



2012-2013

TENTATIVE BUDGET

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

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**FOOTHILL-DE ANZA
COMMUNITY COLLEGE DISTRICT**

2012-13 TENTATIVE BUDGET

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Board of Trustees Presentation



Foothill College



De Anza College

2012-2013 Tentative Budget June 18, 2012

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



Review of Projected 6/30/12 Ending Balance as of Third Quarter

The projected 6/30/12 ending balance is \$27,242,928, which will be used as follows:

- \$10,060,000 to maintain district's budgeted 5% reserves
- \$ 1,547,200 for district-wide carryover (negotiated contract items, election costs for 2012/13, EIS backfill, etc.)
- \$ 4,000,000 set aside to offset risk of deficit factor resulting from collection of insufficient funds from RDA dissolution
- \$ 2,000,000 for enrollment stimulus/restoration
- \$ 6,635,728 for college & Central Services B budget carryover
- \$ 3,000,000 set aside as 13/14 Stability Fund

The important aspects of this ending balance to note are:

- There is a portion of the ending balance that will be restricted by carryovers belonging to the colleges and Central Services. Some or all of these funds will be used to offset the 12/13 operating deficit as necessary.
- 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-\$3 million on revenue and expense projections that exceed \$333 million due to the following factors:
 - state adjustment to deficit factor
 - Final Foothill-DeAnza FTES, which will be reported to the state in July
 - Colleges and Central Services carryover funds may be higher than projected due to intentional reductions in spending
 - Productivity changes
 - Other savings or higher-than-projected spending in operating expenses



Tentative Budget Fiscal Year 2012/13

	Best Case Scenario- Tax Package Passes	Worst Case Scenario- Tax Package Fails
Revenue	167,395,255	158,870,100
Expenses	(178,942,501)	(175,707,506)
Deficit	(11,547,246)	(16,837,405)
Cuts to be implemented 6/30/12 (<i>est.</i>)	3,631,919	3,631,919
Net Deficit 6/30/12	(7,915,327)	(13,205,486)

Due to the state's dire economic outlook and uncertain results of the November election, community colleges have been advised by the system office to plan for the worst case scenario.



Where are we now for 12/13? (based on worst case scenario)

Current Income vs. Current Expenses

Income	\$ 158,870,100
Expenses	175,707,506
Difference	(16,837,405)
Cuts to be implemented 6/30/12	<u>3,631,919 *</u>
Net Deficit 6/30/12	(\$ 13,205,486)

* This amount may be adjusted as a result of positions eliminated and associated seniority rights adjustments

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 of the assumptions of revenue and expense, the budget for 12/13 is forecast to have an excess of projected expenses over projected revenue, resulting in a structural deficit of \$13.2 million.

There are a variety of factors that contribute to this structural deficit:

- No COLA proposed in the governor’s budget
- Cumulative effect of prior years’ workload reductions (3.39% in 09/10 and 7.6% in 11/12)
- Additional workload reduction of 6.2% projected for 2012/13, resulting in an estimated reduction of \$8.4 million in apportionment funding (if tax package fails)
- Estimated deficit factor of 1.5% on state apportionment
- Increased operating expenses (3%-25%)

For a summary of Current Income vs. Current Expenses and Projected 11/12 Ending Fund Balance, please refer to the next two pages.

General Purpose Fund (114) Summary

This chart reflects projected ongoing and one-time revenue and expenses offset by reductions of \$3.6 million to be implemented 6/30/12, as well as the ending fund balance projected as of 6/30/12

	Adopted Ongoing 10/11 Budget	Carryover FH/DA/CS One-Time	Restricted One-Time	Estimated Total
INCOME				
Federal Income	\$ 1,295	\$ 0	\$ 0	\$ 1,295
State Income	47,550,658	0	0	47,550,658
Local Income	111,318,147	0	0	111,318,147
TOTAL INCOME	\$ 158,870,100	\$ 0	\$ 0	\$ 158,870,100
EXPENSES				
Certificated Salaries	\$ 75,533,388	\$ 0	\$ 0	\$ 75,533,388
Classified Salaries	35,028,121	0	0	35,028,121
Employee Benefits	39,263,329	0	0	39,263,329
Materials and Supplies	2,271,794	0	0	2,271,794
Operating Expenses	17,038,772	10,700,000	1,547,200	29,285,972
Capital Outlay	30,310	0	0	30,310
Reductions to be Implemented June 30, 2012	(3,631,919)	0	0	(3,631,919)
TOTAL EXPENSES	\$ 165,533,794	\$ 10,700,000	\$ 1,547,200	\$ 177,780,994
TRANSFERS AND OTHER				
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Transfers-out	(6,291,793)	0	0	(6,291,793)
Contingency	(250,000)	0	0	(250,000)
Other Out Go	0	0	0	0
TOTAL TRFs/OTHER SOURCES	\$ (6,541,793)	\$ 0	\$ 0	\$ (6,541,793)
FUND BALANCE				
Net Change in Fund Balance	\$ (13,205,487)	\$ (10,700,000)	\$ (1,547,200)	\$ (25,452,687)
Beginning Balance (Colleges, CS, DW accounts), July 1	0	10,700,000	1,547,200	12,247,200
13/14 Stability Fund and other restricted funds	0	0	4,935,728	4,935,728
5% Reserves	0	0	10,060,000	10,060,000
NET FUND BALANCE, June 30	\$ (13,205,487)	\$ 0	\$ 14,995,728	\$ 1,790,242

Sources and Uses of General Purpose Fund Ending Fund Balance

Beginning Fund Balance:		
Colleges and Central Services Carryover	\$	10,700,000
District Wide Carryover		1,547,200
5% Reserves		10,060,000
Other Restricted (Stability Fund)		4,935,728
Total Estimated Available Fund Balance 7/1/12	\$	27,242,928
 2012/13 Designation of Fund Balance:		
District Wide Carryover	\$	1,547,200
5% Reserves		10,060,000
Enrollment Stimulus/Restoration Fund		2,000,000
2013/14 Stability Fund		3,000,000
RDA Deficit Backfill (est. 50% only)		4,000,000
Colleges and Central Services Remaining Carryover		6,635,728
Total Designated Funds	\$	27,242,928



Colleges and Central Services Share of \$13.2 Million Deficit

Foothill	(\$ 3,000,000)
De Anza	(\$ 6,300,000)
<u>Central Services</u>	<u>(\$ 3,900,000)</u>
Total	(\$13,200,000)

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. Preliminary plans will be ready for review at the end of June 2012, with plans to be finalized in early fall 2012. The operating budget plan continues to depend on some carryover funds, in addition to mid-year reductions, in order to balance the projected 2012/13 deficit until all required district budget cuts are implemented.



Strategy for Fiscal Year 2012/13

Net Deficit 6/30/12	(\$13,200,000)
Mid-Year Reductions	6,600,000
<u>Use of One-Time Funds</u>	<u>6,600,000</u>
Net Deficit After Use of One-Time Funds and Mid-Year Cuts	\$ 0

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 failure of the tax package to pass. If the budget that the governor signs into law is worse than the assumptions in our tentative budget, we may need to be prepared to begin implementing our budget cuts even earlier than January 2013.

Taking under consideration the uncertain nature of our budget outcome, as well as the difficult fiscal situation the state is struggling with, we have again included a 1.5% deficit factor in our state apportionment revenue assumptions. We will revise our assumptions at Adopted Budget if we receive additional news from the state.



Impact of Cuts on Foothill-De Anza Community College District

- If the worst case scenario, for which we are preparing, were to materialize:
 - Workload reduction of 6.2% in 12/13 will equate to loss of funding for 1,846 FTES, or \$8.4 million
- The 2012/13 workload reduction would represent the third year of reductions in funding to our apportionment, totaling approximately 17.3%, or \$25 million

Fiscal year 2012/13 presents many challenges with regards to budgeting and planning for instructional operations. All community colleges must prepare for two set of outcomes:

1. tax package passes and no ongoing cuts to the community college system are imposed
2. tax package fails and \$286.5 million in programmatic reductions are imposed on the community college system as a workload reduction of 6.2%

Given the uncertain nature of the final 2012/13 budget, our colleges are building their course schedules assuming that the tax package will pass and we will receive full funding from the state. We will be carefully monitoring the state budget, as well as enrollment trends, to make any necessary adjustments if the workload reduction is imposed in January 2013. At that point, the colleges will reduce the number of section offerings to address reduced funding from the state.



Critical Steps to Balance the Budget

■ Pending results of the November election:

- Implementation of section reductions can be implemented in fiscal year 12/13 starting in winter and spring quarters
- Reductions in staffing are intended to be effective as early as January 2013 pending results of the November election
- One-time funds will be used to provide for transition during the first half of the fiscal 2012/13 year

In these difficult fiscal times, the district is relying on our long-established tradition of participatory governance, program reviews, and the district's mission to serve our students and the community, in making decisions on how to match the 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. The district and the bargaining units have mutually agreed to participate in a budget re-balancing process.

We will bring frequent updates on the processes that are leading to finding the solutions to address our challenging budget situation. We will also provide the Board of Trustees with frequent updates on any changes to our fund balance as the year progresses. We expect most activity to take place in the summer and fall quarters of fiscal year 12/13 to get us well-prepared for inevitable reductions.

While the budget has been severely impacted these past few years, it is important to recognize the accomplishments of the colleges in delivering quality educational services to students and continuing to meet the educational initiatives and goals of the district.



Major Revenue Assumptions

■ State Revenues

- Zero COLA
- FTES estimates based on P-2 projections from 11/12
- Workload Reduction estimated at 6.2%
- No growth budgeted for non-resident FTES
- Deficit factor applied to state apportionment funds (1.5%)
- Mandated Cost Reimbursement = \$0

COLA: The governor's budget for fiscal year 12/13 does not include COLA for the community college system.

GROWTH: There is no growth funded in the governor's budget for 12/13. In addition, the governor's budget includes language authorizing the chancellor to reduce base workload measures in proportion to cuts in general apportionment funding if the tax package fails. This provision will bring the enrollment expectations used in the apportionment process in line with the level of funding provided by the state. We have reduced our projected funded FTES by 6.2% (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 11/12 is the fifth 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, property tax shortfall, Trigger 1 reductions, and other miscellaneous adjustments. We are still budgeting a deficit factor of 1.5% for fiscal year 2012/13. In addition to a budgeted deficit factor, we are setting aside one-time funds to offset a potential increase to the deficit factor as projected at May revise. Factors responsible for this potential increase include a shortfall in RDA funds and a student fee increase which could result in a decline in enrollment and would impact Foothill-DeAnza's budgeted productivity.

MANDATED COST REIMBURSEMENT: The legislature is currently proposing Mandates reform which would establish block grants for the majority of mandates or continue the current claiming process; community colleges would choose each year to either claim or utilize the block grant. Since funds will not be available for 2012/13, we are not including any reimbursement projections into our budget at this time. We will adjust our projections if new information becomes available at Adopted Budget.



Major Variables for Expense and Revenue Projections

- Final state reduction in 2012/13
- Productivity may increase if there is increased student demand due to reduced section offerings, or it may decrease due to the recent tuition increase
- Medical benefits costs may vary from projections
- Final 11/12 ending balance
- Final 11/12 FTES



Additional Risk Factors in Fiscal Year 2012/13

■ 12/13 FTES

- we are currently setting aside \$2 million for enrollment stimulus/restoration in 2012/13

■ RDA funds shortfall resulting in an increased deficit factor (up to \$9.5 million)

- we are currently setting aside \$4 million to offset potential loss of revenue in 2012/13

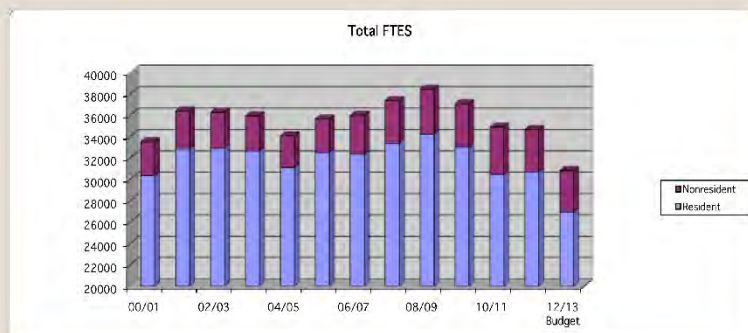
As of the governor's May budget revision, we learned that the 11/12 proposal to reduce community college funding by the amount of property taxes expected to be received from the dissolution of Redevelopment Agencies (RDAs) is to be extended into future years.

Since there are many calls on these funds, community colleges are at risk of losing approximately \$341 million in funding in 2012/13, or approximately 7.3% of their revenue. For Foothill-DeAnza, this would represent a loss of approximately \$9.5 million due to a mid-year imposed deficit factor. The Department of Finance has recently amended their proposal to provide backfill for a portion of the probable shortfall in the RDA funding, or \$200 million. This would still leave over \$141 million that may not materialize for the community college system and would effectively translate into loss of approximately \$4 million for Foothill-DeAnza.

We are currently setting aside this amount from one time funds, estimated to be available at the end of fiscal year 2011/12. Should the deficit factor increase, we may need to address it with dollars set aside as rate stabilization funds in our Internal Service Fund (Fund 600). It is important to note that the system office is working hard to gain a "hold harmless" protection for all RDA funds assumed in the budget. The magnitude of these reductions would be difficult for community colleges to absorb at a time when virtually all one-time resources have been depleted.



Chart on Foothill-De Anza Enrollment



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

In 2011/12, the state imposed a workload reduction of 6.21% as well as an additional 1.5% workload reduction due to Tier 2 mid-year cuts. Also, in 2011/12 Foothill-DeAnza budgeted for restoration of 1,406 FTES lost in 2010/11. Our third quarter projections, however, indicate that we will not be able to achieve our goal. Our enrollment report filed with the state indicates that we may be approximately 985 below our funded base (which included an assumption of restoration). The campus enrollment management teams are carefully monitoring student enrollment and course offerings to maximize access to students and to recover lost FTES from prior quarters. An early summer schedule of courses is currently offered at Foothill College and preliminary indicators are that our final FTES may be 100 to 200 above FTES projected at third quarter. Since we will no longer receive stability funding in 2011/12 from the state for any FTES below the funded base, we have adjusted our 2011/12 revenue projections down by \$4.4 million to reflect the loss of apportionment revenue. We are, however, still eligible to restore lost FTES in 2012/13 and the colleges are currently working on strategies to achieve this goal.

Given the already-signed-into-law 2012/13 student fee increase, which historically has proven to have an adverse effect on our enrollment, we are not including restoration into our tentative budget assumptions. As built into our budget assumptions, if the tax package fails, in 2012/13 we will be subject to a new/additional state-imposed workload reduction effective for all community colleges of approximately 6.2%.

Analysis of FTES

10/11 P-A Recertified	Resident Credit	Non Credit	Total Apportionment	Non-Resident	Total
De Anza	17,642	-	17,642	2,383	20,025
Foothill	12,846	200	13,046	1,575	14,621
Total	30,488	200	30,688	3,958	34,646
FTES below base (funded FTES)			(1,406)		
% decrease			-4.4%		

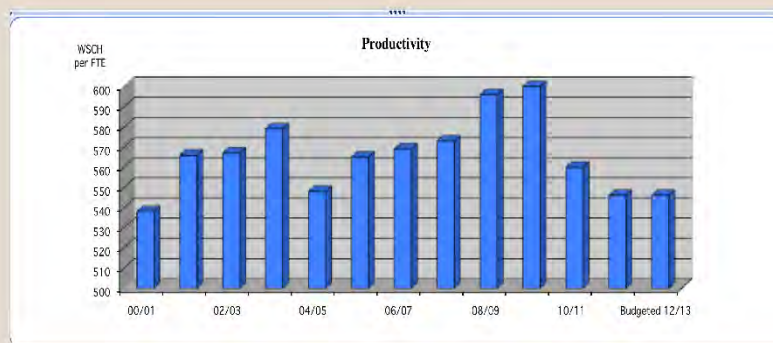
11/12 P-2	Resident Credit	Non Credit	Total Apportionment	Non-Resident	Total
De Anza	17,255	-	17,255	2,290	19,545
Foothill	11,257	253	11,510	1,584	13,094
Total	28,512	253	28,765	3,875	32,639
FTES below budget (funded FTES)			-985		
% decrease			-3%		

12/13 Budget - 6.4% Workload Reduction, Based on P-2 Estimates	Resident Credit	Non Credit	Total Apportionment	Non-Resident	Total
De Anza	16,151	0	16,151	2,290	18,441
Foothill	10,531	237	10,768	1,584	12,352
Total	26,682	237	26,919	3,875	30,793

As mentioned before, we are including a state-imposed workload reduction assumption of 6.2% applied to our resident FTES in our tentative budget based on the May Revise and advisories from the system office. This reduction will be compounded by the loss of FTES in fiscal year 10/11 that we were not able to restore in 2011/12 (985 FTES were estimated at P-2). We will carefully monitor our enrollment in the summer and fall quarters to assess the viability of all or a portion of FTES restoration, thus reducing the operating deficit.

We are currently projecting that we will serve 26,919 resident FTES and 3,875 non-resident FTES in 12/13, 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 adopts the budget on September 10, 2012.

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 12/13, we are budgeting productivity at 546. We expect to recalculate productivity for the Adopted Budget based on 2011/12 actual data.

The focus on productivity measurements is important because an increase (or decrease) of 10 points in productivity is equal to approximately \$1.5 million change in total part-time faculty costs.

District Health Benefits

- New plan administered under CalPERS will go into effect July 1, 2012
- The cost of medical benefits is estimated to be approximately \$26.3 million
 - Any variance from budget resulting from mid-year enrollment and rate increases will be covered from the one-time Rate Stabilization Fund (est. \$8.8 million)

Based on projections of rapidly increasing health benefits plan costs, the district has been actively seeking ways to curtail expenditures in this area and at the same time still provide a quality health benefits plan for eligible employees and retirees.

In March of fiscal year 2011/12, as a result of work and research by the Joint Labor Management Benefits Council, an alternative health benefits plan administered under CalPERS was identified as the most viable option.

Several workshops were organized at both colleges to provide an overview of changes and options available to eligible employees and retirees, and this new plan will go into effect starting July 1, 2012.

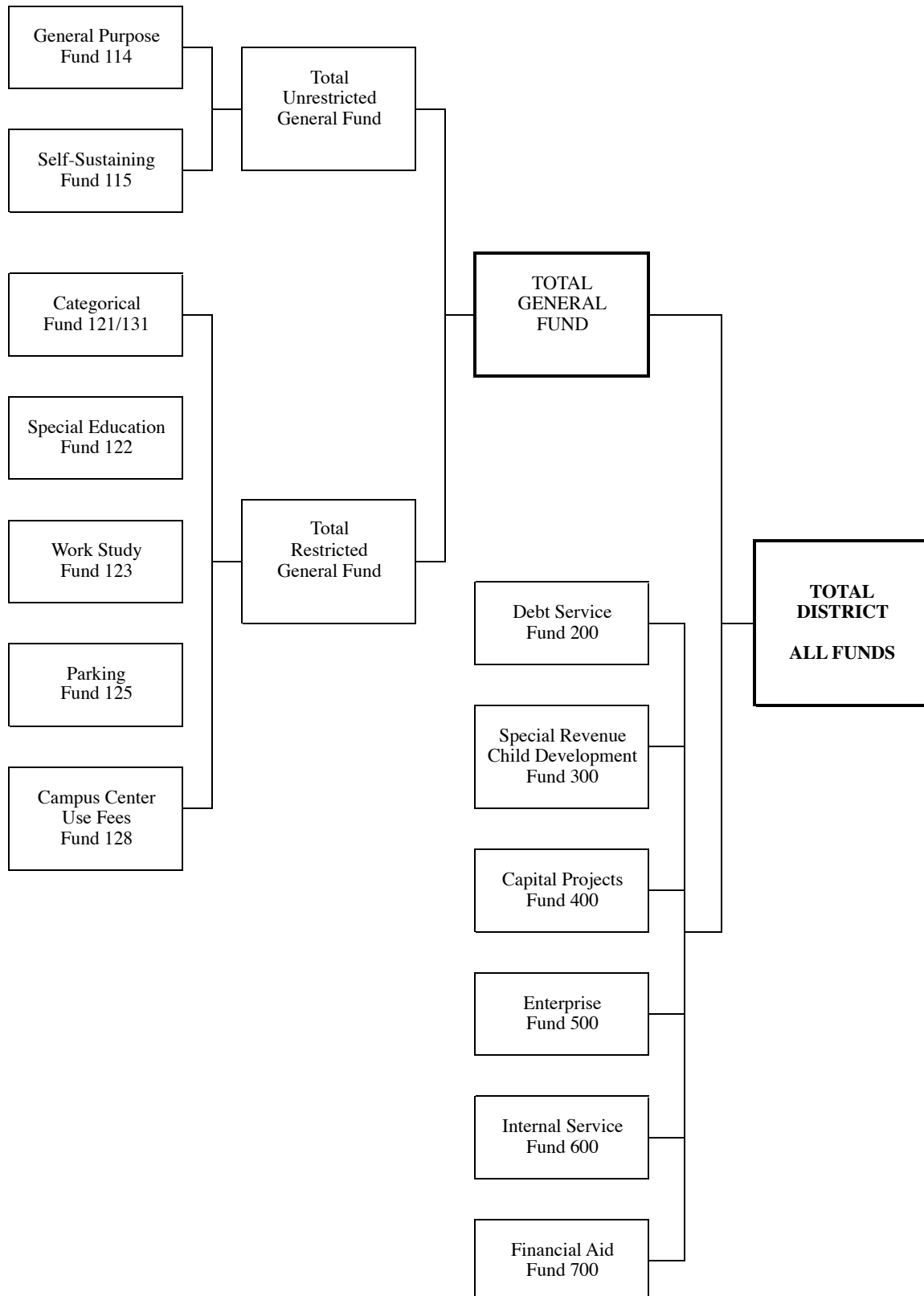
Next Steps

August 27, 2012 – Budget Hearing

September 10, 2012 – 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 2012 enrollment
- ✓ We will have our 6/30/12 ending balance finalized with our analysis of the restricted and unrestricted portions of that ending balance
- ✓ We will revise our 12/13 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

2012-2013

**Tentative Budget Summary
for ALL FUNDS**

	TOTAL GENERAL FUND	Enterprise Funds	Child Development Fund 300	Student Financial Aid Fund 700	Capital Projects Fund 400	Debt Service Fund 200	TOTAL DISTRICT ALL FUNDS	Internal Service Fund 600
INCOME								
Federal Income	\$ 2,250,177	\$ 0	\$ 30,000	\$ 19,519,548	\$ 0	\$ 0	\$ 21,799,725	\$ 0
State Income	58,149,103		629,892	1,340,000	0	0	60,118,995	0
Local Income	127,863,667	11,431,221	1,662,169	484,500	1,719,238	30,888,595	174,049,390	45,980,997
TOTAL INCOME	\$ 188,262,947	\$ 11,431,221	\$ 2,322,061	\$ 21,344,048	\$ 1,719,238	\$ 30,888,595	\$ 255,968,110	\$ 45,980,997
EXPENSES								
Cost of Sales	\$ 0	\$ 7,130,300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,130,300	\$ 0
Certificated Salaries	81,817,150	0	809,939	0	0	0	82,627,089	0
Classified Salaries	45,801,403	2,075,100	862,810	0	2,218,590	0	50,957,902	0
Employee Benefits	44,149,189	538,900	462,312	0	830,596	0	45,980,997	45,980,997
Materials and Supplies	3,269,258	0	174,000	0	44,426	0	3,487,684	0
Operating Expenses	37,555,653	1,535,156	13,000	484,500	16,303,508	0	55,891,817	0
Capital Outlay	726,182	240,739	0	0	83,454,005	0	84,420,926	0
TOTAL EXPENSES	\$ 213,318,834	\$ 11,520,195	\$ 2,322,061	\$ 484,500	\$ 102,851,124	\$ 0	\$ 330,496,714	\$ 45,980,997
TRANSFERS AND OTHER								
Transfers-in	\$ 5,667,340	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,892,700	\$ 8,560,040	\$ 0
Other Sources	152,500	0	0	0	0	33,491	185,991	0
Transfers-out	(8,560,040)	0	0	0	0	0	(8,560,040)	0
Contingency	(250,000)	0	0	0	0	0	(250,000)	0
Other Out Go	(504,279)	(41,500)	0	(20,859,548)	0	(33,814,786)	(55,220,113)	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (3,494,479)	\$ (41,500)	\$ 0	\$ (20,859,548)	\$ 0	\$ (30,888,595)	\$ (55,284,122)	\$ 0
FUND BALANCE								
Net Change in Fund Balance	\$ (28,550,366)	\$ (130,474)	\$ 0	\$ 0	\$ (101,131,886)	\$ 0	\$ (129,812,727)	\$ 0
Beginning Balance, July 1	40,953,914	4,791,641	672,932	2,452,775	201,420,838	26,741,444	277,033,544	12,041,599
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 12,403,548	\$ 4,661,167	\$ 672,932	\$ 2,452,775	\$ 100,288,952	\$ 26,741,444	\$ 147,220,818	\$ 12,041,599

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2012-2013
Tentative Budget Summary
for GENERAL FUNDS**

INCOME	Fund 14 Total		Self-Sustaining Fund 115	Total Unrestricted General Fund	Categorical Fund 121/131	Special Educ. Fund 122	Federal Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
	General Fund 114	Cyrr/Use Rsrvs Fund 114									
Federal Income	\$ 1,295	\$ 0	\$ 0	\$ 1,295	\$ 1,858,003	\$ 0	\$ 390,879	\$ 0	\$ 0	\$ 2,248,882	\$ 2,250,177
State Income	47,550,658	0	1,175,182	48,725,840	7,655,983	1,767,280	0	0	0	9,423,263	58,149,103
Local Income	111,318,147	0	9,616,385	120,934,532	2,405,135	0	0	2,174,000	2,350,000	6,929,135	127,863,667
TOTAL INCOME	\$ 158,870,100	\$ 0	\$ 10,791,567	\$ 169,661,667	\$ 11,919,120	\$ 1,767,280	\$ 390,879	\$ 2,174,000	\$ 2,350,000	\$ 18,601,279	\$ 188,262,947
EXPENSES											
Certificated Salaries	\$ 75,533,388	\$ 0	\$ 1,093,243	\$ 76,626,631	\$ 2,283,691	\$ 2,834,591	\$ 0	\$ 0	\$ 72,236	\$ 5,190,519	\$ 81,817,150
Classified Salaries	35,028,121	0	1,842,427	36,870,547	4,475,893	2,377,276	520,972	905,530	651,184	8,930,855	45,801,403
Employee Benefits	39,263,329	0	686,871	39,950,200	2,064,258	1,534,790	0	320,484	279,456	4,198,989	44,149,189
Materials and Supplies	2,271,794	0	(94,309)	2,177,485	1,043,373	17,400	0	0	31,000	1,091,773	3,269,258
Operating Expenses	17,038,772	12,247,200	6,324,895	35,610,867	1,347,787	296,000	0	110,000	191,000	1,944,787	37,555,653
Capital Outlay	30,310	0	34,330	64,640	478,147	8,395	0	0	175,000	661,542	726,182
TOTAL EXPENSES	\$ 169,165,713	\$ 12,247,200	\$ 9,887,457	\$ 191,300,370	\$ 11,693,149	\$ 7,088,452	\$ 520,972	\$ 1,336,014	\$ 1,399,877	\$ 22,018,464	\$ 213,318,834
TRANSFERS AND OTHER											
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 36,075	\$ 5,101,172	\$ 130,093	\$ 400,000	\$ 0	\$ 5,667,340	\$ 5,667,340
Other Sources	0	0	0	0	152,500	0	0	0	0	152,500	152,500
Transfers-out	(6,291,793)	0	(34,648)	(6,326,441)	0	0	0	(1,237,986)	(995,613)	(2,233,599)	(8,560,040)
Contingency	(250,000)	0	0	(250,000)	0	0	0	0	0	0	(250,000)
Other Out Go	0	0	0	0	(504,279)	0	0	0	0	(504,279)	(504,279)
TOTAL TRANSFERS/OTHER SOURCES	\$ (6,541,793)	\$ 0	\$ (34,648)	\$ (6,576,441)	\$ (315,704)	\$ 5,101,172	\$ 130,093	\$ (837,986)	\$ (995,613)	\$ 3,081,962	\$ (3,494,479)
FUND BALANCE											
Net Change in Fund Balance	\$ (16,837,406)	\$ (12,247,200)	\$ 869,462	\$ (28,215,143)	\$ (89,733)	\$ (200,000)	\$ 0	\$ 0	\$ (45,490)	\$ (335,223)	\$ (28,550,366)
Beginning Balance, July 1	14,995,728	12,247,200	7,882,424	35,125,352	5,202,079	200,000	0	0	426,483	5,828,562	40,953,914
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ (1,841,677)	\$ 0	\$ 8,751,886	\$ 6,910,209	\$ 5,112,345	\$ 0	\$ 0	\$ 0	\$ 380,994	\$ 5,493,339	\$ 12,403,548

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS FOR 2012/13

TO

	Unrestricted General Funds		Restricted General Funds					All Other Funds						
Fund	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Enterprise Funds	Child Development 300	Financial Aid 700	Internal Service 600	Capital Projects 400	Debt Service 200	Total
114			36,075	5,101,172	130,093	400,000							624,453	6,291,793
115													34,648	34,648
121/131													0	0
122													0	0
123													0	0
125													1,237,986	1,237,986
128													995,613	995,613
Enterprise													0	0
300													0	0
700													0	0
600													0	0
400													0	0
200													0	0
Total	0	0	36,075	5,101,172	130,093	400,000	0	0	0	0	0	0	2,892,700	8,560,040

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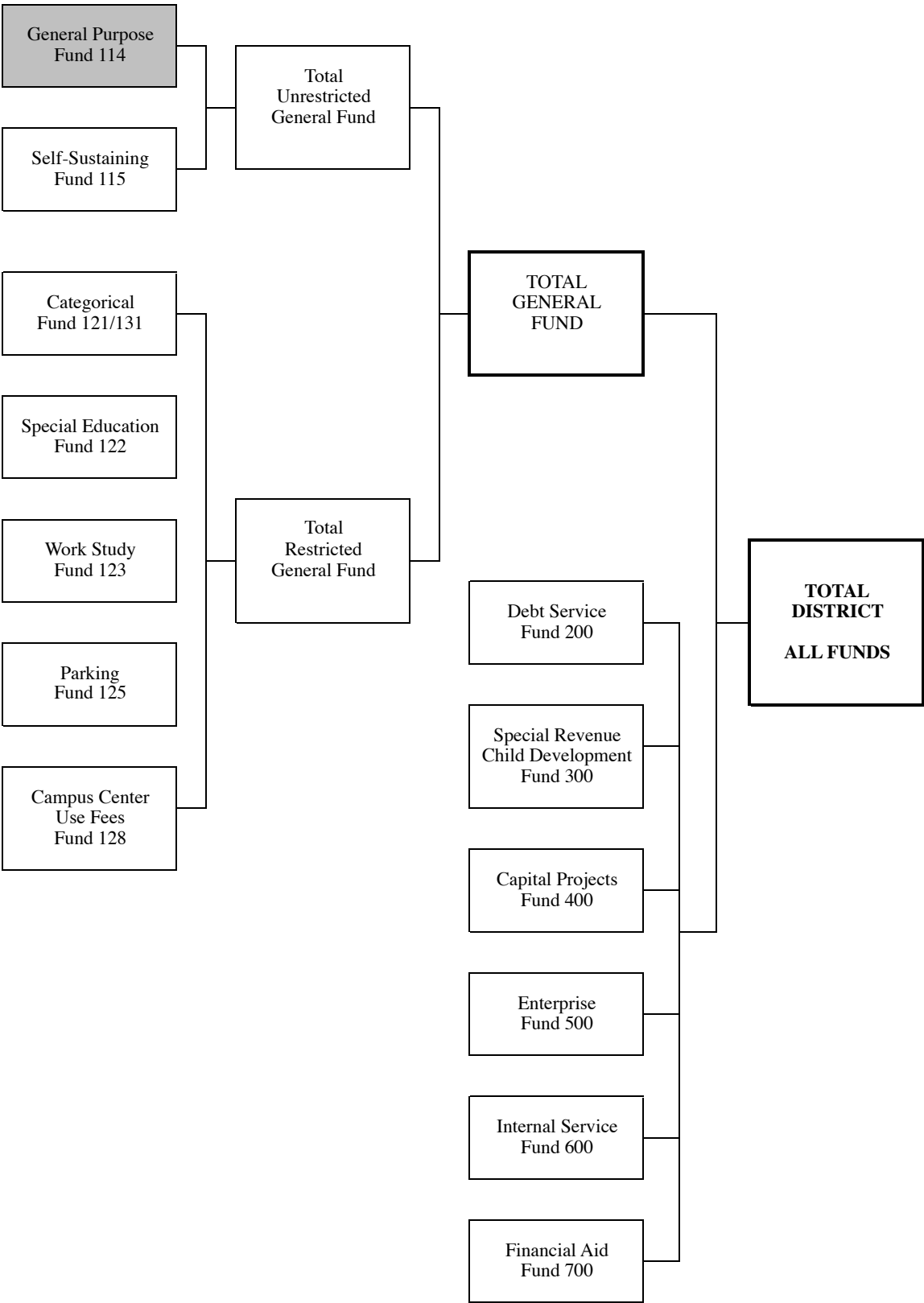
Inter-Fund Transfers:

Fund 114 to 121:	36,075	for salary backfill	Fund 115 to 200:	34,648	for Debt Service
Fund 114 to 122:	5,101,172	for Special Ed match	Fund 125 to 200:	1,237,986	for Debt Service
Fund 114 to 123:	130,093	for Federal Work Study match	Fund 128 to 200:	995,613	for Debt Service
Fund 114 to 125:	400,000	to offset parking fund operating deficit			
Fund 114 to 200:	17,796	for Debt Service			
	606,657	for Capital Lease payments			

Intra-Fund Transfers (Between Unrestricted General Funds):

Intra-Fund Transfers (Between Restricted General Funds):

GENERAL PURPOSE



GENERAL PURPOSE FUND**Fund 114**

The General Purpose fund is part of the unrestricted general fund. This fund accounts for the majority of the district's revenues and expenditures. About 81% of this fund's revenue comes from the base revenue, about 14% comes from non-resident tuition, 2% comes from lottery proceeds, and 3% comes from other sources.

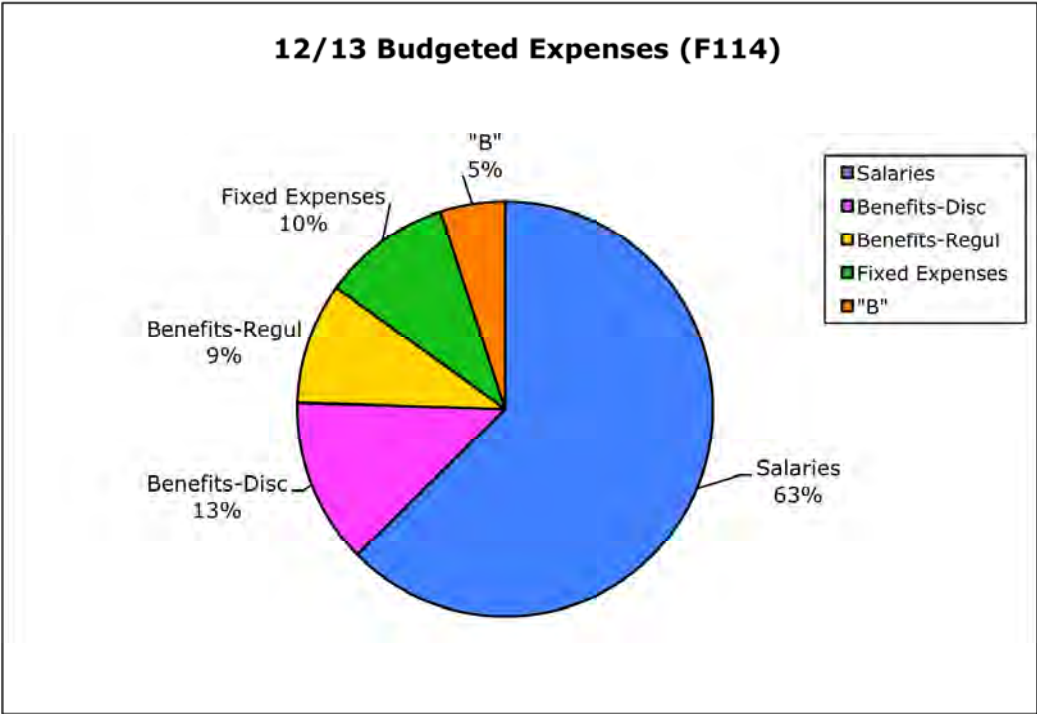
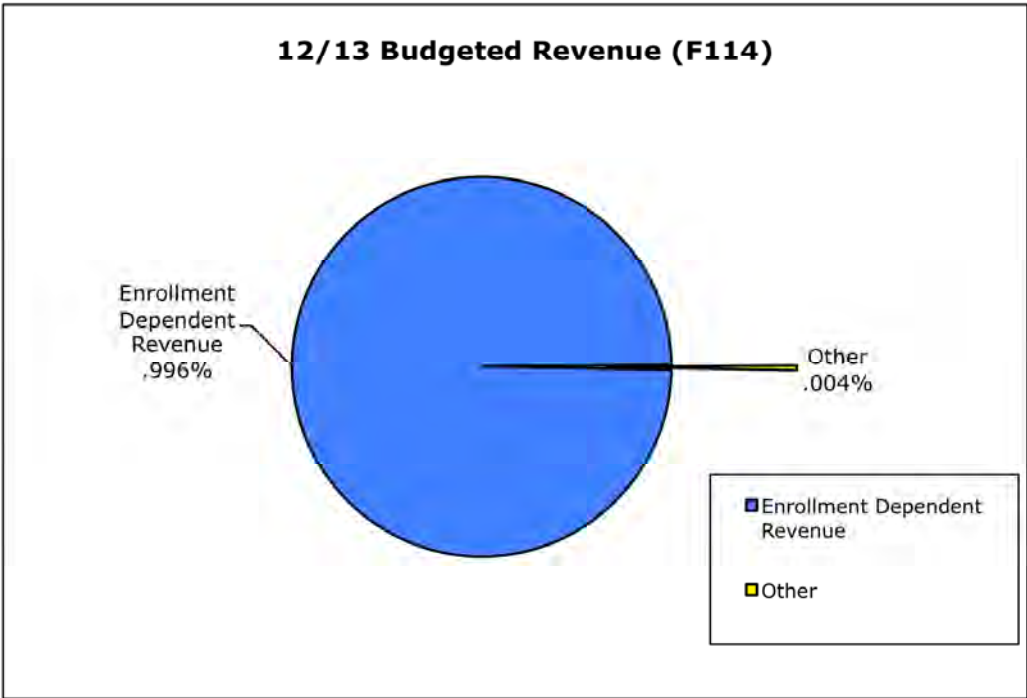
The base revenue is comprised of three revenue sources:

- Local Taxes 11%
- Property Tax Revenue 55%
- State General Apportionment 34%

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

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

Fixed expenses such as leases, utilities, debt payments, insurance premiums, bank and credit card fees, collective bargaining costs, district-wide software maintenance, and a transfer out to DSP&S (Disabled Student Programs and Services) comprise 10% of the total general fund expenses. The remaining 5% constitutes the campuses' and Central Services' discretionary B budget, approximately \$8.8 million.



FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 114 General Purpose

2012-13 BUDGETS

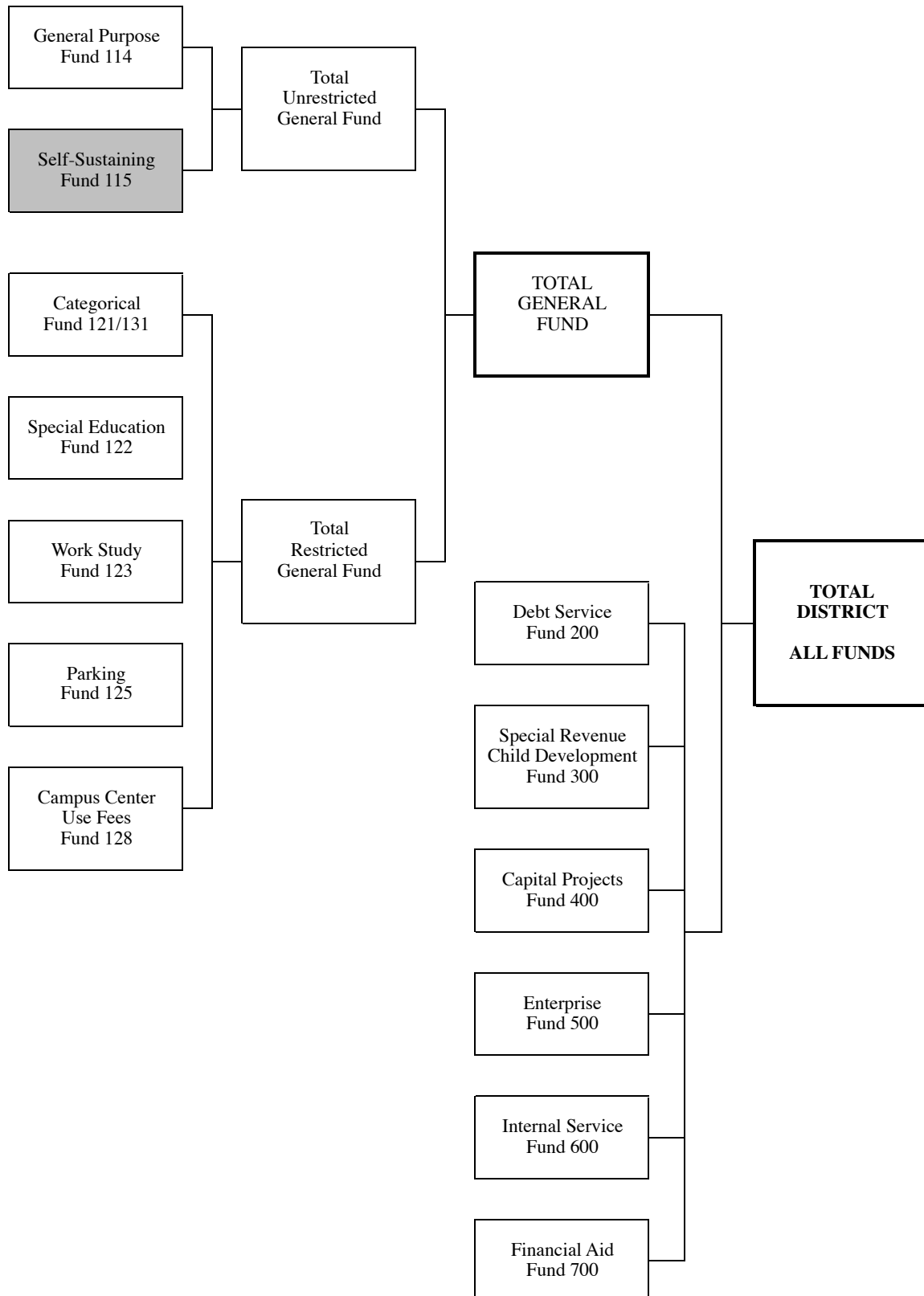
INCOME	Foothill College	De Anza College	Central Services	District-Wide	Total Fund 114
Federal					
Other Federal	\$ 1,295	\$ 0	\$ 0	\$ 0	\$ 1,295
Total Federal Income	\$ 1,295	\$ 0	\$ 0	\$ 0	\$ 1,295
State					
Apportionment	\$ 0	\$ 0	\$ 0	\$ 43,061,028	\$ 43,061,028
Deferred Maintenance	0	0	0	0	0
State Lottery	0	0	0	3,633,615	3,633,615
Mandated Cost Reimbursement	0	0	0	0	0
Staff Development	0	0	0	0	0
Other State	0	0	0	856,015	856,015
Total State Income	\$ 0	\$ 0	\$ 0	\$ 47,550,658	\$ 47,550,658
Local					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 71,615,492	\$ 71,615,492
Resident Enrollment	146,808	220,000	0	15,190,000	15,556,808
Non-Resident Enrollment	0	0	0	21,552,566	21,552,566
Interest Income	0	0	0	500,000	500,000
Other Local	410,981	922,300	600,000	160,000	2,093,281
Total Local Income	\$ 557,789	\$ 1,142,300	\$ 600,000	\$ 109,018,058	\$ 111,318,147
TOTAL INCOME	\$ 559,084	\$ 1,142,300	\$ 600,000	\$ 156,568,716	\$ 158,870,100
EXPENSES					
Contract Teachers	\$ 15,824,570	\$ 22,897,111	\$ 0	\$ 0	\$ 38,721,681
Contract Non-Teachers	5,002,777	5,940,127	706,236	0	11,649,140
Other Teachers	8,979,195	14,516,067	0	0	23,495,262
Other Non-Teachers	396,674	710,882	0	559,750	1,667,306
Total Certificated Salaries	\$ 30,203,215	\$ 44,064,187	\$ 706,236	\$ 559,750	\$ 75,533,388
Contract Non-instructional	\$ 7,111,513	\$ 10,080,176	\$ 14,714,529	\$ 0	\$ 31,906,217
Contract Instructional Aides	390,974	1,995,369	0	0	2,386,343
Other Non-instructional	196,250	229,074	0	310,237	735,560
Other Instructional Aides	0	0	0	0	0
Students	0	0	0	0	0
Students-FWS	0	0	0	0	0
Total Classified Salaries	\$ 7,698,736	\$ 12,304,619	\$ 14,714,529	\$ 310,237	\$ 35,028,121
Total Salaries	\$ 37,901,951	\$ 56,368,806	\$ 15,420,765	\$ 869,987	\$ 110,561,509
Total Staff Benefits	\$ 9,467,037	\$ 14,131,509	\$ 5,825,937	\$ 9,838,847	\$ 39,263,329
Total Materials and Supplies	\$ 1,032,776	\$ 1,239,018	\$ 0	\$ 0	\$ 2,271,794
Contracted Services	\$ 765,000	\$ 425,454	\$ 0	\$ 245,000	\$ 1,435,454
Lease of Equipment & Facilities	0	0	0	1,117,608	1,117,608
Utilities	0	0	0	3,165,861	3,165,861
Other Operating	1,351,856	552,580	4,018,281	17,644,331	23,567,049
Total Operating	\$ 2,116,856	\$ 978,034	\$ 4,018,281	\$ 22,172,800	\$ 29,285,972
Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0	0
Other Capital Outlay	13,146	17,164	0	0	30,310
Total Capital Outlay	\$ 13,146	\$ 17,164	\$ 0	\$ 0	\$ 30,310
TOTAL EXPENSES	\$ 50,531,765	\$ 72,734,531	\$ 25,264,984	\$ 32,881,633	\$ 181,412,913
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0	0
Transfers-out	0	0	0	(6,291,793)	(6,291,793)
Contingency	0	0	0	(250,000)	(250,000)
Other Out Go	0	0	0	0	0
TOTAL TRANS/OTHER SOURCES	\$ 0	\$ 0	\$ 0	\$ (6,541,793)	\$ (6,541,793)
Net Change in Fund Balance	\$ (49,972,681)	\$ (71,592,231)	\$ (24,664,984)	\$ 117,145,290	\$ (29,084,606)
Beginning Balance, July 1	0	0	0	0	27,242,928
Adjustments to Beginning Balance	0	0	0	0	0
NET FUND BALANCE, June 30	\$ (49,972,681)	\$ (71,592,231)	\$ (24,664,984)	\$ 117,145,290	\$ (1,841,677)

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 114 General Purpose

TOTAL DISTRICT			
INCOME	Revised Budget 11/12	Projected Actual 11/12	Budget 12/13
Federal			
Other Federal	\$ 1,295	\$ 1,295	\$ 1,295
Total Federal Income	\$ 1,295	\$ 1,295	\$ 1,295
State			
Apportionment	\$ 60,441,573	\$ 50,171,404	\$ 43,061,028
Deferred Maintenance	0	0	0
State Lottery	3,818,146	3,826,957	3,633,615
Mandated Cost Reimbursement	0	0	0
Staff Development	0	0	0
Other State	856,015	1,842,950	856,015
Total State Income	\$ 65,115,734	\$ 55,841,311	\$ 47,550,658
Local			
Property Taxes	\$ 72,545,943	\$ 72,547,389	\$ 71,615,492
Resident Enrollment	13,184,808	12,838,000	15,556,808
Non-Resident Enrollment	20,389,932	21,289,932	21,552,566
Interest Income	500,000	500,000	500,000
Other Local	2,062,326	2,406,800	2,093,281
Total Local Income	\$ 108,683,010	\$ 109,582,121	\$ 111,318,147
TOTAL INCOME	\$ 173,800,039	\$ 165,424,727	\$ 158,870,100
EXPENSES			
Contract Teachers	\$ 38,401,512	\$ 34,307,875	\$ 38,721,681
Contract Non-Teachers	11,770,212	12,729,250	11,649,140
Other Teachers	28,338,029	29,772,790	23,495,262
Other Non-Teachers	1,657,201	1,919,925	1,667,306
Total Certificated Salaries	\$ 80,166,954	\$ 78,729,841	\$ 75,533,388
Contract Non-instructional	\$ 31,818,205	29,704,189	\$ 31,906,217
Contract Instructional Aides	2,285,568	2,155,846	2,386,343
Other Non-instructional	2,184,547	1,602,540	735,560
Other Instructional Aides	0	0	0
Students	0	971,266	0
Students-FWS	0	0	0
Total Classified Salaries	\$ 36,288,320	\$ 34,433,841	\$ 35,028,121
Total Salaries	\$ 116,455,274	\$ 113,163,682	\$ 110,561,509
Total Staff Benefits	\$ 40,408,690	\$ 40,408,690	\$ 39,263,329
Total Materials and Supplies	\$ 5,555,614	\$ 5,555,614	\$ 2,271,794
Contracted Services	\$ 1,432,856	\$ 2,166,518	\$ 1,435,454
Lease of Equipment & Facilities	1,072,464	1,048,527	1,117,608
Utilities	3,320,161	3,114,000	3,165,861
Other Operating	21,206,759	10,310,474	23,567,049
Total Operating	\$ 27,032,240	\$ 16,639,519	\$ 29,285,972
Buildings	\$ 30,794	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	119,874	150,667	30,310
Total Capital Outlay	\$ 150,667	\$ 150,667	\$ 30,310
TOTAL EXPENSES	\$ 189,602,486	\$ 175,918,173	\$ 181,412,913
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	(7,678,787)	(7,378,787)	(6,291,793)
Contingency	\$ 0	0	(250,000)
Other Out Go	\$ 0	(1,812)	0
TOTAL TRANS/OTHER SOURCES	\$ (7,678,787)	\$ (7,380,598)	\$ (6,541,793)
Net Change in Fund Balance	\$ (23,481,234)	\$ (17,874,044)	\$ (29,084,606)
Beginning Balance, July 1	44,842,128	44,842,128	27,242,928
Adjustments to Beginning Balance	274,844	274,844	0
NET FUND BALANCE, June 30	\$ 21,635,738	\$ 27,242,928	\$ (1,841,677)

SELF-SUSTAINING



SELF-SUSTAINING FUND**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

2012-13 BUDGETS

INCOME	Foothill College	De Anza College	Central Services	Total Fund 115
Total State Income	\$ 1,160,002	\$ 15,180	\$ 0	\$ 1,175,182
Contract Services	\$ 427,000	\$ 0	\$ 0	\$ 427,000
Enrollment	0	0	0	0
Facilities Rental	118,000	210,000	0	328,000
Field Trip Revenue	78,000	40,000	0	118,000
Sales	0	202,500	0	202,500
Short Courses	0	600,000	0	600,000
Other Local Income	2,296,200	1,479,600	4,165,085	7,940,885
Total Local Income	\$ 2,919,200	\$ 2,532,100	\$ 4,165,085	\$ 9,616,385
TOTAL INCOME	\$ 4,079,202	\$ 2,547,280	\$ 4,165,085	\$ 10,791,567
EXPENSES				
Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	188,760	136,770	0	325,530
Other Teachers	749,213	0	0	749,213
Other Non-Teachers	9,000	9,500	0	18,500
Total Certificated Salaries	\$ 946,973	\$ 146,270	\$ 0	\$ 1,093,243
Contract Non-instructional	\$ 401,609	\$ 938,618	\$ 0	\$ 1,340,227
Contract Instructional Aides	0	0	0	0
Other Non-instructional	165,000	337,200	0	502,200
Other Instructional Aides	0	0	0	0
Students	0	0	0	0
Students-FWS	0	0	0	0
Total Classified Salaries	\$ 566,609	\$ 1,275,818	\$ 0	\$ 1,842,427
Total Salaries	\$ 1,513,582	\$ 1,422,088	\$ 0	\$ 2,935,670
Total Staff Benefits	\$ 288,750	\$ 398,121	\$ 0	\$ 686,871
Total Materials and Supplies	\$ 216,391	\$ (310,700)	\$ 0	\$ (94,309)
Contracted Services	\$ 0	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0	0
Utilities	0	0	0	0
Other Operating	1,866,995	774,400	3,683,500	6,324,895
Total Operating	\$ 1,866,995	\$ 774,400	\$ 3,683,500	\$ 6,324,895
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0
Other Capital Outlay	0	34,330	0	34,330
Total Capital Outlay	\$ 0	\$ 34,330	\$ 0	\$ 34,330
TOTAL EXPENSES	\$ 3,885,718	\$ 2,318,239	\$ 3,683,500	\$ 9,887,457
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Transfers-out	0	(34,648)	0	(34,648)
Contingency	0	0	0	0
Other Out Go	0	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ (34,648)	\$ 0	\$ (34,648)
Net Change in Fund Balance	\$ 193,484	\$ 194,393	\$ 481,585	\$ 869,462
Beginning Balance, July 1	0	0	0	7,882,424
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 193,484	\$ 194,393	\$ 481,585	\$ 8,751,886

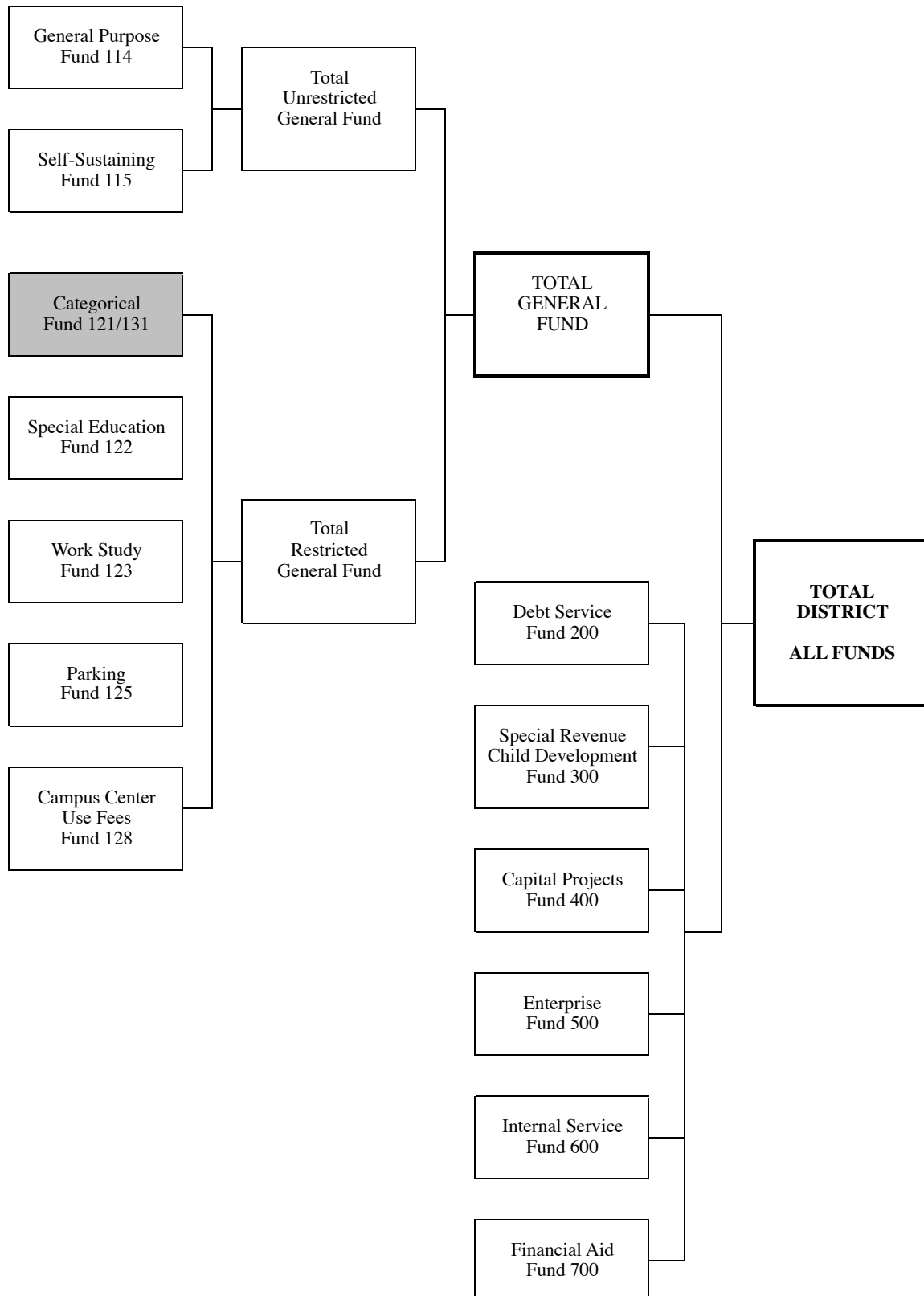
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 115 Self-Sustaining

TOTAL DISTRICT

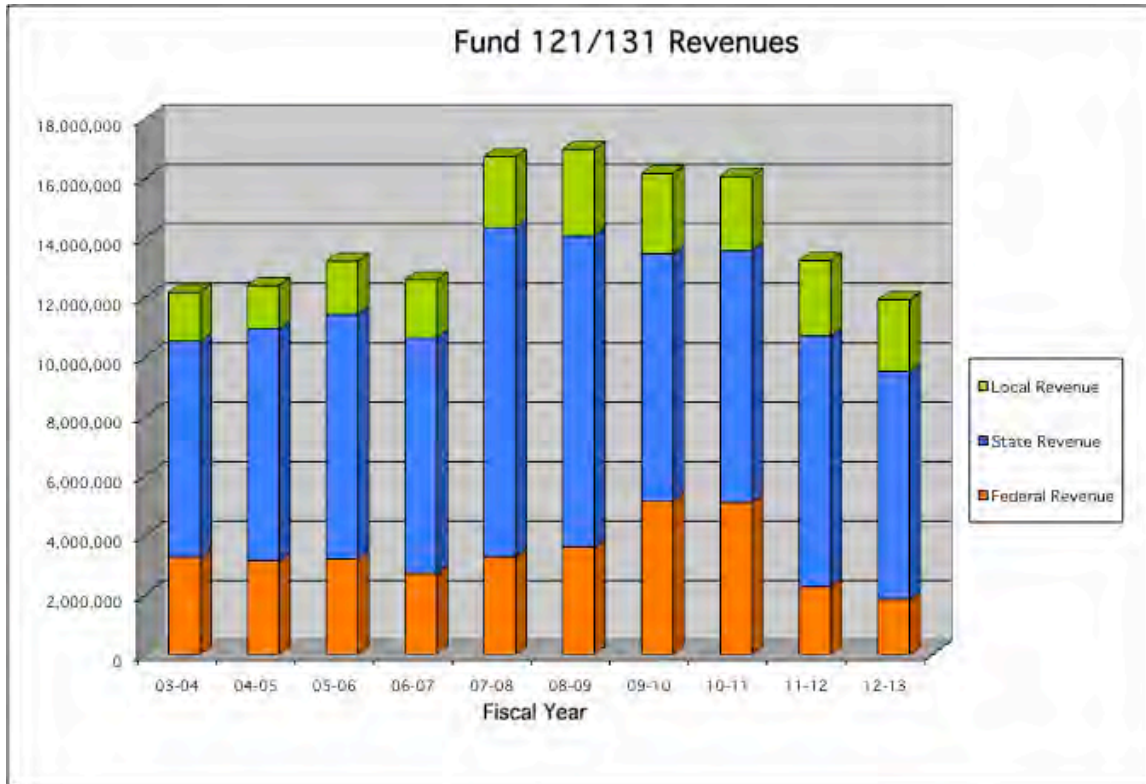
INCOME	Revised Budget 11/12	Projected Actual 11/12	Budget 12/13
Total State Income	\$ 1,111,479	\$ 1,111,479	\$ 1,175,182
Contract Services	\$ 390,000	\$ 390,000	\$ 427,000
Enrollment	0	0	0
Facilities Rental	277,952	277,952	328,000
Field Trip Revenue	30,000	30,000	118,000
Sales	190,000	190,000	202,500
Short Courses	650,000	650,000	600,000
Other Local Income	6,809,052	8,537,048	7,940,885
Total Local Income	\$ 8,347,004	\$ 10,075,000	\$ 9,616,385
TOTAL INCOME	\$ 9,458,483	\$ 11,186,479	\$ 10,791,567
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	322,656	322,656	325,530
Other Teachers	800,570	800,570	749,213
Other Non-Teachers	35,500	35,500	18,500
Total Certificated Salaries	\$ 1,158,726	\$ 1,158,726	\$ 1,093,243
Contract Non-instructional	\$ 1,313,119	\$ 1,313,119	\$ 1,340,227
Contract Instructional Aides	0	0	0
Other Non-instructional	553,443	553,443	502,200
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
Total Classified Salaries	\$ 1,866,562	\$ 1,866,562	\$ 1,842,427
Total Salaries	\$ 3,025,288	\$ 3,025,288	\$ 2,935,670
Total Staff Benefits	\$ 755,442	\$ 755,442	\$ 686,871
Total Materials and Supplies	\$ 675,214	\$ (100,000)	\$ (94,309)
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	4,370,105	6,098,101	6,324,895
Total Operating	\$ 4,370,105	\$ 6,098,101	\$ 6,324,895
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	181,310	181,310	34,330
Total Capital Outlay	\$ 181,310	\$ 181,310	\$ 34,330
TOTAL EXPENSES	\$ 9,007,359	\$ 9,960,141	\$ 9,887,457
Transfers-in	\$ 88,055	\$ 88,055	\$ 0
Other Sources	30,015	89,697	0
Transfers-out	(34,349)	(34,349)	(34,648)
Contingency	0	0	0
Other Out Go	0	(19,637)	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 83,721	\$ 123,766	\$ (34,648)
Net Change in Fund Balance	\$ 534,845	\$ 1,350,104	\$ 869,462
Beginning Balance, July 1	6,532,320	6,532,320	7,882,424
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 7,067,166	\$ 7,882,424	\$ 8,751,886

CATEGORICAL



RESTRICTED and CATEGORICAL FUND
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 2012/13, we are projecting to receive approximately the same level of state funding as 2011/12 for the categorical programs. Although we have existing federal grant programs that will be active throughout the 2012/13 fiscal year, including an NSF Nanotech grant and a large AANAPISI grant, one of our larger federal Title III grants will be ending September 2012, thus causing an overall decrease to our anticipated federal revenue. The majority of our local revenue is made up of health services fees. We are projecting health fees revenues to be slightly higher in 2012/13, as we are planning to raise the student health fee by \$1, from \$15 to \$16 per quarter, for each student. This projection may be revised at Adopted Budget pending the governor's final budget and final reported Foothill-DeAnza FTES for fiscal year 2011/12. At this time, we have not secured any new local grants for 2012/13 and we anticipate less revenue for existing programs, resulting in an overall decrease to local revenue for the Restricted and Categorical Fund.

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 2012/13 Tentative Budget, we are anticipating no new revenue for state instructional equipment or library materials. For 2012/13, we plan to spend approximately \$500,000 for instructional equipment, utilizing 11/12 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 a minimal increase to Title 1C funds for 2012/13 (approximately \$50,000).

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. Although the governor's preliminary budget supports "block granting" many of the community college categorical programs, there is a strong opposition to the proposal. Therefore, we are projecting the same level of funding as 2011/12.

Health Services Fees and Mandated Cost Reimbursement: Health services fees are fees collected from the students and restricted for the provision of health services for students. Because the fee level is set by the state and we are mandated to provide a fixed level of services, the state provides reimbursement, known as "mandated cost reimbursement," for the cost of providing these services over and above what we collect. The mandated cost reimbursement is recorded in the General Purpose Fund. Changing the level of services we provide – either more or less – will jeopardize the mandated cost reimbursement. In 2011/12, the Implicit Price Deflator Index used to calculate increases to the student health fee changed enough to support an increase to the health services fee for next year. As mentioned above, in 2012/13, the district plans to increase the student health services fee from \$15 to \$16 starting in the summer quarter. Currently we are projecting approximately \$2.081 million in income, however, this projection may need to be revised at Adopted Budget pending the governor's final budget and final reported Foothill-DeAnza FTES for fiscal year 2011/12.

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**

2012-13 BUDGETS

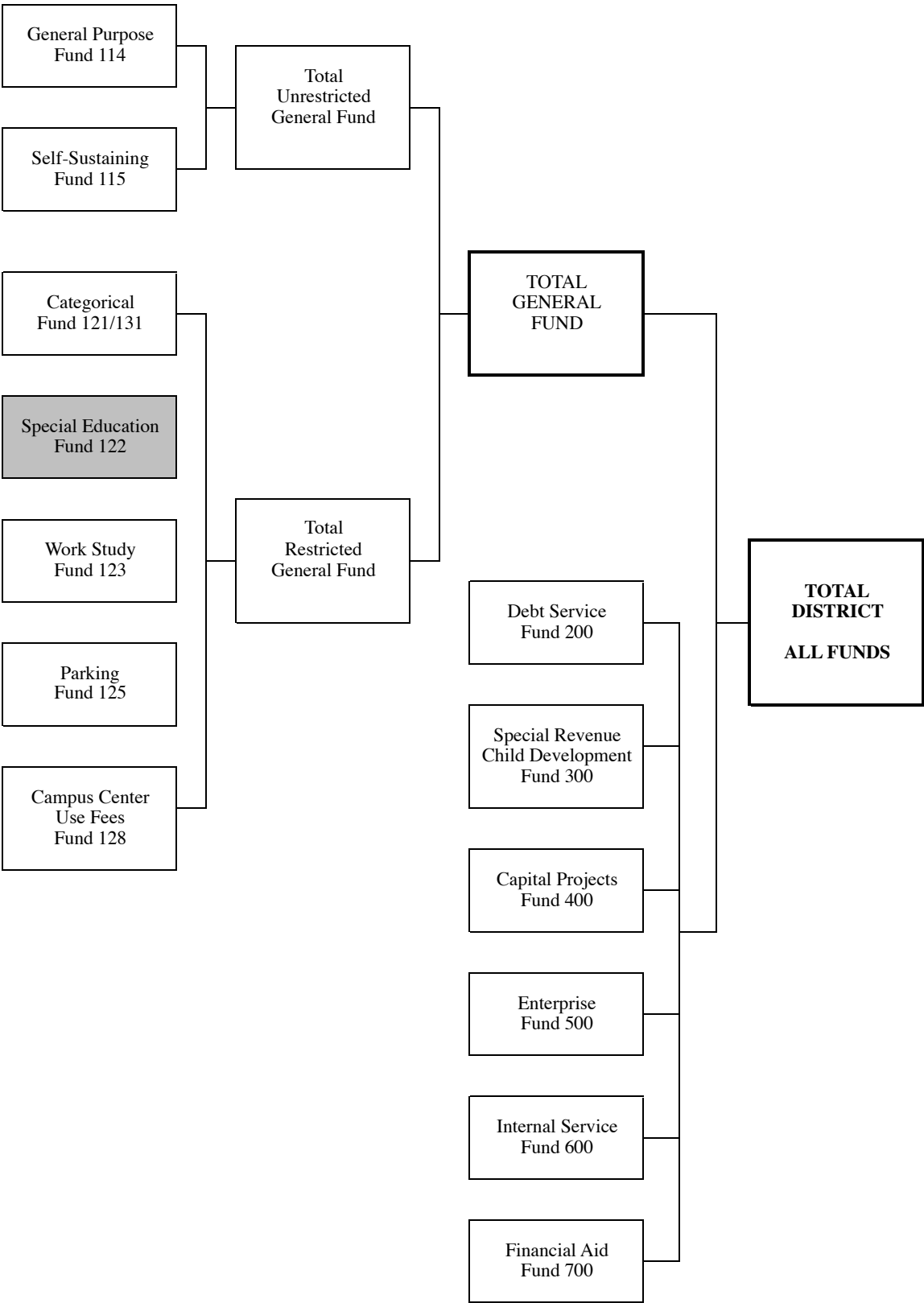
INCOME	Foothill College	De Anza College	Central Services	Total Fund 121/131
WIA	\$ 0	\$ 166,000	\$ 0	\$ 166,000
Financial Aid Admin. Allowance	9,500	22,000	0	31,500
CTEA	316,255	449,689	0	765,944
NASA	0	0	0	0
NSF	143,364	0	0	143,364
Other	0	551,195	200,000	751,195
Total Federal Income	\$ 469,119	\$ 1,188,884	\$ 200,000	\$ 1,858,003
Matriculation Apportionment	\$ 550,837	\$ 711,271	\$ 0	\$ 1,262,108
Special Education	0	1,000,000	0	1,000,000
Board Financial Assistance Program	336,560	522,380	0	858,940
Staff Development	5,000	2,000	5,000	12,000
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	315,315	0	315,315
Other State	1,237,275	1,042,018	15,000	2,294,293
Total State Income	\$ 2,873,928	\$ 4,752,055	\$ 30,000	\$ 7,655,983
Health Service Fees	\$ 851,612	\$ 1,229,486	\$ 0	\$ 2,081,098
Other Local	191,537	132,500	0	324,037
Total Local Income	\$ 1,043,149	\$ 1,361,986	\$ 0	\$ 2,405,135
TOTAL INCOME	\$ 4,386,196	\$ 7,302,924	\$ 230,000	\$ 11,919,120
EXPENSES				
Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	784,333	1,013,485	0	1,797,818
Other Teachers	0	0	0	0
Other Non-Teachers	155,429	330,444	0	485,873
Total Certificated Salaries	\$ 939,762	\$ 1,343,929	\$ 0	\$ 2,283,691
Contract Non-instructional	\$ 1,058,593	\$ 2,415,577	\$ 272,398	\$ 3,746,569
Contract Instructional Aides	0	0	0	0
Other Non-instructional	188,672	359,904	0	548,576
Other Instructional Aides	0	0	0	0
Students	120,748	60,000	0	180,748
Students-FWS	0	0	0	0
Total Classified Salaries	\$ 1,368,014	\$ 2,835,481	\$ 272,398	\$ 4,475,893
Total Salaries	\$ 2,307,776	\$ 4,179,410	\$ 272,398	\$ 6,759,584
Total Staff Benefits	\$ 673,110	\$ 1,283,998	\$ 107,151	\$ 2,064,258
Total Materials and Supplies	\$ 399,791	\$ 630,582	\$ 13,000	\$ 1,043,373
Contracted Services	\$ 427,205	\$ 160,000	\$ 25,000	\$ 612,205
Lease of Equipment & Facilities	0	90,720	0	90,720
Utilities	0	0	0	0
Other Operating	251,185	491,491	(97,814)	644,862
Total Operating	\$ 678,390	\$ 742,211	\$ (72,814)	\$ 1,347,787
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	212,926	265,221	0	478,147
Other Capital Outlay	0	0	0	0
Total Capital Outlay	\$ 212,926	\$ 265,221	\$ 0	\$ 478,147
TOTAL EXPENSES	\$ 4,271,993	\$ 7,101,422	\$ 319,735	\$ 11,693,149
Transfers-in	\$ 36,075	\$ 0	\$ 0	\$ 36,075
Other Sources	0	152,500	0	152,500
Transfers-out	0	0	0	0
Other Out Go	(150,277)	(354,002)	0	(504,279)
TOTAL TRANSFERS/OTHER SOURCES	\$ (114,202)	\$ (201,502)	\$ 0	\$ (315,704)
Net Change in Fund Balance	\$ 1	\$ 0	\$ (89,735)	\$ (89,733)
Beginning Balance, July 1	0	0	0	5,202,079
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 1	\$ 0	\$ (89,735)	\$ 5,112,345

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 121/131
Restricted and Categorical**

	TOTAL DISTRICT		
	Revised Budget 11/12	Projected Actual 11/12	Budget 12/13
INCOME			
WIA	\$ 226,000	\$ 226,000	\$ 166,000
Financial Aid Admin. Allowance	26,500	26,500	31,500
CTEA	713,788	713,788	765,944
NASA	0	0	0
NSF	177,451	177,451	143,364
Other	1,136,816	1,136,816	751,195
Total Federal Income	\$ 2,280,555	\$ 2,280,555	\$ 1,858,003
Matriculation Apportionment	\$ 1,262,872	\$ 1,262,872	\$ 1,262,108
Special Education	1,000,000	1,000,000	1,000,000
Board Financial Assistance Program	971,914	971,914	858,940
Staff Development	17,000	17,000	12,000
Staff Diversity	13,000	13,000	13,000
EOPS (Parts A & B)	1,291,015	1,291,015	1,291,015
CARE	109,312	109,312	109,312
Deferred Maintenance	0	0	0
Block Grant (Instructional Equipment)	500,000	500,000	500,000
CalWorks	337,591	337,591	315,315
Other State	2,923,328	2,923,328	2,294,293
Total State Income	\$ 8,426,032	\$ 8,426,032	\$ 7,655,983
Health Service Fees	\$ 1,951,029	\$ 1,951,029	\$ 2,081,098
Other Local	582,000	582,000	324,037
Total Local Income	\$ 2,533,029	\$ 2,533,029	\$ 2,405,135
TOTAL INCOME	\$ 13,239,616	\$ 13,239,616	\$ 11,919,120
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	2,278,352	2,278,352	1,797,818
Other Teachers	0	0	0
Other Non-Teachers	122,049	122,049	485,873
Total Certificated Salaries	\$ 2,400,401	\$ 2,400,401	\$ 2,283,691
Contract Non-instructional	\$ 3,811,828	\$ 3,811,828	\$ 3,746,569
Contract Instructional Aides	0	0	0
Other Non-instructional	620,057	620,057	548,576
Other Instructional Aides	0	0	0
Students	317,000	317,000	180,747
Students-FWS	0	0	0
Total Classified Salaries	\$ 4,748,885	\$ 4,748,885	\$ 4,475,892
Total Salaries	\$ 7,149,286	\$ 7,149,286	\$ 6,759,583
Total Staff Benefits	\$ 2,143,600	\$ 2,143,600	\$ 2,064,259
Total Materials and Supplies	\$ 1,154,320	\$ 1,154,320	\$ 1,043,373
Contracted Services	\$ 1,112,575	\$ 1,112,575	\$ 612,205
Lease of Equipment & Facilities	0	0	90,720
Utilities	0	0	0
Other Operating	1,042,405	1,042,405	644,862
Total Operating	\$ 2,154,980	\$ 2,154,980	\$ 1,347,787
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	526,421	526,421	478,147
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 526,421	\$ 526,421	\$ 478,147
TOTAL EXPENSES	\$ 13,128,607	\$ 13,128,607	\$ 11,693,149
Transfers-in	\$ 285,143	\$ 285,143	\$ 36,075
Other Sources	152,500	152,500	152,500
Transfers-out	(60,034)	(60,034)	0
Other Out Go	(512,342)	(512,342)	(504,279)
TOTAL TRANSFERS/OTHER SOURCES	\$ (134,733)	\$ (134,733)	\$ (315,704)
Net Change in Fund Balance	\$ (23,724)	\$ (23,724)	\$ (89,733)
Beginning Balance, July 1	5,225,803	5,225,803	5,202,079
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 5,202,079	\$ 5,202,079	\$ 5,112,345

SPECIAL EDUCATION



SPECIAL EDUCATION FUND**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 2012/13 Tentative Budget, we anticipate receiving approximately \$1.77 million in state revenues for Special Education. Expenses for the Special Education Fund are estimated at \$7.07 million. The district plans to transfer in matching dollars, also known as “college effort,” from the General Purpose Fund. The funds are necessary to meet the state requirement for receiving state Disabled Student Programs and Services (DSP&S) revenues and serving students with special needs. This match, which helps to balance the fund, is estimated to be approximately \$5.1 million for 2012/13. The Special Education Fund plans to utilize \$200,000 in carryover funds to balance the budget.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 122 Special Education

2012-13 BUDGETS

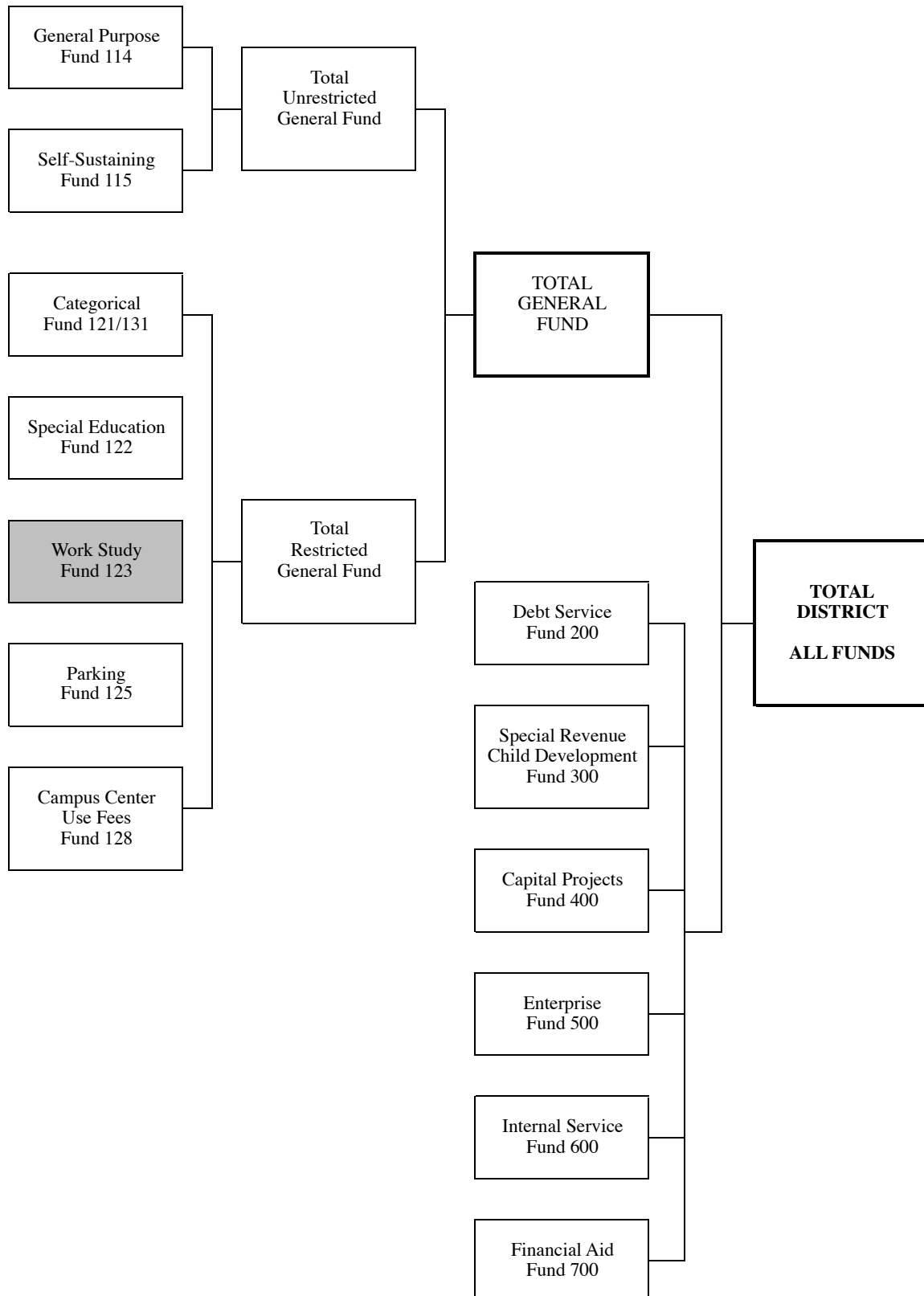
INCOME	Foothill College	De Anza College	Total Fund 122
Federal			
CTEA	\$ 0	\$ 0	\$ 0
Other Federal	0	0	0
Total Federal Income	\$ 0	\$ 0	\$ 0
State			
Special Education Apportionment	\$ 907,833	\$ 859,447	\$ 1,767,280
Department of Rehabilitation	0	0	0
Total State Income	\$ 907,833	\$ 859,447	\$ 1,767,280
Local			
Other Local	\$ 0	0	\$ 0
Total Local Income	\$ 0	\$ 0	\$ 0
TOTAL INCOME	\$ 907,833	\$ 859,447	\$ 1,767,280
EXPENSES			
Contract Teachers	\$ 269,269	\$ 809,052	\$ 1,078,320
Contract Non-Teachers	312,487	779,983	1,092,470
Other Teachers	341,996	291,329	633,325
Other Non-Teachers	1,406	29,069	30,475
Total Certificated Salaries	\$ 925,158	\$ 1,909,433	\$ 2,834,591
Contract Non-instructional	\$ 452,062	\$ 811,512	\$ 1,263,574
Contract Instructional Aides	61,324	972,527	1,033,851
Other Non-instructional	59,100	20,750	79,850
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
Total Classified Salaries	\$ 572,486	\$ 1,804,789	\$ 2,377,276
Total Salaries	\$ 1,497,644	\$ 3,714,223	\$ 5,211,867
Total Staff Benefits	\$ 399,236	\$ 1,135,554	\$ 1,534,790
Total Materials and Supplies	\$ 17,400	\$ 0	\$ 17,400
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	96,000	200,000	296,000
Total Operating	\$ 96,000	\$ 200,000	\$ 296,000
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	8,395	0	8,395
Total Capital Outlay	\$ 8,395	\$ 0	\$ 8,395
TOTAL EXPENSES	\$ 2,018,675	\$ 5,049,777	\$ 7,068,452
Transfers-in	\$ 1,110,842	\$ 3,990,330	\$ 5,101,172
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 1,110,842	\$ 3,990,330	\$ 5,101,172
Net Change in Fund Balance	\$ 0	\$ (200,000)	\$ (200,000)
Beginning Balance, July 1	0	0	200,000
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ (200,000)	\$ 0

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 122
Special Education**

INCOME	TOTAL DISTRICT		
	Revised Budget 11/12	Projected Actual 11/12	Budget 12/13
Federal			
CTEA	\$ 0	\$ 0	\$ 0
Other Federal	0	0	0
Total Federal Income	\$ 0	\$ 0	\$ 0
State			
Special Education Apportionment	\$ 1,777,378	\$ 2,122,925	\$ 1,767,280
Department of Rehabilitation	0	0	0
Total State Income	\$ 1,777,378	\$ 2,122,925	\$ 1,767,280
Local			
Other Local	\$ 0	\$ 1,600	\$ 0
Total Local Income	\$ 0	\$ 1,600	\$ 0
TOTAL INCOME	\$ 1,777,378	\$ 2,124,525	\$ 1,767,280
EXPENSES			
Contract Teachers	\$ 1,105,909	\$ 1,100,847	\$ 1,078,320
Contract Non-Teachers	1,148,359	1,043,421	1,092,470
Other Teachers	641,885	641,885	633,325
Other Non-Teachers	30,854	30,854	30,475
Total Certificated Salaries	\$ 2,927,008	\$ 2,817,008	\$ 2,834,591
Contract Non-instructional	\$ 1,228,531	\$ 1,228,531	\$ 1,263,574
Contract Instructional Aides	963,328	963,328	1,033,851
Other Non-instructional	152,627	152,627	79,850
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
Total Classified Salaries	\$ 2,344,487	\$ 2,344,487	\$ 2,377,276
Total Salaries	\$ 5,271,495	\$ 5,161,495	\$ 5,211,867
Total Staff Benefits	\$ 1,532,519	\$ 1,517,519	\$ 1,534,790
Total Materials and Supplies	\$ 31,795	\$ 31,795	\$ 17,400
Contracted Services	\$ 8,000	\$ 80,000	\$ 0
Lease of Equipment & Facilities	379	379	0
Utilities	0	1,025	0
Other Operating	201,059	100,181	296,000
Total Operating	\$ 209,438	\$ 181,585	\$ 296,000
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	1,318	6,000	0
Other Capital Outlay	13,004	8,322	8,395
Total Capital Outlay	\$ 14,322	\$ 14,322	\$ 8,395
TOTAL EXPENSES	\$ 7,059,568	\$ 6,906,716	\$ 7,068,452
Transfers-in	\$ 5,200,208	\$ 4,900,208	\$ 5,101,172
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 5,200,208	\$ 4,900,208	\$ 5,101,172
Net Change in Fund Balance	\$ (81,983)	\$ 118,017	\$ (200,000)
Beginning Balance, July 1	81,983	81,983	200,000
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 200,000	\$ 0

WORK STUDY



FEDERAL WORK STUDY FUND

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**

2012-13 BUDGETS

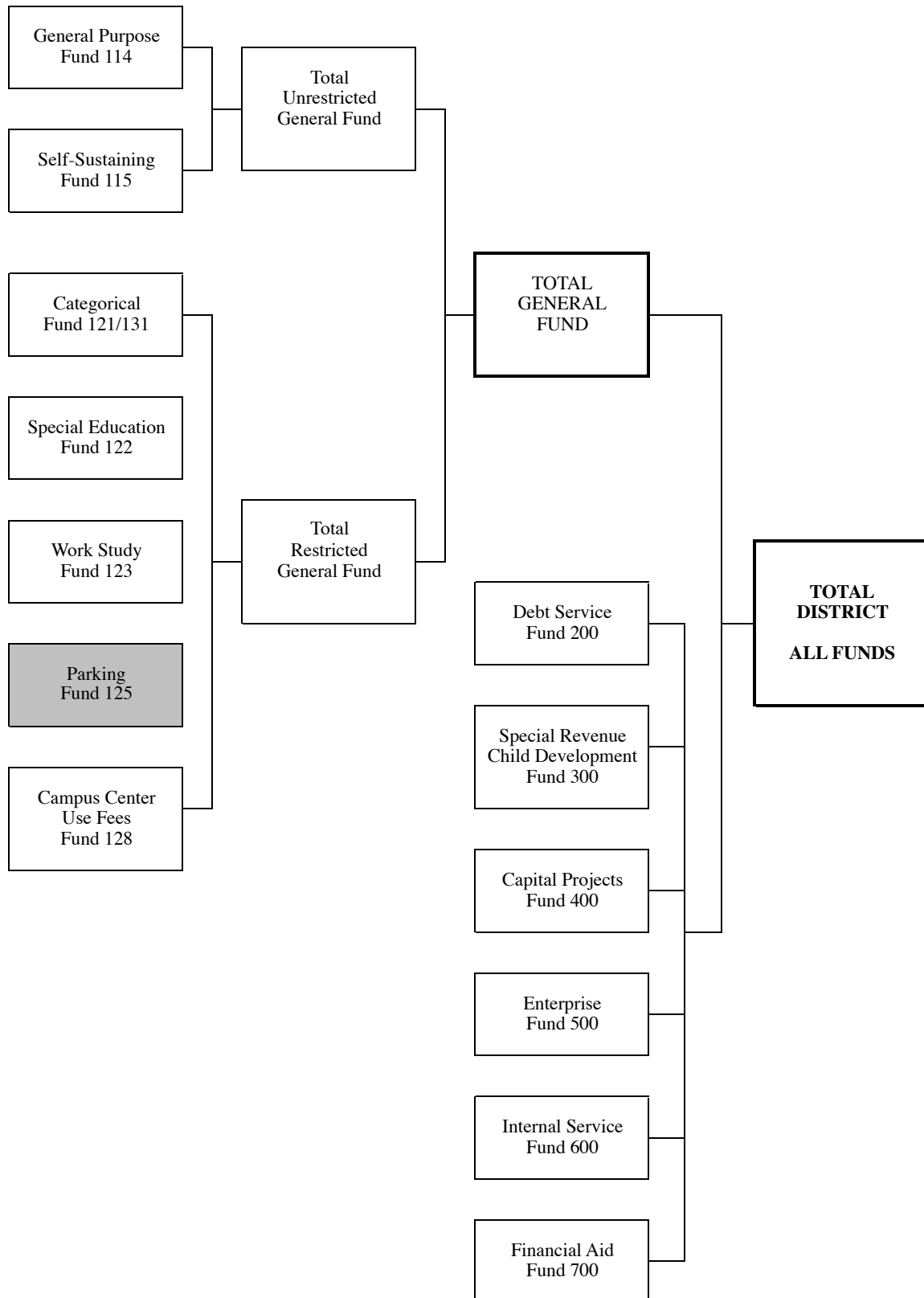
	Foothill College		De Anza College		Total Fund 123
INCOME					
Federal					
Federal Work Study	\$	150,959	\$	239,920	\$ 390,879
Other Federal				0	0
TOTAL INCOME	\$	150,959	\$	239,920	\$ 390,879
EXPENSES					
Other Non-Teachers	\$	0	\$	0	\$ 0
Total Certificated Salaries	\$	0	\$	0	\$ 0
Other Non-instructional	\$	0	\$	0	\$ 0
Students-FWS		201,279		319,693	520,972
Total Classified Salaries	\$	201,279	\$	319,693	\$ 520,972
Total Staff Benefits	\$	0	\$	0	\$ 0
Total Materials and Supplies	\$	0	\$	0	\$ 0
Total Operating	\$	0	\$	0	\$ 0
Total Capital Outlay	\$	0	\$	0	\$ 0
TOTAL EXPENSES	\$	201,279	\$	319,693	\$ 520,972
Transfers-in	\$	50,320	\$	79,773	\$ 130,093
Other Sources		0		0	0
Transfers-out		0		0	0
Contingency		0		0	0
Other Out Go		0		0	0
TOTAL TRANSFERS/OTHER SOURCES	\$	50,320	\$	79,773	\$ 130,093
Net Change in Fund Balance	\$	0	\$	0	\$ 0
Beginning Balance, July 1		0		0	0
Adjustments to Beginning Balance		0		0	0
NET FUND BALANCE, June 30	\$	0	\$	0	\$ 0

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 123
Federal Work Study**

TOTAL DISTRICT			
INCOME	Revised Budget 11/12	Projected Actual 11/12	Budget 12/13
Federal			
Federal Work Study	\$ 380,264	\$ 380,264	\$ 390,879
Other Federal	0	0	0
TOTAL INCOME	\$ 380,264	\$ 380,264	\$ 390,879
EXPENSES			
Other Non-Teachers	\$ 0	\$ 0	\$ 0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Other Non-instructional	\$ 0	\$ 0	\$ 0
Students-FWS	507,019	467,019	520,972
Total Classified Salaries	\$ 507,019	\$ 467,019	\$ 520,972
Total Staff Benefits	\$ 0	\$ 0	\$ 0
Total Materials and Supplies	\$ 0	\$ 15,000	\$ 0
Total Operating	\$ 0	\$ 25,000	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 507,019	\$ 507,019	\$ 520,972
Transfers-in	\$ 126,755	\$ 126,754	\$ 130,093
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 126,755	\$ 126,754	\$ 130,093
Net Change in Fund Balance	\$ 0	\$ (1)	\$ 0
Beginning Balance, July 1	1	1	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 1	\$ 0	\$ 0

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 \$400,000, 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.

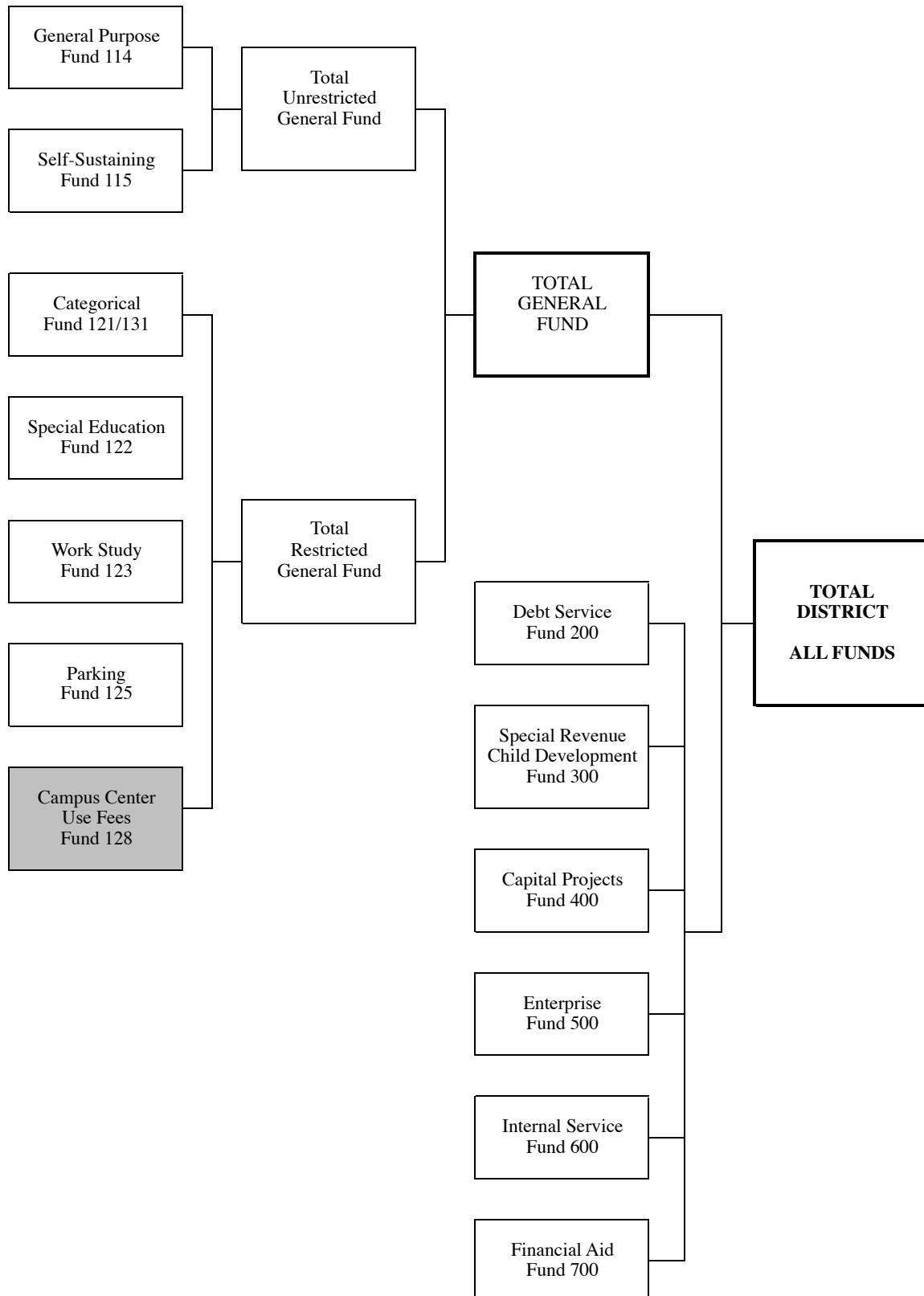
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 125 Parking

2012-13 BUDGETS

INCOME	Revised Budget 11/12	Projected Actual 11/12	Budget 12/13
State			
Other State Income	\$ 0	\$ 0	\$ 0
Total State Income	\$ 0	\$ 0	\$ 0
Local			
Decals	\$ 1,286,400	\$ 1,286,400	\$ 1,260,000
Daily Permits	642,400	642,400	637,000
Special Events Parking	265,000	265,000	277,000
Total Local Income	2,193,800	2,193,800	2,174,000
TOTAL INCOME	\$ 2,193,800	\$ 2,193,800	\$ 2,174,000
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-teachers	0	0	0
Other Teachers	0	0	0
Other Non-teachers	0	0	0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Contract Non-instructional	\$ 908,369	\$ 734,360	\$ 845,976
Contract Instructional Aides	0	0	0
Other Non-instructional	0	174,008	59,554
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
Total Classified Salaries	\$ 908,369	\$ 908,369	\$ 905,530
Total Salaries	\$ 908,369	\$ 908,369	\$ 905,530
Total Staff Benefits	\$ 348,732	\$ 348,732	\$ 320,484
Total Materials and Supplies	\$ 0	\$ 0	\$ 0
Contracted Services	\$ 0	\$ 41,219	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	110,000	68,781	110,000
Total Operating	\$ 110,000	\$ 110,000	\$ 110,000
Site Improvement	\$ 0	\$ 0	\$ 0
Buildings	0	0	0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 1,367,101	\$ 1,367,101	\$ 1,336,014
Transfers-in	\$ 411,567	\$ 411,567	\$ 400,000
Other Sources	0	0	0
Transfers-out	(1,238,266)	(1,238,266)	(1,237,986)
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (826,699)	\$ (826,699)	\$ (837,986)
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0

CAMPUS CENTER USE FEES



CAMPUS CENTER USE FEES FUND**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 \$46,000 for 2012/13, this over-expenditure is intentional in order to utilize the accumulated fund balance from the prior year. Most of the expenses that will be reducing the fund balance will be related to capital projects for the De Anza Campus Center.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 128
Campus Center Use Fees**

2012-13 BUDGETS

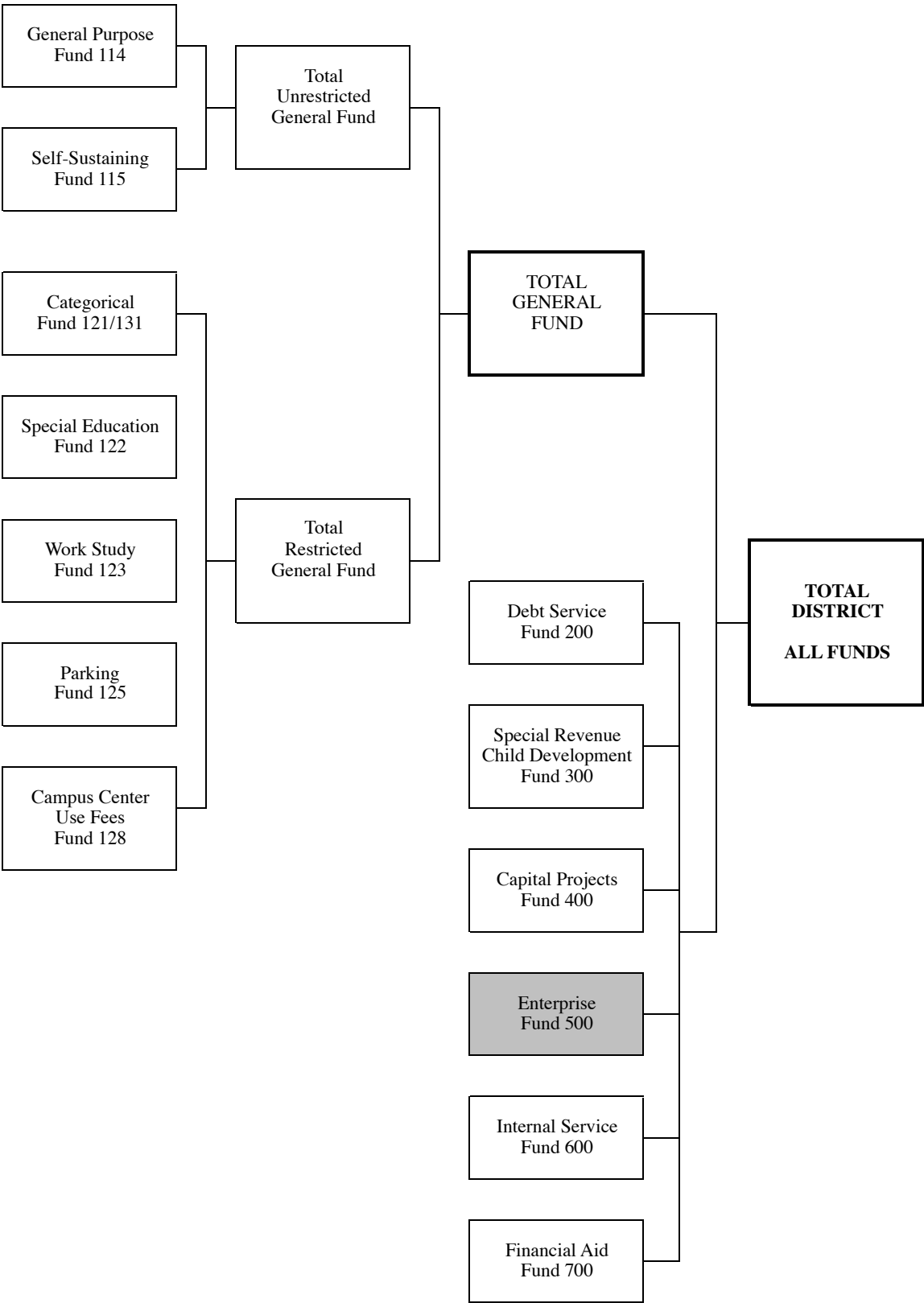
INCOME	Foothill College	De Anza College	Total Fund 128
Local			
Campus Center Use Fees	\$ 985,000	\$ 1,365,000	\$ 2,350,000
Interest	0	0	0
Other	0	0	0
TOTAL INCOME	\$ 985,000	\$ 1,365,000	\$ 2,350,000
EXPENSES			
Contract Non-Teachers	\$ 72,236	\$ 0	\$ 72,236
Total Certificated Salaries	\$ 72,236	\$ 0	\$ 72,236
Contract Non-instructional	\$ 210,680	\$ 438,767	\$ 649,447
Contract Instructional Aides	0	0	0
Other Non-instructional	1,737	0	1,737
Other Instructional Aides	0	0	0
Students	0	0	0
Students-FWS	0	0	0
Total Classified Salaries	\$ 212,417	\$ 438,767	\$ 651,184
Total Staff Benefits	\$ 101,973	\$ 177,483	\$ 279,456
Total Materials and Supplies	\$ 1,000	\$ 30,000	\$ 31,000
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	126,000	65,000	191,000
Total Operating	\$ 126,000	\$ 65,000	\$ 191,000
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	175,000	175,000
Total Capital Outlay	\$ 0	\$ 175,000	\$ 175,000
TOTAL EXPENSES	\$ 513,627	\$ 886,250	\$ 1,399,877
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	(470,958)	(524,655)	(995,613)
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (470,958)	\$ (524,655)	\$ (995,613)
Net Change in Fund Balance	\$ 415	\$ (45,905)	\$ (45,490)
Beginning Balance, July 1	0	0	426,483
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 415	\$ (45,905)	\$ 380,994

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 128
Campus Center Use Fees**

TOTAL DISTRICT			
INCOME	Revised Budget 11/12	Projected Actual 11/12	Budget 12/13
Local			
Campus Center Use Fees	\$ 2,152,520	\$ 2,330,000	\$ 2,350,000
Interest	0	0	0
Other	0	0	0
	0	0	0
TOTAL INCOME	\$ 2,152,520	\$ 2,330,000	\$ 2,350,000
EXPENSES			
Contract Non-Teachers	\$ 70,127	\$ 70,127	\$ 72,236
Total Certificated Salaries	\$ 70,127	\$ 70,127	\$ 72,236
Contract Non-instructional	\$ 542,908	\$ 486,196	\$ 649,447
Contract Instructional Aides	0	0	0
Other Non-instructional	20,000	47,754	1,737
Other Instructional Aides	0	0	0
Students	0	28,958	0
Students-FWS	0	0	0
Total Classified Salaries	\$ 562,908	\$ 562,908	\$ 651,184
Total Staff Benefits	\$ 239,118	\$ 239,118	\$ 279,456
Total Materials and Supplies	\$ 30,000	\$ 60,000	\$ 31,000
Contracted Services	\$ 0	\$ 79,621	\$ 0
Lease of Equipment & Facilities	0	5,080	0
Utilities	0	26,111	0
Other Operating	208,821	68,009	191,000
Total Operating	\$ 208,821	\$ 178,821	\$ 191,000
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	54,802	0
Other Capital Outlay	100,000	45,198	175,000
Total Capital Outlay	\$ 100,000	\$ 100,000	\$ 175,000
TOTAL EXPENSES	\$ 1,210,973	\$ 1,210,973	\$ 1,399,877
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	(995,288)	(995,288)	(995,613)
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (995,288)	\$ (995,288)	\$ (995,613)
Net Change in Fund Balance	\$ (53,741)	\$ 123,739	\$ (45,490)
Beginning Balance, July 1	302,745	302,745	426,483
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 249,004	\$ 426,483	\$ 380,994

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

Sales are expected to be flat next year, with increases in textbook rental income and various commissions. Net income of \$33,840 has been budgeted for the year.

De Anza Enterprise Fund

Bookstore

A 2% drop in textbook sales is being projected for 2012/13. However, the general book and general merchandise areas will be expanded in an effort to make up for these lost sales. Textbook rental income is expected to continue to increase.

A net loss of \$24,300 has been budgeted for the year.

Dining Services

Dining is projecting fiscal year 2012/13 to be very similar to 2011/12. Small increases and decreases in various categories are expected to generate just a 12% drop in net income, to \$68,800.

A net profit of \$44,500 has been budgeted for the De Anza Campus Center:

- Bookstore – \$24,300 Loss
- Dining Services –\$68,800 Profit

Flint Center

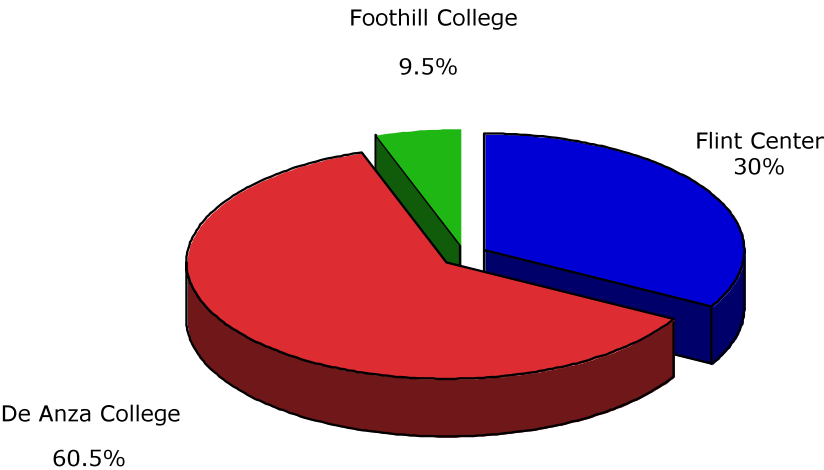
Flint Center conservatively projects total revenues of approximately \$691,080 for fiscal year 2012/13. This is based on a very achievable estimate of seventy-seven events (one hundred performances), of which five are corporate events.

Expenses are projected at \$899,850, which includes a long overdue 3% increase in employee salaries effective September 1, 2012. We have also decided to re-activate the vacant marketing manager position. This position will help to bring the face of Flint Center to the public's eye, which will help to generate new suite holders, in addition to creating press releases, publishing newsletters for patrons and subscribers, and maintaining the company's website. In addition, the \$200,000 that was set aside for the "Power and Electrical Upgrade" capital outlay project in 11/12, was postponed and will be utilized in 12/13.

In order to keep benefits costs down, our employees contribute towards their monthly health insurance premiums, and we are exploring other, less expensive healthcare options.

Even though we are currently projecting a loss, it is our intent to attract more events throughout the season in order to increase revenue and break even at the end of the year. In addition, we will also be cutting back on expenses in areas that do not significantly impact operations.

Enterprise Fund Revenues



Foothill-DeAnza Community College District

Enterprise Fund

2012-13 BUDGETS

INCOME	Foothill College	De Anza College	Flint Center	Total Enterprise
Local				
Sales	\$ 3,263,800	\$ 6,614,000	\$ 0	\$ 9,877,800
Other Local Income	186,940	675,400	691,081	1,553,421
TOTAL INCOME	\$ 3,450,740	\$ 7,289,400	\$ 691,081	\$ 11,431,221
EXPENSES				
Cost of Sales	\$ 2,497,600	\$ 4,632,700	\$ 0	\$ 7,130,300
Management Salaries	\$ 108,500	\$ 193,100	\$ 0	\$ 301,600
Contract Salaries	318,200	709,800	27,500	1,055,500
Student Salaries	121,500	508,000	0	629,500
Other	30,000	58,500	0	88,500
Total Salaries	\$ 578,200	\$ 1,469,400	\$ 27,500	\$ 2,075,100
Total Staff Benefits	\$ 161,100	\$ 377,800	\$ 0	\$ 538,900
General Administration	\$ 106,200	597,920	\$ 0	\$ 704,120
Depreciation	35,300	90,320	0	125,620
Utilities	18,000	55,800	45,000	118,800
Other Operating	0	0	586,616	586,616
Total Operating	\$ 159,500	\$ 744,040	\$ 631,616	\$ 1,535,156
Buildings	\$ 0	\$ 0	\$ 200,000	\$ 200,000
Equipment-New & Replacement	0	0	30,739	30,739
Other Capital Outlay	0	0	10,000	10,000
Total Capital Outlay	\$ 0	\$ 0	\$ 240,739	\$ 240,739
TOTAL EXPENSES	\$ 3,396,400	\$ 7,223,940	\$ 899,855	\$ 11,520,195
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	(20,500)	(21,000)	0	(41,500)
TOTAL TRANSFERS/OTHER SOURCES	\$ (20,500)	\$ (21,000)	\$ 0	\$ (41,500)
Net Increase (Decrease) in Retained Earnings	\$ 33,840	\$ 44,460	\$ (208,774)	\$ (130,474)
Beginning Balance, July 1	371,757	2,889,065	1,530,819	4,791,641
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 405,597	\$ 2,933,525	\$ 1,322,045	\$ 4,661,167

Foothill-DeAnza Community College District

Enterprise Fund

TOTAL ENTERPRISE

		Revised Budget 11/12	Projected Actual 11/12	Budget 12/13
INCOME				
Local				
Sales	\$	10,169,100	\$ 9,919,100	\$ 9,877,800
Other Local Income		1,260,923	1,372,923	1,553,421
TOTAL INCOME	\$	11,430,023	\$ 11,292,023	\$ 11,431,221
EXPENSES				
Cost of Sales	\$	7,353,200	\$ 7,165,900	\$ 7,130,300
Management Salaries	\$	0	\$ 0	\$ 301,600
Contract Salaries		2,075,700	2,085,400	1,055,500
Student Salaries		0	0	629,500
Other		0	0	88,500
Total Salaries	\$	2,075,700	\$ 2,085,400	\$ 2,075,100
Total Staff Benefits	\$	552,200	\$ 626,800	\$ 538,900
General Administration	\$	654,020	\$ 681,920	\$ 704,120
Depreciation		130,660	130,500	125,620
Utilities		118,800	118,800	73,800
Other Operating		553,721	553,721	631,616
Total Operating	\$	1,457,201	\$ 1,484,941	\$ 1,535,156
Buildings	\$	200,000	\$ 0	\$ 200,000
Equipment-New & Replacement		29,299	29,299	30,739
Other Capital Outlay		10,000	10,000	10,000
Total Capital Outlay	\$	239,299	\$ 39,299	\$ 240,739
TOTAL EXPENSES	\$	11,677,600	\$ 11,402,340	\$ 11,520,195
Transfers-in	\$	0	\$ 0	\$ 0
Other Sources		0	0	0
Transfers-out		0	0	0
Contingency		0	0	0
Other Out Go		(41,000)	(41,500)	(41,500)
TOTAL TRANSFERS/OTHER SOURCES	\$	(41,000)	\$ (41,500)	\$ (41,500)
Net Increase (Decrease) in Retained Earnings	\$	(288,577)	\$ (151,817)	\$ (130,474)
Beginning Balance, July 1		4,943,349	4,943,349	4,791,641
Adjustments to Beginning Balance		109	109	0
NET FUND BALANCE, June 30	\$	4,654,881	\$ 4,791,641	\$ 4,661,167

Foothill-DeAnza Community College District

Enterprise Fund

FOOTHILL COLLEGE-TOTAL CAMPUS CENTER

		Revised Budget	Projected Actual	Budget
	INCOME	11/12	11/12	12/13
Local				
Sales		\$ 3,806,000	\$ 3,263,800	\$ 3,263,800
Other Local Income		152,200	159,200	186,940
TOTAL INCOME		\$ 3,958,200	\$ 3,423,000	\$ 3,450,740
	EXPENSES			
Cost of Sales		\$ 2,983,800	\$ 2,522,300	\$ 2,497,600
Management Salaries		\$ 0	\$ 0	\$ 108,500
Contract Salaries		580,500	579,000	318,200
Student Salaries		0	0	121,500
Other		0	0	30,000
Total Salaries		\$ 580,500	\$ 579,000	\$ 578,200
Total Staff Benefits		\$ 160,500	\$ 200,000	\$ 161,100
General Administration		\$ 134,100	\$ 108,700	\$ 106,200
Depreciation		44,900	35,300	35,300
Utilities		18,000	18,000	18,000
Other Operating		0	0	0
Total Operating		\$ 197,000	\$ 162,000	\$ 159,500
Buildings		\$ 0	\$ 0	\$ 0
Equipment-New & Replacement		0	0	0
Other Capital Outlay		0	0	0
Total Capital Outlay		\$ 0	\$ 0	\$ 0
TOTAL EXPENSES		\$ 3,921,800	\$ 3,463,300	\$ 3,396,400
Transfers-in		\$ 0	\$ 0	\$ 0
Other Sources		0	0	0
Transfers-out		0	0	0
Contingency		0	0	0
Other Out Go		(20,000)	(20,500)	(20,500)
TOTAL TRANSFERS/OTHER SOURCES		\$ (20,000)	\$ (20,500)	\$ (20,500)
Net Increase (Decrease) in Retained Earnings		\$ 16,400	\$ (60,800)	\$ 33,840
Beginning Balance, July 1		432,557	432,557	371,757
Adjustments to Beginning Balance		0	0	0
NET FUND BALANCE, June 30		\$ 448,957	\$ 371,757	\$ 405,597

Foothill-DeAnza Community College District

Enterprise Fund

DE ANZA COLLEGE-TOTAL CAMPUS CENTER

		Revised Budget 11/12	Projected Actual 11/12	Budget 12/13
INCOME				
Local				
Sales	\$	6,363,100	\$ 6,655,300	\$ 6,614,000
Other Local Income		502,200	607,200	675,400
TOTAL INCOME	\$	6,865,300	\$ 7,262,500	\$ 7,289,400
EXPENSES				
Cost of Sales	\$	4,369,400	\$ 4,643,600	\$ 4,632,700
Management Salaries	\$	0	\$ 0	\$ 193,100
Contract Salaries		1,467,700	1,478,900	709,800
Student Salaries		0	0	508,000
Other		0	0	58,500
Total Salaries	\$	1,467,700	\$ 1,478,900	\$ 1,469,400
Total Staff Benefits	\$	391,700	\$ 426,800	\$ 377,800
General Administration	\$	519,920	\$ 573,220	\$ 597,920
Depreciation		85,760	95,200	90,320
Utilities		55,800	55,800	55,800
Other Operating		0	0	0
Total Operating	\$	661,480	\$ 724,220	\$ 744,040
Buildings	\$	0	\$ 0	\$ 0
Equipment-New & Replacement		0	0	0
Other Capital Outlay		0	0	0
Total Capital Outlay	\$	0	\$ 0	\$ 0
TOTAL EXPENSES	\$	6,890,280	\$ 7,273,520	\$ 7,223,940
Transfers-in	\$	0	\$ 0	\$ 0
Other Sources		0	0	0
Transfers-out		0	0	0
Contingency		0	0	0
Other Out Go		(21,000)	(21,000)	(21,000)
TOTAL TRANSFERS/OTHER SOURCES	\$	(21,000)	\$ (21,000)	\$ (21,000)
Net Increase (Decrease) in Retained Earnings	\$	(45,980)	\$ (32,020)	\$ 44,460
Beginning Balance, July 1		2,921,085	2,921,085	2,889,065
Adjustments to Beginning Balance		0	0	0
NET FUND BALANCE, June 30	\$	2,875,105	\$ 2,889,065	\$ 2,933,525

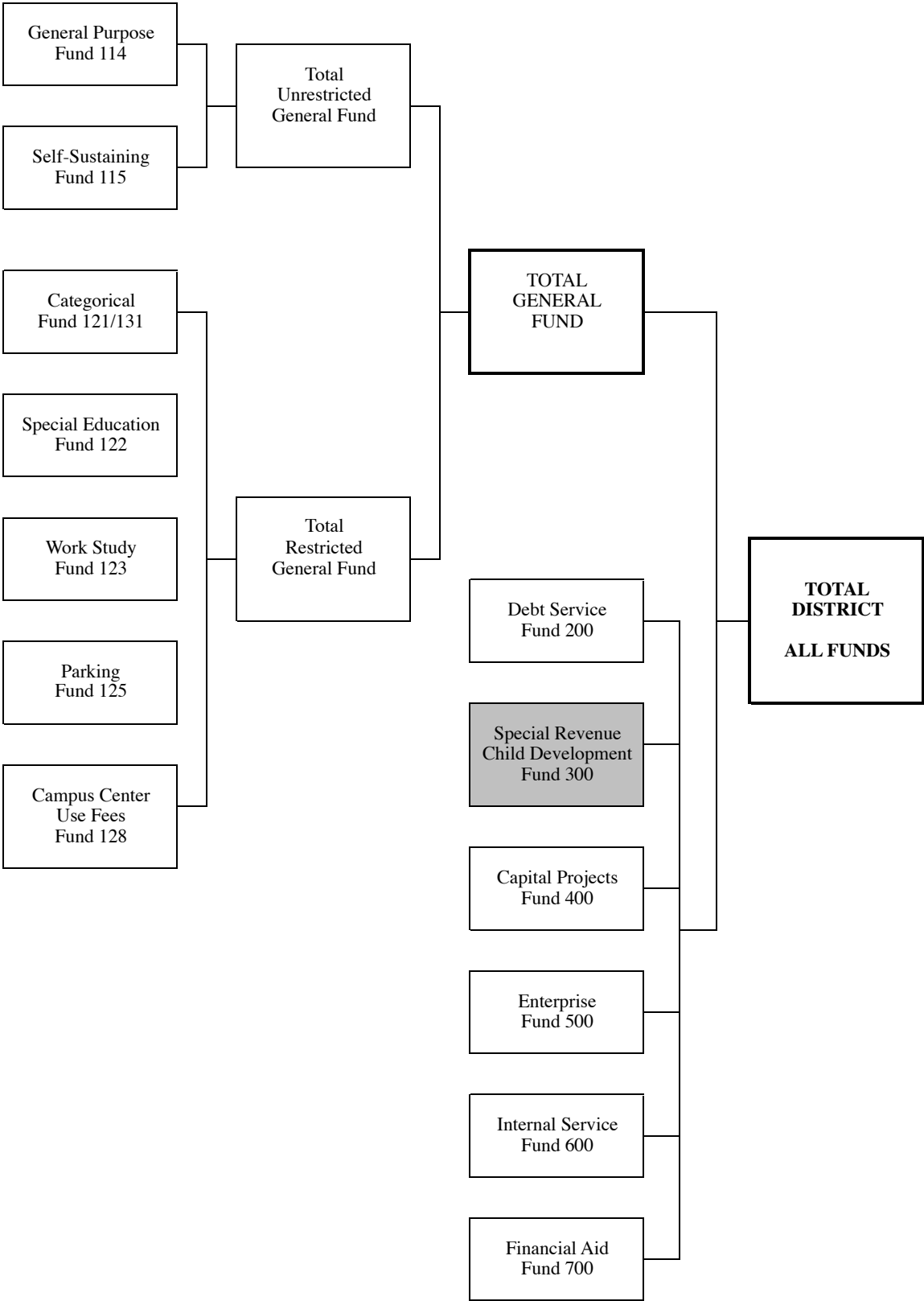
Foothill-DeAnza Community College District

Flint Center

2012-13 BUDGETS

	Revised Budget		Projected Actual		Budget
	11/12		11/12		12/13
INCOME					
Local					
Event	\$	0	\$	0	\$ 0
Theatre Services		0		0	0
Box Office		0		0	0
Concession		0		0	0
Interest		0		0	0
Other		606,523		606,523	691,081
TOTAL INCOME	\$	606,523	\$	606,523	\$ 691,081
EXPENSES					
Contract Teachers	\$	0	\$	0	\$ 0
Contract Non-teachers		0		0	0
Other Teachers		0		0	0
Other Non-teachers		0		0	0
Total Certificated Salaries	\$	0	\$	0	\$ 0
Contract Non-instructional	\$	27,500	\$	27,500	\$ 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
Total Classified Salaries	\$	27,500	\$	27,500	\$ 27,500
Total Salaries	\$	27,500	\$	27,500	\$ 27,500
Total Staff Benefits	\$	0	\$	0	\$ 0
Total Materials and Supplies	\$	0	\$	0	\$ 0
Contracted Services	\$	553,721	\$	553,721	\$ 586,616
Lease of Equipment & Facilities		0		0	0
Utilities		45,000		45,000	45,000
Other Operating		0		0	0
Total Operating	\$	598,721	\$	598,721	\$ 631,616
Buildings	\$	200,000	\$	0	\$ 200,000
Equipment-New & Replacement		29,299		29,299	30,739
Other Capital Outlay		10,000		10,000	10,000
Total Capital Outlay	\$	239,299	\$	39,299	\$ 240,739
TOTAL EXPENSES	\$	865,520	\$	665,520	\$ 899,855
NET INCOME FROM OPERATIONS	\$	(258,997)	\$	(58,997)	\$ (208,774)
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	\$	(258,997)	\$	(58,997)	\$ (208,774)
Beginning Balance, July 1		1,589,707		1,589,707	1,530,819
Adjustments to Beginning Balance		109		109	0
NET FUND BALANCE, June 30	\$	1,330,819	\$	1,530,819	\$ 1,322,045

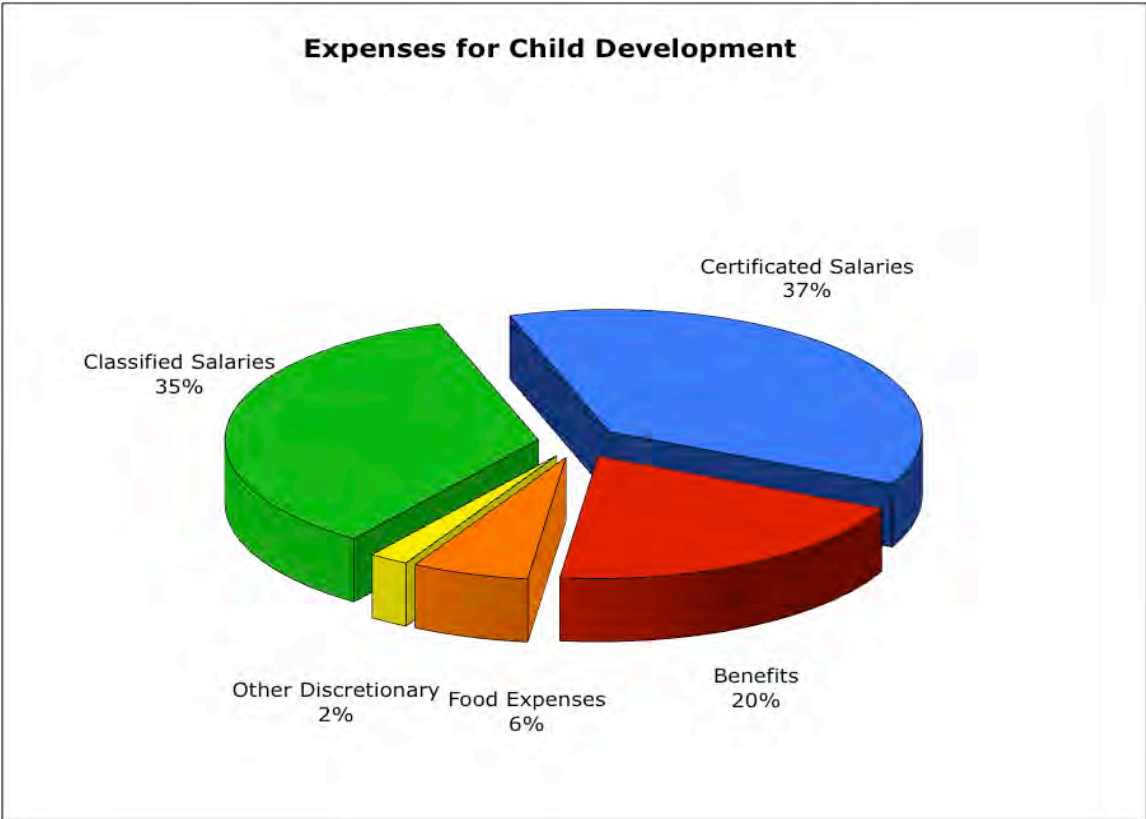
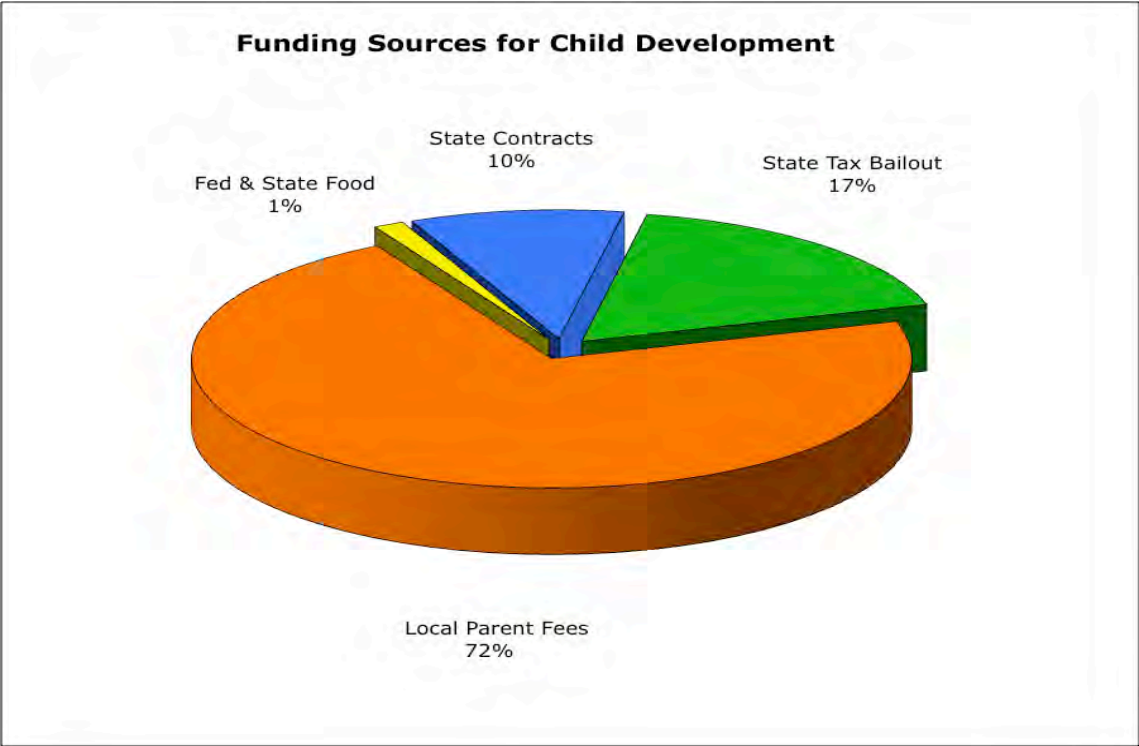
CHILD DEVELOPMENT



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 12/13, the Child Development Center plans to operate year-round, utilizing seven out of nine classrooms. The Child Development Center anticipates serving approximately 86 full-time, full fee-paying children and 34 full-time children that are state-subsidized. We are projecting \$1.66 million, or 72%, in revenue from local parent fees. From state sources, we anticipate receiving \$222,889, or 10%, from state contracts, and \$405,500, or 17%, from state tax bailout funds. Finally, we are projecting \$31,500, or 1%, in revenue for federal and state food reimbursement. We are projecting total revenue and related expenses of approximately \$2.32 million for the Child Development Fund.



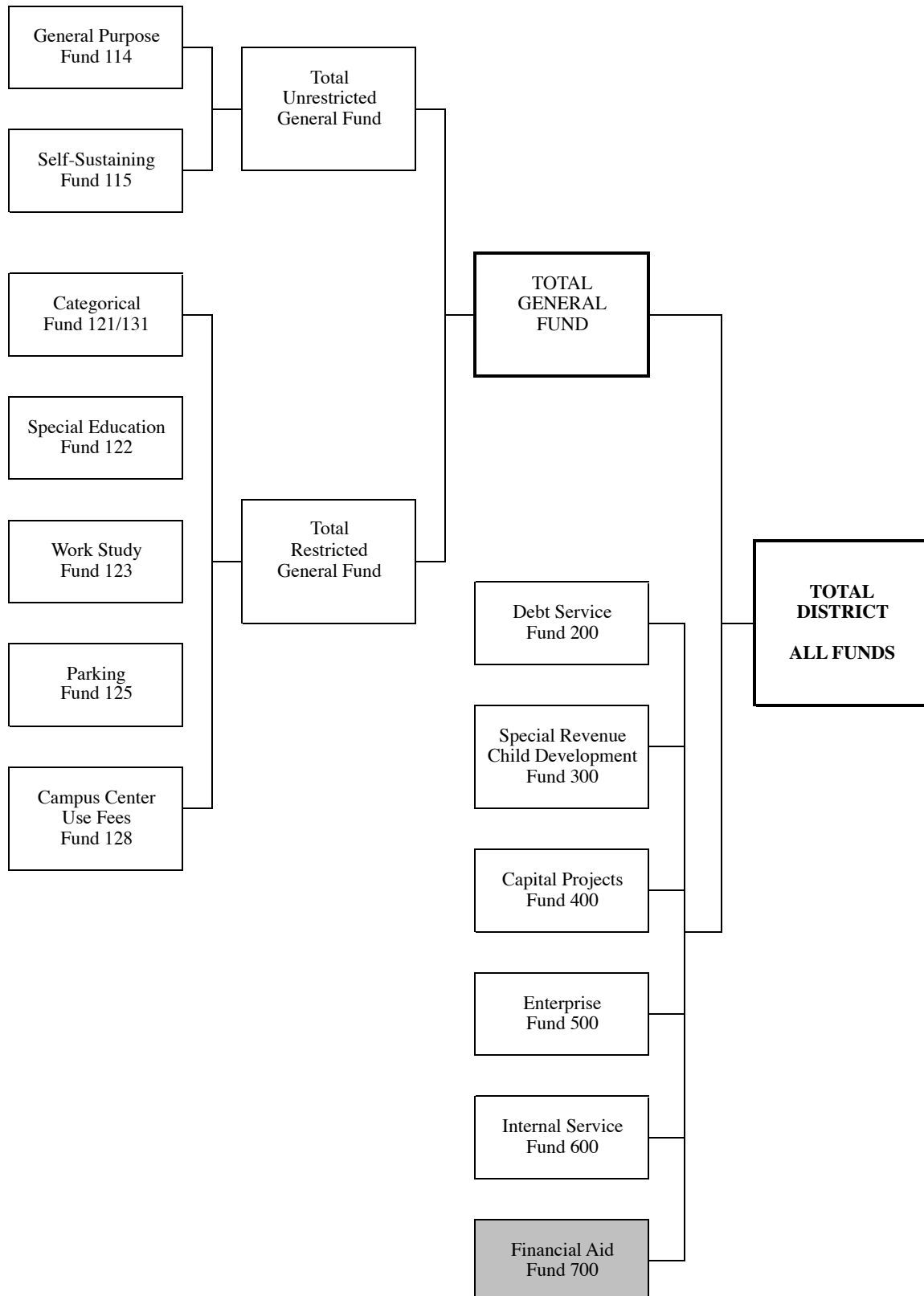
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 300 Child Development

2012-13 BUDGETS

INCOME	Revised Budget 11/12	Projected Actual 11/12	Budget 12/13
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	\$ 234,620	\$ 234,620	\$ 222,889
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	\$ 641,623	\$ 641,623	\$ 629,892
Local			
Parent Fees	\$ 0	\$ 0	\$ 0
Parent Fees - Non Certified	1,579,400	1,579,400	1,662,169
Other Local Income	0	0	0
Interest	0	0	0
Total Local Income	\$ 1,579,400	\$ 1,579,400	\$ 1,662,169
TOTAL INCOME	\$ 2,251,023	\$ 2,251,023	\$ 2,322,061
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	623,519	623,519	484,939
Other Teachers	0	0	0
Other Non-Teachers	199,974	199,974	325,000
Total Certificated Salaries	\$ 823,493	\$ 823,493	\$ 809,939
Contract Non-instructional	\$ 574,707	\$ 574,707	\$ 587,810
Contract Instructional Aides	0	0	0
Other Non-instructional	100,000	100,000	150,000
Other Instructional Aides	0	0	0
Students	125,000	125,000	125,000
Students-FWS	0	0	0
Total Classified Salaries	\$ 799,707	\$ 799,707	\$ 862,810
Total Salaries	\$ 1,623,200	\$ 1,623,200	\$ 1,672,748
Total Staff Benefits	\$ 448,116	\$ 448,116	\$ 462,312
Total Materials and Supplies	\$ 157,000	\$ 157,000	\$ 174,000
Contracted Services	\$ 0	\$ 5,150	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	1,660	0
Other Operating	22,707	15,897	13,000
Total Operating	\$ 22,707	\$ 22,707	\$ 13,000
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 2,251,023	\$ 2,251,023	\$ 2,322,061
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	672,932	672,932	672,932
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 672,932	\$ 672,932	\$ 672,932

FINANCIAL AID



STUDENT FINANCIAL AID FUND**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 12/13 Tentative Budget, we are projecting \$21.34 million in revenue, which includes \$467,000 in scholarship revenue from the Foundation, and we are projecting \$21.34 million in expenses.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 700
Financial Aid**

2012-13 BUDGETS

INCOME	Foothill College	De Anza College	Total Fund 700
Federal			
Perkins	\$ 0	\$ 0	\$ 0
Pell	5,103,380	14,336,168	19,439,548
Other Federal	40,000	40,000	80,000
Total Federal Income	\$ 5,143,380	\$ 14,376,168	\$ 19,519,548
State			
EOPS	\$ 0	\$ 0	\$ 0
Cal Grant	0	0	0
Other State	180,000	1,160,000	1,340,000
Total State Income	\$ 180,000	\$ 1,160,000	\$ 1,340,000
Local			
Interest	\$ 6,000	\$ 7,500	\$ 13,500
Other Local	250,500	220,500	471,000
Total Local Income	\$ 256,500	\$ 228,000	\$ 484,500
TOTAL INCOME	\$ 5,579,880	\$ 15,764,168	\$ 21,344,048
EXPENSES			
Operating Expenses	\$ 256,500	\$ 228,000	\$ 484,500
Collection Costs (Perkins)	0	0	0
Student Grants	5,323,380	15,536,168	20,859,548
TOTAL EXPENSES	\$ 5,579,880	\$ 15,764,168	\$ 21,344,048
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	2,452,775
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 2,452,775

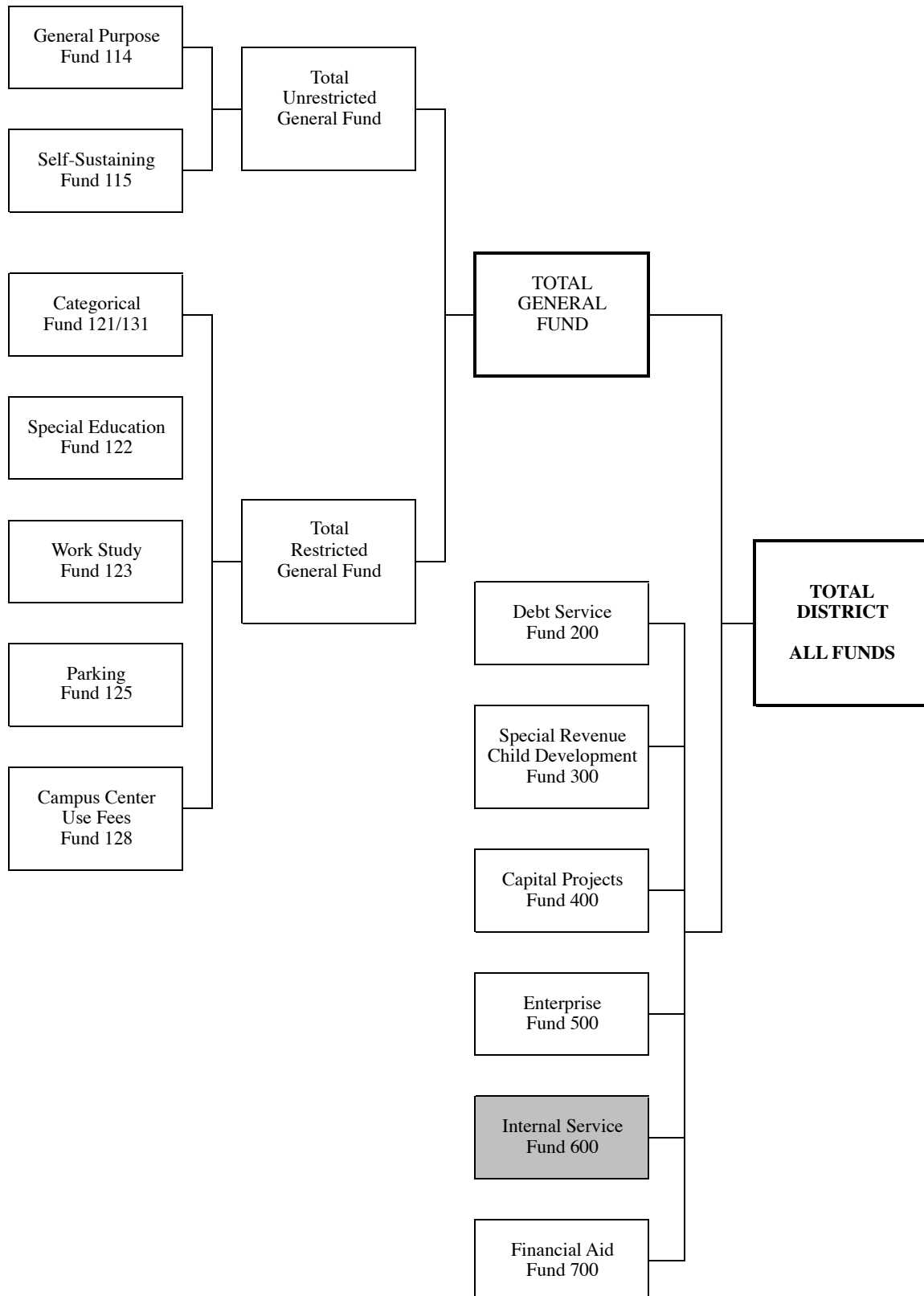
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 700
Financial Aid**

TOTAL DISTRICT

INCOME	Revised Budget 11/12	Projected Actual 11/12	Budget 12/13
Federal			
Perkins	\$ 0	\$ 0	\$ 0
Pell	19,680,224	19,680,224	19,439,548
Other Federal	60,000	60,000	80,000
Total Federal Income	\$ 19,740,224	\$ 19,740,224	\$ 19,519,548
State			
EOPS	\$ 0	\$ 0	\$ 0
Cal Grant	0	0	0
Other State	1,410,000	1,410,000	1,340,000
Total State Income	\$ 1,410,000	\$ 1,410,000	\$ 1,340,000
Local			
Interest	\$ 21,000	\$ 21,000	\$ 13,500
Other Local	4,000	4,000	471,000
Total Local Income	\$ 25,000	\$ 25,000	\$ 484,500
TOTAL INCOME	\$ 21,175,224	\$ 21,175,224	\$ 21,344,048
EXPENSES			
Operating Expenses	\$ 558,000	\$ 558,000	\$ 484,500
Collection Costs (Perkins)	15,000	15,000	0
Student Grants	21,150,224	21,150,224	20,859,548
TOTAL EXPENSES	\$ 21,723,224	\$ 21,723,224	\$ 21,344,048
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	517,000	517,000	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 517,000	\$ 517,000	\$ 0
Net Change in Fund Balance	\$ (31,000)	\$ (31,000)	\$ 0
Beginning Balance, July 1	2,513,022	2,513,022	2,452,775
Adjustments to Beginning Balance	(29,247)	(29,247)	0
NET FUND BALANCE, June 30	\$ 2,452,775	\$ 2,452,775	\$ 2,452,775

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 12/13, 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 \$8.8 million in this fund. These unrestricted monies will be set aside as a Rate Stabilization Fund to offset future benefits rate increases.

Update on Benefits Changes for Fiscal Year 2012/13:

Based on projections of rapidly increasing health benefits plan costs, the district has been actively seeking ways to curtail expenditures in this area and at the same time still provide a quality health benefits plan for eligible employees and retirees. In March of fiscal year 2011/12, as a result of work and research by the Joint Labor Management Benefits Council, an alternative health benefits plan administered under CalPERS was identified as the most viable option. This new plan will go into effect starting July 1, 2012. We have adjusted our restricted ending balance by an additional \$500,000 for the newly negotiated/additional Post-97 Health Benefits Reserve Fund, leaving an estimated \$8.8 million in unrestricted rate stabilization funds (see Internal Service Fund Balances). Since the new CalPERS plan rates are assessed on a calendar year basis, active employees and retirees will be subject to another enrollment process at the end of this calendar year. New rates and enrollment trends may result in adjustments to our current projections. Any increase from the 2012/13 budget will be covered with one-time funds set aside in the Rate Stabilization Fund, currently estimated at \$8.8 million. We will be carefully monitoring our medical expenses and will update the Board frequently throughout the year on medical benefits projections.

INTERNAL SERVICE FUND BALANCES

Summary of Beginning Balance

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

OPEB transfers in from General Fund and Payments:

Unfunded Retiree Benefits Transfer In (04/05)	500,000
Unfunded Retiree Benefits Transfer In (05/06)	640,000
Unfunded Retiree Benefits Transfer In (06/07)	975,905
Unfunded Retiree Benefits Transfer In (07/08)	1,005,182
Unfunded Retiree Benefits Transfer In (08/09)	829,400
Unfunded Retiree Benefits Transfer In (09/10)	711,314
Unfunded Retiree Benefits Transfer In (10/11)	400,000
Unfunded Retiree Benefits Transfer In (11/12)	250,000
Transfer to JPA (04/05, 05/06, 06/07)	(2,115,905)
Transfer to JPA (07/08)	(1,005,182)
Transfer to JPA (08/09)	(829,400)
Transfer to CERBT (09/10)	(711,314)
Transfer to CERBT (10/11)	(400,000)
Transfer to CERBT (11/12)	(250,000)
FY 05/06 expenditure (JPA membership fee)	(3,000)

Medical Benefits Savings:

Negotiated 05/06 Benefits Increase Transfer In (04/05)	500,000
04/05 Medical Savings (Retiree and Active)	3,890,883
05/06 Medical Savings (Retiree and Active)	2,266,477
06/07 Medical Savings (Retiree and Active)	1,510,225
07/08 Medical Savings (Retiree and Active)	2,406,980
07/08 Medical Savings (Retiree and Active)-retain in F114 to offset 08/09 operating deficit	(2,406,980)
08/09 Medical Savings (Retiree and Active)	2,774,465
Transfer Out to General Fund to Cover 08/09 Medical Benefits Cost Increases	(1,534,008)
Transfer Out to General Fund to Cover 11/12 Medical Benefits Cost Increases (est. as of 3rd Qtr.)	(1,000,000)

Workers Comp Savings:

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

Total Beginning Balance 07/01/12: \$ 12,041,599

Revenue	45,980,997
Expenses	(45,980,997)
Unfunded Retiree Benefits Transfer In (12/13)	250,000
Transfer to CERBT (12/13)	(250,000)

06/30/12 Projected Ending Balance: \$ 12,041,599

Summary of 12/13 Projected Ending Balance

Extended Sick Leave/Vacation Payout Reserve	\$ 273,254
Reserve for Self-Insured Fund	2,000,000
2012 Negotiated Post-97 Health Benefits Reserve	500,000
FA Post-1997 Health Benefits Reserve	250,000
Classified Staff Post-1997 Health Benefits Reserve	250,000

Restricted Ending Balance: \$ 3,273,254

Unrestricted Fund Balance: \$ 8,768,345

Total Projected 06/30/13 Ending Balance (restricted and unrestricted): \$ 12,041,599

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 600
Internal Service**

2012-13 BUDGETS

INCOME	Active Employees		Retirees	Total Fund 600
Contributions - Active Benefits	\$ 36,119,438	\$	0	\$ 36,119,438
Contributions - Retiree Benefits	0		9,861,559	9,861,559
Employee Contributions	0		0	0
TOTAL INCOME	\$ 36,119,438	\$	9,861,559	\$ 45,980,997
EXPENSES				
Medical/Prescription/Dental/Vision	\$ 15,980,214	\$	9,861,559	\$ 25,841,773
	0		0	0
	0		0	0
Retirement	15,836,735		0	15,836,735
Worker's Comp/Ext Sk Lv/Vac Pay	2,362,400		0	2,362,400
Unemployment Insurance	1,410,000		0	1,410,000
Other	530,090		0	530,090
TOTAL EXPENSES	\$ 36,119,438	\$	9,861,559	\$ 45,980,997
Transfers-in	\$ 0	\$	0	\$ 0
Other Sources	0		0	0
Transfers-out	0		0	0
Contingency	0		0	0
Other Out Go	0		0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$	0	\$ 0
Net Change in Fund Balance	\$ 0	\$	0	\$ 0
Beginning Balance, July 1	0		0	12,041,599
Adjustments to Beginning Balance	0		0	0
NET FUND BALANCE, June 30	\$ 0	\$	0	\$ 12,041,599

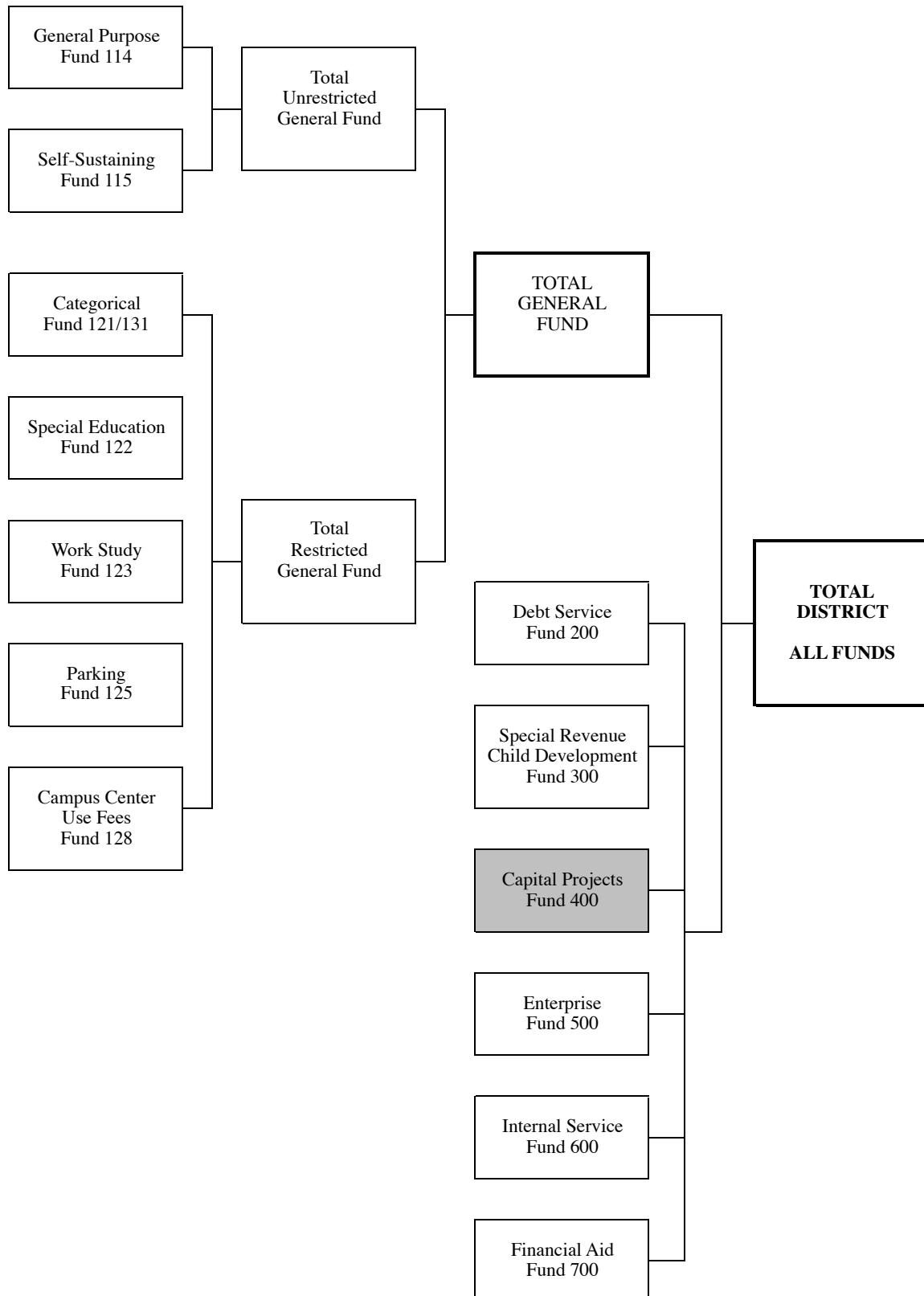
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 600
Internal Service**

ACTIVE EMPLOYEES AND RETIREES

INCOME	Revised Budget 11/12	Projected Actual 11/12	Budget 12/13
Contributions - Active Benefits	\$ 36,879,451	\$ 36,879,451	\$ 36,119,438
Contributions - Retiree Benefits	10,122,815	10,122,815	9,861,559
Employee Contributions	0	3,176,663	0
TOTAL INCOME	\$ 47,002,266	\$ 50,178,929	\$ 45,980,997
EXPENSES			
Medical/Prescription/Dental/Vision	\$ 25,630,868	\$ 29,807,531	\$ 25,841,773
			0
			0
Retirement	16,328,283	16,328,283	15,836,735
Worker's Comp/Ext Sk Lv/Vac Pay	2,383,700	2,383,700	2,362,400
Unemployment Insurance	2,117,201	2,117,201	1,410,000
Other	542,214	542,214	530,090
TOTAL EXPENSES	\$ 47,002,266	\$ 51,178,929	\$ 45,980,997
Transfers-in	\$ 250,000	\$ 250,000	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Contingency	0	0	0
Other Out Go	(250,000)	(250,000)	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ 0	\$ (1,000,000)	\$ 0
Beginning Balance, July 1	13,041,599	13,041,599	12,041,599
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 13,041,599	\$ 12,041,599	\$ 12,041,599

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.

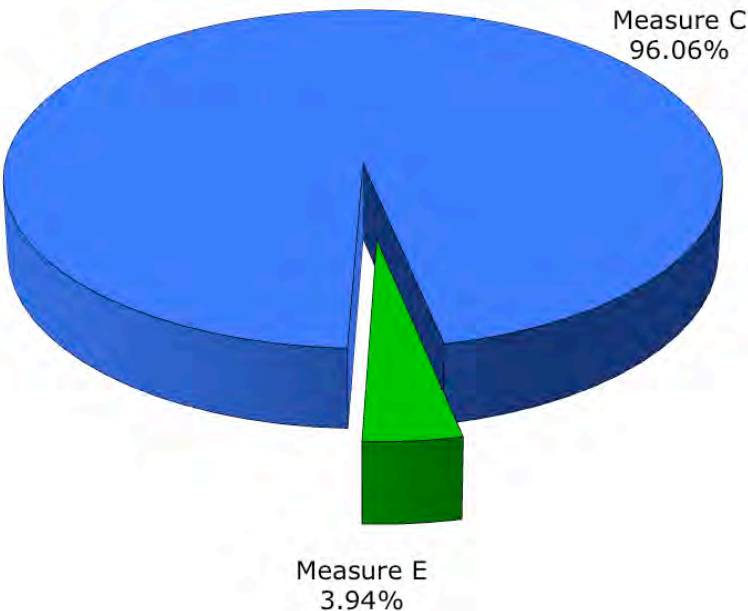
Measure E Projects:

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

Measure C Projects:

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

Expenses for Capital Projects



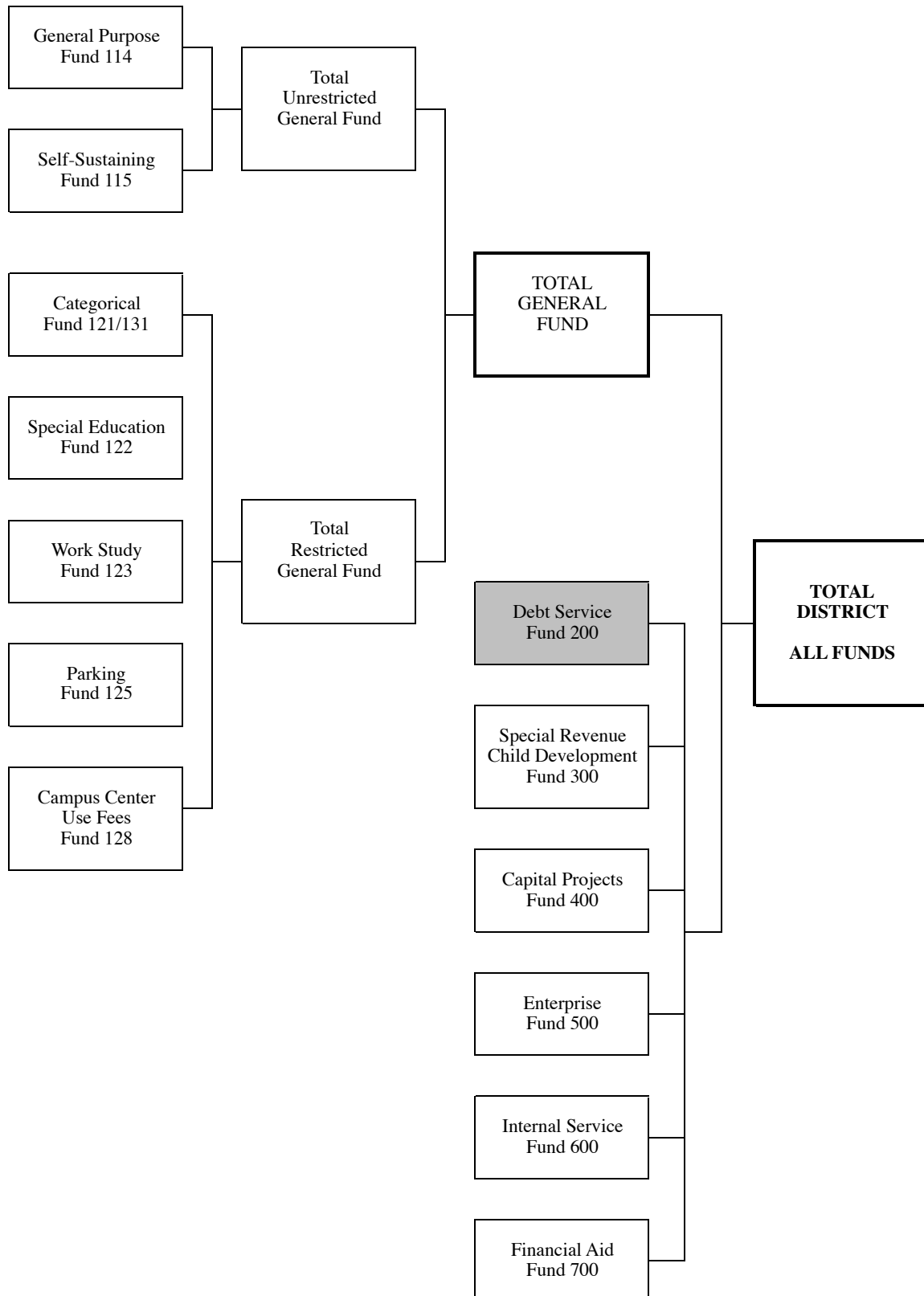
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 400
Capital Projects**

2012-13 BUDGETS

INCOME	Revised Budget 11/12	Projected Actual 11/12	Budget 12/13
State	\$ 0	\$ 0	\$ 0
Local	4,426,539	4,426,539	1,719,238
TOTAL INCOME	\$ 4,426,539	\$ 4,426,539	\$ 1,719,238
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	0	0	0
Other Teachers	0	0	0
Other Non-Teachers	0	0	0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Contract Non-instructional	\$ 2,155,240	\$ 2,155,240	\$ 2,218,590
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
Total Classified Salaries	\$ 2,155,240	\$ 2,155,240	\$ 2,218,590
Total Salaries	\$ 2,155,240	\$ 2,155,240	\$ 2,218,590
Total Staff Benefits	\$ 825,548	\$ 825,548	\$ 830,596
Total Materials and Supplies	\$ 165,249	\$ 165,249	\$ 44,426
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	33,100,847	33,100,847	16,303,508
Total Operating	\$ 33,100,847	\$ 33,100,847	\$ 16,303,508
Site Improvement	\$ 0	\$ 0	\$ 0
Buildings	0	0	0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	93,273,557	93,273,557	83,454,005
Total Capital Outlay	\$ 93,273,557	\$ 93,273,557	\$ 83,454,005
TOTAL EXPENSES	\$ 129,520,441	\$ 129,520,441	\$ 102,851,124
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	\$ (125,093,902)	\$ (125,093,902)	\$ (101,131,886)
Beginning Balance, July 1	325,398,540	325,398,540	201,420,838
Adjustments to Beginning Balance	1,116,200	1,116,200	0
NET FUND BALANCE, June 30	\$ 201,420,838	\$ 201,420,838	\$ 100,288,952

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.
- **May 2012:** The district issued General Obligation Refunding Bond in an aggregate principal amount of \$70,735,000 million to pay for the current refunding of a portion of the district's outstanding 2002 General Obligation Refunding Bonds, the advance refunding of a portion of the district's outstanding Election of 1999 General Obligation Bonds, Series B, the advance refunding of a portion of the district's outstanding Election of 1999 General Obligation Bonds, Series C, with effective interest rates of .25% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.

Debt Instruments	Final Payment Due	Net FY 2012/13 Payments	Unres Gen Fund 114	Self-Sustaining Fund 115	Parking Fund 125	Campus Center Use Fees Fund 128	Foothill Enterprise
\$18.27M COP, Refunding	06/2022	\$ 1,290,430	\$ 17,796	\$ 34,648	\$ 1,237,986	\$ -	\$ -
\$11.33M COP, Financing	06/2021	1,029,104	-	-	-	995,613	33,491
Total Annual Payments		\$ 2,319,534	\$ 17,796	\$ 34,648	\$ 1,237,986	\$ 995,613	\$ 33,491
Outstanding Balance as 06/30/12			\$ 1,039,764	\$ 327,699	\$ 9,582,537	\$ 7,695,000	\$ 245,000

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 200
Debt Service**

2012-13 BUDGETS

		Revised Budget 11/12	Projected Actual 11/12	Budget 12/13
1	INCOME			
2	Local			
3	Property Taxes	\$ 37,636,547	\$ 37,636,547	\$ 30,786,573
4	Interest	102,022	102,022	102,022
5	Other	0	0	0
6	TOTAL INCOME	\$ 37,738,569	\$ 37,738,569	\$ 30,888,595
	EXPENSES			
	Other Operating	\$ 0	\$ 0	\$ 0
7	TOTAL EXPENSES	\$ 0	\$ 0	\$ 0
8	Transfers-in	\$ 3,644,996	\$ 3,644,996	\$ 2,892,700
9	Other Sources	34,366	34,366	33,491
10	Transfers-out	0	0	0
11	Contingency	0	0	0
12	Other Out Go	(41,417,931)	(41,417,931)	(33,814,786)
13	TOTAL TRANSFERS/OTHER SOURCES	\$ (37,738,569)	\$ (37,738,569)	\$ (30,888,595)
14	Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
15	Beginning Balance, July 1	26,741,444	26,741,444	26,741,444
16	Adjustments to Beginning Balance	0	0	0
17	NET FUND BALANCE, June 30	\$ 26,741,444	\$ 26,741,444	\$ 26,741,444

SUPPLEMENTAL INFORMATION

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2011-2012
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	\$ 2,662,114	\$ 0	\$ 30,000	\$ 19,740,224	\$ 0	\$ 0	\$ 22,432,338	\$ 0
State Income	67,501,747	0	641,623	1,410,000	0	0	69,553,370	0
Local Income	126,715,550	11,292,023	1,579,400	25,000	4,426,539	37,738,569	181,777,081	50,178,929
TOTAL INCOME	\$ 196,879,411	\$ 11,292,023	\$ 2,251,023	\$ 21,175,224	\$ 4,426,539	\$ 37,738,569	\$ 273,762,789	\$ 50,178,929
EXPENSES								
Cost of Sales	\$ 0	\$ 7,165,900	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,165,900	\$ 0
Certificated Salaries	85,176,103	0	823,493	0	0	0	85,999,596	0
Classified Salaries	45,332,071	2,085,400	799,707	0	2,155,240	0	50,372,418	0
Employee Benefits	45,413,101	626,800	448,116	0	825,548	0	47,313,565	51,178,929
Materials and Supplies	6,716,729	0	157,000	0	165,249	0	7,038,978	0
Operating Expenses	25,388,006	1,484,941	22,707	573,000	33,100,847	0	60,569,501	0
Capital Outlay	972,720	39,299	0	0	93,273,557	0	94,285,576	0
TOTAL EXPENSES	\$ 208,998,730	\$ 11,402,340	\$ 2,251,023	\$ 573,000	\$ 129,520,441	\$ 0	\$ 352,745,534	\$ 51,178,929
TRANSFERS AND OTHER								
Transfers-in	\$ 5,811,727	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,644,996	\$ 9,456,723	\$ 250,000
Other Sources	242,197	0	0	517,000	0	34,366	793,563	0
Transfers-out	(9,706,724)	0	0	0	0	0	(9,706,724)	0
Contingency	0	0	0	0	0	0	0	0
Other Out Go	(533,791)	(41,500)	0	(21,150,224)	0	(41,417,931)	(63,143,446)	(250,000)
TOTAL TRANSFERS/OTHER SOURCES	\$ (4,186,590)	\$ (41,500)	\$ 0	\$ (20,633,224)	\$ 0	\$ (37,738,569)	\$ (62,599,883)	\$ 0
FUND BALANCE								
Net Change in Fund Balance	\$ (16,305,908)	\$ (151,817)	\$ 0	\$ (31,000)	\$ (125,093,902)	\$ 0	\$ (141,582,627)	\$ (1,000,000)
Beginning Balance, July 1	56,984,979	4,943,349	672,932	2,513,022	325,398,540	26,741,444	417,254,266	13,041,599
Adjustments to Beginning Balance	274,844	109	0	(29,247)	1,116,200	0	1,361,906	0
NET FUND BALANCE, June 30	\$ 40,953,914	\$ 4,791,641	\$ 672,932	\$ 2,452,775	\$ 201,420,838	\$ 26,741,444	\$ 277,033,544	\$ 12,041,599

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2011-2012
Projected Actual Summary
for GENERAL FUNDS**

INCOME	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Federal Income	1,295	0	1,295	2,280,555	0	380,264	0	0	2,660,819	2,662,114
State Income	55,841,311	1,111,479	56,952,790	8,426,032	2,122,925	0	0	0	10,548,957	67,501,747
Local Income	109,582,121	10,075,000	119,657,121	2,533,029	1,600	0	2,193,800	2,330,000	7,058,429	126,715,550
TOTAL INCOME	\$ 165,424,727	\$ 11,186,479	\$ 176,611,206	\$ 13,239,616	\$ 2,124,525	\$ 380,264	\$ 2,193,800	\$ 2,330,000	\$ 20,268,205	\$ 196,879,411
EXPENSES										
Certificated Salaries	\$ 78,729,841	\$ 1,158,726	\$ 79,888,567	\$ 2,400,401	\$ 2,817,008	\$ 0	\$ 0	\$ 70,127	\$ 5,287,535	\$ 85,176,103
Classified Salaries	34,433,841	1,866,562	36,300,403	4,748,885	2,344,487	467,019	908,369	562,908	9,031,668	45,332,071
Employee Benefits	40,408,690	755,442	41,164,132	2,143,600	1,517,519	0	348,732	239,118	4,248,969	45,413,101
Materials and Supplies	5,555,614	(100,000)	5,455,614	1,154,320	31,795	15,000	0	60,000	1,261,115	6,716,729
Operating Expenses	16,639,519	6,098,101	22,737,620	2,154,980	181,585	25,000	110,000	178,821	2,650,386	25,388,006
Capital Outlay	150,667	181,310	331,977	526,421	14,322	0	0	100,000	640,743	972,720
TOTAL EXPENSES	\$ 175,918,173	\$ 9,960,141	\$ 185,878,314	\$ 13,128,607	\$ 6,906,716	\$ 507,019	\$ 1,367,101	\$ 1,210,973	\$ 23,120,416	\$ 208,998,730
TRANSFERS AND OTHER										
Transfers-in	\$ 0	\$ 88,055	\$ 88,055	\$ 285,143	\$ 4,900,208	\$ 126,754	\$ 411,567	\$ 0	\$ 5,723,672	\$ 5,811,727
Other Sources	0	89,697	89,697	152,500	0	0	0	0	152,500	242,197
Transfers-out	(7,378,787)	(34,349)	(7,413,136)	(60,034)	0	0	(1,238,266)	(995,288)	(2,293,588)	(9,706,724)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Out Go	(1,812)	(19,637)	(21,449)	(512,342)	0	0	0	0	(512,342)	(533,791)
TOTAL TRANSFERS/OTHER SOURCES	\$ (7,380,598)	\$ 123,766	\$ (7,256,832)	\$ (134,733)	\$ 4,900,208	\$ 126,754	\$ (826,699)	\$ (995,288)	\$ 3,070,242	\$ (4,186,590)
FUND BALANCE										
Net Change in Fund Balance	\$ (17,874,044)	\$ 1,350,104	\$ (16,523,940)	\$ (23,724)	\$ 118,017	\$ (1)	\$ 0	\$ 123,739	\$ 218,031	\$ (16,305,908)
Beginning Balance, July 1	44,842,128	6,532,320	51,374,448	5,225,803	81,983	1	0	302,745	5,610,531	56,984,979
Adjustments to Beginning Balance	274,844	0	274,844	0	0	0	0	0	0	274,844
NET FUND BALANCE, June 30	\$ 27,242,928	\$ 7,882,424	\$ 35,125,352	\$ 5,202,079	\$ 200,000	\$ 0	\$ 0	\$ 426,483	\$ 5,828,562	\$ 40,953,914

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS FOR 6/30/12

TO

	Unrestricted General Funds		Restricted General Funds						All Other Funds					
Fund	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Enterprise Funds	Child Development 300	Financial Aid 700	Internal Service 600	Capital Projects 400	Debt Service 200	Total
114		28,021	285,143	4,900,208	126,754	411,567					250,000		1,377,092	7,378,786
115													34,349	34,349
121/131		60,034												60,034
122														0
123														0
125													1,238,266	1,238,266
128													995,288	995,288
Enterprise														0
300														0
700														0
600														0
400														0
200														0
Total	0	88,055	285,143	4,900,208	126,754	411,567	0	0	0	0	250,000	0	3,644,996	9,706,724

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Inter-Fund Transfers:

Fund 114 to 121: 285,143 for salary backfill
Fund 114 to 122: 4,727,435 for Special Ed match
 172,774 for salary backfill
Fund 114 to 123: 126,754 for Federal Work Study match
Fund 114 to 125: 411,567 to offset operating deficit
Fund 114 to 200: 770,435 for Debt Service
 606,657 for Capital Lease payments
Fund 114 to 600: 250,000 for 11/12 Unfunded Medical Liability

Fund 115 to 200: 34,349 for Debt Service
Fund 121 to 115: 60,034 for Medical Admin Activities (MAA)
Fund 125 to 200: 1,238,266 for Debt Service
Fund 128 to 200: 995,288 for Debt Service

Intra-Fund Transfers (Between Unrestricted General Funds):

Fund 114 to 115: 28,021 to backfill Apprenticeship for prior year benefits costs

Intra-Fund Transfers (Between Restricted General Funds):

Changes in Fund 114 Revenue and Expenses

	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Projected	12/13 Budget	%
Revenues											
Base Revenue & Equalization	117,271,492	124,924,272	143,368,551	150,791,141	156,876,264	159,121,665	156,230,910	155,730,575	136,391,581	129,866,520	81.74%
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	4,080,077	3,976,770	3,633,615	2.29%
NR Tuition	11,795,607	10,917,695	11,240,839	13,219,114	15,002,590	17,103,785	18,181,559	19,785,786	21,289,932	21,552,566	13.57%
Other Revenue											
PI 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	0.42%
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	629,361	500,000	500,000	0.31%
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	1,915,415	1,966,370	1.24%
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	668,896	313,090	313,090	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	183,906,798	165,424,727	158,870,100	100.00%
Expenses											
Salaries	93,233,218	94,060,832	97,081,510	105,432,628	116,310,415	117,600,467	113,838,157	113,541,126	113,163,682	110,561,509	62.92%
Benefits	32,151,961	29,490,850	32,146,500	34,832,553	38,325,192	37,663,352	41,451,654	36,861,962	40,408,690	39,263,329	22.35%
Materials and Supplies	2,999,861	3,280,972	3,544,544	4,031,069	4,573,983	3,759,750	3,012,386	3,087,348	5,555,614	2,271,794	1.29%
Operating Expenses	13,309,265	12,612,404	16,368,891	15,651,886	17,192,338	16,345,732	13,820,089	7,633	16,639,519	17,038,772	9.70%
Capital Outlay	787,495	700,833	1,233,987	1,115,529	781,161	356,005	33,189	207,850	150,667	30,310	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	7,744,635	7,380,598	6,541,793	3.72%
Total Expenses	145,963,457	151,521,460	159,775,994	171,806,609	187,489,869	186,367,142	181,152,229	175,872,608	183,298,771	175,707,506	100.00%
Net Gain/Loss	210,047	24,230	5,693,811	12,702,807	(3,520,962)	2,855,401	3,433,109	8,034,190	(17,874,044)	(16,837,406)	(a)
Reductions to be implemented 6/30/12 (est. only)											
Net Deficit 6/30/12										3,631,919	
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	45,116,972	27,242,928	(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	44,842,128	27,242,928	14,037,442	(b-a)
Designated Fund Balance	2,594,151	4,269,943	9,267,224	21,607,611	16,401,721	17,682,806	15,534,335	19,840,518	17,182,928	17,182,928	(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	25,001,610	10,060,000	(3,145,486)	(b-a)-c
5% Reserve	7,300,000	7,870,000	8,010,000	9,260,000	10,000,000	10,430,000	10,290,000	9,890,000	10,060,000	10,060,000	(d)
Variance from Reserve	5,834,572	3,613,010	4,169,540	3,281,961	4,226,889	5,371,204	10,983,603	15,111,610	0	(13,205,486)	(b-a)-c-(d)
Note 1:											
Funds set aside in FY 12/13 for:											
FH/DACS carryover			6,635,728								
EIS backfill			1,000,000								
DW carryover			200,000								
November 2012 Election Costs			347,200								
Total			8,182,928								
Additional restrictions in FY 12/13:											
Enrollment stimulus/restoration			2,000,000								
RDA deficit factor backfill			4,000,000								
13/14 Stability Fund			3,000,000								
Total			9,000,000								
Total Restricted Fund Balance:			17,182,928								

See Note 2

Note 2: The district is in the process of identifying ongoing solutions to the whole \$13.2 million deficit. Although some one-time funds will be used to close the 12/13 deficit on a one-time basis, the colleges and Central Services are preparing plans for mid-year cuts to balance the budget.

Comparison of FTE 00/01 through 12/13

(This chart represents filled and vacant FTE at the beginning of each year. The source document for this is the EBA046, prepared by Bernata Slater3/14/12 and does NOT reflect positions that will be eliminated 6/30/12)

12/13 (Tentative)	GENERAL 114	SELF- SUSTAINING 115	CATEGORICAL 121/131	SPECIAL EDUCATION 122	PARKING 125	CAMPUS CENTER 128	CHILD DEVELOPMENT 300	BOOKSTORE & FOUNDATION	SELF-INSURED 600	CAPITAL 400	TOTAL
A1-Executive	6										6
F1,2-Certificated Instructor	474	1	12	20			-	1	-		508
F3-Certificated Instructor/Childcare							8				8
F7-(Headcount)-Early Retiree	38	-	0	1			1				40
A2-Certificated Manager	31	2	1	1		1	1	0			37
A3-Non-Certificated Manager	22	1	1		1	0		6	1	5	38
C3-Classified CSEA	87		-			10		6		3	105
C1-Classified-ACE	301	17	57	31	5	2	8	23	1	14	459
C5-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	2			29
FTE	1,017	23	77	65	13	13	21	39	3	23	1,293
PT faculty budgeted (GF & Spec. Ed)	448										
11/12 (Adopted)	GENERAL 114	SELF- SUSTAINING 115	CATEGORICAL 121/131	SPECIAL EDUCATION 122	PARKING 125	CAMPUS CENTER 128	CHILD DEVELOPMENT 300	BOOKSTORE & FOUNDATION	SELF-INSURED 600	CAPITAL 400	TOTAL
A1-Executive	6										6
F1,2-Certificated Instructor	471	1	15	20			-	-	-		507
F3-Certificated Instructor/Childcare							8				8
F7-(Headcount)-Early Retiree	36	-	-	3			2				41
A2-Certificated Manager	32	2	1	1		1	1	0			38
A3-Non-Certificated Manager	22	1	1		1	0		6	1	5	38
C3-Classified CSEA	86		-			10		6		4	105
C1-Classified-ACE	302	17	55	31	5	2	8	22	1	14	456
C5-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	2			29
FTE	1,013	23	78	67	12	13	22	37	3	24	1,291
PT faculty budgeted (GF & Spec. Ed)	574										
10/11 (Adopted)	GENERAL 114	SELF- SUSTAINING 115	CATEGORICAL 121/131	SPECIAL EDUCATION 122	PARKING 125	CAMPUS CENTER 128	CHILD DEVELOPMENT 300	BOOKSTORE & FOUNDATION	SELF-INSURED 600	CAPITAL 400	TOTAL
(includes "deferment I" and "escrow II" positions)											
A1-Executive	6										6
F1,2-Certificated Instructor	469	1	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
C5-Confidential	10								1		11
B1-Board of Trustees Member	5										5
C6-Operating Engineers	3				5						8
C4-Supervisor	27		4	2	1		1	1		1	37
C2-Classified-ACE, less than 50%	11	3	2	9			2	1			27
FTE	1,003	24	88	67	12	14	22	37	3	21	1,290
PT faculty budgeted (GF & Spec. Ed)	574										

	GENERAL	SUSTAINING	CATEGORICAL	EDUCATION	PARKING	CENTER	DEVELOPMENT	FOUNDAION	SELF-INSURED	CAPITAL	TOTAL
09/10 (Adopted)	114	115	121/131	122	125	128	300	400	600		
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
1-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 & Spec. Ed	560										

	GENERAL	SUSTAINING	SELF- SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
08/09 (Adopted)	114	115	121/131	122	125	128	300	400	600	400	6	519
A-Executive	6	1	16	26					0			8
B-Certificated Instructor	476						8					27
C-Certificated Instructor/Childcare				5			1					0
E (Headcount)-Early Retiree	21											0
F-Adjunct Faculty	-											42
J-Certificated Manager	34	3	2	2	1	0	1	0	6	3	3	35
K-Non-Certificated Manager	22	1	2			6				2	2	111
L-Classified CSEA	103				34	12	1	8	22	1	7	509
N-Classified-SEU	343	21	62				1		9			10
O-Food Services												11
P-Confidential	11											5
1-Board of Trustees Member	5				2	1		1	1		1	38
5-Supervisor	30		3	3	11		2	2	6			80
6-Classified, less than 50%	56	3		2								
FTE	1,106	29	87	79	13	8	21	43	1	13		1,401
PT faculty budgeted (GF & Spec. Ed)	556											

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

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

	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
05/06 (Adopted)	114	115	121/131	122	125	128	300		600	400	
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		1			5		2	29
L-Classified CSEA	88					2		3		3	96
N-Classified-SEIU	324	15	54	33	12		1	22		4	465
O-Food Services								10			10
P-Confidential	10										10
1-Board of Trustees Member	5										5
5-Supervisor	25		4	1	1			1			31
6-Classified, less than 50%	42	2	2	11				5			62
FTE	1,044	22	76	71	13	2	13	47	0	10	1,298

	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
04/05 (Adopted)	114	115	121/131	122	125	128	300		600	400	
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		1			5		2	31
L-Classified CSEA	89					2		3		3	97
N-Classified-SEIU	327	19	58	26	11		1	27		4	475
O-Food Services								10			10
P-Confidential	10										10
1-Board of Trustees Member	5										5
5-Supervisor	25		2	1	1			1			29
FTE	1,018	24	80	53	13	2	12	47	-	10	1,259

	GENERAL	SUSTAINING	SELF-SUSTAINING	CATEGORICAL	EDUCATION	SPECIAL	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORE & FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
	114	115	121/131	122	125	300	400	600	1,250				
03/04 (Adopted)													
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		2					4		2	32
L-Classified CSEA	89									3		4	98
N-Classified-SEIU	333	17	49	28	11	1			1	26		4	469
O-Food Services										10			10
P-Confidential	10												10
1-Board of Trustees Member	5												5
5-Supervisor	24		2	1	1					1			29
FTE	1,025	23	69	56	13	5		0		46		11	1,250
02/03 (Tentative)													
A-Executive	6												6
B-Certificated Instructor	476	1	14	29									520
C-Certificated Instructor/Childcare													14
E (Headcount)-Early Retiree	62	1	1						14				64
F-Adjunct Faculty	1								1				1
J-Certificated Manager	36	2	3	2					1				44
K-Non-Certificated Manager	25	1	3		1					5		2	37
L-Classified CSEA	94							2		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	18		0		42		9	1,367
01/02 (Adopted)													
A-Executive	6												6
B-Certificated Instructor	468	3	15	28									513
C-Certificated Instructor/Childcare													16
E (Headcount)-Early Retiree	58	1	2						16				60
F-Adjunct Faculty	1												1
J-Certificated Manager	36	2	3	2					1				44
K-Non-Certificated Manager	25	1	3		1					5		2	37
L-Classified CSEA	95							2		3		4	104
N-Classified-SEIU	357	16	78	28	10	2		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	19		0		41		7	1,341

	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	
00/01 (Adopted)	3										3
A-Executive	441	2	12	27				1			482
B-Certificated Instructor							14				14
C-Certificated Instructor/Childcare	53		1								54
E (Headcount)-Early Retiree	1										1
F-Adjunct Faculty	36	3	3	2			1	1			47
J-Certificated Manager	22	1	3		1			5			32
K-Non-Certificated Manager	92					2		3			97
L-Classified CSEA	332	17	78	25	10		2	21			484
N-Classified-SEIU								9			9
O-Food Services	12										12
P-Confidential	5										5
1-Board of Trustees Member	17		2	1							20
5-Supervisor											
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 Actual	11/12 12/13 Tentative Projections Budget
Revenues	143,239,002	153,350,133	154,879,975	154,822,110	160,623,925	174,883,352	195,275,580	195,869,793	199,615,430	193,731,454	193,668,626	176,611,206 169,661,667
Salaries	89,239,977	98,558,108	101,111,384	96,616,772	97,301,888	100,223,151	108,932,628	120,475,223	121,107,739	116,762,651	116,504,949	116,188,970 113,497,179
Benefits	20,918,091	23,926,354	29,407,255	32,831,656	30,181,758	32,817,104	35,620,591	39,223,926	38,448,410	42,261,808	37,550,107	41,164,132 39,950,200
Other	33,834,600	28,260,950	28,317,375	25,578,897	32,336,392	36,065,903	37,329,673	39,228,365	37,374,769	31,174,966	31,143,610	35,507,199 44,406,433
Total Expenses/Transfers	143,992,668	150,745,412	158,836,014	155,027,325	159,820,038	169,106,158	181,882,892	198,927,514	196,930,918	190,199,426	185,198,667	192,860,302 197,853,812
Ending Fund Balance	20,422,669	23,933,156	19,977,117	19,771,902	20,575,789	26,352,983	39,745,671	36,687,950	39,372,461	42,904,489	51,374,448	35,125,353 6,933,209
Salary Expenditures, Fund 114 (General Purpose Fund only)												
	00/01 Actual	01/02 Actual	02/03 Actual	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 12/13 Tentative Projections Budget
Contract Faculty	33,309,282	35,668,493	36,609,869	35,746,821	35,649,761	36,837,387	38,714,445	42,904,422	42,571,781	41,732,300	41,621,809	41,609,456 44,984,891
Part-time Faculty	20,753,075	24,721,715	24,396,288	24,259,662	24,308,915	25,117,264	27,966,765	30,644,493	31,719,529	29,340,772	30,970,070	31,350,925 24,557,820
Management	6,047,944	7,037,608	7,101,668	6,531,951	6,608,884	6,757,755	7,351,536	8,122,660	8,325,829	8,399,114	8,047,187	8,317,185 8,607,223
Classified	22,478,609	24,149,989	26,707,371	25,451,343	26,420,215	27,236,042	29,766,093	32,475,959	32,744,239	32,643,822	30,515,343	29,165,406 31,589,959
Students & Casuals	3,317,546	3,514,106	2,616,432	1,243,441	1,073,057	1,133,062	1,633,789	2,162,881	2,239,088	1,722,150	2,386,717	2,720,710 821,616
Total	85,906,456	95,091,911	97,431,628	93,233,218	94,060,832	97,081,510	105,432,628	116,310,415	117,600,466	113,838,157	113,541,126	113,163,682 110,561,509
Productivity												
	00/01 Actual	01/02 Actual	02/03 Actual	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 12/13 Tentative Projections Budget
WSCH per Teaching FTE	538	566	567	579	548	565	569	573	596	600	560	546 546
FTEs								See Note 1	See Note 1	See Note 1	See Note 1	
Revenues and Expenditures, Restricted General Fund (Categorical, Special Ed, Work Study, Parking and Campus Center Funds)												
	00/01 Actual	01/02 Actual	02/03 Actual	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 12/13 Tentative Projections Budget
Resident	30,328	32,860	32,897	32,660	31,066	32,526	32,211	33,376	34,381	32,988	30,653	28,765 26,919
Non-Resident	3,187	3,534	3,363	3,268	2,986	2,968	3,568	3,988	4,189	4,068	3,971	3,875 3,875
Total FTEs	33,515	36,394	36,260	35,928	34,052	35,494	35,779	37,364	38,570	37,056	34,624	32,639 30,793
Revenues and Expenditures, Restricted General Fund (Categorical, Special Ed, Work Study, Parking and Campus Center Funds)												
	00/01 Actual	01/02 Actual	02/03 Actual	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 12/13 Tentative Projections Budget
Revenues & Transfers In	32,389,086	30,350,506	22,262,060	20,698,124	20,260,112	21,798,694	27,460,865	27,812,647	28,650,591	31,930,039	30,273,086	26,144,378 24,421,119
Expenditures	29,600,425	34,602,746	22,935,971	20,224,792	22,044,849	22,071,858	26,875,082	29,143,042	28,658,250	31,728,270	29,024,864	25,926,345 24,684,107
Fund Balance	11,423,530	7,171,290	6,497,379	6,970,711	5,185,974	4,912,810	5,498,593	4,168,197	4,160,538	4,362,308	5,610,530	5,828,562 5,565,575

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

CALIFORNIA COMMUNITY COLLEGES
GANN LIMIT WORKSHEET
2012-13

DISTRICT NAME: Foothill-De Anza Community College District
DATE: May 29, 2012

I. 2012-13 APPROPRIATIONS LIMIT:

A. 2011-12 Appropriations Limit		<u><u>\$ 229,163,762</u></u>
B. 2012-13 Price Factor: 1.0377		
C. Population factor:		
1. 2010-11 Second Period Actual FTES	<u>30,465.60</u>	
2. 2011-12 Second Period Actual FTES	<u>28,764.72</u>	
3. 2012-13 Population change factor	<u>.9442</u>	
(line C.2. divided by line C.1.)		
D. 2011-12 Limit adjusted by inflation and population factors		<u><u>\$ 224,533,815</u></u>
(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		<u><u>\$ 224,533,815</u></u>
F. Adjustments to decrease limit:		
1. Transfers out of financial responsibility	\$	
2. Lapses of voter approved increases	_____	
3. Total adjustments - decrease		<u><u>< ></u></u>
G. 2012-13 Appropriations Limit		<u><u>\$ 224,533,815</u></u>

II. 2012-13 APPROPRIATIONS SUBJECT TO LIMIT:

A. State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		<u><u>\$ 42,600,138</u></u>
B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		459,444
C. Local Property taxes		71,616,938
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		<u><u>< ></u></u>
H. 2012-13 Appropriations Subject to Limit		<u><u>\$ 114,676,520</u></u>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
LONG TERM DEBT
AS OF 06/30/12**

LONG TERM DEBT SUMMARY				
	CERTIFICATE OF PARTICIPATION	1999 GENERAL OBLIGATION BOND	2006 GENERAL OBLIGATION BOND	ANNUAL DEBT SERVICE
Balance 06/30/12	\$18,890,000	\$143,487,352	\$414,201,937	\$576,579,289
Principal	1,665,000	5,275,000	1,585,000	8,525,000
Net Interest	751,355	3,167,499	18,495,925	22,414,779
Balance 06/30/13	\$17,225,000	\$138,212,352	\$412,616,937	\$568,054,289
Principal	1,725,000	2,500,000	2,105,000	6,330,000
Net Interest	690,985	2,979,275	18,403,675	22,073,935
Balance 06/30/14	\$15,500,000	\$135,712,352	\$410,511,937	\$561,724,289
Principal	1,790,000	835,000	2,665,000	5,290,000
Net Interest	625,098	2,895,900	18,284,425	21,805,423
Balance 06/30/15	\$13,710,000	\$134,877,352	\$407,846,937	\$556,434,289
Principal	1,855,000	5,246,833	3,265,000	10,366,833
Net Interest	557,429	5,445,654	18,136,175	24,139,258
Balance 06/30/16	\$11,855,000	\$129,630,519	\$404,581,937	\$546,067,455
Principal	1,935,000	1,878,361	3,925,000	7,738,361
Net Interest	479,448	5,701,589	17,956,425	24,137,462
Balance 06/30/17	\$9,920,000	\$127,752,158	\$400,656,937	\$538,329,095
Principal	2,015,000	4,921,117	4,630,000	11,566,117
Net Interest	398,288	5,984,296	17,742,550	24,125,133
Balance 06/30/18	\$7,905,000	\$122,831,041	\$396,026,937	\$526,762,978
Principal	2,110,000	5,334,093	5,395,000	12,839,093
Net Interest	307,475	6,191,482	17,491,925	23,990,882
Balance 06/30/19	\$5,795,000	\$117,496,949	\$390,631,937	\$513,923,885
Principal	2,190,000	5,783,296	6,215,000	14,188,296
Net Interest	216,469	6,389,867	17,201,675	23,808,010
Balance 06/30/20	\$3,605,000	\$111,713,653	\$384,416,937	\$499,735,589
Principal	2,285,000	6,283,448	7,100,000	15,668,448
Net Interest	125,431	6,572,365	16,868,800	23,566,596
Balance 06/30/21	\$1,320,000	\$105,430,205	\$377,316,937	\$484,067,142
Principal	1,320,000	5,903,817	8,055,000	15,278,817
Net Interest	28,875	4,347,346	16,489,925	20,866,146
Balance 06/30/22	\$0	\$99,526,389	\$369,261,937	\$468,788,325
Principal		6,584,571	9,080,000	15,664,571
Net Interest		4,354,480	16,061,550	20,416,030
Balance 06/30/23		\$92,941,818	\$360,181,937	\$453,123,755
Principal		8,629,308	10,180,000	18,809,308
Net Interest		6,088,492	15,580,050	21,668,542
Balance 06/30/24		\$84,312,510	\$350,001,937	\$434,314,447
Principal		4,568,868	11,360,000	15,928,868
Net Interest		11,290,382	15,041,550	26,331,932
Balance 06/30/25		\$79,743,643	\$338,641,937	\$418,385,579
Principal		4,592,271	12,630,000	17,222,271
Net Interest		12,291,979	14,441,800	26,733,779
Balance 06/30/26		\$75,151,372	\$326,011,937	\$401,163,309
Principal		4,618,207	13,990,000	18,608,207
Net Interest		14,346,043	13,776,300	28,122,343
Balance 06/30/27		\$70,533,165	\$312,021,937	\$382,555,102
Principal		4,647,322	15,445,000	20,092,322
Net Interest		14,451,928	13,062,425	27,514,353
Balance 06/30/28		\$65,885,843	\$296,576,937	\$362,462,780
Principal		4,675,690	17,300,000	21,975,690
Net Interest		15,628,560	12,308,188	27,936,747
Balance 06/30/29		\$61,210,153	\$279,276,937	\$340,487,089
Principal		4,704,114	19,335,000	24,039,114
Net Interest		16,880,136	11,481,050	28,361,186
Balance 06/30/30		\$56,506,039	\$259,941,937	\$316,447,975
Principal		4,732,885	21,500,000	26,232,885
Net Interest		18,201,365	10,557,088	28,758,452
Balance 06/30/31		\$51,773,153	\$238,441,937	\$290,215,090
Principal		7,040,669	23,790,000	30,830,669
Net Interest		24,218,581	9,530,450	33,749,031
Balance 06/30/32		\$44,732,484	\$214,651,937	\$259,384,421
Principal		6,799,797	9,763,826	16,563,622
Net Interest		25,224,453	25,414,675	50,639,128
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		25,659,512	25,881,406	51,540,919
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		22,144,509	26,318,356	48,462,864
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

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
LONG TERM DEBT
AS OF 06/30/12**

LONG TERM DEBT SUMMARY			
	CERTIFICATE OF PARTICIPATION	1999 GENERAL OBLIGATION BOND	2006 GENERAL OBLIGATION BOND
			ANNUAL DEBT SERVICE
Principal		34,455,000	34,455,000
Net Interest		7,066,375	7,066,375
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 06/30/12**

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

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
LONG TERM DEBT
AS OF 06/30/12**

1999 GENERAL OBLIGATION BOND							
	1999 GO BONDS SERIES A	\$67.47M 2002 GOB REFUNDING	1999 GO BONDS SERIES B	1999 GO BONDS SERIES C	\$22.17M 2005 GOB REFUNDING	\$70.73M 2012 GOB REFUNDING	1999 GOB TOTAL
Balance 06/30/12	\$21,730,036	\$3,140,000	\$53,380,063	\$43,227,253	\$22,010,000	\$70,735,000	143,487,352
Principal	0	3,140,000	1,575,000	560,000	0	0	5,275,000
Net Interest	0	86,350	833,175	1,092,449	1,155,525	2,242,974	\$3,167,499
Balance 06/30/13	\$21,730,036	\$0	\$51,805,063	\$42,667,253	\$22,010,000	\$70,735,000	138,212,352
Principal	0		1,815,000	685,000	0	3,780,000	2,500,000
Net Interest	0		757,875	1,065,875	1,155,525	3,008,225	\$2,979,275
Balance 06/30/14	\$21,730,036		\$49,990,063	\$41,982,253	\$22,010,000	\$66,955,000	135,712,352
Principal	0		0	835,000	0	6,225,000	835,000
Net Interest	0		712,500	1,027,875	1,155,525	2,949,275	\$2,895,900
Balance 06/30/15	\$21,730,036		\$49,990,063	\$41,147,253	\$22,010,000	\$60,730,000	134,877,352
Principal	1,861,833		0	1,055,000	2,330,000	0	5,246,833
Net Interest	2,658,167		712,500	980,625	1,094,363	2,895,050	\$5,445,654
Balance 06/30/16	\$19,868,203		\$49,990,063	\$40,092,253	\$19,680,000	\$60,730,000	129,630,519
Principal	1,878,361		0	0	0	3,905,000	1,878,361
Net Interest	3,001,639		712,500	954,250	1,033,200	2,816,950	\$5,701,589
Balance 06/30/17	\$17,989,842		\$49,990,063	\$40,092,253	\$19,680,000	\$56,825,000	127,752,158
Principal	1,891,117		0	0	3,030,000	1,405,000	4,921,117
Net Interest	3,363,883		712,500	954,250	953,663	2,724,800	\$5,984,296
Balance 06/30/18	\$16,098,725		\$49,990,063	\$40,092,253	\$16,650,000	\$55,420,000	122,831,041
Principal	1,894,093		0	0	3,440,000	1,595,000	5,334,093
Net Interest	3,740,907		712,500	954,250	783,825	2,670,875	\$6,191,482
Balance 06/30/19	\$14,204,633		\$49,990,063	\$40,092,253	\$13,210,000	\$53,825,000	117,496,949
Principal	1,893,296		0	0	3,890,000	1,845,000	5,783,296
Net Interest	4,131,704		712,500	954,250	591,413	2,594,100	\$6,389,867
Balance 06/30/20	\$12,311,337		\$49,990,063	\$40,092,253	\$9,320,000	\$51,980,000	111,713,653
Principal	1,893,448		0	0	4,390,000	2,090,000	6,283,448
Net Interest	4,531,553		712,500	954,250	374,063	2,525,850	\$6,572,365
Balance 06/30/21	\$10,417,889		\$49,990,063	\$40,092,253	\$4,930,000	\$49,890,000	105,430,205
Principal	973,817		0	0	4,930,000	5,660,000	5,903,817
Net Interest	2,551,184		712,500	954,250	129,413	2,353,000	\$4,347,346
Balance 06/30/22	\$9,444,073		\$49,990,063	\$40,092,253	\$0	\$44,230,000	* 99,526,389
Principal	994,571		5,590,000	0		6,180,000	\$6,584,571
Net Interest	2,855,430		544,800	954,250		2,057,000	\$4,354,480
Balance 06/30/23	\$8,449,502		\$44,400,063	\$40,092,253		\$38,050,000	\$32,941,818
Principal	1,011,393		6,285,000	1,332,915		3,695,000	\$8,629,308
Net Interest	3,168,607		188,550	2,731,335		1,810,125	\$6,088,492
Balance 06/30/24	\$7,438,109		\$38,115,063	\$38,759,338		\$34,355,000	\$84,312,510
Principal	1,026,226		2,187,604	1,355,038		3,980,000	\$4,568,868
Net Interest	3,503,774		4,847,396	2,939,212		1,618,250	\$11,290,382
Balance 06/30/25	\$6,411,883		\$35,927,459	\$37,404,300		\$30,375,000	\$79,743,643
Principal	1,042,509		2,172,135	1,377,627		4,270,000	\$4,592,271
Net Interest	3,862,491		5,262,865	3,166,623		1,412,000	\$12,291,979
Balance 06/30/26	\$5,369,374		\$33,755,324	\$36,026,674		\$26,105,000	\$75,151,372
Principal	1,057,312		2,160,950	1,399,945		4,570,000	\$4,618,207
Net Interest	5,232,688		5,699,050	3,414,305		1,191,000	\$14,346,043
Balance 06/30/27	\$4,312,062		\$31,594,374	\$34,626,729		\$21,535,000	\$70,533,165
Principal	1,064,773		2,156,794	1,425,756		4,890,000	\$4,647,322
Net Interest	4,615,228		6,163,206	3,673,494		954,500	\$14,451,928
Balance 06/30/28	\$3,247,289		\$29,437,581	\$33,200,973		\$16,645,000	\$65,885,843
Principal	1,076,128		2,151,678	1,447,884		5,210,000	\$4,675,690
Net Interest	5,028,872		6,653,322	3,946,366		702,000	\$15,628,560
Balance 06/30/29	\$2,171,161		\$27,285,903	\$31,753,089		\$11,435,000	\$61,210,153
Principal	1,082,584		2,145,524	1,476,006		5,545,000	\$4,704,114
Net Interest	5,467,416		7,169,476	4,243,244		433,125	\$16,880,136
Balance 06/30/30	\$1,088,577		\$25,140,379	\$30,277,083		\$5,890,000	\$56,506,039
Principal	1,088,577		2,141,100	1,503,209		5,890,000	\$4,732,885
Net Interest	5,916,423		7,723,900	4,561,041		147,250	\$18,201,365
Balance 06/30/31	\$0		\$22,999,279	\$28,773,874		\$0	\$51,773,153
Principal			3,869,973	3,170,696		0	\$7,040,669
Net Interest			15,055,027	9,163,554		0	\$24,218,581
Balance 06/30/32			\$19,129,306	\$25,603,179		\$0	\$44,732,484
Principal			3,839,055	2,960,742			\$6,799,797
Net Interest			16,035,945	9,188,508			\$25,224,453
Balance 06/30/33			\$15,290,251	\$22,642,437			\$37,932,688
Principal			3,807,028	2,562,710			\$6,369,738
Net Interest			17,057,972	8,601,540			\$25,659,512
Balance 06/30/34			\$11,483,223	\$20,079,727			\$31,562,950
Principal			3,765,014	5,994,727			\$9,759,741
Net Interest			18,144,986	3,999,523			\$22,144,509
Balance 06/30/35			\$7,718,209	\$14,085,000			\$21,803,209
Principal			3,733,942	8,325,000			\$12,058,942
Net Interest			19,271,058	496,125			\$19,767,183
Balance 06/30/36			\$3,984,267	\$5,760,000			\$9,744,267
Principal			3,984,267	5,760,000			\$9,744,267
Net Interest			22,005,733	144,000			\$22,149,733
Balance 06/30/37			\$0	\$0			\$0

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
LONG TERM DEBT
AS OF 06/30/12**

2006 GENERAL OBLIGATION BOND				
	2006 GO BONDS SERIES A	2006 GO BONDS SERIES B	2006 GO BONDS SERIES C	2006 GOB TOTAL
Balance 06/30/12	\$138,530,250	\$91,671,686	\$184,000,000	\$414,201,937
Principal	955,000	630,000	0	1,585,000
Net Interest	5,560,650	3,735,275	9,200,000	18,495,925
Balance 06/30/13	\$137,575,250	\$91,041,686	\$184,000,000	\$412,616,937
Principal	1,265,000	840,000	0	2,105,000
Net Interest	5,505,150	3,698,525	9,200,000	18,403,675
Balance 06/30/14	\$136,310,250	\$90,201,686	\$184,000,000	\$410,511,937
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
Balance 06/30/15	\$134,710,250	\$89,136,686	\$184,000,000	\$407,846,937
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
Balance 06/30/16	\$132,750,250	\$87,831,686	\$184,000,000	\$404,581,937
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
Balance 06/30/17	\$130,395,250	\$86,261,686	\$184,000,000	\$400,656,937
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
Balance 06/30/18	\$127,615,250	\$84,411,686	\$184,000,000	\$396,026,937
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
Balance 06/30/19	\$124,380,250	\$82,251,686	\$184,000,000	\$390,631,937
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
Balance 06/30/20	\$120,655,250	\$79,761,686	\$184,000,000	\$384,416,937
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
Balance 06/30/21	\$116,395,250	\$76,921,686	\$184,000,000	\$377,316,937
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
Balance 06/30/22	\$111,565,250	\$73,696,686	\$184,000,000	\$369,261,937
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
Balance 06/30/23	\$106,120,250	\$70,061,686	\$184,000,000	\$360,181,937
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
Balance 06/30/24	\$100,020,250	\$65,981,686	\$184,000,000	\$350,001,937
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
Balance 06/30/25	\$93,210,250	\$61,431,686	\$184,000,000	\$338,641,937
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
Balance 06/30/26	\$85,640,250	\$56,371,686	\$184,000,000	\$326,011,937
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
Balance 06/30/27	\$77,255,250	\$50,766,686	\$184,000,000	\$312,021,937
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
Balance 06/30/28	\$68,000,250	\$44,576,686	\$184,000,000	\$296,576,937
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
Balance 06/30/29	\$57,850,250	\$37,771,686	\$183,655,000	\$279,276,937
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
Balance 06/30/30	\$46,750,250	\$30,331,686	\$182,860,000	\$259,941,937
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
Balance 06/30/31	\$34,640,250	\$22,216,686	\$181,585,000	\$238,441,937
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
Balance 06/30/32	\$21,455,250	\$13,381,686	\$179,815,000	\$214,651,937
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
Balance 06/30/33	\$17,082,687	\$10,480,424	\$177,325,000	\$204,888,111
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
Balance 06/30/34	\$12,743,658	\$7,762,984	\$173,790,000	\$194,296,642
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
Balance 06/30/35	\$8,450,149	\$5,226,849	\$169,130,000	\$182,806,998
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
Balance 06/30/36	\$4,202,235	\$2,857,398	\$163,230,000	\$170,289,632
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
Balance 06/30/37	\$0	\$0	\$158,555,000	\$158,555,000

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
LONG TERM DEBT
AS OF 06/30/12**

2006 GENERAL OBLIGATION BOND			
	2006 GO BONDS SERIES A	2006 GO BONDS SERIES B	2006 GO BONDS SERIES C
			2006 GOB TOTAL
Principal			34,455,000
Net Interest			7,066,375
Balance 06/30/38			\$124,100,000
Principal			37,745,000
Net Interest			5,261,375
Balance 06/30/39			\$86,355,000
Principal			41,295,000
Net Interest			3,285,375
Balance 06/30/40			\$45,060,000
Principal			45,060,000
Net Interest			1,126,500
Balance 06/30/41			\$0

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.

