



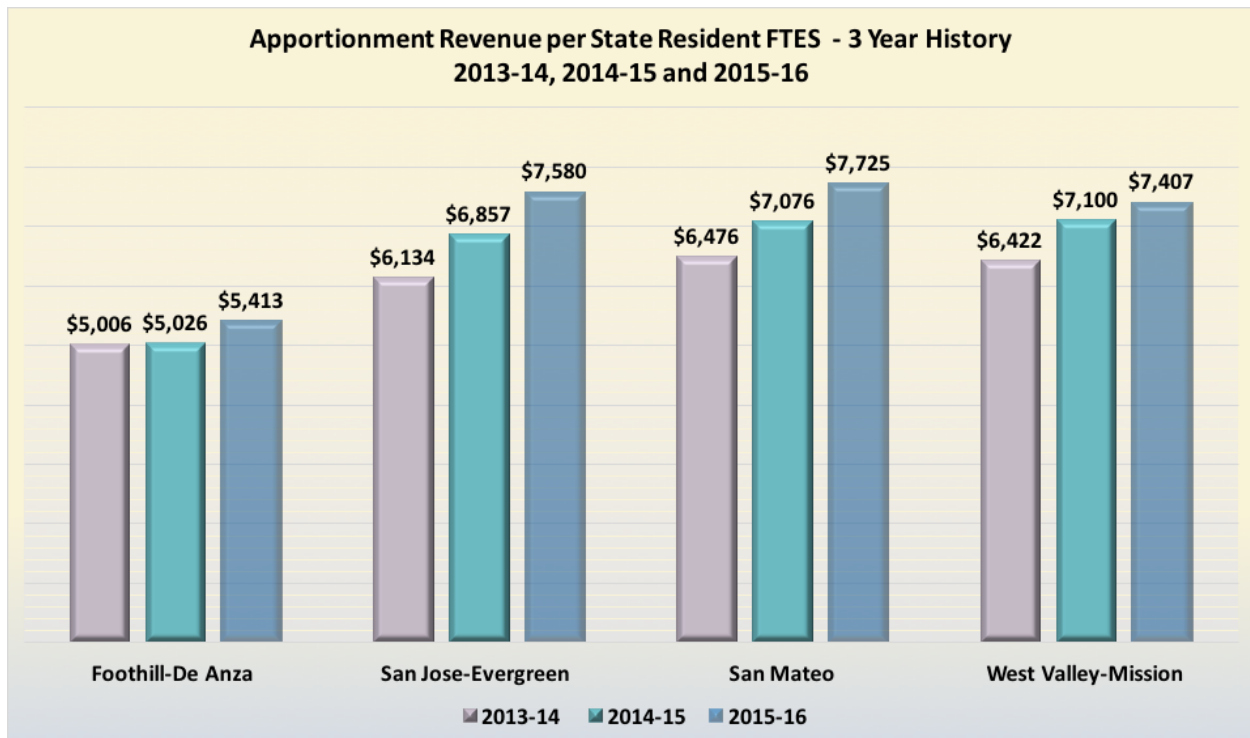
Background

The purpose of compiling this data and finding summary is to respond to an Audit and Finance Committee request to review the state apportionment revenue per full-time equivalent student (FTES) available to the surrounding basic aid districts of San Jose-Evergreen, San Mateo, and West Valley-Mission as compared to Foothill-De Anza.

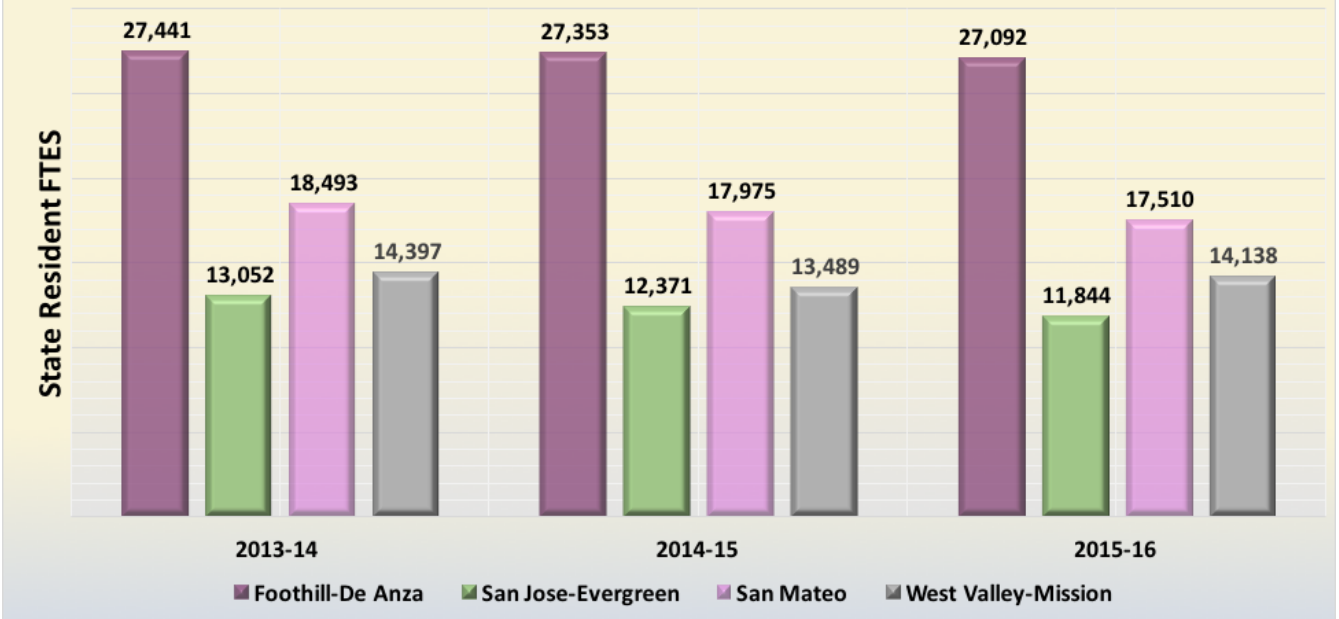
The periods analyzed were the last three completed years of 2015-16, 2014-15 and 2013-14. The source information was obtained from the State Chancellor’s Office apportionment reports issued to reflect the most recent (P2 Exhibit C & Final Recalculation Exhibit E) FTES and revenue data for the applicable years. State apportionment revenue is comprised of four sources: 1) Property Taxes, 2) Student Enrollment Fees, 3) State General Apportionment, and State Educational Protection Act (EPA).

Findings Summary

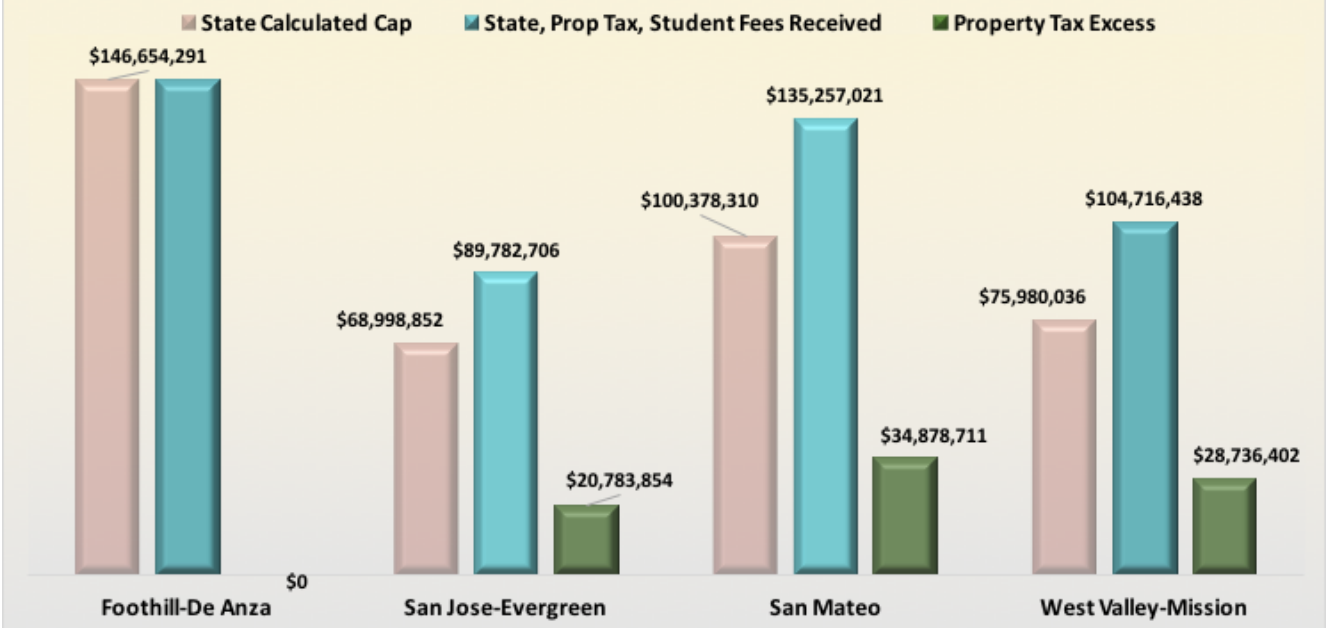
Over the three-year period, the three basic aid districts that surround Foothill-De Anza have averaged \$6,975 per FTES or \$1,827 more in state apportionment revenue compared to Foothill-De Anza’s three-year average of \$5,148. In 2015-16, the average grew to \$7,571 or \$2,158 more per FTES than Foothill-De Anza’s \$5,413.



State Resident FTES - 3 Year History 2013-14, 2014-15 and 2015-16

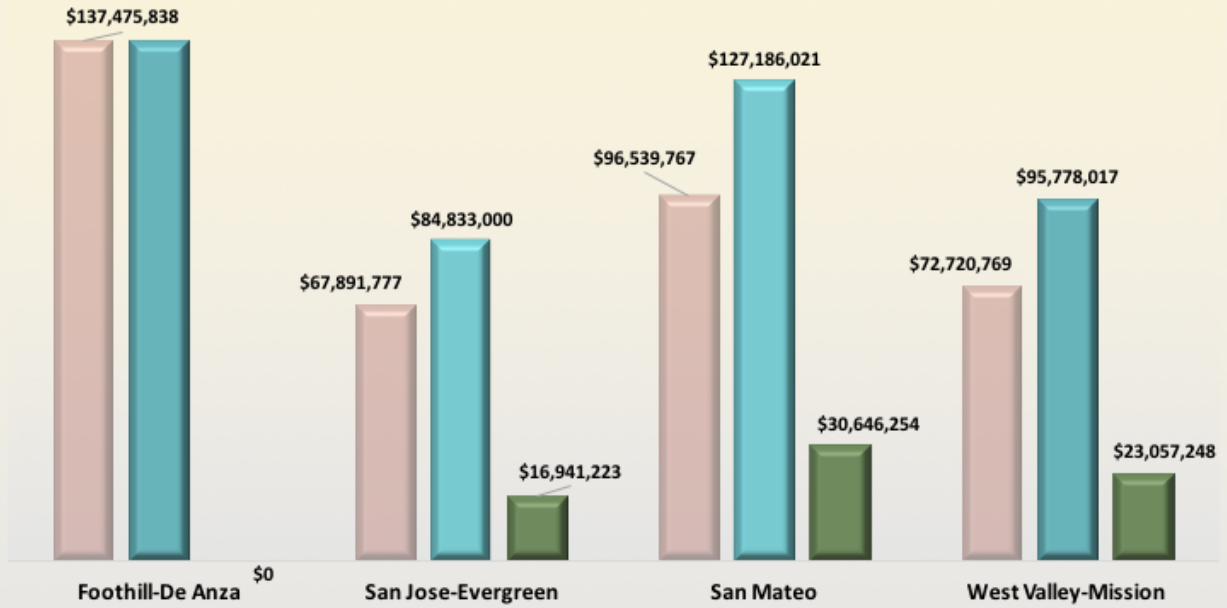


2015-16 Apportionment Revenue Comparison



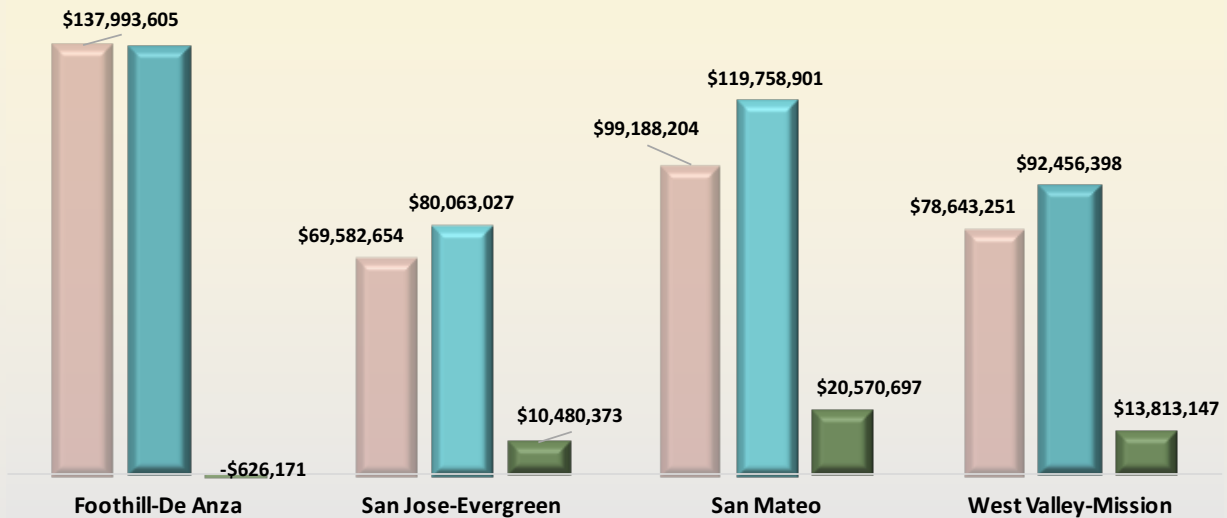
2014-15 Apportionment Revenue Comparison

■ State Calculated Cap ■ State, Prop Tax, Student Fees Received ■ Property Tax Excess

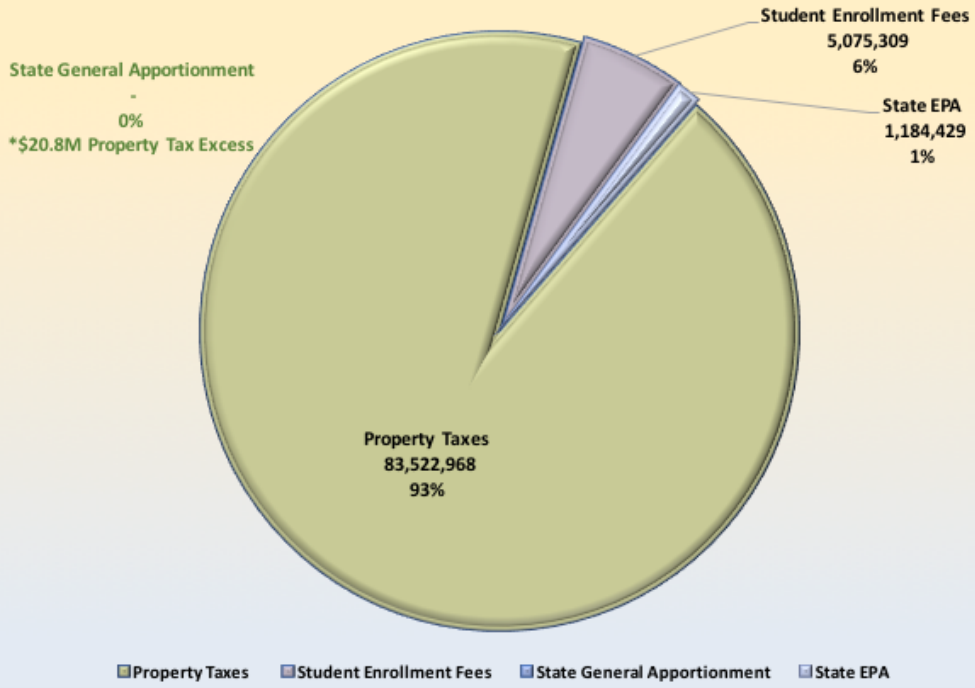


2013-14 Apportionment Revenue Comparison

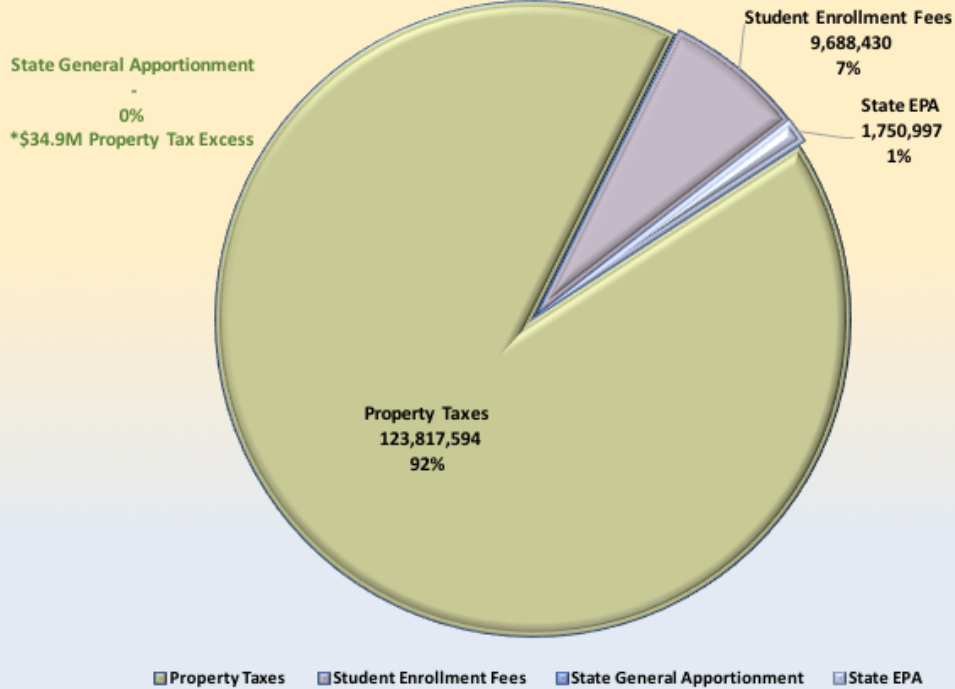
■ State Calculated Cap ■ State, Prop Tax, Student Fees Received ■ Property Tax Excess/Shortfall



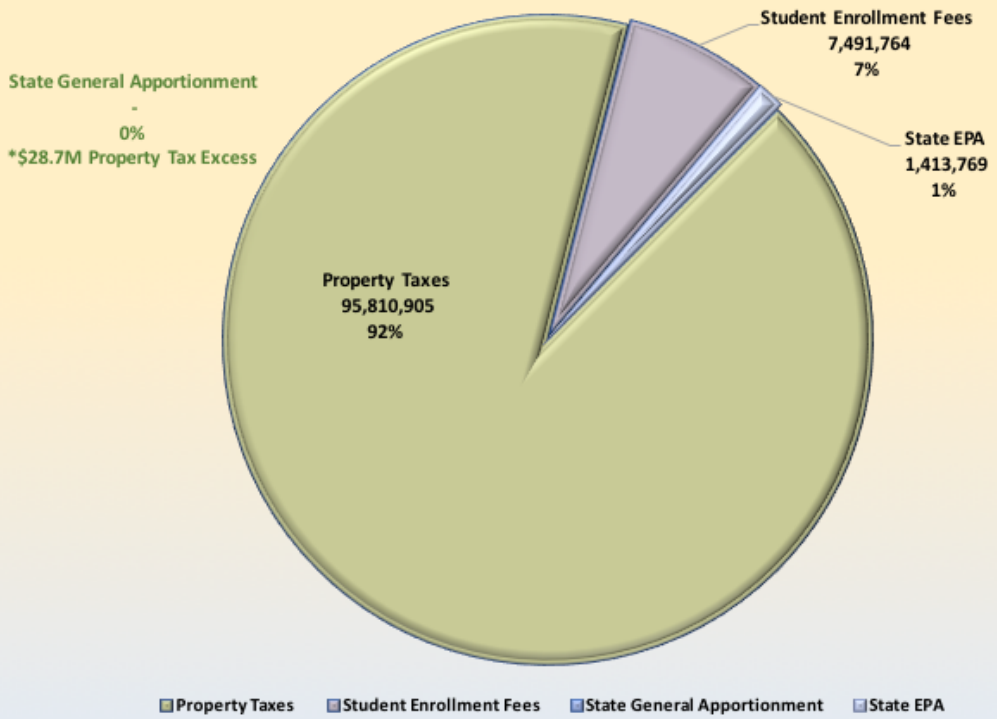
**2015-16 San Jose-Evergreen
\$89.8M Apportionment Revenue* Detail**



**2015-16 San Mateo
\$135.3M Apportionment Revenue* Detail**



2015-16 West Valley Mission \$104.7M Apportionment Revenue* Detail



2015-16 Foothill-De Anza \$146.7M Apportionment Revenue Detail

