



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

**2017-2018**

**FIRST QUARTER**  
**REPORT**

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**FOOTHILL-DE ANZA  
COMMUNITY COLLEGE DISTRICT**

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**FOOTHILL-DE ANZA  
COMMUNITY COLLEGE DISTRICT**

**2017-2018  
FIRST QUARTER REPORT**

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**2017/18  
First Quarter Report**

**SUMMARY OF MAJOR CHANGES**

The district has completed its financial analysis for the first quarter of operation (July 1, 2017 through September 30, 2017). Enclosed in this document is a reporting for all of the funds the district maintains as authorized by the California Education Code. The short description and analysis at the beginning of each fund report explains the purpose of the fund and recent financial trends that may have changed from the adopted budget. Also included in this report is a supplemental information section that contains the State Quarterly Report (311Q). The analysis of the General Purpose Fund follows.

**GENERAL PURPOSE FUND REVENUE**

**Revenue, Productivity and Enrollment Assumptions**

**Resident Enrollment**

Under the adopted budget assumptions, we anticipated serving 30,588 resident and non-resident FTES. This number reflected resident enrollment of 25,967 FTES and non-resident enrollment of 4,621 FTES.

Summer quarter enrollment was up over the same census period in 2016/17 by 136 FTES and, as of this writing, the fall quarter census is lower than this same period last year by 297 FTES, for a total decline of 161 FTES. However, enrollment for positive attendance and late start courses will not be calculated in this total until the end of the fall quarter. This could add between 100 and 150 FTES to the fall total. This enrollment decline will not impact our state funding for fiscal year 2017/18, but if not regained over the remainder of this year, our 2018/19 apportionment funding base will be reduced according to the lower FTES total.

Our overall funding continues to include both Redevelopment Agency (RDA) and Education Protection Account (EPA) revenue projections. Consequently, we will closely monitor revenue reports from the state throughout the year in anticipation of any shortfall in total state funding. Over the past several years we have budgeted a revenue deficit factor of approximately 1% as recommended by the state chancellor's office, to offset any revenue projection shortfalls by year's end. Because state revenue has been over projections the past several quarters and the district has a significant Stability Fund reserve available, we did not include a deficit factor in this year's adopted budget.

**Non-Resident Enrollment**

Although we have not made any adjustments to our projections, enrollment in this student population is being carefully monitored. Non-resident enrollment is up 37 FTES over the previous year's summer and fall quarters, or about 2%. 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. We will revise our revenue projections, 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 2017/18, productivity is budgeted at 509 (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**

At this time, we are not estimating any changes to the Employee Benefits category.

### **Supplies and Capital Outlay**

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

### **Operating Expenses**

As in the past several years, internal enrollment drops have significantly impacted the district's operating budget. Therefore, both colleges and Central Services have developed a strategic multi-year spending plan to buffer reductions to their 'B' budgets using prior year 'B' budget carryover of \$12.29 million. These plans were finalized over the past year through the colleges' respective budget and planning processes. Any unused balances will be carried forward to fiscal year 2018/19 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 Table 1).

### **Transfers/Other**

This quarterly report reflects actions as of September 30, 2017. In the second quarter of 2017/18, we anticipate making a \$1,500,000 contribution, as projected in the adopted budget, to the Other Post-Employment Benefit (OPEB) irrevocable trust to address the unfunded OPEB liability.

### **Fund Balance**

The projected 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 2017/18 ongoing budget is forecast to have a structural deficit of approximately \$8.37 million (see Table 1).

At Adopted Budget, a one-time Stability Fund of \$14.4 million was set aside, as designated by the Board of Trustees, in anticipation of out-year operating cost increases and potential reductions in state revenue in the coming years due to persistent enrollment decline and state economic corrections.

Based on the three-year budget model projection presented by the Vice Chancellor, Business Services, and approved by the Board of Trustees at their August 28, 2017 study session, the district will implement plans to cut approximately \$10 million from ongoing expenses in the general fund over the next three years beginning with the 2017/18 fiscal year. It has been agreed that the \$10 million in cuts will be phased in as follows; \$2 million in 2017/18, \$3 million in 2018/19, and \$5 million in 2019/20. The campuses and Central Services are currently formulating plans to meet their budget cut targets for 2017/18 and, in the interim, they will absorb the required cuts from their “B” budget carryforwards. It is anticipated that they will carry forward approximately \$10.29 million of their designated carryover (less planned expenses according to their carryover spend plans) into fiscal year 2018/19 to fund critical expenditures and programs that are currently under-funded in the ongoing budget, and approximately \$2.8 million is anticipated to be carried forward for restricted items such as election costs, negotiated contract items, and encumbrances. Additionally, \$9.9 million has been set aside for 5% mandatory reserves.

As of first quarter, we are projecting a stability fund of \$15.49 million at the end of the 2017/18 fiscal year. This does not include \$1 million in one-time cost savings as projected in the three-year budget model projection.

The economic outlook for the state remains stable for the fifth year in a row. Reports from Sacramento indicate that we will not see any new budget cuts in 2018/19 and it is hoped that a modest cost-of-living adjustment will be a part of the annual budget for 2018/19. Additionally, as projected in the three-year budget model, stable enrollment and maintenance of salary and benefit expenditure levels, along with the aforementioned planned budget reductions, are key assumptions required to successfully address the district’s structural deficit. We will keep the Board informed of important developments impacting revenues and expenses as the year progresses.

**Table 1**

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

<b>Projected Revenue vs. Projected Expenses</b>	
<b>Beginning Balance (Adjusted), July 1, 2017</b>	<b>\$ 48,851,802</b>
Revenue	\$ 188,986,093
Expenses and Transfers/Other	(197,358,110)
Net Change in Fund Balance (Projected)	<b>\$ (8,372,017)</b>
<b>NET FUND BALANCE, June 30, 2018</b>	<b>\$ 40,479,785</b>

<b>Projected Ending Fund Balance as of June 30, 2018</b>	<b>\$ 40,479,785</b>
Less: Designated "B" Budget Carryforwards	
Foothill 'B' Restricted	\$ (4,313,689)
De Anza 'B' Restricted	(4,394,082)
Central Services 'B' Restricted	(1,583,727)
<b>'B' Budget Carryforwards</b>	<b>\$ (10,291,499)</b>
Less: District-Wide "A" Restricted Carryforwards	\$ (2,825,882)
<b>'A' Restricted Carryforwards</b>	<b>\$ (2,825,882)</b>
<b>'A' &amp; 'B' Carryforwards</b>	<b>\$ (13,117,381)</b>
Less: 2017/18 Cuts Target	
Foothill	\$ (700,000)
De Anza	(1,000,000)
Central Services	(300,000)
<b>2017/18 Cuts Target</b>	<b>\$ (2,000,000)</b>
Less: Adopted Budget Reserves @ 5% (Restricted)	\$ (9,867,905)
<b>Total</b>	<b>\$ 15,494,499</b>
<b>Projected 2018/19 Stability Fund</b>	<b>\$ 15,494,499</b>

**Table 2**  
**Analysis of FTES**

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

FTES Below Budget at P-A ReCalc (Funded FTES) -1,683  
 % -5.7%  
 Funding Lost in 13/14 (\$7,574,490)

<b>13/14 P-A ReCalc</b>	<b>Resident Credit</b>	<b>Non-Credit</b>	<b>Total Apportionment</b>	<b>Non-Resident</b>	<b>Total</b>
De Anza	16,827	0	16,827	2,672	19,499
Foothill	10,288	326	10,615	1,919	12,533
<b>Total</b>	<b>27,115</b>	<b>326</b>	<b>27,441</b>	<b>4,591</b>	<b>32,032</b>

FTES Below Budget at P-A ReCalc (Funded FTES) -330  
 % -1.2%  
 Funding Lost in 14/15 (\$1,486,845)

<b>14/15 P-Annual</b>	<b>Resident Credit</b>	<b>Non-Credit</b>	<b>Total Apportionment</b>	<b>Non-Resident</b>	<b>Total</b>
De Anza	16,663	0	16,663	2,829	19,493
Foothill	10,335	354	10,690	1,975	12,665
<b>Total</b>	<b>26,999</b>	<b>354</b>	<b>27,353</b>	<b>4,805</b>	<b>32,158</b>

FTES Below Budget at P-A (Funded FTES) -88  
 % -0.32%  
 Funding Lost in 15/16 (\$406,272)

<b>15/16 P-Annual</b>	<b>Resident Credit</b>	<b>Non-Credit</b>	<b>Total Apportionment</b>	<b>Non-Resident</b>	<b>Total</b>
De Anza	16,226	0	16,226	2,910	19,136
Foothill	10,532	385	10,917	1,893	12,810
<b>Total</b>	<b>26,758</b>	<b>385</b>	<b>27,143</b>	<b>4,803</b>	<b>31,946</b>

FTES Below 14/15 P-Annual at P-A (Funded FTES) -210  
 % -0.8%  
 Funding Lost in 16/17 (\$966,230)

<b>16/17 P-Annual</b>	<b>Resident Credit</b>	<b>Non-Credit</b>	<b>Total Apportionment</b>	<b>Non-Resident</b>	<b>Total</b>
De Anza	15,340	0	15,340	2,864	18,204
Foothill	10,178	449	10,627	1,757	12,384
<b>Total</b>	<b>25,519</b>	<b>449</b>	<b>25,967</b>	<b>4,621</b>	<b>30,588</b>

FTES Below 15/16 P-Annual at P-A (Funded FTES) -1,176  
 % -4.3%  
 Funding Lost in 17/18 (\$5,877,800)

<b>17/18 Adopted Budget</b>	<b>Resident Credit</b>	<b>Non-Credit</b>	<b>Total Apportionment</b>	<b>Non-Resident</b>	<b>Total</b>
De Anza	15,340	0	15,340	2,864	18,204
Foothill	10,178	449	10,627	1,757	12,384
<b>Total</b>	<b>25,519</b>	<b>449</b>	<b>25,967</b>	<b>4,621</b>	<b>30,588</b>

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**Foothill-DeAnza Community College District**

**2017-2018  
First Quarter Report**

**FUND 114 - GENERAL PURPOSE**

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	21,788,139	21,788,139	2,342,606	11%	21,788,139	0
Local Revenue	167,197,954	167,197,954	22,511,853	13%	167,197,954	0
<b>TOTAL REVENUE</b>	<b>\$ 188,986,093</b>	<b>\$ 188,986,093</b>	<b>\$ 24,854,459</b>	<b>13%</b>	<b>\$ 188,986,093</b>	<b>\$ 0</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 86,191,895	\$ 86,233,491	\$ 14,022,265	16%	\$ 86,233,491	\$ 0
Classified Salaries	37,392,242	37,460,392	8,975,466	24%	37,460,392	0
Employee Benefits	46,375,732	46,392,235	8,655,130	19%	46,392,235	0
Materials and Supplies	3,874,610	4,022,368	421,811	10%	4,022,368	0
Operating Expenses	18,295,852	15,689,098	5,103,870	33%	15,689,098	0
Capital Outlay	672,538	1,000,904	79,807	8%	1,000,904	0
<b>TOTAL EXPENSES</b>	<b>\$ 192,802,869</b>	<b>\$ 190,798,487</b>	<b>\$ 37,258,350</b>	<b>20%</b>	<b>\$ 190,798,487</b>	<b>\$ 0</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	50,000	50,000	0	0%	50,000	0
Transfers-out	(6,605,241)	(6,609,623)	(1,112,622)	17%	(6,609,623)	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (6,555,241)</b>	<b>\$ (6,559,623)</b>	<b>\$ (1,112,622)</b>	<b>17%</b>	<b>\$ (6,559,623)</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (10,372,017)	\$ (8,372,017)	\$ (13,516,513)		\$ (8,372,017)	\$ 0
Beginning Balance, July 1	48,851,802	48,851,802	48,851,802		48,851,802	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 38,479,785</b>	<b>\$ 40,479,785</b>	<b>\$ 35,335,289</b>		<b>\$ 40,479,785</b>	<b>\$ 0</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2017-2018  
General Funds Summary  
Year-end Projections**

	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	Restricted & Categorical Fund 121/131	Special Educ. Fund 122	Federal Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
<b>REVENUE</b>										
Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 1,290,111	\$ 0	\$ 471,034	\$ 0	\$ 0	\$ 1,761,145	\$ 1,761,145
State Revenue	21,788,139	2,883,147	24,671,286	53,199,498	2,901,700	0	0	7,617	56,108,814	80,780,100
Local Revenue	167,197,954	10,407,040	177,604,994	2,687,013	0	0	2,248,227	2,110,670	7,045,910	184,650,904
<b>TOTAL REVENUE</b>	<b>\$ 188,986,093</b>	<b>\$ 13,290,187</b>	<b>\$ 202,276,280</b>	<b>\$ 57,176,622</b>	<b>\$ 2,901,700</b>	<b>\$ 471,034</b>	<b>\$ 2,248,227</b>	<b>\$ 2,118,287</b>	<b>\$ 64,915,869</b>	<b>\$ 267,192,150</b>
<b>EXPENSES</b>										
Certificated Salaries	\$ 86,233,491	\$ 570,189	\$ 86,803,680	\$ 5,195,280	\$ 2,989,501	\$ 0	\$ 0	\$ 67,135	\$ 8,251,917	\$ 95,055,597
Classified Salaries	37,460,392	2,187,095	39,647,487	9,403,499	2,041,489	625,016	1,140,033	585,788	13,795,825	53,443,311
Employee Benefits	46,392,235	835,222	47,227,457	4,788,540	1,695,080	0	312,702	270,483	7,066,805	54,294,262
Materials and Supplies	4,022,368	(27,168)	3,995,200	2,452,002	44,635	3,030	0	73,000	2,572,668	6,567,868
Operating Expenses	15,689,098	6,216,425	21,905,522	32,737,009	179,166	0	270,000	126,678	33,312,852	55,218,374
Capital Outlay	1,000,904	290,000	1,290,904	2,045,619	57,128	0	0	280,000	2,382,747	3,673,650
<b>TOTAL EXPENSES</b>	<b>\$ 190,798,487</b>	<b>\$ 10,071,763</b>	<b>\$ 200,870,250</b>	<b>\$ 56,621,949</b>	<b>\$ 7,006,999</b>	<b>\$ 628,046</b>	<b>\$ 1,722,735</b>	<b>\$ 1,403,084</b>	<b>\$ 67,382,812</b>	<b>\$ 268,253,062</b>
<b>TRANSFERS AND OTHER</b>										
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,078,935	\$ 157,012	\$ 470,375	\$ 0	\$ 4,706,322	\$ 4,706,322
Other Sources	0	0	0	0	0	0	0	0	0	0
Intrafund Transfers	50,000	(50,000)	0	0	0	0	0	0	0	0
Transfers-out	(6,609,623)	(278,022)	(6,887,645)	0	0	0	(995,867)	(781,281)	(1,777,148)	(8,664,793)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	(870,089)	0	0	0	0	(870,089)	(870,089)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (6,559,623)</b>	<b>\$ (328,022)</b>	<b>\$ (6,887,645)</b>	<b>\$ (870,089)</b>	<b>\$ 4,078,935</b>	<b>\$ 157,012</b>	<b>\$ (525,492)</b>	<b>\$ (781,281)</b>	<b>\$ 2,059,085</b>	<b>\$ (4,828,560)</b>
<b>FUND BALANCE</b>										
Net Change in Fund Balance	\$ (8,372,017)	\$ 2,890,402	\$ (5,481,615)	\$ (315,417)	\$ (26,364)	\$ 0	\$ 0	\$ (66,077)	\$ (407,858)	\$ (5,889,472)
Beginning Balance, July 1	48,851,802	9,676,167	58,527,969	7,720,329	26,364	0	0	422,777	8,169,470	66,697,439
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 40,479,785</b>	<b>\$ 12,566,570</b>	<b>\$ 53,046,354</b>	<b>\$ 7,404,912</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 356,700</b>	<b>\$ 7,761,612</b>	<b>\$ 60,807,966</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2017-2018  
All Funds Summary  
Year-end Projections**

<b>REVENUE</b>	<b>TOTAL GENERAL FUND</b>	<b>Debt Service Fund 20</b>	<b>Child Development Fund 30</b>	<b>Capital Projects Fund 40</b>	<b>Enterprise Funds</b>	<b>Student Financial Aid Fund 74, 75</b>	<b>Other Trust (OPEB) Fund 79</b>	<b>TOTAL DISTRICT ALL FUNDS</b>	<b>Internal Service Fund 60</b>
Federal Revenue	\$ 1,761,145	\$ 0	\$ 38,000	\$ 0	\$ 0	\$ 20,621,796	\$ 0	\$ 22,420,941	\$ 0
State Revenue	80,780,100	0	786,556	5,946,327	0	3,069,452	0	90,582,436	0
Local Revenue	184,650,904	48,307,902	1,815,113	234,000	11,386,008	825,000	0	247,218,927	56,230,299
<b>TOTAL REVENUE</b>	<b>\$ 267,192,150</b>	<b>\$ 48,307,902</b>	<b>\$ 2,639,669</b>	<b>\$ 6,180,327</b>	<b>\$ 11,386,008</b>	<b>\$ 24,516,248</b>	<b>\$ 0</b>	<b>\$ 360,222,304</b>	<b>\$ 56,230,299</b>
<b>EXPENSES</b>									
Cost of Sales	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,927,867	\$ 0	\$ 0	\$ 6,927,867	\$ 0
Certificated Salaries	95,055,597	0	643,089	0	0	0	0	95,698,686	0
Classified Salaries	53,443,311	0	1,127,088	883,433	2,271,096	0	0	57,724,928	0
Employee Benefits	54,294,262	0	707,801	353,182	650,411	0	0	56,005,656	57,287,018
Materials and Supplies	6,567,868	0	146,787	7,993	0	60,727	0	6,783,374	0
Operating Expenses	55,218,374	0	12,904	5,316,326	1,469,269	764,273	0	62,781,146	0
Capital Outlay	3,673,650	0	2,000	34,918,045	0	0	0	38,593,695	0
<b>TOTAL EXPENSES</b>	<b>\$ 268,253,062</b>	<b>\$ 0</b>	<b>\$ 2,639,669</b>	<b>\$ 41,478,978</b>	<b>\$ 11,318,643</b>	<b>\$ 825,000</b>	<b>\$ 0</b>	<b>\$ 324,515,352</b>	<b>\$ 57,287,018</b>
<b>TRANSFERS AND OTHER</b>									
Transfers-in	\$ 4,706,322	\$ 2,217,279	\$ 0	\$ 241,192	\$ 0	\$ 0	\$ 1,500,000	\$ 8,664,793	\$ 0
Other Sources	0	24,082	0	0	0	0	0	24,082	0
Intrafund Transfers	0	0	0	0	0	0	0	0	0
Transfers-out	(8,664,793)	0	0	0	0	0	0	(8,664,793)	0
Contingency	0	0	0	0	0	0	0	0	0
Other Outgo	(870,089)	(50,549,263)	0	0	(39,453)	(23,691,248)	0	(75,150,053)	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (4,828,560)</b>	<b>\$ (48,307,902)</b>	<b>\$ 0</b>	<b>\$ 241,192</b>	<b>\$ (39,453)</b>	<b>\$ (23,691,248)</b>	<b>\$ 1,500,000</b>	<b>\$ (75,125,971)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>									
Net Change in Fund Balance	\$ (5,889,472)	\$ 0	\$ 0	\$ (35,057,459)	\$ 27,912	\$ 0	\$ 1,500,000	\$ (39,419,020)	\$ (1,056,719)
Beginning Balance, July 1	66,697,439	33,671,317	521,094	80,732,867	5,654,314	55,866	16,950,906	204,283,802	9,180,617
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 60,807,966</b>	<b>\$ 33,671,317</b>	<b>\$ 521,094</b>	<b>\$ 45,675,407</b>	<b>\$ 5,682,226</b>	<b>\$ 55,866</b>	<b>\$ 18,450,906</b>	<b>\$ 164,864,782</b>	<b>\$ 8,123,898</b>

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**RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS PROJECTED FOR 6/30/18**

TO

Fund	Unrestricted General Funds		Restricted General Funds					All Other Funds						Total	
	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Debt Service 20	Child Developmt 30	Capital Projects 40	Enterprise Funds	Internal Service 60	Financial Aid 74, 75		Financial Aid 79
114				4,078,935	157,012	470,375		403,301						1,500,000	6,609,623
115	50,000							36,830		241,192					328,022
121/131															0
122															0
123															0
125								995,867							995,867
128								781,281							781,281
20															0
30															0
40															0
Enterprise															0
60															0
74, 75															0
79															0
<b>Total</b>	50,000	0	0	4,078,935	157,012	470,375	0	2,217,279	0	241,192	0	0	0	1,500,000	8,714,793

FORM

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**Inter-Fund Transfers:**

**Fund 114 to 122:** 4,074,553 for Special Ed match  
 4,382 for salary backfill  
**Fund 114 to 123:** 157,012 for Federal Work Study match  
**Fund 114 to 125:** 470,375 to offset Parking Fund operating deficit  
**Fund 114 to 20:** 280,738 for Debt Service  
 122,563 for capital lease payments  
**Fund 114 to 79:** 1,500,000 for 2017/18 OPEB Liability

**Fund 115 to 20:** 36,830 for capital lease payments  
**Fund 115 to 40:** 241,192 for District Office Building FF&E  
**Fund 125 to 20:** 995,867 for capital lease payments  
**Fund 128 to 20:** 781,281 for Debt Service

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

**Fund 115 to 114:** 50,000 for Foothill commencement

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

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2017-2018  
General Funds Summary  
Actuals to Date**

	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	Restricted & Categorical Fund 121/131	Special Educ. Fund 122	Federal Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
<b>REVENUE</b>										
Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 226,147	\$ 0	\$ 35,493	\$ 0	\$ 0	\$ 261,640	\$ 261,640
State Revenue	2,342,606	875,142	3,217,748	10,877,523	630,530	0	0	0	11,508,053	14,725,801
Local Revenue	22,511,853	4,802,777	27,314,630	1,511,012	0	0	543,696	1,025,370	3,080,078	30,394,708
<b>TOTAL REVENUE</b>	<b>\$ 24,854,459</b>	<b>\$ 5,677,919</b>	<b>\$ 30,532,378</b>	<b>\$ 12,614,682</b>	<b>\$ 630,530</b>	<b>\$ 35,493</b>	<b>\$ 543,696</b>	<b>\$ 1,025,370</b>	<b>\$ 14,849,771</b>	<b>\$ 45,382,148</b>
<b>EXPENSES</b>										
Certificated Salaries	\$ 14,022,265	\$ 75,114	\$ 14,097,378	\$ 907,559	\$ 490,701	\$ 0	\$ 0	\$ 0	\$ 1,398,260	\$ 15,495,638
Classified Salaries	8,975,466	644,894	9,620,360	2,054,582	415,067	67,847	229,180	110,477	2,877,153	12,497,513
Employee Benefits	8,655,130	163,460	8,818,591	1,000,198	324,463	0	69,571	53,846	1,448,078	10,266,669
Materials and Supplies	421,811	55,970	477,781	293,490	20,119	758	0	10,823	325,190	802,971
Operating Expenses	5,103,870	1,512,172	6,616,042	6,891,506	26,687	0	71,609	17,789	7,007,590	13,623,633
Capital Outlay	79,807	57,791	137,598	699,075	5,461	0	0	0	704,535	842,134
<b>TOTAL EXPENSES</b>	<b>\$ 37,258,350</b>	<b>\$ 2,509,402</b>	<b>\$ 39,767,751</b>	<b>\$ 11,846,409</b>	<b>\$ 1,282,499</b>	<b>\$ 68,604</b>	<b>\$ 370,360</b>	<b>\$ 192,935</b>	<b>\$ 13,760,806</b>	<b>\$ 53,528,558</b>
<b>TRANSFERS AND OTHER</b>										
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,023,020	\$ 11,831	\$ 0	\$ 0	\$ 1,034,851	\$ 1,034,851
Other Sources	0	0	0	0	0	0	0	0	0	0
Intrafund Transfers	0	0	0	0	0	0	0	0	0	0
Transfers-out	(1,112,622)	(18,415)	(1,131,037)	0	0	0	(497,934)	(55,387)	(553,321)	(1,684,358)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	(175,081)	0	0	0	0	(175,081)	(175,081)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (1,112,622)</b>	<b>\$ (18,415)</b>	<b>\$ (1,131,037)</b>	<b>\$ (175,081)</b>	<b>\$ 1,023,020</b>	<b>\$ 11,831</b>	<b>\$ (497,934)</b>	<b>\$ (55,387)</b>	<b>\$ 306,449</b>	<b>\$ (824,588)</b>
<b>FUND BALANCE</b>										
Net Change in Fund Balance	\$ (13,516,513)	\$ 3,150,102	\$ (10,366,411)	\$ 593,192	\$ 371,052	\$ (21,281)	\$ (324,598)	\$ 777,048	\$ 1,395,413	\$ (8,970,997)
Beginning Balance, July 1	48,851,802	9,676,167	58,527,969	7,720,329	26,364	0	0	422,777	8,169,470	66,697,439
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 35,335,289</b>	<b>\$ 12,826,269</b>	<b>\$ 48,161,558</b>	<b>\$ 8,313,521</b>	<b>\$ 397,416</b>	<b>\$ (21,281)</b>	<b>\$ (324,598)</b>	<b>\$ 1,199,825</b>	<b>\$ 9,564,883</b>	<b>\$ 57,726,441</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2017-2018  
All Funds Summary  
Actuals to Date**

<b>REVENUE</b>	<b>TOTAL GENERAL FUND</b>	Debt Service Fund 20	Child Development Fund 30	Capital Projects Fund 40	Enterprise Funds	Student Financial Aid Fund 74, 75	Other Trust (OPEB) Fund 79	<b>TOTAL DISTRICT ALL FUNDS</b>	Internal Service Fund 60
Federal Revenue	\$ 261,640	\$ 0	\$ 3,290	\$ 0	\$ 0	\$ 1,222,223	\$ 0	\$ 1,487,152	\$ 0
State Revenue	14,725,801	0	569,052	4,308,261	0	2,499,658	0	22,102,772	0
Local Revenue	30,394,708	223,509	521,156	(13,684)	2,534,589	108,480	0	33,768,758	12,232,687
<b>TOTAL REVENUE</b>	<b>\$ 45,382,148</b>	<b>\$ 223,509</b>	<b>\$ 1,093,498</b>	<b>\$ 4,294,577</b>	<b>\$ 2,534,589</b>	<b>\$ 3,830,361</b>	<b>\$ 0</b>	<b>\$ 57,358,682</b>	<b>\$ 12,232,687</b>
<b>EXPENSES</b>									
Cost of Sales	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,657,714	\$ 0	\$ 0	\$ 1,657,714	\$ 0
Certificated Salaries	15,495,638	0	95,929	0	0	0	0	15,591,567	0
Classified Salaries	12,497,513	0	298,117	196,880	442,337	0	0	13,434,847	0
Employee Benefits	10,266,669	0	148,633	79,019	147,492	0	0	10,641,813	9,243,337
Materials and Supplies	802,971	0	25,561	0	0	15,182	0	843,713	0
Operating Expenses	13,623,633	0	6,291	91,701	251,550	108,066	0	14,081,241	0
Capital Outlay	842,134	0	0	3,040,341	0	0	0	3,882,475	0
<b>TOTAL EXPENSES</b>	<b>\$ 53,528,558</b>	<b>\$ 0</b>	<b>\$ 574,531</b>	<b>\$ 3,407,942</b>	<b>\$ 2,499,092</b>	<b>\$ 123,248</b>	<b>\$ 0</b>	<b>\$ 60,133,370</b>	<b>\$ 9,243,337</b>
<b>TRANSFERS AND OTHER</b>									
Transfers-in	\$ 1,034,851	\$ 649,507	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,684,358	\$ 0
Other Sources	0	2,194	0	0	0	0	0	2,194	0
Intrafund Transfers	0	0	0	0	0	0	0	0	0
Transfers-out	(1,684,358)	0	0	0	0	0	0	(1,684,358)	0
Contingency	0	0	0	0	0	0	0	0	0
Other Outgo	(175,081)	(29,526,446)	0	0	(10,053)	(4,052,641)	0	(33,764,221)	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (824,588)</b>	<b>\$ (28,874,746)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (10,053)</b>	<b>\$ (4,052,641)</b>	<b>\$ 0</b>	<b>\$ (33,762,027)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>									
Net Change in Fund Balance	\$ (8,970,997)	\$ (28,651,237)	\$ 518,968	\$ 886,636	\$ 25,444	\$ (345,528)	\$ 0	\$ (36,536,715)	\$ 2,989,350
Beginning Balance, July 1	66,697,439	33,671,317	521,094	80,732,867	5,654,314	55,866	16,950,906	204,283,802	9,180,617
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 57,726,441</b>	<b>\$ 5,020,080</b>	<b>\$ 1,040,061</b>	<b>\$ 81,619,502</b>	<b>\$ 5,679,757</b>	<b>\$ (289,662)</b>	<b>\$ 16,950,906</b>	<b>\$ 167,747,087</b>	<b>\$ 12,169,967</b>

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS AS OF 9/30/17

TO

Fund	Unrestricted General Funds		Restricted General Funds					All Other Funds						Total	
	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Debt Service 20	Child Developmt 30	Capital Projects 40	Enterprise Funds	Internal Service 60	Financial Aid 74, 75		Financial Aid 79
114				1,023,020	11,831			77,771							1,112,622
115								18,415							18,415
121/131															0
122															0
123															0
125								497,934							497,934
128								55,387							55,387
20															0
30															0
40															0
Enterprise															0
60															0
74, 75															0
79															0
<b>Total</b>	0	0	0	1,023,020	11,831	0	0	649,507	0	0	0	0	0	0	1,684,358

FORM

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**Inter-Fund Transfers:**

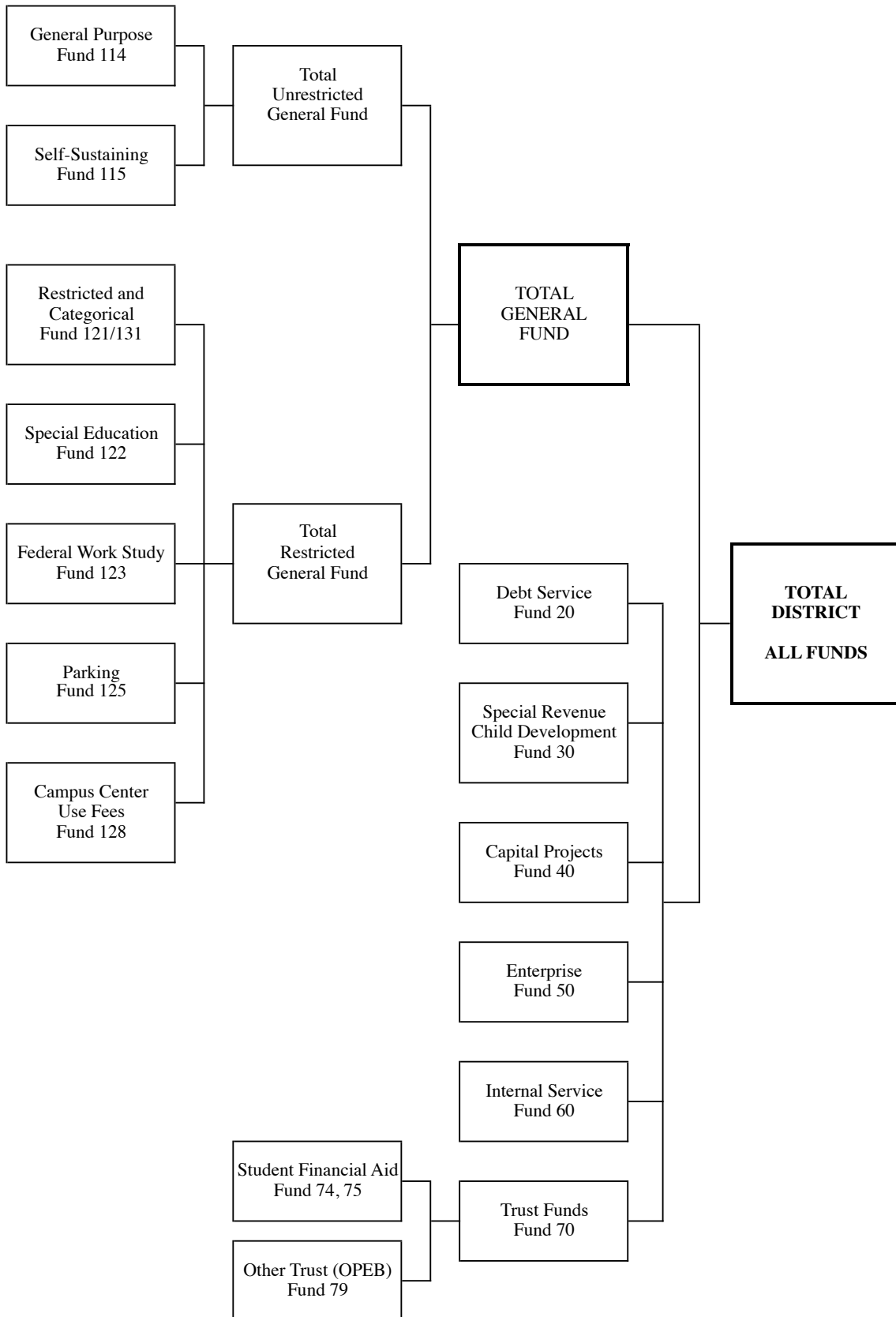
**Fund 114 to 122:** 1,018,638 for Special Ed match  
 4,382 for salary backfill  
**Fund 114 to 123:** 11,831 for Federal Work Study match  
**Fund 114 to 20:** 16,489 for Debt Service  
 61,282 for capital lease payments

**Fund 115 to 20:** 18,415 for capital lease payments  
**Fund 125 to 20:** 497,934 for capital lease payments  
**Fund 128 to 20:** 55,387 for Debt Service

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

**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:**

No change from Adopted Budget.
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**Foothill-DeAnza Community College District**

**2017-2018  
First Quarter Report**

**FUND 115 - SELF SUSTAINING**

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	0
State Revenue	2,883,147	2,883,147	875,142	30%	2,883,147	0
Local Revenue	10,407,040	10,407,040	4,802,777	46%	10,407,040	0
<b>TOTAL REVENUE</b>	<b>\$ 13,290,187</b>	<b>\$ 13,290,187</b>	<b>\$ 5,677,919</b>	<b>43%</b>	<b>\$ 13,290,187</b>	<b>0</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 570,189	\$ 570,189	\$ 75,114	13%	\$ 570,189	0
Classified Salaries	2,187,095	2,187,095	644,894	29%	2,187,095	0
Employee Benefits	835,222	835,222	163,460	20%	835,222	0
Materials and Supplies	(27,168)	(27,168)	55,970	0%	(27,168)	0
Operating Expenses	6,216,425	6,216,425	1,512,172	24%	6,216,425	0
Capital Outlay	290,000	290,000	57,791	20%	290,000	0
<b>TOTAL EXPENSES</b>	<b>\$ 10,071,763</b>	<b>\$ 10,071,763</b>	<b>\$ 2,509,402</b>	<b>25%</b>	<b>\$ 10,071,763</b>	<b>0</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	(50,000)	(50,000)	0	0%	(50,000)	0
Transfers-out	(278,022)	(278,022)	(18,415)	7%	(278,022)	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (328,022)</b>	<b>\$ (328,022)</b>	<b>\$ (18,415)</b>	<b>6%</b>	<b>\$ (328,022)</b>	<b>0</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 2,890,402	\$ 2,890,402	\$ 3,150,102		\$ 2,890,402	0
Beginning Balance, July 1	9,676,167	9,676,167	9,676,167		9,676,167	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 12,566,570</b>	<b>\$ 12,566,570</b>	<b>\$ 12,826,269</b>		<b>\$ 12,566,570</b>	<b>0</b>

**RESTRICTED and CATEGORICAL****Fund 121/131**

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

**Perkins Career and Technical Education Act (CTEA):** Federal funds administered by the state for technical education and improvement of career and technical programs.

**National Science Foundation:** Federal funding for curriculum development in science programs. We currently have two NSF grants, NSF S-STEM and NSF STEMWay, of which the latter has an end date of September 30, 2017. NSF S-STEM will continue to be active through the 2017/18 fiscal year.

**Student Success & Support Program (SSSP), Student Equity, Staff Development, Staff Diversity, Extended Opportunity Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), and CalWORKs:** These programs target specific populations or services funded by the state.

**High Tech Center Training Unit:** State funding to provide support for training of instructors of disabled students at community colleges in the state.

**Instructional Equipment and Library Materials (Block Grant):** State funding carried forward from prior years to meet instructional equipment and library materials needs.

**Physical Plant and Instructional Support:** The 2017/18 Budget Act provides \$69.86 million for deferred maintenance, instructional equipment, and specified water conservation projects. These resources allow districts to protect investments previously made in facilities, and to improve students' experiences by investing in new instructional equipment. For 2017/18, the district will receive \$1,598,879 for Physical Plant & Instructional Support, for which no local match is required. Of this, \$1,098,879 is budgeted in the Capital Projects Fund and \$500,000 is budgeted in the Restricted and Categorical Fund.

**Online Education Initiative (OEI):** State funding, awarded in partnership with Butte-Glenn Community College District, to support Governor Jerry Brown's groundbreaking Online Education

Initiative for the state of California. The goal of the initiative is to increase the number of California students who obtain associate degrees and transfer to four-year universities by dramatically increasing the number of online classes available to community college students and providing those students with comprehensive support services to help them succeed.

**Adult Education Block Grant:** The Adult Education Block Grant Program provides adult education funding to county offices of education, school districts, and regional consortia to support Assembly Bill 86 specified programs. The intent of AB 86 is to expand and improve the provision of adult education with incremental investments beginning with fiscal year 2015/16.

**Economic Development:** State funding provided for projects to improve career development services locally and regionally.

**Strong Workforce Program:** At the recommendation of the California Community College Board of Governors, the Governor and Legislature approved the Strong Workforce Program, adding a new annual recurring investment of \$200 million to spur career technical education (CTE). This was included in the 2016 Budget Trailer Bill and chaptered into California Ed Code 88820-88826. The purpose is to develop more workforce opportunities to lift low-wage workers into living-wage jobs, with the goal of creating one million more middle-skill workers. This program is grouped into seven areas targeting student success, career pathways, workforce data and outcomes, curriculum, CTE faculty, regional coordination and funding, and builds upon existing regional partnerships formed in conjunction with the federal Workforce Innovation and Opportunity Act, state Adult Education Block Grant and public school CTE programs.

**Health Services Fees:** Health Services fees are set by the state and we are mandated to provide a fixed level of services. These fees are collected from students and are restricted for the provision of health services for students.

**Mellon Scholars Grant:** Funded by the Andrew W. Mellon Foundation, Foothill-De Anza in partnership with the University of San Francisco, was awarded a four-year \$2.145 million grant in 2016/17, of which \$1.465 million goes to Foothill-De Anza and \$679,547 goes to USF. These funds will support selected underserved and underrepresented students, identified as Mellon Scholars, in the study of humanities with the ultimate goal of obtaining a four-year college degree. Students who complete the program will be guaranteed admission to the University of San Francisco and also will meet eligibility requirements for transfer to the University of California and the California State University systems. Grant funds will cover the cost of textbooks, field trips, and paid internships

that provide opportunities to apply the knowledge, skills, and abilities gained through study of the humanities. In addition, this grant provides funding for collaborative faculty-driven activities that strengthen and expand the impact of humanities programs. USF will take the lead on hosting conferences and workshops that will be free of charge to humanities faculty from community colleges and four-year institutions throughout the greater Bay Area.

**Current Status:**

No change from Adopted Budget.
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**Foothill-DeAnza Community College District**

**2017-2018  
First Quarter Report**

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

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Revenue	\$ 1,290,111	\$ 1,290,111	\$ 226,147	18%	\$ 1,290,111	\$ 0
State Revenue	53,199,498	53,199,498	10,877,523	20%	53,199,498	0
Local Revenue	2,687,013	2,687,013	1,511,012	56%	2,687,013	0
<b>TOTAL REVENUE</b>	<b>\$ 57,176,622</b>	<b>\$ 57,176,622</b>	<b>\$ 12,614,682</b>	<b>22%</b>	<b>\$ 57,176,622</b>	<b>\$ 0</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 5,195,280	\$ 5,195,280	\$ 907,559	17%	\$ 5,195,280	\$ 0
Classified Salaries	9,403,499	9,403,499	2,054,582	22%	9,403,499	0
Employee Benefits	4,788,540	4,788,540	1,000,198	21%	4,788,540	0
Materials and Supplies	2,452,002	2,452,002	293,490	12%	2,452,002	0
Operating Expenses	32,737,009	32,737,009	6,891,506	21%	32,737,009	0
Capital Outlay	2,045,619	2,045,619	699,075	34%	2,045,619	0
<b>TOTAL EXPENSES</b>	<b>\$ 56,621,949</b>	<b>\$ 56,621,949</b>	<b>\$ 11,846,409</b>	<b>21%</b>	<b>\$ 56,621,949</b>	<b>\$ 0</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Other Outgo	(870,089)	(870,089)	(175,081)	20%	(870,089)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (870,089)</b>	<b>\$ (870,089)</b>	<b>\$ (175,081)</b>	<b>20%</b>	<b>\$ (870,089)</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (315,417)	\$ (315,417)	\$ 593,192		\$ (315,417)	\$ 0
Beginning Balance, July 1	7,720,329	7,720,329	7,720,329		7,720,329	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 7,404,912</b>	<b>\$ 7,404,912</b>	<b>\$ 8,313,521</b>		<b>\$ 7,404,912</b>	<b>\$ 0</b>

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

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

**Current Status:**

In the first quarter, \$4,382 was transferred into the Special Education Fund from the General Purpose Fund for salary backfill, with corresponding increases to the salaries and benefits categories. Other changes include a revision to increase the materials and supplies, operating expenses and capital outlay categories to match encumbrances rolled forward from the prior fiscal year (\$26,364). As a result, the Special Education Fund is projecting to end the fiscal year with a net change to fund balance of \$26,364.

**Foothill-DeAnza Community College District**

**2017-2018  
First Quarter Report**

**FUND 122 - SPECIAL EDUCATION**

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	0
State Revenue	2,901,700	2,901,700	630,530	22%	2,901,700	0
Local Revenue	0	0	0	0%	0	0
<b>TOTAL REVENUE</b>	<b>\$ 2,901,700</b>	<b>\$ 2,901,700</b>	<b>\$ 630,530</b>	<b>22%</b>	<b>\$ 2,901,700</b>	<b>0</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 2,979,824	\$ 2,989,501	\$ 490,701	16%	\$ 2,989,501	\$ 0
Classified Salaries	2,041,489	2,041,489	415,067	20%	2,041,489	0
Employee Benefits	1,692,944	1,695,080	324,463	19%	1,695,080	0
Materials and Supplies	42,000	44,635	20,119	45%	44,635	0
Operating Expenses	179,996	179,166	26,687	15%	179,166	0
Capital Outlay	40,000	57,128	5,461	10%	57,128	0
<b>TOTAL EXPENSES</b>	<b>\$ 6,976,253</b>	<b>\$ 7,006,999</b>	<b>\$ 1,282,499</b>	<b>18%</b>	<b>\$ 7,006,999</b>	<b>\$ 0</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 4,074,553	\$ 4,078,935	\$ 1,023,020	25%	\$ 4,078,935	\$ 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
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 4,074,553</b>	<b>\$ 4,078,935</b>	<b>\$ 1,023,020</b>	<b>25%</b>	<b>\$ 4,078,935</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ (26,364)	\$ 371,052		\$ (26,364)	\$ 0
Beginning Balance, July 1	26,364	26,364	26,364		26,364	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 26,364</b>	<b>\$ 0</b>	<b>\$ 397,416</b>		<b>\$ 0</b>	<b>\$ 0</b>

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

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

**Current Status:**

No change from Adopted Budget.
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**Foothill-DeAnza Community College District**

**2017-2018  
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**FUND 123 - FEDERAL WORK STUDY**

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Revenue	\$ 471,034	\$ 471,034	\$ 35,493	8%	\$ 471,034	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	0	0	0	0%	0	0
<b>TOTAL REVENUE</b>	<b>\$ 471,034</b>	<b>\$ 471,034</b>	<b>\$ 35,493</b>	<b>8%</b>	<b>\$ 471,034</b>	<b>\$ 0</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	628,046	628,046	67,847	11%	625,016	3,030
Employee Benefits	0	0	0	0%	0	0
Materials and Supplies	0	0	758	0%	3,030	(3,030)
Operating Expenses	0	0	0	0%	0	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 628,046</b>	<b>\$ 628,046</b>	<b>\$ 68,604</b>	<b>11%</b>	<b>\$ 628,046</b>	<b>\$ 0</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 157,012	\$ 157,012	\$ 11,831	8%	\$ 157,012	\$ 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
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 157,012</b>	<b>\$ 157,012</b>	<b>\$ 11,831</b>	<b>8%</b>	<b>\$ 157,012</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (21,281)		\$ 0	\$ 0
Beginning Balance, July 1	0	0	0		0	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (21,281)</b>		<b>\$ 0</b>	<b>\$ 0</b>

**PARKING****Fund 125**

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

Fees from parking permits are governed by the state Education Code section 76360. We are projecting an excess of operating expenses over revenue of \$470,375, which will be covered, as in prior years, by a transfer in from the General Purpose Fund to allow the Parking Fund to break even for the year.

There is no fund balance in the Parking Fund at this moment. Unlike the health fee, the parking fee does not rise automatically with the Consumer Price Index. This results in continued reductions to security services for parking and virtually no dollars available for parking lot maintenance.

**Current Status:**

No change from Adopted Budget.
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**Foothill-DeAnza Community College District**

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**FUND 125 - PARKING**

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	2,248,227	2,248,227	543,696	24%	2,248,227	0
<b>TOTAL REVENUE</b>	<b>\$ 2,248,227</b>	<b>\$ 2,248,227</b>	<b>\$ 543,696</b>	<b>24%</b>	<b>\$ 2,248,227</b>	<b>\$ 0</b>

<b>EXPENSES</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	1,140,033	1,140,033	229,180	20%	1,140,033	0
Employee Benefits	312,702	312,702	69,571	22%	312,702	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	270,000	270,000	71,609	27%	270,000	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 1,722,735</b>	<b>\$ 1,722,735</b>	<b>\$ 370,360</b>	<b>21%</b>	<b>\$ 1,722,735</b>	<b>\$ 0</b>

<b>TRANSFERS AND OTHER</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Transfers-in	\$ 470,375	\$ 470,375	\$ 0	0%	\$ 470,375	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	(995,867)	(995,867)	(497,934)	50%	(995,867)	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (525,492)</b>	<b>\$ (525,492)</b>	<b>\$ (497,934)</b>	<b>95%</b>	<b>\$ (525,492)</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Net Change in Fund Balance	\$ 0	\$ 0	(324,598)		\$ 0	\$ 0
Beginning Balance, July 1	0	0	0		0	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>(324,598)</b>		<b>\$ 0</b>	<b>\$ 0</b>

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

Revenues are generated by collecting a mandatory fee for use of the campus centers at each institution. The proceeds are isolated by campus and are restricted for the following purposes in order of priority: 1) retirement of Certificates of Participation financing the campus center expansion and renovation 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 campus center student use fees from both campuses will cover the annual debt service. In December 2016, the remaining principal balance on this Certificate of Participation was refinanced under the 2016 \$27.7 COP.

Although the Campus Center Use Fee Fund is projecting a deficit of approximately \$66,077 for 2017/18, this over-expenditure is intentional in order to utilize the accumulated fund balance from the prior year. Most of the expenses that will reduce the fund balance will be related to capital projects for the campus centers at both colleges.

**Current Status:**

No change from Adopted Budget.
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**Foothill-DeAnza Community College District**

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**FUND 128 - CAMPUS CENTER USE FEES**

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	0
State Revenue	7,617	7,617	0	0%	7,617	0
Local Revenue	2,110,670	2,110,670	1,025,370	49%	2,110,670	0
<b>TOTAL REVENUE</b>	<b>\$ 2,118,287</b>	<b>\$ 2,118,287</b>	<b>\$ 1,025,370</b>	<b>48%</b>	<b>\$ 2,118,287</b>	<b>\$ 0</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 67,135	\$ 67,135	\$ 0	0%	\$ 67,135	\$ 0
Classified Salaries	585,788	585,788	110,477	19%	585,788	0
Employee Benefits	270,483	270,483	53,846	20%	270,483	0
Materials and Supplies	73,000	73,000	10,823	15%	73,000	0
Operating Expenses	126,678	126,678	17,789	14%	126,678	0
Capital Outlay	280,000	280,000	0	0%	280,000	0
<b>TOTAL EXPENSES</b>	<b>\$ 1,403,084</b>	<b>\$ 1,403,084</b>	<b>\$ 192,935</b>	<b>14%</b>	<b>\$ 1,403,084</b>	<b>\$ 0</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	(781,281)	(781,281)	(55,387)	7%	(781,281)	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (781,281)</b>	<b>\$ (781,281)</b>	<b>\$ (55,387)</b>	<b>7%</b>	<b>\$ (781,281)</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (66,077)	\$ (66,077)	\$ 777,048		\$ (66,077)	\$ 0
Beginning Balance, July 1	422,777	422,777	422,777		422,777	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 356,700</b>	<b>\$ 356,700</b>	<b>\$ 1,199,825</b>		<b>\$ 356,700</b>	<b>\$ 0</b>

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## DEBT SERVICE

### Fund 20

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 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 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. This lease is no longer active. It was refinanced in December 2016.
- **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% to 5.25%. Payments of principal and interest are made August 1 and February 1 of each year.
- **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.

- **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 Foothill Bookstore Equipment, Furniture and Fixtures. This Certificate of Participation is no longer active. It was refinanced in December 2016.
  
- **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%. Payments of principal and interest are made August 1 and February 1 of each year.
  
- **May 2012:** The district issued a General Obligation Refunding Bond in an aggregate principal amount of \$70,735,000 to pay for the current refunding of a portion of the district's outstanding 2002 General Obligation Refunding Bonds, the advance refunding of a portion of the district's outstanding Election of 1999 General Obligation Bonds, Series B, the advance refunding of a portion of the district's outstanding Election of 1999 General Obligation Bonds, Series C, with effective interest rates of 0.25% 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.

- **August 2014:** The district issued a General Obligation Refunding Bond in an aggregate principal amount of \$103,015,000, which will be used to refund portions of the district's outstanding Election of 1999 General Obligation Bonds, Series C, Election of 2006 General Obligation Bonds, Series A, and Election of 2006 General Obligation Bonds, Series B, with effective interest rates of 0.86% to 3.36%. Payments of principal and interest are made August 1 and February 1 of each year.
  
- **August 2015:** The district issued a General Obligation Refunding Bond in an aggregate principal amount of \$83,100,000, which will be used to refund portions of the district's outstanding Election of 2006 General Obligation Bonds, Series A, and Election of 2006 General Obligation Bonds, Series B, with effective interest rates of 1% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.
  
- **October 2016:** The district issued the following 2006 Election General Obligation Bond: \$26 million of the General Obligation Bond, Series D, with effective interest rates of 3% to 5%, \$30.7 million of the General Obligation Bond, Series E (taxable), with effective interest rates of 2.4% to 3.2%, and 2006 General Obligation Refunding Bond in an aggregate principal amount of \$201.7 million, which was used to fully refund the district's outstanding Election of 2006 General Obligation Bonds, series C, with effective interest rates of 2% to 5%. Payments of principal and interest on 2006 Election General Obligation, Series D and Series E, and 2006 General Obligation Refunding Bond are made August 1 and February 1 of each year.
  
- **December 2016:** The district refinanced a Certificate of Participation for \$27.76 million, with effective interest rates of 2% to 5%. Payments of principal and interest are made on October 1 and April 1 of each year. The estimated annual payment is \$1.7 million. This Certificate of Participation constitutes the remainder of the \$3.1 million lease with PNCEF, LLC (\$790,000), the remainder of the \$11.33 million COP (\$3.58 million), and \$23.4 million for the De Anza Flint Center Parking Garage Retrofit Project.

Debt Instruments	Final Payment Due	Net FY 2017/18 Payments	Unres Gen Fund Fund 114	Self-Sustaining Fund Fund 115	Parking Fund Fund 125	Campus Center Use Fees Fund 128	Foothill Enterprise
\$3.3M Energy Project Lease	01/2020	-	-	-	-	-	-
\$7.5M Refunding Lease	09/2020	1,155,261	122,563	36,830	995,867	-	-
\$11.3M COP, Financing	06/2021	-	-	-	-	-	-
\$27.7M 2016 COP	06/2041	1,086,100	280,738			781,281	24,082
Total Annual Payments		\$ 2,241,361	\$ 403,301	\$ 36,830	\$ 995,867	\$ 781,281	\$ 24,082
Outstanding Principal Balance as 06/30/17			\$ 24,424,487	\$ 124,586	\$ 3,366,565	\$ 2,826,017	\$ 88,873

**Foothill-DeAnza Community College District**

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**FUND 20 - DEBT SERVICE**

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	48,307,902	48,307,902	223,509	0%	48,307,902	0
<b>TOTAL REVENUE</b>	<b>\$ 48,307,902</b>	<b>\$ 48,307,902</b>	<b>\$ 223,509</b>	<b>0%</b>	<b>\$ 48,307,902</b>	<b>\$ 0</b>

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

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 2,217,279	\$ 2,217,279	\$ 649,507	29%	\$ 2,217,279	\$ 0
Other Sources	24,082	24,082	2,194	9%	24,082	0
Transfers-out	0	0	0	0%	0	0
Other Outgo	(50,549,263)	(50,549,263)	(29,526,446)	58%	(50,549,263)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (48,307,902)</b>	<b>\$ (48,307,902)</b>	<b>\$ (28,874,746)</b>	<b>60%</b>	<b>\$ (48,307,902)</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (28,651,237)		\$ 0	\$ 0
Beginning Balance, July 1	33,671,317	33,671,317	33,671,317		33,671,317	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 33,671,317</b>	<b>\$ 33,671,317</b>	<b>\$ 5,020,080</b>		<b>\$ 33,671,317</b>	<b>\$ 0</b>

**CHILD DEVELOPMENT****Fund 30**

The Child Development Fund supports the costs associated with the Child Development Center located at De Anza College. The De Anza Child Development Center provides services to students from both Foothill College and De Anza College. Providing childcare to children between the ages of one and six years old, the center is also utilized as a facility for Early Childhood Education students to observe and train. In 1999/00, De Anza opened an infant-toddler center to support Foothill-De Anza students, including CalWORKs students, and for use by the community.

**Current Status:**

No change from Adopted Budget.
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**Foothill-DeAnza Community College District**

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**FUND 30 - CHILD DEVELOPMENT**

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Revenue	\$ 38,000	\$ 38,000	\$ 3,290	9%	\$ 38,000	\$ 0
State Revenue	786,556	786,556	569,052	72%	786,556	0
Local Revenue	1,815,113	1,815,113	521,156	29%	1,815,113	0
<b>TOTAL REVENUE</b>	<b>\$ 2,639,669</b>	<b>\$ 2,639,669</b>	<b>\$ 1,093,498</b>	<b>41%</b>	<b>\$ 2,639,669</b>	<b>\$ 0</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 643,089	\$ 643,089	\$ 95,929	15%	\$ 643,089	\$ 0
Classified Salaries	1,127,088	1,127,088	298,117	26%	1,127,088	0
Employee Benefits	707,801	707,801	148,633	21%	707,801	0
Materials and Supplies	146,787	146,787	25,561	17%	146,787	0
Operating Expenses	12,904	12,904	6,291	49%	12,904	0
Capital Outlay	2,000	2,000	0	0%	2,000	0
<b>TOTAL EXPENSES</b>	<b>\$ 2,639,669</b>	<b>\$ 2,639,669</b>	<b>\$ 574,531</b>	<b>22%</b>	<b>\$ 2,639,669</b>	<b>\$ 0</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ 518,968		\$ 0	\$ 0
Beginning Balance, July 1	521,094	521,094	521,094		521,094	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 521,094</b>	<b>\$ 521,094</b>	<b>\$ 1,040,061</b>		<b>\$ 521,094</b>	<b>\$ 0</b>

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## **CAPITAL PROJECTS**

### **Fund 40**

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, clean energy projects and scheduled maintenance projects either under construction or in various queues.

#### **Capital Projects:**

The 2017/18 Budget Act provides \$69.86 million for deferred maintenance, instructional equipment, and specified water conservation projects. These resources allow districts to protect investments previously made in facilities, and to improve students' experiences by investing in new instructional equipment. For 2017/18, the district will receive \$1,598,879 for Physical Plant & Instructional Support, for which no local match is required. Of this, \$1,098,879 is budgeted in the Capital Projects Fund and \$500,000 is budgeted in the Restricted and Categorical Fund.

At the November 2012 statewide general election, voters approved Proposition 39, the California Clean Energy Jobs Act of 2012, which allocates revenue to local education agencies to support energy efficiency and alternative energy projects, along with related improvements and repairs that contribute to reduced operating costs and improved health and safety conditions in public schools. Proposition 39 provides for annual transfers from the state's general fund to the clean energy jobs creation fund for a period of five years beginning in 2013/14 through 2017/18. For 2017/18, the state allocated \$38.9 million for energy projects, of which \$891,732 will be apportioned to the district for energy efficiency and renewable generation projects, which is budgeted in the Capital

Projects Fund. This is the final year for program funding with the majority of the funds to be released in July and August 2017.

**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. In October 2016, the district issued Measure C, Series D (tax-exempt) bonds for \$26 million and Series E (taxable) bonds of \$30.76 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:**

The changes to the Capital Projects Fund for the first quarter include a revision to decrease state revenue, with a corresponding decrease to capital outlay, due to a revised allocation from the state for Physical Plant & Instructional Support (\$160,211).

**Foothill-DeAnza Community College District**

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**FUND 40 - CAPITAL PROJECTS**

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
State Revenue	\$ 6,106,538	\$ 5,946,327	\$ 4,308,261	72%	\$ 5,946,327	\$ 0
Local Revenue	234,000	234,000	(13,684)	-6%	234,000	0
<b>TOTAL REVENUE</b>	<b>\$ 6,340,538</b>	<b>\$ 6,180,327</b>	<b>\$ 4,294,577</b>	<b>69%</b>	<b>\$ 6,180,327</b>	<b>\$ 0</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	883,433	883,433	196,880	22%	883,433	0
Employee Benefits	353,182	353,182	79,019	22%	353,182	0
Materials and Supplies	7,993	7,993	0	0%	7,993	0
Operating Expenses	5,316,326	5,316,326	91,701	2%	5,316,326	0
Capital Outlay	35,078,256	34,918,045	3,040,341	9%	34,918,045	0
<b>TOTAL EXPENSES</b>	<b>\$ 41,639,189</b>	<b>\$ 41,478,978</b>	<b>\$ 3,407,942</b>	<b>8%</b>	<b>\$ 41,478,978</b>	<b>\$ 0</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 241,192	\$ 241,192	\$ 0	0%	\$ 241,192	\$ 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
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 241,192</b>	<b>\$ 241,192</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 241,192</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (35,057,459)	\$ (35,057,459)	\$ 886,636		\$ (35,057,459)	\$ 0
Beginning Balance, July 1	80,732,867	80,732,867	80,732,867		80,732,867	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 45,675,407</b>	<b>\$ 45,675,407</b>	<b>\$ 81,619,502</b>		<b>\$ 45,675,407</b>	<b>\$ 0</b>

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

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

**Foothill Enterprise Fund**

*Bookstore*

Foothill Bookstore is budgeting a 15% increase in sales in 2017/18, with a slight increase due to the introduction of Inclusive Access. Total expenses are expected to increase slightly from 2016/17. A net profit of \$10,390 has been budgeted for the year.

The Inclusive Access program is a new textbook model in collaboration with top publishers that converts books into digital content. All students in a class buy into the content, lowering the cost for everyone. All students in that class also get access to the content on the first day, and will not have to pay until after the tenth day of class. The digital content also includes Interactive Learning Platforms, such as Canvas.

Interactive Learning Platforms, or ILPs, are much more than just e-books. They are interactive software platforms developed to provide an enhanced learning experience beyond reading the text. They may include multi-media video and audio presentations and animation, and adaptive quizzes and homework sets which link directly to the related section of text when incorrect answers are given. They also allow for various levels of customization by the instructor, peer-to-peer sharing of notes, and the creation of digital flashcards that can be used with smartphone apps.

**De Anza Enterprise Fund**

*Bookstore*

Projected revenue is expected to be flat in 2017/18. Textbook rental income is expected to continue to decrease and Inclusive Access materials will increase. Inclusive access will provide our students a

tremendous savings on course materials but may cause a decrease in total revenue. The cost of sales is expected to decrease slightly and overall expenses are also expected to decrease. A net profit of \$25,000 has been projected for the year.

#### *Dining Services*

Dining Services is budgeting a slight sales drop of 3% due to lower enrollment. Total expenses are expected to increase, mainly due to rising salaries, benefits expenses, bankcard fees and paper supplies. Food costs are also expected to increase by 2%. A conservative net profit of \$23,162 has been projected for the year.

#### *Combined Bookstore & Dining Operations*

A net profit of \$48,162 has been budgeted for the De Anza Campus Center:

- Bookstore – \$25,000 Profit
- Dining Services – \$23,162 Profit

#### **Flint Center Fund**

As is typically the case, Flint Center operated in a deficit for the first quarter of the 2017/18 fiscal year. However, this is entirely predictable and normal as the summer months have very few bookings, and our active season usually begins in September. Since most of the events occur during the second and third quarter, it is projected that Flint Center will end the fiscal year with a small net loss.

**Foothill-DeAnza Community College District**

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**ENTERPRISE FUND**

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	11,386,008	11,386,008	2,534,589	22%	11,386,008	0
<b>TOTAL REVENUE</b>	<b>\$ 11,386,008</b>	<b>\$ 11,386,008</b>	<b>\$ 2,534,589</b>	<b>22%</b>	<b>\$ 11,386,008</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Cost of Sales	\$ 6,927,867	\$ 6,927,867	\$ 1,657,714	24%	\$ 6,927,867	\$ 0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	2,271,096	2,271,096	442,337	19%	2,271,096	0
Employee Benefits	650,411	650,411	147,492	23%	650,411	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	1,469,269	1,469,269	251,550	17%	1,469,269	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 11,318,643</b>	<b>\$ 11,318,643</b>	<b>\$ 2,499,092</b>	<b>22%</b>	<b>\$ 11,318,643</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Other Outgo	(39,453)	(39,453)	(10,053)	25%	(39,453)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (39,453)</b>	<b>\$ (39,453)</b>	<b>\$ (10,053)</b>	<b>25%</b>	<b>\$ (39,453)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 27,912	\$ 27,912	\$ 25,444		\$ 27,912	\$ 0
Beginning Balance, July 1	5,654,314	5,654,314	5,654,314		5,654,314	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 5,682,226</b>	<b>\$ 5,682,226</b>	<b>\$ 5,679,757</b>		<b>\$ 5,682,226</b>	<b>\$ 0</b>

**Foothill-DeAnza Community College District**

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**ENTERPRISE FUND - Foothill**

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	3,339,684	3,339,684	745,919	22%	3,339,684	0
<b>TOTAL REVENUE</b>	<b>\$ 3,339,684</b>	<b>\$ 3,339,684</b>	<b>\$ 745,919</b>	<b>22%</b>	<b>\$ 3,339,684</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Cost of Sales	\$ 2,542,143	\$ 2,542,143	\$ 572,307	23%	\$ 2,542,143	\$ 0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	498,897	498,897	100,980	20%	498,897	0
Employee Benefits	147,301	147,301	34,765	24%	147,301	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	126,601	126,601	35,716	28%	126,601	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 3,314,942</b>	<b>\$ 3,314,942</b>	<b>\$ 743,768</b>	<b>22%</b>	<b>\$ 3,314,942</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Other Outgo	(14,352)	(14,352)	(3,639)	25%	(14,352)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (14,352)</b>	<b>\$ (14,352)</b>	<b>\$ (3,639)</b>	<b>25%</b>	<b>\$ (14,352)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 10,390	\$ 10,390	\$ (1,488)		\$ 10,390	\$ 0
Beginning Balance, July 1	0	0	0		0	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 10,390</b>	<b>\$ 10,390</b>	<b>\$ (1,488)</b>		<b>\$ 10,390</b>	<b>\$ 0</b>

**Foothill-DeAnza Community College District**

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**ENTERPRISE FUND - DE ANZA**

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	7,504,133	7,504,133	1,722,042	23%	7,504,133	0
<b>TOTAL REVENUE</b>	<b>\$ 7,504,133</b>	<b>\$ 7,504,133</b>	<b>\$ 1,722,042</b>	<b>23%</b>	<b>\$ 7,504,133</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Cost of Sales	\$ 4,385,724	\$ 4,385,724	\$ 1,085,407	25%	\$ 4,385,724	\$ 0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	1,750,749	1,750,749	335,772	19%	1,750,749	0
Employee Benefits	497,060	497,060	111,060	22%	497,060	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	797,337	797,337	92,325	12%	797,337	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 7,430,870</b>	<b>\$ 7,430,870</b>	<b>\$ 1,624,564</b>	<b>22%</b>	<b>\$ 7,430,870</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Other Outgo	(25,101)	(25,101)	(6,414)	26%	(25,101)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (25,101)</b>	<b>\$ (25,101)</b>	<b>\$ (6,414)</b>	<b>26%</b>	<b>\$ (25,101)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 48,162	\$ 48,162	\$ 91,064		\$ 48,162	\$ 0
Beginning Balance, July 1	3,276,788	3,276,788	3,276,788		3,276,788	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 3,324,950</b>	<b>\$ 3,324,950</b>	<b>\$ 3,367,852</b>		<b>\$ 3,324,950</b>	<b>\$ 0</b>

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**ENTERPRISE FUND - FLINT CENTER**

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	542,191	542,191	66,628	12%	542,191	0
<b>TOTAL REVENUE</b>	<b>\$ 542,191</b>	<b>\$ 542,191</b>	<b>\$ 66,628</b>	<b>12%</b>	<b>\$ 542,191</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Cost of Sales	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	21,450	21,450	5,585	26%	21,450	0
Employee Benefits	6,050	6,050	1,667	28%	6,050	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	545,331	545,331	123,509	23%	545,331	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 572,831</b>	<b>\$ 572,831</b>	<b>\$ 130,760</b>	<b>23%</b>	<b>\$ 572,831</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (30,640)	\$ (30,640)	\$ (64,132)		\$ (30,640)	\$ 0
Beginning Balance, July 1	2,377,526	2,377,526	2,377,526		2,377,526	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 2,346,886</b>	<b>\$ 2,346,886</b>	<b>\$ 2,313,394</b>		<b>\$ 2,346,886</b>	<b>\$ 0</b>

**INTERNAL SERVICE****Fund 60**

The purpose of this 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 the Internal Service 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, and still are, closed to the General Purpose Fund at year-end.

The Rate Stabilization Fund (RSF) is accounted for within the Internal Service Fund. It is used to offset costs and stabilize the variable benefit rate increases so that increasing costs can be "smoothed out" more gradually, allowing time to adjust the plan and/or rates in an informed manner through the Joint Labor Management Benefit Committee (JLMBC). The RSF activity is reported on a calendar year basis to align with the benefit plan year. Final RSF benefit plan year balances will be reported in the second quarter report after plan year contributions and expenses are closed out in December. It is projected that the RSF balance for plan year 2017 ending December 31, 2017 will be \$8.57 million, and that the 2018 mid-plan year balance as of June 30, 2018 will be \$8.12 million.

**Current Status:**

No change from Adopted Budget.
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**Foothill-DeAnza Community College District**

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**FUND 60 - INTERNAL SERVICE**

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Contributions - Active Benefits	\$ 43,480,299	\$ 43,480,299	\$ 9,847,116	23%	\$ 43,480,299	\$ 0
Contributions - Retiree Benefits	7,400,000	7,400,000	1,108,067	15%	7,400,000	0
Employee Contributions	5,350,000	5,350,000	1,277,504	24%	5,350,000	0
<b>TOTAL REVENUE</b>	<b>\$ 56,230,299</b>	<b>\$ 56,230,299</b>	<b>\$ 12,232,687</b>	<b>22%</b>	<b>\$ 56,230,299</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Medical/Prescription/Vision/Dental	\$ 29,320,757	\$ 29,320,757	\$ 6,623,437	23%	\$ 29,320,757	\$ 0
Retirement	23,968,533	23,968,533	2,018,407	8%	23,968,533	0
Worker's Comp/Ext Sk Lv/Vac Pay	2,185,700	2,185,700	301,213	14%	2,185,700	0
Unemployment Insurance	211,300	211,300	(1,865)	-1%	211,300	0
Other	1,600,729	1,600,729	302,145	19%	1,600,729	0
<b>TOTAL EXPENSES</b>	<b>\$ 57,287,018</b>	<b>\$ 57,287,018</b>	<b>\$ 9,243,337</b>	<b>16%</b>	<b>\$ 57,287,018</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ (1,056,719)	\$ (1,056,719)	\$ 2,989,350		\$ (1,056,719)	\$ 0
Beginning Balance, July 1	9,180,617	9,180,617	9,180,617		9,180,617	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 8,123,898</b>	<b>\$ 8,123,898</b>	<b>\$ 12,169,967</b>		<b>\$ 8,123,898</b>	<b>\$ 0</b>

**STUDENT FINANCIAL AID****Fund 74, 75**

These funds are used for federal, state, and local financial aid programs. The federal programs include Pell Grants, Supplemental Educational Opportunity Grants (SEOG), and AmeriCorps community service initiative grants. The state programs include Extended Opportunity Programs and Services (EOPS) grants, Cal Grants, Full-Time Student Success Grant (FTSSG), and the new Community College Completion Grant (CCCG). Local programs include a variety of scholarships.

**Current Status:**

In the first quarter, we received \$725,500 for the new Community College Completion Grant (CCCG) Program, which will provide grants of up to \$2,000 for community college students in need of financial aid who enroll in 15 units or more per quarter and meet other criteria, including the completion of an educational plan. The budget will be revised to increase state revenue and corresponding Grants in Aid in the second quarter.

**Foothill-DeAnza Community College District**

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**FUND 74, 75 - STUDENT FINANCIAL AID**

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Revenue	\$ 20,621,796	\$ 20,621,796	\$ 1,222,223	6%	\$ 20,621,796	\$ 0
State Revenue	2,343,952	2,343,952	2,499,658	107%	3,069,452	(725,500)
Local Revenue	825,000	825,000	108,480	13%	825,000	0
<b>TOTAL REVENUE</b>	<b>\$ 23,790,748</b>	<b>\$ 23,790,748</b>	<b>\$ 3,830,361</b>	<b>16%</b>	<b>\$ 24,516,248</b>	<b>\$ (725,500)</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	0	0	0	0%	0	0
Employee Benefits	0	0	0	0%	0	0
Materials and Supplies	0	0	15,182	0%	60,727	(60,727)
Operating Expenses	825,000	825,000	108,066	13%	764,273	60,727
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 825,000</b>	<b>\$ 825,000</b>	<b>\$ 123,248</b>	<b>15%</b>	<b>\$ 825,000</b>	<b>\$ 0</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Other Outgo (Grants in Aid)	(22,965,748)	(22,965,748)	(4,052,641)	18%	(23,691,248)	725,500
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (22,965,748)</b>	<b>\$ (22,965,748)</b>	<b>\$ (4,052,641)</b>	<b>18%</b>	<b>\$ (23,691,248)</b>	<b>\$ 725,500</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (345,528)		\$ 0	\$ 0
Beginning Balance, July 1	55,866	55,866	55,866		55,866	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 55,866</b>	<b>\$ 55,866</b>	<b>\$ (289,662)</b>		<b>\$ 55,866</b>	<b>\$ 0</b>

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**OTHER TRUST (OPEB)****Fund 79**

This fund reports funds that are set aside in an irrevocable trust to satisfy the district's unfunded liability related to Other Post-Employee Retirement Benefits (OPEB). In accordance with Governmental Accounting Standards (GASB) and other state government codes, the funds are invested in an IRS Section 115 trust fund, California Employers' Retiree Benefit Trust Fund (CERBT) under CalPERS. The OPEB actuarial accrued liability is \$104,386,944 as of the latest actuarial study issued on April 16, 2016. The district has a 30-year funding plan to address the unfunded OPEB liability. This actuarial study and funding plan were prepared in accordance with GASB 45. The district will implement GASB 75, which will fully recognize the OPEB liability on the district's balance sheet in the annual audited financial statements for the year ending June 30, 2018. This should not affect the reporting of Fund 79 within the quarterly financials, which only presents the budget and income statement activity during the fiscal year.

Annually, this fund incurs minimal activity that consists of the district contribution, which is typically recorded in the second quarter, with investment income and administrative fees recorded in the fourth quarter of the fiscal year. On the next page is a historical summary of the irrevocable trust's activity, which reflects an estimated balance of \$18,450,906 for fiscal year 2017/18. This summary will be adjusted for investment income and expenses at year-end.

For the 2017/18 fiscal year, we recommended a transfer of \$1.5 million from the General Purpose Fund to the Other Trust Fund (OPEB) for contribution to the California Employers' Retiree Benefits Trust (CERBT) for Other Post-Employment Benefits (OPEB) liability. An agenda item will be brought to the Board of Trustees in the second quarter authorizing the district to make this contribution.

**Current Status:**

No change from Adopted Budget.
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	Contribution	Investment Income	Administrative Expense	Investment Expense	Balance
Balance					\$4,724,776
2010-11	\$400,000	\$1,187,227	(\$7,001)		6,305,002
2011-12	250,000	17,217	(7,348)		6,564,871
2012-13	500,000	764,116	(10,916)		7,818,071
2013-14	1,500,000	1,551,327	(12,568)		10,856,830
2014-15	1,500,000	35,123	(11,948)		12,380,005
2015-16	1,500,000	119,591	(5,912)	(4,323)	13,989,362
2016-17	1,500,000	1,474,081	(7,242)	(5,295)	16,950,906
2017-18*	\$1,500,000	\$-	\$-	\$-	\$18,450,906

Source: CERBT Annual Statements

\* Projected

**Foothill-DeAnza Community College District**

**2017-2018  
First Quarter Report**

**FUND 79 - OTHER TRUST (OPEB)**

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Investment Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
<b>TOTAL REVENUE</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Administrative Expenses	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Investment Expenses	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 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
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 1,500,000</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 1,500,000	\$ 1,500,000	\$ 0		\$ 1,500,000	\$ 0
Beginning Balance, July 1	16,950,906	16,950,906	16,950,906		16,950,906	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 18,450,906</b>	<b>\$ 18,450,906</b>	<b>\$ 16,950,906</b>		<b>\$ 18,450,906</b>	<b>\$ 0</b>

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# **SUPPLEMENTAL INFORMATION**

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

CHANGE THE PERIOD

Fiscal Year: 2017-2018

District: (420) FOOTHILL-DEANZA

Quarter Ended: (Q1) Sep 30, 2017

As of June 30 for the fiscal year specified

Line	Description	Actual 2014-15	Actual 2015-16	Actual 2016-17	Projected 2017-2018
<b>I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>					
A.	<b>Revenues:</b>				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	190,596,965	219,047,009	205,052,448	202,276,280
A.2	Other Financing Sources (Object 8900)	125,554	4,115,024	1,773,278	0
A.3	<b>Total Unrestricted Revenue (A.1 + A.2)</b>	<b>190,722,519</b>	<b>223,162,033</b>	<b>206,825,726</b>	<b>202,276,280</b>
B.	<b>Expenditures:</b>				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	175,648,496	196,733,808	205,519,328	200,870,250
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	12,163,077	16,089,377	9,417,328	6,887,645
B.3	<b>Total Unrestricted Expenditures (B.1 + B.2)</b>	<b>187,811,573</b>	<b>212,823,185</b>	<b>214,936,656</b>	<b>207,757,895</b>
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	<b>2,910,946</b>	<b>10,338,848</b>	<b>-8,110,930</b>	<b>-5,481,615</b>
D.	<b>Fund Balance, Beginning</b>	<b>53,388,286</b>	<b>56,299,232</b>	<b>66,638,080</b>	<b>58,527,969</b>
D.1	Prior Year Adjustments + (-)	0	0	819	0
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	<b>53,388,286</b>	<b>56,299,232</b>	<b>66,638,899</b>	<b>58,527,969</b>
E.	<b>Fund Balance, Ending (C. + D.2)</b>	<b>56,299,232</b>	<b>66,638,080</b>	<b>58,527,969</b>	<b>53,046,354</b>
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	30%	31.3%	27.2%	25.5%

**II. Annualized Attendance FTES:**

G.1	Annualized FTES (excluding apprentice and non-resident)	27,353	27,353	25,967	25,967
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**III. Total General Fund Cash Balance (Unrestricted and Restricted)**

		As of the specified quarter ended for each fiscal year			
		2014-15	2015-16	2016-17	2017-2018
H.1	Cash, excluding borrowed funds		84,249,542	74,262,151	44,502,670
H.2	Cash, borrowed funds only		0	0	0
H.3	<b>Total Cash (H.1+ H.2)</b>	<b>81,960,422</b>	<b>84,249,542</b>	<b>74,262,151</b>	<b>44,502,670</b>

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

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
<b>I.</b>	<b>Revenues:</b>				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	202,276,280	202,276,280	30,532,378	15.1%
I.2	Other Financing Sources (Object 8900)	0	0	0	
I.3	<b>Total Unrestricted Revenue (I.1 + I.2)</b>	<b>202,276,280</b>	<b>202,276,280</b>	<b>30,532,378</b>	<b>15.1%</b>
<b>J.</b>	<b>Expenditures:</b>				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	202,874,632	200,870,250	39,767,751	19.8%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	6,883,263	6,887,645	1,131,037	16.4%
J.3	<b>Total Unrestricted Expenditures (J.1 + J.2)</b>	<b>209,757,895</b>	<b>207,757,895</b>	<b>40,898,788</b>	<b>19.7%</b>
K.	<b>Revenues Over(Under) Expenditures (I.3 - J.3)</b>	<b>-7,481,615</b>	<b>-5,481,615</b>	<b>-10,366,410</b>	
L.	Adjusted Fund Balance, Beginning	58,527,969	58,527,969	58,527,969	
L.1	<b>Fund Balance, Ending (C. + L.2)</b>	<b>51,046,354</b>	<b>53,046,354</b>	<b>48,161,559</b>	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	24.3%	25.5%		

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**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		Classified	
	Permanent		Temporary			
	Total Cost Increase	% +	Total Cost Increase	% +	Total Cost Increase	% +
<b>a. SALARIES:</b>						
Year 1:						
Year 2:						
Year 3:						
<b>b. BENEFITS:</b>						
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?** **This year? YES**  
**Next year? YES**

If yes, what are the problems and what actions will be taken? (Enter explanation below, include additional pages if needed.) Board has approved a 3-year phased plan to reduce district will rely on reserves to balance the structure.

**RESOLUTION  
2017-24**

**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 out to the Special Education Fund for salary backfill, with corresponding decreases to the salaries and benefits categories (\$4,382).

<b>Sources Account Series</b>				<b>Uses Account Series</b>			
1000	-	Certificated Salaries	\$ 3,360	7000	-	Transfers/Other Outgo	\$ 4,382
3000	-	Employee Benefits	1,022				
<b>Totals</b>			<b>\$ 4,382</b>				<b>\$ 4,382</b>

**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 corresponding increases to the salaries and benefits categories (\$4,382), and increases to the supplies and materials, operating expenses and capital outlay expense categories to match encumbrances rolled forward from the prior fiscal year (\$26,364), for a net decrease to fund balance of \$26,364.

<b>Sources Account Series</b>				<b>Uses Account Series</b>			
8900	-	Transfers/Other Sources	\$ 4,382	1000	-	Certificated Salaries	\$ 3,360
		Decrease in Fund Balance	26,364	3000	-	Employee Benefits	1,022
				4000	-	Materials and Supplies	2,635
				5000	-	Operating Expenses	6,601
				6000	-	Capital Outlay	17,128
<b>Totals</b>			<b>\$ 30,746</b>				<b>\$ 30,746</b>

**Fund 40 - Capital Projects Fund**

The major revisions to the Capital Projects Fund include a revision to decrease state revenue, with a corresponding decrease to capital outlay, due to a revised allocation from the state for Physical Plant & Instructional Support (\$160,211).

<b>Sources Account Series</b>		<b>Uses Account Series</b>	
6000 - Capital Outlay	\$ 160,211	0xxx - Revenue	\$ 160,211
<b>Totals</b>	<b>\$ 160,211</b>		<b>\$ 160,211</b>

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

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on November 6, 2017.

\_\_\_\_\_  
Judy C. Miner, Ed.D.  
Secretary to the Board

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**RESOLUTION  
2017-25**

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

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

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

**BUDGET TRANSFERS**

**Fund 114 - General Purpose Fund**

<b>From Account Series</b>		<b>To Account Series</b>	
5000 - Operating Expenses	\$ 606,754	1000 - Certificated Salaries	\$ 44,956
		2000 - Classified Salaries	68,150
		3000 - Employee Benefits	17,524
		4000 - Materials and Supplies	147,758
		6000 - Capital Outlay	328,366
<b>Totals</b>	<b>\$ 606,754</b>		<b>\$ 606,754</b>

**Fund 122 - Special Education Fund**

<b>From Account Series</b>		<b>To Account Series</b>	
5000 - Operating Expenses	\$ 7,431	1000 - Certificated Salaries	\$ 6,318
		3000 - Employee Benefits	1,114
<b>Totals</b>	<b>\$ 7,431</b>		<b>\$ 7,431</b>

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

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on November 6, 2017.

\_\_\_\_\_  
 Judy C. Miner, Ed.D.  
 Secretary to the Board

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**Fund 115 - Self-Sustaining Fund**  
**Fund Balance Report for Fiscal Year 2017-18**  
**Ending Balance Reported as of September 30, 2017**

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
<b>Foothill Funds</b>				
115000	Apprenticeship-Foothill	1,165,076.32	798,310.16	1,963,386.48
115001	Apprenticeship-Foothill Unrest cont	372,252.54	-	372,252.54
115029	FH-Celebrity Forum I - 17/18 Season	0.00	200,589.38	200,589.38
115039	FH-Celeb Forum II - 17/18 Season	0.00	313,283.20	313,283.20
115050	Anthropology - Field work	5,453.27	-	5,453.27
115051	Anthrop Campus Abroad Reserve	25,367.54	-	25,367.54
115060	FH Anthro Program - Ireland 17	0.00	(4,494.98)	(4,494.98)
115063	Off Cmp Short Courses Dental Hyg	5,521.74	5,602.12	11,123.86
115105	FH-Youth Program	26,295.31	-	26,295.31
115111	Box Office - Foothill	66,076.82	-	66,076.82
115112	Xerox - Foothill	9,160.69	-	9,160.69
115113	Stage Studies - Foothill	18,747.56	-	18,747.56
115114	Drama Production-Foothill	12,620.00	(3,880.92)	8,739.08
115115	Facilities Rental-FH Fine Arts	181,386.75	31,540.72	212,927.47
115116	Vending - Foothill	2,243.57	-	2,243.57
115117	Facilities Rental Foothill	366,841.91	123,589.30	490,431.21
115119	International Programs	485,260.04	(12,692.92)	472,567.12
115122	FH International Student Hlth Svcs	22,079.61	-	22,079.61
115127	FH Ctis Msdn Sftware	7,956.62	-	7,956.62
115132	FH Franklin University	255.75	-	255.75
115135	Child Development Conference	8,559.01	-	8,559.01
115138	KFJC Carrier	29,558.83	-	29,558.83
115140	Creative Writing conference	2,362.29	-	2,362.29
115142	FH-MAA Health Services	151,328.57	-	151,328.57
115146	FH-MAA Program	60,174.15	-	60,174.15
115147	Youth Program-Middlefield Campus	12,757.39	-	12,757.39
115148	Vending-Sunnyvale Center	46,147.51	-	46,147.51
115149	FH Community Education	13,040.50	2,295.02	15,335.52
115151	Contract Ed	29,250.67	(1,308.95)	27,941.72
115171	President's Fund Foothill	561.14	(8,241.43)	(7,680.29)
115175	FH-Athletics General	28,433.11	39,662.86	68,095.97
115176	FH-Athletics - Teams	106.27	-	106.27
115177	FH-Football	5,507.62	4,041.91	9,549.53
115178	FH-Men's Basketball	1,591.97	(125.00)	1,466.97
115179	FH-Women's Basketball	31.47	-	31.47
115180	FH-Softball	5,260.11	-	5,260.11
115181	FH-Volleyball	105.78	2,432.55	2,538.33
115182	FH-Aquatics	4,618.88	(168.03)	4,450.85
115183	FH-Dance	10,861.66	-	10,861.66
115184	FH-KCI Community Ed Classes	26,098.97	19,389.91	45,488.88
115187	FH Food Concessionaires	247,436.97	2,634.67	250,071.64
115191	FH-Workforce Development	55,959.23	-	55,959.23
115192	FH-Corporate Internship Program	23,351.85	-	23,351.85
115300	FH-MAA Counseling & Matriculation	2,961.03	-	2,961.03
<b>Foothill Total:</b>		<b>3,538,661.02</b>	<b>1,512,459.57</b>	<b>5,051,120.59</b>

**Fund 115 - Self-Sustaining Fund**  
**Fund Balance Report for Fiscal Year 2017-18**  
**Ending Balance Reported as of September 30, 2017**

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
<b>De Anza Funds</b>				
115200	DA-La Voz Newspaper	402.33	609.45	1,011.78
115201	DA-Apprenticeship	123,746.05	-	123,746.05
115202	DA-MCNC/CACT Partnrs	5,248.22	-	5,248.22
115204	DA-Cheap	1,675.00	-	1,675.00
115205	DA-APALI	31,691.63	-	31,691.63
115206	DA-Job Fair	31,072.19	-	31,072.19
115207	DA-Telecourse Produc	110.62	-	110.62
115208	DA-Technology Rscs	9,969.37	-	9,969.37
115209	DA-Auto Tech	0.00	531.08	531.08
115210	DA-Reprographics	166,906.20	(40,276.38)	126,629.82
115212	DA-Physical Educ	26,842.01	-	26,842.01
115213	DA-Ashland Field Trp	5,691.45	-	5,691.45
115216	DA-Planetarium	390,412.46	(69,470.85)	320,941.61
115218	DA-Short Courses	0.00	61,434.41	61,434.41
115219	DA-Creative Arts Fac Use	5,591.75	-	5,591.75
115220	DA-Comm Serv Reserve	0.00	125,000.00	125,000.00
115221	DA-Intl Student Ins	578,779.92	(45,239.00)	533,540.92
115222	DA-Extended Yr Progr	2,251,013.52	(17,737.91)	2,233,275.61
115224	DA-Summer Karate Cmp	252.22	-	252.22
115225	DA-DLC Extended Lrng	11,931.97	-	11,931.97
115226	DA-Use Of Facilities	895,055.19	108,396.79	1,003,451.98
115227	DA-Library Print Card	682.62	-	682.62
115228	DA-Baseball	9,626.44	(2,516.58)	7,109.86
115229	DA-Audio Visual	3,684.73	-	3,684.73
115230	DA-RLCC Conference	1,629.62	-	1,629.62
115232	DA-Football	2,700.14	1,670.00	4,370.14
115233	DA-Men's Basketball	2,984.26	(633.82)	2,350.44
115235	DA-Men's Soccer	13,944.78	(3,019.19)	10,925.59
115236	DA-Women's Soccer	7,268.66	-	7,268.66
115238	DA-Men's Tennis	200.84	-	200.84
115239	DA-Women's Tennis	2,262.26	-	2,262.26
115240	DA-Women's Trk & Fld	7,385.87	-	7,385.87
115241	DA-Women's Volleybll	10,852.99	(106.81)	10,746.18
115243	DA-Health Services	170,152.28	(66,279.67)	103,872.61
115244	DA-Soccer Camp	5,438.35	-	5,438.35
115245	DA-Prevention Trust	14,891.09	(502.29)	14,388.80
115246	DA-Athletics Trust	26,179.48	(150.38)	26,029.10
115247	DA-ESL	1,967.61	-	1,967.61
115249	DA President Fund	157.57	-	157.57
115252	DA-Intl Summer Progr	84,190.69	3,773.02	87,963.71
115253	OTI-MAA Program	61,896.48	-	61,896.48
115254	DA-ATM Services	47,500.00	-	47,500.00
115259	DA-Dist Learn Testing	324.54	(351.62)	(27.08)
115260	DA-Office of Instruction	4,347.90	-	4,347.90
115261	DA-Massage Therapy Proj	624.39	(2,725.06)	(2,100.67)
115262	DA-Men's Track & Field	2,508.33	-	2,508.33
115263	DA-Women's Water Polo	47,836.05	(129.07)	47,706.98
115266	DA-Women's Badminton	18,840.42	(5,115.61)	13,724.81

**Fund 115 - Self-Sustaining Fund**  
**Fund Balance Report for Fiscal Year 2017-18**  
**Ending Balance Reported as of September 30, 2017**

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
<b>De Anza Funds, con't.</b>				
115267	Equipment Room	130.00	-	130.00
115268	DA VPAC Facility Rent	127,433.54	33,677.75	161,111.29
115271	DA-Fitness Center Membership	140,676.75	-	140,676.75
115273	DA CDC Medical Admin Activits MAA	35,599.38	-	35,599.38
115274	DA-Vocal Music	3,247.36	-	3,247.36
115275	DA-Chamber Orchestra	2,424.12	540.00	2,964.12
115276	DA-Creative Arts	5,120.58	-	5,120.58
115277	DA-Dance	26,340.80	-	26,340.80
115278	DA-Jazz Instrumental	2,565.36	-	2,565.36
115279	DA-Patnoe	7,234.15	-	7,234.15
115280	DA-Wind Ensemble	372.15	-	372.15
115283	PE Facilities Rental	339,696.29	1,132.00	340,828.29
115284	DA-Ceramics	5,386.67	-	5,386.67
115285	DA-Photography	2,607.00	-	2,607.00
115286	DA-Euphrat Museum	48,666.37	70,046.13	118,712.50
115287	DA-ePrint	8,669.79	(200.00)	8,469.79
115288	DA-PE Facilities Transfer	0.00	2,264.00	2,264.00
115289	DA-MCNC	51,054.81	(519.18)	50,535.63
115291	DA-Campus Abroad - Kenya	0.00	34,105.00	34,105.00
115293	DA-College Life Vending	10,566.54	975.00	11,541.54
<b>De Anza Total:</b>		<b>5,904,262</b>	<b>189,181</b>	<b>6,093,443</b>
<b>District Funds</b>				
115401	Intl Student Insurance	0.00	1,386,715.20	1,386,715.20
115402	Crown Castle GT Cell Site	0.00	16,872.96	16,872.96
115404	Foothill - AT&T Cell Site	0.00	12,766.52	12,766.52
115406	Sprint Nextel FS04XC112	0.00	15,072.29	15,072.29
115407	Vending	0.00	1,964.52	1,964.52
115409	Verizon Wireless	0.00	14,419.83	14,419.83
115412	Computer Loan Prog-Admin	200,000.00	-	200,000.00
115413	Computer Loan Prog-Fee	33,244.14	650.00	33,894.14
<b>District Total:</b>		<b>233,244</b>	<b>1,448,461</b>	<b>1,681,705</b>
<b>Fund 115 Total:</b>		<b>9,676,167</b>	<b>3,150,102</b>	<b>12,826,269</b>

**CAPITAL PROJECTS SUMMARY**

September 30, 2017

Fund	Banner Organization	Project Description	Project Budget	Project-To-Date Activity			Available Balance
				Actual Expenditures	Outstanding Encumbrances	Total Obligations	
<b>Foothill Projects</b>							
412001	133001	FH Campus Center Projects	405,000	24,791	0	24,791	380,209
412002	110001	FH-Facilities/Equipment Maintenance	2,227,035	29,083	55,181	84,264	2,142,771
412003	110001	FH Athletic Facilities Maintenance	200,000	0	0	0	200,000
412005	110001	FH Soccer Field Replacement	1,600,000	72,536	1,824,997	1,897,533	(297,533)
412006	110001	FHDA Ed Center Eq/Facilities Main	1,100,000	1,177	0	1,177	1,098,823
412008	110001	FH Safety & Maintenance Projects	1,692,537	0	0	0	1,692,537
412009	412030	FH Refinsh Gym Floors (2500 & 2600)	0	5,267	0	5,267	(5,267)
412104	114118	FH Faculty Ergonomic Furniture	118,784	111,219	0	111,219	7,565
412107	114118	FH Copier	231,939	210,602	0	210,602	21,337
412122	412030	FH Energy Metering	53,349	1,450	0	1,450	51,899
412141	114118	02/04 FH Instructional Equipment	25,806	9,036	0	9,036	16,771
412152	511036	FH Parking Projects	493,563	487,632	0	487,632	5,931
412164	114118	#6715 Shed PE Eq Sto	30,226	20,000	0	20,000	10,226
412167	113006	FH Screen Door	73,000	61,154	0	61,154	11,846
412507	412030	FH Electric Vehicle Charging Stations	118,000	57,969	54,420	112,389	5,611
<b>Foothill Projects Total:</b>			<b>11,882,776</b>	<b>4,605,452</b>	<b>1,934,598</b>	<b>6,540,050</b>	<b>5,342,725</b>
<b>De Anza Projects</b>							
411203	210002	DA-Facilities/Equipment Maintenance	3,064,433	1,390,410	502	1,390,912	1,673,522
411506	412030	DA ATC Boiler Replacement	388,020	388,020	0	388,020	0
411507	412030	DA Cogen System HHW Modifications	323,046	374,376	1,700	376,076	(53,030)
411509	412030	DA SciCtrChiller SM471008 P39415204	389,242	173,043	0	173,043	216,199
<b>De Anza Projects Total:</b>			<b>12,445,761</b>	<b>10,606,870</b>	<b>2,202</b>	<b>10,609,071</b>	<b>1,836,690</b>
<b>Central Services Projects</b>							
410100	412030	DA ATC Temporary Boiler Rental	50,000	35,408	0	35,408	14,592
410121	412030	FH Parking Lot 2A Repair	60,000	49,480	0	49,480	10,520
410122	412030	DA Repair Sanitary Sewer South Side PE6	30,000	52,544	0	52,544	(22,544)
410123	412030	FH & DA Swimming Pool Repair	15,000	18,978	0	18,978	(3,978)
410124	412030	DA Lift Stations	0	2,325	0	2,325	(2,325)
413020	411001	Business Services Project	3,099,256	87,256	0	87,256	3,012,000
413021	411001	New District Office Bldg FF&E	1,210,669	27,262	0	27,262	1,183,406
413121	412030	MM DW Roadway Parking Walkways	270,000	114,827	0	114,827	155,173
413122	412030	MM DW Utility Infrastructure	223,171	490,183	0	490,183	(267,012)
413123	412030	MM DW Building Maintenance	177,941	184,178	0	184,178	(6,237)
413124	412030	FH Grounds Major Maintenance	50,715	73,652	0	73,652	(22,936)
413125	412030	EEP Project Development & Managemnt	440,407	274,548	0	274,548	165,859
413128	412030	Diesel Fuel Tanks	250,000	240,839	0	240,839	9,161
413129	412030	DW Portable Backup Generators	175,000	132,451	0	132,451	42,549
413130	412030	DW Planning & Engineering Consulting Svc	270,713	84,593	1,520	86,113	184,600
413132	412030	DW Parking Structure Maintenance	100,000	0	0	0	100,000
413133	412030	DW Exterior Building Refinishig	100,000	0	0	0	100,000
413134	412030	Onizuka AFS Demolition Activities	218,719	0	0	0	218,719
413135	412030	Plant Services Record Document Mgmt	205,000	218,021	0	218,021	(13,021)
413136	412030	Project Development and Management	145,000	357,998	0	357,998	(212,998)
413138	412030	FH Grounds & Custodial Barn Remodel	0	35,201	0	35,201	(35,201)
413406	411001	District Office/Swing Space	1,350,000	1,329,991	23,352	1,353,343	(3,343)
413500	412030	Energy Efficiency Program	247,840	166,336	0	166,336	81,504
413501	412030	Energy Conservation Study	30,000	22,715	0	22,715	7,285
413502	412030	EH & S Compliance	271,139	259,219	0	259,219	11,920
413503	412030	Central Services Vending Misr Snsrs	0	0	0	0	0
413505	412030	BldgSystms Measurement&Verification	0	21,675	0	21,675	(21,675)
413506	412030	Building Controls Support Services	0	7,754	0	7,754	(7,754)
413507	412030	Energy Storage Evaluation Phase I	20,000	15,000	0	15,000	5,000
413508	412030	PreP39 CleanEnergy Proj Development	50,956	1,281	2,000	3,281	47,675
413513	411001	Capital Project Clearing	103,845	0	0	0	103,845
414305	431006	ETS Commissioning	304,970	304,970	0	304,970	0

**CAPITAL PROJECTS SUMMARY**

September 30, 2017

Fund	Banner Organization	Project Description	Project Budget	Project-To-Date Activity			Available Balance
				Actual Expenditures	Outstanding Encumbrances	Total Obligations	
414306	411001	Data Center ETS Equipment	548,190	464,981	126,172	591,153	(42,963)
414307	431006	EmergencyCommunicationSysConsulting	117,220	66,080	58,140	124,221	(7,001)
<i>Central Services Projects Total:</i>			<i>10,564,296</i>	<i>5,568,290</i>	<i>211,184</i>	<i>5,779,474</i>	<i>4,784,822</i>
<b>Scheduled Maintenance</b>							
471007	211001	14/15SMDARpntExtScienceCtrBldSC123	218,315	214,176	0	214,176	4,139
471008	211001	14/15SMDARplcChillerScienceCtrSC2	412,933	410,333	2,600	412,933	0
471009	211001	14/15SMDA Pool Boiler MechUpgrades	115,975	114,975	0	114,975	1,000
471013	211001	15/16SMDARooftopcurbStr(SciCtrSC2)	183,925	174,631	0	174,631	9,295
471014	211001	15/16SMDA Fire Riser	165,845	90,061	15,751	105,812	60,033
471015	211001	15/16SMDA SciCtrBldg StructureUpgrd	440,007	403,728	23,716	427,445	12,563
471016	211001	15/16SMDAExteriorPaintng Kirsch&LCW	132,375	132,375	0	132,375	0
471017	211001	15/16SMDAHVACUpgrdLearningCtrW(LCW)	71,500	56,600	63,500	120,100	(48,600)
471020	211001	15/16SMDABldg&PWYSiteLightingCWC276	267,118	0	83,125	83,125	183,993
471021	211001	15/16SMDARefnshFloors(CaHistoryCtr)	11,000	6,450	0	6,450	4,550
471022	211001	16/17SMDATile Roof Replacement(CDC)	656,000	157,390	307,860	465,250	190,750
471023	211001	16/17SMDAFlat Roof Replacement(CDC)	656,000	120,970	327,000	447,970	208,030
471024	211001	16/17SMDA Chiller Replacement (ATC)	250,000	0	0	0	250,000
471025	211001	16/17SM DA Door Rplcmnt(Campuswide)	28,000	27,875	0	27,875	125
471026	211001	16/17SMDARoofngReprs&ReplacementSCC	601,200	15,160	0	15,160	586,040
471027	211001	16/17SMDARplcRoofAcce&RprParapetSCC	200,000	0	0	0	200,000
471028	211001	16/17SM DA Tennis Court Resurfacing	164,800	0	0	0	164,800
471029	211001	16/17SMDARefnshWoodFlooring PE1&PE2	15,000	15,000	0	15,000	0
471030	211001	16/17SMDASiteLightngRplc&RprsCWC276	47,714	0	47,714	47,714	0
472007	412030	08-09 Scheduled Maintenance SB1133	121,359	0	0	0	121,359
472020	110001	15/16SMFH ExtPainting&Glu-Lam Reprs	0	0	0	0	0
472027	110001	16/17SMFHVACRplcAppreHall1500C100Q	350,000	0	350,000	350,000	0
472028	110001	16/17SMFH RoofRplcAppreHall1500C100Q	350,000	0	350,000	350,000	0
472029	110001	16/17SMFH RoofRplcMechRmBld2600C100R	30,000	30,000	0	30,000	0
472030	110001	16/17SMFH RplcFlatBultUpRfB2500C100U	0	0	0	0	0
472031	110001	16/17SMFH RplcRoofng&AsocCmp2500C100U	534,810	0	141,440	141,440	393,370
472032	110001	16/17SMFH RfnshFlooringBldg2500&2600	0	0	11,000	11,000	(11,000)
472034	110001	16/17SMFH Wheelchair Lift Rplc-CW	220,000	0	220,000	220,000	0
473005	412030	16/17 Scheduled Maint One-Time Pool	0	0	0	0	0
473007	412030	17/18 Scheduled Maint One-Time Pool	352,545	0	0	0	352,545
<i>Scheduled Maintenance Projects Total:</i>			<i>12,141,727</i>	<i>7,515,030</i>	<i>1,943,707</i>	<i>9,458,737</i>	<i>2,682,991</i>
<b>State Proposition</b>							
415001	412030	State Proposition Fund	0	0	0	0	0
415102	110001	FH Bldg 2500 Gym Lighting Retrofits	91,586	70,857	0	70,857	20,729
415105	110001	FY14/15 FH B2600 Bym Lighting LEDs	129,861	108,068	0	108,068	21,793
415107	110001	FY15/16 FH B7400 MBCx	60,636	0	0	0	60,636
415108	110001	15/16FHB7400MeterngStudyBaselneEval	52,104	0	52,104	52,104	0
415109	110001	FY15/16 Exterior Lighting Retrofit	162,080	131,672	0	131,672	30,408
415208	211001	FY1516 DA Cogen MBCx	184,441	0	0	0	184,441
415209	211001	FY15/16 DA S-Quad MBCx	95,765	0	0	0	95,765
415210	211001	1516DACogenSQuadMtrngStudyBaslneEva	104,210	0	104,210	104,210	0
415302	412030	DW ASHRAE Level 2 Energy Audit	200,000	125,986	74,014	200,000	0
<i>State Proposition Projects Total:</i>			<i>2,430,230</i>	<i>1,786,130</i>	<i>230,328</i>	<i>2,016,459</i>	<i>413,771</i>
<b>Total</b>			<b>49,464,790</b>	<b>30,081,772</b>	<b>4,322,019</b>	<b>34,403,791</b>	<b>15,060,999</b>

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# CAPITAL PROJECTS

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

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

In the upper right corner of the web page, click on the “**Meetings**” button, then click “**2017**” and select “**Dec 12, 2017 (Tue)**.” Then click on “**View the Agenda**” and select “**Projects Financial Update**.” From here, click the attachments to launch the reports.

The Measure C reports will be available for viewing by **Tuesday, December 12, 2017**.

(Please note that the Citizens’ Bond Oversight Committee agendas, meeting minutes, annual reports and audit reports issued prior to June 10, 2014 can be accessed through the Measure C website at: <http://measurec.fhda.edu/meeting-minutes-agendas/>.)





