



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

**2015-2016**

**THIRD QUARTER  
REPORT**



# **FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

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**FOOTHILL-DE ANZA  
COMMUNITY COLLEGE DISTRICT**

**2015-2016  
THIRD QUARTER REPORT**

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**2015/16  
Third Quarter Report**

**SUMMARY OF MAJOR CHANGES**

The district has completed its financial analysis for the third quarter of operation (July 1, 2015 through March 31, 2016). Enclosed in this document is 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 Quarterly Financial Status Report (CCFS-311Q). The analysis of the General Purpose Fund follows.

**GENERAL PURPOSE FUND REVENUE**

**Revenue, Enrollment Assumptions, and Productivity**

Our overall funding includes both Redevelopment Agency (RDA) and Education Protection Account (EPA) revenue projections, in addition to the traditional state revenue funding sources generated from state apportionment, enrollment fees, and property taxes. Consequently, all revenue reports from the state are closely monitored throughout the year in anticipation of any shortfall in total state funding.

**Resident Enrollment**

Under the 2015/16 adopted budget assumptions, we anticipated serving 32,158 resident and non-resident FTES. This number reflected resident enrollment of 27,353 FTES and non-resident enrollment of 4,805 FTES.

The P-2 320 attendance report filed in April estimates that we will report a decrease of approximately 261 FTES by the end of this fiscal year (see Table 2). Due to the stabilization component included in Senate Bill 361, we will still receive apportionment for 2015/16 based on the 27,353 resident FTES generated in 2014/15. However, our funding base will be lower for 2016/17 if the decline in FTES in the P-2 reporting calculations does not change at P-Annual. The colleges and the enrollment management team continue to carefully monitor student enrollment, analyze course offerings, and heighten marketing and recruitment efforts to maximize access for students and to restore the FTES decline from 2014/15.

**Non-Resident Enrollment**

It is currently estimated that we will exceed our budgeted revenue by approximately \$50,000 for fiscal year 2015/16. This additional revenue is due to an increase in the non-resident tuition fee for 2015/16, even though the P-2 320 attendance report filed in April estimates that we would report a decrease of approximately 89 FTES by the end of this fiscal year (see Table 2). Because this revenue stream can be more volatile and is dependent on many external factors, such as access to visas and exchange rates, we closely monitor our non-resident revenue throughout the year.

**Productivity**

Productivity for fiscal year 2015/16 is budgeted at 530 (WSCH/FTEF). However, we anticipate a drop in the budgeted productivity calculation by year's end due to declining enrollment and decisions to maintain lower-enrolled classes to capture all available FTES. This drop in productivity will be primarily reflected in the increased expense for part-time faculty salaries and benefits.

## **GENERAL PURPOSE FUND EXPENSE**

### **Certificated Salaries**

Due to a combination of increased costs in part-time faculty salaries and benefits, and savings from full-time faculty vacancies, we are projecting an approximate \$1.8 million in net additional one-time expense in this category. This increased cost will be offset with enrollment stimulus funds or closed out to District-Wide at year-end.

### **Classified Salaries**

We are currently projecting approximately \$1.15 million in one-time savings to this category due to the net of float from vacant classified positions. Traditionally, any float from vacant classified and management positions is transferred to the colleges and Central Services as additional one-time 'B' budget.

### **Benefits**

Due to projected net increased expenses in the salaries categories, we are currently projecting an increase in benefits costs of \$212,000.

### **Supplies and Capital Outlay**

We are currently projecting a decrease of \$100,000 to the Materials & Supplies category with a corresponding increase to the Capital Outlay category.

### **Operating Expenses**

At this time, we are not estimating any changes to the Operating Expenses category.

### **Transfers/Other**

We are currently projecting a net increase to transfers out of \$368,542. This reflects a projected decrease to the mandatory transfer out of \$17,348 to the Special Education Fund due to additional revenue from the state to fund DSP&S programs, and a projected increase to the non-mandatory transfer out of \$385,890 to the Parking Fund due to increases in temporary staffing and overtime costs necessary to maintain required minimum staffing levels.

### **Fund Balance**

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

Based on all assumptions of revenue and expenses, the 2015/16 ongoing budget is forecast to have a structural surplus of approximately \$3.3 million (see Table 1).

At Adopted Budget, a one-time Stability Fund of \$22.9 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 the "sun-setting" of Prop 30 and state economic corrections. This stability fund is projected to decrease slightly to \$22.3 million, the net result of revenue over expenses.



We are projecting to end the fiscal year with a \$58.8 million fund balance, of which \$26 million is designated as follows: \$15 million for college, Central Services and district-wide carryover, \$2 million for enrollment stimulus, and \$8.95 million for the 5% mandatory reserve.

The district's share of the one-time mandated cost payment of \$15.1 million has been partially allocated as a part of the cost to structurally renovate the Flint Garage on the De Anza College campus. The Board of Trustees approved the staff-recommended financing plan that includes spending approximately \$8 million for the garage, at their regularly scheduled January 2016 meeting. The balance of approximately \$7.1 million has yet to be allocated for other district expenses. The colleges, in cooperation with Central Services, are currently discussing priorities and potential spending strategies.

The economic outlook for the state remains stable for the third year in a row. Reports from Sacramento indicate that we will not see any new budget cuts in 2016/17, and the governor's proposed budget, submitted to the legislature in January, included a 0.47% cost of living adjustment for 2016/17. Although a structural surplus of \$3.3 million is projected for 2015/16, bargaining unit negotiations for this fiscal year are ongoing and any impact on the current structural surplus will be reported as information becomes available. 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, 2015</b>	<b>\$ 48,551,766</b>
Revenue	\$ 198,399,937
Expenses and Transfers/Other	(188,182,840)
Net Change in Fund Balance (Projected)	<b>\$ 10,217,098</b>
<b>NET FUND BALANCE, June 30, 2016</b>	<b>\$ 58,768,863</b>

<b>Projected Ending Fund Balance as of June 30, 2016</b>	<b>\$ 58,768,863</b>
Less: Designated "B" Budget Carryforwards	
Foothill 'B' Restricted	\$ (4,850,000)
DeAnza 'B' Restricted	(5,400,000)
Central Services 'B' Restricted	(2,238,961)
<b>'B' Budget Carryforwards</b>	<b>\$ (12,488,961)</b>
Less: District-Wide 'A' Restricted Carryforwards	\$ (2,578,926)
<b>'A' Budget Restricted Carryforwards</b>	<b>\$ (2,578,926)</b>
<b>'A' &amp; 'B' Carryforwards</b>	<b>\$ (15,067,887)</b>
Less: Funds Designated for Enrollment Stimulus/Restoration	\$ (2,000,000)
Adopted Budget Reserves @ 5% (Restricted)	(8,950,000)
<b>Enrollment Stimulus &amp; 5% Reserves</b>	<b>\$ (10,950,000)</b>
<b>Subtotal</b>	<b>\$ 32,750,977</b>
Less: One-Time Mandated Cost Payment (Priorities to be Determined)	\$ (7,119,132)
Baccalaureate Degree Start-Up Costs	0
<b>One-Time Revenues</b>	<b>\$ (7,119,132)</b>
<b>Total</b>	<b>\$ 25,631,845</b>
<b>Less: Balance Available for 2015/16 Stability Fund</b>	<b>(22,314,011)</b>
<b>2015/16 Structural Surplus</b>	<b>\$ 3,317,834</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 Adopted Budget</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>

<b>15/16 P-1</b>	<b>Resident Credit</b>	<b>Non-Credit</b>	<b>Total Apportionment</b>	<b>Non-Resident</b>	<b>Total</b>
De Anza	16,421	0	16,421	2,731	19,152
Foothill	10,336	349	10,685	1,845	12,530
<b>Total</b>	<b>26,758</b>	<b>349</b>	<b>27,106</b>	<b>4,576</b>	<b>31,682</b>

FTES Below 14/15 P-Annual at P-1 (Funded FTES) -247  
 % -0.9%

<b>15/16 P-2</b>	<b>Resident Credit</b>	<b>Non-Credit</b>	<b>Total Apportionment</b>	<b>Non-Resident</b>	<b>Total</b>
De Anza	16,381	0	16,381	2,847	19,227
Foothill	10,323	388	10,711	1,869	12,580
<b>Total</b>	<b>26,703</b>	<b>388</b>	<b>27,092</b>	<b>4,716</b>	<b>31,808</b>

FTES Below 14/15 P-Annual at P-2 (Funded FTES) -261  
 % -1.0%  
 Potential Loss of Funding in 16/17 (\$1,202,302)



**Foothill-DeAnza Community College District**

**2015-2016  
Third 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	64,697,631	64,697,631	39,680,836	61%	64,697,631	0
Local Revenue	133,184,521	133,652,306	113,533,690	85%	133,702,306	(50,000)
<b>TOTAL REVENUE</b>	<b>\$ 197,882,152</b>	<b>\$ 198,349,937</b>	<b>\$ 153,214,526</b>	<b>77%</b>	<b>\$ 198,399,937</b>	<b>\$ (50,000)</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 82,751,271	\$ 83,153,734	\$ 61,116,286	73%	\$ 84,951,317	\$ (1,797,584)
Classified Salaries	33,279,819	33,706,476	24,440,467	73%	32,552,259	1,154,217
Employee Benefits	35,605,583	35,753,105	25,315,338	71%	35,965,258	(212,153)
Materials and Supplies	3,137,392	3,315,969	1,747,702	53%	3,215,969	100,000
Operating Expenses	17,231,392	15,711,499	12,773,759	81%	15,711,499	0
Capital Outlay	68,963	92,348	178,541	193%	192,348	(100,000)
<b>TOTAL EXPENSES</b>	<b>\$ 172,074,419</b>	<b>\$ 171,733,130</b>	<b>\$ 125,572,093</b>	<b>73%</b>	<b>\$ 172,588,650</b>	<b>\$ (855,520)</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 12,628	\$ 12,628	100%	\$ 12,628	\$ 0
Other Sources	0	178,703	178,703	100%	178,703	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	(7,020,767)	(15,416,979)	(11,648,995)	76%	(15,785,521)	368,542
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (7,020,767)</b>	<b>\$ (15,225,648)</b>	<b>\$ (11,457,664)</b>	<b>75%</b>	<b>\$ (15,594,190)</b>	<b>\$ 368,542</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 18,786,966	\$ 11,391,159	\$ 16,184,769		\$ 10,217,098	\$ (1,174,062)
Beginning Balance, July 1	48,551,766	48,551,766	48,551,766		48,551,766	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 67,338,731</b>	<b>\$ 59,942,925</b>	<b>\$ 64,736,534</b>		<b>\$ 58,768,863</b>	<b>\$ (1,174,062)</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2015-2016  
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	\$ 1,672,244	\$ 0	\$ 462,363	\$ 0	\$ 0	\$ 2,134,607	\$ 2,134,607
State Revenue	64,697,631	2,755,001	67,452,632	26,384,813	2,747,032	0	0	0	29,131,845	96,584,477
Local Revenue	133,702,306	11,126,346	144,828,652	2,363,590	0	0	2,284,000	2,305,000	6,952,590	151,781,243
<b>TOTAL REVENUE</b>	<b>\$ 198,399,937</b>	<b>\$ 13,881,347</b>	<b>\$ 212,281,284</b>	<b>\$ 30,420,647</b>	<b>\$ 2,747,032</b>	<b>\$ 462,363</b>	<b>\$ 2,284,000</b>	<b>\$ 2,305,000</b>	<b>\$ 38,219,042</b>	<b>\$ 250,500,327</b>
<b>EXPENSES</b>										
Certificated Salaries	\$ 84,951,317	\$ 599,505	\$ 85,550,823	\$ 3,843,279	\$ 2,860,238	\$ 0	\$ 0	\$ 53,870	\$ 6,757,388	\$ 92,308,211
Classified Salaries	32,552,259	2,142,242	34,694,502	7,285,010	1,952,646	612,572	1,412,695	623,897	11,886,821	46,581,322
Employee Benefits	35,965,258	727,203	36,692,462	2,801,010	1,292,708	0	376,705	238,791	4,709,214	41,401,676
Materials and Supplies	3,215,969	172,427	3,388,396	2,967,969	38,031	3,892	0	75,000	3,084,892	6,473,288
Operating Expenses	15,711,499	7,285,619	22,997,117	11,632,628	785,732	20	204,622	228,000	12,851,003	35,848,120
Capital Outlay	192,348	365,738	558,086	1,500,000	200,000	0	0	400,000	2,100,000	2,658,086
<b>TOTAL EXPENSES</b>	<b>\$ 172,588,650</b>	<b>\$ 11,292,735</b>	<b>\$ 183,881,385</b>	<b>\$ 30,029,897</b>	<b>\$ 7,129,356</b>	<b>\$ 616,484</b>	<b>\$ 1,994,022</b>	<b>\$ 1,619,558</b>	<b>\$ 41,389,317</b>	<b>\$ 225,270,702</b>
<b>TRANSFERS AND OTHER</b>										
Transfers-in	\$ 12,628	\$ 0	\$ 12,628	\$ 41,552	\$ 3,590,491	\$ 154,121	\$ 705,890	\$ 0	\$ 4,492,054	\$ 4,504,682
Other Sources	178,703	0	178,703	0	0	0	0	0	0	178,703
Intrafund Transfers	0	0	0	0	0	0	0	0	0	0
Transfers-out	(15,785,521)	(268,843)	(16,054,364)	(12,628)	0	0	(995,867)	(1,034,249)	(2,042,745)	(18,097,109)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	(569,245)	0	0	0	0	(569,245)	(569,245)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (15,594,190)</b>	<b>\$ (268,843)</b>	<b>\$ (15,863,033)</b>	<b>\$ (540,321)</b>	<b>\$ 3,590,491</b>	<b>\$ 154,121</b>	<b>\$ (289,977)</b>	<b>\$ (1,034,249)</b>	<b>\$ 1,880,064</b>	<b>\$ (13,982,968)</b>
<b>FUND BALANCE</b>										
Net Change in Fund Balance	\$ 10,217,098	\$ 2,319,769	\$ 12,536,867	\$ (149,571)	\$ (791,833)	\$ 0	\$ 0	\$ (348,808)	\$ (1,290,211)	\$ 11,246,656
Beginning Balance, July 1	48,551,766	7,747,466	56,299,232	7,094,303	791,833	0	0	659,560	8,545,696	64,844,927
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 58,768,863</b>	<b>\$ 10,067,235</b>	<b>\$ 68,836,098</b>	<b>\$ 6,944,732</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 310,753</b>	<b>\$ 7,255,485</b>	<b>\$ 76,091,583</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2015-2016  
All Funds Summary  
Year-end Projections**

	TOTAL GENERAL FUND				Student Financial Aid			Capital Projects		Debt Service		TOTAL DISTRICT ALL FUNDS
	Enterprise Funds	Child Development Fund 300	Financial Aid Fund 700	Capital Projects Fund 400	Debt Service Fund 200	Internal Service Fund 600	Internal Service Fund 600					
<b>REVENUE</b>												
Federal Revenue	\$ 2,134,607	\$ 38,000	\$ 22,069,754	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 24,242,361	\$ 0
State Revenue	96,584,477	682,554	1,746,100	3,629,037	0	0	0	0	0	0	102,642,168	0
Local Revenue	151,781,243	11,431,296	1,812,982	912,500	33,999,795	47,204,984	0	0	0	0	200,437,816	47,204,984
<b>TOTAL REVENUE</b>	<b>\$ 250,500,327</b>	<b>\$ 2,533,536</b>	<b>\$ 24,315,854</b>	<b>\$ 4,541,537</b>	<b>\$ 33,999,795</b>	<b>\$ 47,204,984</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 327,322,345</b>	<b>\$ 47,204,984</b>
<b>EXPENSES</b>												
Cost of Sales	\$ 0	\$ 7,084,870	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,084,870	\$ 0
Certificated Salaries	92,308,211	0	759,799	0	0	0	0	0	0	0	93,068,009	0
Classified Salaries	46,581,322	2,170,412	1,108,473	1,780,789	0	0	0	0	0	0	51,640,997	0
Employee Benefits	41,401,676	614,065	455,336	638,762	0	0	0	0	0	0	43,109,839	47,204,983
Materials and Supplies	6,473,288	0	154,000	61,601	0	0	0	0	0	0	6,707,855	0
Operating Expenses	35,848,120	1,376,961	53,745	11,006,910	0	0	0	0	0	0	48,766,769	0
Capital Outlay	2,658,086	0	2,183	45,438,457	0	0	0	0	0	0	48,098,726	0
<b>TOTAL EXPENSES</b>	<b>\$ 225,270,702</b>	<b>\$ 11,246,308</b>	<b>\$ 2,533,536</b>	<b>\$ 58,926,518</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 500,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 298,477,065</b>	<b>\$ 47,204,983</b>
<b>TRANSFERS AND OTHER</b>												
Transfers-in	\$ 4,504,682	\$ 0	\$ 0	\$ 8,621,255	\$ 2,471,171	\$ 15,597,109	\$ 0	\$ 0	\$ 0	\$ 0	\$ 15,597,109	\$ 2,500,000
Other Sources	178,703	0	0	502,106	93,625,544	94,306,352	0	0	0	0	94,306,352	0
Intrafund Transfers	0	0	0	0	0	0	0	0	0	0	0	0
Transfers-out	(18,097,109)	0	0	0	0	(18,097,109)	0	0	0	0	(18,097,109)	0
Contingency	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo	(569,245)	(66,852)	0	(23,815,854)	(130,096,510)	(154,548,461)	0	0	0	0	(154,548,461)	(2,500,000)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (13,982,968)</b>	<b>\$ (66,852)</b>	<b>\$ 0</b>	<b>\$ 9,123,361</b>	<b>\$ (33,999,795)</b>	<b>\$ (62,742,108)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (62,742,108)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>												
Net Change in Fund Balance	\$ 11,246,656	\$ 118,136	\$ 0	\$ (45,261,620)	\$ 0	\$ (33,896,828)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (33,896,828)	\$ 0
Beginning Balance, July 1	64,844,927	5,443,351	946,483	90,328,325	27,183,391	188,819,526	0	0	0	0	188,819,526	13,975,268
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 76,091,583</b>	<b>\$ 5,561,487</b>	<b>\$ 946,483</b>	<b>\$ 45,066,705</b>	<b>\$ 27,183,391</b>	<b>\$ 154,922,699</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 154,922,699</b>	<b>\$ 13,975,268</b>





RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS PROJECTED FOR 6/30/16

TO

Fund	Unrestricted General Funds		Restricted General Funds						All Other Funds					
	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Enterprise Funds	Child Developmt 300	Financial Aid 700	Internal Service 600	Capital Projects 400	Debt Service 200	Total
114			41,552	3,590,491	154,121	705,890					2,500,000	8,389,242	404,225	15,785,521
115											232,013		36,830	268,843
121/131	12,628													12,628
122														0
123														0
125													995,867	995,867
128													1,034,249	1,034,249
Enterprise														0
300														0
700														0
600														0
400														0
200														0
Total	12,628	0	41,552	3,590,491	154,121	705,890	0	0	0	2,500,000	8,621,255	2,471,171	18,097,109	

Inter-Fund Transfers:

Fund 114 to 121/131:	41,552	for salary backfill	Fund 115 to 200:	36,830	for Debt Service
Fund 114 to 122:	3,514,270	for Special Ed match	Fund 115 to 400:	232,013	for District Office Building FF&E
	76,221	for salary backfill	From 121/131 to 114:	12,628	to adjust prior year IEPI grant expenditures
Fund 114 to 123:	154,121	for Federal Work Study match	Fund 125 to 200:	995,867	for Debt Service
Fund 114 to 125:	705,890	to offset Parking Fund operating deficit	Fund 128 to 200:	1,034,249	for Debt Service
Fund 114 to 200:	122,563	for Debt Service			
	281,661	for capital lease payments			
Fund 114 to 600:	2,500,000	for 2015/16 OPEB Liability			
Fund 114 to 400:	389,242	for DA Science Center Chiller Replacement Project			
	8,000,000	for Flint Parking Structure Repairs			

Intra-Fund Transfers (Between Unrestricted General Funds):

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2015-2016  
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	\$ 651,638	\$ 0	\$ 267,139	\$ 0	\$ 0	\$ 918,777	\$ 918,777
State Revenue	39,680,836	2,243,227	41,924,063	27,784,279	2,090,615	0	0	0	29,874,894	71,798,957
Local Revenue	113,533,690	10,709,806	124,243,496	2,080,313	0	0	1,861,806	2,144,454	6,086,573	130,330,069
<b>TOTAL REVENUE</b>	<b>\$ 153,214,526</b>	<b>\$ 12,953,033</b>	<b>\$ 166,167,559</b>	<b>\$ 30,516,230</b>	<b>\$ 2,090,615</b>	<b>\$ 267,139</b>	<b>\$ 1,861,806</b>	<b>\$ 2,144,454</b>	<b>\$ 36,880,244</b>	<b>\$ 203,047,803</b>
<b>EXPENSES</b>										
Certificated Salaries	\$ 61,116,286	\$ 426,295	\$ 61,542,581	\$ 2,636,408	\$ 1,989,575	\$ 0	\$ 0	\$ 39,178	\$ 4,665,161	\$ 66,207,742
Classified Salaries	24,440,467	1,550,876	25,991,344	5,217,460	1,340,812	406,183	1,095,261	419,993	8,479,709	34,471,053
Employee Benefits	25,315,338	466,601	25,781,939	2,242,578	920,375	0	288,440	184,298	3,635,690	29,417,629
Materials and Supplies	1,747,702	78,033	1,825,734	1,090,306	28,523	2,919	0	53,027	1,174,776	3,000,510
Operating Expenses	12,773,759	5,163,412	17,937,171	5,771,025	110,085	5	132,361	105,422	6,118,899	24,056,070
Capital Outlay	178,541	104,237	282,778	1,363,086	169,451	0	0	341,305	1,873,841	2,156,619
<b>TOTAL EXPENSES</b>	<b>\$ 125,572,093</b>	<b>\$ 7,789,454</b>	<b>\$ 133,361,547</b>	<b>\$ 18,320,863</b>	<b>\$ 4,558,821</b>	<b>\$ 409,107</b>	<b>\$ 1,516,063</b>	<b>\$ 1,143,224</b>	<b>\$ 25,948,077</b>	<b>\$ 159,309,623</b>
<b>TRANSFERS AND OTHER</b>										
Transfers-in	\$ 12,628	\$ 0	\$ 12,628	\$ 41,552	\$ 2,724,930	\$ 89,046	\$ 0	\$ 0	\$ 2,855,528	\$ 2,868,156
Other Sources	178,703	0	178,703	0	0	0	0	0	0	178,703
Intrafund Transfers	0	0	0	0	0	0	0	0	0	0
Transfers-out	(11,648,995)	(212,603)	(11,861,598)	(12,628)	0	0	(995,867)	(1,034,249)	(2,042,745)	(13,904,343)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	(557,916)	0	0	0	0	(557,916)	(557,916)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (11,457,664)</b>	<b>\$ (212,603)</b>	<b>\$ (11,670,267)</b>	<b>\$ (528,993)</b>	<b>\$ 2,724,930</b>	<b>\$ 89,046</b>	<b>\$ (995,867)</b>	<b>\$ (1,034,249)</b>	<b>\$ 254,867</b>	<b>\$ (11,415,401)</b>
<b>FUND BALANCE</b>										
Net Change in Fund Balance	\$ 16,184,769	\$ 4,950,976	\$ 21,135,745	\$ 11,666,374	\$ 256,725	\$ (52,921)	\$ (650,124)	\$ (33,019)	\$ 11,187,034	\$ 32,322,779
Beginning Balance, July 1	48,551,766	7,747,466	56,299,232	7,094,303	791,833	0	0	659,560	8,545,696	64,844,927
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 64,736,534</b>	<b>\$ 12,698,442</b>	<b>\$ 77,434,977</b>	<b>\$ 18,760,677</b>	<b>\$ 1,048,557</b>	<b>\$ (52,921)</b>	<b>\$ (650,124)</b>	<b>\$ 626,541</b>	<b>\$ 19,732,729</b>	<b>\$ 97,167,706</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2015-2016  
All Funds Summary  
Actuals to Date**

	<b>TOTAL GENERAL FUND</b>	<b>Enterprise Funds</b>	<b>Child Development Fund 300</b>	<b>Student Financial Aid Fund 700</b>	<b>Capital Projects Fund 400</b>	<b>Debt Service Fund 200</b>	<b>TOTAL DISTRICT ALL FUNDS</b>	<b>Internal Service Fund 600</b>
<b>REVENUE</b>								
Federal Revenue	\$ 918,777	\$ 0	\$ 19,004	\$ 15,481,496	\$ 0	\$ 0	\$ 16,419,277	\$ 0
State Revenue	71,798,957	0	595,347	1,376,448	2,024,503	0	75,795,255	0
Local Revenue	130,330,069	8,156,190	1,445,457	150,900	727,033	20,144,992	160,954,640	36,468,139
<b>TOTAL REVENUE</b>	<b>\$ 203,047,803</b>	<b>\$ 8,156,190</b>	<b>\$ 2,059,808</b>	<b>\$ 17,008,844</b>	<b>\$ 2,751,536</b>	<b>\$ 20,144,992</b>	<b>\$ 253,169,172</b>	<b>\$ 36,468,139</b>
<b>EXPENSES</b>								
Cost of Sales	\$ 0	\$ 4,885,524	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,885,524	\$ 0
Certificated Salaries	66,207,742	0	495,600	0	0	0	66,703,343	0
Classified Salaries	34,471,053	1,533,651	779,760	0	1,035,373	0	37,819,837	0
Employee Benefits	29,417,629	460,560	403,678	0	350,322	0	30,632,188	36,453,463
Materials and Supplies	3,000,510	0	104,117	14,225	6,306	0	3,125,158	0
Operating Expenses	24,056,070	918,408	20,592	124,901	4,378,768	0	29,498,739	0
Capital Outlay	2,156,619	0	2,183	0	34,323,609	0	36,482,411	0
<b>TOTAL EXPENSES</b>	<b>\$ 159,309,623</b>	<b>\$ 7,798,143</b>	<b>\$ 1,805,929</b>	<b>\$ 139,127</b>	<b>\$ 40,094,378</b>	<b>\$ 0</b>	<b>\$ 209,147,201</b>	<b>\$ 36,453,463</b>
<b>TRANSFERS AND OTHER</b>								
Transfers-in	\$ 2,868,156	\$ 0	\$ 0	\$ 0	\$ 8,565,015	\$ 2,471,171	\$ 13,904,343	\$ 0
Other Sources	178,703	0	0	0	502,106	93,625,544	94,306,352	0
Intrafund Transfers	0	0	0	0	0	0	0	0
Transfers-out	(13,904,343)	0	0	0	0	0	(13,904,343)	0
Contingency	0	0	0	0	0	0	0	0
Other Outgo	(557,916)	(53,135)	0	(17,026,639)	0	(130,074,046)	(147,711,737)	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (11,415,401)</b>	<b>\$ (53,135)</b>	<b>\$ 0</b>	<b>\$ (17,026,639)</b>	<b>\$ 9,067,121</b>	<b>\$ (33,977,331)</b>	<b>\$ (53,405,385)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>								
Net Change in Fund Balance	\$ 32,322,779	\$ 304,911	\$ 253,879	\$ (156,922)	\$ (28,275,721)	\$ (13,832,339)	\$ (9,383,413)	\$ 14,676
Beginning Balance, July 1	64,844,927	5,443,351	946,483	73,049	90,328,325	27,183,391	188,819,526	13,975,268
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 97,167,706</b>	<b>\$ 5,748,262</b>	<b>\$ 1,200,362</b>	<b>\$ (83,872)</b>	<b>\$ 62,052,604</b>	<b>\$ 13,351,051</b>	<b>\$ 179,436,113</b>	<b>\$ 13,989,943</b>

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS AS OF 03/31/16

TO

Fund	Unrestricted General Funds		Restricted General Funds						All Other Funds					Total
	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Enterprise Funds	Child Developmt 300	Financial Aid 700	Internal Service 600	Capital Projects 400	Debt Service 200	
114			41,552	2,724,930	89,046							8,389,242	404,225	11,648,995
115												175,773	36,830	212,603
121/131	12,628													12,628
122														0
123														0
125														995,867
128														1,034,249
Enterprise														0
300														0
700														0
600														0
400														0
200														0
Total	12,628	0	41,552	2,724,930	89,046	0	0	0	0	0	0	8,565,015	2,471,171	13,904,343

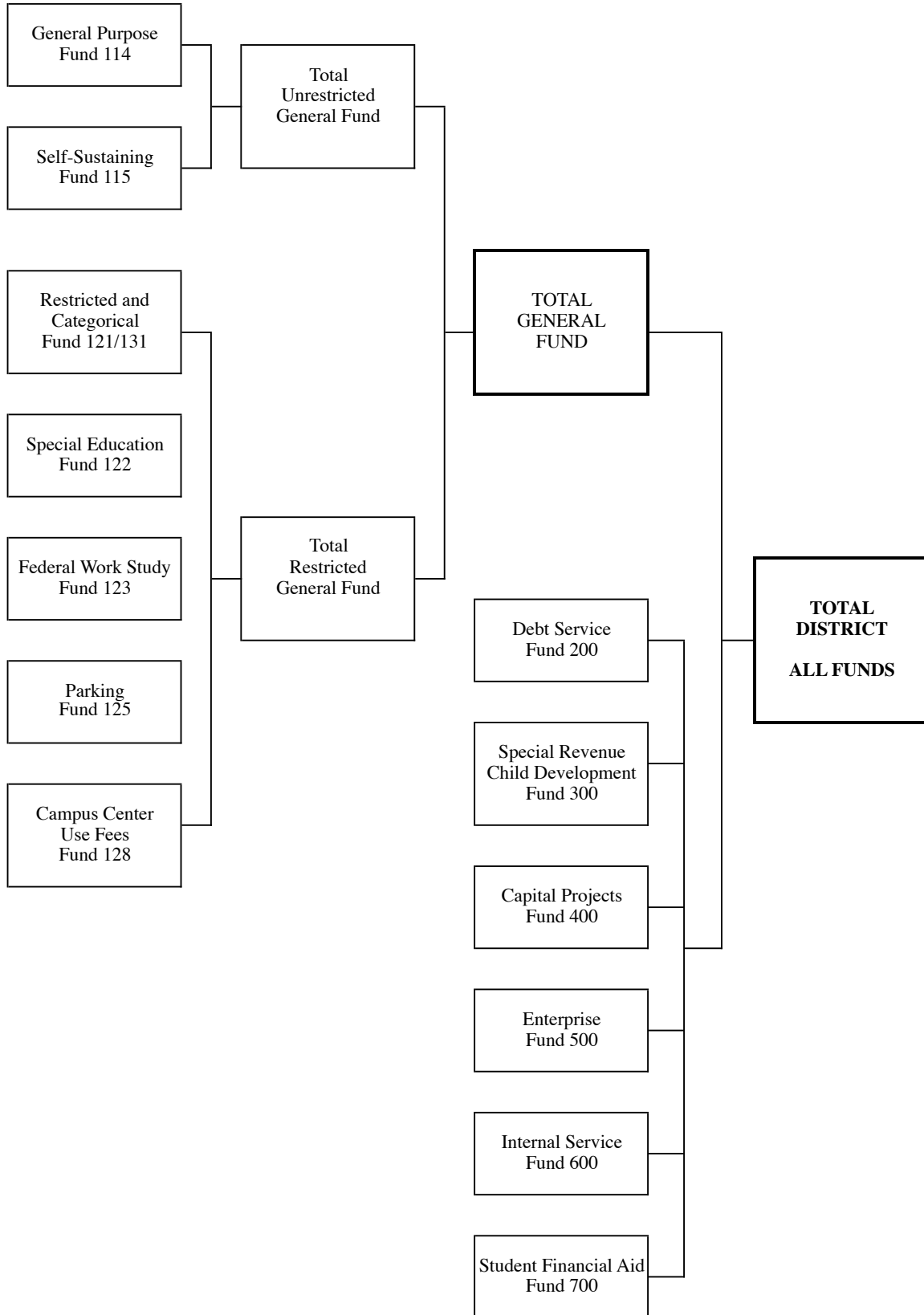
Inter-Fund Transfers:

Fund 114 to 121/131: 41,552 for salary backfill  
 Fund 114 to 122: 76,221 for salary backfill  
 Fund 114 to 123: 2,648,709 for Special Ed match  
 Fund 114 to 200: 89,046 for Federal Work Study match  
 Fund 114 to 200: 122,563 for Debt Service  
 Fund 114 to 200: 281,661 for capital lease payments  
 Fund 114 to 400: 389,242 for DA Science Center Chiller Replacement Project  
 8,000,000 for Flint Parking Structure Repairs

Fund 115 to 200: 36,830 for Debt Service  
 Fund 115 to 400: 175,773 for District Office Building FF&E  
 From 121/131 to 114: 12,628 to adjust prior year IEPI grant expenditures  
 Fund 125 to 200: 995,867 for Debt Service  
 Fund 128 to 200: 1,034,249 for Debt Service

Intra-Fund Transfers (Between Unrestricted General Funds):

# ALL FUNDS CHART



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

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

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

**Current Status:**

The changes to the Self-Sustaining Fund for the third quarter projects a transfer out to the Capital Projects Fund for \$232,013, with a corresponding decrease to the operating expenses category. De Anza is projecting a \$345,238 increase in capital outlay expenditures, with a corresponding decrease in the operating expenses category, primarily for the Visual & Performing Arts Center (VPAC), Use of Facilities, and the Planetarium. The Self-Sustaining Fund is projecting to end the fiscal year with a net change to fund balance of \$2,319,769.

**Foothill-DeAnza Community College District**

**2015-2016  
Third 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	1,855,124	2,755,001	2,243,227	81%	2,755,001	0
Local Revenue	11,125,646	11,126,346	10,709,806	96%	11,126,346	0
<b>TOTAL REVENUE</b>	<b>\$ 12,980,770</b>	<b>\$ 13,881,347</b>	<b>\$ 12,953,033</b>	<b>93%</b>	<b>\$ 13,881,347</b>	<b>\$ 0</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 578,485	\$ 599,505	\$ 426,295	71%	\$ 599,505	\$ 0
Classified Salaries	2,124,542	2,142,242	1,550,876	72%	2,142,242	0
Employee Benefits	725,051	727,203	466,601	64%	727,203	0
Materials and Supplies	168,427	172,427	78,033	45%	172,427	0
Operating Expenses	7,007,165	7,862,870	5,163,412	66%	7,285,619	577,251
Capital Outlay	20,500	20,500	104,237	508%	365,738	(345,238)
<b>TOTAL EXPENSES</b>	<b>\$ 10,624,171</b>	<b>\$ 11,524,748</b>	<b>\$ 7,789,454</b>	<b>68%</b>	<b>\$ 11,292,735</b>	<b>\$ 232,013</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	(36,830)	(36,830)	(212,603)	577%	(268,843)	232,013
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (36,830)</b>	<b>\$ (36,830)</b>	<b>\$ (212,603)</b>	<b>577%</b>	<b>\$ (268,843)</b>	<b>\$ 232,013</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 2,319,769	\$ 2,319,769	\$ 4,950,976		\$ 2,319,769	\$ 0
Beginning Balance, July 1	7,747,466	7,747,466	7,747,466		7,747,466	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 10,067,235</b>	<b>\$ 10,067,235</b>	<b>\$ 12,698,442</b>		<b>\$ 10,067,235</b>	<b>\$ 0</b>





**RESTRICTED and CATEGORICAL  
Fund 121/131**

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

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

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

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

**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.

**Health Services Fees:** Health Services fees are fees collected from the students and restricted for the provision of health services for students. Because the fee level is set by the state and we are mandated to provide a fixed level of services, the state provides reimbursement, known as “mandated cost reimbursement,” for the cost of providing these services over and above what we collect. The mandated cost reimbursement is recorded in the General Purpose Fund.

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

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

**Online Education Initiative (OEI):** State funding, awarded in partnership with Butte-Glenn Community College District, to launch 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.

**Physical Plant and Instructional Support:** The 2015/16 Budget Act provides \$100 million for the Physical Plant and Instructional Support program, while SB 81 provides an additional \$48 million in current year funds to reduce the backlog of deferred maintenance and/or to purchase instructional equipment. These resources will allow districts to protect investments previously made in facilities, and to improve students' experiences by replenishing and investing in new instructional equipment. For 2015/16, the district will receive \$3,540,422 for Physical Plant & Instructional Support, for which no local match is required. Of this, \$876,606 is budgeted in the Restricted and Categorical Fund and \$2,663,816 is budgeted in the Capital Projects Fund.

**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.

**Current Status:**

No change from Second Quarter.
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**Foothill-DeAnza Community College District**

**2015-2016  
Third 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	\$ 1,672,244	\$ 1,672,244	\$ 651,638	39%	\$ 1,672,244	\$ 0
State Revenue	25,986,389	25,986,389	27,784,279	107%	26,384,813	(398,424)
Local Revenue	2,363,590	2,363,590	2,080,313	88%	2,363,590	0
<b>TOTAL REVENUE</b>	<b>\$ 30,022,223</b>	<b>\$ 30,022,223</b>	<b>\$ 30,516,230</b>	<b>102%</b>	<b>\$ 30,420,647</b>	<b>\$ (398,424)</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 3,742,656	\$ 3,742,656	\$ 2,636,408	70%	\$ 3,843,279	\$ (100,623)
Classified Salaries	7,128,208	7,128,208	5,217,460	73%	7,285,010	(156,802)
Employee Benefits	2,758,621	2,758,621	2,242,578	81%	2,801,010	(42,389)
Materials and Supplies	2,948,691	2,948,691	1,090,306	37%	2,967,969	(19,278)
Operating Expenses	11,966,060	11,953,432	5,771,025	48%	11,632,628	320,804
Capital Outlay	1,099,864	1,099,864	1,363,086	124%	1,500,000	(400,136)
<b>TOTAL EXPENSES</b>	<b>\$ 29,644,101</b>	<b>\$ 29,631,473</b>	<b>\$ 18,320,863</b>	<b>62%</b>	<b>\$ 30,029,897</b>	<b>\$ (398,424)</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 41,552	\$ 41,552	\$ 41,552	100%	\$ 41,552	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	0	(12,628)	(12,628)	100%	(12,628)	0
Contingency	0	0	0	0%	0	0
Other Outgo	(569,245)	(569,245)	(557,916)	98%	(569,245)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (527,693)</b>	<b>\$ (540,321)</b>	<b>\$ (528,993)</b>	<b>98%</b>	<b>\$ (540,321)</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (149,571)	\$ (149,571)	\$ 11,666,374		\$ (149,571)	\$ 0
Beginning Balance, July 1	7,094,303	7,094,303	7,094,303		7,094,303	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 6,944,732</b>	<b>\$ 6,944,732</b>	<b>\$ 18,760,677</b>		<b>\$ 6,944,732</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 third quarter, we are projecting an increase to state revenue in the amount of \$17,348, with a corresponding decrease to the mandatory transfer-in.

**Foothill-DeAnza Community College District**

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**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	2,729,684	2,729,684	2,090,615	77%	2,747,032	(17,348)
Local Revenue	0	0	0	0%	0	0
<b>TOTAL REVENUE</b>	<b>\$ 2,729,684</b>	<b>\$ 2,729,684</b>	<b>\$ 2,090,615</b>	<b>77%</b>	<b>\$ 2,747,032</b>	<b>\$ (17,348)</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 2,854,833	\$ 2,860,238	\$ 1,989,575	70%	\$ 2,860,238	\$ 0
Classified Salaries	1,952,646	1,952,646	1,340,812	69%	1,952,646	0
Employee Benefits	1,291,505	1,292,708	920,375	71%	1,292,708	0
Materials and Supplies	27,314	27,314	28,523	104%	38,031	(10,717)
Operating Expenses	935,778	936,138	110,085	12%	785,732	150,406
Capital Outlay	60,311	60,311	169,451	281%	200,000	(139,689)
<b>TOTAL EXPENSES</b>	<b>\$ 7,122,387</b>	<b>\$ 7,129,356</b>	<b>\$ 4,558,821</b>	<b>64%</b>	<b>\$ 7,129,356</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 3,600,870	\$ 3,607,839	\$ 2,724,930	76%	\$ 3,590,491	\$ 17,348
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 3,600,870</b>	<b>\$ 3,607,839</b>	<b>\$ 2,724,930</b>	<b>76%</b>	<b>\$ 3,590,491</b>	<b>\$ 17,348</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (791,833)	\$ (791,833)	\$ 256,725		\$ (791,833)	\$ 0
Beginning Balance, July 1	791,833	791,833	791,833		791,833	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,048,557</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**

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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	\$ 462,363	\$ 462,363	\$ 267,139	58%	\$ 462,363	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	0	0	0	0%	0	0
<b>TOTAL REVENUE</b>	<b>\$ 462,363</b>	<b>\$ 462,363</b>	<b>\$ 267,139</b>	<b>58%</b>	<b>\$ 462,363</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	616,484	616,484	406,183	66%	612,572	3,912
Employee Benefits	0	0	0	0%	0	0
Materials and Supplies	0	0	2,919	0%	3,892	(3,892)
Operating Expenses	0	0	5	0%	20	(20)
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 616,484</b>	<b>\$ 616,484</b>	<b>\$ 409,107</b>	<b>66%</b>	<b>\$ 616,484</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 154,121	\$ 154,121	\$ 89,046	58%	\$ 154,121	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 154,121</b>	<b>\$ 154,121</b>	<b>\$ 89,046</b>	<b>58%</b>	<b>\$ 154,121</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (52,921)		\$ 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>\$ (52,921)</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 \$705,890, 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:**

In the third quarter, the Parking Fund is projecting an increase in transfers-in of \$385,890 from the General Purpose Fund, with a corresponding increase to the salaries and benefits categories, due to increases in temporary staffing and overtime costs necessary to maintain required minimum staffing levels.



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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	2,284,000	2,284,000	1,861,806	82%	2,284,000	0
<b>TOTAL REVENUE</b>	<b>\$ 2,284,000</b>	<b>\$ 2,284,000</b>	<b>\$ 1,861,806</b>	<b>82%</b>	<b>\$ 2,284,000</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	1,062,808	1,062,808	1,095,261	103%	1,412,695	(349,887)
Employee Benefits	340,703	340,703	288,440	85%	376,705	(36,002)
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	204,622	204,622	132,361	65%	204,622	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 1,608,133</b>	<b>\$ 1,608,133</b>	<b>\$ 1,516,063</b>	<b>94%</b>	<b>\$ 1,994,022</b>	<b>\$ (385,890)</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 320,000	\$ 320,000	\$ 0	0%	\$ 705,890	\$ (385,890)
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	(995,867)	(995,867)	(995,867)	100%	(995,867)	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (675,867)</b>	<b>\$ (675,867)</b>	<b>\$ (995,867)</b>	<b>147%</b>	<b>\$ (289,977)</b>	<b>\$ (385,890)</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (650,124)		\$ 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>\$ (650,124)</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.

Although the Campus Center Use Fee Fund is projecting a deficit of approximately \$349,000 for 2015/16, 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:**

<p>In the third quarter, \$1,905 was transferred out to the Debt Service Fund to cover 2006 COP debt service maintenance fees. The Campus Center Use Fees Fund is projected to end the fiscal year with a net change to fund balance of \$348,808.</p>
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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	0	0	0	0%	0	0
Local Revenue	2,305,000	2,305,000	2,144,454	93%	2,305,000	0
<b>TOTAL REVENUE</b>	<b>\$ 2,305,000</b>	<b>\$ 2,305,000</b>	<b>\$ 2,144,454</b>	<b>93%</b>	<b>\$ 2,305,000</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 76,564	\$ 53,870	\$ 39,178	73%	\$ 53,870	\$ 0
Classified Salaries	623,897	623,897	419,993	67%	623,897	0
Employee Benefits	243,997	238,791	184,298	77%	238,791	0
Materials and Supplies	75,000	75,000	53,027	71%	75,000	0
Operating Expenses	228,000	228,000	105,422	46%	228,000	0
Capital Outlay	400,000	400,000	341,305	85%	400,000	0
<b>TOTAL EXPENSES</b>	<b>\$ 1,647,458</b>	<b>\$ 1,619,558</b>	<b>\$ 1,143,224</b>	<b>71%</b>	<b>\$ 1,619,558</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	(1,032,344)	(1,034,249)	(1,034,249)	100%	(1,034,249)	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (1,032,344)</b>	<b>\$ (1,034,249)</b>	<b>\$ (1,034,249)</b>	<b>100%</b>	<b>\$ (1,034,249)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (374,802)	\$ (348,808)	\$ (33,019)		\$ (348,808)	\$ 0
Beginning Balance, July 1	659,560	659,560	659,560		659,560	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 284,758</b>	<b>\$ 310,753</b>	<b>\$ 626,541</b>		<b>\$ 310,753</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*

Sales are expected to increase slightly in fiscal year 2015/16 when compared to fiscal year 2014/15, with decreases in textbook rental income and increases in various commissions. Total expenses are also expected to increase slightly over fiscal year 2014/15, mainly due to rising salaries and benefits expenses. A net loss of \$19,106 has been budgeted for the year.

**De Anza Enterprise Fund**

*Bookstore*

Projected revenue growth remains in line with fiscal year 2014/15 at five percent, and textbook rental income is expected to continue to increase. Total expenses are expected to increase, mainly due to rising salaries and benefits expenses. It is projected that the De Anza Bookstore will end the fiscal year with a net profit of \$55,899.

*Dining Services*

Dining Services is projecting a modest increase in revenue over fiscal year 2014/15. Total expenses are expected to increase, mainly due to rising salaries and benefits expenses. It is projected that Dining Services will end the fiscal year with a net profit of \$5,622.

*Combined Bookstore & Dining Operations*

A net profit of \$61,521 is projected for the De Anza Campus Center:

- Bookstore – \$55,899 Net Profit
- Dining Services – \$5,622 Net Profit

**Flint Center Fund**

Flint Center experienced a busy and profitable third quarter. While Flint Center expenses for the third quarter are slightly below budget, there are no changes to expense projections. The fourth quarter is expected to be busy and profitable due to many scheduled events, and it is anticipated that the fiscal year will end with a net profit of \$75,721.

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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	11,379,875	11,379,875	8,156,190	72%	11,431,296	(51,421)
<b>TOTAL REVENUE</b>	<b>\$ 11,379,875</b>	<b>\$ 11,379,875</b>	<b>\$ 8,156,190</b>	<b>72%</b>	<b>\$ 11,431,296</b>	<b>\$ (51,421)</b>
<b>EXPENSES</b>						
Cost of Sales	\$ 7,087,983	\$ 7,087,983	\$ 4,885,524	69%	\$ 7,084,870	\$ 3,113
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	2,170,412	2,170,412	1,533,651	71%	2,170,412	0
Employee Benefits	614,065	614,065	460,560	75%	614,065	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	1,376,961	1,376,961	918,408	67%	1,376,961	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 11,249,421</b>	<b>\$ 11,249,421</b>	<b>\$ 7,798,143</b>	<b>69%</b>	<b>\$ 11,246,308</b>	<b>\$ 3,113</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	(66,852)	(66,852)	(53,135)	79%	(66,852)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (66,852)</b>	<b>\$ (66,852)</b>	<b>\$ (53,135)</b>	<b>79%</b>	<b>\$ (66,852)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 63,602	\$ 63,602	\$ 304,911		\$ 118,136	\$ 54,534
Beginning Balance, July 1	5,443,351	5,443,351	5,443,351		5,443,351	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 5,506,953</b>	<b>\$ 5,506,953</b>	<b>\$ 5,748,262</b>		<b>\$ 5,561,487</b>	<b>\$ 54,534</b>

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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	3,563,994	3,563,994	2,193,071	62%	3,563,994	0
<b>TOTAL REVENUE</b>	<b>\$ 3,563,994</b>	<b>\$ 3,563,994</b>	<b>\$ 2,193,071</b>	<b>62%</b>	<b>\$ 3,563,994</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Cost of Sales	\$ 2,673,900	\$ 2,673,900	\$ 1,629,544	61%	\$ 2,673,900	\$ 0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	555,600	555,600	400,059	72%	555,600	0
Employee Benefits	184,100	184,100	136,255	74%	184,100	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	136,600	136,600	110,832	81%	136,600	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 3,550,200</b>	<b>\$ 3,550,200</b>	<b>\$ 2,276,690</b>	<b>64%</b>	<b>\$ 3,550,200</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	(32,900)	(32,900)	(28,484)	87%	(32,900)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (32,900)</b>	<b>\$ (32,900)</b>	<b>\$ (28,484)</b>	<b>87%</b>	<b>\$ (32,900)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (19,106)	\$ (19,106)	\$ (112,103)		\$ (19,106)	\$ 0
Beginning Balance, July 1	150,439	150,439	150,439		150,439	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 131,333</b>	<b>\$ 131,333</b>	<b>\$ 38,336</b>		<b>\$ 131,333</b>	<b>\$ 0</b>

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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	7,127,475	7,127,475	5,436,903	76%	7,122,649	4,826
<b>TOTAL REVENUE</b>	<b>\$ 7,127,475</b>	<b>\$ 7,127,475</b>	<b>\$ 5,436,903</b>	<b>76%</b>	<b>\$ 7,122,649</b>	<b>\$ 4,826</b>
<b>EXPENSES</b>						
Cost of Sales	\$ 4,414,083	\$ 4,414,083	\$ 3,255,980	74%	\$ 4,410,970	\$ 3,113
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	1,594,915	1,594,915	1,119,358	70%	1,594,915	0
Employee Benefits	422,362	422,362	319,683	76%	422,362	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	598,929	598,929	385,353	64%	598,929	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 7,030,289</b>	<b>\$ 7,030,289</b>	<b>\$ 5,080,374</b>	<b>72%</b>	<b>\$ 7,027,176</b>	<b>\$ 3,113</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	(33,952)	(33,952)	(24,651)	73%	(33,952)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (33,952)</b>	<b>\$ (33,952)</b>	<b>\$ (24,651)</b>	<b>73%</b>	<b>\$ (33,952)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 63,234	\$ 63,234	\$ 331,878		\$ 61,521	\$ (1,713)
Beginning Balance, July 1	3,185,177	3,185,177	3,185,177		3,185,177	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 3,248,411</b>	<b>\$ 3,248,411</b>	<b>\$ 3,517,055</b>		<b>\$ 3,246,698</b>	<b>\$ (1,713)</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	688,406	688,406	526,216	76%	744,653	(56,247)
<b>TOTAL REVENUE</b>	<b>\$ 688,406</b>	<b>\$ 688,406</b>	<b>\$ 526,216</b>	<b>76%</b>	<b>\$ 744,653</b>	<b>\$ (56,247)</b>
<b>EXPENSES</b>						
Cost of Sales	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	19,897	19,897	14,234	72%	19,897	0
Employee Benefits	7,603	7,603	4,622	61%	7,603	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	641,432	641,432	422,223	66%	641,432	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 668,932</b>	<b>\$ 668,932</b>	<b>\$ 441,079</b>	<b>66%</b>	<b>\$ 668,932</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other 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	\$ 19,474	\$ 19,474	\$ 85,136		\$ 75,721	\$ 56,247
Beginning Balance, July 1	2,107,735	2,107,735	2,107,735		2,107,735	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 2,127,209</b>	<b>\$ 2,127,209</b>	<b>\$ 2,192,872</b>		<b>\$ 2,183,456</b>	<b>\$ 56,247</b>

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

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:**

In the third quarter, changes to the Child Development Fund include a revision to increase state revenue for the Childcare Tax Bailout, with a corresponding increase to the operating expenses category (\$14,628). We are also projecting an increase to the capital outlay category, with a corresponding decrease to the operating expenses category (\$2,183), with no change to the net fund balance.

**Foothill-DeAnza Community College District**

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**FUND 300 - 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	\$ 19,004	50%	\$ 38,000	\$ 0
State Revenue	667,926	682,554	595,347	87%	682,554	0
Local Revenue	1,812,982	1,812,982	1,445,457	80%	1,812,982	0
<b>TOTAL REVENUE</b>	<b>\$ 2,518,908</b>	<b>\$ 2,533,536</b>	<b>\$ 2,059,808</b>	<b>81%</b>	<b>\$ 2,533,536</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 759,799	\$ 759,799	\$ 495,600	65%	\$ 759,799	\$ 0
Classified Salaries	1,108,473	1,108,473	779,760	70%	1,108,473	0
Employee Benefits	455,336	455,336	403,678	89%	455,336	0
Materials and Supplies	154,000	154,000	104,117	68%	154,000	0
Operating Expenses	41,300	55,928	20,592	37%	53,745	2,183
Capital Outlay	0	0	2,183	0%	2,183	(2,183)
<b>TOTAL EXPENSES</b>	<b>\$ 2,518,908</b>	<b>\$ 2,533,536</b>	<b>\$ 1,805,929</b>	<b>71%</b>	<b>\$ 2,533,536</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other 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	\$ 253,879		\$ 0	\$ 0
Beginning Balance, July 1	946,483	946,483	946,483		946,483	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 946,483</b>	<b>\$ 946,483</b>	<b>\$ 1,200,362</b>		<b>\$ 946,483</b>	<b>\$ 0</b>

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

These funds are used for federal, state, and local financial aid programs. The federal programs are the Pell Grants, Supplemental Educational Opportunity Grants (SEOG), and AmeriCorps community service initiative grants. The state programs are EOPS grants and Cal Grants. In 2015/16, state funding for the new Full-Time Student Success Grant (FTSSG) program has been received to provide supplemental grants to community college Cal Grant B recipients who have already received a full-time Cal Grant B award payment, and this funding is anticipated to be ongoing. Local programs include a variety of scholarships.

**Current Status:**

In the third quarter, changes to the Student Financial Aid Fund include revisions to increase state revenue, with a corresponding increase to student grants-in-aid for the new Full-Time Student Success Grant (\$99,100). We are also projecting an increase to the materials and supplies category, with a corresponding decrease to the operating expenses category (\$18,967), with no change to the net fund balance.

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**FUND 700 - 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	\$ 22,069,754	\$ 22,069,754	\$ 15,481,496	70%	\$ 22,069,754	\$ 0
State Revenue	1,296,000	1,746,100	1,376,448	79%	1,746,100	0
Local Revenue	500,000	500,000	150,900	30%	500,000	0
<b>TOTAL REVENUE</b>	<b>\$ 23,865,754</b>	<b>\$ 24,315,854</b>	<b>\$ 17,008,844</b>	<b>70%</b>	<b>\$ 24,315,854</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	14,225	0%	18,967	(18,967)
Operating Expenses	500,000	500,000	124,901	25%	481,033	18,967
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 139,127</b>	<b>28%</b>	<b>\$ 500,000</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
Contingency	0	0	0	0%	0	0
Other Outgo	(23,365,754)	(23,815,854)	(17,026,639)	71%	(23,815,854)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (23,365,754)</b>	<b>\$ (23,815,854)</b>	<b>\$ (17,026,639)</b>	<b>71%</b>	<b>\$ (23,815,854)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (156,922)		\$ 0	\$ 0
Beginning Balance, July 1	73,049	73,049	73,049		73,049	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 73,049</b>	<b>\$ 73,049</b>	<b>\$ (83,872)</b>		<b>\$ 73,049</b>	<b>\$ 0</b>



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

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 unrestricted balance in the Internal Service Fund is used to offset and stabilize erratic benefit cost increases so that increasing costs can be "smoothed out" more gradually. Consequently, this unrestricted balance is referred to as the "Rate Stabilization Fund."

We have included an exhibit on the next page that summarizes Internal Service fund balances. Since there are sufficient balances in this fund, we are recommending a transfer of \$2,500,000 to this fund from the General Purpose Fund in 2015/16, with corresponding other outgo to the California Employers' Retiree Benefits Trust (CERBT) for Other Post-Employment Benefits (OPEB) liability. This has been budgeted for in the General Purpose Fund. We will bring an agenda item to the Board of Trustees authorizing the district to make this contribution. This would leave an estimated unrestricted \$10.7 million to be set aside as the Rate Stabilization Fund.

**Current Status:**

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

### Summary of Beginning Balance

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

### **OPEB transfers in from General Fund and Payments:**

FY 05/06 expenditure (JPA membership fee)	(3,000)
Unfunded Retiree Benefits Transfer In (04/05 thru 08/09)	3,950,487
Unfunded Retiree Benefits Transfer In (09/10 thru 12/13)	1,861,314
Unfunded Retiree Benefits Transfer In (13/14)	1,500,000
Other Post-Employment Benefits Liability Transfer In (14/15)	1,500,000
Transfer to JPA (04/05 thru 08/09)	(3,950,487)
Transfer to CERBT (09/10 thru 12/13)	(1,861,314)
Transfer to CERBT (13/14)	(1,500,000)
Transfer to CERBT (14/15)	(1,500,000)

### **Medical Benefits Savings:**

Negotiated 05/06 Benefits Increase Transfer In (04/05)	500,000
04/05 Medical Savings (Retiree and Active)	3,890,883
05/06 Medical Savings (Retiree and Active)	2,266,477
06/07 Medical Savings (Retiree and Active)	1,510,225
07/08 Medical Savings (Retiree and Active)	2,406,980
07/08 Medical Savings (Retiree and Active)-retain in F114 to offset 08/09 operating deficit	(2,406,980)
08/09 Medical Savings (Retiree and Active)	2,774,465
Transfer Out to General Fund to Cover 08/09 Medical Benefits Cost Increases	(1,534,008)
11/12 Medical Savings (Retiree and Active)	812,977
12/13 Medical Savings (Retiree and Active)	453,817

### **Workers' Comp Savings:**

04/05 Workers Comp Savings	945,777
05/06 Workers Comp Savings	626,619
06/07 Workers Comp Savings	288,414
08/09 Workers Comp Add'l Savings	1,502,491

### **Other:**

12/13 Transfer to F14 for Out-of-Pocket Reimbursement	(333,125)
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**07/01/15 Beginning Balance:** \$ 13,975,268

Revenue	\$ 47,204,984
Expenses	(47,204,983)
Unfunded Retiree Benefits Transfer In (15/16)	2,500,000
Transfer to CERBT (15/16)	(2,500,000)
<b>Projected 06/30/16 Ending Balance:</b>	<b>\$ 13,975,268</b>

### Summary of 06/30/16 Projected Ending Balance

Extended Sick Leave/Vacation Payout Reserve	\$ 273,254
Reserves	3,000,000
<b>Restricted Ending Balance:</b>	<b>\$ 3,273,254</b>

**Unrestricted Fund Balance:** \$ 10,702,014

**Total Projected 06/30/16 Ending Balance (Restricted and Unrestricted):** **\$ 13,975,268**



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**FUND 600 - 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	\$ 35,901,616	\$ 35,901,616	\$ 27,481,362	77%	\$ 35,901,616	\$ 0
Contributions - Retiree Benefits	6,772,007	6,772,007	5,588,257	83%	6,772,007	0
Employee Contributions	0	0	3,398,520	0%	4,531,360	(4,531,360)
<b>TOTAL REVENUE</b>	<b>\$ 42,673,623</b>	<b>\$ 42,673,623</b>	<b>\$ 36,468,139</b>	<b>85%</b>	<b>\$ 47,204,984</b>	<b>\$ (4,531,360)</b>
<b>EXPENSES</b>						
Medical/Prescription/Vision/Dental	\$ 19,255,164	\$ 19,255,164	\$ 21,161,285	110%	\$ 23,786,524	\$ (4,531,360)
Retirement	20,153,222	20,153,222	13,353,451	66%	20,153,222	0
Worker's Comp/Ext Sk Lv/Vac Pay	2,449,800	2,449,800	912,177	37%	1,834,976	614,824
Unemployment Insurance	216,600	216,600	116,305	54%	216,600	0
Other	598,838	598,838	910,246	152%	1,213,662	(614,824)
<b>TOTAL EXPENSES</b>	<b>\$ 42,673,623</b>	<b>\$ 42,673,623</b>	<b>\$ 36,453,463</b>	<b>85%</b>	<b>\$ 47,204,983</b>	<b>\$ (4,531,360)</b>
Transfers-in	\$ 2,500,000	\$ 2,500,000	\$ 0	0%	\$ 2,500,000	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	(2,500,000)	(2,500,000)	0	0%	(2,500,000)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 14,676		\$ 0	\$ 0
Beginning Balance, July 1	13,975,268	13,975,268	13,975,268		13,975,268	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 13,975,268</b>	<b>\$ 13,975,268</b>	<b>\$ 13,989,943</b>		<b>\$ 13,975,268</b>	<b>\$ 0</b>



## **CAPITAL PROJECTS**

### **Fund 400**

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

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

#### **Capital Projects:**

The 2015/16 Budget Act provides \$100 million for the Physical Plant and Instructional Support program, while SB 81 provides an additional \$48 million in current year funds to reduce the backlog of deferred maintenance and/or to purchase instructional equipment. These resources will allow districts to protect investments previously made in facilities, and to improve students' experiences by replenishing and investing in new instructional equipment. For 2015/16, the district will receive \$3,540,422 for Physical Plant & Instructional Support, for which no local match is required. Of this, \$2,663,816 is budgeted in the Capital Projects Fund and \$876,606 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 2015/16, the

district will receive an allocation of \$781,572 for energy efficiency and renewable generation projects, which is budgeted in the Capital Projects Fund.

**Measure E Projects:**

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

**Measure C Projects:**

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

**Current Status:**

In the third quarter, revisions to the Capital Projects Fund include transfers in from the General Purpose Fund for the Flint Parking Structure Repairs (\$8,000,000), and for the De Anza Science Center Chiller Replacement Project, with a corresponding increase to the capital outlay category (\$389,242). We are projecting a transfer in from the Self-Sustaining Fund for capital projects (\$232,013) and an increase to other sources for a reimbursement from the Department of Veterans Affairs (\$502,106), with corresponding increases to the operating expenses category.

**Foothill-DeAnza Community College District**

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**FUND 400 - 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>
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	3,629,037	3,629,037	2,024,503	56%	3,629,037	0
Local Revenue	462,500	912,500	727,033	80%	912,500	0
<b>TOTAL REVENUE</b>	<b>\$ 4,091,537</b>	<b>\$ 4,541,537</b>	<b>\$ 2,751,536</b>	<b>61%</b>	<b>\$ 4,541,537</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	1,780,789	1,780,789	1,035,373	58%	1,780,789	0
Employee Benefits	638,762	638,762	350,322	55%	638,762	0
Materials and Supplies	61,601	61,601	6,306	10%	61,601	0
Operating Expenses	10,272,791	10,272,791	4,378,768	43%	11,006,910	(734,119)
Capital Outlay	44,599,214	45,438,457	34,323,609	76%	45,438,457	0
<b>TOTAL EXPENSES</b>	<b>\$ 57,353,157</b>	<b>\$ 58,192,399</b>	<b>\$ 40,094,378</b>	<b>69%</b>	<b>\$ 58,926,518</b>	<b>\$ (734,119)</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 8,389,242	\$ 8,565,015	102%	\$ 8,621,255	\$ (232,013)
Other Sources	0	0	502,106	100%	502,106	(502,106)
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 8,389,242</b>	<b>\$ 9,067,121</b>	<b>108%</b>	<b>\$ 9,123,361</b>	<b>\$ (734,119)</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (53,261,620)	\$ (45,261,620)	\$ (28,275,721)		\$ (45,261,620)	\$ 0
Beginning Balance, July 1	90,328,325	90,328,325	90,328,325		90,328,325	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 37,066,705</b>	<b>\$ 45,066,705</b>	<b>\$ 62,052,604</b>		<b>\$ 45,066,705</b>	<b>\$ 0</b>



## DEBT SERVICE

### Fund 200

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

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

- **May 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.
- **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.
- **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.

Debt Instruments	Final Payment Due	Net FY 2015/16 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	281,661	281,661	-	-	-	-
\$7.5M Refunding Lease	09/2020	1,155,261	122,563	36,830	995,867	-	-
\$11.3M COP, Financing	06/2021	1,064,273	-	-	-	1,032,344	31,928
Total Annual Payments		\$ 2,501,195	\$ 404,224	\$ 36,830	\$ 995,867	\$ 1,032,344	\$ 31,928
Outstanding Principal Balance as 06/30/15			\$ 1,900,412	\$ 192,322	\$ 5,200,292	\$ 5,417,450	\$ 167,550

**Foothill-DeAnza Community College District**

**2015-2016  
Third Quarter Report**

**FUND 200 - 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	31,903,095	33,999,795	20,144,992	59%	33,999,795	0
<b>TOTAL REVENUE</b>	<b>\$ 31,903,095</b>	<b>\$ 33,999,795</b>	<b>\$ 20,144,992</b>	<b>59%</b>	<b>\$ 33,999,795</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	\$ 2,469,266	\$ 2,471,171	\$ 2,471,171	100%	\$ 2,471,171	\$ 0
Other Sources	31,928	93,625,544	93,625,544	100%	93,625,544	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	(34,404,290)	(130,094,546)	(130,074,046)	100%	(130,096,510)	1,964
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (31,903,095)</b>	<b>\$ (33,997,831)</b>	<b>\$ (33,977,331)</b>	<b>100%</b>	<b>\$ (33,999,795)</b>	<b>\$ 1,964</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 1,964	\$ (13,832,339)		\$ 0	\$ (1,964)
Beginning Balance, July 1	27,183,391	27,183,391	27,183,391		27,183,391	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 27,183,391</b>	<b>\$ 27,185,355</b>	<b>\$ 13,351,051</b>		<b>\$ 27,183,391</b>	<b>\$ (1,964)</b>



# **SUPPLEMENTAL INFORMATION**



**CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE**

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

**CHANGE THE PERIOD**

**Fiscal Year: 2015-2016  
Quarter Ended: (Q3) Mar 31, 2016**

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

As of June 30 for the fiscal year specified

Line	Description	Actual 2012-13	Actual 2013-14	Actual 2014-15	Projected 2015-2016
<b>I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>					
<b>A.</b>	<b>Revenues:</b>				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	188,688,914	185,381,250	190,596,965	212,281,284
A.2	Other Financing Sources (Object 8900)	730,743	297,962	125,554	191,331
A.3	<b>Total Unrestricted Revenue (A.1 + A.2)</b>	189,419,657	185,679,212	190,722,519	212,472,615
<b>B.</b>	<b>Expenditures:</b>				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	174,692,974	173,876,424	175,648,496	183,881,385
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	6,797,789	12,085,260	12,163,077	16,054,364
B.3	<b>Total Unrestricted Expenditures (B.1 + B.2)</b>	181,490,763	185,961,684	187,811,573	199,935,749
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	7,928,894	-282,472	2,910,946	12,536,866
D.	<b>Fund Balance, Beginning</b>	45,741,864	53,670,758	53,388,286	56,299,232
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	45,741,864	53,670,758	53,388,286	56,299,232
E.	<b>Fund Balance, Ending (C. + D.2)</b>	53,670,758	53,388,286	56,299,232	68,836,098
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	29.6%	28.7%	30%	34.4%
<b>II. Annualized Attendance FTES:</b>					
G.1	Annualized FTES (excluding apprentice and non-resident)	27,676	27,355	27,353	27,092

III. Total General Fund Cash Balance (Unrestricted and Restricted)				
As of the specified quarter ended for each fiscal year				
	2012-13	2013-14	2014-15	2015-2016
H.1	Cash, excluding borrowed funds	74,569,249	88,580,662	88,129,860
H.2	Cash, borrowed funds only	0	0	0
H.3	Total Cash (H.1 + H.2)	43,528,768	88,580,662	88,129,860

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>Revenues:</b>					
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	210,862,922	212,231,284	166,167,559	78.3%
I.2	Other Financing Sources (Object 8900)	0	191,331	191,331	100%
I.3	Total Unrestricted Revenue (I.1 + I.2)	210,862,922	212,422,615	166,358,890	78.3%
<b>Expenditures:</b>					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	182,698,590	183,257,878	133,361,547	72.8%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	7,057,598	15,453,809	11,861,598	76.8%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	189,756,188	198,711,687	145,223,145	73.1%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	21,106,734	13,710,928	21,135,745	
L	Adjusted Fund Balance, Beginning	56,299,232	56,299,232	56,299,232	
L.1	Fund Balance, Ending (C. + L.2)	77,405,966	70,010,160	77,434,977	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	40.8%	35.2%		

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	Management	Academic	Temporary	Classified
(Specify)				
YYYY-YY				



	Total Cost Increase	% *	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?

**NO**  
**NO**

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

**RESOLUTION  
2016-15**

**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 an increase to campus revenue, with a corresponding increase to the operating expenses category (\$85,733); an increase to local revenue received from De Anza Student Accounts for student tutors, with corresponding increases to the salaries and benefits categories (\$60,714); an increase to local revenue for salary backfill received from the Foundation, with corresponding increases to the salaries and benefits categories (\$19,430); an increase to local revenue for a procard rebate, with a corresponding increase to the operating expenses category (\$3,265); an increase to local revenue for a rebate received from Office Depot, with a corresponding increase to the operating expenses category (\$996); an increase to other sources for a reimbursement from the Department of Veterans Affairs (\$178,703); transfers out to the Special Education Fund for salary backfill (\$438) and the Capital Projects Fund for the De Anza Science Center Chiller Replacement Project (\$389,242), with corresponding decreases to the benefits and operating expenses categories, and to the Capital Projects Fund for Flint Parking Structure Repairs (\$8,000,000), for a net decrease to fund balance of \$7,821,297.

<b>Sources Account Series</b>		<b>Uses Account Series</b>	
0xxx - Revenue	\$ 170,138	2000 - Classified Salaries	\$ 75,801
5000 - Operating Expenses	299,608	3000 - Employee Benefits	4,264
7000 - Transfers/Other Sources	178,703	7000 - Transfers/Other Outgo	8,389,681
Decrease in Fund Balance	7,821,297		
<b>Totals</b>	<b>\$ 8,469,746</b>		<b>\$ 8,469,746</b>

**Fund 115 - Self-Sustaining Fund**

The major revisions to the Self-Sustaining Fund include increases to state revenue (\$899,877) and local revenue (\$700), with corresponding increases to the salaries, benefits, materials and supplies, and operating expenses categories, to match the projected attendance hours submitted to the state for apprenticeship apportionment.

<b>Sources Account Series</b>		<b>Uses Account Series</b>	
0xxx - Revenue	\$ 900,577	1000 - Certificated Salaries	\$ 21,020
		2000 - Classified Salaries	17,700
		3000 - Employee Benefits	2,152
		4000 - Materials and Supplies	4,000
		5000 - Operating Expenses	855,705
<b>Totals</b>	<b>\$ 900,577</b>		<b>\$ 900,577</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 benefits and operating expenses categories (\$438).

<b>Sources Account Series</b>		<b>Uses Account Series</b>	
7000 - Transfers/Other Sources	\$ 438	3000 - Employee Benefits	\$ 78
		5000 - Operating Expenses	360
<b>Totals</b>	<b>\$ 438</b>	<b>Totals</b>	<b>\$ 438</b>

**Fund 128 - Campus Center Use Fees Fund**

The major revisions to the Campus Center Use Fees Fund include a transfer out to the Debt Service Fund to cover 2006 COP debt service maintenance fees (\$1,905), for a decrease in fund balance of \$1,905.

<b>Sources Account Series</b>		<b>Uses Account Series</b>	
Decrease in Fund Balance	\$ 1,905	7000 - Transfers/Other Outgo	\$ 1,905
<b>Totals</b>	<b>\$ 1,905</b>	<b>Totals</b>	<b>\$ 1,905</b>

**Fund 200 - Debt Service**

The major revisions to the Debt Service Fund include an increase to local revenue for the 2006 GOB 2014 refunding interest payment, with a corresponding increase to other outgo for debt interest expense (\$2,096,700); a transfer in from the Campus Center Use Fees Fund to cover 2006 COP debt service maintenance fees (\$1,905); and increases to other sources for the 2006 GOB 2015 refunding bond proceeds (\$83,100,000) and the refunding bond premium (\$10,493,557), with corresponding other outgo for refunding debt insurance (\$544,574) and refunding debt bond proceeds (\$93,048,983).

<b>Sources Account Series</b>		<b>Uses Account Series</b>	
0xxx - Revenue	\$ 2,096,700	7000 - Transfers/Other Outgo	\$ 95,690,257
7000 - Transfers/Other Sources	93,595,521	Increase in Fund Balance	1,964
<b>Totals</b>	<b>\$ 95,692,221</b>	<b>Totals</b>	<b>\$ 95,692,221</b>

**Fund 300 - Child Development Fund**

The major revisions to the Child Development Fund include an increase to state revenue for Childcare Tax Bailout apportionment, with a corresponding increase to the operating expenses category (\$14,628).

<b>Sources Account Series</b>		<b>Uses Account Series</b>	
0xxx - Revenue	\$ 14,628	5000 - Operating Expenses	\$ 14,628
<b>Totals</b>	<b>\$ 14,628</b>	<b>Totals</b>	<b>\$ 14,628</b>

**Fund 400 - Capital Projects Fund**

The major revisions to the Capital Projects Fund include transfers in from the General Purpose Fund for the De Anza Science Center Chiller Replacement Project, with a corresponding increase to the capital outlay category (\$389,242), and for Flint Parking Structure Repairs (\$8,000,000), for a net increase to fund balance of \$8,000,000.

<b>Sources Account Series</b>		<b>Uses Account Series</b>	
7000 - Transfers/Other Sources	\$ 8,389,242	6000 - Capital Outlay	\$ 389,242
		Increase in Fund Balance	8,000,000
<b>Totals</b>	<b>\$ 8,389,242</b>	<b>Totals</b>	<b>\$ 8,389,242</b>

**Fund 700 - Student Financial Aid Fund**

The major revisions to the Student Financial Aid Fund include an increase to state revenue for the Full-Time Student Success Grant (FTSSG), with a corresponding increase to student grants in aid (\$99,100).

<b>Sources Account Series</b>		<b>Uses Account Series</b>	
0xxx - Revenue	\$ 99,100	7000 - Transfers/Other Outgo	\$ 99,100
<b>Totals</b>	<b>\$ 99,100</b>		<b>\$ 99,100</b>

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

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on June 13, 2016.

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

**RESOLUTION  
2016-16**

**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>	
1000 - Certificated Salaries	\$ 59,026	2000 - Classified Salaries	\$ 111,418
5000 - Operating Expenses	72,729	3000 - Employee Benefits	16,715
		4000 - Materials and Supplies	3,622
<b>Totals</b>	<b>\$ 131,756</b>		<b>\$ 131,756</b>

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

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on June 13, 2016.

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



**Fund 115 - Self-Sustaining Fund**  
**Fund Balance Report for Fiscal Year 2015-16**  
**Ending Balance Reported as of March 31, 2016**

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
<b>Foothill Funds</b>				
115000	Apprenticeship-Foothill	583,684	1,804,120	2,387,804
115001	Apprenticeship-Foothill Unrest cont	372,253	-	372,253
115002	Apprenticeship-Accounting	-	-	-
115020	Celebrity Forum I - 08/09 season	-	-	-
115021	Celebrity Forum I - 09/10 season	-	-	-
115022	Celebrity Forum I - 10/11 season	-	-	-
115023	FH-Celebrity Forum I - 11/12 Season	-	-	-
115024	FH-Celebrity Forum I - 12/13 Season	-	-	-
115025	FH-Celebrity Forum I - 13/14 Season	-	-	-
115026	FH-Celebrity Forum I - 14/15 Season	-	-	-
115027	FH-Celebrity Forum I - 15/16 Season	(10,799)	140,643	129,844
115028	FH-Celebrity Forum I - 16/17 Season	-	(135)	(135)
115030	Celebrity Forum II - 08/09 season	-	-	-
115031	Celebrity Forum II - 09/10 season	-	-	-
115032	Celebrity Forum II - 10/11 season	-	-	-
115033	FH-Celebrity Forum II 11/12 Season	-	-	-
115034	F-Celebrity Forum II - 12/13 Season	-	-	-
115035	F-Celebrity Forum II - 13/14 Season	-	-	-
115036	F-Celebrity Forum II - 14/15 Season	-	-	-
115037	F-Celebrity Forum II - 15/16 Season	(11,121)	182,009	170,888
115038	F-Celebrity Forum II - 16/17 Season	-	(135)	(135)
115040	Celebrity Forum III - 08/09 season	-	-	-
115041	Celebrity Forum III - 09/10 season	-	-	-
115042	Celebrity Forum III - 10/11 season	-	-	-
115043	FH-Celebrity Forum III-11/12 Season	-	-	-
115044	FH-Celebrity Forum III-12/13 Season	-	-	-
115045	FH-Celebrity Forum III-13/14 Season	-	-	-
115046	FH-Celebrity Forum III-14/15 Season	-	-	-
115047	FH-Celebrity Forum III-15/16 Season	(10,799)	128,741	117,942
115050	Anthropology - Field work	5,760	(48)	5,712
115051	Anthrop Campus Abroad Reserve	16,972	16,340	33,312
115052	Anthrop Campus Abroad-Belize 10	-	-	-
115053	Anthrop C Abroad-Ecuador Summer '11	-	-	-
115054	Anthrop C Abroad-Belize Summer '11	-	-	-
115055	FH Anth Cmps Abrd Ecuador Summer 12	-	-	-
115057	FH Anth Cmps Abrd Ecuador 14	-	-	-
115058	FH Anthro Program - Ireland 15	(24,792)	24,792	-
115059	FH Anthro Program - Ireland 16	-	(1,179)	(1,179)
115062	Off-Cmp Short Courses Bus & Soc Sci	-	-	-
115063	Off Cmp Short Courses Dental Hyg	-	-	-
115105	FH-Youth Program	26,295	-	26,295
115111	Box Office - Foothill	66,077	-	66,077
115112	Xerox - Foothill	9,161	-	9,161
115113	Stage Studies - Foothill	18,748	-	18,748
115114	Drama Production-Foothill	61,634	(16,665)	44,969
115115	Facilities Rental-FH Fine Arts	169,047	38,466	207,513
115116	Vending - Foothill	1,387	529	1,916
115117	Facilities Rental Foothill	295,488	280,027	575,514
115119	International Programs	451,354	(94,274)	357,080
115120	FH International Student Health Ins	989	-	989
115121	Mental Health Operations Foothill	9,530	(225)	9,305
115122	FH International Student Hlth Svcs	22,080	-	22,080
115123	Edinburgh Fringe Festival	-	-	-
115125	EMT Certification	-	-	-
115126	FH-Music Theatre	-	-	-
115127	FH Ctis Msdn Sftware	7,957	-	7,957
115129	Etudes Short Courses	-	-	-
115132	FH Franklin University	1,027	(617)	410
115133	FH Fee Based PE Classes	-	-	-
115134	EMT State Fire Marsh	-	-	-
115135	Child Development Conference	9,086	-	9,086
115136	FH-Choral Program	-	-	-
115138	KFJC Carrier	29,559	-	29,559
115139	Symphonic Wind Ensem	-	-	-
115140	Creative Writing conference	2,362	-	2,362
115142	FH-MAA Health Services	151,329	-	151,329
115143	New Media Performances Foothill	-	-	-
115144	EMT Paramedic Certification fee	-	-	-
115145	FH Bio Health Tutor	-	-	-
115146	FH-MAA Program	60,174	-	60,174
115147	Youth Program-Middlefield Campus	12,757	-	12,757
115148	Cafe-Middlefield Campus	26,152	466	26,618
115149	FH Community Education	26,742	(11,759)	14,982
115150	Center for Applied Competitive Tech	-	-	-
115151	Contract Ed	55,129	27,915	83,043
115152	FH-THTR085	-	-	-

**Fund 115 - Self-Sustaining Fund**  
**Fund Balance Report for Fiscal Year 2015-16**  
**Ending Balance Reported as of March 31, 2016**

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
<b>Foothill Funds, con't.</b>				
115171	President's Fund Foothill	96,418	(31,870)	64,548
115172	Palo Alto University	-	-	-
115173	FH Community Ed (Short Courses)	-	-	-
115174	FH-PSME Stanford Internship	-	-	-
115175	FH-Athletics General	11,786	32,196	43,981
115176	FH-Athletics - Teams	106	-	106
115177	FH-Football	8,532	(1,039)	7,493
115178	FH-Men's Basketball	2,501	(2,501)	-
115179	FH-Women's Basketball	1,116	(1,005)	111
115180	FH-Softball	2,189	1,373	3,561
115181	FH-Volleyball	3,484	(707)	2,777
115182	FH-Aquatics	3,467	2,948	6,415
115183	FH-Dance	15,196	-	15,196
115184	FH-KCI Community Ed Classes	32,006	(332)	31,674
115185	FH-Physics Show	-	-	-
115186	FH Tech Conference	4,050	(535)	3,515
115187	FH Food Concessionaires	38,606	127,956	166,562
115191	FH-Workforce Development	98,953	(32,095)	66,858
115192	FH-Corporate Internship Program	18,572	(2,855)	15,717
115300	FH-MAA Counseling & Matriculation	2,961	-	2,961
<b>Foothill Total:</b>		<b>2,775,162</b>	<b>2,610,543</b>	<b>5,385,705</b>
<b>De Anza Funds</b>				
115200	DA-La Voz Newspaper	13,805	(5,814)	7,991
115201	DA-Apprenticeship	52,383	(5,569)	46,814
115202	DA-MCNC/CACT Partnrs	5,248	-	5,248
115204	DA-Cheap	1,675	-	1,675
115205	DA-APALI	32,465	(12)	32,453
115206	DA-Job Fair	31,072	-	31,072
115207	DA-Telecourse Produc	719	-	719
115208	DA-Technology Rscs	9,979	(10)	9,969
115209	DA-Auto Tech	0	(3,497)	(3,497)
115210	DA-Reprographics	181,561	(50,968)	130,593
115212	DA-Physical Educ	24,694	4,000	28,694
115213	DA-Ashland Field Trp	5,586	-	5,586
115214	DA-Sumr Bsktbl Camp	-	-	-
115215	DA-Sculpture Fac Use	-	-	-
115216	DA-Planetarium	489,978	16,526	506,504
115217	DA-Campus Abroad	-	-	-
115218	DA-Short Courses	-	4,206	4,206
115219	DA-Creative Arts Fac Use	5,592	-	5,592
115220	DA-Comm Serv Reserve	-	-	-
115221	DA-Intl Student Ins	349,495	(101,229)	248,267
115222	DA-Extended Yr Progr	1,675,985	691,027	2,367,012
115223	DA-Math Perf Success	-	-	-
115224	DA-Summer Karate Cmp	252	-	252
115225	DA-DLC Extended Lrng	11,932	-	11,932
115226	DA-Use Of Facilities	735,785	(13,505)	722,280
115227	DA-Library Print Card	683	-	683
115228	DA-Baseball	16,675	(7,929)	8,746
115229	DA-Audio Visual	3,685	-	3,685
115230	DA-RLCC Conference	1,673	(44)	1,630
115231	DA-Softball	911	920	1,832
115232	DA-Football	12,696	(9,877)	2,819
115233	DA-Men's Basketball	1,121	(1,200)	(80)
115234	DA-Women's Bsktbl	2,164	6,234	8,398
115235	DA-Men's Soccer	19,703	(8,464)	11,239
115236	DA-Women's Soccer	3,299	4,572	7,870
115237	DA-Women's Swim/Divg	-	-	-
115238	DA-Men's Tennis	201	-	201
115239	DA-Women's Tennis	1,965	(1,696)	268
115240	DA-Women's Trk & Fld	4,036	(1,400)	2,637
115241	DA-Women's Volleybl	10,785	(5,197)	5,588
115242	DA-Men's Water Polo	-	-	-
115243	DA-Health Services	231,947	9,359	241,306
115244	DA-Soccer Camp	5,438	-	5,438
115245	DA-Prevention Trust	16,916	2,095	19,012
115246	DA-Athletics Trust	10,427	17,907	28,334
115247	DA-ESL	1,968	-	1,968



**Fund 115 - Self-Sustaining Fund**  
**Fund Balance Report for Fiscal Year 2015-16**  
**Ending Balance Reported as of March 31, 2016**

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
<b>De Anza Funds, con't.</b>				
115248	DA-Civic Engagement	-	(58)	(58)
115249	DA President Fund	158	-	158
115252	DA-Intl Summer Progr	48,286	9,966	58,252
115253	OTI-MAA Program	68,467	(224)	68,242
115254	DA-ATM Services	46,500	1,000	47,500
115258	DA-Women's Water Polo	-	-	-
115259	DA-Dist Learn Testing	4,027	723	4,750
115260	DA-Office of Instruction	4,348	-	4,348
115261	DA-Massage Therapy Proj	6,114	(6,021)	92
115262	DA-Men's Track & Field	1,398	-	1,398
115263	DA-Women's Water Polo	14,556	(385)	14,171
115266	DA-Women's Badminton	8,908	2,900	11,808
115267	Equipment Room	130	-	130
115268	DA VPAC Facility Rent	129,230	(26,202)	103,028
115270	DA Campus Abroad - China	-	-	-
115271	DA-Fitness Center Membership	104,042	11,946	115,988
115272	DA-Campus Abroad - Vietnam	5,963	2,914	8,877
115273	DA CDC Medical Admin Activits MAA	39,268	-	39,268
115274	DA-Vocal Music	2,871	1,460	4,331
115275	DA-Chamber Orchestra	2,655	(291)	2,364
115276	DA-Creative Arts	6,621	-	6,621
115277	DA-Dance	24,658	2,310	26,968
115278	DA-Jazz Instrumental	2,470	-	2,470
115279	DA-Patnoe	7,749	-	7,749
115280	DA-Wind Ensemble	976	(656)	319
115281	DA-Campus Abroad - Taiwan	-	-	-
115282	DA-Veterans Program	-	-	-
115283	PE Facilities Rental	198,865	28,402	227,267
115284	DA-Ceramics	6,755	1,505	8,260
115285	DA-Photography	477	-	477
115286	DA-Euphrat Museum	33,018	24,184	57,202
115287	DA-ePrint	-	(3,568)	(3,568)
115288	DA-PE Facilities Transfer	-	8,454	8,454
115289	DA-MCNC	-	19,258	19,258
<b>De Anza Total:</b>		<b>4,743,010</b>	<b>618,049</b>	<b>5,361,059</b>
<b>District Funds</b>				
115401	Intl Student Insurance	-	1,719,005	1,719,005
115402	Crown Castle GT Cell Site	-	-	-
115403	Loss Prevention	-	-	-
115404	Foothill - AT&T Cell Site	-	-	-
115406	Sprint Nextel FS04XC112	-	-	-
115407	Vending	-	1,504	1,504
115408	Sprint Nextel CA0826-CA0832	-	-	-
115409	Verizon Wireless	-	-	-
115410	SSC Consortium	-	-	-
115411	NCCCCBO	-	-	-
115412	Computer Loan Prog-Admin	200,000	-	200,000
115413	Computer Loan Prog-Fee	29,294	1,875	31,169
115414	Office of the Chancellor	-	-	-
<b>District Total:</b>		<b>229,294</b>	<b>1,722,384</b>	<b>1,951,678</b>
<b>Fund 115 Total:</b>		<b>7,747,466</b>	<b>4,950,976</b>	<b>12,698,442</b>



CAPITAL PROJECTS SUMMARY

March 31, 2016

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	7,154	31,945	373,055
412002	110001	FH-Facilities/Equipment Maintenance	837,284	15,618	28,568	44,186	793,098
412003	110001	FH Athletic Facilities Maintenance	200,000	0	0	0	200,000
412004	110001	FH Football Field Replacement	750,000	749,708	0	749,708	292
412005	110001	FH Soccer Field Replacement	200,000	0	0	0	200,000
412006	110001	FHDA Ed Center Eg/Facilities Main	500,000	0	0	0	500,000
412008	110001	FH Safety & Maintenance Projects	1,425,000	0	0	0	1,425,000
412011	114118	FH Greenhouse Safety	56,893	29,557	0	29,557	27,336
412023	114118	St Success Office	20,000	16,993	0	16,993	3,007
412104	114118	FH Faculty Ergonomic Furniture	118,784	111,219	0	111,219	7,565
412107	114118	FH Copier	231,939	189,096	0	189,096	42,842
412109	114118	FH PFE Group 2 Equipment	170,600	163,498	0	163,498	7,102
412111	114118	Division Office Furniture	743,142	693,166	0	693,166	49,976
412118	114118	Equipment Measure E	940,732	680,200	0	680,200	260,532
412122	412030	FH Energy Metering	53,349	1,450	0	1,450	51,899
412125	114118	MC Weight Room & Storage	36,632	17,607	0	17,607	19,025
412129	412030	FH Student Services Equipment	658,000	658,000	0	658,000	0
412130	114118	FH Campus Center Equipment	218,963	24,501	0	24,501	194,462
412141	114118	02/04 FH Instructional Equipment	25,806	9,036	0	9,036	16,771
412152	511036	FH Parking Projects	493,563	487,632	0	487,632	5,931
412164	114118	#6715Shed PE Eq Sto	30,226	20,000	0	20,000	10,226
412165	114118	FH Construction Miscellaneous	178,000	119,861	0	119,861	58,139
412167	113006	FH Screen Door	73,000	61,096	2,835	63,931	9,069
412168	113006	FH Lower Campus Clean Up	100,000	14,476	0	14,476	85,524
412170	114118	FH Project 09	500,000	41,950	0	41,950	458,050
412307	412030	FH Plant Equipment	294,801	291,816	0	291,816	2,985
412505	412030	FH Fire Alarm System Phase 3	4,704	4,704	0	4,704	0
412506	412030	FH Horticulture Water Recycling	50,000	7,500	0	7,500	42,500
412507	412030	FH Electric Vehicle Charging Stations	25,000	28,081	7,600	35,681	(10,681)
<b>Foothill Projects Total:</b>			<b>9,341,418</b>	<b>4,461,555</b>	<b>46,157</b>	<b>4,507,712</b>	<b>4,833,706</b>
<b>De Anza Projects</b>							
411108	212001	DA Child Development Center Equipment	100,000	57,684	0	57,684	42,316
411202	211001	DA Child Development Center	5,575,182	5,573,463	0	5,573,463	1,719
411203	210002	DA-Facilities/Equipment Maintenance	2,280,560	711,931	262,324	974,254	1,306,306
411207	238001	Language Arts Lab Equipment	75,000	63,070	0	63,070	11,930
411208	412030	DA Bird Control Roof Repair	32,795	31,516	0	31,516	1,279
411211	412030	DA Energy Metering	75,324	1,450	0	1,450	73,874
411217	233001	Business Division L Quad Furniture	40,000	40,000	0	40,000	0
411218	230002	Faculty Computer Replacement	75,000	31,668	0	31,668	43,332
411219	211001	Measure E Furniture	876,794	778,247	0	778,247	98,548
411222	239001	SS/Para Smart Class	15,287	0.00	0	0.00	15,287
411223	211001	DA Measure E Admin Classroom	150,000	145,586	0	145,586	4,414
411229	412030	DA Math Lab Equipment	836,000	836,000	0	836,000	0
411230	211001	DA Campus Center Equipment	405,574	419,656	0	419,656	(14,082)
411240	211001	Performance Hall Group 2 Match	233,687	89,278	0	89,278	144,409
411255	412030	Infrastructure Allowance	117,394	92,319	0	92,319	25,075
411308	412030	Corporation Yard Renovation	139,062	117,451	0	117,451	21,611
411502	412030	DA Building Insulation	3,634	3,634	0	3,634	0
411506	412030	DA ATC Boiler Replacement	380,000	388,020	4,273	392,293	(12,293)
411507	412030	DA Cogen System HHW Modifications	119,147	369,745	10,370	380,115	(260,968)
411508	412030	DA MLC Small Chiller Plant	100,000	0	0	0	100,000
411509	412030	DA SciCtrChiller SM471008 P39415204	389,242	52,135	336,551	388,686	556
<b>De Anza Projects Total:</b>			<b>12,019,682</b>	<b>9,802,850</b>	<b>613,518</b>	<b>10,416,369</b>	<b>1,603,313</b>

CAPITAL PROJECTS SUMMARY

March 31, 2016

Fund	Banner Organization	Project Description	Project Budget	Project-To-Date Activity			Available Balance
				Actual Expenditures	Outstanding Encumbrances	Total Obligations	
<b>Central Services Projects</b>							
410100	412030	DA ATC Temporary Boiler Rental	50,000	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	2,175	4,500	(4,500)
411505	412030	DA Student Services MBX	71,700	71,700	0	71,700	0
412066	412030	District Vehicle Replacement	178,748	178,748	0	178,748	0
412504	412030	FH Central Plant MBX	93,350	93,350	0	93,350	0
413020	411001	Business Services Project	87,256	87,256	0	87,256	0
413021	411001	New District Office Bldg FF&E	3,191,198	0	0	0	3,191,198
413120	412030	NASA Research Park Development Cost	0	0	0	0	0
413121	412030	MM DW Roadway Parking Walkways	270,000	114,827	0	114,827	155,173
413122	412030	MM DW Utility Infrastructure	255,826	489,051	1,090	490,141	(234,315)
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	184,855	260,944	0	260,944	(76,090)
413126	412030	BMS Upgrade	9,748	9,748	0	9,748	0
413127	412030	Carriage House Walkway	75,000	75,000	0	75,000	0
413128	412030	Diesel Fuel Tanks	250,000	240,839	0	240,839	9,161
413129	412030	DW Portable Backup Generators	175,000	132,451	0	132,451	42,549
413130	412030	DW Planning & Engineering Consulting Svc	100,000	76,313	5,155	81,468	18,532
413132	412030	DW Parking Structure Maintenance	100,000	0	0	0	100,000
413133	412030	DW Exterior Building Refinishing	100,000	0	0	0	100,000
413134	412030	Onizuka AFS Demolition Activities	15,000	0	0	0	15,000
413135	412030	Plant Services Record Document Mgmt	205,000	218,021	953	218,974	(13,974)
413136	412030	Project Development and Management	145,000	153,504	0	153,504	(8,504)
413138	412030	FH Grounds & Custodial Barn Remodel	0	35,201	0	35,201	(35,201)
413406	411001	District Office/Swing Space	1,350,000	1,315,124	0	1,315,124	34,876
413500	412030	Energy Efficiency Program	175,265	166,336	0	166,336	8,929
413501	412030	Energy Conservation Study	30,000	22,715	0	22,715	7,285
413502	412030	EH & S Compliance	271,139	256,914	6,454	263,368	7,771
413503	412030	Central Services Vending Misr Snrs	0	0	0	0	0
413505	412030	BldgSystems Measurement&Verification	30,000	21,675	0	21,675	8,325
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	1,646	2,927	48,029
413513	411001	Capital Project Clearing	0	0	0	0	0
414305	431006	ETS Commissioning	304,970	304,970	0	304,970	0
414306	411001	Data Center ETS Equipment	548,190	223,712	162,827	386,539	161,651
414307	431006	EmergencyCommunicationSysConsulting	117,220	27,597	0	27,597	89,623
<b>Central Services Projects Total:</b>			<b>8,789,076</b>	<b>5,016,594</b>	<b>180,299</b>	<b>5,196,894</b>	<b>3,592,183</b>

CAPITAL PROJECTS SUMMARY

March 31, 2016

Fund	Banner Organization	Project Description	Project Budget	Project-To-Date Activity			Available Balance
				Actual Expenditures	Outstanding Encumbrances	Total Obligations	
<b>Scheduled Maintenance</b>							
471003	211001	13/14SM DA Re-roof Campuswide C236E	200,000	200,000	0	200,000	0
471004	211001	14/15SM DA Roof Replacement L7 C202	228,426	292,415	43,370	335,785	(107,359)
471005	211001	14/15SM DA Library HVAC Rplc C216	634,000	634,000	0	634,000	0
471006	211001	14/15SM DA ESAEcolab RoofRplc C200Q	74,511	68,788	37,697	106,485	(31,974)
471007	211001	14/15SMDARpntExtScienceCtrBldSC123	217,047	214,176	4,231	218,407	(1,360)
471008	211001	14/15SMDARpntChillerScienceCtrSC2	379,756	331,734	80,927	412,661	(32,906)
471009	211001	14/15SMDA Pool Boiler MechUpgrades	115,975	114,975	1,000	115,975	0
471010	211001	14/15SMDA RefinishFloorsPEBldgC200G	12,759	12,741	0	12,741	18
471012	211001	14/15SM DA HVAC Replacement L7 C202	335,785	335,785	0	335,785	0
471013	211001	15/16SMDARooftopcurbStr(SciCtrSC2)	0	167,198	9,126	176,324	(176,324)
471015	211001	15/16SMDA SciCtrBldg StructureUpgrd	0	21,339	367,941	389,280	(389,280)
471016	211001	15/16SMDAExteriorPainting Kirsch&LCW	0	10,850	10,850	21,700	(21,700)
472004	110001	13/14SMFHSMigrationCampuswideC105	187,438	187,438	0	187,438	0
472005	110001	14/15SMFHUpgradeFireAlarmCWP3 C174	337,510	337,510	0	337,510	0
472006	110001	14/15SM FH Library Roof Rplc C121	486,857	486,857	0	486,857	0
472007	412030	08-09 Scheduled Maintenance SB1133	121,359	0	0	0	121,359
472008	110001	14/15SMFH Refinish Gym Floors C100H	10,065	10,065	0	10,065	0
472010	110001	14/15SM FH Roof Replacement Bld5600	0	0	0	0	0
472019	110001	14/15SMFHRRoofReplacementBid5600C105	400,000	399,990	0	399,990	10
472021	110001	15/16SMFHExtPaint&WoodRprLCCplxC141	0	1,397	0	1,397	(1,397)
473001	412030	00 District Scheduled Maintenance	946,966	946,966	0	946,966	0
473002	412030	13/14 Scheduled Maint One-Time Pool	0	0	0	0	0
473003	412030	14/15 Scheduled Maint One-Time Pool	0	0	0	0	0
473004	412030	15/16 Scheduled Maint One-Time Pool	2,024,503	0	0	0	2,024,503
<b>Scheduled Maintenance Projects Total:</b>			<b>6,712,956</b>	<b>4,774,225</b>	<b>555,142</b>	<b>5,329,367</b>	<b>1,383,589</b>
<b>State Proposition</b>							
415001	412030	State Proposition Fund	0	0	0	0	0
415102	110001	FH Bldg 2500 Gym Lighting Retrofits	75,829	70,857	3,918	74,775	1,055
415104	110001	14/15LibraryBoilerRplc&PumpUpgrdC121	198,084	198,084	0	198,084	0
415105	110001	FY14/15 FH B2600 Bym Lighting LEDs	115,357	108,068	5,708	113,775	1,582
415202	211001	DA Pool Heating Retrofit	713,853	713,853	0	713,853	0
415204	211001	FY14/15DAScienceCtrChiller SM471008	405,001	275,873	129,012	404,885	116
415205	211001	14/15LibraryAHUsPremiumEffMottsC216	6,400	6,400	0	6,400	0
415206	211001	14/15LibraryAHU2/4/9/10VAVUpgrdC216	26,209	26,209	0	26,209	0
415302	412030	DW ASHRAE Level 2 Energy Audit	200,000	110,286	89,714	200,000	0
<b>State Proposition Projects Total:</b>			<b>1,740,734</b>	<b>1,509,630</b>	<b>228,351</b>	<b>1,737,981</b>	<b>2,752</b>
<b>Total</b>			<b>38,603,866</b>	<b>25,564,855</b>	<b>1,623,468</b>	<b>27,188,323</b>	<b>11,415,543</b>



# CAPITAL PROJECTS

- The third 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>

Under **Active Meetings**, click “**2016**” and select “**June 7, 2016 (Tue)**.” Then click on “**View the Agenda**” and select “**Projects Financial Update**.” From here, click the attachment to launch the reports.

The Measure C reports will be available for viewing by **Tuesday, June 7, 2016**.

(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/>.)

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

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

Under **Active Meetings**, click “**2016**” and select “**May 26, 2016 (Thu)**.” Then click on “**View the Agenda**” and select “**Measure E Projects Report**.” From here, click the attachment to launch the report.

The Measure E report will be available for viewing by **Thursday, May 26, 2016**.







