



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

**2013-2014**

**SECOND QUARTER**  
**REPORT**



**FOOTHILL-DE ANZA  
COMMUNITY COLLEGE DISTRICT**

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**FOOTHILL-DE ANZA  
COMMUNITY COLLEGE DISTRICT**

**2013-2014  
SECOND QUARTER REPORT**

*Table of Contents*

<b>ANALYSIS OF GENERAL FUND .....</b>	<b>1</b>
<b>GENERAL PURPOSE FUND.....</b>	<b>11</b>
<b>BUDGET TABLES</b>	
<b>2013-2014 Year-End Projections</b>	
All Funds .....	12
General Funds .....	13
Inter- and Intra-Fund Transfers .....	15
<b>2013-2014 Actuals-to-Date</b>	
All Funds .....	16
General Funds .....	17
Inter- and Intra-Fund Transfers .....	18
<b>ALL FUNDS CHART .....</b>	<b>19</b>
<b>UNRESTRICTED GENERAL FUND</b>	
<b>Self-Sustaining .....</b>	<b>20</b>
<b>RESTRICTED GENERAL FUND</b>	
<b>Restricted and Categorical .....</b>	<b>23</b>
<b>Special Education .....</b>	<b>26</b>
<b>Federal Work Study .....</b>	<b>28</b>
<b>Parking .....</b>	<b>30</b>
<b>Campus Center Use Fees .....</b>	<b>32</b>

**OTHER FUNDS**

<b>Enterprise .....</b>	<b>35</b>
<b>Child Development .....</b>	<b>42</b>
<b>Student Financial Aid.....</b>	<b>44</b>
<b>Internal Service.....</b>	<b>47</b>
<b>Capital Projects .....</b>	<b>50</b>
<b>Debt Service .....</b>	<b>55</b>

**SUPPLEMENTAL INFORMATION**

<b>State Quarterly Financial Status Report (311Q) .....</b>	<b>63</b>
<b>Resolution – Budget Revisions .....</b>	<b>66</b>
<b>Resolution – Budget Transfers .....</b>	<b>69</b>
<b>Self-Sustaining Fund Balance Report.....</b>	<b>71</b>
<b>Capital Projects .....</b>	<b>77</b>

**2013/14  
Second Quarter Report**

**SUMMARY OF MAJOR CHANGES**

The district has completed its financial analysis for the second quarter of operation (July 1, 2013-December 31, 2013). Enclosed in this document is a reporting for all of the funds the district maintains as authorized by the California Education Code. The short description and analysis at the beginning of each fund report explains the purpose of the fund and recent financial trends that may have changed from the adopted budget. Also included in this report is a supplemental information section that contains the State Quarterly Report (311Q). The analysis of the General Purpose Fund follows.

**GENERAL PURPOSE FUND REVENUE**

**Revenue, Productivity and Enrollment Assumptions**

**Resident Enrollment**

Under the adopted budget assumptions, we anticipated serving 32,018 resident and non-resident FTES. This number reflected resident enrollment of 27,676 FTES and non-resident enrollment of 4,342 FTES. However, slightly lower FTES were reported on the P-1 reports (see Table 3). At this time, we have not made any adjustments to our projections based on this decline. The enrollment management teams continue to carefully monitor student enrollment and course offerings in order to maximize access for students and to recover lost FTES from prior quarters.

The governor's 13/14 budget included 2% for enrollment restoration; however, because our resident enrollment was down approximately 1,700 FTES from our base in 12/13 and we do not anticipate full restoration of these lost FTES in 13/14, we would not qualify for growth dollars.

As our overall funding now includes both Redevelopment Agency (RDA) and Education Protection Account (EPA) revenue projections, we will closely monitor revenue reports from the state throughout the year in anticipation of any shortfall in total state funding. A deficit factor of 1% was included in our adopted budget in the event of a revenue shortfall.

**Non-Resident Enrollment**

In the first quarter report, we reported that our non-resident revenue is forecast to exceed budget by approximately \$1 million. We are now increasing our projection to \$2.5 million. There are additional recruiting and operating expenses associated with this growth, which will offset some of this revenue. We expect approximately \$300,000 in additional recruitment and operating costs for this fiscal year, and therefore we are projecting a net increase of \$2.2 million to our fund balance.

**Prior Year Adjustment**

At Adopted Budget, it was reported that we might have to make some adjustments to our final 2012/13 revenue. The state cannot finalize prior year apportionment revenue until January of the next year, as that is when both final property tax revenues and final college FTES reports are certified. When the district closed its books in July 2013, the deficit factor was estimated at approximately 2%. The latest information from the state chancellor's office indicates that the 2012/13 deficit factor will be revised down to about ¼ of 1%, and the actual adjustment to reflect this change will be reported in the third quarter.

**Productivity**

We have not modified the productivity estimates since the adopted budget. For fiscal year 13/14, productivity is budgeted at 541 (WSCH/FTEF). The enrollment management teams are carefully monitoring student enrollment and course offerings to maximize access for students.

**GENERAL PURPOSE FUND EXPENSE****Certificated Salaries**

At this time, we are not estimating any changes to the Certificated Salaries category.

As in prior years, any float from vacant faculty positions will be used to hire part-time faculty and the remainder of unused funds, if any, will revert to the unrestricted fund balance.

**Classified Salaries**

At this time, we are not estimating any changes to the Classified Salaries category.

As in prior years, any float from vacant classified and management positions will be transferred to the colleges as additional one-time 'B' budget.

**Benefits**

Our medical benefits projections have not been modified as of second quarter. Any increases to the 13/14 budget or variances related to closing out remaining claims from our previous self-insured medical benefits program will be covered with one-time funds set aside in the Rate Stabilization Fund, currently estimated at \$10.7 million (see the Internal Service Fund for fund balances). We will report on any potential variances from our adopted budget in the third quarter report.

**Supplies and Capital Outlay**

At this time we are not estimating any changes in these expense categories.

**Operating Expenses**

We are currently projecting that there will be approximately \$12.5 million unspent in this category, mostly from 2013/14 carryover funds.

Due to our internal deficit, spending has been slowed down in order to generate savings. We are anticipating a projected carryover, as of June 30, 2014, of approximately \$12.4 million in restricted 'B' budget funds for the colleges and Central Services. Both colleges and Central Services continue to develop a strategic plan to use these funds, as well as the district Stability Fund, to backfill for cuts implemented in the last couple of years and to pay for instructional as well as non-instructional support for students and general operating expenses (see Tables 1 and 2).

The following district-wide restricted funds will be carried over:

- \$150,000 (est.) for expenses related to union negotiated items unspent in 2013/14

**Transfers/Other**

This quarterly report reflects actions as of December 31, 2013. In the third quarter of 13/14, we will make a \$1,500,000 contribution to the unfunded post-employment medical liability as projected at Adopted Budget.



## **Fund Balance**

The net change to fund balance is the result of the combination of increases and decreases to revenue and expense as explained in each line item noted above.

Based on all assumptions of revenue and expenses, the 13/14 ongoing adopted budget is forecast to have an operating deficit of approximately \$3.4 million, which will be balanced with the strategic use of one-time funds (see Tables 1 and 2). This deficit increased in the second quarter by \$2.54 million to fund the 2.07% cost of living allowance in the General Purpose Fund and Special Education Fund; however, this has been offset by a projected net increase of \$2.2 million in revenue to be generated from non-resident tuition.

At Adopted Budget, a one-time Stability Fund of \$14.8 million was set aside, as designated by the Board of Trustees, to close the 13/14 fiscal year deficit; this deficit is now projected to be \$3.4 million, with the remaining \$11.5 to be carried forward as a Stability Fund for 14/15. Additionally, we have \$2 million established for enrollment stimulus and \$9.5 million for 5% mandatory reserves.

The colleges anticipate that they will carry forward approximately \$12.4 million of their designated carryover into fiscal year 14/15 to fund critical expenditures and programs that are currently not sufficiently funded in the ongoing budget.

The economic outlook for the state has, for the first time in three years, begun to stabilize. Reports from Sacramento indicate that we will not see any new budget cuts in 14/15 and it is hoped that a modest COLA will again be a part of the annual budget for 14/15. However, because the district will still have a structural deficit at the end of 13/14, our strategy is to protect as much of our fund balance as possible in order to react to potential mid-year reductions to 13/14 revenue, and to allow us to continue to backfill the deficit while strategically making reductions to expenditures as necessary. We will keep the Board informed of important developments impacting revenues and expenses as the year progresses.



**Table 1**  
**Summary of Projections for General Purpose Fund (Fund 114)**

	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated 13/14 Budget	One-Time Adjustments	Carryover FH/DA/CS One-Time	Restricted Carryover One-Time	Estimated Total	Variance
<b>INCOME</b>										
Federal Income	\$ 3,004	\$ 0	\$ 0	0%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State Income	41,517,460	41,517,460	18,655,474	45%	41,517,460	0	0	0	41,517,460	0
Local Income	126,527,405	126,564,740	66,434,061	52%	128,764,740	0	0	0	128,764,740	(2,200,000)
<b>TOTAL INCOME</b>	<b>\$ 168,047,868</b>	<b>\$ 168,082,200</b>	<b>\$ 85,089,536</b>	<b>51%</b>	<b>\$ 170,282,200</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 170,282,200</b>	<b>\$ (2,200,000)</b>
<b>EXPENSES</b>										
Certificated Salaries	\$ 77,921,467	\$ 79,961,614	\$ 35,155,532	44%	\$ 79,961,614	\$ 0	\$ 0	\$ 0	\$ 79,961,614	\$ 0
Classified Salaries	30,809,813	30,926,916	15,626,223	51%	30,926,916	0	0	0	30,926,916	0
Employee Benefits	36,815,584	37,072,024	16,053,151	43%	37,072,024	0	0	0	37,072,024	0
Materials and Supplies	1,105,290	1,485,138	1,100,015	74%	1,485,138	0	0	0	1,485,138	0
Operating Expenses	36,090,454	35,029,698	7,738,237	22%	16,411,008	0	3,477,279	2,591,411	22,479,698	12,550,000
Capital Outlay	8,760	84,610	113,191	134%	84,610	0	0	0	84,610	0
Reductions to be implemented July 1, 2012	0	0	0	0%	0	0	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 182,751,367</b>	<b>\$ 184,560,000</b>	<b>\$ 75,786,348</b>	<b>41%</b>	<b>\$ 165,941,309</b>	<b>\$ 0</b>	<b>\$ 3,477,279</b>	<b>\$ 2,591,411</b>	<b>\$ 172,010,000</b>	<b>\$ 12,550,000</b>
<b>TRANSFERS AND OTHER</b>										
Transfers-in	\$ 0	\$ 3,100	\$ 3,100	100%	\$ 3,100	\$ 0	\$ 0	\$ 0	\$ 3,100	\$ 0
Other Sources	0	364	364	100%	364	0	0	0	364	0
Intrafund Transfers	0	67,641	67,641	100%	67,641	0	0	0	67,641	0
Transfers-out	(6,969,547)	(7,808,913)	(3,414,796)	44%	(7,808,913)	0	0	0	(7,808,913)	0
Contingency	0	0	0	0%	0	0	0	0	0	0
Other Out Go	0	0	0	0%	0	0	0	0	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (6,969,547)</b>	<b>\$ (7,737,808)</b>	<b>\$ (3,343,692)</b>	<b>43%</b>	<b>\$ (7,737,808)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (7,737,808)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>										
Net Change in Fund Balance	\$ (21,673,046)	\$ (24,215,608)	\$ 5,959,497		\$ (3,396,918)	\$ 0	\$ (3,477,279)	\$ (2,591,411)	\$ (9,465,608)	\$ 14,750,000
Beginning Balance (FH/DA/CS/DW), July 1	18,618,690	18,618,690	18,618,690		0	0	15,877,279	2,741,411	18,618,690	0
Unrestricted Beginning Balance, July 1	16,851,611	16,851,611	16,851,611		14,851,611	0	0	2,000,000	16,851,611	0
5% Reserves	9,500,000	9,500,000	9,500,000		0	0	0	9,500,000	9,500,000	0
Adjustments to Beginning Balance	0	61,843	61,843		61,843	0	0	0	61,843	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 23,297,256</b>	<b>\$ 20,816,536</b>	<b>\$ 50,991,641</b>		<b>\$ 11,516,536</b>	<b>\$ 0</b>	<b>\$ 12,400,000</b>	<b>\$ 11,650,000</b>	<b>\$ 35,566,536</b>	<b>\$ 14,750,000</b>

## Table 2

### Summary of Net Change in Fund Balance and Carryover

<b>Projected Revenue vs. Projected Expenses</b>	
<b>Beginning Balance, July 1, 2013</b>	<b>\$ 45,032,144</b>
Income (Ongoing and One-time)	\$ 170,282,200
Expenses (Ongoing and One-time)	(179,747,808)
Net Change in Fund Balance (Projected)	<b>\$ (9,465,608)</b>
<b>NET FUND BALANCE, June 30, 2014</b>	<b>\$ 35,566,536</b>

<b>Projected Ending Fund Balance as of June 30, 2014</b>	<b>\$ 35,566,536</b>
Less: Designated Carryovers	
FH 'B' Restricted	\$ 5,500,000
DA 'B' Restricted	4,900,000
CS 'B' Restricted	2,000,000
<b>Subtotal</b>	<b>\$ 12,400,000</b>
District-Wide 'A' Restricted	\$ 150,000
<b>Subtotal</b>	<b>\$ 150,000</b>
<b>Total Carryover</b>	<b>\$ 12,550,000</b>
Less: Adopted Budget Reserves @ 5% (restricted)	\$ 9,500,000
<b>Subtotal</b>	<b>\$ 9,500,000</b>
Less: Funds Designated for Enrollment Stimulus/Restoration	<b>\$ 2,000,000</b>
Remaining Stability Fund	<b>\$ 11,516,536</b>

### Table 3

### Analysis of FTES

<b>11/12 P-A</b>	<b>Resident Credit</b>	<b>Non-Credit</b>	<b>Total Appportionment</b>	<b>Non-Resident</b>	<b>Total</b>
De Anza	17,720	0	17,720	2,423	20,143
Foothill	11,496	239	11,735	1,653	13,388
<b>Total</b>	<b>29,216</b>	<b>239</b>	<b>29,455</b>	<b>4,076</b>	<b>33,531</b>

Below Funded Base -295

<b>12/13 P-A</b>	<b>Resident Credit</b>	<b>Non-Credit</b>	<b>Total Appportionment</b>	<b>Non-Resident</b>	<b>Total</b>
De Anza	17,094	0	17,094	2,580	19,674
Foothill	10,362	219	10,581	1,762	12,344
<b>Total</b>	<b>27,457</b>	<b>219</b>	<b>27,676</b>	<b>4,342</b>	<b>32,018</b>

<b>12/13 P-A ReCalc Certified 10/16/13</b>	<b>Resident Credit</b>	<b>Non-Credit</b>	<b>Total Appportionment</b>	<b>Non-Resident</b>	<b>Total</b>
De Anza	17,190	0	17,190	2,590	19,780
Foothill	10,362	219	10,581	1,762	12,344
<b>Total</b>	<b>27,553</b>	<b>219</b>	<b>27,772</b>	<b>4,353</b>	<b>32,124</b>

<b>13/14 Adopted Budget</b>	<b>Resident Credit</b>	<b>Non-Credit</b>	<b>Total Appportionment</b>	<b>Non-Resident</b>	<b>Total</b>
De Anza	17,094	0	17,094	2,580	19,674
Foothill	10,362	219	10,581	1,762	12,344
<b>Total</b>	<b>27,457</b>	<b>219</b>	<b>27,676</b>	<b>4,342</b>	<b>32,018</b>

<b>13/14 P-1</b>	<b>Resident Credit</b>	<b>Non-Credit</b>	<b>Total Appportionment</b>	<b>Non-Resident</b>	<b>Total</b>
De Anza	16,935	0	16,935	2,512	19,447
Foothill	10,168	304	10,472	1,782	12,254
<b>Total</b>	<b>27,103</b>	<b>304</b>	<b>27,407</b>	<b>4,294</b>	<b>31,701</b>

FTES Below Budget at P-1 (Funded FTES)	-365
%	-1.3%
Potential Loss of Funding in 14/15	(\$1,640,835)

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2013-2014  
General Purpose Fund  
Comparison of Projections**

<b>INCOME</b>	<b>Adopted Budget</b>	<b>2nd Quarter Revised Budget Total</b>	<b>1st Quarter Projections Total</b>	<b>2nd Quarter Projections Total</b>	<b>Variance from Revised Budget Total</b>
Federal Income	\$ 3,004	\$ 0	\$ 3,004	\$ 0	\$ 0
State Income	41,517,460	41,517,460	41,517,460	41,517,460	0
Local Income	126,527,405	126,564,740	126,532,483	128,764,740	(2,200,000)
<b>TOTAL INCOME</b>	<b>\$ 168,047,868</b>	<b>\$ 168,082,200</b>	<b>\$ 168,052,947</b>	<b>\$ 170,282,200</b>	<b>\$ (2,200,000)</b>
<b>EXPENSES</b>					
Certificated Salaries	\$ 77,921,467	\$ 79,961,614	\$ 77,919,223	\$ 79,961,614	\$ 0
Classified Salaries	30,809,813	30,926,916	30,389,073	30,926,916	0
Employee Benefits	36,815,584	37,072,024	36,736,718	37,072,024	0
Materials and Supplies	1,105,290	1,485,138	1,473,469	1,485,138	0
Operating Expenses	36,090,454	35,029,698	23,123,482	22,479,698	12,550,000
Capital Outlay	8,760	84,610	84,610	84,610	0
<b>TOTAL EXPENSES</b>	<b>\$ 182,751,367</b>	<b>\$ 184,560,000</b>	<b>\$ 169,726,575</b>	<b>\$ 172,010,000</b>	<b>\$ 12,550,000</b>
<b>TRANSFERS AND OTHER</b>					
Transfers-in	\$ 0	\$ 3,100	\$ 0	\$ 3,100	\$ 0
Other Sources	0	364	364	364	0
Intrafund Transfers	0	67,641	72,641	67,641	0
Transfers-out	(6,969,547)	(7,808,913)	(7,672,422)	(7,808,913)	0
Contingency	0	0	0	0	0
Other Out Go	0	0	0	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (6,969,547)</b>	<b>\$ (7,737,808)</b>	<b>\$ (7,599,417)</b>	<b>\$ (7,737,808)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>					
Net Change in Fund Balance	\$ (21,673,046)	\$ (24,215,608)	\$ (9,273,046)	\$ (9,465,608)	\$ 14,750,000
Beginning Balance, July 1	44,970,301	44,970,301	44,970,301	44,970,301	0
Adjustments to Beginning Balance	0	61,843	61,843	61,843	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 23,297,256</b>	<b>\$ 20,816,536</b>	<b>\$ 35,759,099</b>	<b>\$ 35,566,536</b>	<b>\$ 14,750,000</b>

**EXPLANATION OF THE MAJOR VARIANCES  
FROM REVISED BUDGET TO PROJECTED  
AT SECOND QUARTER-END**

**Revenue**

2,200,000	Increase in non-resident revenue (net of increase in operating expenses)
<u>2,200,000</u>	

**Expenses**

Operating:	150,000	Union-negotiated items unspent
	<u>12,400,000</u>	Campuses and Central Services projected carryover
	12,550,000	

**Total**            **14,750,000**





**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2013-2014  
Second Quarter Report**

**FUND 114 - GENERAL PURPOSE**

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 3,004	\$ 0	\$ 0		\$ 0	\$ 0
State Income	41,517,460	41,517,460	18,655,474	45%	41,517,460	0
Local Income	126,527,405	126,564,740	66,434,061	52%	128,764,740	(2,200,000)
<b>TOTAL INCOME</b>	<b>\$ 168,047,868</b>	<b>\$ 168,082,200</b>	<b>\$ 85,089,536</b>	<b>51%</b>	<b>\$ 170,282,200</b>	<b>\$ (2,200,000)</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 77,921,467	\$ 79,961,614	\$ 35,155,532	44%	\$ 79,961,614	\$ 0
Classified Salaries	30,809,813	30,926,916	15,626,223	51%	30,926,916	0
Employee Benefits	36,815,584	37,072,024	16,053,151	43%	37,072,024	0
Materials and Supplies	1,105,290	1,485,138	1,100,015	74%	1,485,138	0
Operating Expenses	36,090,454	35,029,698	7,738,237	22%	22,479,698	12,550,000
Capital Outlay	8,760	84,610	113,191	134%	84,610	0
<b>TOTAL EXPENSES</b>	<b>\$ 182,751,367</b>	<b>\$ 184,560,000</b>	<b>\$ 75,786,348</b>	<b>41%</b>	<b>\$ 172,010,000</b>	<b>\$ 12,550,000</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 3,100	\$ 3,100	100%	\$ 3,100	\$ 0
Other Sources	0	364	364	100%	364	0
Intrafund Transfers	0	67,641	67,641	100%	67,641	0
Transfers-out	(6,969,547)	(7,808,913)	(3,414,796)	44%	(7,808,913)	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (6,969,547)</b>	<b>\$ (7,737,808)</b>	<b>\$ (3,343,692)</b>	<b>43%</b>	<b>\$ (7,737,808)</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (21,673,046)	\$ (24,215,608)	\$ 5,959,497		\$ (9,465,608)	\$ 14,750,000
Beginning Balance, July 1	44,970,301	44,970,301	44,970,301		44,970,301	0
Adjustments to Beginning Balance	0	61,843	61,843		61,843	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 23,297,256</b>	<b>\$ 20,816,536</b>	<b>\$ 50,991,641</b>		<b>\$ 35,566,536</b>	<b>\$ 14,750,000</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2013-2014  
All Funds Summary  
Year-end Projections**

	TOTAL GENERAL FUND		Enterprise Funds	Child Development Fund 300	Student Financial Aid Fund 700	Capital Projects Fund 400	Debt Service Fund 200	TOTAL DISTRICT ALL FUNDS	Internal Service Fund 600
	\$		\$	\$	\$	\$	\$	\$	
<b>INCOME</b>									
Federal Income	\$ 2,093,968		\$ 0	\$ 38,000	\$ 19,523,866	\$ 0	\$ 0	\$ 21,655,834	\$ 0
State Income	53,840,550		0	629,992	1,200,000	201,468	0	55,872,010	0
Local Income	146,094,421		11,280,845	1,662,169	252,000	1,575,000	32,896,173	193,760,608	47,332,647
<b>TOTAL INCOME</b>	<b>\$ 202,028,939</b>		<b>\$ 11,280,845</b>	<b>\$ 2,330,161</b>	<b>\$ 20,975,866</b>	<b>\$ 1,776,468</b>	<b>\$ 32,896,173</b>	<b>\$ 271,288,452</b>	<b>\$ 47,332,647</b>
<b>EXPENSES</b>									
Cost of Sales	\$ 0		\$ 6,995,178	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,995,178	\$ 0
Certificated Salaries	85,796,818		0	773,535	0	0	0	86,570,353	0
Classified Salaries	42,189,299		2,215,268	942,245	0	2,342,551	0	47,689,363	0
Employee Benefits	41,927,703		521,852	400,541	0	875,388	0	43,725,484	47,332,647
Materials and Supplies	2,940,939		0	174,000	86,416	100,310	0	3,301,665	0
Operating Expenses	31,568,486		1,467,687	39,840	165,584	15,163,536	0	48,405,131	0
Capital Outlay	723,343		0	0	0	39,961,027	0	40,684,370	0
<b>TOTAL EXPENSES</b>	<b>\$ 205,146,587</b>		<b>\$ 11,199,984</b>	<b>\$ 2,330,161</b>	<b>\$ 252,000</b>	<b>\$ 58,442,812</b>	<b>\$ 0</b>	<b>\$ 277,371,544</b>	<b>\$ 47,332,647</b>
<b>TRANSFERS AND OTHER</b>									
Transfers-in	\$ 5,124,928		\$ 0	\$ 0	\$ 0	\$ 1,048,694	\$ 2,757,864	\$ 8,931,487	\$ 1,500,000
Other Sources	364		0	0	0	0	32,541	32,905	0
Intrafund Transfers	0		0	0	0	0	0	0	0
Transfers-out	(10,431,486)		0	0	0	0	0	(10,431,486)	0
Contingency	0		0	0	0	0	0	0	0
Other Out Go	(607,980)		(45,100)	0	(20,723,866)	0	(35,686,578)	(57,063,524)	(1,500,000)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (5,914,174)</b>		<b>\$ (45,100)</b>	<b>\$ 0</b>	<b>\$ (20,723,866)</b>	<b>\$ 1,048,694</b>	<b>\$ (32,896,173)</b>	<b>\$ (58,530,618)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>									
Net Change in Fund Balance	\$ (9,031,822)		\$ 35,761	\$ 836,213	\$ 0	\$ (55,617,650)	\$ 0	\$ (64,613,711)	\$ 0
Beginning Balance, July 1	61,142,751		4,788,514	0	748,848	156,922,456	23,640,965	248,079,748	13,975,268
Adjustments to Beginning Balance	61,843		0	0	(565,035)	129,799	0	(373,393)	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 52,172,773</b>		<b>\$ 4,824,275</b>	<b>\$ 836,213</b>	<b>\$ 183,813</b>	<b>\$ 101,434,606</b>	<b>\$ 23,640,965</b>	<b>\$ 183,092,644</b>	<b>\$ 13,975,268</b>

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2013-2014  
General Funds Summary  
Year-end Projections

	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	Restricted & Categorical Fund 121/131	Special Educ. Fund 122	Federal Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
<b>INCOME</b>										
Federal Income	\$ 0	\$ 0	\$ 0	\$ 1,688,919	\$ 0	\$ 405,049	\$ 0	\$ 0	\$ 2,093,968	\$ 2,093,968
State Income	41,517,460	1,143,910	42,661,370	9,200,199	1,978,981	0	0	0	11,179,180	53,840,550
Local Income	128,764,740	10,413,896	139,178,636	2,299,818	0	0	2,293,968	2,322,000	6,915,785	146,094,421
<b>TOTAL INCOME</b>	<b>\$ 170,282,200</b>	<b>\$ 11,557,806</b>	<b>\$ 181,840,006</b>	<b>\$ 13,188,936</b>	<b>\$ 1,978,981</b>	<b>\$ 405,049</b>	<b>\$ 2,293,968</b>	<b>\$ 2,322,000</b>	<b>\$ 20,188,933</b>	<b>\$ 202,028,939</b>
<b>EXPENSES</b>										
Certificated Salaries	\$ 79,961,614	\$ 674,352	\$ 80,635,965	\$ 2,036,908	\$ 3,052,184	\$ 0	\$ 0	\$ 71,760	\$ 5,160,853	\$ 85,796,818
Classified Salaries	30,926,916	1,968,732	32,895,648	5,142,658	2,021,499	518,481	1,013,827	597,185	9,293,651	42,189,299
Employee Benefits	37,072,024	671,839	37,743,863	2,247,961	1,367,221	0	333,443	235,215	4,183,840	41,927,703
Materials and Supplies	1,485,138	243,075	1,728,213	1,105,644	38,514	17,568	0	51,000	1,212,726	2,940,939
Operating Expenses	22,479,698	6,356,051	28,835,749	2,053,516	344,607	4,016	110,000	220,597	2,732,736	31,568,486
Capital Outlay	84,610	30,650	115,260	295,083	7,000	0	0	306,000	608,083	723,343
<b>TOTAL EXPENSES</b>	<b>\$ 172,010,000</b>	<b>\$ 9,944,699</b>	<b>\$ 181,954,699</b>	<b>\$ 12,881,770</b>	<b>\$ 6,831,026</b>	<b>\$ 540,065</b>	<b>\$ 1,457,270</b>	<b>\$ 1,481,757</b>	<b>\$ 23,191,888</b>	<b>\$ 205,146,587</b>
<b>TRANSFERS AND OTHER</b>										
Transfers-in	\$ 3,100	\$ 0	\$ 3,100	\$ 93,131	\$ 4,493,681	\$ 135,016	\$ 400,000	\$ 0	\$ 5,121,828	\$ 5,124,928
Other Sources	364	0	364	0	0	0	0	0	0	364
Intrafund Transfers	67,641	(67,641)	0	0	0	0	0	0	0	0
Transfers-out	(7,808,913)	(384,662)	(8,193,575)	0	(3,100)	0	(1,236,698)	(998,113)	(2,237,911)	(10,431,486)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Out Go	0	0	0	(607,980)	0	0	0	0	(607,980)	(607,980)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (7,377,808)</b>	<b>\$ (452,303)</b>	<b>\$ (8,190,111)</b>	<b>\$ (514,849)</b>	<b>\$ 4,490,581</b>	<b>\$ 135,016</b>	<b>\$ (836,698)</b>	<b>\$ (998,113)</b>	<b>\$ 2,275,937</b>	<b>\$ (5,914,174)</b>
<b>FUND BALANCE</b>										
Net Change in Fund Balance	\$ (9,465,608)	\$ 1,160,804	\$ (8,304,804)	\$ (207,683)	\$ (361,464)	\$ 0	\$ 0	\$ (157,870)	\$ (727,018)	\$ (9,031,822)
Beginning Balance, July 1	44,970,301	8,638,613	53,608,915	6,460,008	361,464	0	0	712,364	7,533,837	61,142,751
Adjustments to Beginning Balance	61,843	0	61,843	0	0	0	0	0	0	61,843
<b>NET FUND BALANCE, June 30</b>	<b>\$ 35,566,536</b>	<b>\$ 9,799,417</b>	<b>\$ 45,365,954</b>	<b>\$ 6,252,325</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 554,494</b>	<b>\$ 6,806,819</b>	<b>\$ 52,172,773</b>



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

TO

Fund	Unrestricted General Funds		Restricted General Funds					All Other Funds					Total
	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Enterprise Funds	Child Development 300	Financial Aid 700	Internal Service 600	Capital Projects 400	
114		5,000	93,131	4,493,681	135,016	400,000				1,500,000	698,694	488,391	7,813,913
115	72,641										350,000	34,662	457,303
121/131													
122	3,100												3,100
123													0
125													1,236,698
128													998,113
Enterprise													0
300													0
700													0
600													0
400													0
200													0
<b>Total</b>	<b>75,741</b>	<b>5,000</b>	<b>93,131</b>	<b>4,493,681</b>	<b>135,016</b>	<b>400,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500,000</b>	<b>1,048,694</b>	<b>2,757,864</b>	<b>10,509,127</b>

**Inter-Fund Transfers:**

**Fund 114 to 121/131:** 87,939 for salary backfill  
 5,192 to transfer prior year Veterans' Program revenue  
**Fund 114 to 122:** 4,358,201 for Special Ed match  
 26,450 for salary backfill  
 109,030 for Cost of Living Adjustment  
**Fund 114 to 123:** 135,016 for Federal Work Study match  
**Fund 114 to 125:** 400,000 to offset Parking Fund operating deficit  
**Fund 114 to 200:** 17,149 for Debt Service  
 471,242 for capital lease payments  
**Fund 114 to 400:** 698,694 for various capital outlay projects  
**Fund 114 to 600:** 1,500,000 for 13/14 Unfunded Medical Liability

**Fund 115 to 200:** 34,662 for Debt Service  
**Fund 115 to 400:** 350,000 for District Office Building renovation  
**Fund 122 to 114:** 3,100 for recruitment costs  
**Fund 125 to 200:** 1,236,698 for Debt Service  
**Fund 128 to 200:** 998,113 for Debt Service

**Intra-Fund Transfers (Between Unrestricted General Funds):**

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

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2013-2014  
All Funds Summary  
Actuals to Date**

	<b>TOTAL GENERAL FUND</b>	<b>Enterprise Funds</b>	<b>Child Development Fund 300</b>	<b>Student Financial Aid Fund 700</b>	<b>Capital Projects Fund 400</b>	<b>Debt Service Fund 200</b>	<b>TOTAL DISTRICT ALL FUNDS</b>	<b>Internal Service Fund 600</b>
<b>INCOME</b>								
Federal Income	\$ 547,357	\$ 0	\$ 6,096	\$ 8,267,158	\$ 0	\$ 0	\$ 8,820,611	\$ 0
State Income	25,995,762	0	497,213	367,734	201,468	0	27,062,177	0
Local Income	79,058,719	4,911,637	984,854	204,534	652,748	1,971,516	87,784,007	21,537,966
<b>TOTAL INCOME</b>	<b>\$ 105,601,837</b>	<b>\$ 4,911,637</b>	<b>\$ 1,488,163</b>	<b>\$ 8,839,427</b>	<b>\$ 854,216</b>	<b>\$ 1,971,516</b>	<b>\$ 123,666,795</b>	<b>\$ 21,537,966</b>
<b>EXPENSES</b>								
Cost of Sales	\$ 0	\$ 3,051,681	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,051,681	\$ 0
Certificated Salaries	37,594,549	0	311,177	0	0	0	37,905,726	0
Classified Salaries	20,692,669	971,730	487,602	0	868,877	0	23,020,877	0
Employee Benefits	18,217,823	284,218	205,085	0	295,247	0	19,002,374	0
Materials and Supplies	1,644,912	0	58,587	43,208	22,605	0	1,769,312	0
Operating Expenses	12,062,977	665,029	10,339	86,753	4,815,635	0	17,640,733	0
Capital Outlay	385,817	0	0	0	19,108,698	0	19,494,515	0
<b>TOTAL EXPENSES</b>	<b>\$ 90,598,747</b>	<b>\$ 4,972,658</b>	<b>\$ 1,072,791</b>	<b>\$ 129,961</b>	<b>\$ 25,111,062</b>	<b>\$ 0</b>	<b>\$ 121,885,219</b>	<b>\$ 22,125,644</b>
<b>TRANSFERS AND OTHER</b>								
Transfers-in	\$ 2,373,313	\$ 0	\$ 0	\$ 0	\$ 1,048,694	\$ 1,590,327	\$ 5,012,334	\$ 0
Other Sources	364	0	0	0	0	6,756	7,121	0
Intrafund Transfers	0	0	0	0	0	0	0	0
Transfers-out	(5,012,334)	0	0	0	0	0	(5,012,334)	0
Contingency	0	0	0	0	0	0	0	0
Other Out Go	(196,055)	(31,527)	0	(9,111,152)	0	(1,634,061)	(10,972,795)	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (2,834,712)</b>	<b>\$ (31,527)</b>	<b>\$ 0</b>	<b>\$ (9,111,152)</b>	<b>\$ 1,048,694</b>	<b>\$ (36,978)</b>	<b>\$ (10,965,675)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>								
Net Change in Fund Balance	\$ 12,168,378	\$ (92,548)	\$ 415,372	\$ (401,687)	\$ (23,208,152)	\$ 1,934,538	\$ (9,184,098)	\$ (587,678)
Beginning Balance, July 1	61,142,751	4,788,514	836,213	748,848	156,922,456	23,640,965	248,079,748	13,975,268
Adjustments to Beginning Balance	61,843	0	0	(565,035)	129,799	0	(373,393)	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 73,372,972</b>	<b>\$ 4,695,966</b>	<b>\$ 1,251,586</b>	<b>\$ (217,874)</b>	<b>\$ 133,844,104</b>	<b>\$ 25,575,503</b>	<b>\$ 238,522,257</b>	<b>\$ 13,387,590</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2013-2014  
General Funds Summary  
Actuals to Date**

	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	Restricted & Categorical Fund 121/131	Special Educ. Fund 122	Federal Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
<b>INCOME</b>										
Federal Income	\$ 0	\$ 0	\$ 0	\$ 396,027	\$ 0	\$ 151,329	\$ 0	\$ 0	\$ 547,357	\$ 547,357
State Income	18,655,474	587,664	19,243,138	5,875,291	877,333	0	0	0	6,752,624	25,995,762
Local Income	66,434,061	7,957,334	74,391,396	1,767,803	0	0	1,251,888	1,647,632	4,667,323	79,058,719
<b>TOTAL INCOME</b>	<b>\$ 85,089,536</b>	<b>\$ 8,544,998</b>	<b>\$ 93,634,534</b>	<b>\$ 8,039,121</b>	<b>\$ 877,333</b>	<b>\$ 151,329</b>	<b>\$ 1,251,888</b>	<b>\$ 1,647,632</b>	<b>\$ 11,967,303</b>	<b>\$ 105,601,837</b>
<b>EXPENSES</b>										
Certificated Salaries	\$ 35,155,532	\$ 246,604	\$ 35,402,136	\$ 845,063	\$ 1,310,727	\$ 0	\$ 0	\$ 36,623	\$ 2,192,414	\$ 37,594,549
Classified Salaries	15,626,223	1,005,232	16,631,454	2,175,747	883,685	241,130	477,123	283,530	4,061,215	20,692,669
Employee Benefits	16,053,151	313,564	16,366,715	906,226	653,492	0	165,864	125,527	1,851,109	18,217,823
Materials and Supplies	1,100,015	14,234	1,114,249	476,892	9,737	8,784	0	35,250	530,663	1,644,912
Operating Expenses	7,738,237	3,182,112	10,920,348	1,012,051	11,666	2,008	46,408	70,495	1,142,628	12,062,977
Capital Outlay	113,191	3,011	116,201	167,821	0	0	0	101,795	269,616	385,817
<b>TOTAL EXPENSES</b>	<b>\$ 75,786,348</b>	<b>\$ 4,764,756</b>	<b>\$ 80,551,103</b>	<b>\$ 5,583,800</b>	<b>\$ 2,869,307</b>	<b>\$ 251,922</b>	<b>\$ 689,395</b>	<b>\$ 653,220</b>	<b>\$ 10,047,644</b>	<b>\$ 90,598,747</b>
<b>TRANSFERS AND OTHER</b>										
Transfers-in	\$ 3,100	\$ 0	\$ 3,100	\$ 5,192	\$ 2,314,578	\$ 50,443	\$ 0	\$ 0	\$ 2,370,213	\$ 2,373,313
Other Sources	364	0	364	0	0	0	0	0	0	364
Intrafund Transfers	67,641	(67,641)	0	0	0	0	0	0	0	0
Transfers-out	(3,414,796)	(380,134)	(3,794,930)	0	(3,100)	0	(1,076,674)	(137,630)	(1,217,404)	(5,012,334)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Out Go	0	0	0	(196,055)	0	0	0	0	(196,055)	(196,055)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (3,343,692)</b>	<b>\$ (447,775)</b>	<b>\$ (3,791,466)</b>	<b>\$ (190,863)</b>	<b>\$ 2,311,478</b>	<b>\$ 50,443</b>	<b>\$ (1,076,674)</b>	<b>\$ (137,630)</b>	<b>\$ 956,754</b>	<b>\$ (2,834,712)</b>
<b>FUND BALANCE</b>										
Net Change in Fund Balance	\$ 5,959,497	\$ 3,332,468	\$ 9,291,965	\$ 2,264,458	\$ 319,504	\$ (50,149)	\$ (514,182)	\$ 856,782	\$ 2,876,413	\$ 12,168,378
Beginning Balance, July 1	44,970,301	8,638,613	53,608,915	6,460,008	361,464	0	0	712,364	7,533,837	61,142,751
Adjustments to Beginning Balance	61,843	0	61,843	0	0	0	0	0	0	61,843
<b>NET FUND BALANCE, June 30</b>	<b>\$ 50,991,641</b>	<b>\$ 11,971,081</b>	<b>\$ 62,962,723</b>	<b>\$ 8,724,466</b>	<b>\$ 680,968</b>	<b>\$ (50,149)</b>	<b>\$ (514,182)</b>	<b>\$ 1,569,147</b>	<b>\$ 10,410,250</b>	<b>\$ 73,372,972</b>

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS AS OF 12/31/13

TO

Fund	Unrestricted General Funds		Restricted General Funds						All Other Funds					
	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 Developmt 300	Financial Aid 700	Internal Service 600	Capital Projects 400	Debt Service 200	Total
114		5,000	5,192	2,314,578	50,443							698,694	345,889	3,419,796
115	72,641											350,000	30,134	452,775
121/131														
122	3,100													3,100
123														0
125													1,076,674	1,076,674
128													137,630	137,630
Enterprise														0
300														0
700														0
600														0
400														0
200														0
Total	75,741	5,000	5,192	2,314,578	50,443	0	0	0	0	0	0	1,048,694	1,590,327	5,089,975

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Inter-Fund Transfers:

Fund 114 to 121/131: 5,192 to transfer prior year Veterans' Program revenue  
 Fund 114 to 122: 2,179,098 for Special Ed match  
 26,450 for salary backfill  
 109,030 for Cost of Living Adjustment  
 Fund 114 to 123: 50,443 for Federal Work Study match  
 Fund 114 to 200: 345,889 for capital lease payments  
 Fund 114 to 400: 698,694 for various capital outlay projects

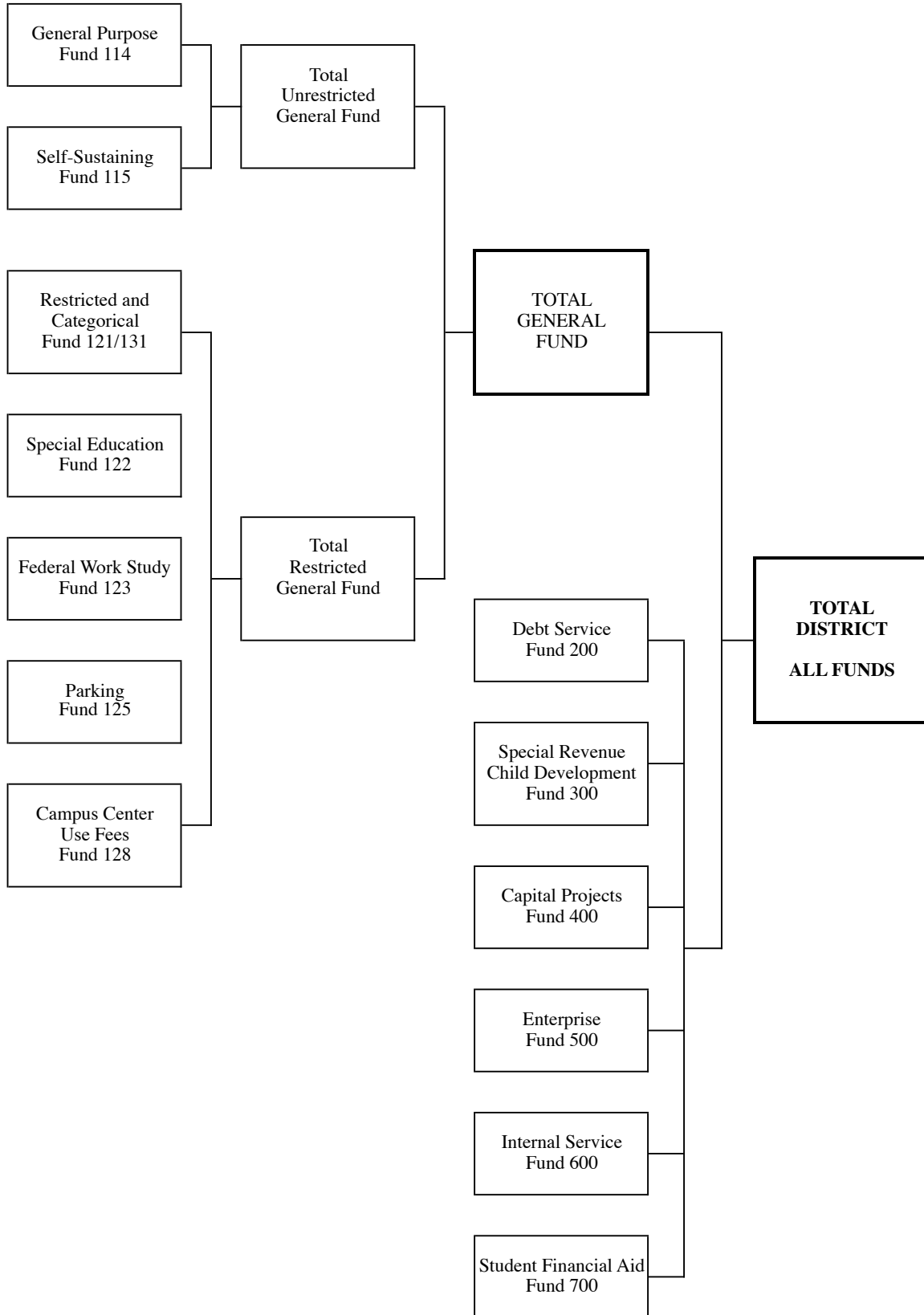
Fund 115 to 200: 30,134 for capital lease payments  
 Fund 115 to 400: 350,000 for District Office Building renovation  
 Fund 122 to 114: 3,100 for recruitment costs  
 Fund 125 to 200: 1,076,674 for capital lease payments  
 Fund 128 to 200: 137,630 for capital lease payments

Intra-Fund Transfers (Between Unrestricted General Funds):

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



# ALL FUNDS CHART



**SELF-SUSTAINING****Fund 115**

Self-Sustaining funds, as the name implies, counterbalance operating expenditures against the revenues generated from various instructional arrangements. Not all related costs are allocated to these programs but, for those expenses that are charged, the programs are expected to generate income or use accumulated balances to cover them. Although budgets are used as a means to forecast and control revenue and expenditure activity, spending is solely dependent upon their ability to generate sufficient revenue to adequately support such operations.

Most accounts within this group have residual funds, and excess revenues over expenditures are available for use at the respective college's discretion. The residual funds are regarded as *designated* funds, which mean that, although the district regards them as restricted, they are actually *unrestricted* and are reported to the state as such. The Board of Trustees has the discretion to use the funds for any lawful purpose.

**Current Status:**

The changes to the Self-Sustaining Fund for the second quarter include a transfer out to the Capital Project Fund for \$350,000 for the District Office Building renovation, with a corresponding decrease to the operating expenses category. The Self-Sustaining Fund is projecting to end the fiscal year with a net change to fund balance of \$1,160,804.

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2013-2014  
Second Quarter Report**

**FUND 115 - SELF SUSTAINING**

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	1,143,910	1,143,910	587,664	51%	1,143,910	0
Local Income	10,413,896	10,413,896	7,957,334	76%	10,413,896	0
<b>TOTAL INCOME</b>	<b>\$ 11,557,806</b>	<b>\$ 11,557,806</b>	<b>\$ 8,544,998</b>	<b>74%</b>	<b>\$ 11,557,806</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 674,352	\$ 674,352	\$ 246,604	37%	\$ 674,352	\$ 0
Classified Salaries	1,968,732	1,968,732	1,005,232	51%	1,968,732	0
Employee Benefits	671,839	671,839	313,564	47%	671,839	0
Materials and Supplies	243,075	243,075	14,234	6%	243,075	0
Operating Expenses	6,773,692	6,356,051	3,182,112	50%	6,356,051	0
Capital Outlay	30,650	30,650	3,011	10%	30,650	0
<b>TOTAL EXPENSES</b>	<b>\$ 10,362,340</b>	<b>\$ 9,944,699</b>	<b>\$ 4,764,756</b>	<b>48%</b>	<b>\$ 9,944,699</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	(67,641)	(67,641)	100%	(67,641)	0
Transfers-out	(34,662)	(384,662)	(380,134)	99%	(384,662)	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (34,662)</b>	<b>\$ (452,303)</b>	<b>\$ (447,775)</b>	<b>99%</b>	<b>\$ (452,303)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 1,160,804	\$ 1,160,804	\$ 3,332,468		\$ 1,160,804	\$ 0
Beginning Balance, July 1	8,638,613	8,638,613	8,638,613		8,638,613	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 9,799,417</b>	<b>\$ 9,799,417</b>	<b>\$ 11,971,081</b>		<b>\$ 9,799,417</b>	<b>\$ 0</b>



**RESTRICTED and CATEGORICAL  
Fund 121/131**

Restricted and Categorical Funds are those resources that come from federal, state or local agencies. In general, money received from these programs is restricted for a specific purpose. The principal programs in the Restricted and Categorical fund are as follows:

**Instructional Equipment and Library Materials (Block Grant):** The 2013/14 state budget provided an appropriation in the form of a Block Grant to fund the Physical Plant and Instructional Support program. The district received an allocation of \$387,433 for Instructional Equipment and Library Materials, for which there is a 3-to-1 match. However, during the 2013/14 fiscal year, we plan to spend approximately \$375,000 for instructional equipment and library materials utilizing 2012/13 carryover funds as projected in the 2013/14 Adopted Budget.

**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.

**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. For the second quarter, we are projecting an increase of \$100,000 for a total of \$1.1 million in revenue and related expenses for the High Tech Center Training Unit grant.

**Student Success & Support Program (SSSP), Staff Development, Staff Diversity, Extended Opportunity Programs & Services (EOPS), Cooperative Agencies Resources for Education (CARE), and CalWorks:** These programs target specific populations or services funded by the state. For the second quarter, the Chancellor's Office has announced the release of the fiscal year 2013/14 state budget to increase the funding for the Student Success and Support Program, EOPS, CARE and CalWorks allocations.

**Health Services Fees:** Health Services fees are collected from the students and restricted for the provision of health services for students. The health services fee is set by the state and we are mandated to provide a fixed level of services. Therefore, the state provides reimbursement for the cost of providing these services.

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

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

**Current Status:**

The changes to the Restricted and Categorical Fund for the second quarter include federal revenue and corresponding expenses which are projected to increase by a net of \$177,031 due to a new S-STEM (Scholarships for Science, Technology, Engineering, and Mathematics Students) grant (\$77,031) and a projected increase for the STEMWay grant (\$100,000), both funded by the National Science Foundation.

We are projecting increases to state revenue and corresponding expenses for the Student Success and Support Program (SSSP) (\$1,092,367), Extended Opportunity Programs and Services (EOPS) (\$366,275), CARE (\$5,465), CalWorks General (\$54,875), TANF (\$2,392), CTE Community Collaborative Projects (CTE SVCC 12/13) (\$110,000), and the High Tech Center Training Unit (HTCTU) (\$100,000).

Local revenue and corresponding expenses are projected to increase by approximately \$30,000 due to a new Community Energy Champions Grant from the City of San Jose.

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2013-2014  
Second Quarter Report**

**FUND 121/131 - RESTRICTED and CATEGORICAL**

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 1,510,692	\$ 1,688,919	\$ 396,027	23%	\$ 1,688,919	\$ 0
State Income	7,170,021	9,200,199	5,875,291	64%	9,200,199	0
Local Income	2,251,098	2,299,818	1,767,803	77%	2,299,818	0
<b>TOTAL INCOME</b>	<b>\$ 10,931,811</b>	<b>\$ 13,188,936</b>	<b>\$ 8,039,121</b>	<b>61%</b>	<b>\$ 13,188,936</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 1,742,125	\$ 2,036,908	\$ 845,063	41%	\$ 2,036,908	\$ 0
Classified Salaries	4,369,466	5,142,658	2,175,747	42%	5,142,658	0
Employee Benefits	1,876,824	2,247,961	906,226	40%	2,247,961	0
Materials and Supplies	1,142,413	1,105,644	476,892	43%	1,105,644	0
Operating Expenses	1,604,884	2,053,516	1,012,051	49%	2,053,516	0
Capital Outlay	143,733	295,083	167,821	57%	295,083	0
<b>TOTAL EXPENSES</b>	<b>\$ 10,879,445</b>	<b>\$ 12,881,770</b>	<b>\$ 5,583,800</b>	<b>43%</b>	<b>\$ 12,881,770</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 87,939	\$ 93,131	\$ 5,192	6%	\$ 93,131	\$ 0
Other Sources	18,720	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	(394,512)	(607,980)	(196,055)	32%	(607,980)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (287,853)</b>	<b>\$ (514,849)</b>	<b>\$ (190,863)</b>	<b>37%</b>	<b>\$ (514,849)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (235,488)	\$ (207,683)	\$ 2,264,458		\$ (207,683)	\$ 0
Beginning Balance, July 1	6,460,008	6,460,008	6,460,008		6,460,008	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 6,224,520</b>	<b>\$ 6,252,325</b>	<b>\$ 8,724,466</b>		<b>\$ 6,252,325</b>	<b>\$ 0</b>

**SPECIAL EDUCATION****Fund 122**

Special Education is a program mandated by *Title V* and funded primarily by the state. It provides services for physically, developmentally, or learning disabled students. Services include special classes, interpreters, on-campus assistance, test-taking assistance, computer-aided labs, and priority registration.

**Current Status:**

The changes to the Special Education Fund for the second quarter include transfers in from the General Purpose Fund for Cost-of-Living Adjustments (\$109,030) and salary backfill (\$22,269) and transfers out to the General Purpose Fund for recruitment costs (\$3,100).



**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2013-2014  
Second Quarter Report**

**FUND 122 - SPECIAL EDUCATION**

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	1,978,981	1,978,981	877,333	44%	1,978,981	0
Local Income	0	0	0	0%	0	0
<b>TOTAL INCOME</b>	<b>\$ 1,978,981</b>	<b>\$ 1,978,981</b>	<b>\$ 877,333</b>	<b>44%</b>	<b>\$ 1,978,981</b>	<b>\$ 0</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 2,948,737	\$ 3,052,184	\$ 1,310,727	43%	\$ 3,052,184	\$ 0
Classified Salaries	2,094,717	2,021,499	883,685	44%	2,021,499	0
Employee Benefits	1,379,571	1,367,221	653,492	48%	1,367,221	0
Materials and Supplies	38,514	38,514	9,737	25%	38,514	0
Operating Expenses	230,107	344,607	11,666	3%	344,607	0
Capital Outlay	7,000	7,000	0	0%	7,000	0
<b>TOTAL EXPENSES</b>	<b>\$ 6,698,646</b>	<b>\$ 6,831,026</b>	<b>\$ 2,869,307</b>	<b>42%</b>	<b>\$ 6,831,026</b>	<b>\$ 0</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 4,358,201	\$ 4,493,681	\$ 2,314,578	52%	\$ 4,493,681	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	0	(3,100)	(3,100)	100%	(3,100)	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 4,358,201</b>	<b>\$ 4,490,581</b>	<b>\$ 2,311,478</b>	<b>51%</b>	<b>\$ 4,490,581</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (361,464)	\$ (361,464)	\$ 319,504		\$ (361,464)	\$ 0
Beginning Balance, July 1	361,464	361,464	361,464		361,464	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 680,968</b>		<b>\$ 0</b>	<b>\$ 0</b>

**FEDERAL WORK STUDY****Fund 123**

Federal Work Study is a federal program providing financial aid to students in the form of compensation for work performed for on-campus and off-campus work. The district is required to contribute 25% of the total funds compensated to work-study employees. Beginning with the 2000/01 year, institutions were required to spend at least 7% of the work-study allocation to pay students performing community service work.

**Current Status:**

No change from Adopted Budget.
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**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2013-2014  
Second Quarter Report**

**FUND 123 - FEDERAL WORK STUDY**

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 405,049	\$ 405,049	\$ 151,329	37%	\$ 405,049	\$ 0
State Income	0	0	0	0%	0	0
Local Income	0	0	0	0%	0	0
<b>TOTAL INCOME</b>	<b>\$ 405,049</b>	<b>\$ 405,049</b>	<b>\$ 151,329</b>	<b>37%</b>	<b>\$ 405,049</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	540,065	540,065	241,130	45%	518,481	21,584
Employee Benefits	0	0	0	0%	0	0
Materials and Supplies	0	0	8,784	0%	17,568	(17,568)
Operating Expenses	0	0	2,008	0%	4,016	(4,016)
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 540,065</b>	<b>\$ 540,065</b>	<b>\$ 251,922</b>	<b>47%</b>	<b>\$ 540,065</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 135,016	\$ 135,016	\$ 50,443	37%	\$ 135,016	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 135,016</b>	<b>\$ 135,016</b>	<b>\$ 50,443</b>	<b>37%</b>	<b>\$ 135,016</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (50,149)		\$ 0	\$ 0
Beginning Balance, July 1	0	0	0		0	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (50,149)</b>		<b>\$ 0</b>	<b>\$ 0</b>

**PARKING****Fund 125**

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

Revenue from parking permits is limited by student enrollment and by the state statute that limits parking fees to \$100 per year. We are projecting an excess of operating expenses over revenue of \$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, the parking fee does not rise automatically with the Consumer Price Index. This results in continued reductions to security services for parking and virtually no dollars available for parking lot maintenance.

**Current Status:**

No change from Adopted Budget.
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**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2013-2014  
Second Quarter Report**

**FUND 125 - PARKING**

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	0	0%	0	0
Local Income	2,293,968	2,293,968	1,251,888	55%	2,293,968	0
<b>TOTAL INCOME</b>	<b>\$ 2,293,968</b>	<b>\$ 2,293,968</b>	<b>\$ 1,251,888</b>	<b>55%</b>	<b>\$ 2,293,968</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	1,013,827	1,013,827	477,123	47%	1,013,827	0
Employee Benefits	333,443	333,443	165,864	50%	333,443	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	110,000	110,000	46,408	42%	110,000	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 1,457,270</b>	<b>\$ 1,457,270</b>	<b>\$ 689,395</b>	<b>47%</b>	<b>\$ 1,457,270</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 400,000	\$ 400,000	\$ 0	0%	\$ 400,000	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	(1,236,698)	(1,236,698)	(1,076,674)	87%	(1,236,698)	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (836,698)</b>	<b>\$ (836,698)</b>	<b>\$ (1,076,674)</b>	<b>129%</b>	<b>\$ (836,698)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (514,182)		\$ 0	\$ 0
Beginning Balance, July 1	0	0	0		0	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (514,182)</b>		<b>\$ 0</b>	<b>\$ 0</b>

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

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

In November 2006, the district issued a Certificate of Participation for \$11.33 million, which paid for a portion of the new Foothill Campus Center building and a portion of 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 Campus Center Use Fee Fund is projecting a deficit of approximately \$160,000 for 2013/14, this over-expenditure is intentional in order to utilize the accumulated fund balance from the prior year. Most of the expenses that will reduce the fund balance will be related to capital projects for the campus centers at both colleges.

**Current Status:**

No change from Adopted Budget.
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**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2013-2014  
Second Quarter Report**

**FUND 128 - CAMPUS CENTER USE FEES**

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	0	0%	0	0
Local Income	2,322,000	2,322,000	1,647,632	71%	2,322,000	0
<b>TOTAL INCOME</b>	<b>\$ 2,322,000</b>	<b>\$ 2,322,000</b>	<b>\$ 1,647,632</b>	<b>71%</b>	<b>\$ 2,322,000</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 71,760	\$ 71,760	\$ 36,623	51%	\$ 71,760	\$ 0
Classified Salaries	597,185	597,185	283,530	47%	597,185	0
Employee Benefits	235,215	235,215	125,527	53%	235,215	0
Materials and Supplies	51,000	51,000	35,250	69%	51,000	0
Operating Expenses	220,597	220,597	70,495	32%	220,597	0
Capital Outlay	306,000	306,000	101,795	33%	306,000	0
<b>TOTAL EXPENSES</b>	<b>\$ 1,481,757</b>	<b>\$ 1,481,757</b>	<b>\$ 653,220</b>	<b>44%</b>	<b>\$ 1,481,757</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	(998,113)	(998,113)	(137,630)	14%	(998,113)	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (998,113)</b>	<b>\$ (998,113)</b>	<b>\$ (137,630)</b>	<b>14%</b>	<b>\$ (998,113)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (157,870)	\$ (157,870)	\$ 856,782		\$ (157,870)	\$ 0
Beginning Balance, July 1	712,364	712,364	712,364		712,364	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 554,494</b>	<b>\$ 554,494</b>	<b>\$ 1,569,147</b>		<b>\$ 554,494</b>	<b>\$ 0</b>





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

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

**Current Status:**

**Foothill Enterprise Fund**

*Bookstore*

Bookstore sales revenues are up by 5.3% compared to last year. The increase in sales includes textbooks, computers, and general supplies. Computer sales increased by \$37,539 due to the district purchasing Apple computers through the bookstore, and commissions increased this quarter due to Apple institutional sales.

The bookstore continued the rental partnership programs with multiple vendors, such as MBS Books, Rafter, and other affiliate programs. Our students have more options when choosing to buy or rent their textbooks in store or online. Also, the bookstore has been using the \$20,000 grant from Associated Students of Foothill College (ASFC) toward the textbook rental program.

The bookstore will continue to work with faculty, administrators and students to increase the number of textbook rental titles and product mix, and will continue to work with other vendors to provide additional services and programs in an effort to lower the cost of required course materials. Foothill Bookstore is projecting to end the fiscal year with a net income of \$6,080.

**De Anza Enterprise Fund**

*Bookstore*

De Anza Bookstore continues to find and provide course materials at the lowest price for students. Changes are being made to the buying and sourcing processes to achieve this goal. As a result, we have been able to reduce prices for more than twenty-five titles. Rental textbooks continue to be the

choice of students and the store will continue to increase the rental inventory. The store expects textbook rentals will save students approximately \$96,000 in the winter quarter of 2014. The store also added a calculator rental program in the second quarter, which was quite successful. The bookstore continues to be understaffed with four vacant positions at the moment. It has been a challenge to operations and current personnel. All open positions will be filled by the end of fiscal year 2013/14.

Computer sales are up by 101.5% and plans are being made to remodel the computer store. The bookstore plans to expand its product lines and bring in other vendors. It will then be more of a tech store and will better serve the needs of the campus as well as the students.

Sales at the end of the second quarter were up 0.4%. Sales were directly impacted by an enrollment decrease, late course material orders from faculty, competition, and delayed shipments of course materials caused by poor weather conditions. The store continued to reduce textbook rental fees and experienced a decrease in rental income, but an increase in rental units. Challenges continue with customized course materials. The campus is addressing printing costs and copyright policies.

The cost of goods increased by 7.4%. This is due to publisher price increases, fuel delivery surcharges, and operational increases. All costs and expenses are being reviewed for opportunities to make reductions. The store successfully closed the Sunnyvale Warehouse on December 31, 2013, with potential savings of \$4,000 per month. The bookstore continues in line with the adopted budget and is projecting a net profit of \$59,009 for the year.

#### *Dining Services*

Both cafeteria and catering sales are flat compared to the same period last fiscal year. Cost of food sold decreased slightly by 4.2% due to two successful negotiations with vendors to achieve lower costs. Total operating expenses are down 11.6% when compared to last year because of \$14,000 of equipment purchases in the prior year. Other income, including commissions and rents, is up by 4.1% mostly from vendor commissions. Dining Services continues in line with the adopted budget and is projecting a net profit of \$54,903 for the year.

*Combined Bookstore & Dining Operations*

There are no changes to the projections for the De Anza Enterprise Fund at this time. The combined operations of the De Anza Enterprise Fund have a net loss of \$131,187 in the second quarter of this year, compared to a net loss of \$168,846 in the second quarter of last year.

- Bookstore – Loss \$86,012
- Dining Services – Loss \$45,175

**Flint Center Fund**

Although revenues in the second quarter increased approximately 16% above original projections and expenses were slightly lower than projected, Flint Center is still projecting the same operating deficit as was originally budgeted (approximately \$84,231). The revenue increase in the second quarter is attributed to increased bookings; in December, which is normally slow, seven new events were booked. The Flint Center expense reduction was mainly due to the mandatory one-week furlough of all Flint staff during the summer when there were fewer events. The outlook for third quarter is positive since bookings are scheduled as projected.

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2013-2014  
Second Quarter Report**

**ENTERPRISE FUND**

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	0	0%	0	0
Local Income	11,280,845	11,280,845	4,911,637	44%	11,280,845	0
<b>TOTAL INCOME</b>	<b>\$ 11,280,845</b>	<b>\$ 11,280,845</b>	<b>\$ 4,911,637</b>	<b>44%</b>	<b>\$ 11,280,845</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Cost of Sales	\$ 6,995,178	\$ 6,995,178	\$ 3,051,681	44%	\$ 6,995,178	\$ 0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	2,215,268	2,215,268	971,730	44%	2,215,268	0
Employee Benefits	521,852	521,852	284,218	54%	521,852	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	1,467,687	1,467,687	665,029	45%	1,467,687	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 11,199,984</b>	<b>\$ 11,199,984</b>	<b>\$ 4,972,658</b>	<b>44%</b>	<b>\$ 11,199,984</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	(45,100)	(45,100)	(31,527)	70%	(45,100)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (45,100)</b>	<b>\$ (45,100)</b>	<b>\$ (31,527)</b>	<b>70%</b>	<b>\$ (45,100)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 35,761	\$ 35,761	\$ (92,548)		\$ 35,761	\$ 0
Beginning Balance, July 1	4,788,514	4,788,514	4,788,514		4,788,514	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 4,824,275</b>	<b>\$ 4,824,275</b>	<b>\$ 4,695,966</b>		<b>\$ 4,824,275</b>	<b>\$ 0</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2013-2014  
Second Quarter Report**

**ENTERPRISE FUND - FOOTHILL**

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	0
State Income	0	0	0	0%	0	0
Local Income	3,600,240	3,600,240	1,545,676	43%	3,600,240	0
<b>TOTAL INCOME</b>	<b>\$ 3,600,240</b>	<b>\$ 3,600,240</b>	<b>\$ 1,545,676</b>	<b>43%</b>	<b>\$ 3,600,240</b>	<b>0</b>
<b>EXPENSES</b>						
Cost of Sales	\$ 2,571,050	\$ 2,571,050	\$ 1,063,723	41%	\$ 2,571,050	0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	702,110	702,110	282,450	40%	702,110	0
Employee Benefits	160,100	160,100	95,884	60%	160,100	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	140,400	140,400	121,755	87%	140,400	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 3,573,660</b>	<b>\$ 3,573,660</b>	<b>\$ 1,563,812</b>	<b>44%</b>	<b>\$ 3,573,660</b>	<b>0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	(20,500)	(20,500)	(15,562)	76%	(20,500)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (20,500)</b>	<b>\$ (20,500)</b>	<b>\$ (15,562)</b>	<b>76%</b>	<b>\$ (20,500)</b>	<b>0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 6,080	\$ 6,080	\$ (33,698)		\$ 6,080	0
Beginning Balance, July 1	243,505	243,505	243,505		243,505	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 249,585</b>	<b>\$ 249,585</b>	<b>\$ 209,807</b>		<b>\$ 249,585</b>	<b>0</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2013-2014  
Second Quarter Report**

**ENTERPRISE FUND - DE ANZA**

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	0	0%	0	0
Local Income	7,150,100	7,150,100	3,014,891	42%	7,150,100	0
<b>TOTAL INCOME</b>	<b>\$ 7,150,100</b>	<b>\$ 7,150,100</b>	<b>\$ 3,014,891</b>	<b>42%</b>	<b>\$ 7,150,100</b>	<b>\$ 0</b>

<b>EXPENSES</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Cost of Sales	\$ 4,424,128	\$ 4,424,128	\$ 1,987,958	45%	\$ 4,424,128	\$ 0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	1,494,104	1,494,104	678,953	45%	1,494,104	0
Employee Benefits	354,016	354,016	184,767	52%	354,016	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	739,340	739,340	278,435	38%	739,340	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 7,011,588</b>	<b>\$ 7,011,588</b>	<b>\$ 3,130,113</b>	<b>45%</b>	<b>\$ 7,011,588</b>	<b>\$ 0</b>

<b>TRANSFERS AND OTHER</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	(24,600)	(24,600)	(15,965)	65%	(24,600)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (24,600)</b>	<b>\$ (24,600)</b>	<b>\$ (15,965)</b>	<b>65%</b>	<b>\$ (24,600)</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Net Change in Fund Balance	\$ 113,912	\$ 113,912	\$ (131,187)	\$ 113,912	\$ 0
Beginning Balance, July 1	3,049,801	3,049,801	3,049,801	3,049,801	0
Adjustments to Beginning Balance	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 3,163,713</b>	<b>\$ 3,163,713</b>	<b>\$ 2,918,614</b>	<b>\$ 3,163,713</b>	<b>\$ 0</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2013-2014  
Second Quarter Report**

**ENTERPRISE FUND - FLINT CENTER**

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	0
State Income	0	0	0	0%	0	0
Local Income	530,505	530,505	351,070	66%	530,505	0
<b>TOTAL INCOME</b>	<b>\$ 530,505</b>	<b>\$ 530,505</b>	<b>\$ 351,070</b>	<b>66%</b>	<b>\$ 530,505</b>	<b>0</b>
<b>EXPENSES</b>						
Cost of Sales	\$ 0	\$ 0	\$ 0	0%	\$ 0	0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	19,054	19,054	10,327	54%	19,054	0
Employee Benefits	7,736	7,736	3,567	46%	7,736	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	587,947	587,947	264,839	45%	587,947	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 614,736</b>	<b>\$ 614,736</b>	<b>\$ 278,733</b>	<b>45%</b>	<b>\$ 614,736</b>	<b>0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (84,231)	\$ (84,231)	\$ 72,337		\$ (84,231)	0
Beginning Balance, July 1	1,495,208	1,495,208	1,495,208		1,495,208	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 1,410,977</b>	<b>\$ 1,410,977</b>	<b>\$ 1,567,545</b>		<b>\$ 1,410,977</b>	<b>0</b>

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

The Child Development Fund supports the costs associated with the district's Child Development Center located at De Anza College. The De Anza Child Development Center provides services to students from both Foothill College and De Anza College. 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. In 1999/00, De Anza opened an infant-toddler center to support Foothill-De Anza students, including CalWorks students, and for use by the community.

**Current Status:**

No change from Adopted Budget.
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**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2013-2014  
Second Quarter Report**

**FUND 300 - CHILD DEVELOPMENT**

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 38,000	\$ 38,000	\$ 6,096	16%	\$ 38,000	\$ 0
State Income	629,992	629,992	497,213	79%	629,992	0
Local Income	1,662,169	1,662,169	984,854	59%	1,662,169	0
<b>TOTAL INCOME</b>	<b>\$ 2,330,161</b>	<b>\$ 2,330,161</b>	<b>\$ 1,488,163</b>	<b>64%</b>	<b>\$ 2,330,161</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 773,535	\$ 773,535	\$ 311,177	40%	\$ 773,535	\$ 0
Classified Salaries	942,245	942,245	487,602	52%	942,245	0
Employee Benefits	400,541	400,541	205,085	51%	400,541	0
Materials and Supplies	174,000	174,000	58,587	34%	174,000	0
Operating Expenses	39,840	39,840	10,339	26%	39,840	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 2,330,161</b>	<b>\$ 2,330,161</b>	<b>\$ 1,072,791</b>	<b>46%</b>	<b>\$ 2,330,161</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ 415,372		\$ 0	\$ 0
Beginning Balance, July 1	836,213	836,213	836,213		836,213	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 836,213</b>	<b>\$ 836,213</b>	<b>\$ 1,251,586</b>		<b>\$ 836,213</b>	<b>\$ 0</b>

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

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

**Current Status:**

No change from Adopted Budget.
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**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2013-2014  
Second Quarter Report**

**FUND 700 - STUDENT FINANCIAL AID**

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 19,523,866	\$ 19,523,866	\$ 8,267,158	42%	\$ 19,523,866	\$ 0
State Income	1,200,000	1,200,000	367,734	31%	1,200,000	0
Local Income	252,000	252,000	204,534	81%	252,000	0
<b>TOTAL INCOME</b>	<b>\$ 20,975,866</b>	<b>\$ 20,975,866</b>	<b>\$ 8,839,427</b>	<b>42%</b>	<b>\$ 20,975,866</b>	<b>\$ 0</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	0	0	0	0%	0	0
Employee Benefits	0	0	0	0%	0	0
Materials and Supplies	2,000	2,000	43,208	2160%	86,416	(84,416)
Operating Expenses	250,000	250,000	86,753	35%	165,584	84,416
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 252,000</b>	<b>\$ 252,000</b>	<b>\$ 129,961</b>	<b>52%</b>	<b>\$ 252,000</b>	<b>\$ 0</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0
Other Sources	0	0	0		0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	(20,723,866)	(20,723,866)	(9,111,152)	44%	(20,723,866)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (20,723,866)</b>	<b>\$ (20,723,866)</b>	<b>\$ (9,111,152)</b>	<b>44%</b>	<b>\$ (20,723,866)</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (401,687)		\$ 0	\$ 0
Beginning Balance, July 1	748,848	748,848	748,848		748,848	0
Adjustments to Beginning Balance	0	(565,035)	(565,035)		(565,035)	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 748,848</b>	<b>\$ 183,813</b>	<b>\$ (217,874)</b>		<b>\$ 183,813</b>	<b>\$ 0</b>



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

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

In the past, this fund was used almost exclusively as an accounting convenience to charge benefits in one fund and then distribute them to all other funds. Any positive or negative ending balances were closed to the General Purpose Fund at year-end. Currently, any residual balances (savings/overspending) generated in any given year are closed out to the General Purpose Fund and the net balance is then transferred back to the Internal Service Fund. This has allowed for significant savings to accumulate over a period of several years.

We have included an exhibit on the next page that summarizes Internal Service fund balances. At Adopted Budget, we budgeted a transfer in of \$1,500,000 to this fund from the General Purpose Fund for 13/14, with corresponding outgo to the California Employees Retiree Benefit Trust (CERBT), sponsored by the California Public Employees Retirement System (CalPERS). An agenda item will be brought to the Board of Trustees authorizing the district to make this contribution during the third quarter of the fiscal year.

**Current Status:**

No change from Adopted Budget.
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## INTERNAL SERVICE FUND BALANCES

### Summary of Beginning Balance

<b>Extended Sick Leave/Vacation Payout Reserve</b>	\$ 273,254
<b>OPEB transfers in from General Fund and Payments:</b>	
Unfunded Retiree Benefits Transfer In (04/05, 05/06, 06/07)	2,115,905
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
Unfunded Retiree Benefits Transfer In (12/13)	500,000
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)
Transfer to CERBT (12/13)	(500,000)
FY 05/06 expenditure (JPA membership fee)	(3,000)
<b>Medical Benefits Savings:</b>	
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
11/12 Medical Savings (Retiree and Active)	812,977
12/13 Medical Savings (Retiree and Active)	120,692
Transfer Out to General Fund to Cover 08/09 Medical Benefits Cost Increases	(1,534,008)
<b>Workers Comp Savings:</b>	
04/05 Workers Comp Savings	945,777
05/06 Workers Comp Savings	626,619
06/07 Workers Comp Savings	288,414
07/08 Workers Comp Add'tl Costs	(311,758)
07/08 Workers Comp Add'tl Costs-transfer to F114	311,758
08/09 Workers Comp Add'tl Savings	1,502,491
<b>07/01/13 Beginning Balance:</b>	<u>\$ 13,975,268</u>
Revenue	47,332,647
Expenses	(47,332,647)
Unfunded Retiree Benefits Transfer In (13/14)	1,500,000
Transfer to CERBT (13/14)	(1,500,000)
<b>Projected 06/30/14 Ending Balance:</b>	<u>\$ 13,975,268</u>
<b>Summary of 13/14 Projected Ending Balance</b>	
Extended Sick Leave/Vacation Payout Reserve	\$ 273,254
Reserves	2,000,000
Held in Liability for Future Transfer to VEBA Trust for Post-97 Health Benefits Reserve	1,000,000
<b>Restricted Ending Balance:</b>	<u>\$ 3,273,254</u>
<b>Unrestricted Fund Balance:</b>	<u>\$ 10,702,014</u>
<b>Total Projected 06/30/14 Ending Balance (restricted and unrestricted):</b>	<u>\$ 13,975,268</u>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2013-2014  
Second Quarter Report**

**FUND 600 - INTERNAL SERVICE**

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Contributions - Active Benefits	\$ 33,265,178	\$ 33,265,178	\$ 16,159,078	49%	\$ 33,265,178	\$ 0
Contributions - Retiree Benefits	9,845,079	9,845,079	3,267,693	33%	9,845,079	0
Employee Contributions	0	0	2,111,195	0%	4,222,390.00	(4,222,390)
<b>TOTAL INCOME</b>	<b>\$ 43,110,257</b>	<b>\$ 43,110,257</b>	<b>\$ 21,537,966</b>	<b>50%</b>	<b>\$ 47,332,647</b>	<b>\$ (4,222,390)</b>
<b>EXPENSES</b>						
Medical/Prescription/Vision/Dental	\$ 22,488,159	\$ 22,488,159	\$ 13,600,086	60%	\$ 26,710,549	\$ (4,222,390)
Retirement	17,634,529	17,634,529	7,069,416	40%	17,634,529	0
Worker's Compensation	2,168,100	2,168,100	972,596	45%	2,168,100	0
Unemployment Insurance	192,500	192,500	66,073	34%	192,500	0
Other	626,969	626,969	417,473	67%	626,969	0
<b>TOTAL EXPENSES</b>	<b>\$ 43,110,257</b>	<b>\$ 43,110,257</b>	<b>\$ 22,125,644</b>	<b>51%</b>	<b>\$ 47,332,647</b>	<b>\$ (4,222,390)</b>
Transfers-in	\$ 1,500,000	\$ 1,500,000	\$ 0	0%	\$ 1,500,000	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	(1,500,000)	(1,500,000)	0	0%	(1,500,000)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ (587,678)		\$ 0	\$ 0
Beginning Balance, July 1	13,975,268	13,975,268	13,975,268		13,975,268	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 13,975,268</b>	<b>\$ 13,975,268</b>	<b>\$ 13,387,590</b>		<b>\$ 13,975,268</b>	<b>\$ 0</b>

## **CAPITAL PROJECTS**

### **Fund 400**

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

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

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

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

#### **Measure C Projects:**

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



**Current Status:**

*Under Capital Projects*, the changes to the Capital Projects Fund for the second quarter include transfers in from the General Purpose Fund for construction activities related to the renovation of the District Office Building project not covered under Measure C or Measure E, with a corresponding increase to capital outlay expenditures (\$350,000).

The 2013/14 state budget provided an appropriation in the form of a Block Grant to fund the Physical Plant and Instructional Support program. The district received an allocation of \$387,438 for physical plant/scheduled maintenance, for which there is a 1-to-1 match. As of second quarter, the district received income from the state of \$201,468 related to the Block Grant. These funds will be used to fund a portion of the new campus-wide energy management system and roof repair project.

*Under Measure E*, the District Office Building (DOB) renovation is underway with district staff relocated to temporary swing space in parking lot 5 and construction launched during second quarter.

*Under Measure C*, construction activities took place at Foothill and De Anza for the following projects: Central Campus Site Improvements, Modernization of Learning Support Center, Biology and General Classrooms (Bldgs. 5100, 5400, 5600, 5700, and 5800), Parking and Circulation, and the Advanced Technology Center (ATC). There were also planning, design, permitting, and procurement activities that took place during second quarter: Library & ISC (Foothill), Exterior Painting & Bird Remediation, Data Center, Library (De Anza), Campuswide Electronic Locks, Environmental Studies Area, Flint Parking Structure Repairs, and Renovation of A8 (formerly the Broadcast Media Center). Design efforts continue for the district's newly acquired property at the former Onizuka Air Force Station in Sunnyvale.

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

Educational Technology Services (ETS) saw the deployment of Phase 2 wireless capability to both campuses to allow for a fully integrated wireless system, as well as the deployment of computers and multimedia units, network equipment and cable installations. ETS participated in ongoing move and relocation efforts that included providing network and telecommunications support to faculty, staff

and students temporarily displaced by construction. ETS participated in design review efforts to assess the technology infrastructure needs of the remaining capital construction projects. Both colleges and the district continued to acquire furniture and instructional equipment to support new and ongoing programs and to better serve the students and the larger community.

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2013-2014  
Second Quarter Report**

**FUND 400 - CAPITAL PROJECTS**

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	201,468	0%	201,468	(201,468)
Local Income	1,575,000	1,575,000	652,748	41%	1,575,000	0
<b>TOTAL INCOME</b>	<b>\$ 1,575,000</b>	<b>\$ 1,575,000</b>	<b>\$ 854,216</b>	<b>54%</b>	<b>\$ 1,776,468</b>	<b>\$ (201,468)</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	2,330,351	2,342,551	868,877	37%	2,342,551	0
Employee Benefits	875,388	875,388	295,247	34%	875,388	0
Materials and Supplies	1,335	100,310	22,605	23%	100,310	0
Operating Expenses	14,541,242	14,962,068	4,815,635	32%	15,163,536	(201,468)
Capital Outlay	39,444,333	39,961,027	19,108,698	48%	39,961,027	0
<b>TOTAL EXPENSES</b>	<b>\$ 57,192,650</b>	<b>\$ 58,241,344</b>	<b>\$ 25,111,062</b>	<b>43%</b>	<b>\$ 58,442,812</b>	<b>\$ (201,468)</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 1,048,694	\$ 1,048,694	100%	\$ 1,048,694	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 1,048,694</b>	<b>\$ 1,048,694</b>	<b>100%</b>	<b>\$ 1,048,694</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (55,617,650)	\$ (55,617,650)	\$ (23,208,152)		\$ (55,617,650)	\$ 0
Beginning Balance, July 1	156,922,456	156,922,456	156,922,456		156,922,456	0
Adjustments to Beginning Balance	0	129,799	129,799		129,799	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 101,304,807</b>	<b>\$ 101,434,606</b>	<b>\$ 133,844,104</b>		<b>\$ 101,434,606</b>	<b>\$ 0</b>



## DEBT SERVICE

### Fund 200

This fund is for the repayment of current principal and interest due on the district's general long-term debt and lease arrangements (Certificates of Participation). Resources are generally transferred into this fund from the fund or account that initiated the original debt or lease. This fund also accounts for the legally required reserves mandated by the various debt or lease issuances.

The district has issued several major debt instruments in recent years to finance large capital purchases. The debt instruments are as follows:

- **May 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.
- **October 2003:** The district issued \$90.1 million of the General Obligation Bond, Series B, with effective interest rates of 2% to 5.79%. Payments of principal and interest are made August 1 and February 1 of each year.
- **April 2005:** The district entered into a capital lease agreement with CitiMortgage, Inc., since acquired by PNCEF, LLC, to finance the purchase and installation of Photovoltaic Solar Collecting Systems at Foothill College and De Anza College. The amount of the lease is \$3,188,626 with a repayment term of over fifteen years. Savings from the utility charges will be used to service the debt payment each year.

- **September 2005:** The district has been given an insured bond rating of “AA” by Standard & 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 of the Election of 2006 General Obligation Bond, Series A, with effective interest rates of 4% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.
- **May 2007:** The district issued \$99,996,686 of the Election of 2006 General Obligation Bond, Series B, with effective interest rates of 4% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.
- **June 2011:** The district issued \$184 million of the Election of 2006 General Obligation Bond, Series C, with an effective interest rate of 5.00%. Payments of principal and interest are made August 1 and February 1 of each year.
- **May 2012:** The district issued a General Obligation Refunding Bond in an aggregate principal amount of \$70,735,000 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, and the advance refunding of a portion of the district’s outstanding Election of 1999 General Obligation Bonds, Series C, with effective interest rates of .25% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.

- **August 2013:** The district entered into a capital lease agreement with Capital One Public Funding, LLC, to refinance the 2003 Certificate of Participation of \$18.2 million. The refinanced lease amount of \$7.58 million constitutes the remainder of the refinanced 18.2 million COP with effective interest rates of 1.75% for a term of eight years. Payments of principal and interest are made on September 1 and March 1 of each year. The estimated annual payment is \$1,155,260.

Debt Instruments	Final Payment Due	Net FY 2013/14 Payments	Unres Gen Fund Fund 114	Self-Sustaining Fund Fund 115	Parking Fund Fund 125	Campus Center Use Fees Fund 128	Foothill Enterprise
\$18.27M COP, Refunding	06/2022	\$ 1,286,009	\$ 17,115	\$ 34,595	\$ 1,234,299	-	-
\$11.33M COP, Financing	06/2021	1,027,954	-	-	-	\$ 995,494	\$ 32,460
Total Annual Payments		\$ 2,313,963	\$ 17,115	\$ 34,595	\$ 1,234,299	\$ 995,494	\$ 32,460
Outstanding Balance as 06/30/13			\$ 1,055,576	\$ 304,340	\$ 8,680,084	\$ 6,965,000	\$ 220,000



**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2013-2014  
Second Quarter Report**

**FUND 200 - DEBT SERVICE**

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	0	0%	0	0
Local Income	32,896,173	32,896,173	1,971,516	6%	32,896,173	0
<b>TOTAL INCOME</b>	<b>\$ 32,896,173</b>	<b>\$ 32,896,173</b>	<b>\$ 1,971,516</b>	<b>6%</b>	<b>\$ 32,896,173</b>	<b>\$ 0</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	0	0	0	0%	0	0
Employee Benefits	0	0	0	0%	0	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	0	0	0	0%	0	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>\$ 0</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 2,757,864	\$ 2,757,864	\$ 1,590,327	58%	\$ 2,757,864	\$ 0
Other Sources	32,541	32,541	6,756	21%	32,541	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	(35,686,578)	(35,686,578)	(1,634,061)	5%	(35,686,578)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (32,896,173)</b>	<b>\$ (32,896,173)</b>	<b>\$ (36,978)</b>	<b>0%</b>	<b>\$ (32,896,173)</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ 1,934,538		\$ 0	\$ 0
Beginning Balance, July 1	23,640,965	23,640,965	23,640,965		23,640,965	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 23,640,965</b>	<b>\$ 23,640,965</b>	<b>\$ 25,575,503</b>		<b>\$ 23,640,965</b>	<b>\$ 0</b>



# **SUPPLEMENTAL INFORMATION**



**CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE**

**Quarterly Financial Status Report, CCFS-311Q  
VIEW QUARTERLY DATA**

CHANGE THE PERIOD ▼  
**Fiscal Year: 2013-2014**  
**Quarter Ended: (Q2) Dec 31, 2013**

**District: (420) FOOTHILL-DEANZA**

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2010-11	Actual 2011-12	Actual 2012-13	Projected 2013-2014
<b>I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>					
<b>A. Revenues:</b>					
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	195,347,091	181,047,851	188,688,914	181,840,006
A.2	Other Financing Sources (Object 8900)	259,662	272,325	730,743	3,464
A.3	<b>Total Unrestricted Revenue (A.1 + A.2)</b>	195,606,753	181,320,176	189,419,657	181,843,470
<b>B. Expenditures:</b>					
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	177,176,962	178,778,356	174,692,974	181,954,699
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	8,006,520	10,127,716	6,797,789	8,193,575
B.3	<b>Total Unrestricted Expenditures (B.1 + B.2)</b>	185,183,482	188,906,072	181,490,763	190,148,274
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	10,423,271	-7,585,896	7,928,894	-8,304,804
D.	<b>Fund Balance, Beginning</b>	42,904,489	53,327,760	45,741,864	53,608,915
D.1	Prior Year Adjustments + (-)	0	0	0	61,843
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	42,904,489	53,327,760	45,741,864	53,670,758
E.	<b>Fund Balance, Ending (C. + D.2)</b>	53,327,760	45,741,864	53,670,758	45,365,954
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	28.8%	24.2%	29.6%	23.9%

**II. Annualized Attendance FTES:**

G.1	Annualized FTES (excluding apprentice and non-resident)	30,196	29,455	27,676	27,407
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**III. Total General Fund Cash Balance (Unrestricted and Restricted)**

As of the specified quarter ended for each fiscal year					
	2010-11	2011-12	2012-13	2013-2014	
H.1	Cash, excluding borrowed funds	66,336,021	58,903,988	69,151,240	
H.2	Cash, borrowed funds only	0	0	0	
H.3	Total Cash (H.1 + H.2)	68,018,618	58,903,988	69,151,240	

**IV. Unrestricted General Fund Revenue, Expenditure and Fund Balance:**

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
<b>I.</b>	<b>Revenues:</b>				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	179,605,674	179,640,006	93,634,534	52.1%
I.2	Other Financing Sources (Object 8900)	0	3,464	3,464	100%
I.3	<b>Total Unrestricted Revenue (I.1 + I.2)</b>	179,605,674	179,643,470	93,637,998	52.1%
<b>J.</b>	<b>Expenditures:</b>				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	193,113,707	194,504,699	80,551,103	41.4%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	7,004,209	8,193,575	3,794,930	46.3%
J.3	<b>Total Unrestricted Expenditures (J.1 + J.2)</b>	200,117,916	202,698,274	84,346,033	41.6%
K.	<b>Revenues Over(Under) Expenditures (I.3 - J.3)</b>	-20,512,242	-23,054,804	9,291,965	
L	Adjusted Fund Balance, Beginning	53,608,915	53,670,758	53,670,758	
L.1	<b>Fund Balance, Ending (C. + L.2)</b>	33,096,673	30,615,954	62,962,723	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	16.5%	15.1%		

V. Has the district settled any employee contracts during this quarter? **YES**

**If yes, complete the following: (If multi-year settlement, provide information for all years covered.)**

Contract Period Settled (Specify) YYYY-YY	Management		Academic		Classified	
	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *
<b>a. SALARIES:</b>						
Year 1: 2013-14	124,274	2.07%	1,483,515	2.07%	598,082	2.07%
Year 2:						
Year 3:						
<b>b. BENEFITS:</b>						
Year 1: 2013-14	14,913	2.07%	158,615	2.07%	127,329	2.07%
Year 2:						
Year 3:						

\* As specified in Collective Bargaining Agreement or other Employment Contract

c. Provide an explanation on how the district intends to fund the salary and benefit increases, and also identify the revenue source/object code.  
On October 2013, the Board approved the salary adjustment of 2.07% (COLA) to administrators, classified and faculty. The salary adjustment shall be retroactive to July 1, 2013.

VI. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)? **YES**

If yes, list events and their financial ramifications. (Enter explanation below, include additional pages if needed.)

In August 2013, the District issued a refunding lease of \$7,580,000 to refinance the outstanding 2003 Certificate of Participation of \$18.2 million. The notes mature on September 1, 2020 with an effective interest rate of 1.75%.

VII. Does the district have significant fiscal problems that must be addressed? **NO**  
This year? **NO**  
Next year? **NO**

If yes, what are the problems and what actions will be taken? (Enter explanation below, include additional pages if needed.)

**RESOLUTION  
2014-02**

**Whereas**, Title V, Section 58199, requires that the total amount budgeted as the proposed expenditure of the district for each major classification of district expenditures listed in the district budget forms shall be the maximum amount which may be expended for that classification of expenditures for the school year, and

**Whereas**, the district has reserves in excess of the amount required by Board policy, and

**Whereas**, the Board of Trustees by resolution may provide for budget revisions,

**Be it therefore resolved**, that the budget revisions be approved as follows:

**BUDGET REVISIONS**

The major elements of our budget revisions are listed below. The descriptions contain amounts for each type of budget revision; the tables represent the net revisions to each classification of expenditure.

**Fund 114 - General Purpose Fund**

The major revisions to the General Purpose Fund include increases to the revenue, salaries and benefits categories for revenue received from De Anza Student Accounts for student tutors (\$17,271), increases to the revenue, salaries and benefits categories for revenue received from the Foundation for salary backfill (\$14,986), transfers in from the Special Education Fund for recruitment costs (\$3,100), transfers out to the Special Education Fund for salary backfill (\$22,269), a transfer out to the Restricted and Categorical Fund for prior year Veterans Program revenue (\$5,192), and a transfer out from De Anza CollegeWide to the Self-Sustaining Fund for one-time set-up costs for De Anza ePRINTit (\$5,000). In addition, revisions include transfers out from Contingency to the labor and benefits categories, both within the General Purpose Fund (\$2,433,532) and to the Special Education Fund (\$109,030), for 2.07% COLA adjustments. All transfers out from Contingency resulted in a net decrease to fund balance in the amount of \$2,542,562.

<b>Sources Account Series</b>		<b>Uses Account Series</b>	
0xxx - Revenue	\$ 29,253	1000 - Certificated Salaries	\$ 1,552,336
4000 - Materials and Supplies	3,004	2000 - Classified Salaries	617,665
5000 - Operating Expenses	29,361	3000 - Employee Benefits	295,788
7000 - Transfers/Other Sources	3,100	7000 - Transfers/Other Outgo	141,491
Decrease to Fund Balance	2,542,562		
<b>Totals</b>	<b>\$ 2,607,280</b>		<b>\$ 2,607,280</b>

**Fund 115 - Self-Sustaining Fund**

The major revisions to the Self-Sustaining Fund includes a transfer out to the Capital Projects Fund for the District Office Building renovation with a corresponding decrease to the operating expenses category (\$350,000), and a transfer in from the General Purpose Fund with a corresponding increase to the operating expenses category for one-time set-up costs for De Anza ePRINTit (\$5,000).

<b>Sources Account Series</b>		<b>Uses Account Series</b>	
5000 - Operating Expenses	\$ 345,000	7000 - Transfers/Other Outgo	\$ 350,000
7000 - Transfers/Other Sources	5,000		
<b>Totals</b>	<b>\$ 350,000</b>		<b>\$ 350,000</b>



**Fund 121/131 - Restricted & Categorical Fund**

The major revisions to the Restricted and Categorical Fund include increases to federal revenue and corresponding expenses due to the new S-STEM grant (\$77,031) and an existing STEMWay grant (\$100,000); increases to state revenue and corresponding expenses for Student Success and Support Program (SSSP) (\$1,092,367), Extended Opportunity Programs and Services (EOPS) (\$366,275), CARE (\$5,465), CalWorks General (\$54,875), TANF (\$2,392), CTE Community Collaborative Projects (CTE SVCC 12/13) (\$110,000), and High Tech Center Training Unit (HTCTU) (\$100,000) (net \$1,731,374); an increase to local revenue and corresponding expenses due to a new Community Energy Champions grant from the City of San Jose (\$30,000); and a transfer in from the General Purpose Fund for prior year Veterans Program revenue with a corresponding increase in operating expenses (\$5,192), resulting in a net increase to fund balance of \$16,267.

<b>Sources Account Series</b>		<b>Uses Account Series</b>	
0xxx - Revenue	\$ 1,938,405	1000 - Certificated Salaries	\$ 286,788
4000 - Materials and Supplies	38,663	2000 - Classified Salaries	737,115
7000 - Transfers/Other Sources	5,192	3000 - Employee Benefits	354,636
		5000 - Operating Expenses	222,636
		6000 - Capital Outlay	151,350
		7000 - Transfers/Other Outgo	213,468
		Increase to Fund Balance	16,267
<b>Totals</b>	<b>\$ 1,982,260</b>		<b>\$ 1,982,260</b>

**Fund 122 - Special Education Fund**

The major revisions to the Special Education Fund include transfers out to the General Purpose Fund for recruitment costs (\$3,100), and transfers in from the General Purpose Fund for salary backfill (\$22,269) and for 2.07% COLA adjustments to the labor and benefits categories (\$109,030).

<b>Sources Account Series</b>		<b>Uses Account Series</b>	
5000 - Operating Expenses	\$ 3,100	1000 - Certificated Salaries	\$ 79,254
7000 - Transfers/Other Sources	131,299	2000 - Classified Salaries	35,309
		3000 - Employee Benefits	16,735
		7000 - Transfers/Other Outgo	3,100
<b>Totals</b>	<b>\$ 134,399</b>		<b>\$ 134,399</b>

**Fund 400 - Capital Projects Fund**

The major revisions to the Capital Projects Fund include a transfer in from the Self-Sustaining Fund for the District Office Building renovation with corresponding increases to the materials and supplies, operating expenses, and capital outlay categories (\$350,000).

<b>Sources Account Series</b>		<b>Uses Account Series</b>	
7000 - Transfers/Other Sources	\$ 350,000	4000 - Materials and Supplies	\$ 15,000
		5000 - Operating Expenses	85,000
		6000 - Capital Outlay	250,000
<b>Totals</b>	<b>\$ 350,000</b>		<b>\$ 350,000</b>

AYES  
NOES  
ABSENT

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Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on March 3, 2014.

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Linda M. Thor, Ed.D.  
Secretary to the Board

**RESOLUTION  
2014-03**

**Whereas**, Title V, Section 58199, requires that the total amount budgeted as the proposed expenditure of the district for each major classification of district expenditures listed in the district budget forms shall be the maximum amount which may be expended for that classification of expenditures for the school year, and

**Whereas**, the Board of Trustees, by resolution, approved by a majority of the members, may provide for the transfer between expenditure classifications,

**Be it therefore resolved**, that transfers between expenditure classifications be approved as follows:

**BUDGET TRANSFERS**

**Fund 114 - General Purpose Fund**

<b>From Account Series</b>		<b>To Account Series</b>	
2000 - Classified Salaries	\$ 79,822	1000 - Certificated Salaries	\$ 490,054
5000 - Operating Expenses	464,424	3000 - Employee Benefits	39,518
		4000 - Materials and Supplies	14,674
<b>Totals</b>	<b>\$ 544,246</b>		<b>\$ 544,246</b>

**Fund 122 - Special Education Fund**

<b>From Account Series</b>		<b>To Account Series</b>	
2000 - Classified Salaries	\$ 24,951	5000 - Operating Expenses	\$ 40,391
3000 - Employee Benefits	15,440		
<b>Totals</b>	<b>\$ 40,391</b>		<b>\$ 40,391</b>

AYES \_\_\_\_\_  
 NOES \_\_\_\_\_  
 ABSENT \_\_\_\_\_

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on March 3, 2014.

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 Linda M. Thor, Ed.D.  
 Secretary to the Board



**Fund 115 - Self-Sustaining Fund**  
**Fund Balance Report for Fiscal Year 2013-14**  
**Ending Balance Reported as of December 31, 2013**

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
<b>Foothill Funds</b>				
115000	Apprenticeship-Foothill	649,827	365,012	1,014,840
115001	Apprenticeship-Foothill Unrest cont	372,253	-	372,253
115002	Apprenticeship-Accounting	-	236,726	236,726
115024	FH-Celebrity Forum I - 12/13 Season	147,479	(147,479)	-
115025	FH-Celebrity Forum I - 13/14 Season	-	214,211	214,211
115034	F-Celebrity Forum II - 12/13 Season	161,234	(161,234)	-
115035	F-Celebrity Forum II - 13/14 Season	-	292,984	292,984
115044	FH-Celebrity Forum III-12/13 Season	169,419	(169,419)	-
115045	FH-Celebrity Forum III-13/14 Season	-	272,577	272,577
115050	Anthropology - Field work	998	4,855	5,853
115051	Anthrop Campus Abroad Reserve	11,373	6,766	18,139
115055	FH Anth Cmps Abrd Ecuador Summer 12	8,839	(8,839)	-
115062	Off-Cmp Short Courses Bus & Soc Sci	2,568	-	2,568
115063	Off Cmp Short Courses Dental Hyg	1,524	-	1,524
115105	FH-Youth Program	26,295	-	26,295
115111	Box Office - Foothill	66,185	(109)	66,077
115112	Xerox - Foothill	9,161	-	9,161
115113	Stage Studies - Foothill	18,748	-	18,748
115114	Drama Production-Foothill	34,835	9,882	44,718
115115	Facilities Rental-FH Fine Arts	125,488	40,746	166,234
115116	Vending - Foothill	19,224	2,182	21,406
115117	Facilities Rental Foothill	188,938	144,019	332,957
115119	International Programs	315,346	(45,453)	269,893
115120	FH International Student Health Ins	989	-	989
115121	Mental Health Operations Foothill	11,586	-	11,586
115122	FH International Student Hlth Svcs	22,080	-	22,080
115123	Edinburgh Fringe Festival	566	-	566
115126	FH-Music Theatre	259	-	259
115127	FH Ctis Msdn Sftware	7,957	-	7,957
115129	Etudes Short Courses	196	-	196
115132	FH Franklin University	1,305	(167)	1,138
115133	FH Fee Based PE Classes	11,233	6,636	17,869
115134	EMT State Fire Marsh	10	-	10
115135	Child Development Conference	9,785	-	9,785
115136	FH-Choral Program	119	-	119
115138	KFJC Carrier	37,774	3,550	41,324
115140	Creative Writing conference	2,362	-	2,362
115142	FH-MAA Health Services	151,329	-	151,329
115143	New Media Performances Foothill	407	-	407
115145	FH Bio Health Tutor	364	-	364
115146	FH-MAA Program	74,884	-	74,884
115147	Youth Program-Middlefield Campus	12,757	-	12,757
115148	Cafe-Middlefield Campus	62,484	(10,847)	51,638
115149	MS Middlefield Short Courses	2,005	-	2,005
115150	Center for Applied Competitive Tech	58,166	(58,166)	-
115151	Contract Ed	179,870	59,673	239,543
115152	FH-THTR085	653	-	653
115171	President's Fund Foothill	99,086	233,787	332,874
115172	Palo Alto University	265,023	(31,567)	233,456
115173	FH Community Ed (Short Courses)	18,246	-	18,246
115174	FH-PSME Stanford Internship	10,725	(10,725)	0
115175	FH-Athletics General	5,200	43,128	48,328
115176	FH-Athletics - Teams	1,307	0	1,307
115177	FH-Football	4,790	(3,232)	1,559
115178	FH-Men's Basketball	10,279	103	10,383
115179	FH-Women's Basketball	3,598	(1,188)	2,410
115180	FH-Softball	604	(95)	509
115181	FH-Volleyball	7,444	674	8,118
115182	FH-Aquatics	6,334	2,954	9,288
115183	FH-Dance	5,568	200	5,768
115184	FH-KCI Community Ed Classes	9,575	2,327	11,902
115185	FH-Physics Show	20,279	(535)	19,744
115300	FH-MAA Counseling & Matriculation	2,961	-	2,961
<b>Foothill Total:</b>		<b>3,449,894</b>	<b>1,293,940</b>	<b>4,743,834</b>

**Fund 115 - Self-Sustaining Fund**  
**Fund Balance Report for Fiscal Year 2013-14**  
**Ending Balance Reported as of December 31, 2013**

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
<b>De Anza Funds</b>				
115200	DA-La Voz Newspaper	2,859	(580)	2,280
115201	DA-Apprenticeship	26,339	(5,077)	21,262
115202	DA-MCNC/CACT Partnrs	5,248	-	5,248
115204	DA-Cheap	1,675	-	1,675
115205	DA-APALI	33,714	-	33,714
115206	DA-Job Fair	31,075	-	31,075
115207	DA-Telecourse Produc	719	-	719
115208	DA-Technology Rscs	16,990	(2,452)	14,538
115209	DA-Auto Tech	905	(1,177)	(273)
115210	DA-Reprographics	447,215	(71,644)	375,571
115212	DA-Physical Educ	32,034	(11,340)	20,694
115213	DA-Ashland Field Trp	6,488	-	6,488
115216	DA-Planetarium	355,438	7,243	362,681
115218	DA-Short Courses	-	(4,941)	(4,941)
115219	DA-Creative Arts Fac Use	5,592	-	5,592
115221	DA-Intl Student Ins	335,459	(98,664)	236,795
115222	DA-Extended Yr Progr	405,878	832,812	1,238,690
115223	DA-Math Perf Success	1,468	(823)	645
115224	DA-Summer Karate Cmp	252	-	252
115225	DA-DLC Extended Lrng	11,932	-	11,932
115226	DA-Use Of Facilities	524,806	18,510	543,316
115227	DA-Library Print Card	384	-	384
115228	DA-Baseball	6,016	5,976	11,992
115229	DA-Audio Visual	3,685	-	3,685
115230	DA-RLCC Conference	6,730	(4,405)	2,324
115231	DA-Softball	300	2,981	3,281
115232	DA-Football	1,931	(1,278)	653
115233	DA-Men's Basketball	83	322	405
115234	DA-Women's Bsktball	1,728	1,104	2,832
115235	DA-Men's Soccer	7,553	(7,554)	(1)
115236	DA-Women's Soccer	12,225	(6,750)	5,475
115237	DA-Women's Swim/Divg	4,000	(1,801)	2,199
115238	DA-Men's Tennis	196	-	196
115239	DA-Women's Tennis	-	400	400
115240	DA-Women's Trk & Fld	1,739	(159)	1,581
115241	DA-Women's Volleybll	11,339	(4,138)	7,201
115243	DA-Health Services	227,852	(1,638)	226,213
115244	DA-Soccer Camp	5,558	-	5,558
115245	DA-Prevention Trust	15,574	2,880	18,454
115246	DA-Athletics Trust	27,963	(2,747)	25,216
115247	DA-ESL	1,968	-	1,968
115248	DA-Civic Engagement	-	(106)	(106)
115249	DA President Fund	158	-	158
115252	DA-Intl Summer Progr	57,032	7,193	64,225
115253	OTI-MAA Program	98,277	(1,277)	97,000
115254	DA-ATM Services	34,500	3,000	37,500
115259	DA-Dist Learn Testing	5,715	(2,361)	3,353
115260	DA-Office of Instruction	4,865	-	4,865
115261	DA-Massage Therapy Proj	7,521	(5,817)	1,704
115262	DA-Men's Track & Field	3	-	3
115263	DA-Women's Water Polo	8,365	(819)	7,545
115266	DA-Women's Badminton	5,183	(852)	4,332
115267	Equipment Room	130	-	130
115268	DA VPAC Facility Rent	55,635	12,405	68,040
115271	DA-Fitness Center Membership	63,763	13,533	77,296
115272	DA-Campus Abroad - Vietnam	7,716	(2,185)	5,531
115273	DA CDC Medical Admin Activits MAA	39,268	-	39,268
115274	DA-Vocal Music	4,767	(584)	4,183
115275	DA-Chamber Orchestra	-	535	535
115276	DA-Creative Arts	7,920	785	8,705
115277	DA-Dance	28,444	-	28,444
115278	DA-Jazz Instrumental	5,350	(1,150)	4,200
115279	DA-Patnoe	4,354	-	4,354
115280	DA-Wind Ensemble	162	-	162
115281	DA-Campus Abroad - Taiwan	14,036	-	14,036

**Fund 115 - Self-Sustaining Fund**  
**Fund Balance Report for Fiscal Year 2013-14**  
**Ending Balance Reported as of December 31, 2013**

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
<b>De Anza Funds, con't.</b>				
115283	PE Facilities Rental	95,821	12,168	107,989
115284	DA-Ceramics	677	1,477	2,154
115285	DA-Photography	300	-	300
115286	DA-Euphrat Museum	8,378	28,494	36,872
115287	DA-ePrint	-	2,912	2,912
<b>De Anza Total:</b>		<b>3,141,246</b>	<b>712,412</b>	<b>3,853,657</b>
<b>District Funds</b>				
115401	Intl Student Insurance	(242)	1,527,011	1,526,769
115402	Crown Castle GT Cell Site	380,235	(321,128)	59,107
115403	Loss Prevention	14,804	-	14,804
115404	Foothill - AT&T Cell Site	366,413	26,000	392,413
115406	Sprint Nextel FS04XC112	302,570	24,985	327,555
115407	Vending	-	(488)	(488)
115408	Sprint Nextel CA0826-CA0832	400,098	44,710	444,808
115409	Verizon Wireless	347,544	24,202	371,747
115410	SSC Consortium	9,957	-	9,957
115411	NCCCCBO	973	-	973
115412	Computer Loan Prog-Admin	200,000	-	200,000
115413	Computer Loan Prog-Fee	25,121	823	25,944
115414	Office of the Chancellor	-	-	-
<b>District Total:</b>		<b>2,047,474</b>	<b>1,326,116</b>	<b>3,373,590</b>
<b>Fund 115 Total:</b>		<b>8,638,613</b>	<b>3,332,468</b>	<b>11,971,081</b>

**CAPITAL PROJECTS SUMMARY**  
December 31, 2013

Fund	Banner Organization	Project Description	Project Budget	Project-To-Date Activity			Available balance
				Actual Expenditures	Outstanding Encumbrances	Total Obligations	
<b>Foothill Projects</b>							
412011	114118	FH Greenhouse Safety	56,893	29,557	0	29,557	27,336
412023	114118	St Success Office	20,000	16,993	0	16,993	3,007
412104	114118	FH Faculty Ergonomic Furniture	118,784	111,219	0	111,219	7,565
412107	114118	FH Copier	231,939	189,096	0	189,096	42,842
412109	114118	FH PFE Group 2 Equipment	170,600	163,498	0	163,498	7,102
412111	114118	Division Office Furniture	743,142	693,166	0	693,166	49,976
412118	114118	Equipment Measure E	940,732	680,200	0	680,200	260,532
412122	412030	FH Energy Metering	53,349	1,450	0	1,450	51,899
412125	114118	MC Weight Room & Storage	36,632	17,607	0	17,607	19,025
412129	412030	FH Student Services Equipment	658,000	658,000	0	658,000	0
412130	114118	FH Campus Center Equipment	218,963	24,501	0	24,501	194,462
412141	114118	02/04 FH Instructional Equipment	25,806	9,036	0	9,036	16,771
412152	511036	FH Parking Projects	493,563	487,632	0	487,632	5,931
412164	114118	#6715Shed PE Eq Sto	30,226	20,000	0	20,000	10,226
412165	114118	FH Construction Miscellaneous	178,000	119,861	0	119,861	58,139
412167	113006	FH Screen Door	73,000	55,416	0	55,416	17,584
412168	113006	FH Lower Campus Clean Up	100,000	14,476	0	14,476	85,524
412170	114118	FH Project 09	500,000	41,950	0	41,950	458,050
412307	412030	FH Plant Equipment	294,801	289,620	0	289,620	5,181
412506	412030	FH Horticulture Water Recycling	50,000	2,322	0	2,322	47,678
<b>Foothill Projects Total:</b>			<b>4,994,430</b>	<b>3,625,599</b>	<b>0</b>	<b>3,625,599</b>	<b>1,368,837</b>
<b>De Anza Projects</b>							
411108	212001	DA Child Development Center Equipment	100,000	57,684	0	57,684	42,316
411202	211001	DA Child Development Center	5,575,182	5,573,463	0	5,573,463	1,719
411207	238001	Language Arts Lab Equipment	75,000	63,070	0	63,070	11,930
411208	412030	DA Bird Control Roof Repair	32,795	31,516	0	31,516	1,279
411211	412030	DA Energy Metering	75,324	1,450	0	1,450	73,874
411217	233001	Business Division L Quad Furniture	40,000	40,000	0	40,000	0
411218	230002	Faculty Computer Replacement	75,000	31,668	0	31,668	43,332
411219	211001	Measure E Furniture	876,794	778,247	0	778,247	98,548
411222	239001	SS/Para Smart Class	15,287	0.00	0.00	0.00	15,287
411223	211001	DA Measure E Admin Classroom	150,000	145,586	0	145,586	4,414
411229	412030	DA Math Lab Equipment	836,000	836,000	0	836,000	0
411230	211001	DA Campus Center Equipment	405,574	419,656	0	419,656	(14,082)
411240	211001	Performance Hall Group 2 Match	233,687	89,278	0	89,278	144,409
411255	412030	Infrastructure Allowance	117,394	92,319	0	92,319	25,075
411308	412030	Corporation Yard Renovation	139,062	112,886	5,354	118,240	20,822
411502	412030	DA Building Insulation	3,634	3,634	0	3,634	0
411506	412030	DA ATC Boiler Replacement	320,000	29,932	17,308	47,240	272,760
411507	412030	DA Cogen System HHW Modifications	34,500	28,020	6,900	34,920	(420)
411508	412030	DA MLC Small Chiller Plant	100,000	0	0	0	100,000
<b>De Anza Projects Total:</b>			<b>9,205,232</b>	<b>8,334,407</b>	<b>29,562</b>	<b>8,363,969</b>	<b>841,263</b>



**CAPITAL PROJECTS SUMMARY**  
December 31, 2013

Fund	Banner	Organization	Project Description	Project Budget	Project-To-Date Activity			Available balance
					Actual Expenditures	Outstanding Encumbrances	Total Obligations	
<b>Central Services Projects</b>								
410100		412030	DA ATC Temporary Boiler Rental	50,000	0.00	0.00	0.00	50,000
410121		412030	FH Parking Lot 2A Repair	60,000	47,559.50	4,966.50	52,526.00	7,474
410122		412030	DA Repair Sanitary Sewer South Side PE6	30,000	10,259.80	3,347.20	13,607.00	16,393
410123		412030	FH & DA Swimming Pool Repair	15,000	7,815.29	0.00	0.00	15,000
411505		412030	DA Student Services MBX	71,700	71,700.00	0.00	71,700.00	0
412066		412030	District Vehicle Replacement	178,748	178,748.00	0.00	178,748.00	0
412504		412030	FH Central Plant MBX	93,350	93,350.00	0.00	93,350.00	0
413020		411001	Business Services Project	106,000	87,256	0	87,256	18,744
413120		412030	NASA Research Park Development Cost	0	0	0	0	0
413121		412030	MM DW Roadway Parking Walkways	270,000	100,145	0	100,145	169,855
413122		412030	MM DW Utility Infrastructure	217,157	232,512	0	232,512	(15,355)
413123		412030	MM DW Building Maintenance	169,941	60,286	0	60,286	109,655
413124		412030	FH Grounds Major Maintenance	50,715	20,532	0	20,532	30,184
413125		412030	DW CCC - IOU Project Development	151,472	76,638	26,638	103,275	48,197
413126		412030	BMS Upgrade	9,748	9,748	0	9,748	0
413127		412030	Carriage House Walkway	75,000	75,000	0	75,000	0
413128		412030	Diesel Fuel Tanks	250,000	240,839	0	240,839	9,161
413129		412030	DW Portable Backup Generators	175,000	132,309	0	132,309	42,691
413130		412030	DW Planning & Engineering Consulting Svc	100,000	20,694	6,316	27,010	72,990
413132		412030	DW Parking Structure Maintenance	100,000	0	0	0	100,000
413133		412030	DW Exterior Building Refinishing	100,000	0	0	0	100,000
413134		412030	Onizuka AFS Demolition Activities	15,000	0	0	0	15,000
413135		412030	Plant Services Record Document Mgmt	205,000	0	0	0	205,000
413406		411001	District Office Renovation/Expansion	1,350,000	112,373	1,156,845	1,269,218	80,782
413500		412030	Energy Efficiency Program	312,840	166,336	0	166,336	146,504
413501		412030	Energy Conservation Study	30,000	22,715	0	22,715	7,285
413502		412030	EH & S Compliance	214,469	66,825	0	66,825	147,644
413503		412030	Central Services Vending Misr Snrs	0	0	0	0	0
412505		412030	FH Fire Alarm System Phase 3	4,704	4,704	0	4,704	0
413505		412030	Bldg Systems Measurement & Verification	35,000	4,275	25,725	30,000	5,000
413507		412030	Energy Storage Evaluation Phase I	20,000	15,000	0	15,000	5,000
413513		411001	Capital Project Clearing	7,484	0	0	0	7,484
414305		431006	ETS Commissioning	304,970	304,970	0	304,970	0
414306		411001	Data Center ETS Equipment	848,190	0	0	0	848,190
<b>Scheduled Maintenance</b>								
472007		412030	08-09 Scheduled Maintenance SB1133	121,359	0	0	0	121,359
473001		412030	00 District Scheduled Maintenance	946,966	946,966	0	946,966	0
473002		412030	13/14 Scheduled Maint One-Time Pool	201,468	0	0	0	201,468
<b>Scheduled Maintenance Total:</b>				<b>1,269,793</b>	<b>946,966</b>	<b>0</b>	<b>946,966</b>	<b>322,827</b>
<b>Central Services Projects Total:</b>				<b>5,621,487</b>	<b>2,162,587</b>	<b>1,223,837</b>	<b>3,378,609</b>	<b>2,242,878</b>
<b>Total</b>				<b>21,090,943</b>	<b>15,069,560</b>	<b>1,253,399</b>	<b>16,315,144</b>	<b>4,775,799</b>



## CAPITAL PROJECTS

- The second quarter *Measure C* supplemental reports will be posted on the Measure C website at the following URL under the **March 11, 2014 Agenda**:

<http://measurec.fhda.edu/meeting-minutes-agendas/>

These reports are embedded as hyperlinks directly on the agenda under the category title **Measure C Reports - Projects Financial Update** (click on “Attachment”) and will be available for viewing by **Tuesday, March 11, 2014**.

- The first quarter *Measure E* supplemental report will be posted on the BoardDocs website at the following URL:

<http://www.boarddocs.com/ca/fhda/Board.nsf/Public>

Under **Active Meetings**, click “2014” and select “**Mar 6, 2014 (Thu)**.” Then click on “**View the Agenda**” and select “**Measure E Projects Report**.” From here, click the attachment to launch the report.

The Measure E report will be available for viewing by **Thursday, March 6, 2014**.



