



FOOTHILL-DE ANZA
Community College District

2013-2014

**FIRST QUARTER
REPORT**

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

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**FOOTHILL-DE ANZA
COMMUNITY COLLEGE DISTRICT**

**2013-2014
FIRST QUARTER REPORT**

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**2013/14
First Quarter Report**

SUMMARY OF MAJOR CHANGES

The district has completed its financial analysis for the first quarter of operation (July 1, 2013-September 30, 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 current assumptions, we anticipate serving 32,018 resident and non-resident FTES. This number reflects resident enrollment of 27,676 FTES and non-resident enrollment of 4,342 FTES.

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.

Because our overall funding 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% has been included in our adopted budget in the event of a revenue shortfall.

Non-Resident Enrollment

Although we have not made any adjustments to our projections, enrollment in this student population is being carefully monitored. We currently estimate that we are on target with our projections and may exceed our budgeted revenue by approximately \$1 million for fiscal year 13/14. This projected new revenue is due to increased enrollment at both colleges. Since it is more volatile and dependent on many external factors, such as access to visas, exchange rates, etc., we will closely monitor our non-resident revenue throughout the year. With increased revenue, there will be additional expenses associated with serving an increased non-resident student population. We will revise our revenue, as well as corresponding expense estimates, in the second quarter when more data is available for analysis.

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 we will not receive the first quarter analysis of claims experience until late October. 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 second quarter report.

Supplies and Capital Outlay

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

Operating Expenses

As in the past three years, cuts due to state workload reductions and internal enrollment drops have significantly impacted the district's operating budget. Therefore, both colleges and Central Services have developed a strategic plan to buffer reductions to their 'B' budgets using prior year 'B' budget carryover of \$15.9 million. Any unused balances will be carried forward to fiscal year 14/15 to be used strategically to backfill for cuts implemented in the last couple of years, and to pay for instructional and non-instructional support for students as well as general operating expenses (see Tables 1 and 2).

Transfers/Other

This quarterly report reflects actions as of September 30, 2013. In the second quarter of 13/14, we will make a \$1,500,000 contribution to the unfunded post-employment medical liability as projected at Adopted Budget.

Post-Closing Adjustment to Fund Balance

As reported in our adopted budget document, we anticipated a post-closing entry to our 12/13 ending fund balance to account for our fair market value adjustment. The information needed to record the entry was not available at the time the adopted budget was presented to the Board of Trustees. As a result, the fair market value adjustment increased our 12/13 ending fund balance by \$61,843.

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 million, which will be balanced with the strategic use of one-time funds (see Tables 1 and 2). This deficit may increase in the second quarter contingent upon the outcome of bargaining units' negotiations for a 13/14 cost of living allowance.

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 (approximately \$3 million), with the remaining \$11.8 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.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2013-2014 General Purpose Fund Comparison of Projections

INCOME	Adopted Budget	1st Quarter Revised Budget Total	1st Quarter Projections Total	Variance Total
Federal Income	\$ 3,004	\$ 3,004	\$ 3,004	\$ 0
State Income	41,517,460	41,517,460	41,517,460	0
Local Income	126,527,405	126,532,483	126,532,483	0
TOTAL INCOME	\$ 168,047,868	\$ 168,052,947	\$ 168,052,947	\$ 0
EXPENSES				
Certificated Salaries	\$ 77,921,467	\$ 77,919,223	\$ 77,919,223	\$ 0
Classified Salaries	30,809,813	30,389,073	30,389,073	0
Employee Benefits	36,815,584	36,736,718	36,736,718	0
Materials and Supplies	1,105,290	1,473,469	1,473,469	0
Operating Expenses	36,090,454	35,523,482	23,123,482	(12,400,000)
Capital Outlay	8,760	84,610	84,610	0
TOTAL EXPENSES	\$ 182,751,367	\$ 182,126,575	\$ 169,726,575	\$ (12,400,000)
TRANSFERS AND OTHER				
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	364	364	0
Intrafund Transfers	0	72,641	72,641	0
Transfers-out	(6,969,547)	(7,672,422)	(7,672,422)	0
Contingency	0	0	0	0
Other Out Go	0	0	0	0
TOTAL TRFs/OTHER SOURCES	\$ (6,969,547)	\$ (7,599,417)	\$ (7,599,417)	\$ 0
FUND BALANCE				
Net Change in Fund Balance	\$ (21,673,046)	\$ (21,673,046)	\$ (9,273,046)	\$ 12,400,000
Beginning Balance, July 1	44,970,301	44,970,301	44,970,301	0
Adjustments to Beginning Balance	0	61,843	61,843	0
NET FUND BALANCE, June 30	\$ 23,297,256	\$ 23,359,099	\$ 35,759,099	\$ 12,400,000

**EXPLANATION OF THE MAJOR VARIANCES
FROM THE ADOPTED AND REVISED BUDGET TO PROJECTED
AT FIRST QUARTER-END**

Expenses

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

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

(12,400,000) Campuses and Central Services projected carryover from 13/14 to 14/15

(12,400,000)

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

	INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total Ongoing 13/14 Budget	One-Time Adjustments	Carryover FH/DA/CS One-Time	Restricted Carryover One-Time	Estimated Total	Variance
	Federal Income	\$ 3,004	\$ 3,004	\$ 0	0%	\$ 3,004	\$ 0	\$ 0	\$ 0	\$ 3,004	\$ 0
	State Income	41,517,460	41,517,460	9,196,691	22%	41,517,460	0	0	0	41,517,460	0
	Local Income	126,527,405	126,532,483	20,215,494	16%	126,532,483	0	0	0	126,532,483	0
	TOTAL INCOME	\$ 168,047,868	\$ 168,052,947	\$ 29,412,185	18%	\$ 168,052,947	\$ 0	\$ 0	\$ 0	\$ 168,052,947	\$ 0
	EXPENSES										
	Certificated Salaries	\$ 77,921,467	\$ 77,919,223	\$ 11,966,089	15%	\$ 77,919,223	\$ 0	\$ 0	0	\$ 77,919,223	\$ 0
	Classified Salaries	30,809,813	30,389,073	7,506,442	25%	30,389,073	0	0	0	30,389,073	0
	Employee Benefits	36,815,584	36,736,718	7,074,446	19%	36,736,718	0	0	0	36,736,718	0
	Materials and Supplies	1,105,290	1,473,469	359,250	24%	1,473,469	0	0	0	1,473,469	0
	Operating Expenses	36,090,454	35,523,482	4,521,077	13%	16,904,792	0	3,477,279	2,741,411	23,123,482	12,400,000
	Capital Outlay	8,760	84,610	57,174	68%	84,610	0	0	0	84,610	0
	TOTAL EXPENSES	\$ 182,751,367	\$ 182,126,575	\$ 31,484,478	17%	\$ 163,507,885	\$ 0	\$ 3,477,279	\$ 2,741,411	\$ 169,726,575	\$ 12,400,000
	TRANSFERS AND OTHER										
	Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	0	\$ 0	0	\$ 0	\$ 0
	Other Sources	0	364	364	100%	364	0	0	0	364	0
	Intrafund Transfers	0	72,641	72,641	100%	72,641	0	0	0	72,641	0
	Transfers-out	(6,969,547)	(7,672,422)	(1,820,179)	24%	(7,672,422)	0	0	0	(7,672,422)	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
	TOTAL TRFs/OTHER SOURCES	\$ (6,969,547)	\$ (7,599,417)	\$ (1,747,174)	23%	\$ (7,599,417)	\$ 0	\$ 0	\$ 0	\$ (7,599,417)	\$ 0
	FUND BALANCE										
	Net Change in Fund Balance	\$ (21,673,046)	\$ (21,673,046)	\$ (3,819,467)		\$ (3,054,355)	0	\$ (3,477,279)	\$ (2,741,411)	\$ (9,273,046)	\$ 12,400,000
	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		61,843	61,843		0	61,843	0	0	61,843	0
	NET FUND BALANCE, June 30	\$ 23,297,256	\$ 23,359,099	\$ 41,212,677		\$ 11,797,256	\$ 61,843	\$ 12,400,000	\$ 11,500,000	\$ 35,759,099	\$ 12,400,000

Table 2

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

Projected Revenue vs. Projected Expenses	
Beginning Balance, July 1, 2013	\$ 45,032,144
Income	\$ 168,052,947
Expenses and Transfers Out	(177,325,992)
Net Change in Fund Balance (Projected)	\$ (9,273,046)
NET FUND BALANCE, June 30, 2014	\$ 35,759,099

Projected Ending Fund Balance as of June 30, 2014	\$ 35,759,099
Less: Designated Carryovers	
FH B Restricted	5,500,000
DA B Restricted	4,900,000
CS B Restricted	2,000,000
DW A Restricted	0
Subtotal	\$ 12,400,000
Less: Adopted Budget Reserves @ 5% (Restricted)	\$ 9,500,000
Less: Funds Designated for Enrollment Stimulus/Restoration	\$ 2,000,000
Remaining Stability Fund *	\$ 11,859,099
<i>* Available Stability Fund balance will be reduced if proposed COLA salary increase is approved in negotiations.</i>	

Foothill-DeAnza Community College District

2013-2014 First Quarter Report

FUND 114 - GENERAL PURPOSE

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 3,004	\$ 3,004	\$ 0	0%	\$ 3,004	\$ 0
State Income	41,517,460	41,517,460	9,196,691	22%	41,517,460	0
Local Income	126,527,405	126,532,483	20,215,494	16%	126,532,483	0
TOTAL INCOME	\$ 168,047,868	\$ 168,052,947	\$ 29,412,185	18%	\$ 168,052,947	\$ 0

EXPENSES						
Certificated Salaries	\$ 77,921,467	\$ 77,919,223	\$ 11,966,089	15%	\$ 77,919,223	\$ 0
Classified Salaries	30,809,813	30,389,073	7,506,442	25%	30,389,073	0
Employee Benefits	36,815,584	36,736,718	7,074,446	19%	36,736,718	0
Materials and Supplies	1,105,290	1,473,469	359,250	24%	1,473,469	0
Operating Expenses	36,090,454	35,523,482	4,521,077	13%	23,123,482	12,400,000
Capital Outlay	8,760	84,610	57,174	68%	84,610	0
TOTAL EXPENSES	\$ 182,751,367	\$ 182,126,575	\$ 31,484,478	17%	\$ 169,726,575	\$ 12,400,000

TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	364	364	100%	364	0
Intrafund Transfers	0	72,641	72,641	100%	72,641	0
Transfers-out	(6,969,547)	(7,672,422)	(1,820,179)	24%	(7,672,422)	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	0	0	0%	0	0
TOTAL TRFs/OTHER SOURCES	\$ (6,969,547)	\$ (7,599,417)	\$ (1,747,174)	23%	\$ (7,599,417)	\$ 0

FUND BALANCE						
Net Change in Fund Balance	\$ (21,673,046)	\$ (21,673,046)	\$ (3,819,467)		\$ (9,273,046)	\$ 12,400,000
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
NET FUND BALANCE, June 30	\$ 23,297,256	\$ 23,359,099	\$ 41,212,677		\$ 35,759,099	\$ 12,400,000

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

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

	TOTAL GENERAL FUND	Enterprise Funds	Child Development Fund 300	Financial Aid Fund 700	Capital Projects Fund 400	Debt Service Fund 200	TOTAL DISTRICT ALL FUNDS	Internal Service Fund 600
INCOME								
Federal Income	\$ 1,918,745	\$ 0	\$ 38,000	\$ 19,523,866	\$ 0	\$ 0	\$ 21,480,611	\$ 0
State Income	52,110,372	0	629,992	1,200,000	0	0	53,940,364	0
Local Income	143,832,165	11,280,845	1,662,169	252,000	1,575,000	32,896,173	191,498,352	46,973,787
TOTAL INCOME	\$ 197,861,281	\$ 11,280,845	\$ 2,330,161	\$ 20,975,866	\$ 1,575,000	\$ 32,896,173	\$ 266,919,326	\$ 46,973,787
EXPENSES								
Cost of Sales	\$ 0	\$ 6,995,178	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,995,178	\$ 0
Certificated Salaries	83,388,385	0	773,535	0	0	0	84,161,920	0
Classified Salaries	40,904,736	2,215,268	942,245	0	2,342,551	0	46,404,800	0
Employee Benefits	41,236,465	521,852	400,541	0	875,388	0	43,034,245	46,973,787
Materials and Supplies	2,966,738	0	174,000	134,847	85,310	0	3,360,895	0
Operating Expenses	32,297,785	1,467,687	39,840	117,153	14,877,068	0	48,799,532	0
Capital Outlay	571,993	0	0	0	39,711,027	0	40,283,020	0
TOTAL EXPENSES	\$ 201,366,101	\$ 11,199,984	\$ 2,330,161	\$ 252,000	\$ 57,891,344	\$ 0	\$ 273,039,591	\$ 46,973,787
TRANSFERS AND OTHER								
Transfers-in	\$ 4,985,337	\$ 0	\$ 0	\$ 0	\$ 698,694	\$ 2,757,864	\$ 8,441,896	\$ 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	(9,941,895)	0	0	0	0	0	(9,941,895)	0
Contingency	0	0	0	0	0	0	0	0
Other Out Go	(394,512)	(45,100)	0	(20,723,866)	0	(35,686,578)	(56,850,056)	(1,500,000)
TOTAL TRANSFERS/OTHER SOURCES	\$ (5,350,706)	\$ (45,100)	\$ 0	\$ (20,723,866)	\$ 698,694	\$ (32,896,173)	\$ (58,317,151)	\$ 0
FUND BALANCE								
Net Change in Fund Balance	\$ (8,855,526)	\$ 35,761	\$ 0	\$ 0	\$ (55,617,650)	\$ 0	\$ (64,437,415)	\$ 0
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	(558,326)	129,799	0	(366,684)	0
NET FUND BALANCE, June 30	\$ 52,349,068	\$ 4,824,275	\$ 836,213	\$ 190,522	\$ 101,434,606	\$ 23,640,965	\$ 183,275,649	\$ 13,975,268

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	Categorical Fund 121/131	Special Educ. Fund 122	Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
INCOME										
Federal Income	\$ 3,004	\$ 0	\$ 3,004	\$ 1,510,692	\$ 0	\$ 405,049	\$ 0	\$ 0	\$ 1,915,741	\$ 1,918,745
State Income	41,517,460	1,143,910	42,661,370	7,470,021	1,978,981	0	0	0	9,449,002	52,110,372
Local Income	126,532,483	10,413,896	136,946,379	2,269,818	0	0	2,293,968	2,322,000	6,885,785	143,832,165
TOTAL INCOME	\$ 168,052,947	\$ 11,557,806	\$ 179,610,753	\$ 11,250,531	\$ 1,978,981	\$ 405,049	\$ 2,293,968	\$ 2,322,000	\$ 18,250,528	\$ 197,861,281
EXPENSES										
Certificated Salaries	\$ 77,919,223	\$ 674,352	\$ 78,593,575	\$ 1,750,120	\$ 2,972,930	\$ 0	\$ 0	\$ 71,760	\$ 4,794,810	\$ 83,388,385
Classified Salaries	30,389,073	1,968,732	32,357,805	4,405,543	2,011,142	519,234	1,013,827	597,185	8,546,931	40,904,736
Employee Benefits	36,736,718	671,839	37,408,557	1,893,325	1,365,926	0	333,443	235,215	3,827,908	41,236,465
Materials and Supplies	1,473,469	243,075	1,716,544	1,144,307	38,514	16,373	0	51,000	1,250,194	2,966,738
Operating Expenses	23,123,482	6,701,051	29,824,534	1,830,880	307,316	4,458	110,000	220,597	2,473,251	32,297,785
Capital Outlay	84,610	30,650	115,260	143,733	7,000	0	0	306,000	456,733	571,993
TOTAL EXPENSES	\$ 169,726,575	\$ 10,289,699	\$ 180,016,275	\$ 11,167,907	\$ 6,702,828	\$ 540,065	\$ 1,457,270	\$ 1,481,757	\$ 21,349,827	\$ 201,366,101
TRANSFERS AND OTHER										
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 87,939	\$ 4,362,382	\$ 135,016	\$ 400,000	\$ 0	\$ 4,985,337	\$ 4,985,337
Other Sources	364	0	364	0	0	0	0	0	364	364
Intrafund Transfers	72,641	(72,641)	0	0	0	0	0	0	0	0
Transfers-out	(7,672,422)	(34,662)	(7,707,084)	0	0	0	(1,236,698)	(998,113)	(2,234,811)	(9,941,895)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Out Go	0	0	0	(394,512)	0	0	0	0	(394,512)	(394,512)
TOTAL TRANSFERS/OTHER SOURCES	\$ (7,599,417)	\$ (107,303)	\$ (7,706,720)	\$ (306,573)	\$ 4,362,382	\$ 135,016	\$ (836,698)	\$ (998,113)	\$ 2,356,014	\$ (5,350,706)
FUND BALANCE										
Net Change in Fund Balance	\$ (9,273,046)	\$ 1,160,804	\$ (8,112,241)	\$ (223,950)	\$ (361,464)	\$ 0	\$ 0	\$ (157,870)	\$ (743,285)	\$ (8,855,526)
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
NET FUND BALANCE, June 30	\$ 35,759,099	\$ 9,799,417	\$ 45,558,516	\$ 6,236,058	\$ 0	\$ 0	\$ 0	\$ 554,494	\$ 6,790,552	\$ 52,349,068

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

TO

Unrestricted General Funds			Restricted General Funds						All Other Funds					
Fund	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Enterprise Funds	Child Developmnt 300	Financial Aid 700	Internal Service 600	Capital Projects 400	Debt Service 200	Total
114			87,939	4,362,382	135,016	400,000					1,500,000	698,694	488,391	7,672,422
115	72,641												34,662	107,303
121/131														0
122														0
123														0
125													1,236,698	1,236,698
128													998,113	998,113
Enterprise														0
300														0
700														0
600														0
400														0
200														0
Total	72,641	0	87,939	4,362,382	135,016	400,000	0	0	0	0	1,500,000	698,694	2,757,864	10,014,536

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Inter-Fund Transfers:

Fund 114 to 121: 87,939 for salary backfill
Fund 114 to 122: 4,358,201 for Special Ed match
4,181 for salary backfill
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 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 115 to 114: 72,641 for one-time KCI "B" budget augmentation

Intra-Fund Transfers (Between Restricted General Funds):

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

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

	TOTAL GENERAL FUND	Enterprise Funds	Child Development Fund 300	Financial Aid Fund 700	Capital Projects Fund 400	Debt Service Fund 200	TOTAL DISTRICT ALL FUNDS	Internal Service Fund 600
INCOME								
Federal Income	\$ 144,103	\$	16,712	\$ 1,367,204	\$	0	\$ 1,528,018	\$
State Income	14,334,450	0	464,472	200,546	108,483	0	15,107,950	0
Local Income	27,865,899	3,211,522	514,633	155,137	162,103	83,097	31,992,390	9,676,650
TOTAL INCOME	\$ 42,344,451	\$ 3,211,522	\$ 995,816	\$ 1,722,886	\$ 270,586	\$ 83,097	\$ 48,628,359	\$ 9,676,650
EXPENSES								
Cost of Sales	\$ 0	\$ 2,231,011	0	0	0	0	\$ 2,231,011	0
Certificated Salaries	12,910,278	0	83,952	0	0	0	12,994,230	0
Classified Salaries	9,954,648	465,852	257,342	0	444,446	0	11,122,289	0
Employee Benefits	8,122,261	142,658	98,049	0	156,109	0	8,519,077	10,037,082
Materials and Supplies	582,769	0	26,831	33,712	8,728	0	652,040	0
Operating Expenses	5,996,699	357,095	7,535	32,767	818,240	0	7,212,336	0
Capital Outlay	134,622	0	0	0	4,102,084	0	4,236,706	0
TOTAL EXPENSES	\$ 37,701,278	\$ 3,196,616	\$ 473,710	\$ 66,479	\$ 5,529,606	\$ 0	\$ 46,967,689	\$ 10,037,082
TRANSFERS AND OTHER								
Transfers-in	\$ 1,106,008	0	0	0	698,694	\$ 1,259,915	\$ 3,064,617	0
Other Sources	364	0	0	0	133,217	6,756	140,338	0
Intrafund Transfers	0						0	
Transfers-out	(3,064,617)	0	0	0	0	0	(3,064,617)	0
Contingency	0	0	0	0	0	0	0	0
Other Out Go	(154,644)	(15,773)	0	(3,669,360)	0	(1,550,132)	(5,389,909)	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (2,112,890)	\$ (15,773)	\$ 0	\$ (3,669,360)	\$ 831,911	\$ (283,460)	\$ (5,249,572)	\$ 0
FUND BALANCE								
Net Change in Fund Balance	\$ 2,530,283	\$ (868)	\$ 522,106	\$ (2,012,952)	\$ (4,427,108)	\$ (200,363)	\$ (3,588,902)	\$ (360,432)
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	(558,326)	129,799	0	(366,684)	0
NET FUND BALANCE, June 30	\$ 63,734,878	\$ 4,787,646	\$ 1,358,319	\$ (1,822,431)	\$ 152,625,147	\$ 23,440,602	\$ 244,124,162	\$ 13,614,836

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

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

INCOME	General Fund 114		Self-Sustaining Fund 115		Total Unrestricted General Fund		Categorical Fund 121/131	Special Educ. Fund 122	Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND	
	\$	0	\$	0	\$	0	\$	0	\$	0	\$	\$	\$	\$
Federal Income							107,271		36,832			144,103	\$	144,103
State Income	9,196,691		316,435		9,513,126		4,348,914	472,410	0	0	0	4,821,324		14,334,450
Local Income	20,215,494		4,890,248		25,105,742		1,071,677	0	0	565,216	1,123,265	2,760,157		27,865,899
TOTAL INCOME	\$ 29,412,185	\$	5,206,683	\$	34,618,868	\$	5,527,861	\$ 472,410	\$ 36,832	\$ 565,216	\$ 1,123,265	\$ 7,725,584	\$	42,344,451
EXPENSES														
Certificated Salaries	\$ 11,966,089	\$	105,353	\$	12,071,442	\$	294,411	\$ 526,486	\$ 0	\$ 0	\$ 17,940	\$ 838,837	\$	12,910,278
Classified Salaries	7,506,442		549,350		8,055,792		1,066,307	379,651	87,272	234,287	131,340	1,898,857		9,954,648
Employee Benefits	7,074,446		159,712		7,234,158		435,836	305,320	2	85,384	61,561	888,103		8,122,261
Materials and Supplies	359,250		(1,969)		357,281		208,252	3,946	4,093	0	9,197	225,489		582,769
Operating Expenses	4,521,077		992,568		5,513,645		432,739	4,217	1,115	16,770	28,213	483,054		5,996,699
Capital Outlay	57,174		2,342		59,516		73,428	0	0	0	1,678	75,106		134,622
TOTAL EXPENSES	\$ 31,484,478	\$	1,807,355	\$	33,291,833	\$	2,510,973	\$ 1,219,622	\$ 92,481	\$ 336,441	\$ 249,929	\$ 4,409,445	\$	37,701,278
TRANSFERS AND OTHER														
Transfers-in	\$	0	\$ 0	\$ 0	0	\$	0	\$ 1,093,730	\$ 12,277	\$ 0	\$ 0	\$ 1,106,008	\$	1,106,008
Other Sources	364		0		364		0	0	0	0	0	0		364
Intrafund Transfers	72,641		(72,641)		0		0	0	0	0	0	0		0
Transfers-out	(1,820,179)		(30,134)		(1,850,313)		0	0	0	(1,076,674)	(137,630)	(1,214,304)		(3,064,617)
Contingency	0		0		0		0	0	0	0	0	0		0
Other Out Go	0		0		0		(154,644)	0	0	0	0	(154,644)		(154,644)
TOTAL TRANSFERS/OTHER SOURCES	\$ (1,747,174)	\$	(102,775)	\$	(1,849,949)	\$	(154,644)	\$ 1,093,730	\$ 12,277	\$ (1,076,674)	\$ (137,630)	\$ (262,941)	\$	(2,112,890)
FUND BALANCE														
Net Change in Fund Balance	\$ (3,819,467)	\$	3,296,553	\$	(522,914)	\$	2,862,244	\$ 346,519	\$ (43,372)	\$ (847,900)	\$ 735,706	\$ 3,053,198	\$	2,530,283
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
NET FUND BALANCE, June 30	\$ 41,212,677	\$	11,935,166	\$	53,147,844	\$	9,322,252	\$ 707,983	\$ (43,372)	\$ (847,900)	\$ 1,448,070	\$ 10,587,034	\$	63,734,878

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS AS OF 9/30/13

TO

	Unrestricted General Funds		Restricted General Funds					All Other Funds						
Fund	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Enterprise Funds	Child Development 300	Financial Aid 700	Internal Service 600	Capital Projects 400	Debt Service 200	Total
114				1,093,730	12,277							698,694	15,477	1,820,179
115	72,641												30,134	102,775
121/131														0
122														0
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	72,641	0	0	1,093,730	12,277	0	0	0	0	0	0	698,694	1,259,915	3,137,258

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Inter-Fund Transfers:

Fund 114 to 122: 1,089,549 for Special Ed match
 4,181 for salary backfill
 Fund 114 to 123: 12,277 for Federal Work Study match
 Fund 114 to 200: 15,477 for capital lease payments
 Fund 114 to 400: 698,694 for various capital outlay projects

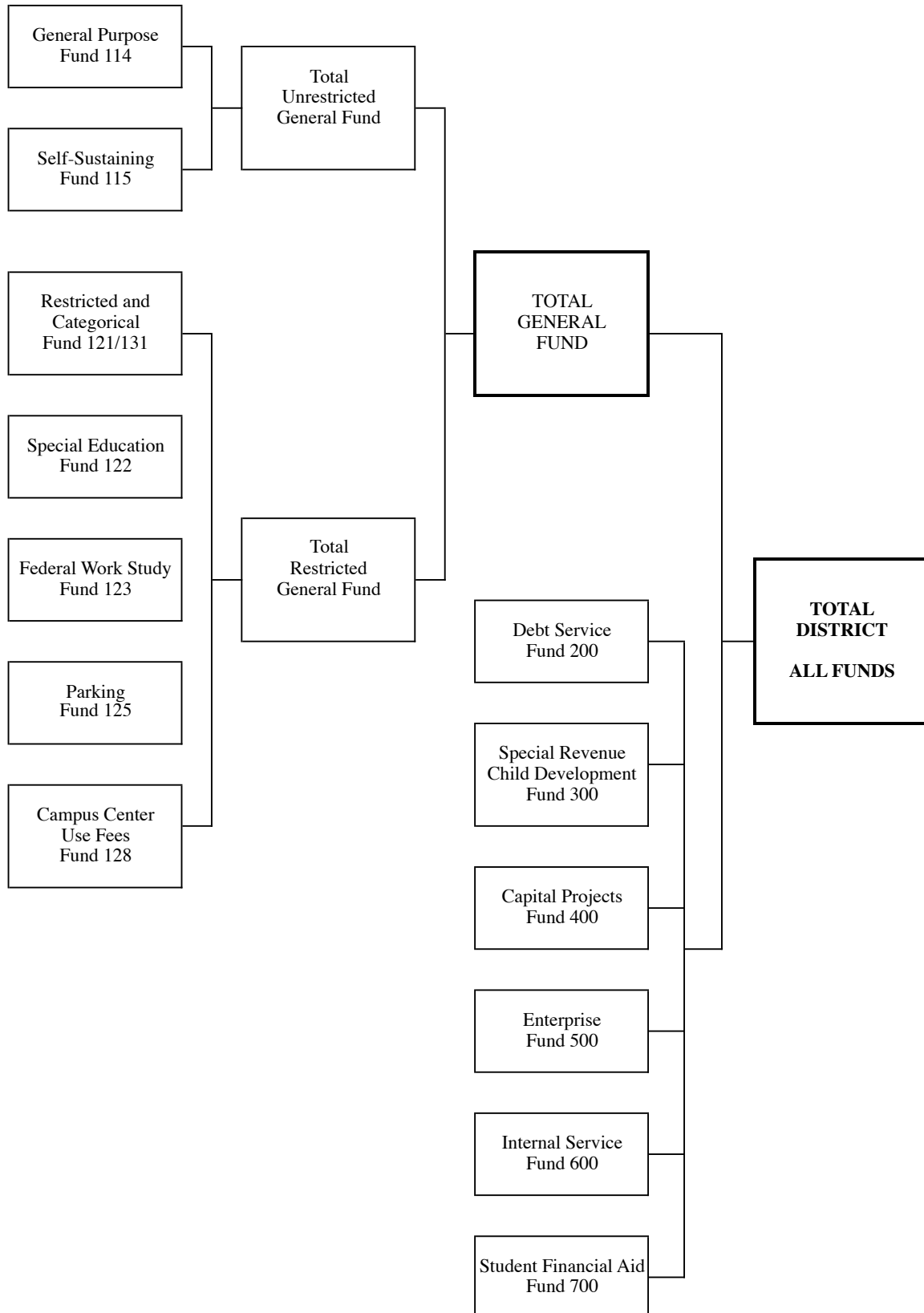
Fund 115 to 200: 30,134 for capital lease payments
 Fund 125 to 200: 1,076,674 for capital lease payments
 Fund 128 to 200: 137,630 for capital lease payments

Intra-Fund Transfers (Between Unrestricted General Funds):

Fund 115 to 114: 72,641 for one-time KCI "B" budget augmentation

Intra-Fund Transfers (Between Restricted General Funds):

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 first quarter include a transfer out to the General Purpose Fund for \$72,641 for Krause Center for Innovation (KCI) operations, 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-DeAnza Community College District

2013-2014 First Quarter Report

FUND 115 - SELF SUSTAINING

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	1,143,910	1,143,910	316,435	28%	1,143,910	0
Local Income	10,413,896	10,413,896	4,890,248	47%	10,413,896	0
TOTAL INCOME	\$ 11,557,806	\$ 11,557,806	\$ 5,206,683	45%	\$ 11,557,806	\$ 0

EXPENSES						
Certificated Salaries	\$ 674,352	\$ 674,352	\$ 105,353	16%	\$ 674,352	\$ 0
Classified Salaries	1,968,732	1,968,732	549,350	28%	1,968,732	0
Employee Benefits	671,839	671,839	159,712	24%	671,839	0
Materials and Supplies	243,075	243,075	(1,969)	-1%	243,075	0
Operating Expenses	6,773,692	6,701,051	992,568	15%	6,701,051	0
Capital Outlay	30,650	30,650	2,342	8%	30,650	0
TOTAL EXPENSES	\$ 10,362,340	\$ 10,289,699	\$ 1,807,355	18%	\$ 10,289,699	\$ 0

TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	(72,641)	(72,641)	100%	(72,641)	0
Transfers-out	(34,662)	(34,662)	(30,134)	87%	(34,662)	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	0	0	0%	0	0
TOTAL TRFs/OTHER SOURCES	\$ (34,662)	\$ (107,303)	\$ (102,775)	96%	\$ (107,303)	\$ 0

FUND BALANCE						
Net Change in Fund Balance	\$ 1,160,804	\$ 1,160,804	\$ 3,296,553		\$ 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
NET FUND BALANCE, June 30	\$ 9,799,417	\$ 9,799,417	\$ 11,935,166		\$ 9,799,417	\$ 0

**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. As at Adopted Budget, we are projecting \$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. There are no changes since our adopted budget; however, based on the governor's budget, we anticipate receiving more categorical funding in the months to follow and will revise the budget once more information becomes available.

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 first quarter include an increase to state revenue and corresponding expenses of \$300,000 due to a new Workforce and Economic Development Deputy Sector Navigator Package Grant that we anticipate receiving from the State Chancellor's Office to support the Bay Region Energy Efficiency industry and Utilities sector.

Foothill-DeAnza Community College District

2013-2014 First Quarter Report

FUND 121/131 - RESTRICTED and CATEGORICAL

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 1,510,692	\$ 1,510,692	\$ 107,271	7%	\$ 1,510,692	\$ 0
State Income	7,170,021	7,470,021	4,348,914	58%	7,470,021	0
Local Income	2,251,098	2,269,818	1,071,677	47%	2,269,818	0
TOTAL INCOME	\$ 10,931,811	\$ 11,250,531	\$ 5,527,861	49%	\$ 11,250,531	\$ 0
EXPENSES						
Certificated Salaries	\$ 1,742,125	\$ 1,750,120	\$ 294,411	17%	\$ 1,750,120	\$ 0
Classified Salaries	4,369,466	4,405,543	1,066,307	24%	4,405,543	0
Employee Benefits	1,876,824	1,893,325	435,836	23%	1,893,325	0
Materials and Supplies	1,142,413	1,144,307	208,252	18%	1,144,307	0
Operating Expenses	1,604,884	1,830,880	432,739	24%	1,830,880	0
Capital Outlay	143,733	143,733	73,428	51%	143,733	0
TOTAL EXPENSES	\$ 10,879,445	\$ 11,167,907	\$ 2,510,973	22%	\$ 11,167,907	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 87,939	\$ 87,939	\$ 0	0%	\$ 87,939	\$ 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)	(394,512)	(154,644)	39%	(394,512)	0
TOTAL TRFs/OTHER SOURCES	\$ (287,853)	\$ (306,573)	\$ (154,644)	50%	\$ (306,573)	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ (235,488)	\$ (223,950)	\$ 2,862,244		\$ (223,950)	\$ 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
NET FUND BALANCE, June 30	\$ 6,224,520	\$ 6,236,058	\$ 9,322,252		\$ 6,236,058	\$ 0

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:

In the first quarter, \$4,181 was transferred into the Special Education Fund from the General Purpose Fund for salary backfill, with corresponding increases to the salaries and benefits categories.

Foothill-DeAnza Community College District

2013-2014 First Quarter Report

FUND 122 - SPECIAL EDUCATION

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	1,978,981	1,978,981	472,410	24%	1,978,981	0
Local Income	0	0	0	0%	0	0
TOTAL INCOME	\$ 1,978,981	\$ 1,978,981	\$ 472,410	24%	\$ 1,978,981	\$ 0
EXPENSES						
Certificated Salaries	\$ 2,948,737	\$ 2,972,930	\$ 526,486	18%	\$ 2,972,930	\$ 0
Classified Salaries	2,094,717	2,011,142	379,651	19%	2,011,142	0
Employee Benefits	1,379,571	1,365,926	305,320	22%	1,365,926	0
Materials and Supplies	38,514	38,514	3,946	10%	38,514	0
Operating Expenses	230,107	307,316	4,217	1%	307,316	0
Capital Outlay	7,000	7,000	0	0%	7,000	0
TOTAL EXPENSES	\$ 6,698,646	\$ 6,702,828	\$ 1,219,622	18%	\$ 6,702,828	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 4,358,201	\$ 4,362,382	\$ 1,093,730	25%	\$ 4,362,382	\$ 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
TOTAL TRFs/OTHER SOURCES	\$ 4,358,201	\$ 4,362,382	\$ 1,093,730	25%	\$ 4,362,382	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ (361,464)	\$ (361,464)	\$ 346,519		\$ (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
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 707,983		\$ 0	\$ 0

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.

Foothill-DeAnza Community College District

2013-2014 First Quarter Report

FUND 123 - FEDERAL WORK STUDY

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 405,049	\$ 405,049	\$ 36,832	9%	\$ 405,049	\$ 0
State Income	0	0	0	0%	0	0
Local Income	0	0	0	0%	0	0
TOTAL INCOME	\$ 405,049	\$ 405,049	\$ 36,832	9%	\$ 405,049	\$ 0
EXPENSES						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	540,065	540,065	87,272	16%	519,234	20,831
Employee Benefits	0	0	2	0%	0	0
Materials and Supplies	0	0	4,093	0%	16,373	(16,373)
Operating Expenses	0	0	1,115	0%	4,458	(4,458)
Capital Outlay	0	0	0	0%	0	0
TOTAL EXPENSES	\$ 540,065	\$ 540,065	\$ 92,481	17%	\$ 540,065	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 135,016	\$ 135,016	\$ 12,277	9%	\$ 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
TOTAL TRFs/OTHER SOURCES	\$ 135,016	\$ 135,016	\$ 12,277	9%	\$ 135,016	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (43,372)		\$ 0	\$ 0
Beginning Balance, July 1	0	0	0		0	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ (43,372)		\$ 0	\$ 0

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.

Foothill-DeAnza Community College District

2013-2014 First Quarter Report

FUND 125 - PARKING

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	0	0%	0	0
Local Income	2,293,968	2,293,968	565,216	25%	2,293,968	0
TOTAL INCOME	\$ 2,293,968	\$ 2,293,968	\$ 565,216	25%	\$ 2,293,968	\$ 0
EXPENSES						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	1,013,827	1,013,827	234,287	23%	1,013,827	0
Employee Benefits	333,443	333,443	85,384	26%	333,443	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	110,000	110,000	16,770	15%	110,000	0
Capital Outlay	0	0	0	0%	0	0
TOTAL EXPENSES	\$ 1,457,270	\$ 1,457,270	\$ 336,441	23%	\$ 1,457,270	\$ 0
TRANSFERS AND OTHER						
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
TOTAL TRFs/OTHER SOURCES	\$ (836,698)	\$ (836,698)	\$ (1,076,674)	129%	\$ (836,698)	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (847,900)		\$ 0	\$ 0
Beginning Balance, July 1	0	0	0		0	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ (847,900)		\$ 0	\$ 0

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 be reducing the fund balance will be related to capital projects for the campus centers at both colleges.

Current Status:

No change from Adopted Budget.

Foothill-DeAnza Community College District

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FUND 128 - CAMPUS CENTER USE FEES

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	0	0%	0	0
Local Income	2,322,000	2,322,000	1,123,265	48%	2,322,000	0
TOTAL INCOME	\$ 2,322,000	\$ 2,322,000	\$ 1,123,265	48%	\$ 2,322,000	\$ 0
EXPENSES						
Certificated Salaries	\$ 71,760	\$ 71,760	\$ 17,940	25%	\$ 71,760	\$ 0
Classified Salaries	597,185	597,185	131,340	22%	597,185	0
Employee Benefits	235,215	235,215	61,561	26%	235,215	0
Materials and Supplies	51,000	51,000	9,197	18%	51,000	0
Operating Expenses	220,597	220,597	28,213	13%	220,597	0
Capital Outlay	306,000	306,000	1,678	1%	306,000	0
TOTAL EXPENSES	\$ 1,481,757	\$ 1,481,757	\$ 249,929	17%	\$ 1,481,757	\$ 0
TRANSFERS AND OTHER						
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
TOTAL TRFs/OTHER SOURCES	\$ (998,113)	\$ (998,113)	\$ (137,630)	14%	\$ (998,113)	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ (157,870)	\$ (157,870)	\$ 735,706		\$ (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
NET FUND BALANCE, June 30	\$ 554,494	\$ 554,494	\$ 1,448,070		\$ 554,494	\$ 0

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 approximately 7% higher than last year. The increase in sales includes textbooks, computers, supplies and book rentals. Computer sales increased by \$98,000 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 received a \$20,000 grant from Associated Students of Foothill College (ASFC) toward the rental programs. This grant helps to offset rental textbook expenses.

The bookstore will continue to work with faculty, administrators and students to increase the number of book 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.

De Anza Enterprise Fund

Bookstore

With the retirement of the prior bookstore director, the De Anza Bookstore is currently going through a transformation. A new director has been hired and new projects are being developed to make the store more visible and more focused on the needs of the students. The bookstore is

reducing expenses, streamlining processes, and lowering course material prices by looking at different purchasing options and pricing formats. This will help address competition from traditional brick and mortar stores and the internet. The store is changing the merchandise mix by inviting students to help make buying decisions.

The bookstore was under-staffed due to one retirement and the resignation of two key classified employees. Payroll is currently down 15.52% and a reorganization is in process.

Sales at the end of the first quarter are up 5.32% due to a large sale of Apple computers. The Apple computer department has been moved to the front of the store and a new layout is currently in the planning stage. Sales for the first week of the fall quarter were impacted by late orders from faculty for course materials. Sales picked up after books began arriving at the store. The store reduced rental book fees, resulting in a decrease in rental income but an increase in rental units. The store increased course materials reproduced on campus as a result of the elimination of materials fees.

The cost of goods increased 11.49% due to publisher price increases, fuel delivery surcharges, and payment of an outstanding permission fee. All costs and expenses are being reviewed for opportunities to make reductions. The store will close the Sunnyvale Warehouse on December 31, 2013, and will move the warehouse operation to the store.

Dining Services

Cafeteria sales have increased slightly by 1% this year with the director's effort in finding vendors with lower costs. On the other hand, catering sales are up significantly by 109%. Additional catering services ordered by the departments on campus for their annual retreats helped increase catering sales by \$17,592.

Salaries and wages are 3% lower due to having fewer student employees.

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 \$15,652 in the first quarter of this year, compared to a net loss of \$31,965 in the first quarter of last year.

- Bookstore – Profit \$61,458
- Dining Services – Loss \$77,110

Flint Center Fund

Flint Center income for the first quarter was higher than anticipated due to four events in July and August. This is the most profitable first quarter in several years.

Flint Center expenses were slightly less than budgeted for the first quarter and we anticipate a busy and even more promising second quarter.

Foothill-DeAnza Community College District

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ENTERPRISE FUND

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	0
State Income	0	0	0	0%	0	0
Local Income	11,280,845	11,280,845	3,211,522	28%	11,280,845	0
TOTAL INCOME	\$ 11,280,845	\$ 11,280,845	\$ 3,211,522	28%	\$ 11,280,845	0
EXPENSES						
Cost of Sales	\$ 6,995,178	\$ 6,995,178	\$ 2,231,011	32%	\$ 6,995,178	0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	2,215,268	2,215,268	465,852	21%	2,215,268	0
Employee Benefits	521,852	521,852	142,658	27%	521,852	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	1,467,687	1,467,687	357,095	24%	1,467,687	0
Capital Outlay	0	0	0	0%	0	0
TOTAL EXPENSES	\$ 11,199,984	\$ 11,199,984	\$ 3,196,616	29%	\$ 11,199,984	0
TRANSFERS AND OTHER						
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)	(15,773)	35%	(45,100)	0
TOTAL TRFs/OTHER SOURCES	\$ (45,100)	\$ (45,100)	\$ (15,773)	35%	\$ (45,100)	0
FUND BALANCE						
Net Change in Fund Balance	\$ 35,761	\$ 35,761	\$ (868)		\$ 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
NET FUND BALANCE, June 30	\$ 4,824,275	\$ 4,824,275	\$ 4,787,646		\$ 4,824,275	0

Foothill-DeAnza Community College District

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ENTERPRISE FUND - FOOTHILL

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	0	0%	0	0
Local Income	3,600,240	3,600,240	1,213,013	34%	3,600,240	0
TOTAL INCOME	\$ 3,600,240	\$ 3,600,240	\$ 1,213,013	34%	\$ 3,600,240	\$ 0
EXPENSES						
Cost of Sales	\$ 2,571,050	\$ 2,571,050	\$ 894,906	35%	\$ 2,571,050	\$ 0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	702,110	702,110	146,058	21%	702,110	0
Employee Benefits	160,100	160,100	48,518	30%	160,100	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	140,400	140,400	70,973	51%	140,400	0
Capital Outlay	0	0	0	0%	0	0
TOTAL EXPENSES	\$ 3,573,660	\$ 3,573,660	\$ 1,160,455	32%	\$ 3,573,660	\$ 0
TRANSFERS AND OTHER						
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)	(7,811)	38%	(20,500)	0
TOTAL TRFs/OTHER SOURCES	\$ (20,500)	\$ (20,500)	\$ (7,811)	38%	\$ (20,500)	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ 6,080	\$ 6,080	\$ 44,747		\$ 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
NET FUND BALANCE, June 30	\$ 249,585	\$ 249,585	\$ 288,252		\$ 249,585	\$ 0

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ENTERPRISE FUND - DE ANZA

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	0	0%	0	0
Local Income	7,150,100	7,150,100	1,888,035	26%	7,150,100	0
TOTAL INCOME	\$ 7,150,100	\$ 7,150,100	\$ 1,888,035	26%	\$ 7,150,100	\$ 0
EXPENSES						
Cost of Sales	\$ 4,424,128	\$ 4,424,128	\$ 1,336,105	30%	\$ 4,424,128	\$ 0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	1,494,104	1,494,104	314,411	21%	1,494,104	0
Employee Benefits	354,016	354,016	91,951	26%	354,016	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	739,340	739,340	153,258	21%	739,340	0
Capital Outlay	0	0	0	0%	0	0
TOTAL EXPENSES	\$ 7,011,588	\$ 7,011,588	\$ 1,895,725	27%	\$ 7,011,588	\$ 0
TRANSFERS AND OTHER						
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)	(7,962)	32%	(24,600)	0
TOTAL TRFs/OTHER SOURCES	\$ (24,600)	\$ (24,600)	\$ (7,962)	32%	\$ (24,600)	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ 113,912	\$ 113,912	\$ (15,652)		\$ 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
NET FUND BALANCE, June 30	\$ 3,163,713	\$ 3,163,713	\$ 3,034,149		\$ 3,163,713	\$ 0

Foothill-DeAnza Community College District

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ENTERPRISE FUND - FLINT CENTER

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	0	0%	0	0
Local Income	530,505	530,505	110,474	21%	530,505	0
TOTAL INCOME	\$ 530,505	\$ 530,505	\$ 110,474	21%	\$ 530,505	\$ 0
EXPENSES						
Cost of Sales	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	19,054	19,054	5,383	28%	19,054	0
Employee Benefits	7,736	7,736	2,189	28%	7,736	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	587,947	587,947	132,864	23%	587,947	0
Capital Outlay	0	0	0	0%	0	0
TOTAL EXPENSES	\$ 614,736	\$ 614,736	\$ 140,436	23%	\$ 614,736	\$ 0
TRANSFERS AND OTHER						
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
TOTAL TRFs/OTHER SOURCES	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ (84,231)	\$ (84,231)	\$ (29,963)		\$ (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
NET FUND BALANCE, June 30	\$ 1,410,977	\$ 1,410,977	\$ 1,465,245		\$ 1,410,977	\$ 0

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 changes from the Adopted Budget.

Foothill-DeAnza Community College District

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FUND 300 - CHILD DEVELOPMENT

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 38,000	\$ 38,000	\$ 16,712	44%	\$ 38,000	\$ 0
State Income	629,992	629,992	464,472	74%	629,992	0
Local Income	1,662,169	1,662,169	514,633	31%	1,662,169	0
TOTAL INCOME	\$ 2,330,161	\$ 2,330,161	\$ 995,816	43%	\$ 2,330,161	\$ 0
EXPENSES						
Certificated Salaries	\$ 773,535	\$ 773,535	\$ 83,952	11%	\$ 773,535	\$ 0
Classified Salaries	942,245	942,245	257,342	27%	942,245	0
Employee Benefits	400,541	400,541	98,049	24%	400,541	0
Materials and Supplies	174,000	174,000	26,831	15%	174,000	0
Operating Expenses	39,840	39,840	7,535	19%	39,840	0
Capital Outlay	0	0	0	0%	0	0
TOTAL EXPENSES	\$ 2,330,161	\$ 2,330,161	\$ 473,710	20%	\$ 2,330,161	\$ 0
TRANSFERS AND OTHER						
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
TOTAL TRFs/OTHER SOURCES	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ 0	\$ 0	\$ 522,106		\$ 0	\$ 0
Beginning Balance, July 1	836,213	836,213	836,213		836,213	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 836,213	\$ 836,213	\$ 1,358,319		\$ 836,213	\$ 0

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 the Adopted Budget.

Foothill-DeAnza Community College District

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FUND 700 - STUDENT FINANCIAL AID

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 19,523,866	\$ 19,523,866	\$ 1,367,204	7%	\$ 19,523,866	\$ 0
State Income	1,200,000	1,200,000	200,546	17%	1,200,000	0
Local Income	252,000	252,000	155,137	62%	252,000	0
TOTAL INCOME	\$ 20,975,866	\$ 20,975,866	\$ 1,722,886	8%	\$ 20,975,866	\$ 0
EXPENSES						
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	33,712	1686%	134,847	(132,847)
Operating Expenses	250,000	250,000	32,767	13%	117,153	132,847
Capital Outlay	0	0	0	0%	0	0
TOTAL EXPENSES	\$ 252,000	\$ 252,000	\$ 66,479	26%	\$ 252,000	\$ 0
TRANSFERS AND OTHER						
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	(20,723,866)	(20,723,866)	(3,669,360)	18%	(20,723,866)	0
TOTAL TRFs/OTHER SOURCES	\$ (20,723,866)	\$ (20,723,866)	\$ (3,669,360)	18%	\$ (20,723,866)	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (2,012,952)		\$ 0	\$ 0
Beginning Balance, July 1	748,848	748,848	748,848		748,848	0
Adjustments to Beginning Balance	0	(558,326)	(558,326)	100%	(558,326)	0
NET FUND BALANCE, June 30	\$ 748,848	\$ 190,522	\$ (1,822,431)		\$ 190,522	\$ 0

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 latter part of the fiscal year.

Current Status:

No change from Adopted Budget.

INTERNAL SERVICE FUND BALANCES

Summary of Beginning Balance

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

Unfunded Retiree Benefits Transfer In (04/05, 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)

Medical Benefits Savings:

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

Workers Comp Savings:

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

07/01/13 Beginning Balance:	\$	13,975,268
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Revenue	46,973,787
Expenses	(46,973,787)
Unfunded Retiree Benefits Transfer In (13/14)	1,500,000
Transfer to CERBT (13/14)	(1,500,000)

Projected 06/30/14 Ending Balance:	\$	13,975,268
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Summary of 13/14 Projected Ending Balance

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
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Restricted Ending Balance:	\$	3,273,254
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Unrestricted Fund Balance:	\$	10,702,014
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Total Projected 06/30/14 Ending Balance (restricted and unrestricted):	\$	13,975,268
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Foothill-DeAnza Community College District

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FUND 600 - INTERNAL SERVICE

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Contributions - Active Benefits	\$ 33,265,178	\$ 33,265,178	\$ 7,423,507	22%	\$ 33,265,178	\$ 0
Contributions - Retiree Benefits	9,845,079	9,845,079	1,287,261	13%	9,845,079	0
Employee Contributions	0	0	965,882	0%	3,863,530	(3,863,530)
TOTAL INCOME	\$ 43,110,257	\$ 43,110,257	\$ 9,676,650	22%	\$ 46,973,787	\$ (3,863,530)
EXPENSES						
Medical/Prescription/Vision/Dental	\$ 22,488,159	\$ 22,488,159	\$ 6,675,789	30%	\$ 26,351,689	\$ (3,863,530)
Retirement	17,634,529	17,634,529	2,786,777	16%	17,634,529	0
Worker's Compensation	2,168,100	2,168,100	406,542	19%	2,168,100	0
Unemployment Insurance	192,500	192,500	(6,702)	-3%	192,500	0
Other	626,969	626,969	174,675	28%	626,969	0
TOTAL EXPENSES	\$ 43,110,257	\$ 43,110,257	\$ 10,037,082	23%	\$ 46,973,787	\$ (3,863,530)
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
TOTAL TRFs/OTHER SOURCES	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Net Change in Fund Balance	\$ 0	\$ 0	\$ (360,432)		\$ 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
NET FUND BALANCE, June 30	\$ 13,975,268	\$ 13,975,268	\$ 13,614,836		\$ 13,975,268	\$ 0

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 first quarter include transfers in from the General Purpose Fund for projects not covered under Measure C, such as building maintenance, sustainability, consulting services, parking lot repair, records management, and utility infrastructure, with corresponding increases to the salaries, materials and supplies, operating expenses, and capital outlay categories (\$698,694).

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. 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 relocating to temporary swing space in the second quarter and construction scheduled to begin shortly thereafter.

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 and General Classrooms (Bldgs. 5100, 5400, 5600, 5700, and 5800), Parking and Circulation, and the Advanced Technology Center (ATC). There were also design, permitting, and procurement activities that took place during first quarter: Library & ISC (Foothill), Exterior Painting & Bird Remediation, Data Center, Library (De Anza), Environmental Studies Area, Flint Parking Structure Repairs, and Renovation of A8 (formerly the Broadcast Media Center). Design efforts are also underway for the district's newly acquired property at the former Onizuka Air Force Station in Sunnyvale.

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.

Post-Closing Adjustment to Fund Balance:

As reported in our adopted budget document, we anticipated a post-closing entry to our 12/13 ending fund balance to account for our fair market value adjustment. The information needed to record the entry was not available at the time the adopted budget was presented to the Board of Trustees. The fair market value adjustment increased our 12/13 ending fund balance by \$129,799.

Foothill-DeAnza Community College District

2013-2014 First Quarter Report

FUND 400 - CAPITAL PROJECTS

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	108,483	0%	0	0
Local Income	1,575,000	1,575,000	162,103	10%	1,575,000	0
TOTAL INCOME	\$ 1,575,000	\$ 1,575,000	\$ 270,586	17%	\$ 1,575,000	\$ 0
EXPENSES						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	2,330,351	2,342,551	444,446	19%	2,342,551	0
Employee Benefits	875,388	875,388	156,109	18%	875,388	0
Materials and Supplies	1,335	85,310	8,728	10%	85,310	0
Operating Expenses	14,541,242	14,877,068	818,240	6%	14,877,068	0
Capital Outlay	39,444,333	39,711,027	4,102,084	10%	39,711,027	0
TOTAL EXPENSES	\$ 57,192,650	\$ 57,891,344	\$ 5,529,606	10%	\$ 57,891,344	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 698,694	\$ 698,694	100%	\$ 698,694	\$ 0
Other Sources	0	0	133,217	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
TOTAL TRFs/OTHER SOURCES	\$ 0	\$ 698,694	\$ 831,911	119%	\$ 698,694	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ (55,617,650)	\$ (55,617,650)	\$ (4,427,108)		\$ (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
NET FUND BALANCE, June 30	\$ 101,304,807	\$ 101,434,606	\$ 152,625,147		\$ 101,434,606	\$ 0

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 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-DeAnza Community College District

2013-2014 First Quarter Report

FUND 200 - DEBT SERVICE

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	0	0%	0	0
Local Income	32,896,173	32,896,173	83,097	0%	32,896,173	0
TOTAL INCOME	\$ 32,896,173	\$ 32,896,173	\$ 83,097	0%	\$ 32,896,173	\$ 0
EXPENSES						
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
TOTAL EXPENSES	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 2,757,864	\$ 2,757,864	\$ 1,259,915	46%	\$ 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)	(1,550,132)	4%	(35,686,578)	0
TOTAL TRFs/OTHER SOURCES	\$ (32,896,173)	\$ (32,896,173)	\$ (283,460)	1%	\$ (32,896,173)	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (200,363)		\$ 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
NET FUND BALANCE, June 30	\$ 23,640,965	\$ 23,640,965	\$ 23,440,602		\$ 23,640,965	\$ 0

SUPPLEMENTAL INFORMATION

CALIFORNIA COMMUNITY COLLEGES CHANCELLOR'S OFFICE

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

CHANGE THE PERIOD 

Fiscal Year: 2013-2014

District: (420) FOOTHILL-DEANZA

Quarter Ended: (Q1) Sep 30, 2013

Line	Description	As of June 30 for the fiscal year specified			Projected 2013-2014
		Actual 2010-11	Actual 2011-12	Actual 2012-13	
Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	195,347,091	181,047,851	188,688,914	179,610,753
A.2	Other Financing Sources (Object 8900)	259,662	272,325	730,743	364
A.3	Total Unrestricted Revenue (A.1 + A.2)	195,606,753	181,320,176	189,419,657	179,611,117
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	177,176,962	178,778,356	174,692,974	180,016,275
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	8,006,520	10,127,716	6,797,789	7,707,084
B.3	Total Unrestricted Expenditures (B.1 + B.2)	185,183,482	188,906,072	181,490,763	187,723,359
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	10,423,271	-7,585,896	7,928,894	-8,112,242
D.	Fund Balance, Beginning	42,904,489	53,327,760	45,741,864	53,608,915
D.1	Prior Year Adjustments + (-)	0	0	0	61,843
D.2	Adjusted Fund Balance, Beginning (D + D.1)	42,904,489	53,327,760	45,741,864	53,670,758
E.	Fund Balance, Ending (C. + D.2)	53,327,760	45,741,864	53,670,758	45,558,516
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	28.8%	24.2%	29.6%	24.3%

II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)	30,196	29,455	27,676	27,676
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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		58,700,304	52,937,045	62,146,509
H.2	Cash, borrowed funds only		0	0	0
H.3	Total Cash (H.1+ H.2)	32,517,012	58,700,304	52,937,045	62,146,509

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)
I.	Revenues:				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	179,605,674	179,610,753	34,618,868	19.3%
I.2	Other Financing Sources (Object 8900)	0	364	364	100%
I.3	Total Unrestricted Revenue (I.1 + I.2)	179,605,674	179,611,117	34,619,232	19.3%
J.	Expenditures:				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	193,113,707	192,416,275	33,291,833	17.3%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	7,004,209	7,707,084	1,850,313	24%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	200,117,916	200,123,359	35,142,146	17.6%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-20,512,242	-20,512,242	-522,914	
L	Adjusted Fund Balance, Beginning	53,608,915	53,670,758	53,670,758	
L.1	Fund Balance, Ending (C. + L.2)	33,096,673	33,158,516	53,147,844	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	16.5%	16.6%		

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

NO

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

Contract Period Settled (Specify) YYYY-YY	Management		Academic		Temporary		Classified	
	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *
a. SALARIES:								
	Year 1:							
	Year 2:							
b. BENEFITS:								
	Year 1:							
	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.

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.)? NO

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

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
2013-34**

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 a transfer in from the Self-Sustaining Fund for Krause Center for Innovation (KCI) operations, with a corresponding increase to the operating expenses categories (\$72,641); a transfer out to the Special Education Fund for salary backfill, with a corresponding decrease to the salaries and benefits categories (\$4,181); and a transfer out to the Capital Projects Fund for projects not covered under Measure C, such as building maintenance, sustainability, consulting services, parking lot repair, records management, and utility infrastructure, with corresponding increases to the salaries, materials and supplies, operating expenses, and capital outlay categories (\$698,694).

Sources Account Series			Uses Account Series		
0xxx	- Revenue	\$ 5,079	7000	- Transfers/Other Outgo	\$ 702,876
1000	- Certificated Salaries	3,750			
3000	- Employee Benefits	431			
5000	- Operating Expenses	620,611			
7000	- Transfers/Other Sources	73,005			
Totals					
		\$ 702,876			\$ 702,876

Fund 115 - Self-Sustaining Fund

The major revisions to the Self-Sustaining Fund include a transfer out to the General Purpose Fund for Krause Center for Innovation (KCI) operations, with a corresponding decrease to the operating expenses category (\$72,641).

Sources Account Series			Uses Account Series		
5000	- Operating Expenses	\$ 72,641	7000	- Transfers/Other Outgo	\$ 72,641
Totals					
		\$ 72,641			\$ 72,641

Fund 121/131 - Restricted & Categorical Fund

The major revisions to the Restricted & Categorical Fund include an increase to state revenue and corresponding expenses for the new Workforce and Economic Development Deputy Sector Navigator Package Grant (DSN) (\$300,000) and a reclassification of Foundation revenue from other sources to local revenue for the Hospital Council grant (\$18,720), for an increase to fund balance of \$11,538.

Sources Account Series		Uses Account Series	
0xxx - Revenue	\$ 318,720	1000 - Certificated Salaries	\$ 7,995
		2000 - Classified Salaries	36,077
		3000 - Employee Benefits	16,501
		4000 - Materials and Supplies	1,894
		5000 - Operating Expenses	225,995
		7000 - Transfers/Other Sources	18,720
		Increase to Fund Balance	11,538
Totals	\$ 318,720		\$ 318,720

Fund 122 - Special Education Fund

The major revisions to the Special Education Fund include a transfer in from the General Purpose Fund for salary backfill, with a corresponding increase to the salaries and benefits categories (\$4,181).

Sources Account Series		Uses Account Series	
7000 - Transfers/Other Sources	\$ 4,181	1000 - Certificated Salaries	\$ 3,750
		3000 - Employee Benefits	431
Totals	\$ 4,181		\$ 4,181

Fund 400 - Capital Projects Fund

The major revisions to the Capital Projects Fund include transfers in from the General Purpose Fund for projects not covered under Measure C, such as building maintenance, sustainability, consulting services, parking lot repair, records management, and utility infrastructure, with corresponding increases to the salaries, materials and supplies, operating expenses, and capital outlay categories (\$698,694).

Sources Account Series		Uses Account Series	
7000 - Transfers/Other Sources	\$ 698,694	2000 - Classified Salaries	\$ 12,200
		4000 - Materials and Supplies	83,975
		5000 - Operating Expenses	335,826
		6000 - Capital Outlay	266,694
Totals	\$ 698,694		\$ 698,694

AYES
NOES
ABSENT

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on November 4, 2013.

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

**RESOLUTION
2013-35**

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

From Account Series			To Account Series		
2000	- Classified Salaries	\$ 420,740	1000	- Certificated Salaries	\$ 1,507
3000	- Employee Benefits	78,435	4000	- Materials and Supplies	368,179
			5000	- Operating Expenses	53,639
			6000	- Capital Outlay	75,850
Totals			Totals		
		\$ 499,175			\$ 499,175

Fund 122 - Special Education Fund

From Account Series			To Account Series		
2000	- Classified Salaries	\$ 83,576	1000	- Certificated Salaries	\$ 20,443
3000	- Employee Benefits	14,077	5000	- Operating Expenses	77,209
Totals			Totals		
		\$ 97,652			\$ 97,652

AYES _____

NOES _____

ABSENT _____

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on November 4, 2013.

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 September 30, 2013

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
Foothill Funds				
115000	Apprenticeship-Foothill	649,827	235,024	884,851
115001	Apprenticeship-Foothill Unrest cont	372,253	-	372,253
115002	Apprenticeship-Accounting	-	480,278	480,278
115020	Celebrity Forum I - 08/09 season	-	-	-
115021	Celebrity Forum I - 09/10 season	-	-	-
115022	Celebrity Forum I - 10/11 season	-	-	-
115023	FH-Celebrity Forum I - 11/12 Season	-	-	-
115024	FH-Celebrity Forum I - 12/13 Season	147,479	(147,479)	-
115025	FH-Celebrity Forum I - 13/14 Season	-	84,338	84,338
115030	Celebrity Forum II - 08/09 season	-	-	-
115031	Celebrity Forum II - 09/10 season	-	-	-
115032	Celebrity Forum II - 10/11 season	-	-	-
115033	FH-Celebrity Forum II 11/12 Season	-	-	-
115034	F-Celebrity Forum II - 12/13 Season	161,234	(161,234)	-
115035	F-Celebrity Forum II - 13/14 Season	-	98,038	98,038
115040	Celebrity Forum III - 08/09 season	-	-	-
115041	Celebrity Forum III - 09/10 season	-	-	-
115042	Celebrity Forum III - 10/11 season	-	-	-
115043	FH-Celebrity Forum III-11/12 Season	-	-	-
115044	FH-Celebrity Forum III-12/13 Season	169,419	(169,419)	-
115045	FH-Celebrity Forum III-13/14 Season	-	58,567	58,567
115050	Anthropology - Field work	998	(5)	993
115051	Anthrop Campus Abroad Reserve	11,373	8,839	20,211
115052	Anthrop Campus Abroad-Belize 10	-	-	-
115053	Anthrop C Abroad-Ecuador Summer '11	-	-	-
115054	Anthrop C Abroad-Belize Summer '11	-	-	-
115055	FH Anth Cmps Abrod Ecuador Summer 12	8,839	(8,839)	-
115057	FH Anth Cmps Abrod Ecuador Summer 13	-	-	-
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	-	66,185
115112	Xerox - Foothill	9,161	-	9,161
115113	Stage Studies - Foothill	18,748	-	18,748
115114	Drama Production-Foothill	34,835	16,415	51,250
115115	Facilities Rental-FH Fine Arts	125,488	39,226	164,715
115116	Vending - Foothill	19,224	1,381	20,605
115117	Facilities Rental Foothill	188,938	29,311	218,248
115119	International Programs	315,346	(14,984)	300,362
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
115125	EMT Certification	-	-	-
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	541	11,774
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	1,650	39,424
115139	Symphonic Wind Ensem	-	-	-
115140	Creative Writing conference	2,362	-	2,362
115142	FH-MAA Health Services	151,329	-	151,329
115143	New Media Performances Foothill	407	-	407
115144	EMT Paramedic Certification fee	-	-	-
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	(6,712)	55,772
115149	MS Middlefield Short Courses	2,005	-	2,005

Fund 115 - Self-Sustaining Fund
Fund Balance Report for Fiscal Year 2013-14
Ending Balance Reported as of September 30, 2013

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
Foothill Funds, con't.			-	
115150	Center for Applied Competitive Tech	58,166	(58,166)	-
115151	Contract Ed	179,870	24,678	204,548
115152	FH-THTR085	653	-	653
115171	President's Fund Foothill	99,086	246,630	345,716
115172	Palo Alto University	265,023	(10,231)	254,792
115173	FH Community Ed (Short Courses)	18,246	-	18,246
115174	FH-PSME Stanford Internship	10,725	(11,291)	(566)
115175	FH-Athletics General	5,200	50,668	55,868
115176	FH-Athletics - Teams	1,307	200	1,507
115177	FH-Football	4,790	(3,470)	1,320
115178	FH-Men's Basketball	10,279	(689)	9,590
115179	FH-Women's Basketball	3,598	(296)	3,302
115180	FH-Softball	604	260	864
115181	FH-Volleyball	7,444	2,249	9,694
115182	FH-Aquatics	6,334	(417)	5,917
115183	FH-Dance	5,568	200	5,768
115184	FH-KCI Community Ed Classes	9,575	12,221	21,796
115185	FH-Physics Show	20,279	-	20,279
115300	FH-MAA Counseling & Matriculation	2,961	-	2,961
Foothill Total:		3,449,894	797,312	4,247,206
De Anza Funds				
115200	DA-La Voz Newspaper	2,859	(1,609)	1,250
115201	DA-Apprenticeship	26,339	-	26,339
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	(4,121)	12,869
115209	DA-Auto Tech	905	188	1,092
115210	DA-Reprographics	447,215	(44,328)	402,888
115212	DA-Physical Educ	32,034	(4,554)	27,480
115213	DA-Ashland Field Trp	6,488	-	6,488
115214	DA-Sumr Bsktbl Camp	-	-	-
115215	DA-Sculpture Fac Use	-	-	-
115216	DA-Planetarium	355,438	(23,320)	332,118
115217	DA-Campus Abroad	-	-	-
115218	DA-Short Courses	-	51,211	51,211
115219	DA-Creative Arts Fac Use	5,592	-	5,592
115220	DA-Comm Serv Reserve	-	-	-
115221	DA-Intl Student Ins	335,459	(48,075)	287,384
115222	DA-Extended Yr Progr	405,878	958,137	1,364,015
115223	DA-Math Perf Success	1,468	(158)	1,310
115224	DA-Summer Karate Cmp	252	-	252
115225	DA-DLC Extended Lrng	11,932	-	11,932
115226	DA-Use Of Facilities	524,806	35,201	560,006
115227	DA-Library Print Card	384	-	384
115228	DA-Baseball	6,016	-	6,016
115229	DA-Audio Visual	3,685	-	3,685
115230	DA-RLCC Conference	6,730	(4,405)	2,324
115231	DA-Softball	300	-	300
115232	DA-Football	1,931	(1,669)	262
115233	DA-Men's Basketball	83	174	257
115234	DA-Women's Bsktbl	1,728	(478)	1,250
115235	DA-Men's Soccer	7,553	(5,184)	2,369
115236	DA-Women's Soccer	12,225	(4,333)	7,892
115237	DA-Women's Swim/Divg	4,000	-	4,000
115238	DA-Men's Tennis	196	-	196
115239	DA-Women's Tennis	-	400	400
115240	DA-Women's Trk & Fld	1,739	(335)	1,404
115241	DA-Women's Volleybll	11,339	(1,737)	9,602
115242	DA-Men's Water Polo	-	-	-
115243	DA-Health Services	227,852	(4,848)	223,003

Fund 115 - Self-Sustaining Fund
Fund Balance Report for Fiscal Year 2013-14
Ending Balance Reported as of September 30, 2013

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
De Anza Funds, con't.				
115244	DA-Soccer Camp	5,558	-	5,558
115245	DA-Prevention Trust	15,574	2,451	18,026
115246	DA-Athletics Trust	27,963	(2,570)	25,393
115247	DA-ESL	1,968	-	1,968
115248	DA-Civic Engagement	-	(20)	(20)
115249	DA President Fund	158	-	158
115252	DA-Intl Summer Progr	57,032	3,992	61,024
115253	OTI-MAA Program	98,277	(1,017)	97,260
115254	DA-ATM Services	34,500	1,500	36,000
115258	DA-Women's Water Polo	-	-	-
115259	DA-Dist Learn Testing	5,715	(3,369)	2,346
115260	DA-Office of Instruction	4,865	-	4,865
115261	DA-Massage Therapy Proj	7,521	(3,276)	4,245
115262	DA-Men's Track & Field	3	-	3
115263	DA-Women's Water Polo	8,365	(67)	8,298
115266	DA-Women's Badminton	5,183	(3,936)	1,247
115267	Equipment Room	130	-	130
115268	DA VPAC Facility Rent	55,635	9,329	64,965
115270	DA Campus Abroad - China	-	-	-
115271	DA-Fitness Center Membership	63,763	9,276	73,039
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	(179)	4,588
115275	DA-Chamber Orchestra	-	-	-
115276	DA-Creative Arts	7,920	130	8,050
115277	DA-Dance	28,444	-	28,444
115278	DA-Jazz Instrumental	5,350	-	5,350
115279	DA-Patnoe	4,354	-	4,354
115280	DA-Wind Ensemble	162	-	162
115281	DA-Campus Abroad - Taiwan	14,036	-	14,036
115283	PE Facilities Rental	95,821	12,592	108,413
115284	DA-Ceramics	677	-	677
115285	DA-Photography	300	-	300
115286	DA-Euphrat Museum	8,378	52,564	60,942
De Anza Total:		3,141,246	971,370	4,112,616
District Funds				
115401	Intl Student Insurance	(242)	1,455,379	1,455,137
115402	Crown Castle GT Cell Site	380,235	13,613	393,848
115403	Loss Prevention	14,804	-	14,804
115404	Foothill - AT&T Cell Site	366,413	10,400	376,813
115406	Sprint Nextel FS04XC112	302,570	12,138	314,707
115407	Vending	-	(2,297)	(2,297)
115408	Sprint Nextel CA0826-CA0832	400,098	22,284	422,382
115409	Verizon Wireless	347,544	15,905	363,450
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	448	25,569
115414	Office of the Chancellor	-	-	-
District Total:		2,047,474	1,527,871	3,575,345
Fund 115 Total:		8,638,613	3,296,553	11,935,166

CAPITAL PROJECTS SUMMARY
September 30, 2013

Fund	Banner Organization	Project Description	Project Budget	Project-To-Date Activity			Available balance
				Actual Expenditures	Outstanding Encumbrances	Total Obligations	
Foothill Projects							
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	O2/O4 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 O9	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	0	0	0	50,000
Foothill Projects Total:			4,994,430	3,623,277	0	3,623,277	1,371,153
De Anza Projects							
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	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	412,254	0	412,254	(6,680)
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	Infrastructure Yard Renovation	139,062	112,886	5,379	118,265	20,797
411502	412030	DA Building Insulation	3,634	3,634	0	3,634	0
411506	412030	DA ATC Boiler Replacement	46,940	24,893	22,048	46,940	0
411507	412030	DA Cogen System HHW Modifications	34,500	27,600	6,900	34,500	0
411508	412030	DA MLC Small Chiller Plant	100,000	0	0	0	100,000
De Anza Projects Total:			8,932,172	8,321,546	34,326	8,355,872	576,301

CAPITAL PROJECTS SUMMARY
September 30, 2013

Fund	Banner Organization	Project Description	Project Budget	Project-To-Date Activity			Available balance
				Actual Expenditures	Outstanding Encumbrances	Total Obligations	
Central Services Projects							
410100	412030	DA ATC Temporary Boiler Rental	50,000	0.00	0	0.00	50,000
410121	412030	FH Parking Lot 2A Repair	60,000	0.00	0	0.00	60,000
410122	412030	DA Repair Sanitary Sewer South Side PE6	30,000	6,607.00	7,000	13,607.00	16,393
410123	412030	FH & DA Swimming Pool Repair	15,000	0.00	0	0.00	15,000
411505	412030	DA Student Services MBX	71,700	71,700.00	0	71,700.00	0
412066	412030	District Vehicle Replacement	178,748	178,748.00	0	178,748.00	0
412504	412030	FH Central Plant MBX	93,350	93,350.00	0	93,350.00	0
413020	411001	Business Services Project	106,000	87,256	0	87,256	18,744
413121	412030	MM DW Roadway Parking Walkways	262,717	92,614	0	92,614	170,103
413122	412030	MM DW Utility Infrastructure	159,188	151,772	9,659	161,431	(2,243)
413123	412030	MM DW Building Maintenance	169,941	60,286	0	60,286	109,655
413124	412030	FH Grounds Major Maintenance	50,715	12,550	0	12,550	38,165
413125	412030	DW CCC - IOU Project Development	171,472	76,638	0	76,638	94,835
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	230,131	5,925	236,056	13,944
413129	412030	DW Portable Backup Generators	175,000	130,462	0	130,462	44,538
413130	412030	DW Planning & Engineering Consulting Svc	100,000	18,013	0	18,013	81,988
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	DistrictOffice Renovation/Expansion	1,000,000	1,218	0	1,218	998,782
413500	412030	Energy Efficiency Program	600,900	171,928	0	171,928	428,972
413501	412030	Energy Conservation Study	30,000	22,715	0	22,715	7,285
413502	412030	EH & S Compliance	214,469	63,517	1,010	64,527	149,942
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
413507	412030	Energy Storage Evaluation Phase I	20,000	7,500	0	7,500	12,500
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
Central Services Projects Total:				1,871,424	23,594	1,895,018	3,584,277
Scheduled Maintenance							
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	108,483	0	0	0	108,483
Scheduled Maintenance Total:				946,966	0	946,966	229,842
Total				20,582,706	14,763,213	57,920	14,821,134
							5,761,572

CAPITAL PROJECTS

- The first quarter **Measure C** supplemental reports will be posted on the Measure C website at the following URL under the **December 10, 2013 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 “**Attachment**,” and will be available for viewing by Tuesday, December 10, 2013.

- 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 “**2013**” and select “**Dec 5, 2013 (Thu)**” then click “**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, December 5, 2013.

