



**2011-2012**

**TENTATIVE BUDGET**



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

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**FOOTHILL-DE ANZA  
COMMUNITY COLLEGE DISTRICT**

**2011-12 TENTATIVE BUDGET**

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## Board of Trustees Presentation



Foothill College



De Anza College

# 2011-2012 TENTATIVE BUDGET

## June 20, 2011

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



## Review of projected 6/30/11 ending balance as of third quarter

The projected 6/30/11 ending balance is \$34,741,551 and consists of the following components:

### Restricted:

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

### Designated:

- \$9,550,000 for college and Central Services carryover
- \$1,430,000 for district-wide carryover (negotiated contract items, trustee election costs for 2012/13, EIS backfill, etc.)
- \$13,871,551 Net Stability Fund

The important aspects of this ending balance to note are:

- We are projecting a remaining undesignated fund balance or net Stability Fund of \$13,871,551.
- There will be an increase to the ending balance due to the encumbrances which will be booked at year end. This will be restricted money.
- These estimates can easily increase or decrease by \$1 million on revenue and expense projections exceeding \$360 million.

## Where are we now for 11/12?

### Current Income vs. Current Expenses

■ Income =	\$161,869,112
■ Expenses =	<u>184,665,461</u>
■ <b>Deficit before reductions =</b>	<b>(22,796,350)</b>
■ Reductions to be implemented July 1, 2011 = <i>(Total workload reduction 13.7%)</i>	<u>6,518,049</u>
■ <b>Deficit after workload reduction</b>	<b>(\$16,278,301)</b>
■ One-time funds available to offset 11/12 deficit <i>(Stability Fund and a share of colleges and CS carryover)</i>	<u>\$16,278,301</u>
■ <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 the 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 the 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 projected state imposed workload reduction and the strategic use of one-time funds.

This scenario and proposed solutions are based on the governor’s May Revise and a set of assumptions which may or may not materialize, such as tax extensions and offsetting apportionment cuts with deferrals backfill (\$350 million). If the budget that the governor signs into law is worse than the assumptions in our tentative budget, we will need to be prepared to begin implementing our budget cuts as early as January of 2012.

Taking under consideration the uncertain nature of our budget outcome, as well as the difficult fiscal situation the state is struggling with, we have still included a 1% deficit factor in our state apportionment revenue assumptions. We will revise our assumptions at Adopted Budget if we receive additional news from the state.

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



## Colleges and Central Services share of \$22.8 million deficit

■ Foothill	(\$ 6,737,763)	<i>before workload reduction</i>
■ De Anza	(11,109,193)	<i>before workload reduction</i>
■ Central Services	(4,449,139)	
■ District-Wide	<u>(500,000)</u>	
■ <b>Total</b>	<b>(\$22,796,350)</b>	

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 planned Stability Fund to balance the projected 2011/12 deficit until all required district budget cuts are implemented.

# **One-Time Solutions to Closing Fiscal Year 11/12 Deficit (after workload reduction is implemented)**

<b>Tentative Budget FY 11/12</b>		<b>Notes</b>
<b>Total Revenue</b>	<b>161,869,112</b>	
<b>Total Expenses</b>	<b>178,147,413</b>	<i>(after workload reduction implemented)</i>
<b>Net Change in Fund Balance</b>	<b><u>(16,278,301)</u></b> (a)	
<b>Ending Fund Balance (all estimates based on Third Quarter Report 3/30/11)</b>	<b>34,741,551</b>	
<b>Less:</b>		
<b>Restricted Fund Balance:</b>		
5% Reserves	(9,460,000)	
2012/13 Stability Fund	(3,000,000)	
Additional Banner Backfill	(573,062)	
District-Wide Restricted Carryover	<u>(1,430,000)</u>	
<b>Total Restricted Carryover</b>	<b><u>(14,463,062)</u></b>	
<b>Net Unrestricted Fund Balance</b>	<b>20,278,489</b>	
<b>Less:</b>		
<b>Designated Fund Balance:</b>		
FH B Budget Carryover	(4,150,000)	
DA B Budget Carryover	(3,700,000)	
CS B Budget Carryover	<u>(1,700,000)</u>	
<b>Total Designated Carryover</b>	<b><u>(9,550,000)</u></b>	<b>see Note 1</b>
<b>Net Stability Fund</b>	<b>10,728,489</b> (b)	<i>Available to close operating deficit for 11/12 on one-time basis only</i>
<b>Net Deficit After Use of Available Stability Fund</b>	<b><u>(5,549,812)</u></b> (a-b)	<b>Note 1</b> <i>Colleges and Central Services are committed to postponing cuts to contract non-teaching positions and discretionary budget in FY 11/12 with the use of their one-time B budget carryover (currently estimated at \$9.5M)</i>
<b>Other resources that will be made available as needed to close operating deficit in FY 11/12</b>	<b>5,549,812</b>	
<b>Operating (Deficit)/Gain FY 2011/12 After Use of One-Time Funds</b>	<b><u><u>0</u></u></b>	



## Impact of cuts on Foothill-De Anza Community College District

- Impact on students:
  - Absent restoration, loss of 5% FTES in 10/11 equates to 1,629 FTES and loss of funding for these FTES in fiscal year 11/12
  - In addition, an 8.7% state-imposed workload reduction means we will be funded for 2,847 FTES less in fiscal year 11/12
  - Approximately 1,100 fewer sections would be offered than what was budgeted for in fiscal year 2010/11
- Total projected loss of funded FTES = 4,476  
(this reduction is in addition to the 3.39% reduction imposed by the state in fiscal year 09/10, or 1,217 FTES)
- This represents a three-year reduction in funding of approximately 17%





## Potential impact of proportionate downsizing (minus restoration in FY11/12) to be implemented in FY 12/13

**If the district were to implement 13.7% proportionate reductions, the approximate impact in staffing and operating expenses would be:**

- Approximately 114 part-time teaching positions (200-300 actual part-time teaching staff reduced)
- Approximately 64 full-time faculty positions
- Approximately 76 non-teaching faculty, classified and administrator positions reduced
- Approximately \$900,000 reduced from \$6.8 million of "B" budgets

**Even if all these reductions could be implemented, we would only close approximately 2/3 of the \$22.8 million deficit**

## Critical steps to balance the budget

- Implementation of section reductions can be implemented in fiscal year 11/12
- Reductions in staffing are intended to be effective 6/30/12 with the use of one-time funds to provide for transition year
  - The processes for reductions in staffing will need to begin as soon as governor signs budget into law

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 decisions 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
- No growth budgeted for credit and non-credit resident FTES (FTES estimates based on P-2 projections from 10/11)
- Workload Reduction estimated at 8.7%
- No growth budgeted for non-resident FTES
- Deficit factor applied to state apportionment funds (1%)
- Mandated Cost Reimbursement = \$0

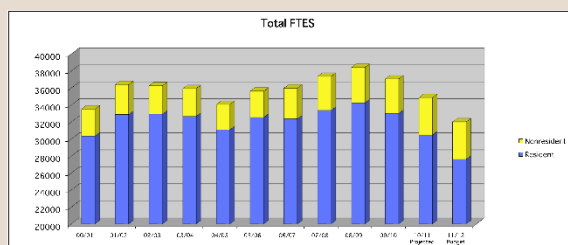
**COLA:** The governor's budget for fiscal year 11/12 does not include COLA for the Community College System.

**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 8.7% (reduction from our reported P-2 FTES). 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. **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 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.

## Chart on Foothill-De Anza Enrollment

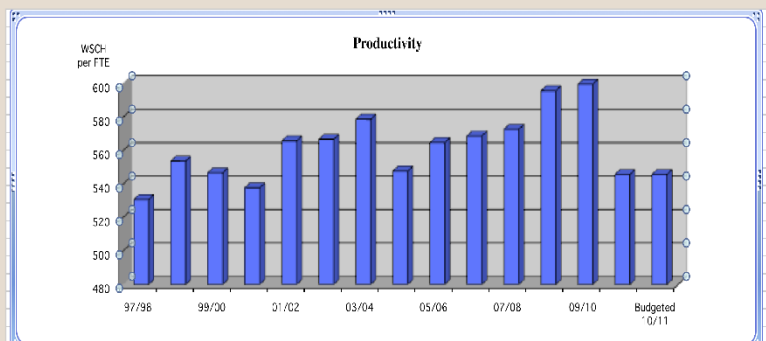


Enrollment drives about 98% of the general fund revenue; therefore, considerable attention is devoted to enrollment management.

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 District, for a variety of reasons, did not manage to capitalize on these funds. In addition, our P-2 reports indicate that our resident enrollment will decline below our funded base by approximately 5%, ultimately reducing our new 11/12 base by a corresponding amount of 5%, or \$7.3 million. In 11/12, we will be subject to a new/additional state-imposed workload reduction effective for all community colleges of approximately 8.7%. **This translates into a total 13.7% (est. as of May Revise) revenue reduction for Foothill-De Anza in 11/12**, which will be offset with operating expense reductions in part-time faculty costs and reducing the number of sections offered to students.

It is important to mention that our enrollment management teams are analyzing and strategizing to restore the FTES lost in 10/11 (5%), thus reducing the district's operating deficit by approximately (net) \$4 million. Given the already-signed-into-law student fee increase and potential additional fee increases if the state fiscal situation is not improved, we are not including restoration into our tentative budget assumptions. We are currently projecting that we will serve 27,619 resident FTES and 4,385 non-resident FTES in 11/12, unless efforts to restore lost FTES are successful. We will be carefully monitoring the state budget, as well as our enrollment trends, to make any necessary adjustments in the next few months before our Board of Trustees adopt the budget on September 12, 2011.

## Chart on FHDA Productivity



We use the term “productivity” to describe the ratio of Weekly Student Contact Hours (WSCH) to full-time equivalent faculty teaching. This is a consistent way to measure the number of instructors needed to teach a given student load. The chart above indicates the historical trend for productivity. We generally like to operate at about 535 productivity. For 11/12 we are budgeting productivity at 546. We expect to recalculate productivity for the Adopted Budget based on 2010/11 actual data.

The focus on productivity measurements is important because an increase (or decrease) of 15 points in productivity is equal to an over \$1,500,000 change in total part-time faculty costs.

## Analysis of FTES

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-2	Resident Credit	Non Credit	Apportionment	Non resident	Total
De Anza	17,301	-	17,301	2,626	19,927
Foothill	12,978	187	13,165	1,759	14,924
Total	30,278	187	30,466	4,385	34,851
		FTES below base	1,629		1,312
		% below base	5%		4%
11-12 Projected-Scenario May Revise-- 8.7 % Workload Reduction (based on \$12.9M reduction)	Resident Credit	Non Credit	Apportionment	Non resident	Total
De Anza	15,684	0	15,684	2,626	18,310
Foothill	11,765	170	11,935	1,759	13,694
Total	27,449	170	27,619	4,385	32,004

As mentioned before, we are including a state-imposed workload reduction assumption of 8.7% applied to our resident FTES in our tentative budget based on the May Revise and suggestions from the system office. This reduction will be compounded by the loss of FTES in fiscal year 10/11 (5%) and will result in a projected loss of resident FTES of approximately 13.7%. We will carefully monitor our enrollment in the summer and fall quarters to assess the viability of 5% FTES restoration, thus reducing the operating deficit.

## Major variables for expense and revenue projections

- Final state reduction in 2011/12
- Productivity may increase because of student demand or decrease if there is a significant tuition increase
- Self-funded benefits costs will vary from projections
- Final 10/11 ending balance
- Final 10/11 FTES

## District Health Benefits

- For the second year in a row, our budget for district health benefits is set below our projected expenses due to the negotiated (in 09/10) composite Per Employee Per Month (PEPM) rate of \$976 for medical, prescription, dental and vision for both active employees and retirees
  - This was our strategic decision to use the accumulated fund balance in our Self-Insured Fund
- The cost of medical benefits is estimated to be approximately \$31 million and ongoing contributions are set at \$26 million
  - This variance will be covered from the one-time Rate Stabilization fund
  - There will not be sufficient funds to carry this variance through fiscal year 12/13



## Next Steps

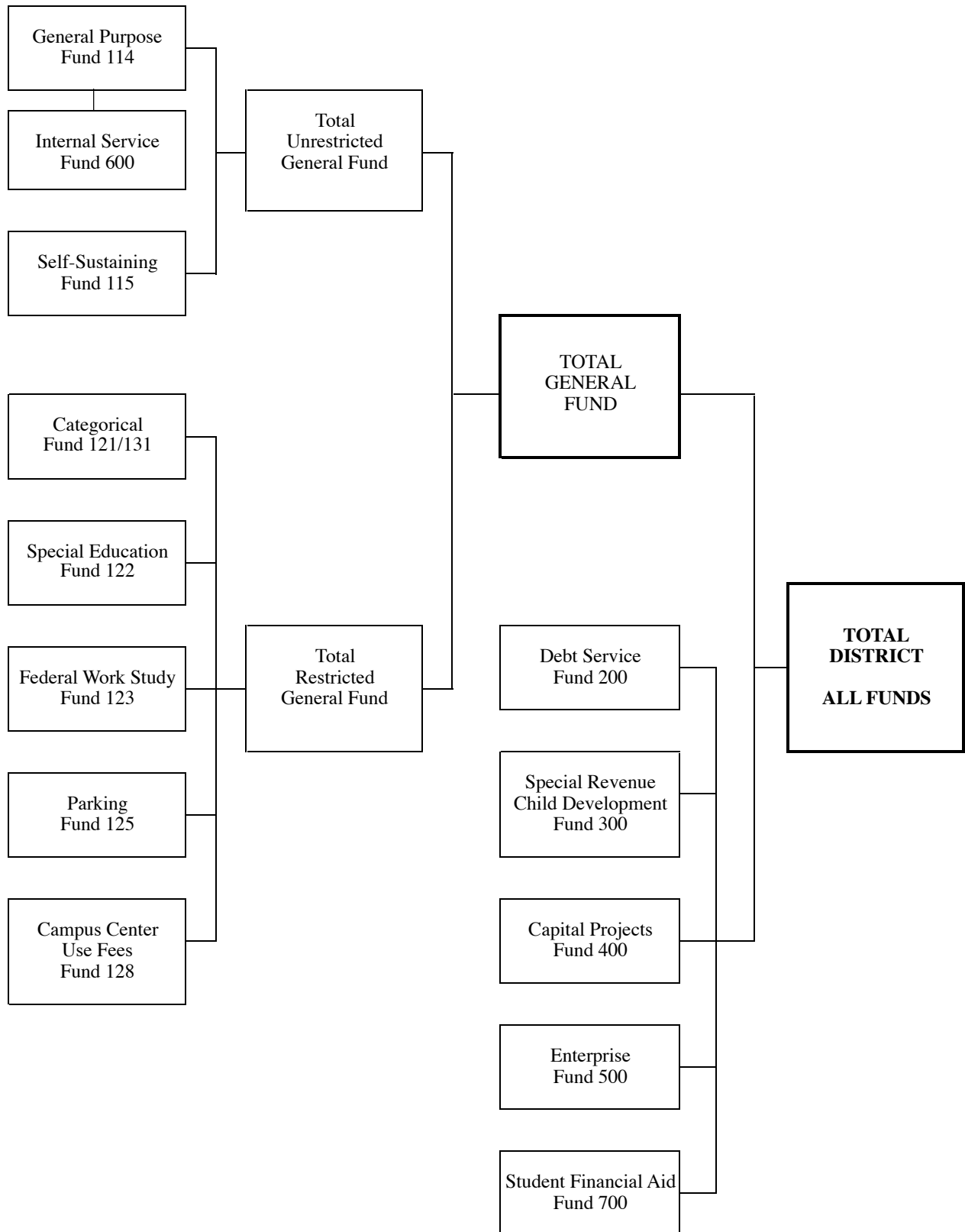
August 29, 2011 – Budget Hearing

September 12, 2011 – The Board is scheduled to adopt the final budget. By this date,

- ✓ We expect/hope that the state budget will have been signed
- ✓ We will have analyzed the summer school enrollment and the initial indicators of fall 2011 enrollment
- ✓ We will have our 6/30/11 ending balance finalized with our analysis of the restricted and unrestricted portions of that ending balance
- ✓ We will revise our 11/12 budget as soon as there are any indications of changes that would have a material impact on our projections



# ALL FUNDS CHART



**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2011-2012**

**Tentative Budget Summary  
for ALL FUNDS**

	TOTAL GENERAL FUND	INCOME	Enterprise Funds	Child Development Fund 300	Student Financial Aid Fund 700	Capital Projects Fund 400	Debt Service Fund 200	TOTAL	
								DISTRICT ALL FUNDS	Internal Service Fund 600
Federal Income	\$ 1,946,067	\$	0	30,000	19,740,224	0	0	\$ 21,716,291	\$ 0
State Income	64,818,532			661,023	1,350,000	0	0	66,829,555	0
Local Income	122,461,400		11,430,023	1,560,500	25,000	4,426,539	31,392,180	171,295,642	46,779,979
<b>TOTAL INCOME</b>	<b>\$ 189,225,999</b>	<b>\$</b>	<b>11,430,023</b>	<b>2,251,523</b>	<b>21,115,224</b>	<b>4,426,539</b>	<b>31,392,180</b>	<b>\$ 259,841,488</b>	<b>\$ 46,779,979</b>
<b>EXPENSES</b>									
Cost of Sales	\$ 0	\$	7,353,200	0	0	0	0	\$ 7,353,200	\$ 0
Certificated Salaries	82,640,767		0	805,993	0	0	0	83,446,760	0
Classified Salaries	45,836,249		2,075,700	799,707	0	2,155,240	0	50,866,895	0
Employee Benefits	44,955,628		552,200	446,603	0	825,548	0	46,779,979	46,779,979
Materials and Supplies	3,990,764		0	175,000	0	165,249	0	4,331,013	0
Operating Expenses	33,917,739		1,435,450	24,221	573,000	33,100,847	0	69,051,258	0
Capital Outlay	727,350		239,299	0	0	93,273,557	0	94,240,206	0
<b>TOTAL EXPENSES</b>	<b>\$ 212,068,497</b>	<b>\$</b>	<b>11,655,849</b>	<b>2,251,523</b>	<b>573,000</b>	<b>129,520,441</b>	<b>0</b>	<b>\$ 356,069,310</b>	<b>\$ 46,779,979</b>
<b>TRANSFERS AND OTHER</b>									
Transfers-in	\$ 6,050,523	\$	0	0	0	0	3,644,994	\$ 9,695,517	\$ 0
Other Sources	152,500		0	0	517,000	0	34,366	703,866	
Transfers-out	(9,695,518)		0	0	0	0	0	(9,695,518)	0
Contingency	(250,000)		0	0	0	0	0	(250,000)	0
Other Out Go	(506,929)		(41,000)	0	(21,090,224)	0	(35,071,540)	(56,709,693)	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (4,249,424)</b>	<b>\$</b>	<b>(41,000)</b>	<b>0</b>	<b>(20,573,224)</b>	<b>0</b>	<b>(31,392,180)</b>	<b>\$ (56,255,828)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>									
Net Change in Fund Balance	\$ (27,091,923)	\$	(266,826)	0	(31,000)	(125,093,902)	0	\$ (152,483,651)	\$ 0
Beginning Balance, July 1	45,434,073		4,726,594	622,512	2,565,728	277,435,166	25,168,327	355,952,400	11,287,895
Adjustments to Beginning Balance	0		0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 18,342,150</b>	<b>\$</b>	<b>4,459,768</b>	<b>622,512</b>	<b>2,534,728</b>	<b>152,341,264</b>	<b>25,168,327</b>	<b>\$ 203,468,749</b>	<b>\$ 11,287,895</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

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

	Fund 14 Total		Self-Sustaining Fund 115	Total Unrestricted General Fund	Categorical Fund 121/131	Special Educ. Fund 122	Federal Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
	General Fund 114	Cyrr/Use Rsrvs Fund 114									
<b>INCOME</b>											
Federal Income	\$ 1,092	\$ 0	\$ 0	\$ 1,092	\$ 1,564,711	\$ 0	\$ 380,264	\$ 0	\$ 0	\$ 1,944,975	\$ 1,946,067
State Income	53,777,486	0	1,111,479	54,888,965	8,152,189	1,777,378	0	0	0	9,929,567	64,818,532
Local Income	108,090,534	0	8,347,004	116,437,538	1,934,425	0	0	1,958,500	2,130,937	6,023,862	122,461,400
<b>TOTAL INCOME</b>	<b>\$ 161,869,112</b>	<b>\$ 0</b>	<b>\$ 9,458,483</b>	<b>\$ 171,327,595</b>	<b>\$ 11,651,325</b>	<b>\$ 1,777,378</b>	<b>\$ 380,264</b>	<b>\$ 1,958,500</b>	<b>\$ 2,130,937</b>	<b>\$ 17,898,404</b>	<b>\$ 189,225,999</b>
<b>EXPENSES</b>											
Certificated Salaries	\$ 76,210,317	\$ 0	\$ 1,103,741	\$ 77,314,058	\$ 2,374,669	\$ 2,952,040	\$ 0	\$ 0	\$ 0	\$ 5,326,709	\$ 82,640,767
Classified Salaries	35,413,504	0	1,894,590	37,308,094	4,031,199	2,363,750	507,019	810,843	815,343	8,528,154	45,836,249
Employee Benefits	40,020,078	0	737,378	40,757,456	2,028,144	1,560,508	0	319,215	290,306	4,198,173	44,955,628
Materials and Supplies	2,233,372	0	675,214	2,908,586	1,003,778	48,400	0	0	30,000	1,082,178	3,990,764
Operating Expenses	16,562,818	10,980,000	4,297,057	31,839,874	1,769,160	48,705	0	110,000	150,000	2,077,865	33,917,739
Capital Outlay	29,710	0	181,310	211,020	509,330	7,000	0	0	0	516,330	727,350
<b>TOTAL EXPENSES</b>	<b>\$ 170,469,799</b>	<b>\$ 10,980,000</b>	<b>\$ 8,889,290</b>	<b>\$ 190,339,089</b>	<b>\$ 11,716,280</b>	<b>\$ 6,980,403</b>	<b>\$ 507,019</b>	<b>\$ 1,240,058</b>	<b>\$ 1,285,649</b>	<b>\$ 21,729,409</b>	<b>\$ 212,068,497</b>
<b>TRANSFERS AND OTHER</b>											
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 200,919	\$ 5,203,025	\$ 126,755	\$ 519,824	\$ 0	\$ 6,050,523	\$ 6,050,523
Other Sources	0	0	0	0	152,500	0	0	0	0	152,500	152,500
Transfers-out	(7,427,615)	0	(34,349)	(7,461,964)	0	0	0	(1,238,266)	(995,288)	(2,233,554)	(9,695,518)
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>\$ (7,677,615)</b>	<b>\$ 0</b>	<b>\$ (34,349)</b>	<b>\$ (7,711,964)</b>	<b>\$ (153,510)</b>	<b>\$ 5,203,025</b>	<b>\$ 126,755</b>	<b>\$ (718,442)</b>	<b>\$ (995,288)</b>	<b>\$ 3,462,540</b>	<b>\$ (4,249,424)</b>
<b>FUND BALANCE</b>											
Net Change in Fund Balance	\$ (16,278,302)	\$ (10,980,000)	\$ 534,844	\$ (26,723,458)	\$ (218,465)	\$ 0	\$ 0	\$ 0	\$ (150,000)	\$ (368,465)	\$ (27,091,923)
Beginning Balance, July 1	23,761,551	10,980,000	6,668,582	41,410,133	3,667,988	0	0	0	355,951	4,023,940	45,434,073
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 7,483,249</b>	<b>\$ 0</b>	<b>\$ 7,203,426</b>	<b>\$ 14,686,675</b>	<b>\$ 3,449,523</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 205,951</b>	<b>\$ 3,655,475</b>	<b>\$ 18,342,150</b>

Reconciliation of Interfund Transfers for 11/12

Fund	General Purpose	Self-Sustaining	Categorical	Special Education	Fed. Work Study	Parking	Child Development	Campus Ctr Use Fees	Financial Aid	Internal Service	Capital Projects	Debt Service	Total
114	114	115	121/131	122	123	125	300	128	700	600	400	200	7,427,615
115			200,919	5,203,025	126,755	519,824						1,377,092	7,427,615
121/131												34,349	34,349
122													0
123													0
125												1,238,266	1,238,266
300												995,288	995,288
128													0
700													0
600													0
400													0
200	0	0	200,919	5,203,025	126,755	519,824	0	0	0	0	0	3,644,994	9,695,517

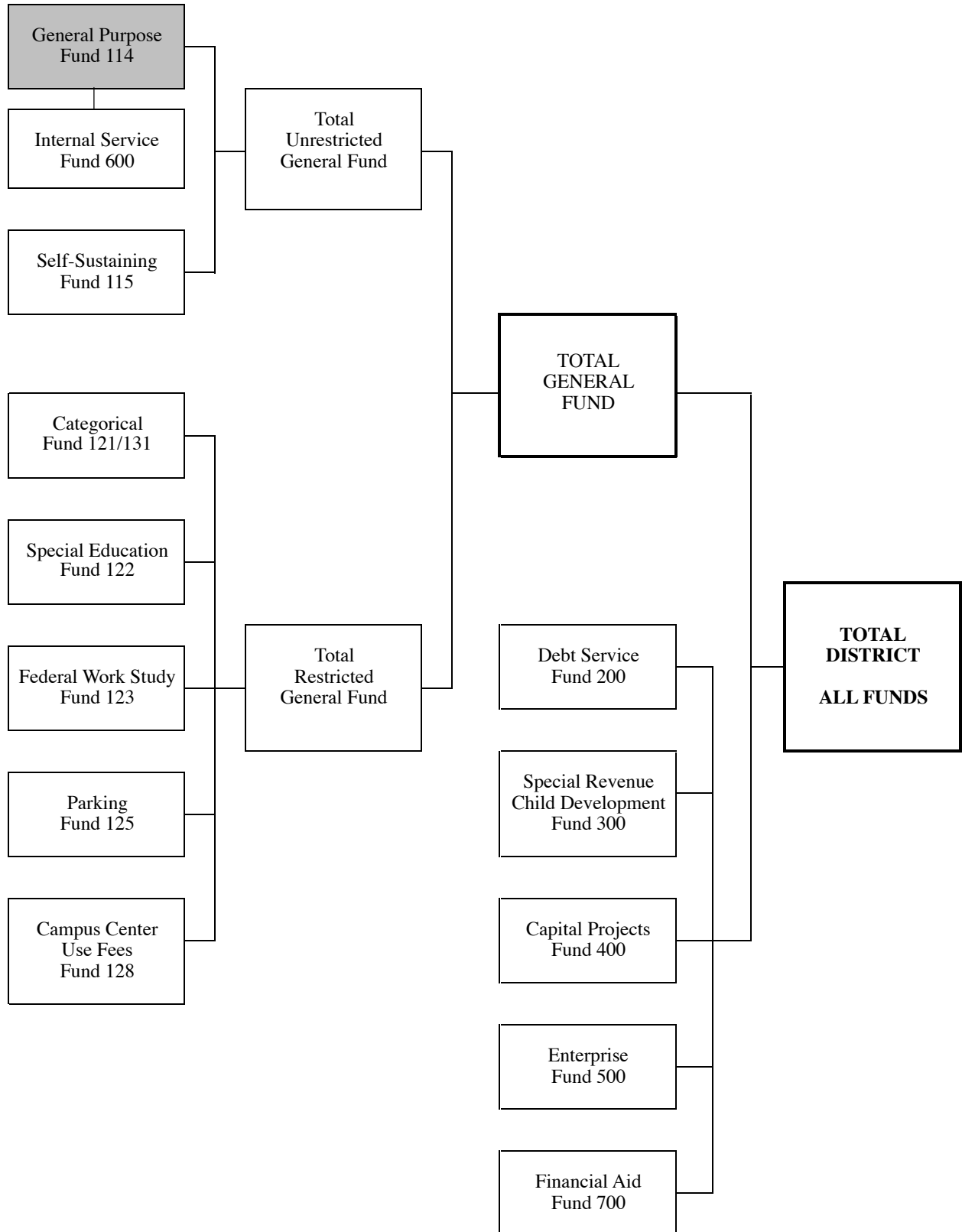
F R O M

Notes:

Fund 114 to 121: 200,919 for SDL and PDL backfill  
 Fund 114 to 122: 5,203,025 for Special Ed Match  
 Fund 114 to 123: 126,755 for Federal Work Study match  
 Fund 114 to 125: 519,824 to offset operating deficit  
 Fund 114 to 200: 770,435 for Debt Service  
 606,657 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 83% of this fund's revenue comes from the base revenue, about 12% comes from non-resident tuition, 2% comes from lottery proceeds, and 3% comes from other sources.

The base revenue is comprised of three revenue sources:

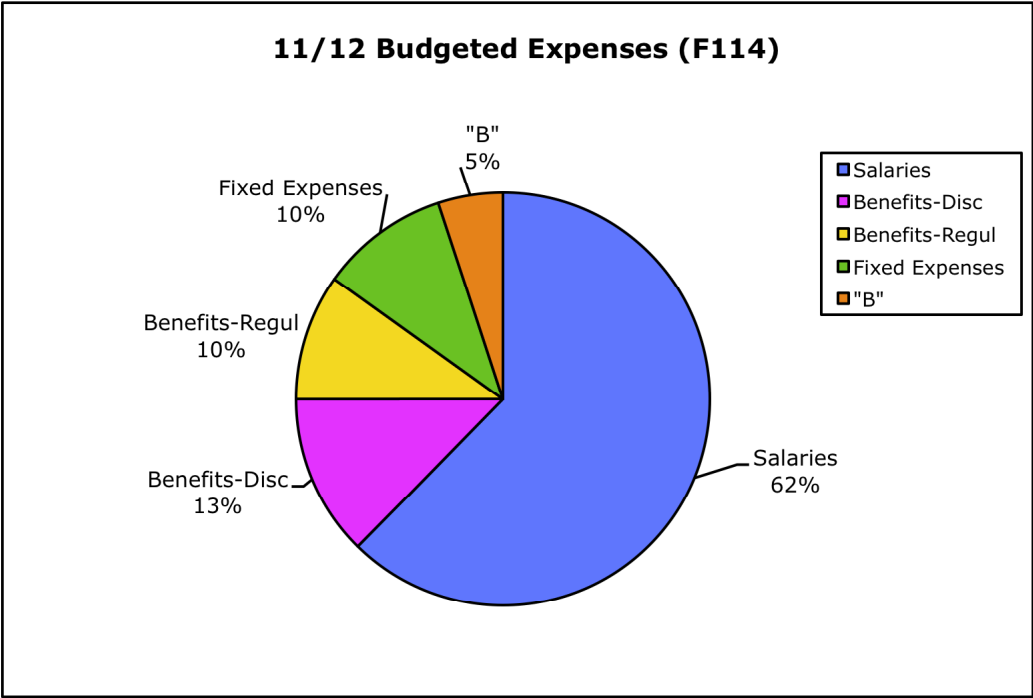
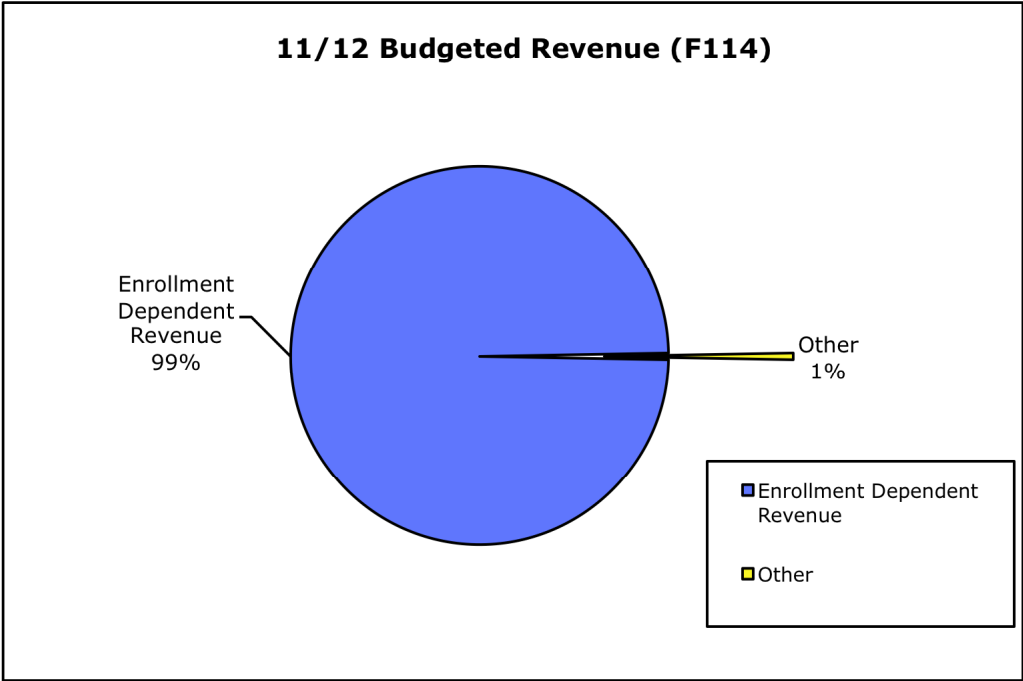
- Local Taxes 9%
- Property Tax Revenue 54%
- State's General Apportionment 37%

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 \$9 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	\$ 1,092	\$ 0	\$ 0	\$ 0	\$ 1,092
<b>Total Federal Income</b>	\$ 1,092	\$ 0	\$ 0	\$ 0	\$ 1,092
<b>State</b>					
Apportionment	\$ 0	\$ 0	\$ 0	\$ 49,364,404	\$ 49,364,404
Deferred Maintenance	0	0	0	0	0
Lottery	0	0	0	3,552,455	3,552,455
Mandated Cost Reimbursement	0	0	0	0	0
Staff Development	0	0	0	0	0
Other State	0	0	0	860,627	860,627
<b>Total State Income</b>	\$ 0	\$ 0	\$ 0	\$ 53,777,486	\$ 53,777,486
<b>Local</b>					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 71,878,345	\$ 71,878,345
Resident Enrollment	134,654	180,000	0	13,132,000	13,446,654
Non-resident Enrollment	0	0	0	19,968,830	19,968,830
Interest	0	0	0	750,000	750,000
Other Local	373,205	913,500	600,000	160,000	2,046,705
<b>Total Local Income</b>	\$ 507,859	\$ 1,093,500	\$ 600,000	\$ 105,889,175	\$ 108,090,534
<b>TOTAL INCOME</b>	\$ 508,951	\$ 1,093,500	\$ 600,000	\$ 159,666,661	\$ 161,869,112
<b>EXPENSES</b>					
Contract Teachers	\$ 15,524,139	\$ 22,925,313	\$ 0	\$ 0	\$ 38,449,452
Contract Non-teachers	4,958,187	5,612,898	693,237	0	11,264,321
Other Teachers	10,253,529	14,679,973	0	0	24,933,502
Other Non-teachers	384,458	648,882	0	529,702	1,563,041
<b>Total Certificated Salaries</b>	\$ 31,120,312	\$ 43,867,066	\$ 693,237	\$ 529,702	\$ 76,210,317
Contract Non-instructional	\$ 6,997,544	\$ 10,049,548	\$ 14,767,519	\$ 77,062	\$ 31,891,673
Contract Instructional Aides	385,740	1,704,114	0	0	2,089,854
Other Non-instructional	228,757	236,169	0	967,051	1,431,977
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>	\$ 7,612,041	\$ 11,989,831	\$ 14,767,519	\$ 1,044,113	\$ 35,413,504
<b>Total Salaries</b>	\$ 38,732,353	\$ 55,856,898	\$ 15,460,755	\$ 1,573,815	\$ 111,623,821
<b>Total Staff Benefits</b>	\$ 9,832,122	\$ 14,404,426	\$ 5,959,524	\$ 9,824,006	\$ 40,020,078
<b>Total Materials and Supplies</b>	\$ 1,006,804	\$ 1,226,568	\$ 0	\$ 0	\$ 2,233,372
Contracted Services	\$ 797,952	\$ 190,000	\$ 0	\$ 242,134	\$ 1,230,086
Lease of Equipment & Facilities	0	0	0	1,058,458	1,058,458
Utilities	0	0	0	3,297,563	3,297,563
Other Operating	1,388,157	719,396	4,012,245	15,836,913	21,956,711
<b>Total Operating</b>	\$ 2,186,109	\$ 909,396	\$ 4,012,245	\$ 20,435,068	\$ 27,542,818
Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0	0
Other Capital Outlay	12,546	17,164	0	0	29,710
<b>Total Capital Outlay</b>	\$ 12,546	\$ 17,164	\$ 0	\$ 0	\$ 29,710
<b>TOTAL EXPENSES</b>	\$ 51,769,934	\$ 72,414,452	\$ 25,432,524	\$ 31,832,889	\$ 181,449,799
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0	0
Transfers-out	0	0	0	(7,427,615)	(7,427,615)
Contingency	0	0	0	(250,000)	(250,000)
Other Out Go	0	0	0	0	0
<b>TOTAL TRANS/OTHER SOURCES</b>	\$ 0	\$ 0	\$ 0	\$ (7,677,615)	\$ (7,677,615)
Net Change in Fund Balance	\$ (51,260,983)	\$ (71,320,952)	\$ (24,832,524)	\$ 120,156,157	\$ (27,258,302)
Beginning Balance, July 1	0	0	0	0	34,741,551
Adjustments to Beginning Balance	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	\$ (51,260,983)	\$ (71,320,952)	\$ (24,832,524)	\$ 120,156,157	\$ 7,483,249

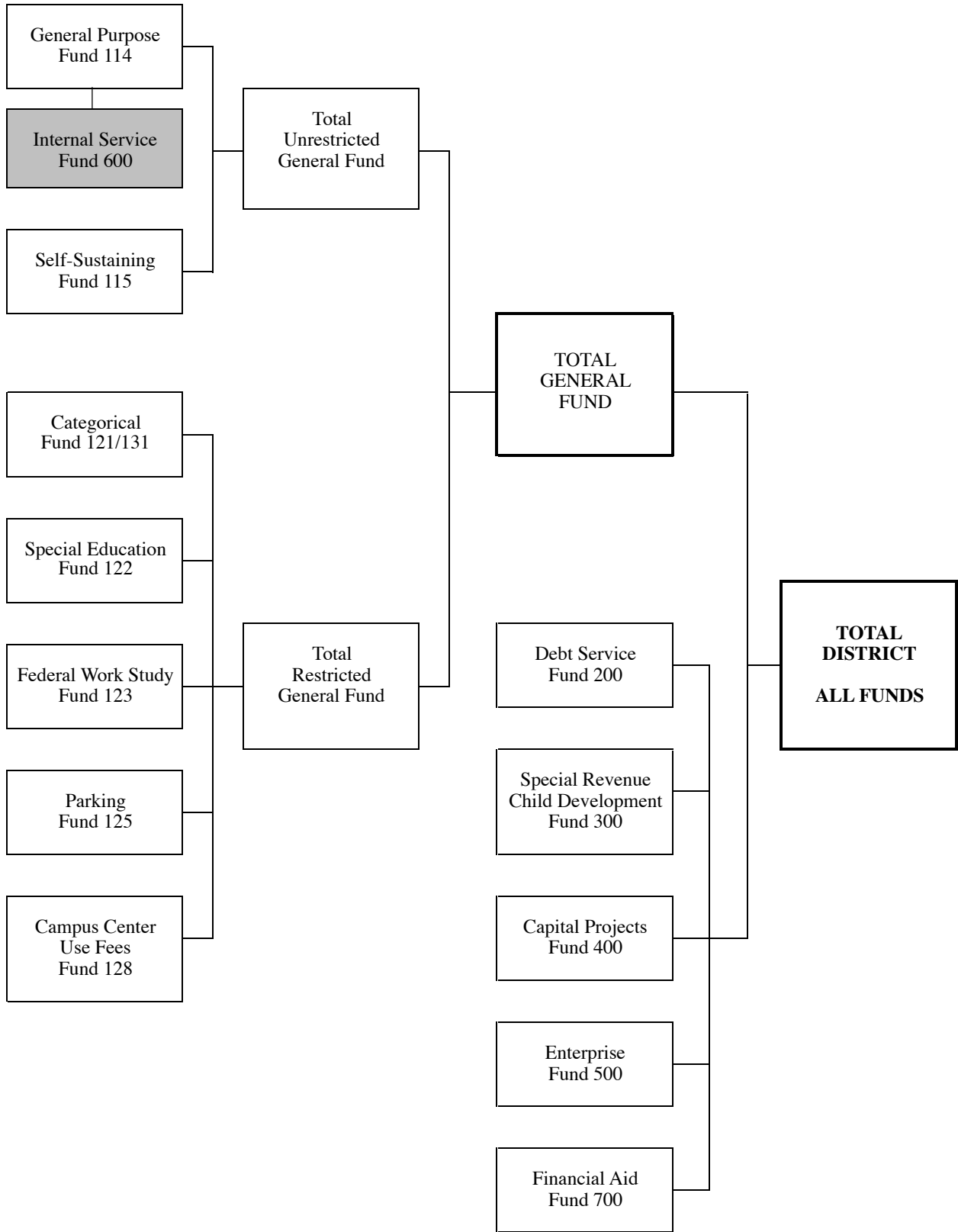
# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 114 General Purpose

INCOME	TOTAL DISTRICT		
	Revised Budget 10/11	Projected Actual 10/11	Budget 11/12
<b>Federal</b>			
Other Federal	\$ 1,092	\$ 1,092	\$ 1,092
<b>Total Federal Income</b>	<b>\$ 1,092</b>	<b>\$ 1,092</b>	<b>\$ 1,092</b>
<b>State</b>			
Apportionment	\$ 63,741,446	\$ 63,304,535	\$ 49,364,404
Deferred Maintenance	0	0	0
Lottery	4,159,368	4,248,347	3,552,455
Mandated Cost Reimbursement	0	0	0
Staff Development	0	0	0
Other State	860,627	1,479,753	860,627
<b>Total State Income</b>	<b>\$ 68,761,442</b>	<b>\$ 69,032,635</b>	<b>\$ 53,777,486</b>
<b>Local</b>			
Property Taxes	\$ 77,061,979	\$ 71,879,791	\$ 71,878,345
Resident Enrollment	14,309,454	13,132,000	13,446,654
Non-resident Enrollment	18,139,095	19,339,095	19,968,830
Interest	750,000	750,000	750,000
Other Local	2,123,284	8,382,925	2,046,705
<b>Total Local Income</b>	<b>\$ 112,383,811</b>	<b>\$ 113,483,811</b>	<b>\$ 108,090,534</b>
<b>TOTAL INCOME</b>	<b>\$ 181,146,345</b>	<b>\$ 182,517,538</b>	<b>\$ 161,869,112</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 38,840,455	\$ 35,016,484	\$ 38,449,452
Contract Non-teachers	11,184,703	12,743,534	11,264,321
Other Teachers	30,854,200	29,029,024	24,933,502
Other Non-teachers	1,434,565	2,215,553	1,563,041
<b>Total Certificated Salaries</b>	<b>\$ 82,313,923</b>	<b>\$ 79,004,595</b>	<b>\$ 76,210,317</b>
Contract Non-instructional	\$ 31,557,545	30,586,246	\$ 31,891,673
Contract Instructional Aides	1,989,152	2,081,229	2,089,854
Other Non-instructional	1,848,465	2,029,901	1,431,977
Other Instructional Aides	0	0	0
Students	0	906,522	0
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 35,395,162</b>	<b>\$ 35,603,898</b>	<b>\$ 35,413,504</b>
<b>Total Salaries</b>	<b>\$ 117,709,086</b>	<b>\$ 114,608,493</b>	<b>\$ 111,623,821</b>
<b>Total Staff Benefits</b>	<b>\$ 39,241,746</b>	<b>\$ 39,241,746</b>	<b>\$ 40,020,078</b>
<b>Total Materials and Supplies</b>	<b>\$ 3,006,221</b>	<b>\$ 3,006,221</b>	<b>\$ 2,233,372</b>
Contracted Services	\$ 1,304,086	\$ 1,304,086	\$ 1,230,086
Lease of Equipment & Facilities	1,055,328	1,055,328	1,058,458
Utilities	3,391,861	3,391,861	3,297,563
Other Operating	24,176,470	13,949,248	21,956,711
<b>Total Operating</b>	<b>\$ 29,927,745</b>	<b>\$ 19,700,523</b>	<b>\$ 27,542,818</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	76,546	76,546	29,710
<b>Total Capital Outlay</b>	<b>\$ 76,546</b>	<b>\$ 76,546</b>	<b>\$ 29,710</b>
<b>TOTAL EXPENSES</b>	<b>\$ 189,961,343</b>	<b>\$ 176,633,528</b>	<b>\$ 181,449,799</b>
Transfers-in	\$ 2,400	\$ 2,400	\$ 0
Other Sources	0	0	0
Transfers-out	(7,838,696)	(7,952,797)	(7,427,615)
Contingency	\$ 0	0	(250,000)
Other Out Go	\$ 0	0	0
<b>TOTAL TRANS/OTHER SOURCES</b>	<b>\$ (7,836,296)</b>	<b>\$ (7,950,397)</b>	<b>\$ (7,677,615)</b>
Net Change in Fund Balance	\$ (16,651,294)	\$ (2,066,387)	\$ (27,258,302)
Beginning Balance, July 1	36,807,938	36,807,938	34,741,551
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 20,156,644</b>	<b>\$ 34,741,551</b>	<b>\$ 7,483,249</b>



# INTERNAL SERVICE



## INTERNAL SERVICE FUND

### 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.

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. We will bring an agenda item to the Board of Trustees authorizing the district to make this contribution. This would leave an estimated unrestricted \$8.5 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 budget by over \$4.7 million due to higher than originally anticipated medical cost increases in fiscal years 2010/11 and 2011/12. If these estimates were to materialize, we will need to use our Rate Stabilization Fund (a portion of the \$8.5 million as estimated at third quarter 10/11) 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.

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 600  
Internal Service**

**2011-12 BUDGETS**

<b>INCOME</b>	Active		<b>Total</b>
	Employees	Retirees	<b>Fund 600</b>
Contributions - Active Benefits	\$ 36,825,613	\$ 0	\$ 36,825,613
Contributions - Retiree Benefits	0	9,954,366	9,954,366
Employee Contributions	0	0	0
<b>TOTAL INCOME</b>	<b>\$ 36,825,613</b>	<b>\$ 9,954,366</b>	<b>\$ 46,779,979</b>
<b>EXPENSES</b>			
Medical/Prescription/Dental/Vision	\$ 15,757,215	\$ 9,954,366	\$ 25,711,582
	0	0	0
	0	0	0
Retirement	16,262,604	0	16,262,604
Worker's Comp/Ext Sk Lv/Vac Pay	2,251,300	0	2,251,300
Unemployment Insurance	2,012,000	0	2,012,000
Other	542,493	0	542,493
<b>TOTAL EXPENSES</b>	<b>\$ 36,825,613</b>	<b>\$ 9,954,366</b>	<b>\$ 46,779,979</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	11,287,895
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 11,287,895</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

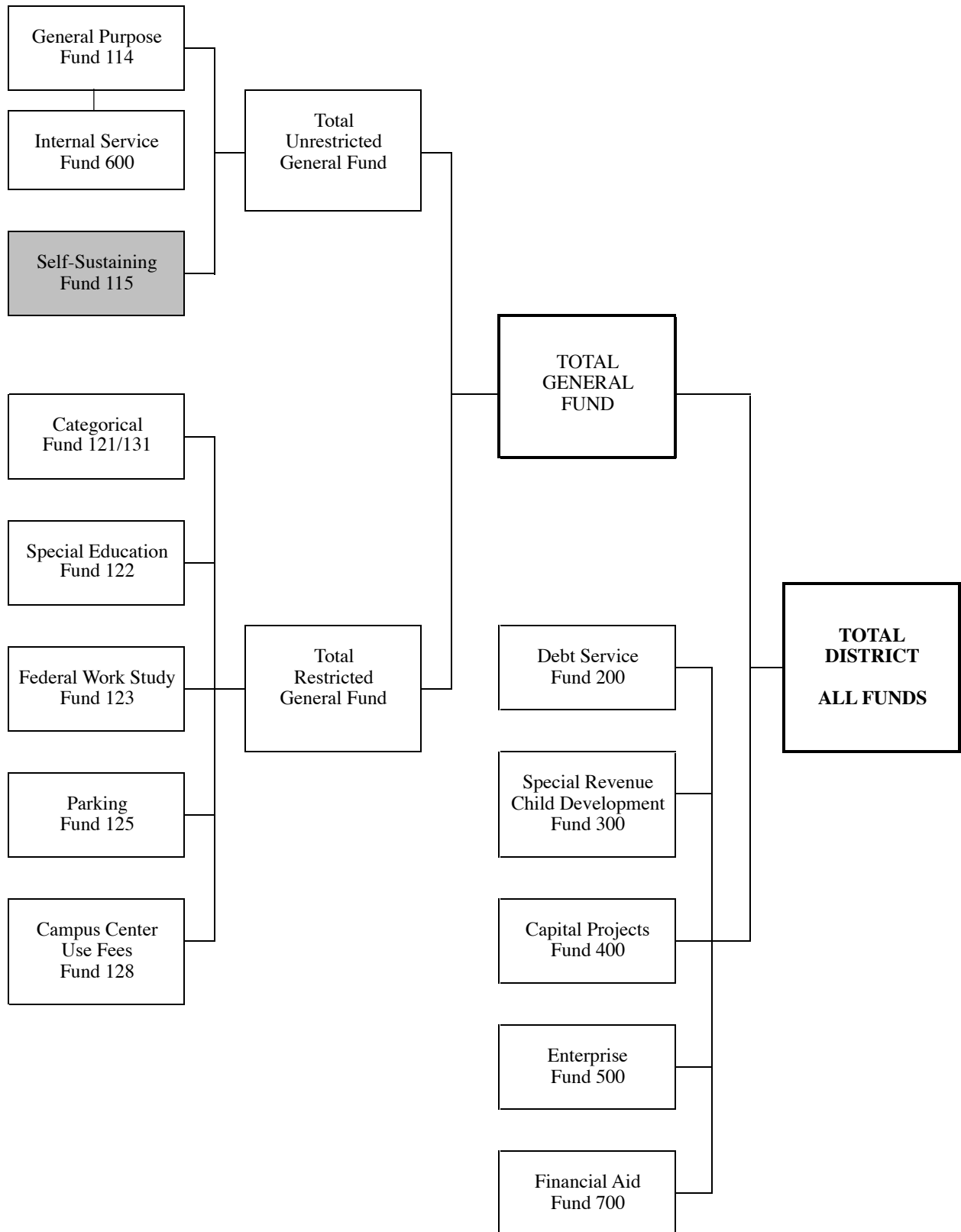
**Fund 600  
Internal Service**

**ACTIVE EMPLOYEES AND RETIREES**

<b>INCOME</b>	<b>Revised Budget 10/11</b>	<b>Projected Actual 10/11</b>	<b>Budget 11/12</b>
Contributions - Active Benefits	\$ 36,391,412	\$ 36,391,412	\$ 36,825,613
Contributions - Retiree Benefits	9,600,446	9,600,446	9,954,366
Employee Contributions	0	3,178,117	0
<b>TOTAL INCOME</b>	<b>\$ 45,991,858</b>	<b>\$ 49,169,975</b>	<b>\$ 46,779,979</b>
<b>EXPENSES</b>			
Medical/Prescription/Dental/Vision	\$ 24,825,849	\$ 29,757,670	\$ 25,711,582
			0
			0
Retirement	16,747,984	16,747,984	16,262,604
Worker's Comp/Ext Sk Lv/Vac Pay	2,838,200	2,838,200	2,251,300
Unemployment Insurance	1,119,300	1,119,300	2,012,000
Other	406,173	406,173	542,493
<b>TOTAL EXPENSES</b>	<b>\$ 45,937,506</b>	<b>\$ 50,869,327</b>	<b>\$ 46,779,979</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	\$ (1,753,704)	\$ 0
Beginning Balance, July 1	13,041,599	13,041,599	11,287,895
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 13,041,599</b>	<b>\$ 11,287,895</b>	<b>\$ 11,287,895</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	130,901	136,770	0	267,671
Other Teachers	800,570	0	0	800,570
Other Non-teachers	27,500	8,000	0	35,500
<b>Total Certificated Salaries</b>	\$ 958,971	\$ 144,770	\$ 0	\$ 1,103,741
Contract Non-instructional	\$ 447,677	\$ 912,019	\$ 0	\$ 1,359,696
Contract Instructional Aides	0	0	0	0
Other Non-instructional	133,094	401,800	0	534,894
Other Instructional Aides	0	0	0	0
Students	0	0	0	0
Students-FWS	0	0	0	0
<b>Total Classified Salaries</b>	\$ 580,771	\$ 1,313,819	\$ 0	\$ 1,894,590
<b>Total Salaries</b>	\$ 1,539,742	\$ 1,458,589	\$ 0	\$ 2,998,332
<b>Total Staff Benefits</b>	\$ 343,160	\$ 394,218	\$ 0	\$ 737,378
<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)	2,877,357	4,297,057
<b>Total Operating</b>	\$ 1,427,050	\$ (7,350)	\$ 2,877,357	\$ 4,297,057
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	\$ 2,877,357	\$ 8,889,290
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	\$ 534,844
Beginning Balance, July 1	0	0	0	6,668,582
Adjustments to Beginning Balance	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	\$ 5,024	\$ 56,475	\$ 473,346	\$ 7,203,426

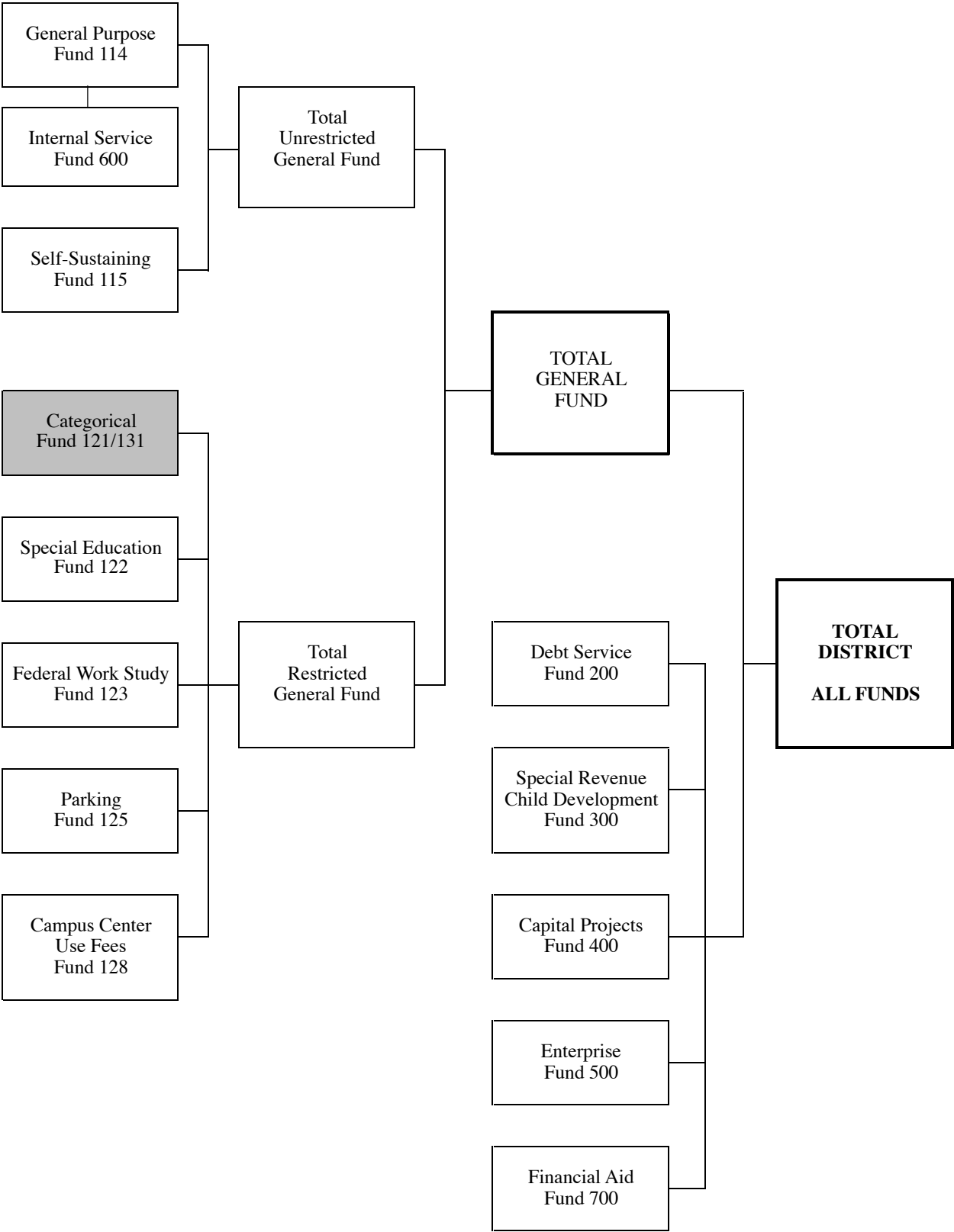
# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 115 Self-Sustaining

### TOTAL DISTRICT

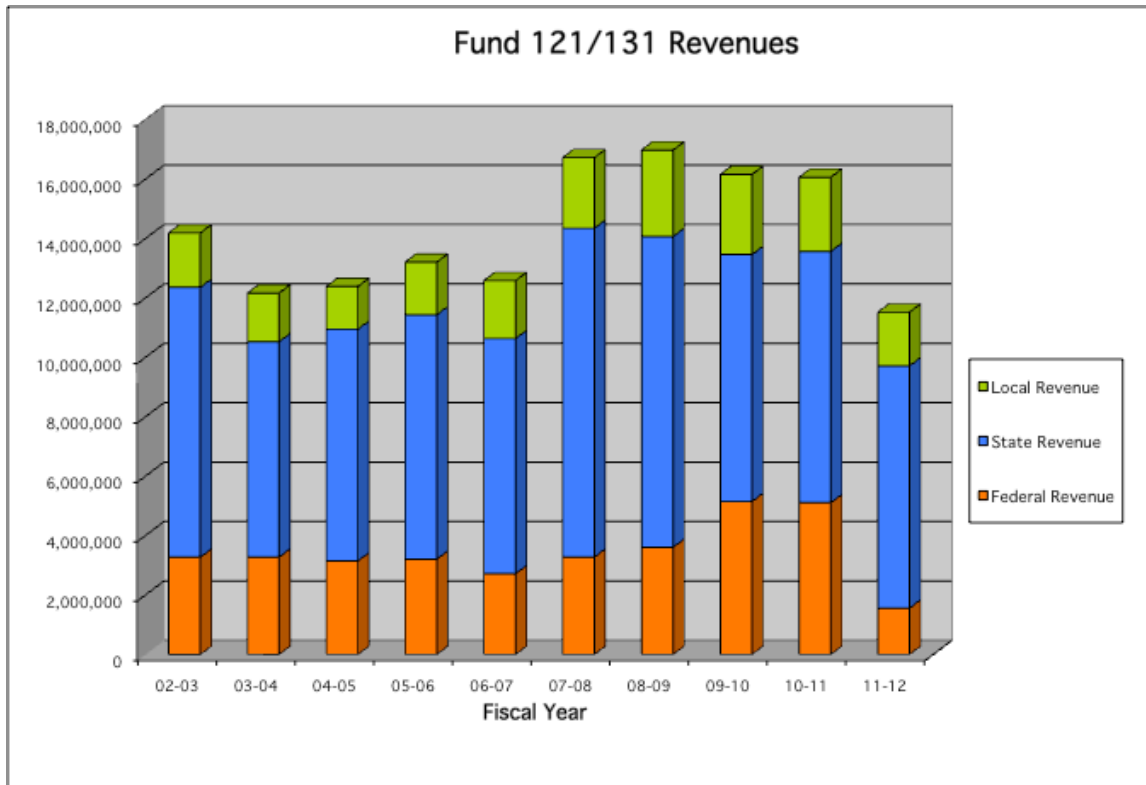
INCOME	Revised Budget 10/11	Projected Actual 10/11	Budget 11/12
<b>Total State Income</b>	\$ 1,068,929	\$ 1,068,929	\$ 1,111,479
Contract Services	\$ 295,000	\$ 295,000	\$ 390,000
Enrollment	0	0	0
Facilities Rental	594,543	594,543	277,952
Field Trip Revenue	43,582	43,582	30,000
Sales	229,181	229,181	190,000
Short Courses	504,342	504,342	650,000
Other Local Income	6,534,244	7,554,244	6,809,052
<b>Total Local Income</b>	\$ 8,200,892	\$ 9,220,892	\$ 8,347,004
<b>TOTAL INCOME</b>	\$ 9,269,821	\$ 10,289,821	\$ 9,458,483
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-teachers	280,701	280,701	267,671
Other Teachers	473,720	723,720	800,570
Other Non-teachers	11,000	11,000	35,500
<b>Total Certificated Salaries</b>	\$ 765,421	\$ 1,015,421	\$ 1,103,741
Contract Non-instructional	\$ 1,358,144	\$ 1,358,144	\$ 1,359,696
Contract Instructional Aides	0	0	0
Other Non-instructional	368,721	368,721	534,894
Other Instructional Aides	0	0	0
Students	11,000	11,000	0
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	\$ 1,737,866	\$ 1,737,866	\$ 1,894,590
<b>Total Salaries</b>	\$ 2,503,287	\$ 2,753,287	\$ 2,998,332
<b>Total Staff Benefits</b>	\$ 705,095	\$ 705,095	\$ 737,378
<b>Total Materials and Supplies</b>	\$ 395,807	\$ 395,807	\$ 675,214
Contracted Services	\$ 2,000	\$ 2,000	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	5,171,387	5,941,387	4,297,057
<b>Total Operating</b>	\$ 5,173,387	\$ 5,943,387	\$ 4,297,057
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	16,600	16,600	181,310
<b>Total Capital Outlay</b>	\$ 16,600	\$ 16,600	\$ 181,310
<b>TOTAL EXPENSES</b>	\$ 8,794,175	\$ 9,814,175	\$ 8,889,290
Transfers-in	\$ 125,845	\$ 125,845	\$ 0
Other Sources	5,000	5,000	0
Transfers-out	(34,460)	(34,460)	(34,349)
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	\$ 96,385	\$ 96,385	\$ (34,349)
Net Change in Fund Balance	\$ 572,031	\$ 572,031	\$ 534,844
Beginning Balance, July 1	6,096,551	6,096,551	6,668,582
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	\$ 6,668,582	\$ 6,668,582	\$ 7,203,426

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 we receive 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. Due to the anticipated workload reduction and having a smaller student head count for 2011/12, we are projecting a 20% decline in local health fees revenue. Our federal revenues are also being projected lower for the tentative 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. However, we have submitted several federal grant proposals to the National Science Foundation (NSF) and the United States Department of Labor and we will make adjustments to the budget if we receive any of these grants.

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 Tentative 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 projecting 25% less in Title 1C funds for the 2011/12 Tentative Budget.

**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.

**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 Fund 114. Changing the level of services we provide – either more or less – will jeopardize the mandated cost reimbursement. For the tentative budget, we anticipate approximately \$17 million in income, which is a 13.7% decline from 2010/11 due to the anticipated workload reduction that we are expecting in 2011/12. We are projecting approximately \$1.9 million in health services related expenses for 2011/12. We will utilize carryover funds to make up the difference between revenue and expense. This year, the Implicit Price Deflator Index used to calculate increases to the student health fee did not change enough from last year, so we are projecting **no** increase 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**

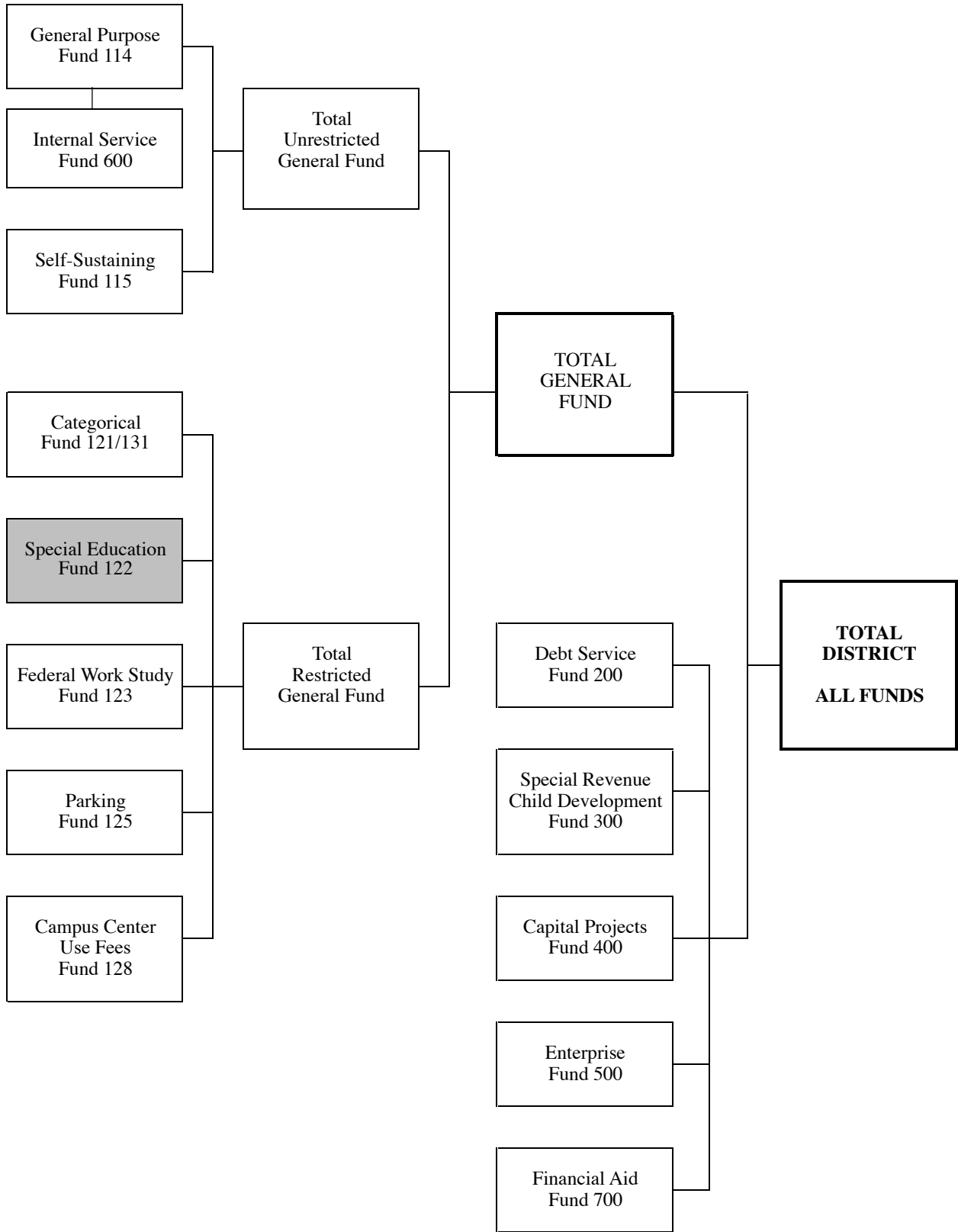
<b>INCOME</b>	<b>Foothill College</b>	<b>De Anza College</b>	<b>Central Services</b>	<b>Total Fund 121/131</b>
WIA	\$ 0	\$ 207,500	\$ 0	\$ 207,500
Financial Aid Admin. Allowance	7,000	19,500	0	26,500
CTEA	191,479	287,218	0	478,697
NASA	0	0	0	0
NSF	166,583	10,868	0	177,451
Other	0	549,563	125,000	674,563
<b>Total Federal Income</b>	<b>\$ 365,062</b>	<b>\$ 1,074,649</b>	<b>\$ 125,000</b>	<b>\$ 1,564,711</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	1,966,658	838,446	10,000	2,815,104
<b>Total State Income</b>	<b>\$ 3,591,864</b>	<b>\$ 4,535,325</b>	<b>\$ 25,000</b>	<b>\$ 8,152,189</b>
Health Service Fees	\$ 690,400	\$ 1,014,025	\$ 0	\$ 1,704,425
Other Local	115,000	115,000	0	230,000
<b>Total Local Income</b>	<b>\$ 805,400</b>	<b>\$ 1,129,025</b>	<b>\$ 0</b>	<b>\$ 1,934,425</b>
<b>TOTAL INCOME</b>	<b>\$ 4,762,326</b>	<b>\$ 6,738,999</b>	<b>\$ 150,000</b>	<b>\$ 11,651,325</b>
<b>EXPENSES</b>				
Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-teachers	1,073,938	1,194,090	0	2,268,028
Other Teachers	0	0	0	0
Other Non-teachers	0	106,641	0	106,641
<b>Total Certificated Salaries</b>	<b>\$ 1,073,938</b>	<b>\$ 1,300,731</b>	<b>\$ 0</b>	<b>\$ 2,374,669</b>
Contract Non-instructional	\$ 990,155	\$ 2,243,465	\$ 259,508	\$ 3,493,128
Contract Instructional Aides	0	0	0	0
Other Non-instructional	101,757	314,314	0	416,071
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>\$ 1,173,912</b>	<b>\$ 2,597,779</b>	<b>\$ 259,508</b>	<b>\$ 4,031,199</b>
<b>Total Salaries</b>	<b>\$ 2,247,850</b>	<b>\$ 3,898,510</b>	<b>\$ 259,508</b>	<b>\$ 6,405,868</b>
<b>Total Staff Benefits</b>	<b>\$ 692,982</b>	<b>\$ 1,230,749</b>	<b>\$ 104,413</b>	<b>\$ 2,028,144</b>
<b>Total Materials and Supplies</b>	<b>\$ 395,019</b>	<b>\$ 598,259</b>	<b>\$ 10,500</b>	<b>\$ 1,003,778</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	307,397	522,102	(119,216)	710,283
<b>Total Operating</b>	<b>\$ 1,181,274</b>	<b>\$ 682,102</b>	<b>\$ (94,216)</b>	<b>\$ 1,769,160</b>
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	227,452	281,878	0	509,330
Other Capital Outlay	0	0	0	0
<b>Total Capital Outlay</b>	<b>\$ 227,452</b>	<b>\$ 281,878</b>	<b>\$ 0</b>	<b>\$ 509,330</b>
<b>TOTAL EXPENSES</b>	<b>\$ 4,744,577</b>	<b>\$ 6,691,498</b>	<b>\$ 280,205</b>	<b>\$ 11,716,280</b>
Transfers-in	\$ 20,566	\$ 113,605	\$ 66,748	\$ 200,919
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>\$ (146,783)</b>	<b>\$ (73,475)</b>	<b>\$ 66,748</b>	<b>\$ (153,510)</b>
Net Change in Fund Balance	\$ (129,034)	\$ (25,974)	\$ (63,457)	\$ (218,465)
Beginning Balance, July 1	0	0	0	3,667,988
Adjustments to Beginning Balance	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ (129,034)</b>	<b>\$ (25,974)</b>	<b>\$ (63,457)</b>	<b>\$ 3,449,523</b>

# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 121/131 Restricted and Categorical

TOTAL DISTRICT			
	Revised Budget 10/11	Projected Actual 10/11	Budget 11/12
<b>INCOME</b>			
WIA	\$ 88,000	\$ 88,000	\$ 207,500
Financial Aid Admin. Allowance	25,485	25,485	26,500
CTEA	773,762	773,762	478,697
NASA	1,000,000	1,000,000	0
NSF	992,648	992,648	177,451
Other	2,229,495	2,229,495	674,563
<b>Total Federal Income</b>	<b>\$ 5,109,390</b>	<b>\$ 5,109,390</b>	<b>\$ 1,564,711</b>
Matriculation Apportionment	\$ 1,262,900	\$ 1,262,900	\$ 1,262,872
Special Education	910,888	910,888	1,000,000
Board Financial Assistance Program	849,320	849,320	841,000
Staff Development	27,000	27,000	17,000
Staff Diversity	30,000	30,000	13,000
EOPS (Parts A & B)	1,154,062	1,154,062	1,291,015
CARE	113,840	113,840	109,312
Deferred Maintenance	0	0	0
Block Grant (Instructional Equipment)	500,000	500,000	500,000
CalWorks	307,142	307,142	302,886
Other State	1,743,522	3,307,887	2,815,104
<b>Total State Income</b>	<b>\$ 6,898,674</b>	<b>\$ 8,463,039</b>	<b>\$ 8,152,189</b>
Health Service Fees	\$ 1,975,000	\$ 1,975,000	\$ 1,704,425
Other Local	520,019	520,019	230,000
<b>Total Local Income</b>	<b>\$ 2,495,019</b>	<b>\$ 2,495,019</b>	<b>\$ 1,934,425</b>
<b>TOTAL INCOME</b>	<b>\$ 14,503,083</b>	<b>\$ 16,067,448</b>	<b>\$ 11,651,325</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-teachers	2,426,595	2,426,595	2,268,028
Other Teachers	0	0	0
Other Non-teachers	309,126	309,126	106,641
<b>Total Certificated Salaries</b>	<b>\$ 2,735,721</b>	<b>\$ 2,735,721</b>	<b>\$ 2,374,669</b>
Contract Non-instructional	\$ 3,858,218	\$ 3,858,218	\$ 3,493,128
Contract Instructional Aides	0	0	0
Other Non-instructional	725,365	725,365	416,071
Other Instructional Aides	0	0	0
Students	1,114,500	1,114,500	121,999
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 5,698,083</b>	<b>\$ 5,698,083</b>	<b>\$ 4,031,198</b>
<b>Total Salaries</b>	<b>\$ 8,433,804</b>	<b>\$ 8,433,804</b>	<b>\$ 6,405,867</b>
<b>Total Staff Benefits</b>	<b>\$ 2,211,552</b>	<b>\$ 2,211,552</b>	<b>\$ 2,028,145</b>
<b>Total Materials and Supplies</b>	<b>\$ 1,193,127</b>	<b>\$ 1,193,127</b>	<b>\$ 1,003,778</b>
Contracted Services	\$ 1,950,509	\$ 1,950,509	\$ 1,058,877
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	1,157,262	2,835,728	710,283
<b>Total Operating</b>	<b>\$ 3,107,771</b>	<b>\$ 4,786,237</b>	<b>\$ 1,769,160</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	479,069	479,069	509,330
Other Capital Outlay	0	0	0
<b>Total Capital Outlay</b>	<b>\$ 479,069</b>	<b>\$ 479,069</b>	<b>\$ 509,330</b>
<b>TOTAL EXPENSES</b>	<b>\$ 15,425,323</b>	<b>\$ 17,103,789</b>	<b>\$ 11,716,280</b>
Transfers-in	\$ 204,352	\$ 318,453	\$ 200,919
Other Sources	1,155,291	1,155,291	152,500
Transfers-out	(87,108)	(87,108)	0
Other Out Go	(306,463)	(306,463)	(506,929)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 966,072</b>	<b>\$ 1,080,173</b>	<b>\$ (153,510)</b>
Net Change in Fund Balance	\$ 43,832	\$ 43,832	\$ (218,465)
Beginning Balance, July 1	3,624,156	3,624,156	3,667,988
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 3,667,988</b>	<b>\$ 3,667,988</b>	<b>\$ 3,449,523</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 Tentative Budget, we anticipate receiving approximately \$1.78 million in state revenues for Fund 122. Expenses for the Special Education Fund are estimated at \$6.98 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 \$5.2 million for 2011/12.

# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 122 Special Education

### 2011-12 BUDGETS

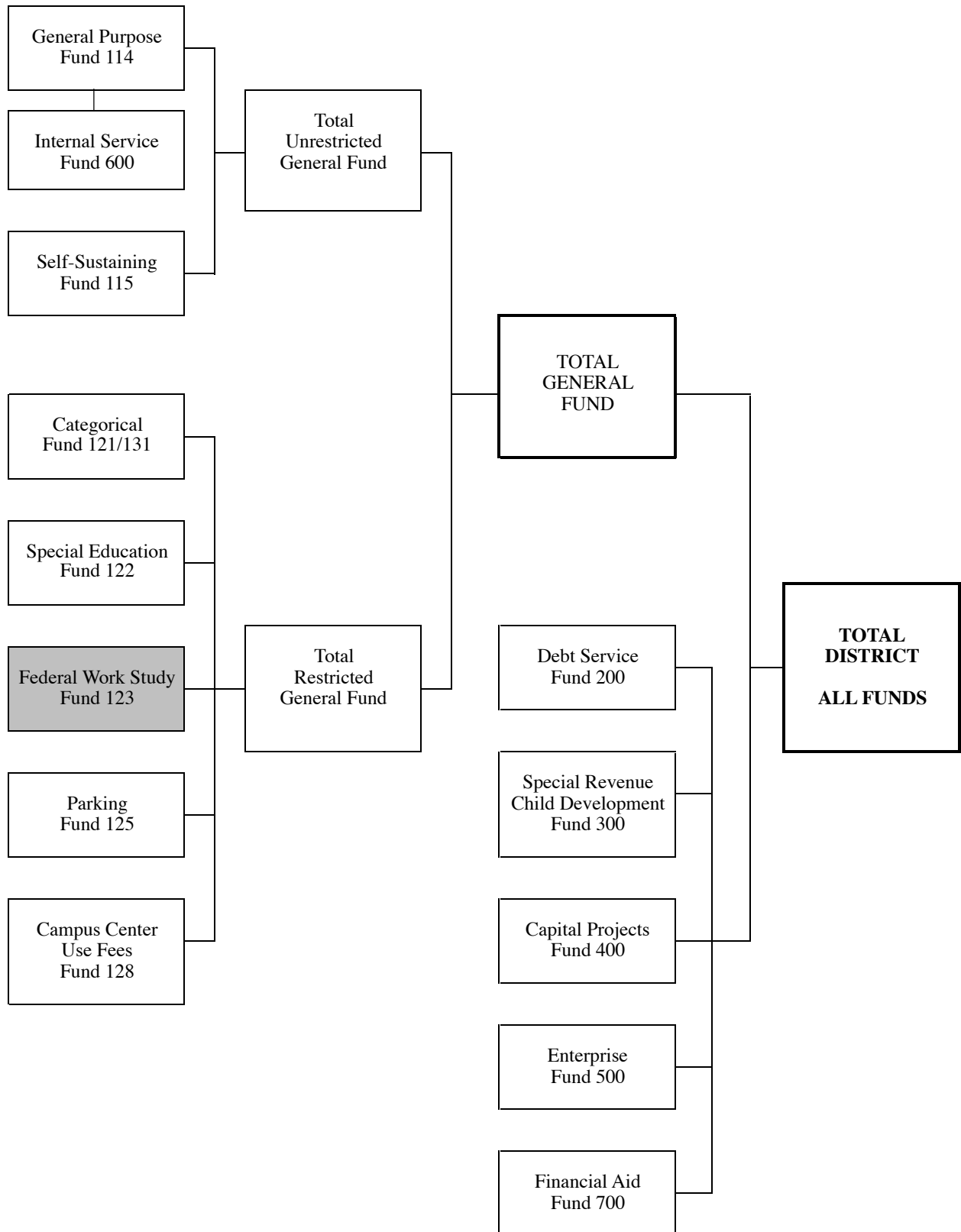
INCOME	Foothill College	De Anza College	Total Fund 122
<b>Federal</b>			
CTEA	\$ 0	\$ 0	\$ 0
Other Federal	0	0	0
<b>Total Federal Income</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>State</b>			
Special Education Apportionment	\$ 956,245	\$ 821,133	\$ 1,777,378
Department of Rehabilitation	0	0	0
<b>Total 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	\$ 361,540	\$ 808,683	\$ 1,170,223
Contract Non-teachers	329,319	792,663	1,121,982
Other Teachers	367,078	254,363	621,441
Other Non-teachers	1,406	36,988	38,394
<b>Total Certificated Salaries</b>	<b>\$ 1,059,343</b>	<b>\$ 1,892,697</b>	<b>\$ 2,952,040</b>
Contract Non-instructional	\$ 439,745	\$ 772,705	\$ 1,212,449
Contract Instructional Aides	56,860	908,940	965,801
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>\$ 598,605</b>	<b>\$ 1,765,145</b>	<b>\$ 2,363,750</b>
<b>Total Salaries</b>	<b>\$ 1,657,948</b>	<b>\$ 3,657,842</b>	<b>\$ 5,315,790</b>
<b>Total Staff Benefits</b>	<b>\$ 433,767</b>	<b>\$ 1,126,741</b>	<b>\$ 1,560,508</b>
<b>Total Materials and Supplies</b>	<b>\$ 33,900</b>	<b>\$ 14,500</b>	<b>\$ 48,400</b>
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	43,705	5,000	48,705
<b>Total Operating</b>	<b>\$ 43,705</b>	<b>\$ 5,000</b>	<b>\$ 48,705</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	7,000	7,000
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>
<b>TOTAL EXPENSES</b>	<b>\$ 2,169,320</b>	<b>\$ 4,811,083</b>	<b>\$ 6,980,403</b>
Transfers-in	\$ 1,213,075	\$ 3,989,950	\$ 5,203,025
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>\$ 1,213,075</b>	<b>\$ 3,989,950</b>	<b>\$ 5,203,025</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 122  
Special Education**

INCOME	TOTAL DISTRICT		
	Revised Budget 10/11	Projected 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	\$ 1,827,516	\$ 1,827,516	\$ 1,777,378
Department of Rehabilitation	0	0	0
<b>Total State Income</b>	<b>\$ 1,827,516</b>	<b>\$ 1,827,516</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>\$ 1,827,516</b>	<b>\$ 1,827,516</b>	<b>\$ 1,777,378</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 1,218,119	\$ 1,218,119	\$ 1,170,223
Contract Non-teachers	1,116,085	1,116,085	1,121,982
Other Teachers	679,535	679,535	621,441
Other Non-teachers	84,047	84,047	38,394
<b>Total Certificated Salaries</b>	<b>\$ 3,097,786</b>	<b>\$ 3,097,786</b>	<b>\$ 2,952,040</b>
Contract Non-instructional	\$ 1,167,814	\$ 1,167,814	\$ 1,212,449
Contract Instructional Aides	893,436	893,436	965,801
Other Non-instructional	132,100	132,100	185,500
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 2,193,350</b>	<b>\$ 2,193,350</b>	<b>\$ 2,363,750</b>
<b>Total Salaries</b>	<b>\$ 5,291,136</b>	<b>\$ 5,291,136</b>	<b>\$ 5,315,790</b>
<b>Total Staff Benefits</b>	<b>\$ 1,495,321</b>	<b>\$ 1,495,321</b>	<b>\$ 1,560,508</b>
<b>Total Materials and Supplies</b>	<b>\$ 47,852</b>	<b>\$ 47,852</b>	<b>\$ 48,400</b>
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	281,847	281,847	48,705
<b>Total Operating</b>	<b>\$ 281,847</b>	<b>\$ 281,847</b>	<b>\$ 48,705</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	3,145	3,145	0
Other Capital Outlay	5,657	5,657	7,000
<b>Total Capital Outlay</b>	<b>\$ 8,802</b>	<b>\$ 8,802</b>	<b>\$ 7,000</b>
<b>TOTAL EXPENSES</b>	<b>\$ 7,124,958</b>	<b>\$ 7,124,958</b>	<b>\$ 6,980,403</b>
Transfers-in	\$ 5,079,386	\$ 5,079,386	\$ 5,203,025
Other Sources	4,500	4,500	0
Transfers-out	(2,400)	(2,400)	0
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 5,081,486</b>	<b>\$ 5,081,486</b>	<b>\$ 5,203,025</b>
Net Change in Fund Balance	\$ (215,956)	\$ (215,956)	\$ 0
Beginning Balance, July 1	215,956	215,956	0
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

# FEDERAL WORK STUDY



## **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**

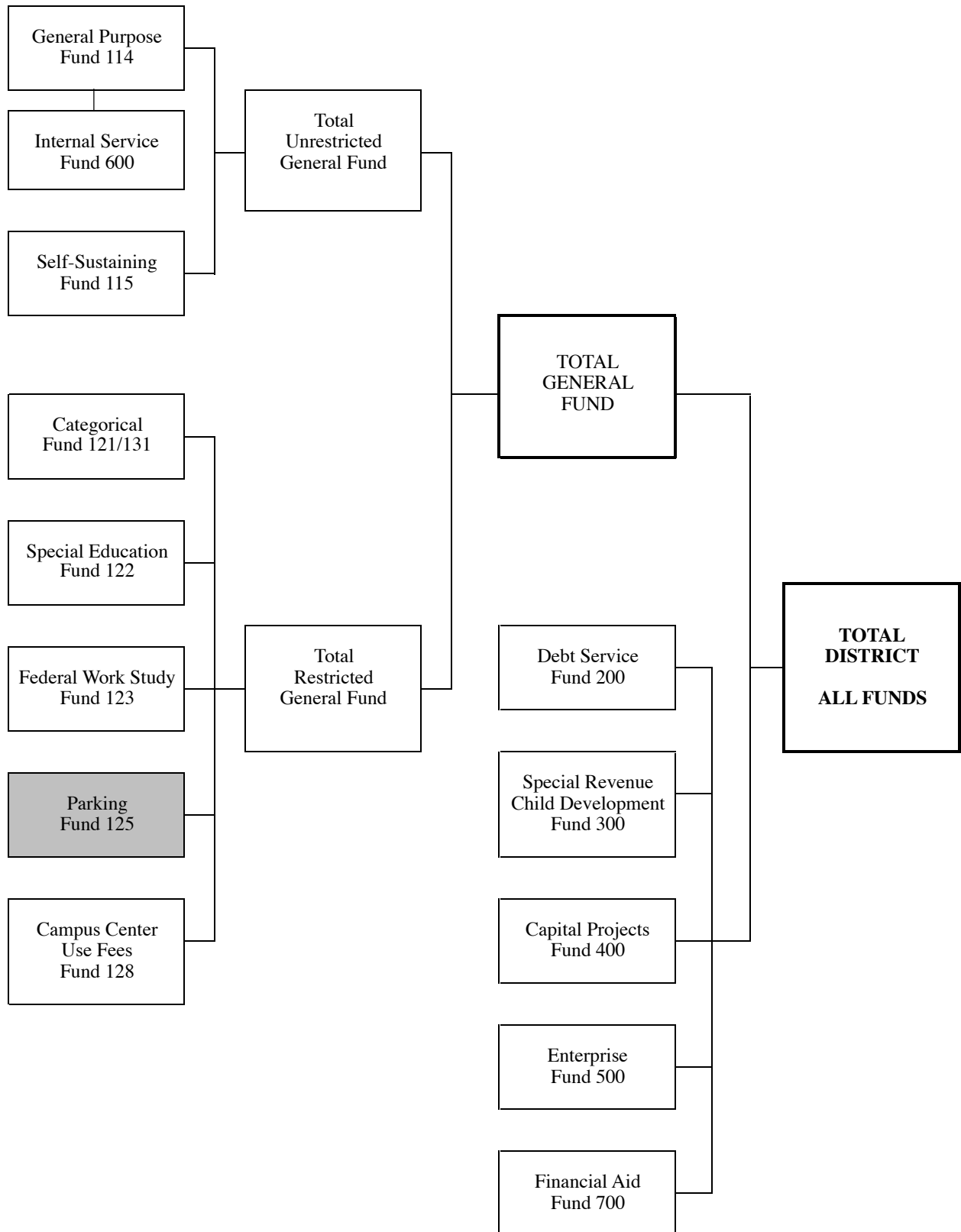
<b>INCOME</b>	<b>Foothill College</b>		<b>De Anza College</b>		<b>Total Fund 123</b>
<b>Federal</b>					
Federal Work Study	\$	150,959	\$	229,305	\$ 380,264
Other Federal				0	0
<b>TOTAL INCOME</b>	<b>\$</b>	<b>150,959</b>	<b>\$</b>	<b>229,305</b>	<b>\$ 380,264</b>
<b>EXPENSES</b>					
Other Non-teachers	\$	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	0
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>\$ 0</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>Projected Actual 10/11</b>	<b>Budget 11/12</b>
<b>Federal</b>			
Federal Work Study	\$ 380,264	\$ 380,264	\$ 380,264
Other Federal	0	0	0
<b>TOTAL INCOME</b>	<b>\$ 380,264</b>	<b>\$ 380,264</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	\$ 0	\$ 0	\$ 0
Students-FWS	507,019	507,019	507,019
<b>Total Classified Salaries</b>	<b>\$ 507,019</b>	<b>\$ 507,019</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>\$ 507,019</b>	<b>\$ 507,019</b>	<b>\$ 507,019</b>
Transfers-in	\$ 126,755	\$ 126,755	\$ 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>\$ 126,755</b>	<b>\$ 126,755</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****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 \$519,824, 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

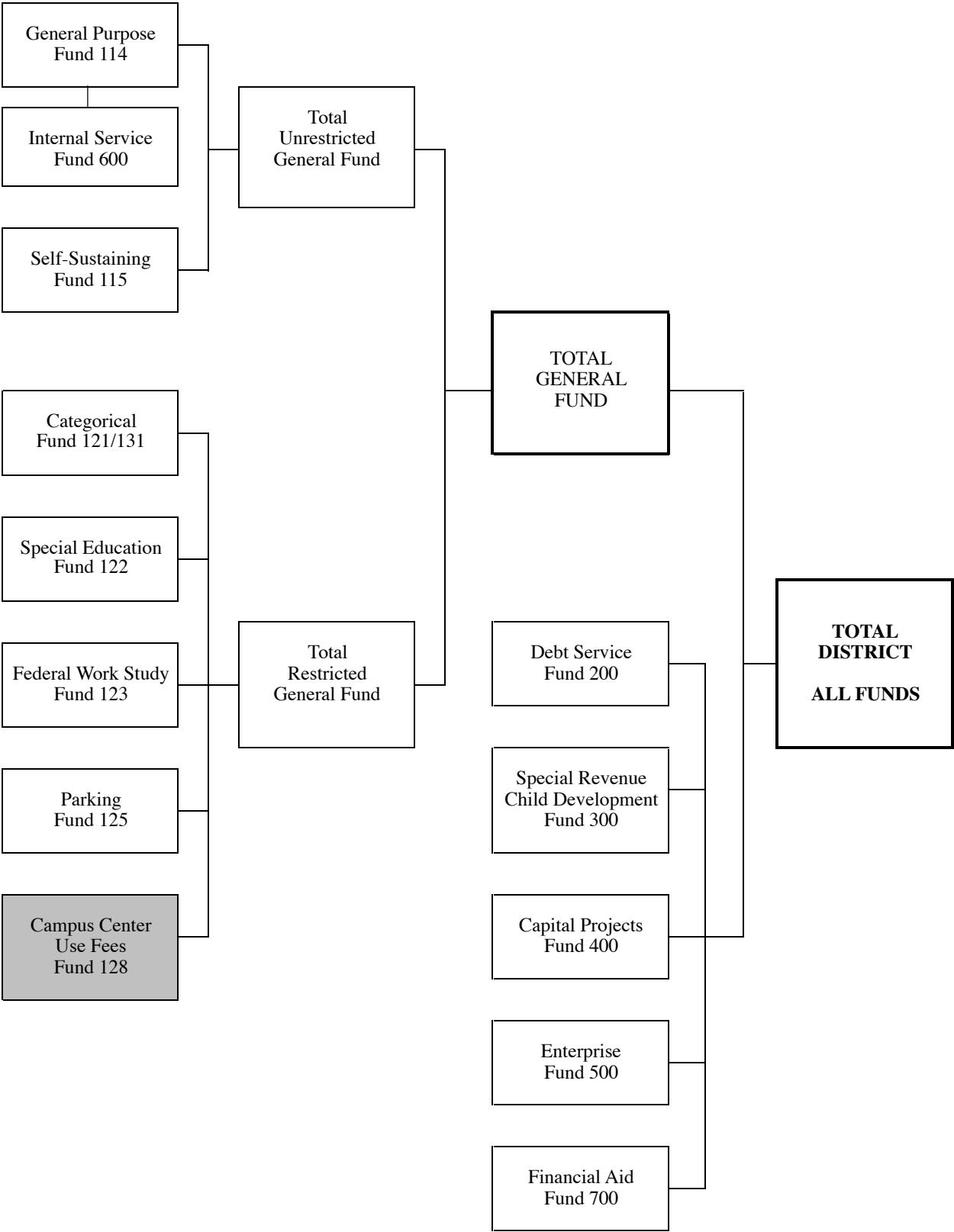
## Fund 125 Parking

### 2011-12 BUDGETS

INCOME	Revised Budget 10/11	Projected Actual 10/11	Budget 11/12
<b>State</b>			
Other State Income	\$ 0	\$ 0	\$ 0
<b>Total State Income</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Local</b>			
Decals	\$ 1,435,000	\$ 1,435,000	\$ 1,219,750
Daily Permits	575,000	575,000	488,750
Special Events Parking	250,000	250,000	250,000
<b>Total Local Income</b>	<b>2,260,000</b>	<b>2,260,000</b>	<b>1,958,500</b>
<b>TOTAL INCOME</b>	<b>\$ 2,260,000</b>	<b>\$ 2,260,000</b>	<b>\$ 1,958,500</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-teachers	0	0	0
Other Teachers	0	0	0
Other Non-teachers	0	0	0
<b>Total Certificated Salaries</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Contract Non-instructional	\$ 903,373	\$ 903,373	\$ 810,843
Contract Instructional Aides	0	0	0
Other Non-instructional	128,820	128,820	0
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 1,032,193</b>	<b>\$ 1,032,193</b>	<b>\$ 810,843</b>
<b>Total Salaries</b>	<b>\$ 1,032,193</b>	<b>\$ 1,032,193</b>	<b>\$ 810,843</b>
<b>Total Staff Benefits</b>	<b>\$ 346,830</b>	<b>\$ 346,830</b>	<b>\$ 319,215</b>
<b>Total Materials and Supplies</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	110,000	110,000	110,000
<b>Total Operating</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>
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>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>	<b>\$ 1,489,023</b>	<b>\$ 1,489,023</b>	<b>\$ 1,240,058</b>
Transfers-in	\$ 465,191	\$ 465,191	\$ 519,824
Other Sources	0	0	0
Transfers-out	(1,236,168)	(1,236,168)	(1,238,266)
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (770,977)</b>	<b>\$ (770,977)</b>	<b>\$ (718,442)</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>



# 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.

Although the De Anza Campus Center Use Fee fund is projecting a deficit of approximately \$150,000 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**

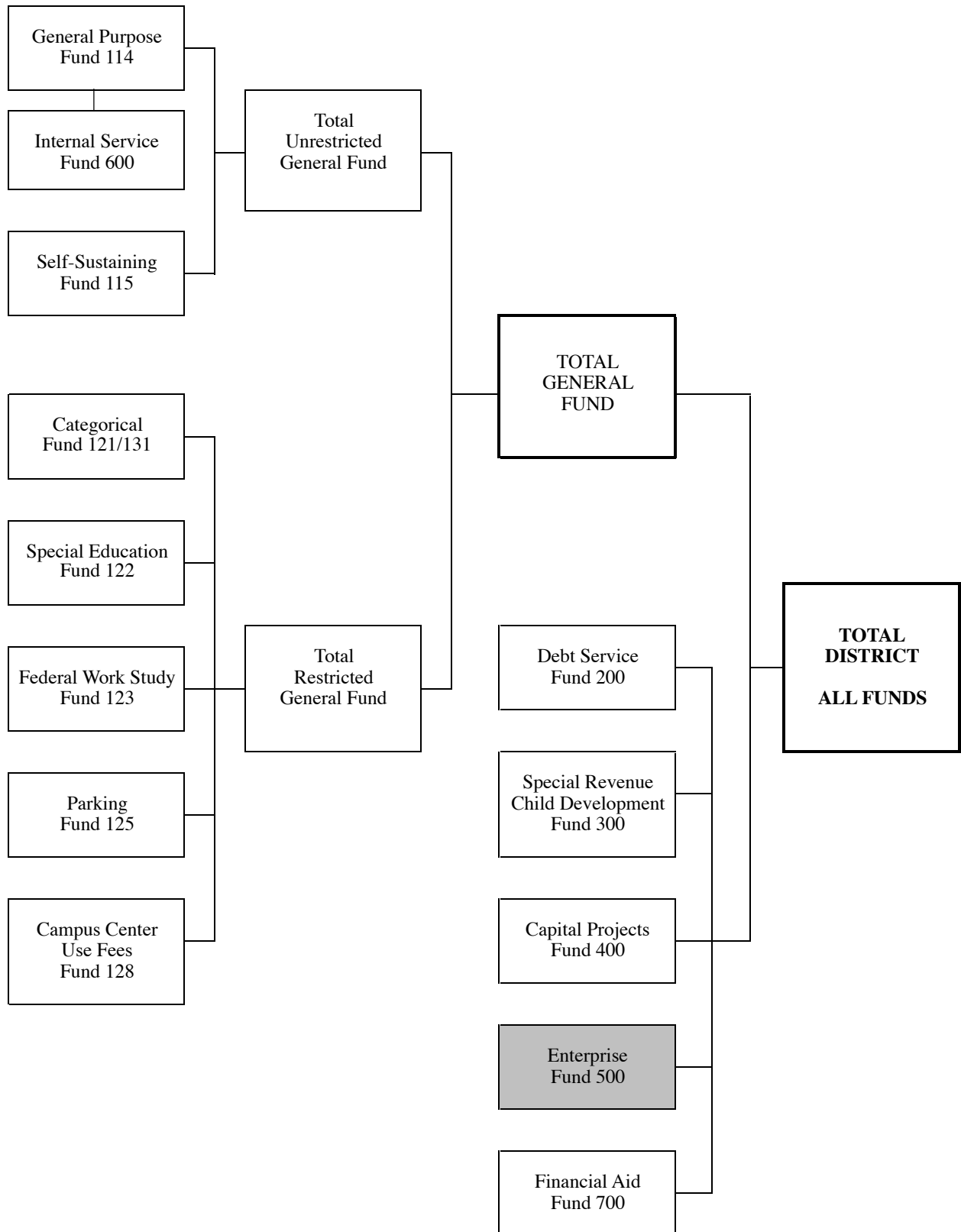
	<b>INCOME</b>		<b>EXPENSES</b>		
					<b>Total</b>
<b>Local</b>					<b>Fund 128</b>
Campus Center Use Fees	\$	883,046	\$	1,247,891	\$ 2,130,937
Interest		0		0	0
Other		0		0	0
<b>TOTAL INCOME</b>	<b>\$</b>	<b>883,046</b>	<b>\$</b>	<b>1,247,891</b>	<b>\$ 2,130,937</b>
<b>EXPENSES</b>					
Contract Non-instructional	\$	299,613	\$	440,731	\$ 740,343
Contract Instructional Aides		0		0	0
Other Non-instructional		0		0	0
Other Instructional Aides		0		0	0
Students		0		75,000	75,000
Students-FWS		0		0	0
<b>Total Classified Salaries</b>	<b>\$</b>	<b>299,613</b>	<b>\$</b>	<b>515,731</b>	<b>\$ 815,343</b>
<b>Total Staff Benefits</b>	<b>\$</b>	<b>110,750</b>	<b>\$</b>	<b>179,555</b>	<b>\$ 290,306</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		0		150,000	150,000
<b>Total Operating</b>	<b>\$</b>	<b>0</b>	<b>\$</b>	<b>150,000</b>	<b>\$ 150,000</b>
Buildings	\$	0	\$	0	\$ 0
Equipment-New & Replacement		0		0	0
Other Capital Outlay		0		0	0
<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>410,363</b>	<b>\$</b>	<b>875,286</b>	<b>\$ 1,285,649</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	\$	0	\$	(150,000)	\$ (150,000)
Beginning Balance, July 1		0		355,951	355,951
Adjustments to Beginning Balance		0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$</b>	<b>0</b>	<b>\$</b>	<b>205,951</b>	<b>\$ 205,951</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>Projected Actual 10/11</b>	<b>Budget 11/12</b>
<b>Local</b>			
Campus Center Use Fees	\$ 2,297,700	\$ 2,297,700	\$ 2,130,937
Interest	0	0	0
Other	0	0	0
<b>TOTAL INCOME</b>	<b>\$ 2,297,700</b>	<b>\$ 2,297,700</b>	<b>\$ 2,130,937</b>
<b>EXPENSES</b>			
Contract Non-instructional	\$ 792,789	\$ 792,789	\$ 740,343
Contract Instructional Aides	0	0	0
Other Non-instructional	109,156	109,156	0
Other Instructional Aides	0	0	0
Students	0	0	75,000
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 901,944</b>	<b>\$ 901,944</b>	<b>\$ 815,343</b>
<b>Total Staff Benefits</b>	<b>\$ 346,351</b>	<b>\$ 346,351</b>	<b>\$ 290,306</b>
<b>Total Materials and Supplies</b>	<b>\$ 80,597</b>	<b>\$ 80,597</b>	<b>\$ 30,000</b>
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	75,398	75,398	150,000
<b>Total Operating</b>	<b>\$ 75,398</b>	<b>\$ 75,398</b>	<b>\$ 150,000</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	60,389	60,389	0
<b>Total Capital Outlay</b>	<b>\$ 60,389</b>	<b>\$ 60,389</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>	<b>\$ 1,464,679</b>	<b>\$ 1,464,679</b>	<b>\$ 1,285,649</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	(999,265)	(999,265)	(995,288)
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (999,265)</b>	<b>\$ (999,265)</b>	<b>\$ (995,288)</b>
Net Change in Fund Balance	\$ (166,245)	\$ (166,245)	\$ (150,000)
Beginning Balance, July 1	522,196	522,196	355,951
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 355,951</b>	<b>\$ 355,951</b>	<b>\$ 205,951</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 \$950,000 decline on top of the \$1.1 million decline expected for 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 \$53,600 for fiscal year 2011/12.

*Dining Services*

Dining is budgeting just a slight sales decline, 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 \$7,700 is expected for 11/12, an 82% drop from 10/11's projected 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

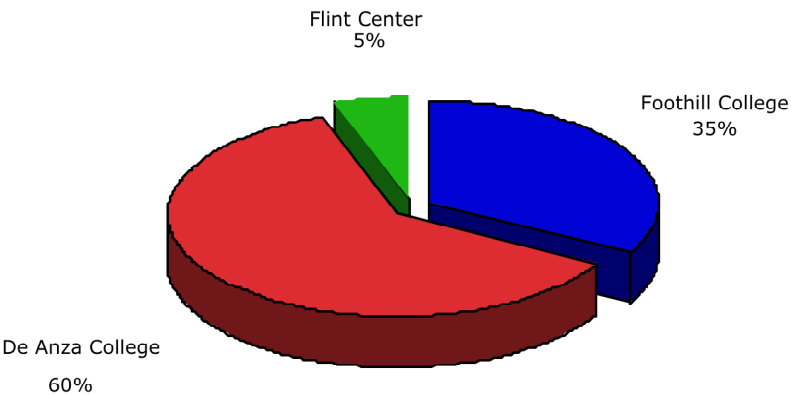
### **Flint Center**

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 \$843,769; however, some of the operating expenses, due to their capital outlay nature, will be covered from 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, we will revise expenses 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	\$ 0				\$ 654,020
Depreciation	44,900	85,760	0				130,660
Utilities	18,000	55,800	45,000				118,800
Other Operating	0	0	531,970				531,970
<b>Total Operating</b>	<b>\$ 197,000</b>	<b>\$ 661,480</b>	<b>\$ 576,970</b>				<b>\$ 1,435,450</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>\$ 843,769</b>				<b>\$ 11,655,849</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)	\$ (237,246)				\$ (266,826)
Beginning Balance, July 1	456,843	2,704,892	1,564,859				4,726,594
Adjustments to Beginning Balance	0	0	0				0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 473,243</b>	<b>\$ 2,658,912</b>	<b>\$ 1,327,613</b>				<b>\$ 4,459,768</b>

# Foothill-DeAnza Community College District

## Enterprise Fund

### TOTAL ENTERPRISE

		Revised Budget 10/11	Projected Actual 10/11	Budget 11/12
<b>INCOME</b>				
<b>Local</b>				
Sales	\$	11,979,430	\$ 11,214,400	\$ 10,169,100
Other Local Income		1,042,754	1,226,912	1,260,923
<b>TOTAL INCOME</b>	<b>\$</b>	<b>13,022,184</b>	<b>\$ 12,441,312</b>	<b>\$ 11,430,023</b>
<b>EXPENSES</b>				
<b>Cost of Sales</b>	<b>\$</b>	<b>8,777,750</b>	<b>\$ 8,223,600</b>	<b>\$ 7,353,200</b>
Management Salaries	\$	0	\$ 0	\$ 298,500
Contract Salaries		2,194,485	2,169,685	1,039,000
Student Salaries		0	0	648,500
Other		0	0	89,700
<b>Total Salaries</b>	<b>\$</b>	<b>2,194,485</b>	<b>\$ 2,169,685</b>	<b>\$ 2,075,700</b>
<b>Total Staff Benefits</b>	<b>\$</b>	<b>474,800</b>	<b>\$ 538,700</b>	<b>\$ 552,200</b>
General Administration	\$	678,570	\$ 766,300	\$ 654,020
Depreciation		115,060	120,200	130,660
Utilities		124,900	118,800	73,800
Other Operating		522,054	514,402	576,970
<b>Total Operating</b>	<b>\$</b>	<b>1,440,584</b>	<b>\$ 1,519,702</b>	<b>\$ 1,435,450</b>
Buildings	\$	0	\$ 0	\$ 200,000
Equipment-New & Replacement		24,848	26,147	29,299
Other Capital Outlay		10,000	19,373	10,000
<b>Total Capital Outlay</b>	<b>\$</b>	<b>34,848</b>	<b>\$ 45,520</b>	<b>\$ 239,299</b>
<b>TOTAL EXPENSES</b>	<b>\$</b>	<b>12,922,467</b>	<b>\$ 12,497,207</b>	<b>\$ 11,655,849</b>
Transfers-in	\$	0	\$ 0	\$ 0
Other Sources		0	0	0
Transfers-out		0	0	0
Contingency		0	0	0
Other Out Go		(37,900)	(45,400)	(41,000)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$</b>	<b>(37,900)</b>	<b>\$ (45,400)</b>	<b>\$ (41,000)</b>
Net Increase (Decrease) in Retained Earnings	\$	61,817	\$ (101,295)	\$ (266,826)
Beginning Balance, July 1		4,827,889	4,827,889	4,726,594
Adjustments to Beginning Balance		0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$</b>	<b>4,889,706</b>	<b>\$ 4,726,594</b>	<b>\$ 4,459,768</b>



# Foothill-DeAnza Community College District

## Enterprise Fund

### FOOTHILL COLLEGE-TOTAL CAMPUS CENTER

	Revised Budget		Projected Actual		Budget
	10/11		10/11		11/12
<b>INCOME</b>					
<b>Local</b>					
Sales	\$	3,858,500	\$	3,879,700	\$ 3,806,000
Other Local Income		133,200		149,510	152,200
<b>TOTAL INCOME</b>	<b>\$</b>	<b>3,991,700</b>	<b>\$</b>	<b>4,029,210</b>	<b>\$ 3,958,200</b>
<b>EXPENSES</b>					
<b>Cost of Sales</b>	<b>\$</b>	<b>3,006,900</b>	<b>\$</b>	<b>3,051,600</b>	<b>\$ 2,983,800</b>
Management Salaries	\$	0	\$	0	\$ 108,500
Contract Salaries		595,510		576,510	307,000
Student Salaries		0		0	135,000
Other		0		0	30,000
<b>Total Salaries</b>	<b>\$</b>	<b>595,510</b>	<b>\$</b>	<b>576,510</b>	<b>\$ 580,500</b>
<b>Total Staff Benefits</b>	<b>\$</b>	<b>151,700</b>	<b>\$</b>	<b>151,700</b>	<b>\$ 160,500</b>
General Administration	\$	145,250	\$	143,300	\$ 134,100
Depreciation		29,500		29,500	44,900
Utilities		18,000		18,000	18,000
Other Operating		0		0	0
<b>Total Operating</b>	<b>\$</b>	<b>192,750</b>	<b>\$</b>	<b>190,800</b>	<b>\$ 197,000</b>
Buildings	\$	0	\$	0	\$ 0
Equipment-New & Replacement		0		0	0
Other Capital Outlay		0		0	0
<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>3,946,860</b>	<b>\$</b>	<b>3,970,610</b>	<b>\$ 3,921,800</b>
Transfers-in	\$	0	\$	0	\$ 0
Other Sources		0		0	0
Transfers-out		0		0	0
Contingency		0		0	0
Other Out Go		(20,500)		(24,400)	(20,000)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$</b>	<b>(20,500)</b>	<b>\$</b>	<b>(24,400)</b>	<b>\$ (20,000)</b>
Net Increase (Decrease) in Retained Earnings	\$	24,340	\$	34,200	\$ 16,400
Beginning Balance, July 1		422,643		422,643	456,843
Adjustments to Beginning Balance		0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$</b>	<b>446,983</b>	<b>\$</b>	<b>456,843</b>	<b>\$ 473,243</b>

# Foothill-DeAnza Community College District

## Enterprise Fund

### DE ANZA COLLEGE-TOTAL CAMPUS CENTER

		Revised Budget 10/11	Projected Actual 10/11	Budget 11/12
<b>INCOME</b>				
<b>Local</b>				
Sales	\$	8,120,930	\$ 7,334,700	\$ 6,363,100
Other Local Income		336,070	545,600	502,200
<b>TOTAL INCOME</b>	<b>\$</b>	<b>8,457,000</b>	<b>\$ 7,880,300</b>	<b>\$ 6,865,300</b>
<b>EXPENSES</b>				
<b>Cost of Sales</b>	<b>\$</b>	<b>5,770,850</b>	<b>\$ 5,172,000</b>	<b>\$ 4,369,400</b>
Management Salaries	\$	0	\$ 0	\$ 190,000
Contract Salaries		1,570,100	1,566,800	704,500
Student Salaries		0	0	513,500
Other		0	0	59,700
<b>Total Salaries</b>	<b>\$</b>	<b>1,570,100</b>	<b>\$ 1,566,800</b>	<b>\$ 1,467,700</b>
<b>Total Staff Benefits</b>	<b>\$</b>	<b>323,100</b>	<b>\$ 387,000</b>	<b>\$ 391,700</b>
General Administration	\$	533,320	\$ 623,000	\$ 519,920
Depreciation		85,560	90,700	85,760
Utilities		61,900	55,800	55,800
Other Operating		0	0	0
<b>Total Operating</b>	<b>\$</b>	<b>680,780</b>	<b>\$ 769,500</b>	<b>\$ 661,480</b>
Buildings	\$	0	\$ 0	\$ 0
Equipment-New & Replacement		0	0	0
Other Capital Outlay		0	0	0
<b>Total Capital Outlay</b>	<b>\$</b>	<b>0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>	<b>\$</b>	<b>8,344,830</b>	<b>\$ 7,895,300</b>	<b>\$ 6,890,280</b>
Transfers-in	\$	0	\$ 0	\$ 0
Other Sources		0	0	0
Transfers-out		0	0	0
Contingency		0	0	0
Other Out Go		(17,400)	(21,000)	(21,000)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$</b>	<b>(17,400)</b>	<b>\$ (21,000)</b>	<b>\$ (21,000)</b>
Net Increase (Decrease) in Retained Earnings	\$	94,770	\$ (36,000)	\$ (45,980)
Beginning Balance, July 1		2,740,892	2,740,892	2,704,892
Adjustments to Beginning Balance		0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$</b>	<b>2,835,662</b>	<b>\$ 2,704,892</b>	<b>\$ 2,658,912</b>

# Foothill-DeAnza Community College District

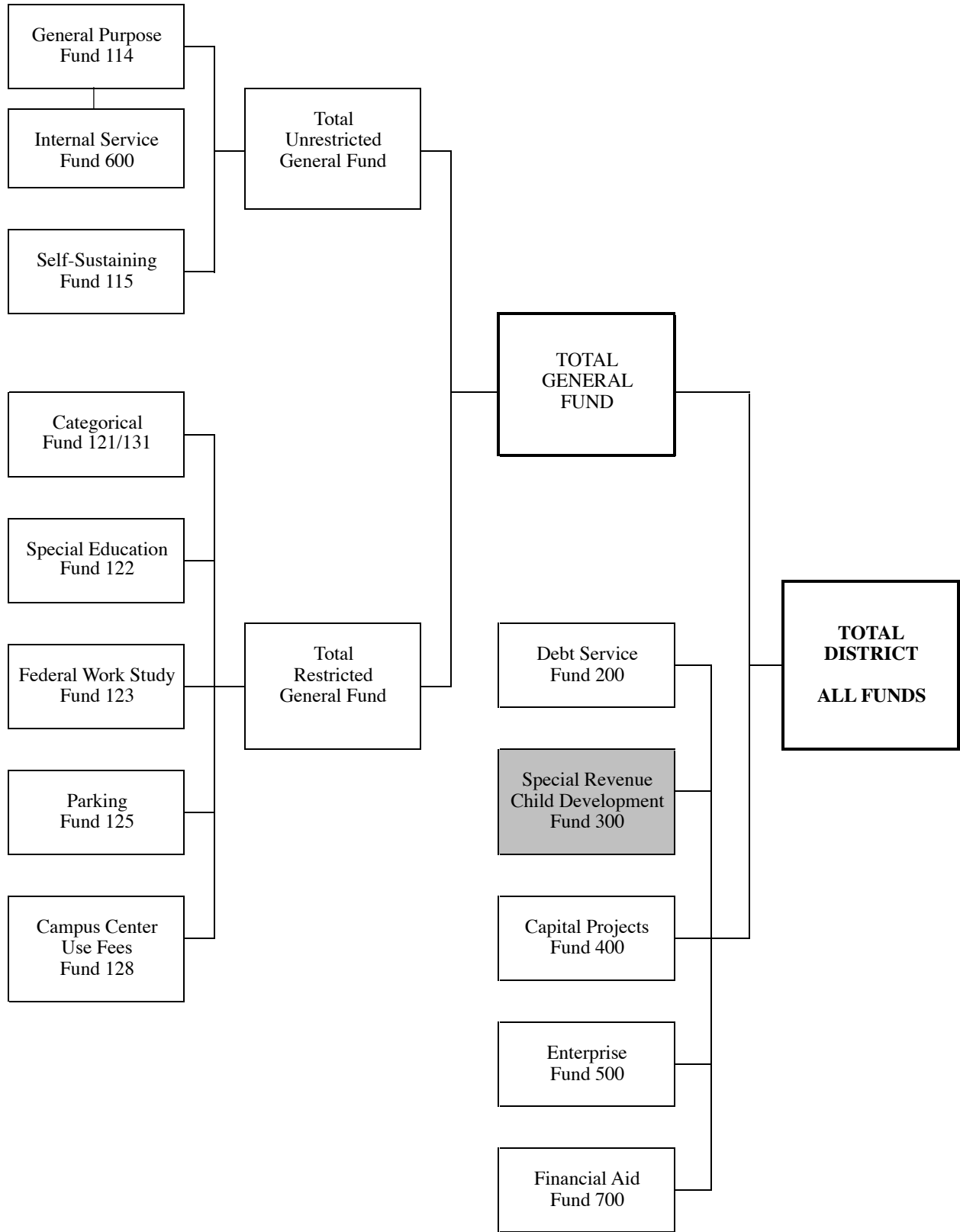
## Flint Center

### 2011-12 BUDGETS

INCOME	Revised Budget 10/11	Projected Actual 10/11	Budget 11/12
<b>Local</b>			
Event	\$ 0	\$ 0	\$ 0
Theatre Services	0	0	0
Box Office	0	0	0
Concession	0	0	0
Interest	0	0	0
Other	573,484	531,802	606,523
<b>TOTAL INCOME</b>	<b>\$ 573,484</b>	<b>\$ 531,802</b>	<b>\$ 606,523</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-teachers	0	0	0
Other Teachers	0	0	0
Other Non-teachers	0	0	0
<b>Total Certificated Salaries</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Contract Non-instructional	\$ 28,875	\$ 26,375	\$ 27,500
Contract Instructional Aides	0	0	0
Other Non-instructional	0	0	0
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 28,875</b>	<b>\$ 26,375</b>	<b>\$ 27,500</b>
<b>Total Salaries</b>	<b>\$ 28,875</b>	<b>\$ 26,375</b>	<b>\$ 27,500</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>
Contracted Services	\$ 522,054	\$ 514,402	\$ 531,970
Lease of Equipment & Facilities	0	0	0
Utilities	45,000	45,000	45,000
Other Operating	0	0	0
<b>Total Operating</b>	<b>\$ 567,054</b>	<b>\$ 559,402</b>	<b>\$ 576,970</b>
Buildings	\$ 0	\$ 0	\$ 200,000
Equipment-New & Replacement	24,848	26,147	29,299
Other Capital Outlay	10,000	19,373	10,000
<b>Total Capital Outlay</b>	<b>\$ 34,848</b>	<b>\$ 45,520</b>	<b>\$ 239,299</b>
<b>TOTAL EXPENSES</b>	<b>\$ 630,777</b>	<b>\$ 631,297</b>	<b>\$ 843,769</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>\$ (57,293)</b>	<b>\$ (99,495)</b>	<b>\$ (237,246)</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ (57,293)	\$ (99,495)	\$ (237,246)
Beginning Balance, July 1	1,664,354	1,664,354	1,564,859
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 1,607,061</b>	<b>\$ 1,564,859</b>	<b>\$ 1,327,613</b>



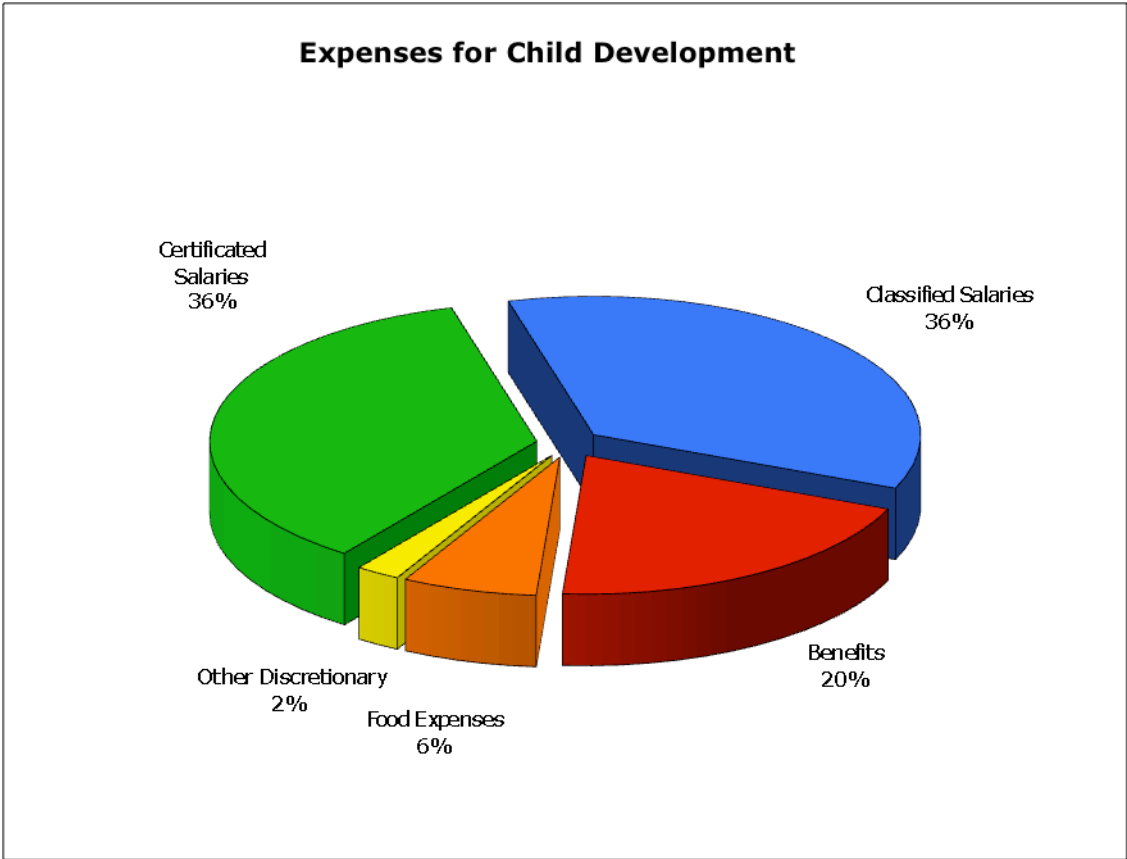
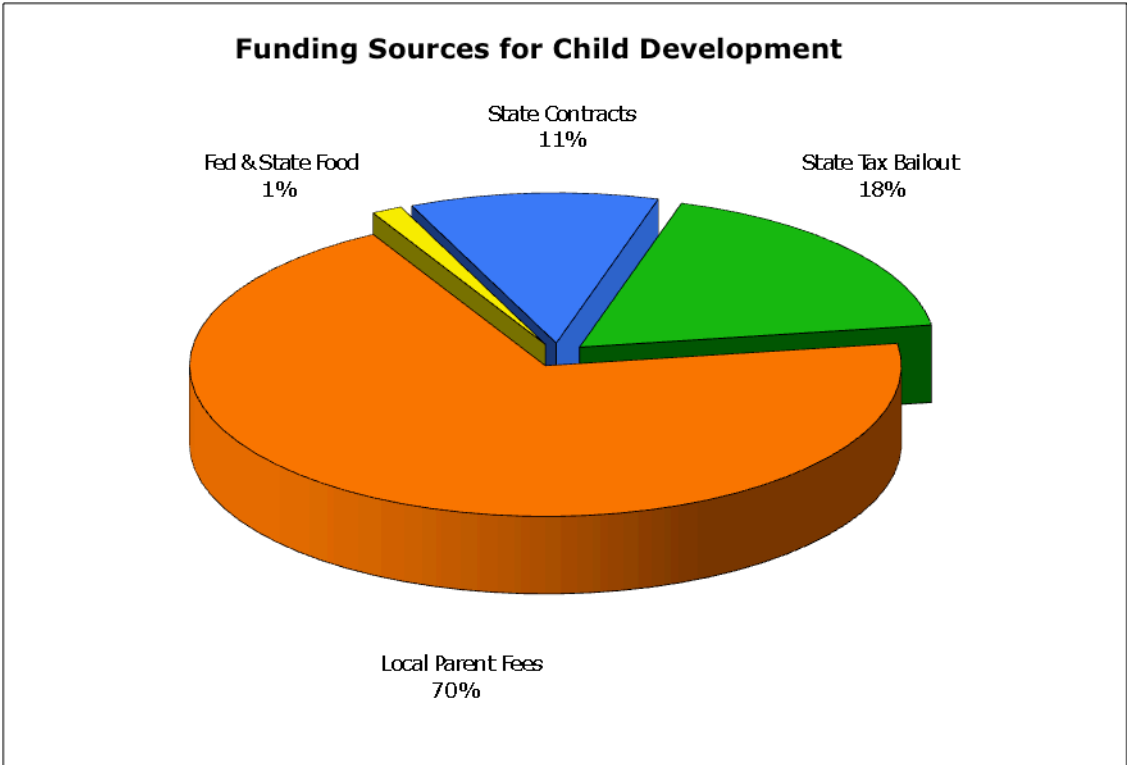
# CHILD DEVELOPMENT



**CHILD DEVELOPMENT FUND****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 35 full-time children that are state-subsidized. We are projecting \$1.56 million, or 70%, in revenue from local parent fees. From state sources, we anticipate receiving \$254,020, or 11%, from state contracts, and \$405,500, or 18%, from state tax bailout funds. Finally, we are projecting \$30,000, 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

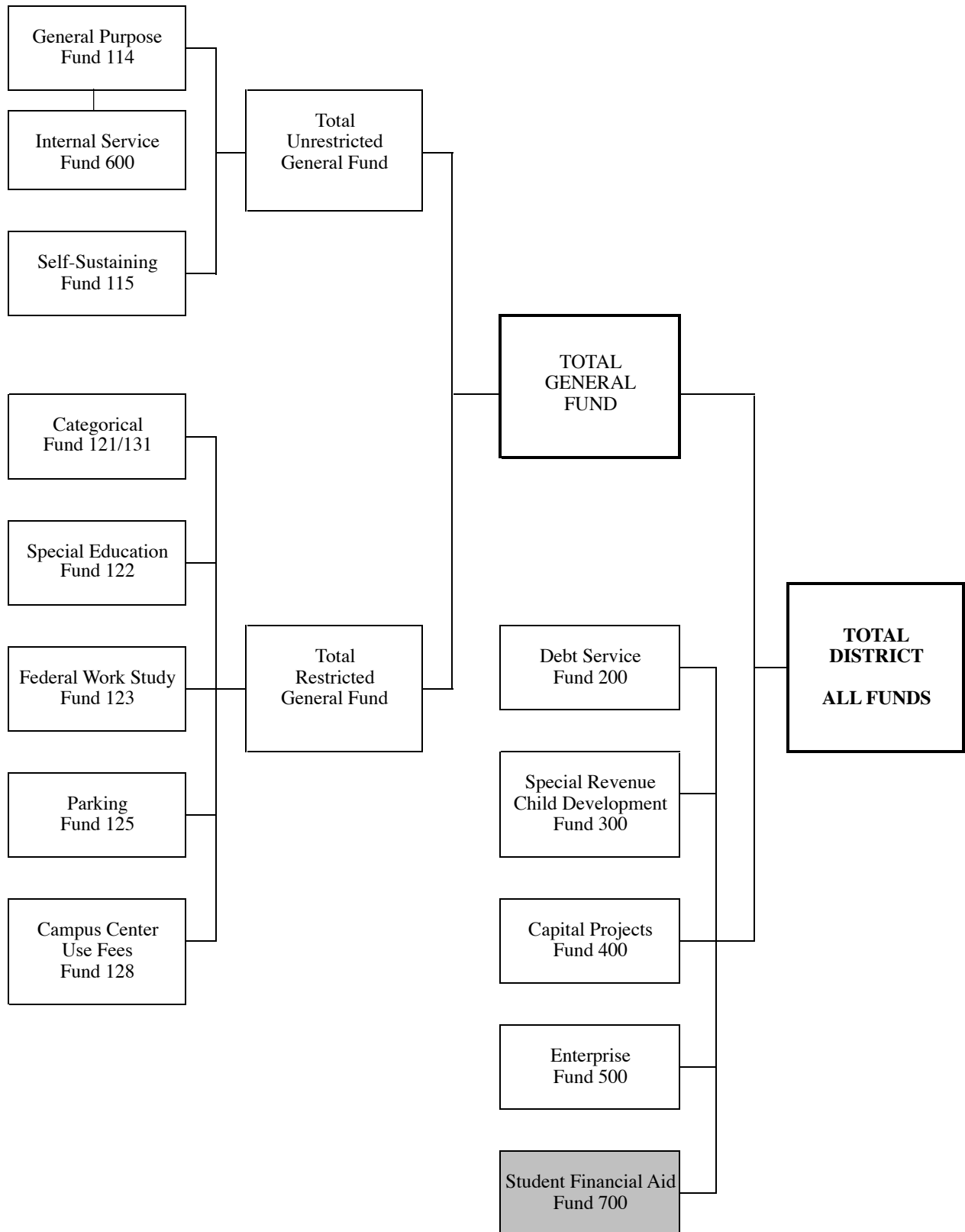
## Fund 300 Child Development

### 2011-12 BUDGETS

	Revised Budget		Projected Actual		Budget
	10/11		10/11		11/12
INCOME					
Federal					
Child Care Food Program	\$	30,000	\$	30,000	\$ 30,000
Other Federal Income		0		0	0
Total Federal Income	\$	30,000	\$	30,000	\$ 30,000
State					
Department of Education	\$	285,554	\$	285,554	\$ 254,020
Child Dev. Center Tax Bailout		405,503		405,503	405,503
Child Care Food Program		1,500		1,500	1,500
Other State Revenue		0		0	0
Total State Income	\$	692,557	\$	692,557	\$ 661,023
Local					
Parent Fees	\$	0	\$	0	\$ 0
Parent Fees - Non Certified		1,522,722		1,522,722	1,560,500
Other Local Income		0		0	0
Interest		0		0	0
Total Local Income	\$	1,522,722	\$	1,522,722	\$ 1,560,500
TOTAL INCOME	\$	2,245,279	\$	2,245,279	\$ 2,251,523
EXPENSES					
Contract Teachers	\$	0	\$	0	\$ 0
Contract Non-teachers		597,800		597,800	601,727
Other Teachers		0		0	0
Other Non-teachers		185,000		185,000	204,266
Total Certificated Salaries	\$	782,800	\$	782,800	\$ 805,993
Contract Non-instructional	\$	557,864	\$	557,864	\$ 574,707
Contract Instructional Aides		0		0	0
Other Non-instructional		97,500		97,500	100,000
Other Instructional Aides		0		0	0
Students		170,000		170,000	125,000
Students-FWS		0		0	0
Total Classified Salaries	\$	825,364	\$	825,364	\$ 799,707
Total Salaries	\$	1,608,164	\$	1,608,164	\$ 1,605,699
Total Staff Benefits	\$	437,121	\$	437,121	\$ 446,603
Total Materials and Supplies	\$	169,994	\$	169,994	\$ 175,000
Contracted Services	\$	0	\$	0	\$ 0
Lease of Equipment & Facilities		0		0	0
Utilities		0		0	0
Other Operating		30,000		30,000	24,221
Total Operating	\$	30,000	\$	30,000	\$ 24,221
Buildings	\$	0	\$	0	\$ 0
Equipment-New & Replacement		0		0	0
Other Capital Outlay		0		0	0
Total Capital Outlay	\$	0	\$	0	\$ 0
TOTAL EXPENSES	\$	2,245,279	\$	2,245,279	\$ 2,251,523
Transfers-in	\$	0	\$	0	\$ 0
Other Sources		0		0	0
Transfers-out		0		0	0
Contingency		0		0	0
Other Out Go		0		0	0
TOTAL TRANSFERS/OTHER SOURCES	\$	0	\$	0	\$ 0
Net Change in Fund Balance	\$	0	\$	0	\$ 0
Beginning Balance, July 1		622,512		622,512	622,512
Adjustments to Beginning Balance		0		0	0
NET FUND BALANCE, June 30	\$	622,512	\$	622,512	\$ 622,512



# 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 Tentative 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	2,565,728
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ (6,000)</b>	<b>\$ (25,000)</b>	<b>\$ 2,534,728</b>

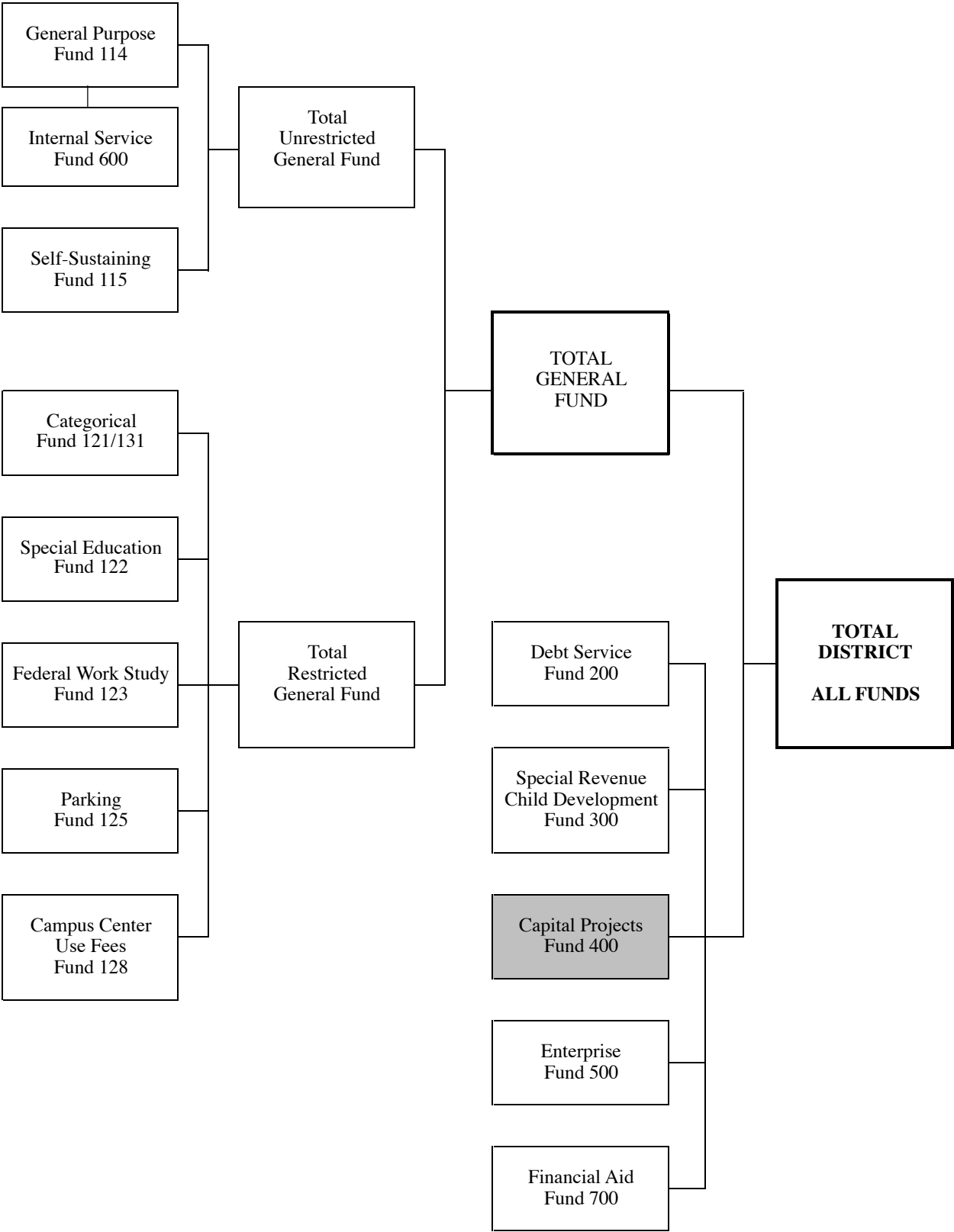
**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 700  
Financial Aid**

**TOTAL DISTRICT**

	Revised Budget 10/11	Projected Actual 10/11	Budget 11/12
<b>INCOME</b>			
<b>Federal</b>			
Perkins	\$ 0	\$ 0	\$ 0
Pell	17,979,224	17,979,224	19,680,224
Other Federal	71,000	71,000	60,000
<b>Total Federal Income</b>	\$ 18,050,224	\$ 18,050,224	\$ 19,740,224
<b>State</b>			
EOPS	\$ 0	\$ 0	\$ 0
Cal Grant	0	0	0
Other State	1,333,000	1,333,000	1,350,000
<b>Total State Income</b>	\$ 1,333,000	\$ 1,333,000	\$ 1,350,000
<b>Local</b>			
Interest	\$ 26,000	\$ 26,000	\$ 21,000
Other Local	4,000	4,000	4,000
<b>Total Local Income</b>	\$ 30,000	\$ 30,000	\$ 25,000
<b>TOTAL INCOME</b>	\$ 19,413,224	\$ 19,413,224	\$ 21,115,224
<b>EXPENSES</b>			
<b>Operating Expenses</b>	\$ 558,000	\$ 558,000	\$ 558,000
<b>Collection Costs (Perkins)</b>	15,000	15,000	15,000
<b>Student Grants</b>	19,383,224	19,383,224	21,090,224
<b>TOTAL EXPENSES</b>	\$ 19,956,224	\$ 19,956,224	\$ 21,663,224
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	517,000	517,000	517,000
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	\$ 517,000	\$ 517,000	\$ 517,000
Net Change in Fund Balance	\$ (26,000)	\$ (26,000)	\$ (31,000)
Beginning Balance, July 1	2,605,171	2,605,171	2,565,728
Adjustments to Beginning Balance	(13,443)	(13,443)	0
<b>NET FUND BALANCE, June 30</b>	\$ 2,565,728	\$ 2,565,728	\$ 2,534,728

CAPITAL PROJECTS



## **CAPITAL PROJECTS FUND**

### **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 Series C bonds for \$184,000,000 (estimated at \$190,000,000 for third quarter 10/11) and proceeds are expected to be received in the fourth quarter of fiscal year 2010/11.

#### **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:**

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. Under the Property Acquisition project, a high level of effort will continue on three tracks toward the goal of finding a permanent home for the new Education Center. The three tracks include interest in purchasing the Cubberley site in Palo Alto; using a portion of the Onizuka Air Force Station in Sunnyvale; and seeking, through a broad outreach, interested private developers and brokers to aid in our search for a suitable site for the center. We will continue to explore all three of these options.

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 effort 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.

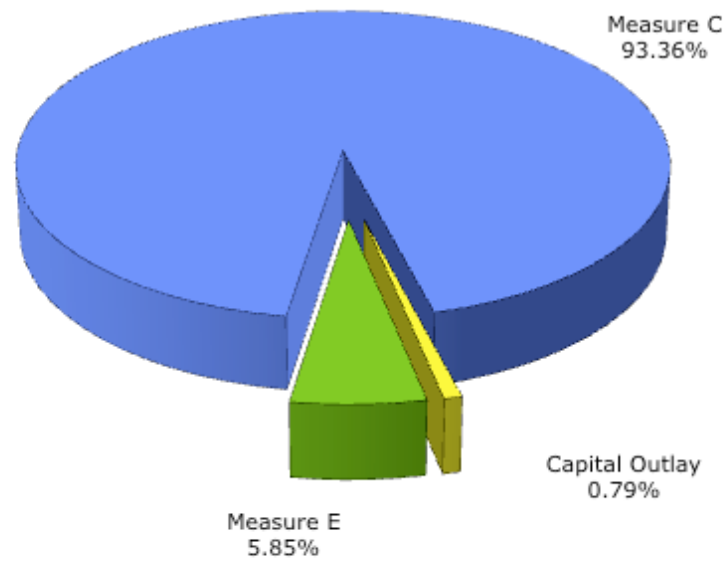
Educational Technology Services (ETS) will experience continued implementation of the new integrated Educational Information System (EIS) that is replacing the district's legacy information system. ETS will continue to work actively to implement the remaining modules including DegreeWorks and Fixed Assets, 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.



**Fund 400 - Expenses for Capital Projects**



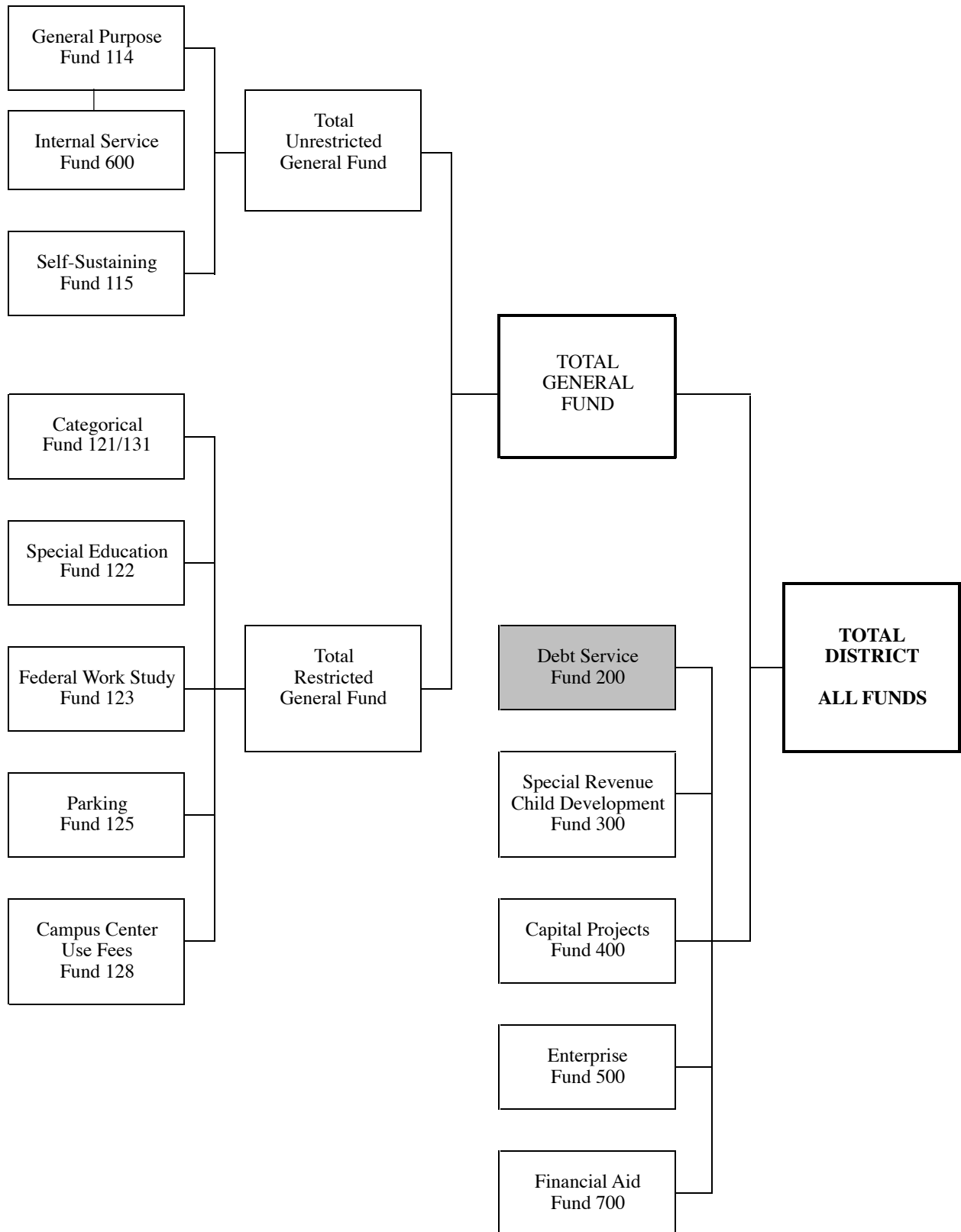
**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 400  
Capital Projects**

**2011-12 BUDGETS**

<b>INCOME</b>	<b>Revised Budget 10/11</b>	<b>Projected Actual 10/11</b>	<b>Budget 11/12</b>
<b>State</b>	\$ 4,367	\$ 4,367	\$ 0
<b>Local</b>	4,264,525	4,264,525	4,426,539
<b>TOTAL INCOME</b>	<b>\$ 4,268,892</b>	<b>\$ 4,268,892</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>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Contract Non-instructional	\$ 2,016,856	\$ 2,016,856	\$ 2,155,240
Contract Instructional Aides	0	0	0
Other Non-instructional	0	0	0
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 2,016,856</b>	<b>\$ 2,016,856</b>	<b>\$ 2,155,240</b>
<b>Total Salaries</b>	<b>\$ 2,016,856</b>	<b>\$ 2,016,856</b>	<b>\$ 2,155,240</b>
<b>Total Staff Benefits</b>	<b>\$ 746,196</b>	<b>\$ 746,196</b>	<b>\$ 825,548</b>
<b>Total Materials and Supplies</b>	<b>\$ 556,656</b>	<b>\$ 556,656</b>	<b>\$ 165,249</b>
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	20,309,852	20,309,852	33,100,847
<b>Total Operating</b>	<b>\$ 20,309,852</b>	<b>\$ 20,309,852</b>	<b>\$ 33,100,847</b>
Site Improvement	\$ 0	\$ 0	\$ 0
Buildings	0	0	0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	100,444,751	100,444,751	93,273,557
<b>Total Capital Outlay</b>	<b>\$ 100,444,751</b>	<b>\$ 100,444,751</b>	<b>\$ 93,273,557</b>
<b>TOTAL EXPENSES</b>	<b>\$ 124,074,311</b>	<b>\$ 124,074,311</b>	<b>\$ 129,520,441</b>
Transfers-in	\$ 203,753	\$ 203,753	\$ 0
Other Sources	191,287,576	191,287,576	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	(1,119,355)	(1,119,355)	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 190,371,974</b>	<b>\$ 190,371,974</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ 70,566,555	\$ 70,566,555	\$ (125,093,902)
Beginning Balance, July 1	206,868,611	206,868,611	277,435,166
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 277,435,166</b>	<b>\$ 277,435,166</b>	<b>\$ 152,341,264</b>

## DEBT SERVICE



**DEBT SERVICE FUND****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	Projected Actual	Budget
		10/11	10/11	11/12
1	<b>INCOME</b>			
2	<b>Local</b>			
3	Property Taxes	\$ 30,418,954	\$ 30,418,954	\$ 31,290,158
4	Interest	102,022	102,022	102,022
5	Other	0	0	0
6	<b>TOTAL INCOME</b>	<b>\$ 30,520,976</b>	<b>\$ 30,520,976</b>	<b>\$ 31,392,180</b>
	<b>EXPENSES</b>			
	Other Operating	\$ 0	\$ 0	\$ 0
7	<b>TOTAL EXPENSES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
8	Transfers-in	\$ 3,644,767	\$ 3,644,767	\$ 3,644,994
9	Other Sources	30,064	30,064	34,366
10	Transfers-out	0	0	0
11	Contingency	0	0	0
12	Other Out Go	(34,195,807)	(34,195,807)	(35,071,540)
13	<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (30,520,976)</b>	<b>\$ (30,520,976)</b>	<b>\$ (31,392,180)</b>
14	Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
15	Beginning Balance, July 1	25,168,327	25,168,327	25,168,327
16	Adjustments to Beginning Balance	0	0	0
17	<b>NET FUND BALANCE, June 30</b>	<b>\$ 25,168,327</b>	<b>\$ 25,168,327</b>	<b>\$ 25,168,327</b>



# **SUPPLEMENTAL INFORMATION**

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

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

INCOME	TOTAL GENERAL FUND	Enterprise Funds	Child Development Fund 300	Student Financial Aid Fund 700	Capital Projects Fund 400	Debt Service Fund 200	TOTAL	
							DISTRICT ALL FUNDS	Internal Service Fund 600
Federal Income	\$ 5,490,746	\$ 0	\$ 30,000	\$ 18,050,224	\$ 0	\$ 0	\$ 23,570,970	\$ 0
State Income	80,392,119	0	692,557	1,333,000	4,367	0	82,422,043	0
Local Income	129,757,422	12,441,312	1,522,722	30,000	4,264,525	30,520,976	178,536,957	49,169,975
<b>TOTAL INCOME</b>	<b>\$ 215,640,287</b>	<b>\$ 12,441,312</b>	<b>\$ 2,245,279</b>	<b>\$ 19,413,224</b>	<b>\$ 4,268,892</b>	<b>\$ 30,520,976</b>	<b>\$ 284,529,970</b>	<b>\$ 49,169,975</b>
<b>EXPENSES</b>								
Cost of Sales	\$ 0	\$ 8,223,600	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,223,600	\$ 0
Certificated Salaries	85,853,523	0	782,800	0	0	0	86,636,322	0
Classified Salaries	47,674,353	2,169,685	825,364	0	2,016,856	0	52,686,258	0
Employee Benefits	44,346,894	538,700	437,121	0	746,196	0	46,068,911	50,869,327
Materials and Supplies	4,723,604	0	169,994	0	556,656	0	5,450,254	0
Operating Expenses	30,897,392	1,519,702	30,000	573,000	20,309,852	0	53,329,946	0
Capital Outlay	641,406	45,520	0	0	100,444,751	0	101,131,677	0
<b>TOTAL EXPENSES</b>	<b>\$ 214,137,172</b>	<b>\$ 12,497,207</b>	<b>\$ 2,245,279</b>	<b>\$ 573,000</b>	<b>\$ 124,074,311</b>	<b>\$ 0</b>	<b>\$ 353,526,969</b>	<b>\$ 50,869,327</b>
<b>TRANSFERS AND OTHER</b>								
Transfers-in	\$ 6,118,030	\$ 0	\$ 0	\$ 0	\$ 203,753	\$ 3,644,767	\$ 9,966,550	\$ 400,000
Other Sources	1,164,791	0	0	517,000	191,287,576	30,064	192,999,431	0
Transfers-out	(10,312,198)	0	0	0	0	0	(10,312,198)	(54,352)
Contingency	0	0	0	0	0	0	0	0
Other Out Go	(306,463)	(45,400)	0	(19,383,224)	(1,119,355)	(34,195,807)	(55,050,249)	(400,000)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (3,335,840)</b>	<b>\$ (45,400)</b>	<b>\$ 0</b>	<b>\$ (18,866,224)</b>	<b>\$ 190,371,974</b>	<b>\$ (30,520,976)</b>	<b>\$ 137,603,534</b>	<b>\$ (54,352)</b>
<b>FUND BALANCE</b>								
Net Change in Fund Balance	\$ (1,832,724)	\$ (101,295)	\$ 0	\$ (26,000)	\$ 70,566,555	\$ 0	\$ 68,606,536	\$ (1,753,704)
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	(13,443)	0	0	(13,443)	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 45,434,073</b>	<b>\$ 4,726,594</b>	<b>\$ 622,512</b>	<b>\$ 2,565,728</b>	<b>\$ 277,435,166</b>	<b>\$ 25,168,327</b>	<b>\$ 355,952,400</b>	<b>\$ 11,287,895</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

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

	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	Categorical Fund 121/131	Special Educ. Fund 122	Federal Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
<b>INCOME</b>										
Federal Income	\$ 1,092	\$ 0	\$ 1,092	\$ 5,109,390	\$ 0	\$ 380,264	\$ 0	\$ 0	\$ 5,489,654	\$ 5,490,746
State Income	69,032,635	1,068,929	70,101,564	8,463,039	1,827,516	0	0	0	10,290,555	80,392,119
Local Income	113,483,811	9,220,892	122,704,703	2,495,019	0	0	2,260,000	2,297,700	7,052,719	129,757,422
<b>TOTAL INCOME</b>	<b>\$ 182,517,538</b>	<b>\$ 10,289,821</b>	<b>\$ 192,807,360</b>	<b>\$ 16,067,448</b>	<b>\$ 1,827,516</b>	<b>\$ 380,264</b>	<b>\$ 2,260,000</b>	<b>\$ 2,297,700</b>	<b>\$ 22,832,928</b>	<b>\$ 215,640,287</b>
<b>EXPENSES</b>										
Certificated Salaries	\$ 79,004,595	\$ 1,015,421	\$ 80,020,016	\$ 2,735,721	\$ 3,097,786	\$ 0	\$ 0	\$ 0	\$ 5,833,507	\$ 85,853,523
Classified Salaries	35,603,898	1,737,866	37,341,764	5,698,083	2,193,350	507,019	1,032,193	901,944	10,332,590	47,674,353
Employee Benefits	39,241,746	705,095	39,946,840	2,211,552	1,495,321	0	346,830	346,351	4,400,054	44,346,894
Materials and Supplies	3,006,221	395,807	3,402,028	1,193,127	47,852	0	0	80,597	1,321,576	4,723,604
Operating Expenses	19,700,523	5,943,387	25,643,910	4,786,237	281,847	0	110,000	75,398	5,253,482	30,897,392
Capital Outlay	76,546	16,600	93,146	479,069	8,802	0	0	60,389	548,260	641,406
<b>TOTAL EXPENSES</b>	<b>\$ 176,633,528</b>	<b>\$ 9,814,175</b>	<b>\$ 186,447,703</b>	<b>\$ 17,103,789</b>	<b>\$ 7,124,958</b>	<b>\$ 507,019</b>	<b>\$ 1,489,023</b>	<b>\$ 1,464,679</b>	<b>\$ 27,689,469</b>	<b>\$ 214,137,172</b>
<b>TRANSFERS AND OTHER</b>										
Transfers-in	\$ 2,400	\$ 125,845	\$ 128,245	\$ 318,453	\$ 5,079,386	\$ 126,755	\$ 465,191	\$ 0	\$ 5,989,785	\$ 6,118,030
Other Sources	0	5,000	5,000	1,155,291	4,500	0	0	0	1,159,791	1,164,791
Transfers-out	(7,952,797)	(34,460)	(7,987,257)	(87,108)	(2,400)	0	(1,236,168)	(999,265)	(2,324,941)	(10,312,198)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Out Go	0	0	0	(306,463)	0	0	0	0	(306,463)	(306,463)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (7,950,397)</b>	<b>\$ 96,385</b>	<b>\$ (7,854,012)</b>	<b>\$ 1,080,173</b>	<b>\$ 5,081,486</b>	<b>\$ 126,755</b>	<b>\$ (770,977)</b>	<b>\$ (999,265)</b>	<b>\$ 4,518,172</b>	<b>\$ (3,335,840)</b>
<b>FUND BALANCE</b>										
Net Change in Fund Balance	\$ (2,066,387)	\$ 572,031	\$ (1,494,356)	\$ 43,832	\$ (215,956)	\$ 0	\$ 0	\$ (166,245)	\$ (338,369)	\$ (1,832,724)
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>\$ 34,741,551</b>	<b>\$ 6,668,582</b>	<b>\$ 41,410,133</b>	<b>\$ 3,667,988</b>	<b>\$ 0</b>	<b>\$ 1</b>	<b>\$ 0</b>	<b>\$ 355,951</b>	<b>\$ 4,023,940</b>	<b>\$ 45,434,073</b>

Reconciliation of Interfund Transfers for 6/30/11

TO

Fund	General Purpose	Self-Sustaining	Categorical	Special Education	Fed. Work Study	Parking	Child Development	Campus Ctr Use Fees	Financial Aid	Internal Service	Capital Projects	Debt Service	Total
114	114	115	121/131	122	123	125	300	128	700	600	400	200	7,952,797
115		38,737	264,101	5,079,386	126,755	465,191				400,000	203,753	1,374,874	34,460
121/131		87,108										34,460	87,108
122	2,400												2,400
123													0
125												1,236,168	1,236,168
300												999,265	999,265
128													0
700													0
600			54,352										54,352
400													0
200	2,400	125,845	318,453	5,079,386	126,755	465,191	0	0	0	400,000	203,753	3,644,767	10,366,550

F R O M

Notes:

Fund 114 to 115:	38,737	to backfill categorical program reductions	Fund 115 to 200:	34,460	for Debt Service
Fund 114 to 121:	150,000	for salary backfill	Fund 121/131 to 115:	87,108	for Medical Admin Activities (MAA)
	114,101	for mandated cost claims reimbursement indirect costs	Fund 122 to 114:	2,400	for classified recruitment costs
Fund 114 to 122:	5,065,336	for Special Ed Match	Fund 125 to 200:	1,236,168	for Debt Service
	14,050	for salary adjustments	Fund 128 to 200:	999,265	for Debt Service
Fund 114 to 123:	126,755	for Federal Work Study match	Fund 600 to 121:	54,352	for NASA/Ames Leave Costs
Fund 114 to 125:	465,191	to offset parking fund operating deficit			
Fund 114 to 200:	768,217	for Debt Service			
	606,657	for Capital Lease payments			
Fund 114 to 400:	203,753	for various capital outlay projects			
Fund 114 to 600:	400,000	for 10/11 unfunded medical liability			

## 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	Projected	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	154,341,314	134,374,749	83.01%
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	4,248,347	3,552,455	2.19%
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	19,339,095	19,968,830	12.34%
<b>Other Revenue</b>											
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	0.43%
2% Resident Enrollment Fees	191,777	273,632	335,014	335,014	335,014	335,014	335,014	335,014	335,014	335,014	0.21%
Interest	784,323	1,372,660	1,928,047	3,504,022	3,694,312	1,905,326	774,865	750,000	750,000	750,000	0.46%
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	1,874,164	1,867,437	1.15%
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	926,679	317,702	0.20%
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	182,517,538	161,869,112	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	114,608,493	111,623,821	62.66%
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	39,241,746	40,020,078	22.46%
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	3,006,221	2,233,372	1.25%
Operating Expenses	13,309,265	12,612,404	16,368,891	15,651,886	17,192,338	16,345,732	13,820,089	20,209,436	19,700,523	16,562,817	9.30%
Capital Outlay	787,495	700,833	1,233,987	1,115,529	781,161	356,005	33,189	45,675	76,546	29,710	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	7,950,397	7,677,615	4.31%
Total Expenses	145,963,457	151,521,460	159,775,994	171,806,609	187,489,869	186,367,142	181,152,229	186,827,786	184,583,925	178,147,413	100.00%
Net Gain/Loss	210,047	24,230	5,693,811	12,702,807	(3,520,962)	2,855,401	3,433,109	(5,671,293)	(2,066,387)	(16,278,301)	(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	34,741,551	(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	31,136,645	34,741,551	18,463,250	(b-a)
Restricted Fund Balance	2,594,151	4,269,943	9,267,224	21,607,611	16,401,721	17,682,806	15,534,335	(c), Note 1	10,980,000	14,553,062	(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	(b-a)-c	23,761,551	3,910,188	(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	(d)	9,890,000	9,460,000	(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	(b-a)-c-(d)	13,871,551	(5,549,812)	(b-a)-c-(d)
<b>Note 1:</b>											
<b>Funds set aside in FY 11/12 for:</b>											
FH/DA/CS restricted carryover	(estim. at third qtr. end)										
EIS backfill		9,550,000									
Encumbrances		660,000									
DW carryover		-									
November 2012 Election Costs		270,000									
		500,000									
		10,980,000									
<b>Additional Restrictions in FY 11/12</b>											
12/13 Stability Fund		3,000,000									
Additional Banner Backfill		573,062									
		3,573,062									
<b>Total Restricted Fund Balance:</b>		<b>14,553,062</b>									

See Note 2

**Note 2:** Colleges and Central Services are recommending to the Board to postpone cuts to the positions and discretionary budget in FY 11/12 with the use of their one-time B budget carryover (current estim. \$9.5M)

## 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 3/22/11)

11/12 (Tentative)	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	
A1-Executive	6										6
F1,2-Certificated Instructor	471	1	15	21		-		-	-		508
F3-Certificated Instructor/Childcare							8				8
F7-(Headcount)-Early Retiree	29	-	-	2			2				33
A2-Certificated Manager	31	1	2	1		1	1	0			37
A3-Non-Certificated Manager	22	1	1		1	0	-	6	1	5	38
C3-Classified CSEA	86		-			9		-		4	98
C1-Classified-ACE	302	18	60	31	5	3	8	29	1	13	470
CS-Confidential	11					-		-			12
B1-Board of Trustees Member	5								1		5
C6-Operating Engineers	3				5						8
C4-Supervisor	28		4	2	1		1	1		1	38
C2-Classified-ACE, less than 50%	11	3	2	10		-	2	1			28
FTE	1,004	24	84	67	12	13	22	37	3	23	1,289
PT faculty budgeted (GF & Special Ed only)	574										
10/11 (Adopted)	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
	114	115	121/131	122	125	128	300		600	400	
(Includes "deferment I" and "escrow II" positions)											
A1-Executive	6										6
F1,2-Certificated Instructor	469	1	17	21				-	-		508
F3-Certificated Instructor/Childcare							8				8
F7-(Headcount)-Early Retiree	35	-	-	4			2				41
A2-Certificated Manager	30	1	2	1		1	1	0			36
A3-Non-Certificated Manager	22	1	1		1	0		6	1	4	37
C3-Classified CSEA	85		-			10		-		4	99
C1-Classified-ACE	300	18	61	30	5	3	8	29	1	12	467
CS-Confidential	10								1		11
B1-Board of Trustees Member	5										5
C6-Operating Engineers	3		4	2	5		1	1		1	8
C4-Supervisor	27		2	9	1		2	1			37
C2-Classified-ACE, less than 50%	11	3	2								27
FTE	1,003	24	88	67	12	14	22	37	3	21	1,290
PT faculty budgeted (GF & Special Ed only)	574										
09/10 (Adopted)	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
	114	115	121/131	122	125	128	300		600	400	
A-Executive	6										6
B-Certificated Instructor	464	1	20	26							511
C-Certificated Instructor/Childcare							8				8
E (Headcount)-Early Retiree	26			4			1				31
F-Adjunct Faculty											0
J-Certificated Manager	31	3	2	2		1	1	0			39
K-Non-Certificated Manager	23	1	2		1	0		6		3	36
L-Classified CSEA	95					6				2	103
N-Classified-ACE	336	16	62	33	6	2	8	31	1	7	501
O-Food Services											0
P-Confidential	11										11
I-Board of Trustees Member	5										5
3-Operating Engineers	3				5						8
5-Supervisor	28		3	2	1		1	1		1	36
6-Classified, less than 50%	45	3	2	11			2	6			69
FTE	1,072	24	91	77	13	9	21	43	1	13	1,364
PT faculty budgeted (GF & Special Ed only)	560										

	08/09 (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	
A-Executive	6										6
B-Certificated Instructor	476	1	16	26					0		519
C-Certificated Instructor/Childcare											
E (Headcount)-Early Retiree	21			5			8				8
F-Adjunct Faculty	-						1				0
J-Certificated Manager	34	3	2	2			1	0			42
K-Non-Certificated Manager	22	1	2		1			6		3	35
L-Classified CSEA	103					6				2	111
N-Classified-SEU	343	21	62	34	12	1	8	22	1	7	509
O-Food Services								9			10
P-Confidential	11										11
1-Board of Trustees Member	5										5
5-Supervisor	30	3	3	2	1		1	1		1	38
6-Classified, less than 50%	56		2	11			2	6			80
FTE	1,106	29	87	79	13	8	21	43	1	13	1,401
PT faculty budgeted (GF & Special Ed only)	556										

	07/08 (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	
A-Executive	6										6
B-Certificated Instructor	480	1	19	23							522
C-Certificated Instructor/Childcare											
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			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								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 & Special Ed only)	551										

	06/07 (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	
A-Executive	6										6
B-Certificated Instructor	466	1	17	24					0		508
C-Certificated Instructor/Childcare											
E (Headcount)-Early Retiree	24	1	0	2			10				10
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-SEU	325	17	55	33	12	0	7	22	5		477
O-Food Services								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 & Special Ed only)	533										

	05/06 (Adopted)									
	GENERAL	SUSTAINING	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	CAPITAL
	114	115	121/131	122	125	128	300	400	TOTAL	
A-Executive	6								6	
B-Certificated Instructor	465	1	14	24					503	
C-Certificated Instructor/Childcare									11	
E (Headcount)-Early Retiree	27	1	0				11		28	
F-Adjunct Faculty	1								1	
J-Certificated Manager	34	2	2	2			1	0	41	
K-Non-Certificated Manager	18	1	1					5	29	
L-Classified CSEA	88							3	96	
N-Classified-SEU	324	15	54	33	12	2	1	22	465	
O-Food Services								10	10	
P-Confidential	10								5	
1-Board of Trustees Member	5		4	1	1			1	31	
5-Supervisor	25	2	2	11				5	62	
6-Classified, less than 50%	42									
FTE	1,044	22	76	71	13	2	13	47	0	1,298

	04/05 (Adopted)									
	GENERAL	SUSTAINING	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	CAPITAL
	114	115	121/131	122	125	128	300	400	TOTAL	
A-Executive	6								6	
B-Certificated Instructor	462	1	15	25					503	
C-Certificated Instructor/Childcare									11	
E (Headcount)-Early Retiree	39	1	1				11		40	
F-Adjunct Faculty	1								1	
J-Certificated Manager	35	2	2	2			0	0	41	
K-Non-Certificated Manager	19	1	2					5	31	
L-Classified CSEA	89							3	97	
N-Classified-SEU	327	19	58	26	11	2	1	27	475	
O-Food Services								10	10	
P-Confidential	10								5	
1-Board of Trustees Member	5		2	1	1			1	29	
5-Supervisor	25									
FTE	1,018	24	80	53	13	2	12	47	10	1,259

	03/04 (Adopted)									
	GENERAL	SUSTAINING	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	CAPITAL
	114	115	121/131	122	125	128	300	400	TOTAL	
A-Executive	6								6	
B-Certificated Instructor	450	1	14	26				1	492	
C-Certificated Instructor/Childcare									4	
E (Headcount)-Early Retiree	52	2					4		54	
F-Adjunct Faculty	1								1	
J-Certificated Manager	35	2	2	2					41	
K-Non-Certificated Manager	20	1	2					4	32	
L-Classified CSEA	89							3	98	
N-Classified-SEU	333	17	49	28	11	2	1	26	469	
O-Food Services								10	10	
P-Confidential	10								5	
1-Board of Trustees Member	5		2	1	1			1	29	
5-Supervisor	24									
FTE	1025	23	69	56	13	2	5	46	0	1250



	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	
A-Executive	6										6
B-Certificated Instructor	476	1	14	29							520
C-Certificated Instructor/Childcare											14
E (Headcount)-Early Retiree	62	1	1								64
F-Adjunct Faculty	1										1
J-Certificated Manager	36	2	3	2							44
K-Non-Certificated Manager	25	1	3		1			5		2	37
L-Classified CSEA	94							3		5	104
N-Classified-SEIU	359	18	83	29	10	2	2	24		2	527
O-Food Services								10			10
P-Confidential	11										11
1-Board of Trustees Member	5										5
5-Supervisor	22		2	-							24
FTE	1,096	23	106	60	11	2	18	42	0	9	1,367

	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	
A-Executive	6										6
B-Certificated Instructor	468	3	15	28							513
C-Certificated Instructor/Childcare											16
E (Headcount)-Early Retiree	58	1	2								60
F-Adjunct Faculty	1										1
J-Certificated Manager	36	2	3	2							44
K-Non-Certificated Manager	25	1	3		1			5		2	37
L-Classified CSEA	95							3		4	104
N-Classified-SEIU	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	
A-Executive	3										3
B-Certificated Instructor	441	2	12	27				1			482
C-Certificated Instructor/Childcare											14
E (Headcount)-Early Retiree	53		1								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-SEIU	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

## 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 Projections	11/12 Tent. Budget
<b>Revenues</b>	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	192,807,359	171,327,595
<b>Salaries</b>	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	117,361,779	114,622,152
<b>Benefits</b>	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	39,946,840	40,757,456
<b>Other</b>	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	36,993,095	42,671,445
<b>Total Expenses/Transfers</b>	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	194,301,715	198,051,053
<b>Ending Fund Balance</b>	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	41,410,133	14,686,675
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 Projections	11/12 Tent. Budget
<b>Contract Faculty</b>	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	42,524,613	44,689,973
<b>Part-time Faculty</b>	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	30,637,672	25,997,164
<b>Management</b>	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	8,075,200	8,359,782
<b>Classified</b>	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	30,973,021	31,083,586
<b>Students &amp; Casuals</b>	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	2,397,987	1,493,315
<b>Total</b>	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	114,608,493	111,623,821
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 Projections	11/12 Tent. Budget
<b>WSCH per Teaching FTE</b>	538	566	567	579	548	565	569	573	596	600	546	546
<b>FTEs</b>								See Note 1	See Note 1	See Note 1		
	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 Projections	11/12 Tent. Budget
<b>Resident</b>	30,328	32,860	32,897	32,660	31,066	32,526	32,211	33,376	34,381	32,988	30,466	27,619
<b>Non-Resident</b>	3,187	3,534	3,363	3,268	2,986	2,968	3,568	3,988	4,189	4,068	4,385	4,385
<b>Total FTEs</b>	33,515	36,394	36,260	35,928	34,052	35,494	35,779	37,364	38,570	37,056	34,851	32,004
Revenues and Expenditures, Restricted General Fund (Categorical, Special Ed, Work Study, Parking and Campus Center Fund)												
	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 Projections	11/12 Tent. Budget
<b>Revenues &amp; Transfers In</b>	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	29,982,504	24,101,427
<b>Expenditures</b>	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	30,320,872	24,469,892
<b>Fund Balance</b>	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	4,023,940	3,655,475

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, and for FY 09/10 was 584.

Attachments

CALIFORNIA COMMUNITY COLLEGES  
GANN LIMIT WORKSHEET  
2011-12

DISTRICT NAME: Foothill-De Anza CCD  
DATE: June 7, 2011

I. 2011-12 APPROPRIATIONS LIMIT:

A. 2010-11 Appropriations Limit		\$ 240,494,705
B. 2011-12 Price Factor: 1.0251		
C. Population factor:		
1. 2009-10 Second Period Actual FTES	32,774.46	
2. 2010-11 Second Period Actual FTES	30,465.60	
3. 2011-12 Population change factor	0.92955307	
(line C.2. divided by line C.1.)		
D. 2010-11 Limit adjusted by inflation and population factors		\$ 229,163,762
(line A multiplied by line B and line C.3.)		
E. Adjustments to increase limit:		
1. Transfers in of financial responsibility	\$ .....	
2. Temporary voter approved increases	_____	
3. Total adjustments - increase		
Sub-Total		\$ 229,163,762
F. Adjustments to decrease limit:		
1. Transfers out of financial responsibility	\$ .....	
2. Lapses of voter approved increases	_____	
3. Total adjustments - decrease		< >
G. 2011-12 Appropriations Limit		\$ 229,163,762

II. 2011-12 APPROPRIATIONS SUBJECT TO LIMIT:

A. State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		\$ 48,903,514
B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)	459,444	
C. Local Property taxes	71,879,791	
D. Estimated excess Debt Service taxes		
E. Estimated Parcel taxes, Square Foot taxes, etc.		
F. Interest on proceeds of taxes		
G. Local appropriations from taxes for unreimbursed State, court, and federal mandates		< >
H. 2011-12 Appropriations Subject to Limit		\$ 121,242,749



**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT  
LONG TERM DEBT  
AS OF 06/30/11**

<b>CERTIFICATE OF PARTICIPATION</b>				
	<b>\$18.27M REFUNDING</b>	<b>\$12.52M FINANCING</b>	<b>\$11.33M FINANCING</b>	<b>COP TOTAL</b>
<b>Balance 06/30/11</b>	<b>\$11,830,000</b>	<b>\$715,000</b>	<b>\$8,670,000</b>	<b>\$21,215,000</b>
Principal	880,000	715,000	730,000	2,325,000
Net Interest	468,903	35,750	337,773	842,425
<b>Balance 06/30/12</b>	<b>\$10,950,000</b>	<b>\$0</b>	<b>\$7,940,000</b>	<b>\$18,890,000</b>
Principal	910,000		\$755,000	1,665,000
Net Interest	439,133		312,223	751,355
<b>Balance 06/30/13</b>	<b>\$10,040,000</b>		<b>\$7,185,000</b>	<b>\$17,225,000</b>
Principal	940,000		\$785,000	1,725,000
Net Interest	407,213		283,773	690,985
<b>Balance 06/30/14</b>	<b>\$9,100,000</b>		<b>\$6,400,000</b>	<b>\$15,500,000</b>
Principal	975,000		\$815,000	1,790,000
Net Interest	372,725		252,373	625,098
<b>Balance 06/30/15</b>	<b>\$8,125,000</b>		<b>\$5,585,000</b>	<b>\$13,710,000</b>
Principal	1,015,000		\$840,000	1,855,000
Net Interest	335,656		221,773	557,429
<b>Balance 06/30/16</b>	<b>\$7,110,000</b>		<b>\$4,745,000</b>	<b>\$11,855,000</b>
Principal	1,055,000		\$880,000	1,935,000
Net Interest	295,525		183,923	479,448
<b>Balance 06/30/17</b>	<b>\$6,055,000</b>		<b>\$3,865,000</b>	<b>\$9,920,000</b>
Principal	1,100,000		\$915,000	2,015,000
Net Interest	246,925		151,363	398,288
<b>Balance 06/30/18</b>	<b>\$4,955,000</b>		<b>\$2,950,000</b>	<b>\$7,905,000</b>
Principal	1,160,000		\$950,000	2,110,000
Net Interest	190,425		117,050	307,475
<b>Balance 06/30/19</b>	<b>\$3,795,000</b>		<b>\$2,000,000</b>	<b>\$5,795,000</b>
Principal	1,210,000		980,000	2,190,000
Net Interest	136,469		80,000	216,469
<b>Balance 06/30/20</b>	<b>\$2,585,000</b>		<b>\$1,020,000</b>	<b>\$3,605,000</b>
Principal	1,265,000		\$1,020,000	2,285,000
Net Interest	84,631		40,800	125,431
<b>Balance 06/30/21</b>	<b>\$1,320,000</b>		<b>\$0</b>	<b>\$1,320,000</b>
Principal	* 1,320,000			1,320,000
Net Interest	28,875			28,875
<b>Balance 06/30/22</b>	<b>\$0</b>			<b>\$0</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT  
LONG TERM DEBT  
AS OF 06/30/11**

<b>LONG TERM DEBT SUMMARY</b>				
	<b>CERTIFICATE OF PARTICIPATION</b>	<b>1999 GENERAL OBLIGATION BOND</b>	<b>2006 GENERAL OBLIGATION BOND</b>	<b>ANNUAL DEBT SERVICE</b>
<b>Balance 06/30/11</b>	<b>\$21,215,000</b>	<b>\$225,552,352</b>	<b>\$424,671,937</b>	<b>\$671,439,289</b>
Principal	2,325,000	4,460,000	10,470,000	17,255,000
Net Interest	842,425	7,215,033	15,473,839	23,531,296
<b>Balance 06/30/12</b>	<b>\$18,890,000</b>	<b>\$221,092,352</b>	<b>\$414,201,937</b>	<b>\$654,184,289</b>
Principal	1,665,000	5,275,000	1,585,000	8,525,000
Net Interest	751,355	6,977,189	18,495,925	26,224,469
<b>Balance 06/30/13</b>	<b>\$17,225,000</b>	<b>\$215,817,352</b>	<b>\$412,616,937</b>	<b>\$645,659,289</b>
Principal	1,725,000	6,145,000	2,105,000	9,975,000
Net Interest	690,985	6,693,283	18,403,675	25,787,943
<b>Balance 06/30/14</b>	<b>\$15,500,000</b>	<b>\$209,672,352</b>	<b>\$410,511,937</b>	<b>\$635,684,289</b>
Principal	1,790,000	7,110,000	2,665,000	11,565,000
Net Interest	625,098	6,367,826	18,284,425	25,277,349
<b>Balance 06/30/15</b>	<b>\$13,710,000</b>	<b>\$202,562,352</b>	<b>\$407,846,937</b>	<b>\$624,119,289</b>
Principal	1,855,000	5,466,833	3,265,000	10,586,833
Net Interest	557,429	8,767,056	18,136,175	27,460,659
<b>Balance 06/30/16</b>	<b>\$11,855,000</b>	<b>\$197,095,519</b>	<b>\$404,581,937</b>	<b>\$613,532,455</b>
Principal	1,935,000	6,023,361	3,925,000	11,883,361
Net Interest	479,448	8,927,530	17,956,425	27,363,403
<b>Balance 06/30/17</b>	<b>\$9,920,000</b>	<b>\$191,072,158</b>	<b>\$400,656,937</b>	<b>\$601,649,095</b>
Principal	2,015,000	6,596,117	4,630,000	13,241,117
Net Interest	398,288	9,078,202	17,742,550	27,219,039
<b>Balance 06/30/18</b>	<b>\$7,905,000</b>	<b>\$184,476,041</b>	<b>\$396,026,937</b>	<b>\$588,407,978</b>
Principal	2,110,000	7,249,093	5,395,000	14,754,093
Net Interest	307,475	9,198,039	17,491,925	26,997,439
<b>Balance 06/30/19</b>	<b>\$5,795,000</b>	<b>\$177,226,949</b>	<b>\$390,631,937</b>	<b>\$573,653,885</b>
Principal	2,190,000	7,963,296	6,215,000	16,368,296
Net Interest	216,469	9,296,388	17,201,675	26,714,532
<b>Balance 06/30/20</b>	<b>\$3,605,000</b>	<b>\$169,263,653</b>	<b>\$384,416,937</b>	<b>\$557,285,589</b>
Principal	2,285,000	8,743,448	7,100,000	18,128,448
Net Interest	125,431	9,364,996	16,868,800	26,359,228
<b>Balance 06/30/21</b>	<b>\$1,320,000</b>	<b>\$160,520,205</b>	<b>\$377,316,937</b>	<b>\$539,157,142</b>
Principal	1,320,000	11,988,817	8,055,000	21,363,817
Net Interest	28,875	6,927,346	16,489,925	23,446,146
<b>Balance 06/30/22</b>	<b>\$0</b>	<b>\$148,531,389</b>	<b>\$369,261,937</b>	<b>\$517,793,325</b>
Principal		13,209,571	9,080,000	22,289,571
Net Interest		6,616,730	16,061,550	22,678,280
<b>Balance 06/30/23</b>		<b>\$135,321,818</b>	<b>\$360,181,937</b>	<b>\$495,503,755</b>
Principal		12,794,308	10,180,000	22,974,308
Net Interest		6,303,907	15,580,050	21,883,957
<b>Balance 06/30/24</b>		<b>\$122,527,510</b>	<b>\$350,001,937</b>	<b>\$472,529,447</b>
Principal		9,043,868	11,360,000	20,403,868
Net Interest		11,093,108	15,041,550	26,134,658
<b>Balance 06/30/25</b>		<b>\$113,483,643</b>	<b>\$338,641,937</b>	<b>\$452,125,579</b>
Principal		9,357,271	12,630,000	21,987,271
Net Interest		11,647,481	14,441,800	26,089,281
<b>Balance 06/30/26</b>		<b>\$104,126,372</b>	<b>\$326,011,937</b>	<b>\$430,138,309</b>
Principal		9,708,207	13,990,000	23,698,207
Net Interest		13,207,488	13,776,300	26,983,788
<b>Balance 06/30/27</b>		<b>\$94,418,165</b>	<b>\$312,021,937</b>	<b>\$406,440,102</b>
Principal		10,082,322	15,445,000	25,527,322
Net Interest		12,791,059	13,062,425	25,853,484
<b>Balance 06/30/28</b>		<b>\$84,335,843</b>	<b>\$296,576,937</b>	<b>\$380,912,780</b>
Principal		10,460,690	17,300,000	27,760,690
Net Interest		13,414,319	12,308,188	25,722,506
<b>Balance 06/30/29</b>		<b>\$73,875,153</b>	<b>\$279,276,937</b>	<b>\$353,152,089</b>
Principal		10,849,114	19,335,000	30,184,114
Net Interest		14,070,766	11,481,050	25,551,816
<b>Balance 06/30/30</b>		<b>\$63,026,039</b>	<b>\$259,941,937</b>	<b>\$322,967,975</b>
Principal		11,252,885	21,500,000	32,752,885
Net Interest		14,757,573	10,557,088	25,314,661
<b>Balance 06/30/31</b>		<b>\$51,773,153</b>	<b>\$238,441,937</b>	<b>\$290,215,090</b>
Principal		7,040,669	23,790,000	30,830,669
Net Interest		16,009,277	9,530,450	25,539,727
<b>Balance 06/30/32</b>		<b>\$44,732,484</b>	<b>\$214,651,937</b>	<b>\$259,384,421</b>
Principal		6,799,797	9,763,826	16,563,622
Net Interest		16,990,195	25,414,675	42,404,870

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT  
LONG TERM DEBT  
AS OF 06/30/11**

LONG TERM DEBT SUMMARY				
	CERTIFICATE OF PARTICIPATION	1999 GENERAL OBLIGATION BOND	2006 GENERAL OBLIGATION BOND	ANNUAL DEBT SERVICE
Balance 06/30/33		\$37,932,688	\$204,888,111	\$242,820,799
Principal		6,369,738	10,591,469	16,961,207
Net Interest		18,012,222	25,881,406	43,893,629
Balance 06/30/34		\$31,562,950	\$194,296,642	\$225,859,592
Principal		9,759,741	11,489,644	21,249,386
Net Interest		18,974,236	26,318,356	45,292,591
Balance 06/30/35		\$21,803,209	\$182,806,998	\$204,610,207
Principal		12,058,942	12,517,366	24,576,307
Net Interest		19,767,183	26,696,634	46,463,818
Balance 06/30/36		\$9,744,267	\$170,289,632	\$180,033,899
Principal		9,744,267	11,734,632	21,478,899
Net Interest		22,149,733	28,979,993	51,129,726
Balance 06/30/37		\$0	\$158,555,000	\$158,555,000
Principal			34,455,000	34,455,000
Net Interest			7,066,375	7,066,375
Balance 06/30/38			\$124,100,000	\$124,100,000
Principal			37,745,000	37,745,000
Net Interest			5,261,375	5,261,375
Balance 06/30/39			\$86,355,000	\$86,355,000
Principal			41,295,000	41,295,000
Net Interest			3,285,375	3,285,375
Balance 06/30/40			\$45,060,000	\$45,060,000
Principal			45,060,000	45,060,000
Net Interest			1,126,500	1,126,500
Balance 06/30/41			\$0	\$0

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT  
LONG TERM DEBT  
AS OF 06/30/11**

<b>1999 GENERAL OBLIGATION BOND</b>						
	1999 GO BONDS SERIES A	\$67.47M GO REFUNDING	1999 GO BONDS SERIES B	1999 GO BONDS SERIES C	\$22.17M GO REFUNDING	1999 GOB TOTAL
<b>Balance 06/30/11</b>	<b>\$24,145,036</b>	<b>\$62,500,000</b>	<b>\$59,560,063</b>	<b>\$57,337,253</b>	<b>\$22,010,000</b>	<b>225,552,352</b>
Principal	2,415,000	250,000	1,350,000	445,000	0	4,460,000
Net Interest	72,450	3,104,219	1,090,458	1,792,381	1,155,525	<b>\$7,215,033</b>
<b>Balance 06/30/12</b>	<b>\$21,730,036</b>	<b>\$62,250,000</b>	<b>\$58,210,063</b>	<b>\$56,892,253</b>	<b>\$22,010,000</b>	<b>221,092,352</b>
Principal	0	3,140,000	1,575,000	560,000	0	5,275,000
Net Interest	0	3,014,119	1,031,845	1,775,700	1,155,525	<b>\$6,977,189</b>
<b>Balance 06/30/13</b>	<b>\$21,730,036</b>	<b>\$59,110,000</b>	<b>\$56,635,063</b>	<b>\$56,332,253</b>	<b>\$22,010,000</b>	<b>215,817,352</b>
Principal	0	3,645,000	1,815,000	685,000	0	6,145,000
Net Interest	0	2,832,088	956,545	1,749,125	1,155,525	<b>\$6,693,283</b>
<b>Balance 06/30/14</b>	<b>\$21,730,036</b>	<b>\$55,465,000</b>	<b>\$54,820,063</b>	<b>\$55,647,253</b>	<b>\$22,010,000</b>	<b>209,672,352</b>
Principal	0	4,180,000	2,095,000	835,000	0	7,110,000
Net Interest	0	2,631,906	869,270	1,711,125	1,155,525	<b>\$6,367,826</b>
<b>Balance 06/30/15</b>	<b>\$21,730,036</b>	<b>\$51,285,000</b>	<b>\$52,725,063</b>	<b>\$54,812,253</b>	<b>\$22,010,000</b>	<b>202,562,352</b>
Principal	1,861,833	220,000	0	1,055,000	2,330,000	5,466,833
Net Interest	2,658,167	2,523,281	827,370	1,663,875	1,094,363	<b>\$8,767,056</b>
<b>Balance 06/30/16</b>	<b>\$19,868,203</b>	<b>\$51,065,000</b>	<b>\$52,725,063</b>	<b>\$53,757,253</b>	<b>\$19,680,000</b>	<b>197,095,519</b>
Principal	1,878,361	225,000	2,735,000	1,185,000	0	6,023,361
Net Interest	3,001,639	2,514,881	769,935	1,607,875	1,033,200	<b>\$8,927,530</b>
<b>Balance 06/30/17</b>	<b>\$17,989,842</b>	<b>\$50,840,000</b>	<b>\$49,990,063</b>	<b>\$52,572,253</b>	<b>\$19,680,000</b>	<b>191,072,158</b>
Principal	1,891,117	235,000	0	1,440,000	3,030,000	6,596,117
Net Interest	3,363,883	2,505,906	712,500	1,542,250	933,663	<b>\$9,078,202</b>
<b>Balance 06/30/18</b>	<b>\$16,098,725</b>	<b>\$50,605,000</b>	<b>\$49,990,063</b>	<b>\$51,132,253</b>	<b>\$16,650,000</b>	<b>184,476,041</b>
Principal	1,894,093	245,000	0	1,670,000	3,440,000	7,249,093
Net Interest	3,740,907	2,496,306	712,500	1,464,500	783,825	<b>\$9,198,039</b>
<b>Balance 06/30/19</b>	<b>\$14,204,633</b>	<b>\$50,360,000</b>	<b>\$49,990,063</b>	<b>\$49,462,253</b>	<b>\$13,210,000</b>	<b>177,226,949</b>
Principal	1,893,296	255,000	0	1,925,000	3,890,000	7,963,296
Net Interest	4,131,704	2,486,147	712,500	1,374,625	591,413	<b>\$9,296,388</b>
<b>Balance 06/30/20</b>	<b>\$12,911,337</b>	<b>\$50,105,000</b>	<b>\$49,990,063</b>	<b>\$47,537,253</b>	<b>\$9,320,000</b>	<b>169,263,653</b>
Principal	1,893,448	265,000	0	2,195,000	4,390,000	8,743,448
Net Interest	4,531,553	2,475,256	712,500	1,271,625	374,063	<b>\$9,364,996</b>
<b>Balance 06/30/21</b>	<b>\$10,417,889</b>	<b>\$49,840,000</b>	<b>\$49,990,063</b>	<b>\$45,342,253</b>	<b>\$4,930,000</b>	<b>160,520,205</b>
Principal	973,817	3,590,000	0	2,495,000	4,930,000	11,988,817
Net Interest	2,551,184	2,379,875	712,500	1,154,375	129,413	<b>\$6,927,346</b>
<b>Balance 06/30/22</b>	<b>\$9,444,073</b>	<b>\$46,250,000</b>	<b>\$49,990,063</b>	<b>\$42,847,253</b>	<b>\$0</b>	<b>* 148,531,389</b>
Principal	994,571	3,870,000	5,590,000	2,755,000		<b>\$13,209,571</b>
Net Interest	2,855,430	2,193,375	544,800	1,023,125		<b>\$6,616,730</b>
<b>Balance 06/30/23</b>	<b>\$8,449,502</b>	<b>\$42,380,000</b>	<b>\$44,400,063</b>	<b>\$40,092,253</b>		<b>\$135,321,818</b>
Principal	1,011,393	4,165,000	6,285,000	1,332,915		<b>\$12,794,308</b>
Net Interest	3,168,607	1,992,500	188,550	954,250		<b>\$6,303,907</b>
<b>Balance 06/30/24</b>	<b>\$7,438,109</b>	<b>\$38,215,000</b>	<b>\$38,115,063</b>	<b>\$38,759,338</b>		<b>\$122,527,510</b>
Principal	1,026,226	4,475,000	2,187,604	1,355,038		<b>\$9,043,868</b>
Net Interest	3,503,774	1,787,688	4,847,396	954,250		<b>\$11,093,108</b>
<b>Balance 06/30/25</b>	<b>\$6,411,883</b>	<b>\$33,740,000</b>	<b>\$35,927,459</b>	<b>\$37,404,300</b>		<b>\$113,483,643</b>
Principal	1,042,509	4,765,000	2,172,135	1,377,627		<b>\$9,357,271</b>
Net Interest	3,862,491	1,567,875	<b>\$5,262,865</b>	<b>\$954,250</b>		<b>\$11,647,481</b>
<b>Balance 06/30/26</b>	<b>\$5,369,374</b>	<b>\$28,975,000</b>	<b>\$33,755,324</b>	<b>\$36,026,674</b>		<b>\$104,126,372</b>



**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT  
LONG TERM DEBT  
AS OF 06/30/11**

<b>1999 GENERAL OBLIGATION BOND</b>						
	1999 GO BONDS SERIES A	\$67.47M GO REFUNDING	1999 GO BONDS SERIES B	1999 GO BONDS SERIES C	\$22.17M GO REFUNDING	1999 GOB TOTAL
Principal	1,057,312	5,090,000	2,160,950	1,399,945		<b>\$9,708,207</b>
Net Interest	5,232,688	1,321,500	<b>\$5,699,050</b>	<b>\$954,250</b>		<b>\$13,207,488</b>
<b>Balance 06/30/27</b>	<b>\$4,312,062</b>	<b>\$23,885,000</b>	<b>\$31,594,374</b>	<b>\$34,626,729</b>		<b>\$94,418,165</b>
Principal	1,064,773	5,435,000	2,156,794	1,425,756		<b>\$10,082,322</b>
Net Interest	4,615,228	1,058,375	<b>\$6,163,206</b>	<b>\$954,250</b>		<b>\$12,791,059</b>
<b>Balance 06/30/28</b>	<b>\$3,247,289</b>	<b>\$18,450,000</b>	<b>\$29,437,581</b>	<b>\$33,200,973</b>		<b>\$84,935,843</b>
Principal	1,076,128	5,785,000	2,151,678	1,447,884		<b>\$10,460,690</b>
Net Interest	5,028,872	777,875	<b>\$6,653,322</b>	<b>\$954,250</b>		<b>\$13,414,319</b>
<b>Balance 06/30/29</b>	<b>\$2,171,161</b>	<b>\$12,665,000</b>	<b>\$27,285,903</b>	<b>\$91,753,089</b>		<b>\$73,875,153</b>
Principal	1,082,584	6,145,000	2,145,524	1,476,006		<b>\$10,849,114</b>
Net Interest	5,467,416	479,625	<b>\$7,169,475</b>	<b>\$954,250</b>		<b>\$14,070,766</b>
<b>Balance 06/30/30</b>	<b>\$1,088,577</b>	<b>\$6,520,000</b>	<b>\$25,140,379</b>	<b>\$30,277,083</b>		<b>\$63,026,039</b>
Principal	1,088,577	6,520,000	2,141,100	1,503,209		<b>\$11,252,885</b>
Net Interest	5,916,423	163,000	<b>\$7,723,900</b>	<b>\$954,250</b>		<b>\$14,757,573</b>
<b>Balance 06/30/31</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,999,279</b>	<b>\$28,773,874</b>		<b>\$51,773,153</b>
Principal			3,869,973	3,170,696		<b>\$7,040,669</b>
Net Interest			<b>\$15,055,027</b>	<b>\$954,250</b>		<b>\$16,009,277</b>
<b>Balance 06/30/32</b>			<b>\$19,129,306</b>	<b>\$25,603,179</b>		<b>\$44,732,484</b>
Principal			3,839,055	2,960,742		<b>\$6,799,797</b>
Net Interest			<b>\$16,035,945</b>	<b>\$954,250</b>		<b>\$16,990,195</b>
<b>Balance 06/30/33</b>			<b>\$15,290,251</b>	<b>\$22,642,437</b>		<b>\$37,932,688</b>
Principal			3,807,028	2,562,710		<b>\$6,369,738</b>
Net Interest			<b>\$17,057,972</b>	<b>\$954,250</b>		<b>\$18,012,222</b>
<b>Balance 06/30/34</b>			<b>\$11,483,223</b>	<b>\$20,079,727</b>		<b>\$31,562,950</b>
Principal			3,765,014	5,994,727		<b>\$9,759,741</b>
Net Interest			<b>\$18,144,986</b>	<b>\$829,250</b>		<b>\$18,974,236</b>
<b>Balance 06/30/35</b>			<b>\$7,718,209</b>	<b>\$14,085,000</b>		<b>\$21,803,209</b>
Principal			3,733,942	8,325,000		<b>\$12,058,942</b>
Net Interest			<b>\$19,271,058</b>	<b>\$496,125</b>		<b>\$19,767,183</b>
<b>Balance 06/30/36</b>			<b>\$3,984,267</b>	<b>\$5,760,000</b>		<b>\$9,744,267</b>
Principal			3,984,267	5,760,000		<b>\$9,744,267</b>
Net Interest			<b>\$22,005,733</b>	<b>\$144,000</b>		<b>\$22,149,733</b>
<b>Balance 06/30/37</b>			<b>\$0</b>	<b>\$0</b>		<b>\$0</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT  
LONG TERM DEBT  
AS OF 06/30/11**

<b>2006 GENERAL OBLIGATION BOND</b>				
	2006 GO BONDS SERIES A	2006 GO BONDS SERIES B	2006 GO BONDS SERIES C	2006 GOB TOTAL
<b>Balance 06/30/11</b>	<b>\$144,600,250</b>	<b>\$96,071,686</b>	<b>\$184,000,000</b>	<b>\$424,671,937</b>
Principal	6,070,000	4,400,000	0	10,470,000
Net Interest	5,705,925	3,839,025	5,928,889	15,473,839
<b>Balance 06/30/12</b>	<b>\$138,530,250</b>	<b>\$91,671,686</b>	<b>\$184,000,000</b>	<b>\$414,201,937</b>
Principal	955,000	630,000	0	1,585,000
Net Interest	5,560,650	3,735,275	9,200,000	18,495,925
<b>Balance 06/30/13</b>	<b>\$137,575,250</b>	<b>\$91,041,686</b>	<b>\$184,000,000</b>	<b>\$412,616,937</b>
Principal	1,265,000	840,000	0	2,105,000
Net Interest	5,505,150	3,698,525	9,200,000	18,403,675
<b>Balance 06/30/14</b>	<b>\$136,310,250</b>	<b>\$90,201,686</b>	<b>\$184,000,000</b>	<b>\$410,511,937</b>
Principal	1,600,000	1,065,000	0	2,665,000
Net Interest	5,433,525	3,650,900	9,200,000	18,284,425
<b>Balance 06/30/15</b>	<b>\$134,710,250</b>	<b>\$89,136,686</b>	<b>\$184,000,000</b>	<b>\$407,846,937</b>
Principal	1,960,000	1,305,000	0	3,265,000
Net Interest	5,344,525	3,591,650	9,200,000	18,136,175
<b>Balance 06/30/16</b>	<b>\$132,750,250</b>	<b>\$87,831,686</b>	<b>\$184,000,000</b>	<b>\$404,581,937</b>
Principal	2,355,000	1,570,000	0	3,925,000
Net Interest	5,236,650	3,519,775	9,200,000	17,956,425
<b>Balance 06/30/17</b>	<b>\$130,395,250</b>	<b>\$86,261,686</b>	<b>\$184,000,000</b>	<b>\$400,656,937</b>
Principal	2,780,000	1,850,000	0	4,630,000
Net Interest	5,108,275	3,434,275	9,200,000	17,742,550
<b>Balance 06/30/18</b>	<b>\$127,615,250</b>	<b>\$84,411,686</b>	<b>\$184,000,000</b>	<b>\$396,026,937</b>
Principal	3,235,000	2,160,000	0	5,395,000
Net Interest	4,957,900	3,334,025	9,200,000	17,491,925
<b>Balance 06/30/19</b>	<b>\$124,380,250</b>	<b>\$82,251,686</b>	<b>\$184,000,000</b>	<b>\$390,631,937</b>
Principal	3,725,000	2,490,000	0	6,215,000
Net Interest	4,783,900	3,217,775	9,200,000	17,201,675
<b>Balance 06/30/20</b>	<b>\$120,655,250</b>	<b>\$79,761,686</b>	<b>\$184,000,000</b>	<b>\$384,416,937</b>
Principal	4,260,000	2,840,000	0	7,100,000
Net Interest	4,584,275	3,084,525	9,200,000	16,868,800
<b>Balance 06/30/21</b>	<b>\$116,395,250</b>	<b>\$76,921,686</b>	<b>\$184,000,000</b>	<b>\$377,316,937</b>
Principal	4,830,000	3,225,000	0	8,055,000
Net Interest	4,357,025	2,932,900	9,200,000	16,489,925
<b>Balance 06/30/22</b>	<b>\$111,565,250</b>	<b>\$73,696,686</b>	<b>\$184,000,000</b>	<b>\$369,261,937</b>
Principal	5,445,000	3,635,000	0	9,080,000
Net Interest	4,100,150	2,761,400	9,200,000	16,061,550
<b>Balance 06/30/23</b>	<b>\$106,120,250</b>	<b>\$70,061,686</b>	<b>\$184,000,000</b>	<b>\$360,181,937</b>
Principal	6,100,000	4,080,000	0	10,180,000
Net Interest	3,811,525	2,568,525	9,200,000	15,580,050
<b>Balance 06/30/24</b>	<b>\$100,020,250</b>	<b>\$65,981,686</b>	<b>\$184,000,000</b>	<b>\$350,001,937</b>
Principal	6,810,000	4,550,000	0	11,360,000
Net Interest	3,488,775	2,352,775	9,200,000	15,041,550
<b>Balance 06/30/25</b>	<b>\$93,210,250</b>	<b>\$61,431,686</b>	<b>\$184,000,000</b>	<b>\$338,641,937</b>
Principal	7,570,000	5,060,000	0	12,630,000
Net Interest	3,129,275	2,112,525	9,200,000	14,441,800
<b>Balance 06/30/26</b>	<b>\$85,640,250</b>	<b>\$56,371,686</b>	<b>\$184,000,000</b>	<b>\$326,011,937</b>
Principal	8,385,000	5,605,000	0	13,990,000
Net Interest	2,730,400	1,845,900	9,200,000	13,776,300
<b>Balance 06/30/27</b>	<b>\$77,255,250</b>	<b>\$50,766,686</b>	<b>\$184,000,000</b>	<b>\$312,021,937</b>
Principal	9,255,000	6,190,000	0	15,445,000
Net Interest	2,307,650	1,554,775	9,200,000	13,062,425
<b>Balance 06/30/28</b>	<b>\$68,000,250</b>	<b>\$44,576,686</b>	<b>\$184,000,000</b>	<b>\$296,576,937</b>
Principal	10,150,000	6,805,000	345,000	17,300,000
Net Interest	1,866,150	1,250,663	9,191,375	12,308,188
<b>Balance 06/30/29</b>	<b>\$57,850,250</b>	<b>\$37,771,686</b>	<b>\$183,655,000</b>	<b>\$279,276,937</b>
Principal	11,100,000	7,440,000	795,000	19,335,000
Net Interest	1,388,025	930,150	9,162,875	11,481,050
<b>Balance 06/30/30</b>	<b>\$46,750,250</b>	<b>\$30,331,686</b>	<b>\$182,860,000</b>	<b>\$259,941,937</b>
Principal	12,110,000	8,115,000	1,275,000	21,500,000
Net Interest	865,800	580,163	9,111,125	10,557,088
<b>Balance 06/30/31</b>	<b>\$34,640,250</b>	<b>\$22,216,686</b>	<b>\$181,585,000</b>	<b>\$238,441,937</b>
Principal	13,185,000	8,835,000	1,770,000	23,790,000
Net Interest	296,663	198,788	9,035,000	9,530,450
<b>Balance 06/30/32</b>	<b>\$21,455,250</b>	<b>\$13,381,686</b>	<b>\$179,815,000</b>	<b>\$214,651,937</b>
Principal	4,372,563	2,901,263	2,490,000	9,763,826
Net Interest	9,952,437	6,533,738	8,928,500	25,414,675
<b>Balance 06/30/33</b>	<b>\$17,082,687</b>	<b>\$10,480,424</b>	<b>\$177,325,000</b>	<b>\$204,888,111</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT  
LONG TERM DEBT  
AS OF 06/30/11**

**2006 GENERAL OBLIGATION BOND**

	2006 GO BONDS SERIES A	2006 GO BONDS SERIES B	2006 GO BONDS SERIES C	2006 GOB TOTAL
Principal	4,339,029	2,717,440	3,535,000	10,591,469
Net Interest	10,560,971	6,542,560	8,777,875	25,881,406
<b>Balance 06/30/34</b>	<b>\$12,743,658</b>	<b>\$7,762,984</b>	<b>\$173,790,000</b>	<b>\$194,296,642</b>
Principal	4,293,510	2,536,135	4,660,000	11,489,644
Net Interest	11,201,490	6,543,865	8,573,000	26,318,356
<b>Balance 06/30/35</b>	<b>\$8,450,149</b>	<b>\$5,226,849</b>	<b>\$169,130,000</b>	<b>\$182,806,998</b>
Principal	4,247,914	2,369,452	5,900,000	12,517,366
Net Interest	11,867,086	6,520,548	8,309,000	26,696,634
<b>Balance 06/30/36</b>	<b>\$4,202,235</b>	<b>\$2,857,398</b>	<b>\$163,230,000</b>	<b>\$170,289,632</b>
Principal	4,202,235	2,857,398	4,675,000	11,734,632
Net Interest	12,557,765	8,377,602	8,044,625	28,979,993
<b>Balance 06/30/37</b>	<b>\$0</b>	<b>\$0</b>	<b>\$158,555,000</b>	<b>\$158,555,000</b>
Principal			34,455,000	34,455,000
Net Interest			7,066,375	7,066,375
<b>Balance 06/30/38</b>			<b>\$124,100,000</b>	<b>\$124,100,000</b>
Principal			37,745,000	37,745,000
Net Interest			5,261,375	5,261,375
<b>Balance 06/30/39</b>			<b>\$86,355,000</b>	<b>\$86,355,000</b>
Principal			41,295,000	41,295,000
Net Interest			3,285,375	3,285,375
<b>Balance 06/30/40</b>			<b>\$45,060,000</b>	<b>\$45,060,000</b>
Principal			45,060,000	45,060,000
Net Interest			1,126,500	1,126,500
<b>Balance 06/30/41</b>			<b>\$0</b>	<b>\$0</b>



## GLOSSARY

### “A” and “B” Budgets

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

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

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

### Abatements

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

### Accounts Payable

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

### Accounts Receivable

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

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

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

### Apportionments

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

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

### Appropriations

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

### Appropriation for Contingency

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

### Appropriations Limitation

See Gann Limitation.

### Assessed Valuation

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

### Associated Students Funds

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

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

**Audit**

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

**Balance Sheet**

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

**Basic Skills**

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

**Board Financial Assistance Program (BFAP)**

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

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

**Bonded Debt Limit**

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

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

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

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

**Bonded Indebtedness**

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

**Bookstore Fund**

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

**Capital Outlay**

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

**Capital Project Funds**

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

**Categorical Funds**

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

**Child Development Fund**

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

**COLA**

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

**Consumer Price Index (CPI)**

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

**COP**

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

**Current Assets**

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

**Current Expense of Education**

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

**Current Liabilities**

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

**Debt Service Funds**

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

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

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

**Employee Benefits**

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

**Encumbrances**

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

**EOPS**

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

**Equalization Aid**

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

**Fifty Percent Law**

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

**Fiscal Year**

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

**Fixed Assets**

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

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

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

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

**Funds, Restricted**

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

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

**Funds, Unrestricted**

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

**Gann Limitation**

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

**General Ledger**

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

**General Purpose Tax Rate**

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

**Governmental Funds**

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

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



**Income**

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

**Inflation Factor**

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

**LEA**

Local Educational Agency.

**Mandated Costs**

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

**Matriculation**

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

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

**Non-Resident Tuition**

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

**Objects of Expenditure**

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

Certificated Salaries (account series 1000)

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

Classified Salaries (account series 2000)

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

Employee Benefits (account series 3000)

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

Books, Supplies & Misc. (account series 4000)

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

Operating Expenses (account series 5000)

Includes expenditures for consultants, travel, conferences, 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.



