ 15,000	\$ 21,000
Other Local	2,500	1,500	4,000
<b>Total Local Income</b>	<b>\$ 8,500</b>	<b>\$ 16,500</b>	<b>\$ 25,000</b>
<b>TOTAL INCOME</b>	<b>\$ 5,292,556</b>	<b>\$ 15,822,668</b>	<b>\$ 21,115,224</b>
<b>EXPENSES</b>			
<b>Operating Expenses</b>	<b>\$ 312,500</b>	<b>\$ 245,500</b>	<b>\$ 558,000</b>
<b>Collection Costs (Perkins)</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>
<b>Student Grants</b>	<b>5,284,056</b>	<b>15,806,168</b>	<b>21,090,224</b>
<b>TOTAL EXPENSES</b>	<b>\$ 5,596,556</b>	<b>\$ 16,066,668</b>	<b>\$ 21,663,224</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	298,000	219,000	517,000
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 298,000</b>	<b>\$ 219,000</b>	<b>\$ 517,000</b>
Net Change in Fund Balance	\$ (6,000)	\$ (25,000)	\$ (31,000)
Beginning Balance, July 1	0	0	2,513,022
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ (6,000)</b>	<b>\$ (25,000)</b>	<b>\$ 2,482,022</b>

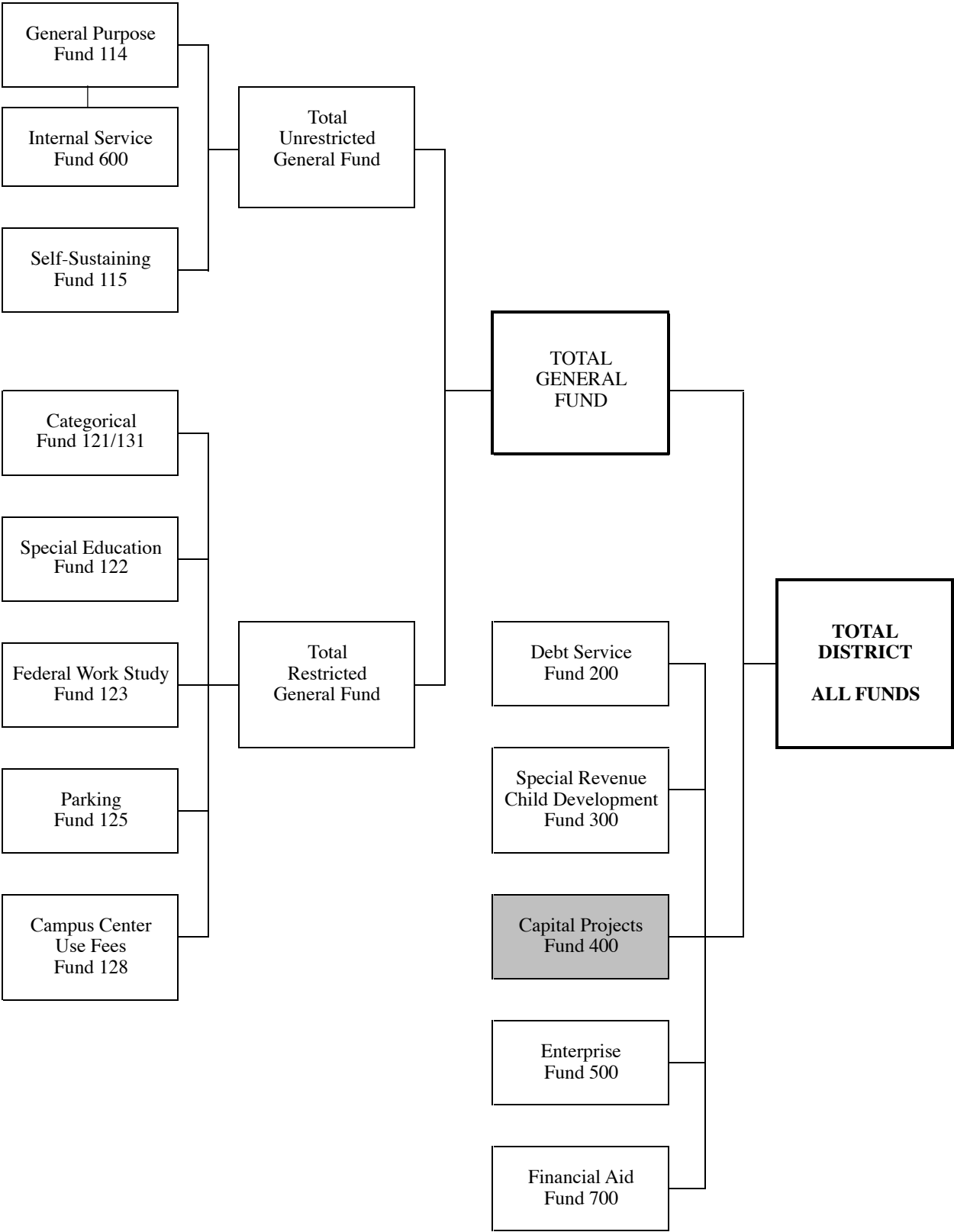
**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 700  
Financial Aid**

**TOTAL DISTRICT**

<b>INCOME</b>	<b>Revised Budget 10/11</b>	<b>Actual 10/11</b>	<b>Budget 11/12</b>
<b>Federal</b>			
Perkins	\$ 0	\$ 0	\$ 0
Pell	20,733,694	20,733,694	19,680,224
Other Federal	62,305	62,305	60,000
<b>Total Federal Income</b>	<b>\$ 20,795,999</b>	<b>\$ 20,795,999</b>	<b>\$ 19,740,224</b>
<b>State</b>			
EOPS	\$ 60,000	\$ 60,000	\$ 0
Cal Grant	0	0	0
Other State	1,240,593	1,240,593	1,350,000
<b>Total State Income</b>	<b>\$ 1,300,593</b>	<b>\$ 1,300,593</b>	<b>\$ 1,350,000</b>
<b>Local</b>			
Interest	\$ 27,887	\$ 27,887	\$ 21,000
Other Local	2,520	2,520	4,000
<b>Total Local Income</b>	<b>\$ 30,407</b>	<b>\$ 30,407</b>	<b>\$ 25,000</b>
<b>TOTAL INCOME</b>	<b>\$ 22,126,999</b>	<b>\$ 22,126,999</b>	<b>\$ 21,115,224</b>
<b>EXPENSES</b>			
<b>Operating Expenses</b>	<b>\$ 792,632</b>	<b>\$ 792,632</b>	<b>\$ 558,000</b>
<b>Collection Costs (Perkins)</b>	<b>11,875</b>	<b>11,875</b>	<b>15,000</b>
<b>Student Grants</b>	<b>22,101,909</b>	<b>22,101,909</b>	<b>21,090,224</b>
<b>TOTAL EXPENSES</b>	<b>\$ 22,906,416</b>	<b>\$ 22,906,416</b>	<b>\$ 21,663,224</b>
Transfers-in	\$ 16,925	\$ 16,925	\$ 0
Other Sources	724,157	724,157	517,000
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 741,081</b>	<b>\$ 741,081</b>	<b>\$ 517,000</b>
Net Change in Fund Balance	\$ (38,335)	\$ (38,335)	\$ (31,000)
Beginning Balance, July 1	2,605,171	2,605,171	2,513,022
Adjustments to Beginning Balance	0	(53,813)	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 2,566,835</b>	<b>\$ 2,513,022</b>	<b>\$ 2,482,022</b>

CAPITAL PROJECTS



## **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.

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.

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

At Foothill, project activity will include renovation of the District Office Building, the completion of renovations for the Psychology Services area, and the completion of design efforts for the new Data Center "E" project.

At De Anza, project activity will include the completion of design efforts for the Combined Site Improvements and ATC/S Quad Sound Attenuation projects, as well as the completion of installations for the Ticket Vending Machine project.

**Measure C Projects:**

Foothill-De Anza Community College District's Board of Trustees on Monday, August 8, 2011 identified property at the former Onizuka Air Force Station as the preferred site for a new education center. The board directed the administration to take the necessary steps leading to possible acquisition of the land using a public benefit conveyance process. The Onizuka property is located in the Moffett Business Park, a premier center for corporate headquarters and research & development. Park tenants include Juniper Networks, Yahoo and Network Appliance.

At Foothill, large capital project activity will include continued construction of Parking Lot 4 and the Physical Sciences and Engineering Center (PSEC), including design layout, procurement and installation of furniture and equipment (Group II Equipment) to furnish and equip the buildings as they are completed and brought online. Design efforts will continue for the Parking and Circulation project with construction anticipated in the second half of fiscal year 2011/2012. Construction will begin for the new Data Center "C" building project and will continue through the fiscal year.

Small capital project activity will include procurement and construction on the Reconstruction of the Stadium Bleachers and Press Box project. Renovations will include construction of the Smithwick Theatre and Upgrades to the KCI Heating, Ventilation and Air Conditioning (HVAC) system, while design efforts will launch on the Convert to Adaptive Learning Center, Convert to Learning Support Center, Tennis Court Improvements, and the TV Center projects. Maintenance projects will include design and construction of the Central Campus Site Improvements project, while construction will continue on the Utility and Technology Infrastructure Upgrade Phase 1 (UIUP1) project. Both design and construction will launch for the following projects: Loop Road Lighting & Safety, Lot 6, and Widen Access Road to PE.

At De Anza, large capital project activity will include continued construction of the Mediated Learning Center (MLC), including design layout, procurement and installation of furniture and equipment (Group II Equipment) to furnish and equip the building as it is completed and brought online.

Small capital project activity will include continued construction of the Install Photovoltaic Arrays – Campus Wide project for Lots A & B and Kirsch Center, while procurement and construction will begin on the ATC Central Plant Sound Attenuation. Renovations will kick off with



construction of the Corporation Yard, Campus Center Basement Phase II, and Combined Site Improvements projects. Design efforts will continue for the Advanced Technology Center (ATC). Design and construction will launch on the Stadium and Track project, while design will commence on the Campus Wide Electronic Locks project.

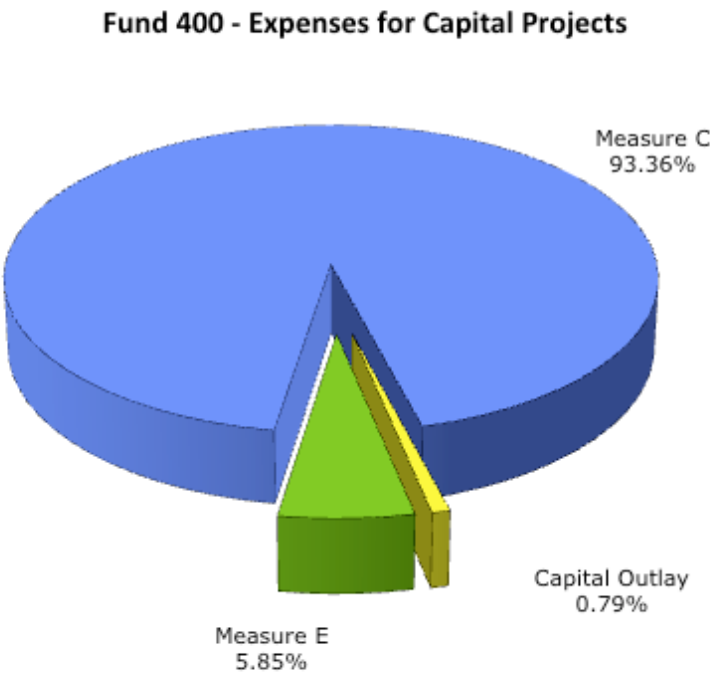
Maintenance projects will include construction of the Elevator Upgrades – Campus Wide, Window Replacement Campus Wide, and Repair Tile Roofs: Phase III – E2, E3 & ADM, while design efforts will begin on the Refinish Exterior of the Flint Center Parking Garage project.

Both colleges and the district will see ongoing scheduled maintenance project activity in various stages of planning, design and construction, starting with the most urgent needs first.

Educational Technology Services (ETS) will experience continued implementation of the new integrated Educational Information System (EIS) that is replacing the district's legacy information system. ETS will continue to work actively to implement the remaining modules including DegreeWorks and Fixed Assets, as well as the Banner Document Management System (BDMS) and the new on-line reporting system, Argos. The implementation team will continue to work toward localization of the integrated system to make Banner more user friendly and to allow the system to fit more easily into the local operating environments.

ETS will see the purchase of a router upgrade for the Data Center, as well as the planning and procurement to replace the college and district-wide PBX (Private Branch Exchange) phone system. ETS will continue deployment of wireless capability, computers and multimedia units, network equipment and cable installations, as well as participate in ongoing move and relocation efforts that include providing network and telecommunications support to faculty, staff and students temporarily displaced by construction. ETS will continue to take part in design review efforts to assess the technology infrastructure needs of several capital construction projects. These efforts of review will remain ongoing through the design and construction phases of each project. ETS will continue to provide support during planned power outages associated with the Utility and Technology Infrastructure Upgrade Phase 1 (UIUP1) project at Foothill.

Both colleges and the district will continue to acquire furniture and instructional equipment to support new and ongoing programs and to better serve the students and the larger community.



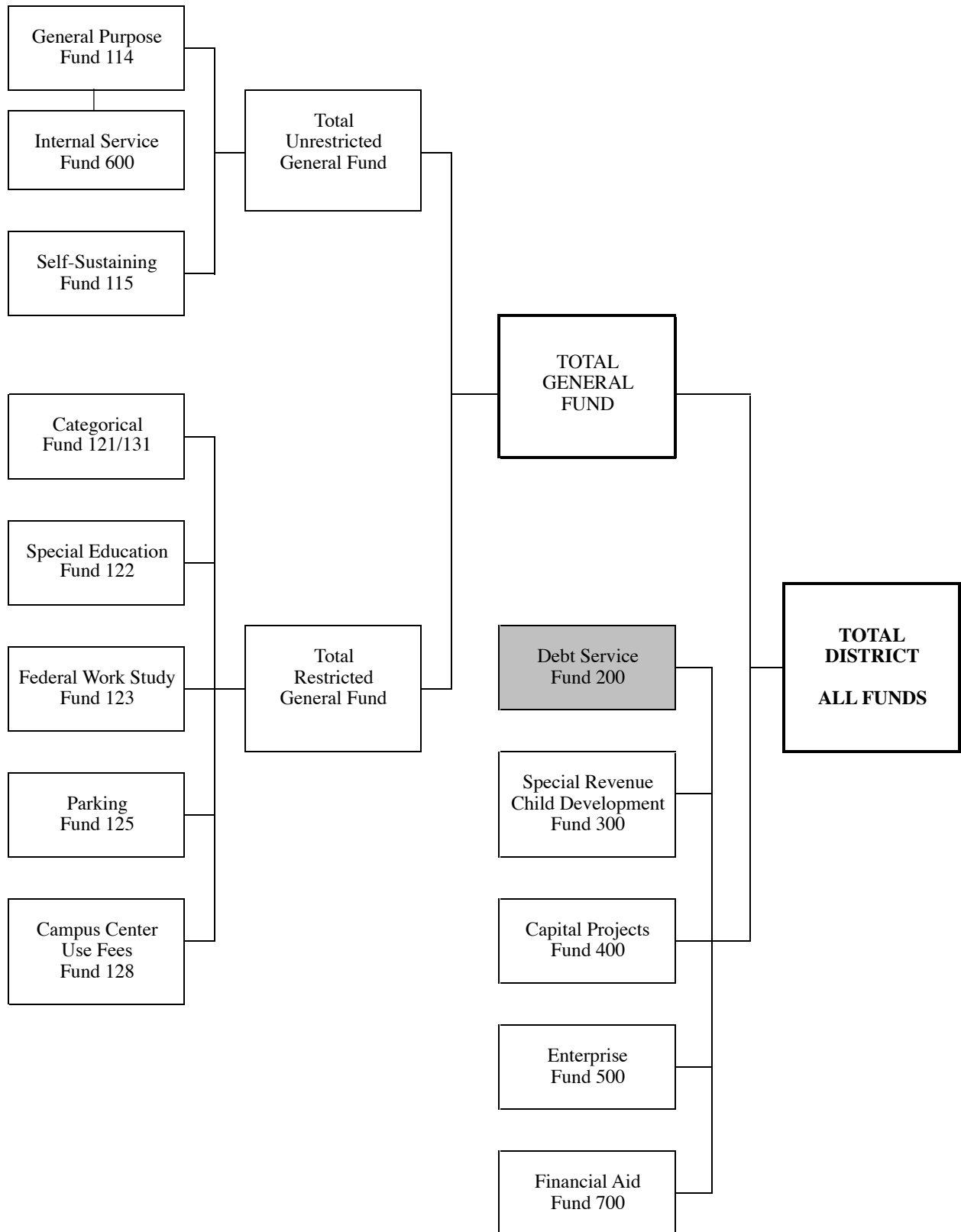
**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 400  
Capital Projects**

**2011-12 BUDGETS**

<b>INCOME</b>	<b>Revised Budget 10/11</b>		<b>Actual 10/11</b>		<b>Budget 11/12</b>
<b>State</b>	\$	4,987	\$	4,987	\$ 0
<b>Local</b>		2,172,876		2,172,876	4,426,539
<b>TOTAL INCOME</b>	\$	<b>2,177,863</b>	\$	<b>2,177,863</b>	\$ <b>4,426,539</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>	\$	0	\$	0	\$ 0
Contract Non-instructional	\$	1,894,469	\$	1,894,469	\$ 2,155,240
Contract Instructional Aides		0		0	0
Other Non-instructional		285,520		285,520	0
Other Instructional Aides		0		0	0
Students		(996)		(996)	0
Students-FWS		0		0	0
<b>Total Classified Salaries</b>	\$	2,178,992	\$	2,178,992	\$ 2,155,240
<b>Total Salaries</b>	\$	2,178,992	\$	2,178,992	\$ 2,155,240
<b>Total Staff Benefits</b>	\$	734,665	\$	734,665	\$ 825,548
<b>Total Materials and Supplies</b>	\$	775	\$	775	\$ 165,249
Contracted Services	\$	6,742,544	\$	6,742,544	\$ 0
Lease of Equipment & Facilities		44,276		44,276	0
Utilities		(586)		(586)	0
Other Operating		11,735,827		11,735,827	33,100,847
<b>Total Operating</b>	\$	18,522,062	\$	18,522,062	\$ 33,100,847
Site Improvement	\$	0	\$	0	\$ 0
Buildings		39,356,980		39,356,980	0
Equipment-New & Replacement		5,445,100		5,445,100	0
Other Capital Outlay		453,282		453,282	93,273,557
<b>Total Capital Outlay</b>	\$	45,255,361	\$	45,255,361	\$ 93,273,557
<b>TOTAL EXPENSES</b>	\$	<b>66,691,855</b>	\$	<b>66,691,855</b>	\$ <b>129,520,441</b>
Transfers-in	\$	203,753	\$	203,753	\$ 0
Other Sources		185,376,954		185,376,954	0
Transfers-out		0		0	0
Contingency		0		0	0
Other Out Go		(2,536,786)		(2,536,786)	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	\$	<b>183,043,921</b>	\$	<b>183,043,921</b>	\$ <b>0</b>
Net Change in Fund Balance	\$	118,529,929	\$	118,529,929	\$ (125,093,902)
Beginning Balance, July 1		206,868,611		206,868,611	325,398,540
Adjustments to Beginning Balance		0		0	0
<b>NET FUND BALANCE, June 30</b>	\$	<b>325,398,540</b>	\$	<b>325,398,540</b>	\$ <b>200,304,638</b>

## DEBT SERVICE



## 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 three major debt instruments in recent years to finance large capital purchases such as the De Anza College parking garage, student center expansions at both colleges, technology infrastructure, and HVAC and deferred maintenance. \$6.9 million of certificates of participation matured on December 1, 1998. The remaining debt instruments are as follows:

- **October 1997:** The district defeased \$7.36 million of Certificates of Participation and issued \$12.52 million with effective interest rates of 3.8% to 5%. Payments of principal and interest are made June 1 and December 1 of each year. The estimated annual payment is \$1,514,535.
- **May 1998:** To finance the Energy Management and Retrofit Project, the district entered into a lease agreement with Municipal Leasing Associates. The amount of the lease is \$3,385,000 over fifteen years. The lease will be repaid from guaranteed savings realized in the use of energy efficient systems.
- **May 2000:** The district issued \$99.9 million of the General Obligation Bond, Series A, with effective interest rates of 4.25% to 6.26%. Payments of principal and interest are made August 1 and February 1 of each year.
- **October 2002:** The district refinanced a portion (\$67,475,000) of the General Obligation Bond, Series A (original value \$99,995,036) with effective interest rates of 4.61%. Payments of principal and interest are made February 1 and August 1 of each year.
- **June 2003:** The district refinanced the '93 COP of \$21.06 million. The refinanced amount of \$18.2 million constitutes the remainder of the original \$21.06 million with effective interest rates of 4.531%. Payments of principal and interest are made on September 1 and March 1 of each year. The estimated annual payment is \$1,348.892.

- **October 2003:** The district issued \$90.1 million of the General Obligation Bond, Series B, with effective interest rates of 2% to 5.79%. Payments of principal and interest are made August 1 and February 1 of each year.
- **April 2005:** The district entered into a capital lease agreement with CitiMortgage, Inc. 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 repayment term of over fifteen years. Savings from the utility charges will be used to service the debt payment each year.
- **June 2005:** The district entered into a capital lease agreement with CitiMortgage, Inc. to finance the purchase of Furniture and Fixtures and the MBS POS System for De Anza College Enterprise operation. The amount of the lease is \$539,050 with a repayment term of over ten years.
- **September 2005:** The district has been given an insured bond rating of “AA” by Standards & Poor’s Rating Services and a rating of “Aa1” by Moody’s Investors Services.
- **October 2005:** The district issued \$57.9 million of the General Obligation Bond, Series C, with effective interest rates of 4.81% to 5.03%. Payments of principal and interest are made August 1 and February 1 of each year.
- **October 2005:** The district refinanced a portion (\$22,165,000) of the General Obligation Bond, Series B (original value \$90,100,063) with effective interest rates of 3.00% to 5.250%. Payments of principal and interest are made August 1 and February 1 of each year.
- **November 2006:** The district financed a Certificate of Participation for \$11.33 million, with effective interest rates of 3.5% to 5%. Payments of principal and interest are made on September 1 and March 1 of each year. The estimated annual payment is \$1,020,254. The financed amount of the COP will be used for the renovation portion of the Foothill and De Anza Campus Center buildings and the Foothill Bookstore Equipment, Furniture and Fixtures.
- **May 2007:** The district issued \$149,995,250 million of the Election of 2006 General Obligation Bond, Series A, with effective interest rates of 4% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.
- **May 2007:** The district issued \$99,996,686 million of the Election of 2006 General Obligation Bond, Series B, with effective interest rates of 4% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.

- **June 2011:** The district issued \$184,000,000 million of the Election of 2006 General Obligation Bond, Series C, with effective interest rate of 5.00%. Payments of principal and interest are made August 1 and February 1 of each year.

Debt Instruments	Final Payment Due	Net FY 2011/12 Payments	Unres Gen Fund Fund 114	Self-Sustaining Fund Fund 115	Parking Fund Fund 125	Campus Center Use Fees Fund 128	Foothill Enterprise
\$12.52M COP, Financing	06/2012	\$ 750,750	\$ 750,750	\$ -	\$ -	\$ -	-
\$18.27M COP, Refunding	06/2022	1,287,700	17,551	34,282	1,235,867	-	-
\$11.33M COP, Financing	06/2021	1,026,954	-	-	-	992,669	34,285
Total Annual Payments		\$ 3,065,404	\$ 768,301	\$ 34,282	\$ 1,235,867	\$ 992,669	\$ 34,285
Outstanding Balance as 06/30/11			\$ 1,741,860	\$ 350,116	\$ 10,453,024	\$ 8,400,000	\$ 270,000



**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 200  
Debt Service**

**2011-12 BUDGETS**

		Revised Budget	Actual	Budget
	INCOME	10/11	10/11	11/12
1				
2	<b>Local</b>			
3	Property Taxes	\$ 30,418,954	\$ 31,941,249	\$ 37,636,547
4	Interest	102,022	88,586	102,022
5	Other	0	0	0
6	<b>TOTAL INCOME</b>	<b>\$ 30,520,976</b>	<b>\$ 32,029,834</b>	<b>\$ 37,738,569</b>
	<b>EXPENSES</b>			
	Other Operating	\$ (3,345)	\$ 0	\$ 0
7	<b>TOTAL EXPENSES</b>	<b>\$ (3,345)</b>	<b>\$ 0</b>	<b>\$ 0</b>
8	Transfers-in	\$ 3,644,767	\$ 3,705,753	\$ 3,644,996
9	Other Sources	30,064	32,106	34,366
10	Transfers-out	(3,345)	(3,345)	0
11	Contingency	0	0	0
12	Other Out Go	(34,195,807)	(34,191,231)	(41,417,931)
13	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (30,524,321)</b>	<b>\$ (30,456,717)</b>	<b>\$ (37,738,569)</b>
14	Net Change in Fund Balance	\$ 0	\$ 1,573,117	\$ 0
15	Beginning Balance, July 1	25,168,327	25,168,327	26,741,444
16	Adjustments to Beginning Balance	0	0	0
17	<b>NET FUND BALANCE, June 30</b>	<b>\$ 25,168,327</b>	<b>\$ 26,741,444</b>	<b>\$ 26,741,444</b>

# **SUPPLEMENTAL INFORMATION**

# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## 2010-2011 Comparison of Projections

	Adopted Budget	1st Quarter Estimated Total	2nd Quarter Estimated Total	3rd Quarter Estimated Total	Year- End Actual Total	Variance Total
<b>INCOME</b>						
Federal Income	\$ 1,092	\$ 1,092	\$ 1,092	\$ 1,092	\$ 1,295	\$ 203
State Income	68,761,442	68,761,442	68,413,510	69,032,635	75,994,261	6,961,626
Local Income	112,393,960	112,383,710	113,583,710	113,483,811	107,911,242	(5,572,569)
<b>TOTAL INCOME</b>	<b>\$ 181,156,493</b>	<b>\$ 181,146,243</b>	<b>\$ 181,998,311</b>	<b>\$ 182,517,538</b>	<b>\$ 183,906,798</b>	<b>\$ 1,389,260</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 82,310,342	\$ 82,310,342	\$ 78,359,108	\$ 79,004,595	\$ 77,796,687	\$ (1,207,908)
Classified Salaries	34,900,488	34,941,888	35,567,055	35,603,898	35,744,439	140,541
Employee Benefits	39,230,442	39,234,582	39,275,170	39,241,746	36,861,962	(2,379,784)
Materials and Supplies	2,668,845	3,008,213	3,008,213	3,006,221	3,087,348	81,127
Operating Expenses	31,189,437	24,374,531	20,911,862	19,700,523	14,429,687	(5,270,836)
Capital Outlay	45,675	76,546	76,546	76,546	207,850	131,304
<b>TOTAL EXPENSES</b>	<b>\$ 190,345,228</b>	<b>\$ 183,946,101</b>	<b>\$ 177,197,954</b>	<b>\$ 176,633,528</b>	<b>\$ 168,127,973</b>	<b>\$ (8,505,556)</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 2,400	\$ 120,521	\$ 118,121
Other Sources	0	0	0	0	5,911	5,911
Transfers-out	(7,062,559)	(7,062,559)	(7,929,455)	(7,952,797)	(7,871,067)	81,730
Contingency	(400,000)	(400,000)	0	0	0	0
Other Out Go	0	0	0	0	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (7,462,559)</b>	<b>\$ (7,462,559)</b>	<b>\$ (7,929,455)</b>	<b>\$ (7,950,397)</b>	<b>\$ (7,744,635)</b>	<b>\$ 205,762</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (16,651,294)	\$ (10,262,416)	\$ (3,129,098)	\$ (2,066,387)	\$ 8,034,190	\$ 10,100,578
Beginning Balance, July 1	36,807,938	36,807,938	36,807,938	36,807,938	36,807,938	0
Adjustments to Beginning Balance	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 20,156,644</b>	<b>\$ 26,545,521</b>	<b>\$ 33,678,840</b>	<b>\$ 34,741,550</b>	<b>\$ 44,842,128</b>	<b>\$ 10,100,578</b>
5% Reserves	\$ 9,890,000	\$ 9,890,000	\$ 9,890,000	\$ 9,890,000	\$ 9,890,000	
Restricted Carryover	\$ 0	\$ 6,388,878	\$ 9,533,116	\$ 10,980,000	\$ 19,840,518	
Undesignated Fund Balance	\$ 10,266,644	\$ 10,266,644	\$ 14,255,723	\$ 13,871,550	\$ 15,111,610	\$ 1,240,060

Restricted Carryover:		
Foothill	4,150,000	4,368,680
De Anza	3,700,000	5,702,522
Central Services	1,700,000	2,705,399
District-Wide	1,430,000	2,299,538
Encumbrances		764,379
2012/13 Stability		4,000,000
	10,980,000	19,840,518

**EXPLANATION OF THE MAJOR VARIANCES  
FROM THE THIRD to FOURTH QUARTER-END:**

**Revenue:** 735,911 Reduction in deficit factor (estimate only, may change at P-A recalculation in February 2012)

	446,691 Non-resident revenue
	206,658 Miscellaneous local/other income (net)
	1,389,261

**Expenses:** Certificated Salaries:

	(1,081,712) full-time faculty and part-time faculty unused funds due to lower FTES in 10/11 and lower-than-anticipated average part-time faculty rate
	(126,196) PAA/PGA/AAA
	(1,207,908)

Classified Salaries :

	140,541 Reclassification of expenses budgeted in Operating Expenses category at third quarter (see matching credit in Operating Expenses category)
	140,541

Benefits:

	(760,614) Workers' comp savings
	(1,229,425) Regulatory and discretionary benefit rate savings (includes savings from vacant positions)
	(349,646) Extended sick leave, vacation payout savings
	(40,099) Other
	(2,379,783)

Materials & Supplies, Operating Expenses, Capital Outlay (Net)

*A & B budget not spent by the District, Central Services or the campuses:*

	(66,634) Union-negotiated items unspent
	(50,816) Telephones
	(764,379) Encumbrances
	(78,540) Utility Savings
	(105,928) Districtwide operating expenses
	(398,413) Software/hardware maintenance
	(105,141) EIS backfill
	(3,226,601) Difference in campuses' carryover
	(98,113) Insurance/Property/Liability
	(140,541) Reclassification of expenses to Classified Salaries category
	(139,934) Personnel contingency
	116,636 Miscellaneous (net)
	(5,058,405)

**Transfers**

**In/Out (Net):** 362,401 Change in anticipated-at-third-quarter transfer out to SPED due to salary lapse, etc.

(162,550) Reduction in transfer out to Parking Fund (Fund 125) due to higher revenue from parking permits/fines

	5,911 Other
	205,762

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2010-2011  
Actual Summary  
for ALL FUNDS**

	TOTAL GENERAL FUND	INCOME	Child					TOTAL DISTRICT		
			Enterprise Funds	Development Fund 300	Financial Aid Fund 700	Capital Projects Fund 400	Debt Service Fund 200	ALL FUNDS	Internal Service Fund 600	
Federal Income	\$ 5,242,644		\$ 0	\$ 32,729	\$ 20,795,999	\$ 0	\$ 0	\$ 26,071,371	\$	0
State Income	88,300,334		0	686,137	1,300,593	4,987	0	90,292,051		0
Local Income	123,605,341		12,707,032	1,519,723	30,407	2,172,876	32,029,834	172,065,214		48,049,660
<b>TOTAL INCOME</b>	<b>\$ 217,148,319</b>		<b>\$ 12,707,032</b>	<b>\$ 2,238,590</b>	<b>\$ 22,126,999</b>	<b>\$ 2,177,863</b>	<b>\$ 32,029,834</b>	<b>\$ 288,428,637</b>	<b>\$</b>	<b>48,049,660</b>
<b>EXPENSES</b>										
Cost of Sales	\$ 0		\$ 8,222,534	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,222,534	\$	0
Certificated Salaries	84,658,544		0	847,319	0	0	0	85,505,862		0
Classified Salaries	48,091,118		2,210,095	737,560	0	2,178,992	0	53,217,765		0
Employee Benefits	42,091,248		572,484	427,922	0	734,665	0	43,826,318		47,995,308
Materials and Supplies	4,287,135		0	148,125	0	775	0	4,436,035		0
Operating Expenses	23,664,303		1,488,020	23,760	804,507	18,522,062	0	44,502,651		0
Capital Outlay	570,992		53,018	3,485	0	45,255,361	0	45,882,856		0
<b>TOTAL EXPENSES</b>	<b>\$ 203,363,340</b>		<b>\$ 12,546,151</b>	<b>\$ 2,188,170</b>	<b>\$ 804,507</b>	<b>\$ 66,691,855</b>	<b>\$ 0</b>	<b>\$ 285,594,023</b>	<b>\$</b>	<b>47,995,308</b>
<b>TRANSFERS AND OTHER</b>										
Transfers-in	\$ 6,205,305		\$ 0	\$ 0	\$ 16,925	\$ 203,753	\$ 3,705,753	\$ 10,131,735	\$	400,000
Other Sources	847,750		0	0	724,157	185,376,954	32,106	186,980,966		0
Transfers-out	(10,474,038)		0	0	0	0	(3,345)	(10,477,383)		(54,352)
Contingency	0		0	0	0	0	0	0		0
Other Out Go	(645,815)		(45,421)	0	(22,101,909)	(2,536,786)	(34,191,231)	(59,521,162)		(400,000)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (4,066,798)</b>		<b>\$ (45,421)</b>	<b>\$ 0</b>	<b>\$ (21,360,828)</b>	<b>\$ 183,043,921</b>	<b>\$ (30,456,717)</b>	<b>\$ 127,114,157</b>	<b>\$</b>	<b>(54,352)</b>
<b>FUND BALANCE</b>										
Net Change in Fund Balance	\$ 9,718,181		\$ 115,460	\$ 50,420	\$ (38,335)	\$ 118,529,929	\$ 1,573,117	\$ 129,948,771	\$	0
Beginning Balance, July 1	47,266,798		4,827,889	622,512	2,605,171	206,868,611	25,168,327	287,359,308		13,041,599
Adjustments to Beginning Balance	0		0	0	(53,813)	0	0	(53,813)		0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 56,984,979</b>		<b>\$ 4,943,349</b>	<b>\$ 672,932</b>	<b>\$ 2,513,022</b>	<b>\$ 325,398,540</b>	<b>\$ 26,741,444</b>	<b>\$ 417,254,266</b>	<b>\$</b>	<b>13,041,599</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2010-2011  
Actual Summary  
for GENERAL FUNDS**

	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	Categorical Fund 121/131	Special Educ. Fund 122	Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
<b>INCOME</b>										
Federal Income	\$ 1,295	\$ 0	\$ 1,295	\$ 4,854,215	\$ 0	\$ 387,134	\$ 0	\$ 0	\$ 5,241,349	\$ 5,242,644
State Income	75,994,261	1,034,362	77,028,623	9,431,780	1,839,931	0	0	0	11,271,711	88,300,334
Local Income	107,911,242	8,727,466	116,638,708	2,504,050	1,424	0	2,333,414	2,127,745	6,966,633	123,605,341
<b>TOTAL INCOME</b>	<b>\$ 183,906,798</b>	<b>\$ 9,761,828</b>	<b>\$ 193,668,626</b>	<b>\$ 16,790,046</b>	<b>\$ 1,841,355</b>	<b>\$ 387,134</b>	<b>\$ 2,333,414</b>	<b>\$ 2,127,745</b>	<b>\$ 23,479,693</b>	<b>\$ 217,148,319</b>
<b>EXPENSES</b>										
Certificated Salaries	\$ 77,796,687	\$ 926,187	\$ 78,722,874	\$ 2,884,911	\$ 3,050,759	\$ 0	\$ 0	\$ 0	\$ 5,935,670	\$ 84,658,544
Classified Salaries	35,744,439	2,037,635	37,782,075	5,870,492	2,221,179	507,720	968,010	741,642	10,309,043	48,091,118
Employee Benefits	36,861,962	688,145	37,550,107	2,347,756	1,580,046	0	331,994	281,344	4,541,140	42,091,248
Materials and Supplies	3,087,348	(47,407)	3,039,941	1,105,351	73,312	0	0	68,531	1,247,194	4,287,135
Operating Expenses	14,429,687	5,677,827	20,107,514	3,166,012	137,950	0	80,046	172,781	3,556,789	23,664,303
Capital Outlay	207,850	41,447	249,297	280,177	16,701	0	0	44,817	321,695	570,992
<b>TOTAL EXPENSES</b>	<b>\$ 168,127,973</b>	<b>\$ 9,323,836</b>	<b>\$ 177,451,809</b>	<b>\$ 15,634,699</b>	<b>\$ 7,079,947</b>	<b>\$ 507,720</b>	<b>\$ 1,380,050</b>	<b>\$ 1,309,115</b>	<b>\$ 25,911,531</b>	<b>\$ 203,363,340</b>
<b>TRANSFERS AND OTHER</b>										
Transfers-in	\$ 120,521	\$ 125,845	\$ 246,366	\$ 312,089	\$ 5,217,279	\$ 126,930	\$ 302,642	\$ 0	\$ 5,958,939	\$ 6,205,305
Other Sources	5,911	7,385	13,296	829,954	4,500	0	0	0	834,454	847,750
Transfers-out	(7,871,067)	(96,858)	(7,967,925)	(88,523)	(117,160)	(6,344)	(1,256,005)	(1,038,081)	(2,506,113)	(10,474,038)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Out Go	0	(38,595)	(38,595)	(607,220)	0	0	0	0	(607,220)	(645,815)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (7,744,635)</b>	<b>\$ (2,223)</b>	<b>\$ (7,746,858)</b>	<b>\$ 446,300</b>	<b>\$ 5,104,619</b>	<b>\$ 120,586</b>	<b>\$ (953,364)</b>	<b>\$ (1,038,081)</b>	<b>\$ 3,680,060</b>	<b>\$ (4,066,796)</b>
<b>FUND BALANCE</b>										
Net Change in Fund Balance	\$ 8,034,190	\$ 435,769	\$ 8,469,959	\$ 1,601,647	\$ (133,974)	\$ 0	\$ 0	\$ (219,451)	\$ 1,248,222	\$ 9,718,181
Beginning Balance, July 1	36,807,938	6,096,551	42,904,489	3,624,156	215,956	1	0	522,196	4,362,309	47,266,798
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 44,842,128</b>	<b>\$ 6,532,320</b>	<b>\$ 51,374,448</b>	<b>\$ 5,225,803</b>	<b>\$ 81,983</b>	<b>\$ 1</b>	<b>\$ 0</b>	<b>\$ 302,745</b>	<b>\$ 5,610,530</b>	<b>\$ 56,984,979</b>

RECONCILIATION OF 10/11 INTERFUND TRANSFERS AS OF 6/30/11

TO

Fund	General Purpose 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Child Development 300	Campus Ctr Use Fees 128	Financial Aid 700	Internal Service 600	Capital Projects 400	Debt Service 200	Total
114		38,737	255,438	5,163,361	126,930	302,642			3,400	400,000	203,753	1,376,808	7,871,068
115			1,542	53,918					6,540			34,858	96,858
121/131	16	87,108	757						641				88,523
122	117,160												117,160
123									6,344				6,344
125												1,256,006	1,256,006
300													0
128												1,038,082	1,038,082
700													0
600			54,352										54,352
400													0
200	3,345												3,345
	120,521	125,845	312,089	5,217,279	126,930	302,642	0	0	16,925	400,000	203,753	3,705,753	10,531,736

Notes:

Fund 114 to 115:	38,737	to backfill categorical program reductions	Fund 115 to 121/131:	1,542	to close out DA CalWorks and TANF deficits
Fund 114 to 121:	237,949	for salary backfill	Fund 115 to 122:	53,918	to close out DSP&S deficit
	17,489	for TB tests & workers' comp	Fund 115 to 200:	34,858	for Debt Service
Fund 114 to 122:	5,052,921	for Special Ed Match	Fund 115 to 700:	6,540	transfer for athletic scholarship
	14,306	for salary adjustments	Fund 121/131 to 114:	16	to close out Federal Work Study balance
Fund 114 to 123:	96,134	to close Special Ed fund balances	Fund 121/131 to 115:	87,108	for Medical Admin Activities (MAA)
Fund 114 to 125:	126,930	for Federal Work Study match	Fund 121/131 to 700:	641	to close out prior year DA Cal Grant
Fund 114 to 200:	302,642	to offset parking fund operating deficit	Fund 122 to 114:	2,400	for classified recruitment costs
	770,151	for Debt Service		114,760	to close Special Ed fund balances
	606,658	for Capital Lease payments	Fund 123 to 700:	6,344	to close out FH SEOG
Fund 114 to 400:	203,753	for various capital outlay projects	Fund 125 to 200:	1,256,006	for Debt Service
Fund 114 to 600:	400,000	for 10/11 unfunded medical liability	Fund 128 to 200:	1,038,082	for Debt Service
Fund 114 to 700:	3,400	to close out FH Financial Aid	Fund 131 to 121:	757	to close out prior year DA CalWorks
			Fund 200 to 114:	3,345	to transfer residual balance from Flint Center capital leas
			Fund 600 to 121:	54,352	for NASA/Ames Leave Costs

## Changes in Fund 114 Revenue and Expenses

	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	10/11	11/12	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Actual	Budget	%
<b>Revenues</b>											
Base Revenue & Equalization	117,271,492	124,924,272	143,368,551	150,791,141	156,876,264	159,121,665	156,230,910	154,778,225	155,730,575	145,825,516	83.91%
PY Gen Apportionment	982,506					2,800,000	672,747				
PFE	6,767,432	5,795,010									
Lottery	4,053,732	4,280,647	4,046,409	4,592,748	4,157,083	4,250,365	4,337,731	4,159,368	4,080,077	3,818,146	2.20%
NR Tuition	11,795,607	10,917,695	11,240,839	13,219,114	15,002,590	17,103,785	18,181,559	18,139,095	19,785,786	20,389,932	11.73%
<i>Other Revenue</i>											
PT Faculty Funding	1,475,772	1,475,772	1,475,772	1,475,772	1,475,772	1,434,467	702,925	702,925	702,925	702,925	0.40%
2% Resident Enrollment Fees	191,777	273,632	335,014	335,014	335,014	335,014	335,014	335,014	335,014	335,014	0.18%
Interest	784,323	1,372,660	1,928,047	3,504,022	3,694,312	1,905,326	774,865	750,000	629,361	500,000	0.29%
Campus Generated Income	1,915,056	1,767,222	1,814,500	2,436,701	1,845,152	2,069,373	2,543,557	1,974,164	1,974,164	1,911,786	1.10%
One-Time Prop 98 Funds & Equalization				7,202,514		0	0				
Other Revenue	935,806	738,780	1,260,673	952,390	582,720	202,548	806,029	317,702	668,896	313,090	0.18%
Total Revenue	146,173,504	151,545,690	165,469,805	184,509,416	183,968,907	189,222,543	184,585,337	181,156,493	183,906,798	173,796,409	100.00%
<b>Expenses</b>											
Salaries	93,233,218	94,060,832	97,081,510	105,432,628	116,310,415	117,600,467	113,838,157	117,210,830	113,541,126	114,867,173	63.31%
Benefits	32,151,961	29,490,850	32,146,500	34,832,553	38,325,192	37,663,352	41,451,654	39,230,442	36,861,962	40,254,263	22.19%
Materials and Supplies	2,999,861	3,280,972	3,544,544	4,031,069	4,573,983	3,759,750	3,012,386	2,668,845	3,087,348	2,571,369	1.42%
Operating Expenses	13,309,265	12,612,404	16,368,891	15,651,886	17,192,338	16,345,732	13,820,089	15,348,918	14,429,687	16,289,797	8.98%
Capital Outlay	787,495	700,833	1,233,987	1,115,529	781,161	356,005	33,189	45,675	207,850	45,091	0.02%
Transfers (net)	3,481,657	11,375,569	9,400,562	10,742,944	10,306,780	10,641,836	8,996,753	7,462,559	7,744,635	7,409,433	4.08%
Total Expenses	145,963,457	151,521,460	159,775,994	171,806,609	187,489,869	186,367,142	181,152,229	181,967,268	175,872,608	181,437,125	100.00%
Net Gain/Loss	210,047	24,230	5,693,811	12,702,807	(3,520,962)	2,855,401	3,433,109	(810,775)	8,034,190	(7,640,716)	(a)
Beginning Fund Balance	15,518,676	15,728,723	15,752,953	21,446,764	34,149,571	30,628,609	33,374,829	36,807,938	36,807,938	44,842,128	(b)
Ending Fund Balance	15,728,723	15,752,953	21,446,764	34,149,571	30,628,609	33,484,010	36,807,938	35,997,163	44,842,128	37,201,412	(b-a)
Designated Fund Balance	2,594,151	4,269,943	9,267,224	21,607,611	16,401,721	17,682,806	15,534,335	15,534,335	19,840,518	19,840,518	(c), Note 1
Fund Balance Before 5% Reserves	13,134,572	11,483,010	12,179,540	12,541,960	14,226,888	15,801,204	21,273,602	20,462,828	25,001,610	17,360,894	(b-a)-c
5% Reserve	7,300,000	7,870,000	8,010,000	9,260,000	10,000,000	10,430,000	10,290,000	9,890,000	9,890,000	10,060,000	(d)
Variance from reserve	5,834,572	3,613,010	4,169,540	3,281,961	4,226,889	5,371,204	10,983,603	10,572,828	15,111,610	7,300,894	(b-a)-c-(d)
<b>Note 1:</b>											
<b>Funds set aside in FY 11/12 for:</b>											
FH,DA,CS restricted carryover											
EIS backfill											
Encumbrances & Reservations											
DW carryover											
Additional Banner Backfill											
November 2012 Election Costs											
<b>Additional Restrictions in FY 11/12</b>											
12/13 Stability Fund											
<b>Total Restricted Fund Balance:</b>											



## Facts at a Glance

Revenues and Expenditures, Unrestricted General Fund (General Purpose Fund 114 and Self-Sustaining Fund 115)												
	00/01 Actual	01/02 Actual	02/03 Actual	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Adopted Budget
Revenues	143,239,002	153,350,133	154,879,975	154,822,110	160,623,925	174,883,352	195,275,580	195,869,793	199,615,430	193,731,454	193,668,626	183,254,892
Salaries	89,239,977	98,558,108	101,111,384	96,616,772	97,301,888	100,223,151	108,932,628	120,475,223	121,107,739	116,762,651	116,504,949	117,875,661
Benefits	20,918,091	23,926,354	29,407,255	32,831,656	30,181,758	32,817,104	35,620,591	39,223,926	38,448,410	42,261,808	37,550,107	40,981,483
Other	33,834,600	28,260,950	28,317,375	25,578,897	32,336,392	36,065,903	37,329,673	39,228,365	37,374,769	31,174,966	31,143,610	47,344,136
Total Expenses/Transfers	143,992,668	150,745,412	158,836,014	155,027,325	159,820,038	169,106,158	181,882,892	198,927,514	196,930,918	190,199,426	185,198,667	206,201,281
Ending Fund Balance	20,422,669	23,933,156	19,977,117	19,771,902	20,575,789	26,352,983	39,745,671	36,687,950	39,372,461	42,904,489	51,374,448	28,428,060
Salary Expenditures, Fund 114 (General Purpose Fund only)												
	00/01 Actual	01/02 Actual	02/03 Actual	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Adopted Budget
Contract Faculty	33,309,282	35,668,493	36,609,869	35,746,821	35,649,761	36,837,387	38,714,445	42,904,422	42,571,781	41,732,300	41,621,809	44,535,545
Part-time Faculty	20,753,075	24,721,715	24,396,288	24,259,662	24,308,915	25,117,264	27,966,765	30,644,493	31,719,529	29,340,772	30,970,070	29,741,579
Management	6,047,944	7,037,608	7,101,668	6,531,951	6,608,884	6,757,755	7,351,536	8,122,660	8,325,829	8,399,114	8,047,187	8,544,363
Classified	22,478,609	24,149,989	26,707,371	25,451,343	26,420,215	27,236,042	29,766,093	32,475,959	32,744,239	32,643,822	30,515,343	30,993,102
Students & Casuals	3,317,546	3,514,106	2,616,432	1,243,441	1,073,057	1,133,062	1,633,789	2,162,881	2,239,088	1,722,150	2,386,717	472,915
Total	85,906,456	95,091,911	97,431,628	93,233,218	94,060,832	97,081,510	105,432,628	116,310,415	117,600,466	113,838,157	113,541,126	114,287,504
Productivity												
	00/01 Actual	01/02 Actual	02/03 Actual	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Adopted Budget
WSCH per Teaching FTE	538	566	567	579	548	565	569	573	596	600	560	546
FTEs								See Note 1	See Note 1	See Note 1	See Note 1	
11/12 Adopted Budget												
Resident	30,328	32,860	32,897	32,660	31,066	32,526	32,211	33,376	34,381	32,988	30,653	30,196
Non-Resident	3,187	3,534	3,363	3,268	2,986	2,968	3,568	3,988	4,189	4,068	3,971	3,971
Total FTEs	33,515	36,394	36,260	35,928	34,052	35,494	35,779	37,364	38,570	37,056	34,624	34,167
Revenues and Expenditures, Restricted General Fund (Categorical, Special Ed, Work Study, Parking and Campus Center Funds)												
	00/01 Actual	01/02 Actual	02/03 Actual	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Adopted Budget
Revenues & Transfers In	32,389,086	30,350,506	22,262,060	20,698,124	20,260,112	21,798,694	27,460,865	27,812,647	28,650,591	31,930,039	30,273,086	24,538,670
Expenditures	29,600,425	34,602,746	22,935,971	20,224,792	22,044,849	22,071,858	26,875,082	29,143,042	28,658,250	31,728,270	29,024,864	24,737,907
Fund Balance	11,423,530	7,171,290	6,497,379	6,970,711	5,185,974	4,912,810	5,498,593	4,168,197	4,160,538	4,362,308	5,610,530	5,411,292

Note 1:  
Actual and projected WSCH per teaching FTE represents both on-campus and contract instruction.  
On-campus productivity for FY 07/08 was 539, for FY 08/09 was 569, for FY 09/10 was 584, and for FY 10/11 was 555.

### Comparison of FTE 00/01 through 11/12

(This chart represents filled and vacant FTE at the beginning of each year. The source document for this is the EBA046, prepared by Bernata Slater 7/8/11)

11/12 (Adopted)	GENERAL	114	SUSTAINING	SELF- SUSTAINING	CATEGORICAL	121/131	SPECIAL	EDUCATION	PARKING	CAMPUS	128	CHILD	DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	600	CAPITAL	400	TOTAL
A1-Executive	6																		6
F1,2-Certificated Instructor	471		1	1	15	20													507
F3-Certificated Instructor/Childcare																			8
F7-(Headcount)-Early Retiree	36		-	-	-	3													41
A2-Certificated Manager	32		2	2	1	1													38
A3-Non-Certificated Manager	22		1	1	1	0													38
C3-Classified CSEA	86				-														105
C1-Classified-ACE	302		17	17	55	31													456
C5-Confidential	11																		12
B1-Board of Trustees Member	5																		5
C6-Operating Engineers	3																		8
C4-Supervisor	28				4	2													38
C2-Classified-ACE, less than 50%	11		3	3	2	10													29
FTE	1,013		23	23	78	67													1,291
PT faculty budgeted (GF & Spec. Ed)	574																		
10/11 (Adopted)	GENERAL	114	SUSTAINING	SELF- SUSTAINING	CATEGORICAL	121/131	SPECIAL	EDUCATION	PARKING	CAMPUS	128	CHILD	DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	600	CAPITAL	400	TOTAL
(includes "deferment I" and "escrow II" positions)																			
A1-Executive	6																		6
F1,2-Certificated Instructor	469		1	1	17	21													508
F3-Certificated Instructor/Childcare																			8
F7-(Headcount)-Early Retiree	35		-	-	-	4													41
A2-Certificated Manager	30		1	1	2	1													36
A3-Non-Certificated Manager	22		1	1	1	0													37
C3-Classified CSEA	85				-														99
C1-Classified-ACE	300		18	18	61	30													467
C5-Confidential	10																		11
B1-Board of Trustees Member	5																		5
C6-Operating Engineers	3																		8
C4-Supervisor	27				4	2													37
C2-Classified-ACE, less than 50%	11		3	3	2	9													27
FTE	1,003		24	24	88	67													1,290
PT faculty budgeted (GF & Spec. Ed)	574																		
09/10 (Adopted)	GENERAL	114	SUSTAINING	SELF- SUSTAINING	CATEGORICAL	121/131	SPECIAL	EDUCATION	PARKING	CAMPUS	128	CHILD	DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	600	CAPITAL	400	TOTAL
A-Executive	6																		6
B-Certificated Instructor	464		1	1	20	26													511
C-Certificated Instructor/Childcare																			8
E (Headcount)-Early Retiree	26					4													31
F-Adjunct Faculty																			0
J-Certificated Manager	31		3	3	2	2													39
K-Non-Certificated Manager	23		1	1	2	0													36
L-Classified CSEA	95																		103
N-Classified-ACE	336		16	16	62	33													501
O-Food Services																			0
P-Confidential	11																		11
1-Board of Trustees Member	5																		5
3-Operating Engineers	3																		8
5-Supervisor	28				3	2													36
6-Classified, less than 50%	45		3	3	2	11													69
FTE	1,072		24	24	91	77													1,364
PT faculty budgeted (GF & Spec. Ed)	560																		

	08/09 (Adopted)												TOTAL
	GENERAL	COORDINATOR	CATERING	RECREATION	LABORATORY	TRAVEL	OFFICE	DEVELOPMENT	OPERATION	USE	RESEARCH	GRANT	
	114	115	121/131	122	125	128	300	600	400				
A-Executive	6											6	
B-Certificated Instructor	476	1	16	26						0		519	
C-Certificated Instructor/Childcare												8	
E (Headcount)-Early Retiree	21			5			8					27	
F-Adjunct Faculty	-						1					0	
J-Certificated Manager	34	3	2	2			1			0		42	
K-Non-Certificated Manager	22	1	2		1	0				6		35	
L-Classified CSEA	103					6						111	
N-Classified-SEU	343	21	62	34	12	1	8	1		22	1	509	
O-Food Services										9		10	
P-Confidential	11											11	
1-Board of Trustees Member	5											5	
5-Supervisor	30		3	2	1		1			1		38	
6-Classified, less than 50%	56	3	2	11			2			6		80	
FTE	1,106	29	87	79	13	8	21	1		43	13	1,401	
PT faculty budgeted (GF & Spec. Ed)	556												

	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
	114	115	121/131	122	125	128	300		600	400	
07/08 (Adopted)											
A-Executive	6										6
B-Certificated Instructor	480	1	19	23							522
C-Certificated Instructor/Childcare											9
E (Headcount)-Early Retiree	27	1	0	3			9				32
F-Adjunct Faculty	-						1				0
J-Certificated Manager	35	3	2	1			1	0			42
K-Non-Certificated Manager	22	1	2		1	0		6		4	36
L-Classified CSEA	104					5				2	111
N-Classified-SEU	339	21	60	34	12	0	8	22	1	7	504
O-Food Services						1		9			10
P-Confidential	11										11
1-Board of Trustees Member	5										5
5-Supervisor	30		3	2	1		1	1		1	38
6-Classified, less than 50%	56	2	2	11			2	6			79
FTE	1,114	29	87	74	13	7	22	44	1	14	1,405
PT faculty budgeted (GF & Spec. Ed)	551										

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

05/06 (Adopted)										
GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
114	115	121/131	122	125	128	300		600	400	6
A-Executive	6									503
B-Certificated Instructor	465	14	24							11
C-Certificated Instructor/Childcare										28
E (Headcount)-Early Retiree	27	0								1
F-Adjunct Faculty	34	2	2							41
J-Certificated Manager	18	1		1			0		2	29
K-Non-Certificated Manager	88				2		3		3	96
L-Classified CSEA	324	54	33	12		1	22		4	485
N-Classified-SEU							10			10
O-Food Services	10									10
P-Confidential	5									5
1-Board of Trustees Member	25	4	1	1			1			31
5-Supervisor	42	2	11				5			62
6-Classified, less than 50%										5
FTE	1,044	22	71	13	2	13	47	0	10	1,298
04/05 (Adopted)										
GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
114	115	121/131	122	125	128	300		600	400	6
A-Executive	6									503
B-Certificated Instructor	462	15	25							11
C-Certificated Instructor/Childcare										40
E (Headcount)-Early Retiree	39	1								1
F-Adjunct Faculty	1									41
J-Certificated Manager	35	2	2			0	0		2	31
K-Non-Certificated Manager	19	2		1			3		3	97
L-Classified CSEA	89				2		27		4	475
N-Classified-SEU	327	58	26	11		1	10			10
O-Food Services	10									10
P-Confidential	5									5
1-Board of Trustees Member		2	1	1			1			29
5-Supervisor										10
FTE	1,018	24	53	13	2	12	47	-	10	1,259
03/04 (Adopted)										
GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
114	115	121/131	122	125	128	300		600	400	6
A-Executive	6									492
B-Certificated Instructor	450	14	26				1			4
C-Certificated Instructor/Childcare										54
E (Headcount)-Early Retiree	52					4				1
F-Adjunct Faculty	1									41
J-Certificated Manager	35	2	2						2	32
K-Non-Certificated Manager	20	2		2			4		4	98
L-Classified CSEA	89				2		3		4	489
N-Classified-SEU	333	49	28	11		1	26		4	10
O-Food Services							10			10
P-Confidential	10									5
1-Board of Trustees Member	5									29
5-Supervisor	24	2	1	1			1			11
FTE	1,025	23	56	13	2	5	46	0	11	1,250

	02/03 (Tentative)										TOTAL
	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	
	114	115	121/131	122	125	128	300		600	400	6
A-Executive	6										6
B-Certificated Instructor	476	1	14	29							520
C-Certificated Instructor/Childcare											14
E (Headcount)-Early Retiree	62	1	1				14				64
F-Adjunct Faculty	36	2	3	2			1				44
J-Certificated Manager	25	1	3		1					2	37
K-Non-Certificated Manager	94					2		5		5	104
L-Classified CSEA	359	18	83	29	10		2	24		2	527
N-Classified-SEU								10			10
O-Food Services	11										11
P-Confidential	5										5
1-Board of Trustees Member	22		2	-							24
5-Supervisor	1,096	23	106	60	11	2	18	42	0	9	1,367
FTE											

	01/02 (Adopted)										TOTAL
	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	
	114	115	121/131	122	125	128	300		600	400	6
A-Executive	6										6
B-Certificated Instructor	468	3	15	28							513
C-Certificated Instructor/Childcare											16
E (Headcount)-Early Retiree	58	1	2				16				60
F-Adjunct Faculty	1										1
J-Certificated Manager	36	2	3	2			1				44
K-Non-Certificated Manager	25	1	3		1			5		2	37
L-Classified CSEA	95					2		3		4	104
N-Classified-SEU	357	16	78	28	10	0	2	24		1	516
O-Food Services								9			9
P-Confidential	11										11
1-Board of Trustees Member	5										5
5-Supervisor	18		2								20
FTE	1,080	22	102	58	11	2	19	41	0	7	1,341

	00/01 (Adopted)										TOTAL
	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	
	114	115	121/131	122	125	128	300		600	400	3
A-Executive	3										3
B-Certificated Instructor	441	2	12	27				1			482
C-Certificated Instructor/Childcare											14
E (Headcount)-Early Retiree	53		1				14				54
F-Adjunct Faculty	1										1
J-Certificated Manager	36	3	3	2			1				47
K-Non-Certificated Manager	22	1	3		1			5			32
L-Classified CSEA	92					2		3			97
N-Classified-SEU	332	17	78	25	10		2	21			484
O-Food Services								9			9
P-Confidential	12										12
1-Board of Trustees Member	5										5
5-Supervisor	17		2	1							20
FTE	1,014	23	99	54	11	2	17	40	0	0	1,260

**Fund 115 - Self-Sustaining Fund**  
**Fund Balance Report for Fiscal Year 2010-11**  
**Year-End Balances Reported as of June 30, 2011**

<b>Fund</b>	<b>Fund Description</b>	<b>Beginning Balance</b>	<b>Net Change</b>	<b>Ending Balance</b>
<b>Foothill Funds</b>				
115000	Apprenticeship-Foothill	514,766	232,059	746,825
115001	Apprenticeship-Foothill Unrest cont	497,343	(99,182)	398,160
115002	Apprenticeship-Accounting	-	(145,983)	(145,983)
115020	Celebrity Forum I - 08/09 season	(19,011)	-	(19,011)
115021	Celebrity Forum I - 09/10 season	74,575	(61,983)	12,593
115022	Celebrity Forum I - 10/11 season	-	82,090	82,090
115023	FH-Celebrity Forum I - 11/12 Season	-	-	-
115030	Celebrity Forum II - 08/09 season	(68,978)	-	(68,978)
115031	Celebrity Forum II - 09/10 season	98,205	(47,145)	51,060
115032	Celebrity Forum II - 10/11 season	146,382	73,493	219,874
115033	FH-Celebrity Forum II 11/12 Season	-	-	-
115040	Celebrity Forum III - 08/09 season	(67,241)	-	(67,241)
115041	Celebrity Forum III - 09/10 season	105,421	(52,420)	53,001
115042	Celebrity Forum III - 10/11 season	141,807	47,131	188,938
115043	FH-Celebrity Forum III-11/12 Season	-	-	-
115050	Anthropology - Field work	3,431	(824)	2,607
115051	Anthrop Campus Abroad-Ecuador 09	17,589	-	17,589
115052	Anthrop Campus Abroad-Ecuador 10	(36,800)	40,814	4,014
115053	Anthrop Campus Abroad-Ecuador 11	(538)	-	(538)
115054	Anthrop C Abroad-Belize Summer '11	-	-	-
115062	Off-Cmp Short Courses Bus & Soc Sci	2,568	-	2,568
115063	Off Cmp Short Courses Dental Hyg	2,911	(1,137)	1,774
115105	FH-Youth Program	26,295	-	26,295
115111	Box Office - Foothill	68,422	(2,236)	66,185
115112	Xerox - Foothill	11,674	(2,163)	9,511
115113	Stage Studies - Foothill	19,036	(288)	18,748
115114	Drama Production-Foothill	16,373	29,598	45,971
115115	Facilities Rental-FH Fine Arts	62,034	27,410	89,444
115116	Vending - Foothill	4,392	3,545	7,937
115117	Facilities Rental Foothill	163,196	(35,012)	128,184
115119	International Programs	121,004	137,247	258,251
115120	FH International Student Health Ins	247,271	(198,306)	48,966
115121	Mental Health Operations Foothill	9,420	2,952	12,373
115122	FH International Student Hlth Svcs	(657)	22,946	22,288
115123	Edinburgh Fringe Festival	566	-	566
115125	EMT Certification	-	-	-
115126	FH-Music Theatre	259	0	259
115127	FH Ctis Msdn Sftware	12,598	(4,299)	8,298
115129	Etudes Short Courses	196	-	196
115132	FH Franklin University	10,418	(3,549)	6,869
115133	FH Fee Based PE Classes	18,538	(5,477)	13,061
115134	EMT State Fire Marsh	10	-	10
115135	Child Development Conference	5,099	(2,812)	2,287
115136	FH-Choral Program	119	-	119
115138	KFJC Carrier	30,824	-	30,824
115140	Creative Writing conference	2,362	-	2,362
115143	New Media Performances Foothill	407	-	407
115144	EMT Paramedic Certification fee	312	(203)	109
115145	FH Bio Health Tutor	364	-	364
115146	FH-MAA Program	178,844	(35,744)	143,100
115147	Youth Program-Middlefield Campus	13,168	-	13,168
115148	Cafe-Middlefield Campus	87,031	5,335	92,365
115149	MS Middlefield Short Courses	2,005	-	2,005
115150	Center for Applied Competitive Tech	(28,487)	81,147	52,660
115151	Contract Ed	94,890	(23,126)	71,764
115152	FH-THTR085	(499)	(262)	(761)
115171	President's Fund Foothill	47,374	(9,933)	37,441
115172	Palo Alto University	-	3,864	3,864
115173	FH Community Ed (Short Courses)	-	18,577	18,577
<b>Foothill Total:</b>		<b>2,637,290</b>	<b>76,122</b>	<b>2,713,412</b>

**Fund 115 - Self-Sustaining Fund**  
**Fund Balance Report for Fiscal Year 2010-11**  
**Year-End Balances Reported as of June 30, 2011**

<b>Fund</b>	<b>Fund Description</b>	<b>Beginning Balance</b>	<b>Net Change</b>	<b>Ending Balance</b>
<b>De Anza Funds</b>				
115200	DA-La Voz Newspaper	1,498	(6,382)	(4,884)
115201	DA-Apprenticeship	24,820	(3,794)	21,026
115202	DA-MCNC/CACT Partnrs	11,929	(2,681)	9,248
115204	DA-Cheap	3,050	(1,000)	2,050
115205	DA-APALI	40,844	(107)	40,737
115206	DA-Job Fair	31,075	-	31,075
115207	DA-Telecourse Produc	1,051	(221)	830
115208	DA-Technology Rscs	8,302	(5,186)	3,116
115209	DA-Auto Tech	9,736	8,415	18,150
115210	DA-Reprographics	465,665	(77,234)	388,431
115212	DA-Physical Educ	72,289	3,133	75,422
115213	DA-Ashland Field Trp	19,276	(18,067)	1,209
115215	DA-Sculpture Fac Use	(10)	-	(10)
115216	DA-Planetarium	250,113	29,217	279,330
115217	DA-Campus Abroad	8,971	(9,274)	(302)
115218	DA-Short Courses	(77,909)	1,873	(76,036)
115219	DA-Creative Arts Fac Use	5,601	-	5,601
115220	DA-Comm Serv Reserve	99,010	-	99,010
115221	DA-Intl Student Ins	300,017	(97,942)	202,075
115222	DA-Extended Yr Progr	55,765	168,082	223,847
115223	DA-Math Perf Success	2,006	-	2,006
115224	DA-Summer Karate Cmp	252	-	252
115225	DA-DLC Extended Lrng	12,362	-	12,362
115226	DA-Use Of Facilities	251,170	90,473	341,643
115227	DA-Library Print Card	79	-	79
115228	DA-Baseball	12,804	(328)	12,476
115229	DA-Audio Visual	3,685	-	3,685
115230	DA-RLCC Conference	3,802	3,730	7,533
115231	DA-Softball	2,766	(1,491)	1,275
115232	DA-Football	454	(83)	371
115233	DA-Men's Basketball	(562)	1,168	606
115234	DA-Women's Bsktball	5,502	(2,041)	3,461
115235	DA-Men's Soccer	4,933	(1,347)	3,586
115236	DA-Women's Soccer	9,230	2,416	11,646
115237	DA-Women's Swim/Divg	39	-	39
115238	DA-Men's Tennis	229	-	229
115239	DA-Women's Tennis	1,297	(1,512)	(215)
115240	DA-Women's Trk & Fld	1,824	500	2,324
115241	DA-Women's Volleybll	12,297	(4,309)	7,988
115242	DA-Men's Water Polo	297	(25)	272
115243	DA-Health Services	210,868	34,140	245,008
115244	DA-Soccer Camp	6,184	1,857	8,041
115245	DA-Prevention Trust	8,202	1,948	10,151
115246	DA-Athletics Trust	24,310	1,118	25,428
115247	DA-ESL	2,724	-	2,724
115248	DA-Civic Engagement	4,573	(3,626)	947
115249	DA President Fund	250	(92)	158
115252	DA-Intl Summer Progr	64,392	(20,917)	43,476
115253	OTI-MAA Program	128,190	(11,976)	116,214
115254	DA-ATM Services	16,500	6,000	22,500
115258	DA-Women's Water Polo	-	-	-
115259	DA-Dist Learn Testing	4,124	3,185	7,309

**Fund 115 - Self-Sustaining Fund**  
**Fund Balance Report for Fiscal Year 2010-11**  
**Year-End Balances Reported as of June 30, 2011**

<b>Fund</b>	<b>Fund Description</b>	<b>Beginning Balance</b>	<b>Net Change</b>	<b>Ending Balance</b>
<b>De Anza Funds, con't.</b>				
115260	DA-Office of Instruction	4,865	-	4,865
115261	DA-Massage Therapy Proj	39,121	(2,994)	36,127
115262	DA-Men's Track & Field	-	3	3
115263	DA-Women's Water Polo	690	-	690
115266	DA-Women's Badminton	768	281	1,049
115267	Equipment Room	-	130	130
115268	DA VPAC Facility Rent	21,142	(10,992)	10,150
115270	DA Campus Abroad - China	(1,848)	(1,259)	(3,107)
115271	DA-Fitness Center Membership	-	23,349	23,349
115272	DA-Campus Abroad - Vietnam	-	(1,069)	(1,069)
115273	DA CDC Medical Admin Activits MAA	-	23,454	23,454
<b>De Anza Total:</b>		<b>2,190,613</b>	<b>118,527</b>	<b>2,309,140</b>
<b>District Funds</b>				
115401	Intl Student Insurance	-	-	-
115402	Crown Castle GT Cell Site	232,696	49,680	282,376
115403	Loss Prevention	14,804	-	14,804
115404	Foothill - AT&T Cell Site	205,156	31,151	236,307
115406	Sprint Nextel FS04XC112	177,620	36,383	214,003
115407	Vending	460	(460)	-
115408	Sprint Nextel CA0826-CA0832	187,915	81,699	269,614
115409	Verizon Wireless	217,183	42,662	259,844
115410	SSC Consortium	9,957	-	9,957
115411	NCCCCBO	973	-	973
115412	Computer Loan Prog-Admin	200,000	-	200,000
115413	Computer Loan Prog-Fee	21,714	6	21,720
115414	Office of the Chancellor	170	-	170
<b>District Total:</b>		<b>1,268,648</b>	<b>241,120</b>	<b>1,509,768</b>
<b>Fund 115 Total:</b>		<b>6,096,551</b>	<b>435,769</b>	<b>6,532,320</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, memberships 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.





