



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

**2016-2017**

**SECOND QUARTER**  
**REPORT**



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

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**FOOTHILL-DE ANZA  
COMMUNITY COLLEGE DISTRICT**

**2016-2017  
SECOND QUARTER REPORT**

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**2016/17  
Second Quarter Report**

**SUMMARY OF MAJOR CHANGES**

The district has completed its financial analysis for the second quarter of operation (July 1, 2016 through December 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 2016/17 adopted budget assumptions, we anticipated serving 31,946 resident and non-resident FTES. This number reflected resident enrollment of 27,143 FTES and non-resident enrollment of 4,803 FTES.

The P-1 320 attendance report filed in January estimates that we will report a decrease of approximately 895 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 2016/17 based on the 27,143 resident FTES generated in 2015/16. However, our funding base will be lower for 2017/18 if the decline in FTES in the P-1 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 2015/16.

**Non-Resident Enrollment**

We are currently estimating a decrease of \$300,000 to our budgeted revenue for 2016/17, the net of a projected 407 FTES decline in non-resident enrollment and an increase in the non-resident tuition fee for 2016/17 (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 2016/17 is budgeted at 520 (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 \$1.2 million in net additional one-time expense in this category. This increased cost will be closed out to the district-wide at year-end.

### **Classified Salaries**

We are currently projecting approximately \$384,000 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 as additional one-time 'B' budget.

### **Benefits**

We are currently projecting approximately \$72,900 in one-time savings to this category.

### **Supplies and Capital Outlay**

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

### **Operating Expenses**

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

### **Transfers/Other**

We are currently projecting an increase in the non-mandatory transfer out to the Categorical Fund of \$44,271 for salary backfill.

### **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 2016/17 budget is forecast at second quarter to end the fiscal year with a deficit of approximately \$8.6 million (see Table 1).

At Adopted Budget, a one-time stability fund of \$32.4 million was set aside, as designated by the Board of Trustees, in anticipation of out-year operating cost increases and potential reductions in state revenue in the coming years due to state economic corrections. This stability fund is projected to decrease to \$24.5 million, the net result of expenses exceeding revenue.

We are projecting to end the fiscal year with a \$49.4 million fund balance, of which \$24.9 million is designated as follows: \$14.9 million for college, Central Services and district-wide carryover, and \$10 million for the 5% mandatory reserve.

The economic outlook for the state remains stable for the fourth year in a row. Reports from Sacramento indicate that we will not see any new budget cuts in 2017/18 and the governor's proposed budget includes



a 1.48%, or approximately \$2.1 million, cost of living adjustment for 2017/18 plus a small increase to our base allocation of approximately \$554,600. While these modest revenue increases will be welcomed if approved in the final state budget, it will not be sufficient new revenue to fully offset projected operating increases and mandatory increased STRS/PERS employer contributions in 2017/18. 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, 2016</b>	<b>\$ 58,001,380</b>
Revenue	\$ 191,207,218
Expenses and Transfers/Other	(199,835,036)
Net Change in Fund Balance (Projected)	<b>\$ (8,627,818)</b>
<b>NET FUND BALANCE, June 30, 2017</b>	<b>\$ 49,373,562</b>

<b>Projected Ending Fund Balance as of June 30, 2017</b>	<b>\$ 49,373,562</b>
Less: Designated "B" Budget Carryforwards	
Foothill 'B' Restricted	\$ (4,700,000)
De Anza 'B' Restricted	(5,000,000)
Central Services 'B' Restricted	(1,969,977)
<b>'B' Budget Carryforwards</b>	<b>\$ (11,669,977)</b>
Less: District-Wide "A" Restricted Carryforwards	\$ (3,216,611)
<b>'A' Restricted Carryforwards</b>	<b>\$ (3,216,611)</b>
<b>'A' &amp; 'B' Carryforwards</b>	<b>\$ (14,886,588)</b>
Less: Adopted Budget Reserves @ 5% (Restricted)	\$ (9,991,752)
<b>Total</b>	<b>\$ 24,495,222</b>
<b>Projected 2017/18 Stability Fund</b>	<b>\$ 24,495,222</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  
 % -0.3%  
 Funding Lost in 15/16 (\$406,272)

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

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

<b>16/17 Adopted Budget</b>	<b>Resident Credit</b>	<b>Non-Credit</b>	<b>Total Apportionment</b>	<b>Non-Resident</b>	<b>Total</b>
De Anza	16,226	0	16,226	2,910	19,136
Foothill	10,532	385	10,917	1,893	12,810
<b>Total</b>	<b>26,758</b>	<b>385</b>	<b>27,143</b>	<b>4,803</b>	<b>31,946</b>

<b>16/17 P-1</b>	<b>Resident Credit</b>	<b>Non-Credit</b>	<b>Total Apportionment</b>	<b>Non-Resident</b>	<b>Total</b>
De Anza	15,720	0	15,720	2,697	18,417
Foothill	10,120	408	10,528	1,699	12,227
<b>Total</b>	<b>25,840</b>	<b>408</b>	<b>26,248</b>	<b>4,396</b>	<b>30,644</b>

FTES Below 15/16 P-Annual at P-1 (Funded FTES) -895  
 % -3.3%  
 Potential Loss of Funding in 17/18 (\$4,473,550)



**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2016-2017  
Second 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	36,593,882	36,608,882	12,880,251	35%	36,608,882	0
Local Revenue	154,611,774	154,898,335	78,285,915	51%	154,598,335	300,000
<b>TOTAL REVENUE</b>	<b>\$ 191,205,656</b>	<b>\$ 191,507,217</b>	<b>\$ 91,166,166</b>	<b>48%</b>	<b>\$ 191,207,217</b>	<b>\$ 300,000</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 88,218,393	\$ 89,074,634	\$ 39,779,713	45%	\$ 90,305,657	\$ (1,231,023)
Classified Salaries	36,157,071	36,829,512	18,065,166	49%	36,445,399	384,113
Employee Benefits	45,258,624	45,457,767	18,733,974	41%	45,384,907	72,859
Materials and Supplies	3,344,360	3,491,522	1,185,793	34%	3,491,522	0
Operating Expenses	17,565,084	16,961,795	8,586,062	51%	16,961,795	0
Capital Outlay	318,963	397,963	272,638	69%	397,963	0
<b>TOTAL EXPENSES</b>	<b>\$ 190,862,494</b>	<b>\$ 192,213,192</b>	<b>\$ 86,623,346</b>	<b>45%</b>	<b>\$ 192,987,243</b>	<b>\$ (774,050)</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	(6,619,791)	(6,803,523)	(4,274,796)	63%	(6,847,794)	44,271
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (6,619,791)</b>	<b>\$ (6,803,523)</b>	<b>\$ (4,274,796)</b>	<b>63%</b>	<b>\$ (6,847,794)</b>	<b>\$ 44,271</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (6,276,629)	\$ (7,509,498)	\$ 268,023		\$ (8,627,819)	\$ (1,118,321)
Beginning Balance, July 1	57,919,372	57,919,372	57,919,372		57,919,372	0
Adjustments to Beginning Balance	0	82,009	82,009		82,009	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 51,642,743</b>	<b>\$ 50,491,883</b>	<b>\$ 58,269,404</b>		<b>\$ 49,373,562</b>	<b>\$ (1,118,321)</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2016-2017  
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	\$ 1,411,058	\$ 0	\$ 462,363	\$ 0	\$ 0	\$ 1,873,421	\$ 1,873,421
State Revenue	36,608,882	2,773,696	39,382,578	30,226,567	2,744,360	0	0	6,401	32,977,328	72,359,906
Local Revenue	154,598,335	10,250,867	164,849,202	2,628,000	0	0	2,156,089	2,219,273	7,003,362	171,852,564
<b>TOTAL REVENUE</b>	<b>\$ 191,207,217</b>	<b>\$ 13,024,563</b>	<b>\$ 204,231,780</b>	<b>\$ 34,265,625</b>	<b>\$ 2,744,360</b>	<b>\$ 462,363</b>	<b>\$ 2,156,089</b>	<b>\$ 2,225,674</b>	<b>\$ 41,854,111</b>	<b>\$ 246,085,891</b>
<b>EXPENSES</b>										
Certificated Salaries	\$ 90,305,657	\$ 674,595	\$ 90,980,251	\$ 4,252,586	\$ 3,056,827	\$ 0	\$ 0	\$ 87,183	\$ 7,396,597	\$ 98,376,849
Classified Salaries	36,445,399	2,260,425	38,705,824	8,854,705	2,032,588	613,698	958,616	593,042	13,052,649	51,758,474
Employee Benefits	45,384,907	799,366	46,184,273	4,155,372	1,601,331	0	290,024	260,965	6,307,691	52,491,965
Materials and Supplies	3,491,522	65,198	3,556,720	1,865,102	47,239	2,766	0	41,294	1,956,401	5,513,121
Operating Expenses	16,961,795	6,108,542	23,070,337	12,827,950	127,703	20	143,720	159,701	13,259,094	36,329,431
Capital Outlay	397,963	133,557	531,520	1,950,611	117,172	0	0	143,675	2,211,458	2,742,978
<b>TOTAL EXPENSES</b>	<b>\$ 192,987,243</b>	<b>\$ 10,041,683</b>	<b>\$ 203,028,926</b>	<b>\$ 33,906,325</b>	<b>\$ 6,982,861</b>	<b>\$ 616,484</b>	<b>\$ 1,392,360</b>	<b>\$ 1,285,860</b>	<b>\$ 44,183,890</b>	<b>\$ 247,212,816</b>
<b>TRANSFERS AND OTHER</b>										
Transfers-In	\$ 0	\$ 0	\$ 0	\$ 144,358	\$ 4,203,401	\$ 154,121	\$ 232,139	\$ 0	\$ 4,734,019	\$ 4,734,019
Other Sources	0	0	0	0	0	0	0	0	0	0
Intrafund Transfers	0	0	0	0	0	0	0	0	0	0
Transfers-out	(6,847,794)	(859,397)	(7,707,190)	0	0	0	(995,867)	(1,034,726)	(2,030,593)	(9,737,784)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	(988,500)	0	0	0	0	(988,500)	(988,500)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (6,847,794)</b>	<b>\$ (859,397)</b>	<b>\$ (7,707,190)</b>	<b>\$ (844,142)</b>	<b>\$ 4,203,401</b>	<b>\$ 154,121</b>	<b>\$ (763,729)</b>	<b>\$ (1,034,726)</b>	<b>\$ 1,714,926</b>	<b>\$ (5,992,264)</b>
<b>FUND BALANCE</b>										
Net Change in Fund Balance	\$ (8,627,819)	\$ 2,123,483	\$ (6,504,336)	\$ (484,841)	\$ (35,099)	\$ 0	\$ 0	\$ (94,912)	\$ (614,852)	\$ (7,119,189)
Beginning Balance, July 1	57,919,372	8,492,965	66,412,337	7,360,733	35,099	0	0	395,995	7,791,828	74,204,165
Adjustments to Beginning Balance	82,009	144,554	226,562	0	0	0	0	0	0	226,562
<b>NET FUND BALANCE, June 30</b>	<b>\$ 49,373,562</b>	<b>\$ 10,761,001</b>	<b>\$ 60,134,563</b>	<b>\$ 6,875,892</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 301,083</b>	<b>\$ 7,176,975</b>	<b>\$ 67,311,538</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2016-2017  
All Funds Summary  
Year-end Projections**

	TOTAL GENERAL FUND	Debt Service Fund 20	Child Development Fund 30	Capital Projects Fund 40	Enterprise Funds	Student Financial Aid Fund 74, 75	Other Trust (OPEB) Fund 79	TOTAL DISTRICT ALL FUNDS	Internal Service Fund 60
<b>REVENUE</b>									
Federal Revenue	\$ 1,873,421	\$ 0	\$ 38,000	\$ 0	\$ 0	\$ 24,559,000	\$ 0	\$ 26,470,421	\$ 0
State Revenue	72,359,906	0	767,125	6,303,419	0	1,920,000	0	81,350,450	0
Local Revenue	171,852,564	35,899,675	1,828,108	600,000	11,785,069	550,000	0	222,515,416	59,107,753
<b>TOTAL REVENUE</b>	<b>\$ 246,085,891</b>	<b>\$ 35,899,675</b>	<b>\$ 2,633,233</b>	<b>\$ 6,903,419</b>	<b>\$ 11,785,069</b>	<b>\$ 27,029,000</b>	<b>\$ 0</b>	<b>\$ 330,336,287</b>	<b>\$ 59,107,753</b>
<b>EXPENSES</b>									
Cost of Sales	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,399,700	\$ 0	\$ 0	\$ 7,399,700	\$ 0
Certificated Salaries	98,376,849	0	732,629	0	0	0	0	99,109,478	0
Classified Salaries	51,758,474	0	1,161,314	1,371,235	2,228,963	0	0	56,519,986	0
Employee Benefits	52,491,965	0	572,574	492,124	631,562	0	0	54,188,225	59,145,279
Materials and Supplies	5,513,121	0	92,754	36,820	0	43,360	0	5,686,054	0
Operating Expenses	36,329,431	0	100,000	7,300,054	1,315,324	506,640	0	45,551,448	0
Capital Outlay	2,742,978	0	12,798	43,593,653	0	0	0	46,349,429	0
<b>TOTAL EXPENSES</b>	<b>\$ 247,212,816</b>	<b>\$ 0</b>	<b>\$ 2,672,070</b>	<b>\$ 52,793,886</b>	<b>\$ 11,575,549</b>	<b>\$ 550,000</b>	<b>\$ 0</b>	<b>\$ 314,804,320</b>	<b>\$ 59,145,279</b>
<b>TRANSFERS AND OTHER</b>									
Transfers-in	\$ 4,734,019	\$ 2,471,648	\$ 38,837	\$ 993,280	\$ 0	\$ 0	\$ 1,500,000	\$ 9,737,784	\$ 0
Other Sources	0	230,807,389	0	12,203,719	0	0	0	243,011,108	0
Intrafund Transfers	0	0	0	0	0	0	0	0	0
Transfers-out	(9,737,784)	0	0	0	0	0	0	(9,737,784)	0
Contingency	0	0	0	0	0	0	0	0	0
Other Outgo	(988,500)	(261,180,448)	0	0	(59,798)	(26,479,000)	0	(288,707,746)	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (5,992,264)</b>	<b>\$ (27,901,411)</b>	<b>\$ 38,837</b>	<b>\$ 13,196,999</b>	<b>\$ (59,798)</b>	<b>\$ (26,479,000)</b>	<b>\$ 1,500,000</b>	<b>\$ (45,696,638)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>									
Net Change in Fund Balance	\$ (7,119,189)	\$ 7,998,264	\$ 0	\$ (32,693,468)	\$ 149,722	\$ 0	\$ 1,500,000	\$ (30,164,671)	\$ (37,526)
Beginning Balance, July 1	74,204,165	28,168,983	793,270	43,580,766	5,595,216	72,056	13,989,361	166,383,816	10,274,471
Adjustments to Beginning Balance	226,562	0	0	(89,482)	0	0	0	137,080	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 67,311,538</b>	<b>\$ 36,167,247</b>	<b>\$ 793,270</b>	<b>\$ 10,777,815</b>	<b>\$ 5,744,938</b>	<b>\$ 72,056</b>	<b>\$ 15,489,361</b>	<b>\$ 136,356,226</b>	<b>\$ 10,236,945</b>





RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS PROJECTED FOR 6/30/17

TO

Fund	Unrestricted General Funds			Restricted General Funds					All Other Funds						Total
	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Debt Service 20	Child Development 30	Capital Projects 40	Enterprise Funds	Internal Service 60	Financial Aid 74, 75	Other Trust (OPEB) 79	
114			144,358	4,203,401	154,121	232,139		404,225	38,837	170,713		60	74,75	1,500,000	6,847,794
115								36,830	822,567						859,397
121/131															0
122															0
123															0
125								995,867							995,867
128								1,034,726							1,034,726
20															0
30															0
40															0
Enterprise															0
60															0
74, 75															0
79															0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>144,358</b>	<b>4,203,401</b>	<b>154,121</b>	<b>232,139</b>	<b>0</b>	<b>2,471,648</b>	<b>38,837</b>	<b>993,280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500,000</b>	<b>9,737,784</b>

Inter-Fund Transfers:

Fund 114 to 121/131:	144,358	for salary backfill
Fund 114 to 122:	4,109,258	for Special Ed match
Fund 114 to 123:	94,143	for salary backfill
Fund 114 to 125:	154,121	for Federal Work Study match
Fund 114 to 20:	232,139	to offset Parking Fund operating deficit
Fund 114 to 30:	122,563	for Debt Service
Fund 114 to 40:	281,661	for capital lease payments
Fund 114 to 79:	38,837	for salary backfill
Fund 114 to 75:	170,713	for various capital outlay projects
Fund 114 to 79:	1,500,000	for 2016/17 OPEB Liability
Fund 115 to 20:	36,830	for Debt Service
Fund 115 to 40:	222,567	for District Office Building FF&E
Fund 125 to 20:	600,000	for FH soccer field replacement
Fund 128 to 20:	995,867	for Debt Service
Fund 128 to 20:	1,034,726	for Debt Service

Unrestricted General Funds (Between Unrestricted General Funds):

Unrestricted General Funds (Between Restricted General Funds):

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2016-2017  
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	\$ 126,307	\$ 0	\$ 114,482	\$ 0	\$ 0	\$ 240,789	\$ 240,789
State Revenue	12,880,251	1,697,516	14,577,767	17,475,228	1,200,994	0	0	0	18,676,222	33,253,990
Local Revenue	78,285,915	7,274,383	85,560,298	1,475,681	0	0	1,247,508	1,488,610	4,211,799	89,772,097
<b>TOTAL REVENUE</b>	<b>\$ 91,166,166</b>	<b>\$ 8,971,899</b>	<b>\$ 100,138,065</b>	<b>\$ 19,077,216</b>	<b>\$ 1,200,994</b>	<b>\$ 114,482</b>	<b>\$ 1,247,508</b>	<b>\$ 1,488,610</b>	<b>\$ 23,128,810</b>	<b>\$ 123,266,875</b>
<b>EXPENSES</b>										
Certificated Salaries	\$ 39,779,713	\$ 165,615	\$ 39,945,328	\$ 2,023,076	\$ 1,293,170	\$ 0	\$ 0	\$ 31,969	\$ 3,348,215	\$ 43,293,543
Classified Salaries	18,065,166	1,039,270	19,104,436	3,909,909	905,924	278,812	436,608	283,375	5,814,628	24,919,064
Employee Benefits	18,733,974	306,632	19,040,607	1,834,858	640,850	0	110,608	137,331	2,723,647	21,764,253
Materials and Supplies	1,185,793	65,198	1,250,992	490,680	26,338	1,383	0	37,363	555,763	1,806,755
Operating Expenses	8,586,062	3,867,658	12,453,720	12,203,353	110,607	10	114,737	67,421	12,496,127	24,949,848
Capital Outlay	272,638	78,167	350,805	330,992	92,750	0	0	143,675	567,417	918,222
<b>TOTAL EXPENSES</b>	<b>\$ 86,623,346</b>	<b>\$ 5,522,541</b>	<b>\$ 92,145,887</b>	<b>\$ 20,792,868</b>	<b>\$ 3,069,638</b>	<b>\$ 280,205</b>	<b>\$ 661,952</b>	<b>\$ 701,134</b>	<b>\$ 25,505,798</b>	<b>\$ 117,651,685</b>
<b>TRANSFERS AND OTHER</b>										
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 144,358	\$ 2,148,769	\$ 70,007	\$ 0	\$ 0	\$ 2,363,134	\$ 2,363,134
Other Sources	0	0	0	0	0	0	0	0	0	0
Intrafund Transfers	0	0	0	0	0	0	0	0	0	0
Transfers-out	(4,274,796)	(735,962)	(5,010,758)	0	0	0	(497,934)	(89,199)	(587,133)	(5,597,891)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	(211,561)	0	0	0	0	(211,561)	(211,561)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (4,274,796)</b>	<b>\$ (735,962)</b>	<b>\$ (5,010,758)</b>	<b>\$ (67,203)</b>	<b>\$ 2,148,769</b>	<b>\$ 70,007</b>	<b>\$ (497,934)</b>	<b>\$ (89,199)</b>	<b>\$ 1,564,440</b>	<b>\$ (3,446,318)</b>
<b>FUND BALANCE</b>										
Net Change in Fund Balance	\$ 268,023	\$ 2,713,396	\$ 2,981,419	\$ (1,782,854)	\$ 280,125	\$ (95,716)	\$ 87,622	\$ 698,277	\$ (812,547)	\$ 2,168,872
Beginning Balance, July 1	57,919,372	8,492,965	66,412,337	7,360,733	35,099	0	0	395,995	7,791,828	74,204,165
Adjustments to Beginning Balance	82,009	144,554	226,562	0	0	0	0	0	0	226,562
<b>NET FUND BALANCE, June 30</b>	<b>\$ 58,269,404</b>	<b>\$ 11,350,915</b>	<b>\$ 69,620,318</b>	<b>\$ 5,577,879</b>	<b>\$ 315,224</b>	<b>\$ (95,716)</b>	<b>\$ 87,622</b>	<b>\$ 1,094,272</b>	<b>\$ 6,979,281</b>	<b>\$ 76,599,599</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2016-2017  
All Funds Summary  
Actuals to Date**

	<b>TOTAL GENERAL FUND</b>	<b>Debt Service Fund 20</b>	<b>Child Development Fund 30</b>	<b>Capital Projects Fund 40</b>	<b>Enterprise Funds</b>	<b>Student Financial Aid Fund 74, 75</b>	<b>Other Trust (OPEB) Fund 79</b>	<b>TOTAL DISTRICT ALL FUNDS</b>	<b>Internal Service Fund 60</b>
<b>REVENUE</b>									
Federal Revenue	\$ 240,789	\$ 0	\$ 11,221	\$ 0	\$ 0	\$ 4,369,406	\$ 0	\$ 4,621,416	\$ 0
State Revenue	33,253,990	0	534,105	3,248,873	0	1,460,861	0	38,497,828	0
Local Revenue	89,772,097	3,848,855	966,288	269,754	4,556,796	140,092	0	99,553,882	25,958,804
<b>TOTAL REVENUE</b>	<b>\$ 123,266,875</b>	<b>\$ 3,848,855</b>	<b>\$ 1,511,615</b>	<b>\$ 3,518,627</b>	<b>\$ 4,556,796</b>	<b>\$ 5,970,359</b>	<b>\$ 0</b>	<b>\$ 142,673,126</b>	<b>\$ 25,958,804</b>
<b>EXPENSES</b>									
Cost of Sales	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,692,482	\$ 0	\$ 0	\$ 2,692,482	\$ 0
Certificated Salaries	43,293,543	0	305,756	0	0	0	0	43,599,299	0
Classified Salaries	24,919,064	0	569,240	699,713	1,059,145	0	0	27,247,161	0
Employee Benefits	21,764,253	0	293,703	241,959	332,380	0	0	22,632,295	26,661,631
Materials and Supplies	1,806,755	0	78,433	58	0	21,680	0	1,906,926	0
Operating Expenses	24,949,848	0	93,977	2,114,694	563,787	158,245	0	27,900,550	0
Capital Outlay	918,222	0	12,798	13,837,386	0	0	0	14,768,407	0
<b>TOTAL EXPENSES</b>	<b>\$ 117,651,685</b>	<b>\$ 0</b>	<b>\$ 1,353,907</b>	<b>\$ 16,893,809</b>	<b>\$ 4,667,794</b>	<b>\$ 179,925</b>	<b>\$ 0</b>	<b>\$ 140,747,120</b>	<b>\$ 26,661,631</b>
<b>TRANSFERS AND OTHER</b>									
Transfers-in	\$ 2,363,134	\$ 807,660	\$ 38,837	\$ 888,260	\$ 0	\$ 0	\$ 1,500,000	\$ 5,597,891	\$ 0
Other Sources	0	287,191,320	0	22,203,719	0	0	0	309,395,039	0
Intrafund Transfers	0	0	0	0	0	0	0	0	0
Transfers-out	(5,597,891)	0	0	0	0	0	0	(5,597,891)	0
Contingency	0	0	0	0	0	0	0	0	0
Other Outgo	(211,561)	(248,157,981)	0	0	(27,111)	(8,826,050)	0	(257,222,703)	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (3,446,318)</b>	<b>\$ 39,841,000</b>	<b>\$ 38,837</b>	<b>\$ 23,091,979</b>	<b>\$ (27,111)</b>	<b>\$ (8,826,050)</b>	<b>\$ 1,500,000</b>	<b>\$ 52,172,336</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>									
Net Change in Fund Balance	\$ 2,168,872	\$ 43,689,855	\$ 196,544	\$ 9,716,796	\$ (138,109)	\$ (3,035,616)	\$ 1,500,000	\$ 54,098,343	\$ (702,827)
Beginning Balance, July 1	74,204,165	28,168,983	793,270	43,560,766	5,595,216	72,056	13,989,361	166,383,816	10,274,471
Adjustments to Beginning Balance	226,562	0	0	(89,482)	0	0	0	137,080	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 76,599,599</b>	<b>\$ 71,858,838</b>	<b>\$ 989,814</b>	<b>\$ 53,188,080</b>	<b>\$ 5,457,107</b>	<b>\$ (2,963,560)</b>	<b>\$ 15,489,361</b>	<b>\$ 220,619,240</b>	<b>\$ 9,571,644</b>

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS AS OF 12/31/16

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	Debt Service 20	Child Development 30	Capital Projects 40	Enterprise Funds	Internal Service 60	Financial Aid 74, 75		Other Trust (OPEB) 79
114			144,358	2,148,769	70,007			202,112	38,837	170,713					4,274,796
115								18,415		717,547				1,500,000	735,962
121/131															0
122															0
123															0
125								497,934							497,934
128								89,199							89,199
20															0
30															0
40															0
Enterprise															0
60															0
74, 75															0
79															0
Total	0	0	144,358	2,148,769	70,007	0	0	807,660	38,837	888,260	0	0	0	1,500,000	5,597,891

Inter-Fund Transfers:

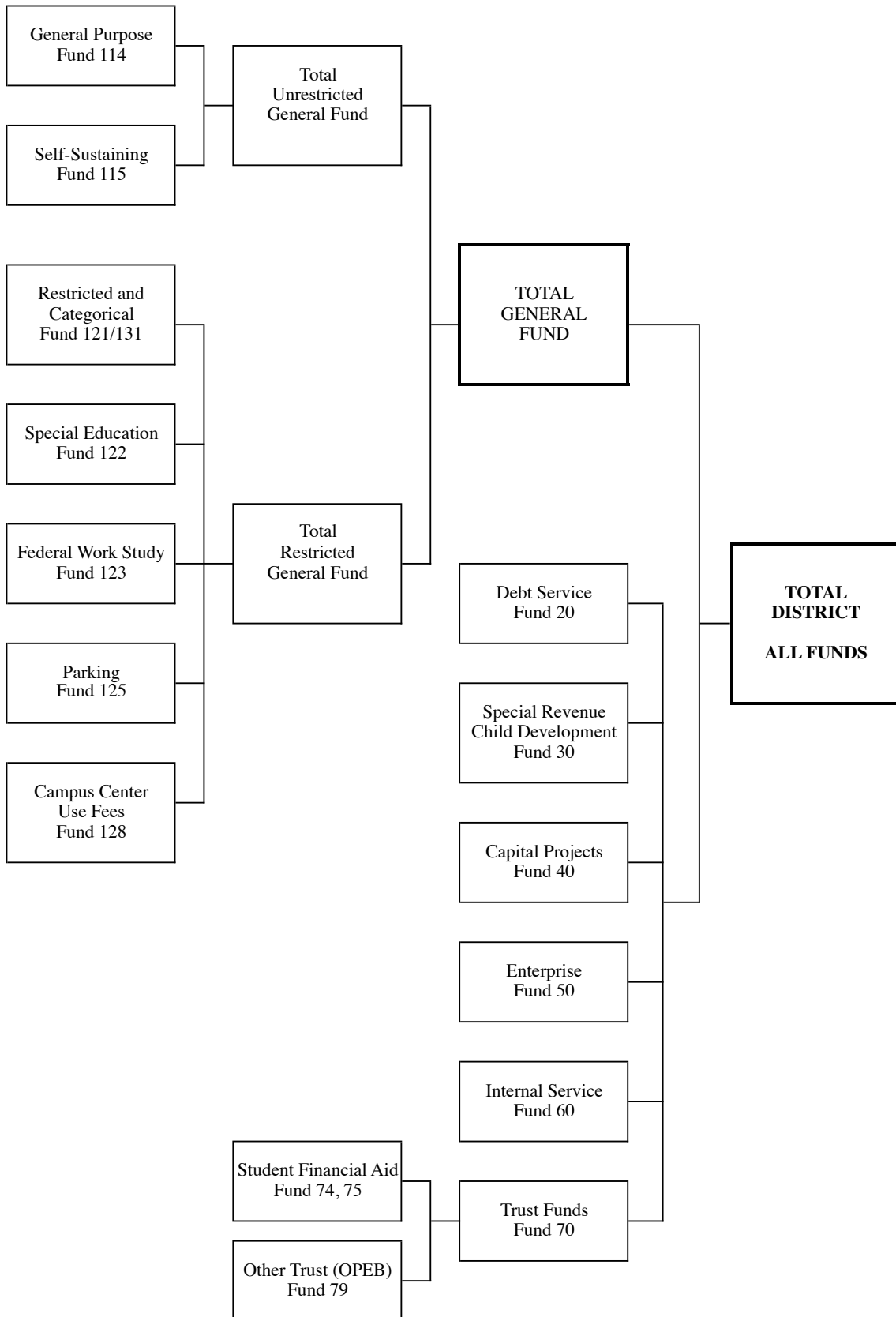
Fund 114 to 121/131: 144,358 for salary backfill  
 Fund 114 to 122: 94,143 for salary backfill  
 2,054,626 for Special Ed match  
 Fund 114 to 123: 70,007 for Federal Work Study match  
 Fund 114 to 20: 61,282 for Debt Service  
 140,831 for capital lease payments  
 Fund 114 to 30: 38,837 for salary backfill  
 Fund 114 to 40: 170,713 for various capital outlay projects  
 Fund 114 to 79: 1,500,000 for 2016/17 OPEB Liability

Fund 115 to 20: 18,415 for Debt Service  
 Fund 115 to 40: 117,547 for District Office Building FF&E  
 600,000 for FH soccer field replacement  
 Fund 125 to 20: 497,934 for Debt Service  
 Fund 128 to 20: 89,199 for Debt Service

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

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

# ALL FUNDS CHART



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

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

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

**Current Status:**

The changes to the Self-Sustaining Fund for the second quarter include a revision to decrease local campus revenue (\$5,000), and a revision to increase the operating expenses category for unbudgeted Sprint Nextel expenses (\$5,000). Changes also include transfers out to the Capital Projects Fund for replacement of the Foothill soccer field (\$600,000) and for furnishings and equipment for the new district office building (\$222,567), for a net decrease to fund balance of \$832,567.

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2016-2017  
Second Quarter Report**

**FUND 115 - SELF SUSTAINING**

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	2,773,696	2,773,696	1,697,516	61%	2,773,696	0
Local Revenue	10,255,867	10,250,867	7,274,383	71%	10,250,867	0
<b>TOTAL REVENUE</b>	<b>\$ 13,029,563</b>	<b>\$ 13,024,563</b>	<b>\$ 8,971,899</b>	<b>69%</b>	<b>\$ 13,024,563</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 674,595	\$ 674,595	\$ 165,615	25%	\$ 674,595	\$ 0
Classified Salaries	2,260,425	2,260,425	1,039,270	46%	2,260,425	0
Employee Benefits	799,366	799,366	306,632	38%	799,366	0
Materials and Supplies	56,755	56,755	65,198	115%	65,198	(8,443)
Operating Expenses	6,103,542	6,108,542	3,867,658	63%	6,108,542	0
Capital Outlay	142,000	142,000	78,167	55%	133,557	8,443
<b>TOTAL EXPENSES</b>	<b>\$ 10,036,683</b>	<b>\$ 10,041,683</b>	<b>\$ 5,522,541</b>	<b>55%</b>	<b>\$ 10,041,683</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	(36,830)	(859,397)	(735,962)	86%	(859,397)	0
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>\$ (859,397)</b>	<b>\$ (735,962)</b>	<b>86%</b>	<b>\$ (859,397)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 2,956,050	\$ 2,123,483	\$ 2,713,396		\$ 2,123,483	\$ 0
Beginning Balance, July 1	8,492,965	8,492,965	8,492,965		8,492,965	0
Adjustments to Beginning Balance	0	144,554	144,554		144,554	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 11,449,014</b>	<b>\$ 10,761,001</b>	<b>\$ 11,350,915</b>		<b>\$ 10,761,001</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 set by the state and we are mandated to provide a fixed level of services. These fees are collected from students and are restricted for the provision of health services for students.

**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 2016/17 Budget Act provides \$184.6 million for deferred maintenance, instructional equipment, and specified water conservation projects. These resources allow districts to protect investments previously made in facilities, and to improve students' experiences by investing in new instructional equipment. For 2016/17, the district will receive \$4,364,524 for Physical Plant & Instructional Support, for which no local match is required. Of this, \$250,000 is budgeted in the Restricted and Categorical Fund and \$4,114,524 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.

**Strong Workforce Program:** At the recommendation of the California Community College Board of Governors, the Governor and Legislature approved the Strong Workforce Program, adding a new annual recurring investment of \$200 million to spur career technical education (CTE). This was included in the 2016 Budget Trailer Bill and chaptered into California Ed Code 88820-88826. The purpose is to develop more workforce opportunities to lift low-wage workers into living-wage jobs, with the goal of creating one million more middle-skill workers. This program is grouped into seven areas targeting student success, career pathways, workforce data and outcomes, curriculum, CTE faculty, regional coordination and funding, and builds upon existing regional partnerships formed in conjunction with the federal Workforce Innovation and Opportunity Act, state Adult Education Block Grant and public school CTE programs. For 2016/17, the district received \$1,799,581 for the Strong Workforce Program, of which we are projecting to spend approximately \$850,000 in the current fiscal year. The unspent funds will be deferred to fiscal year 2017/18.

**Current Status:**

In the second quarter, we are projecting an increase to state revenue and corresponding expenses for the Strong Workforce Program (\$850,000) as well as a transfer-in from the General Purpose Fund for salary backfill, with corresponding increases to the salaries and benefits categories (\$44,271).

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2016-2017  
Second 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	\$ 1,411,058	\$ 1,411,058	\$ 126,307	9%	\$ 1,411,058	\$ 0
State Revenue	29,376,567	29,376,567	17,475,228	59%	30,226,567	(850,000)
Local Revenue	2,628,000	2,628,000	1,475,681	56%	2,628,000	0
<b>TOTAL REVENUE</b>	<b>\$ 33,415,625</b>	<b>\$ 33,415,625</b>	<b>\$ 19,077,216</b>	<b>57%</b>	<b>\$ 34,265,625</b>	<b>\$ (850,000)</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 4,252,586	\$ 4,252,586	\$ 2,023,076	48%	\$ 4,252,586	\$ 0
Classified Salaries	8,821,574	8,821,574	3,909,909	44%	8,854,705	(33,130)
Employee Benefits	4,144,231	4,144,231	1,834,858	44%	4,155,372	(11,141)
Materials and Supplies	1,740,102	1,740,102	490,680	28%	1,865,102	(125,000)
Operating Expenses	12,827,950	12,827,950	12,203,353	95%	12,827,950	0
Capital Outlay	1,225,611	1,225,611	330,992	27%	1,950,611	(725,000)
<b>TOTAL EXPENSES</b>	<b>\$ 33,012,054</b>	<b>\$ 33,012,054</b>	<b>\$ 20,792,868</b>	<b>63%</b>	<b>\$ 33,906,325</b>	<b>\$ (894,271)</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 100,088	\$ 100,088	\$ 144,358	144%	\$ 144,358	\$ (44,271)
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	(988,500)	(988,500)	(211,561)	21%	(988,500)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (888,412)</b>	<b>\$ (888,412)</b>	<b>\$ (67,203)</b>	<b>8%</b>	<b>\$ (844,142)</b>	<b>\$ (44,271)</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (484,841)	\$ (484,841)	\$ (1,782,854)		\$ (484,841)	\$ 0
Beginning Balance, July 1	7,360,733	7,360,733	7,360,733		7,360,733	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 6,875,892</b>	<b>\$ 6,875,892</b>	<b>\$ 5,577,879</b>		<b>\$ 6,875,892</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:**

No change from First Quarter.
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**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2016-2017  
Second Quarter Report**

**FUND 122 - SPECIAL EDUCATION**

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	2,744,360	2,744,360	1,200,994	44%	2,744,360	0
Local Revenue	0	0	0	0%	0	0
<b>TOTAL REVENUE</b>	<b>\$ 2,744,360</b>	<b>\$ 2,744,360</b>	<b>\$ 1,200,994</b>	<b>44%</b>	<b>\$ 2,744,360</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 3,034,774	\$ 3,056,827	\$ 1,293,170	42%	\$ 3,056,827	\$ 0
Classified Salaries	2,028,858	2,032,588	905,924	45%	2,032,588	0
Employee Benefits	1,596,094	1,601,331	640,850	40%	1,601,331	0
Materials and Supplies	47,239	47,239	26,338	56%	47,239	0
Operating Expenses	145,705	127,703	110,607	87%	127,703	0
Capital Outlay	117,172	117,172	92,750	79%	117,172	0
<b>TOTAL EXPENSES</b>	<b>\$ 6,969,843</b>	<b>\$ 6,982,861</b>	<b>\$ 3,069,638</b>	<b>44%</b>	<b>\$ 6,982,861</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 4,190,383	\$ 4,203,401	\$ 2,148,769	51%	\$ 4,203,401	\$ 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>\$ 4,190,383</b>	<b>\$ 4,203,401</b>	<b>\$ 2,148,769</b>	<b>51%</b>	<b>\$ 4,203,401</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (35,099)	\$ (35,099)	\$ 280,125		\$ (35,099)	\$ 0
Beginning Balance, July 1	35,099	35,099	35,099		35,099	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 315,224</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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**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	\$ 114,482	25%	\$ 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>\$ 114,482</b>	<b>25%</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	278,812	45%	613,698	2,786
Employee Benefits	0	0	0	0%	0	0
Materials and Supplies	0	0	1,383	0%	2,766	(2,766)
Operating Expenses	0	0	10	0%	20	(20)
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 616,484</b>	<b>\$ 616,484</b>	<b>\$ 280,205</b>	<b>45%</b>	<b>\$ 616,484</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 154,121	\$ 154,121	\$ 70,007	45%	\$ 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>\$ 70,007</b>	<b>45%</b>	<b>\$ 154,121</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (95,716)		\$ 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>\$ (95,716)</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 \$232,139, which will be covered, as in prior years, by a transfer in from the General Purpose Fund to allow the Parking Fund to break even for the year.

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

**Current Status:**

No change from Adopted Budget.
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**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	2,156,089	2,156,089	1,247,508	58%	2,156,089	0
<b>TOTAL REVENUE</b>	<b>\$ 2,156,089</b>	<b>\$ 2,156,089</b>	<b>\$ 1,247,508</b>	<b>58%</b>	<b>\$ 2,156,089</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	958,616	958,616	436,608	46%	958,616	0
Employee Benefits	290,024	290,024	110,608	38%	290,024	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	143,720	143,720	114,737	80%	143,720	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 1,392,360</b>	<b>\$ 1,392,360</b>	<b>\$ 661,952</b>	<b>48%</b>	<b>\$ 1,392,360</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 232,139	\$ 232,139	\$ 0	0%	\$ 232,139	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	(995,867)	(995,867)	(497,934)	50%	(995,867)	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (763,729)</b>	<b>\$ (763,729)</b>	<b>\$ (497,934)</b>	<b>65%</b>	<b>\$ (763,729)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ 87,622		\$ 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>\$ 87,622</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 \$95,000 for 2016/17, this over-expenditure is intentional in order to utilize the accumulated fund balance from the prior year. Most of the expenses that will reduce the fund balance will be related to capital projects for the campus centers at both colleges.

**Current Status:**

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

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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	6,401	6,401	0	0%	6,401	0
Local Revenue	2,219,273	2,219,273	1,488,610	67%	2,219,273	0
<b>TOTAL REVENUE</b>	<b>\$ 2,225,674</b>	<b>\$ 2,225,674</b>	<b>\$ 1,488,610</b>	<b>67%</b>	<b>\$ 2,225,674</b>	<b>0</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 87,183	\$ 87,183	\$ 31,969	37%	\$ 87,183	0
Classified Salaries	593,042	593,042	283,375	48%	593,042	0
Employee Benefits	260,965	260,965	137,331	53%	260,965	0
Materials and Supplies	41,294	41,294	37,363	90%	41,294	0
Operating Expenses	161,026	161,026	67,421	42%	159,701	1,325
Capital Outlay	142,350	142,350	143,675	101%	143,675	(1,325)
<b>TOTAL EXPENSES</b>	<b>\$ 1,285,860</b>	<b>\$ 1,285,860</b>	<b>\$ 701,134</b>	<b>55%</b>	<b>\$ 1,285,860</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	(1,034,726)	(1,034,726)	(89,199)	9%	(1,034,726)	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (1,034,726)</b>	<b>\$ (1,034,726)</b>	<b>\$ (89,199)</b>	<b>9%</b>	<b>\$ (1,034,726)</b>	<b>0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (94,912)	\$ (94,912)	\$ 698,277		\$ (94,912)	0
Beginning Balance, July 1	395,995	395,995	395,995		395,995	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 301,083</b>	<b>\$ 301,083</b>	<b>\$ 1,094,272</b>		<b>\$ 301,083</b>	<b>0</b>



## DEBT SERVICE

### Fund 20

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

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

- **May 2000:** The district issued \$99.9 million of the General Obligation Bond, Series A, with effective interest rates of 4.25% to 6.26%. Payments of principal and interest are made August 1 and February 1 of each year.
- **October 2003:** The district issued \$90.1 million of the General Obligation Bond, Series B, with effective interest rates of 2% to 5.79%. Payments of principal and interest are made August 1 and February 1 of each year.
- **April 2005:** The district entered into a capital lease agreement with CitiMortgage, Inc., since acquired by PNCEF, LLC, to finance the purchase and installation of Photovoltaic Solar Collecting Systems at Foothill College and De Anza College. The amount of the lease is \$3,188,626 with a repayment term of over fifteen years. Savings from the utility charges will be used to service the debt payment each year. This lease is no longer active. It was refinanced in December 2016.
- **October 2005:** The district refinanced a portion (\$22,165,000) of the General Obligation Bond, Series B (original value \$90,100,063) with effective interest rates of 3% to 5.25%. Payments of principal and interest are made August 1 and February 1 of each year.
- **October 2005:** The district issued \$57.9 million of the General Obligation Bond, Series C, with effective interest rates of 4.81% to 5.03%. Payments of principal and interest are made August 1 and February 1 of each year.

- **November 2006:** The district financed a Certificate of Participation for \$11.33 million, with effective interest rates of 3.5% to 5%. Payments of principal and interest are made on September 1 and March 1 of each year. The estimated annual payment is \$1,020,254. The financed amount of the COP will be used for the renovation portion of the Foothill and De Anza Campus Center buildings and Foothill Bookstore Equipment, Furniture and Fixtures. This Certificate of Participation is no longer active. It was refinanced in December 2016.
  
- **May 2007:** The district issued \$149,995,250 of the Election of 2006 General Obligation Bond, Series A, with effective interest rates of 4% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.
  
- **May 2007:** The district issued \$99,996,686 of the Election of 2006 General Obligation Bond, Series B, with effective interest rates of 4% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.
  
- **June 2011:** The district issued \$184 million of the Election of 2006 General Obligation Bond, Series C, with an effective interest rate of 5%. Payments of principal and interest are made August 1 and February 1 of each year.
  
- **May 2012:** The district issued a General Obligation Refunding Bond in an aggregate principal amount of \$70,735,000 to pay for the current refunding of a portion of the district's outstanding 2002 General Obligation Refunding Bonds, the advance refunding of a portion of the district's outstanding Election of 1999 General Obligation Bonds, Series B, the advance refunding of a portion of the district's outstanding Election of 1999 General Obligation Bonds, Series C, with effective interest rates of 0.25% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.
  
- **August 2013:** The district entered into a capital lease agreement with Capital One Public Funding, LLC, to refinance the 2003 Certificate of Participation of \$18.2 million. The refinanced lease amount of \$7.58 million constitutes the remainder of the refinanced \$18.2 million COP with effective interest rates of 1.75% for a term of eight years. Payments of principal and interest are made on September 1 and March 1 of each year. The estimated annual payment is \$1,155,260.

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

Debt Instruments	Final Payment Due	Net FY 2016/17 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	1,066,728	-	-	-	1,034,726	32,002
Total Annual Payments		\$ 2,503,650	\$ 404,224	\$ 36,830	\$ 995,867	\$ 1,034,726	\$ 32,002
Outstanding Principal Balance as 06/30/16			\$ 1,580,117	\$ 165,815	\$ 4,481,289	\$ 5,172,195	\$ 159,965



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**FUND 20 - DEBT SERVICE**

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	35,899,675	35,899,675	3,848,855	11%	35,899,675	0
<b>TOTAL REVENUE</b>	<b>\$ 35,899,675</b>	<b>\$ 35,899,675</b>	<b>\$ 3,848,855</b>	<b>11%</b>	<b>\$ 35,899,675</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	\$ 2,471,648	\$ 2,471,648	\$ 807,660	33%	\$ 2,471,648	\$ 0
Other Sources	32,002	32,002	287,191,320	897422%	230,807,389	(230,775,387)
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	(38,403,325)	(38,403,325)	(248,157,981)	646%	(261,180,448)	222,777,123
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (35,899,675)</b>	<b>\$ (35,899,675)</b>	<b>\$ 39,841,000</b>	<b>-111%</b>	<b>\$ (27,901,411)</b>	<b>\$ (7,998,264)</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ 43,689,855		\$ 7,998,264	\$ 7,998,264
Beginning Balance, July 1	28,168,983	28,168,983	28,168,983		28,168,983	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 28,168,983</b>	<b>\$ 28,168,983</b>	<b>\$ 71,858,838</b>		<b>\$ 36,167,247</b>	<b>\$ 7,998,264</b>

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

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

**Current Status:**

In the second quarter, changes to the Child Development Fund include a revision to increase state revenue for the California State Preschool Program (CSPP) and General Child Care and Development (CCTR) contracts, with a corresponding increase to the operating expenses category (\$14,101). We are also projecting a decrease to the materials and supplies category (\$53,697), with corresponding increases to the operating expenses (\$40,899) and capital outlay (\$12,798) categories, with no change to the net fund balance.

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**FUND 30 - CHILD DEVELOPMENT**

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Revenue	\$ 38,000	\$ 38,000	\$ 11,221	30%	\$ 38,000	\$ 0
State Revenue	753,024	767,125	534,105	70%	767,125	0
Local Revenue	1,828,108	1,828,108	966,288	53%	1,828,108	0
<b>TOTAL REVENUE</b>	<b>\$ 2,619,132</b>	<b>\$ 2,633,233</b>	<b>\$ 1,511,615</b>	<b>57%</b>	<b>\$ 2,633,233</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 732,629	\$ 732,629	\$ 305,756	42%	\$ 732,629	\$ 0
Classified Salaries	1,161,314	1,161,314	569,240	49%	1,161,314	0
Employee Benefits	572,574	572,574	293,703	51%	572,574	0
Materials and Supplies	146,451	146,451	78,433	54%	92,754	53,697
Operating Expenses	45,000	59,101	93,977	159%	100,000	(40,899)
Capital Outlay	0	0	12,798	0%	12,798	(12,798)
<b>TOTAL EXPENSES</b>	<b>\$ 2,657,969</b>	<b>\$ 2,672,070</b>	<b>\$ 1,353,907</b>	<b>51%</b>	<b>\$ 2,672,070</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 38,837	\$ 38,837	\$ 38,837	100%	\$ 38,837	\$ 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>\$ 38,837</b>	<b>\$ 38,837</b>	<b>\$ 38,837</b>	<b>100%</b>	<b>\$ 38,837</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ 196,544		\$ 0	\$ 0
Beginning Balance, July 1	793,270	793,270	793,270		793,270	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 793,270</b>	<b>\$ 793,270</b>	<b>\$ 989,814</b>		<b>\$ 793,270</b>	<b>\$ 0</b>



## **CAPITAL PROJECTS**

### **Fund 40**

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

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

#### **Capital Projects:**

The 2016/17 Budget Act provides \$184.6 million for deferred maintenance, instructional equipment, and specified water conservation projects. These resources allow districts to protect investments previously made in facilities, and to improve students' experiences by investing in new instructional equipment. For 2016/17, the district will receive \$4,364,524 for Physical Plant & Instructional Support, for which no local match is required. Of this, \$4,114,524 is budgeted in the Capital Projects Fund and \$250,000 is budgeted in the Restricted and Categorical Fund.

At the November 2012 statewide general election, voters approved Proposition 39, the California Clean Energy Jobs Act of 2012, which allocates revenue to local education agencies to support energy efficiency and alternative energy projects, along with related improvements and repairs that contribute to reduced operating costs and improved health and safety conditions in public schools. Proposition 39 provides for annual transfers from the state's general fund to the clean energy jobs creation fund for a period of five years beginning in 2013/14 through 2017/18. For 2016/17, the district will receive an allocation of \$990,244 for energy efficiency and renewable generation projects, which is budgeted in the Capital Projects Fund.

**Measure C Projects:**

On June 6, 2006, voters in the district's service area approved by a 65.69% margin a \$490.8 million General Obligation bond (Measure C). In May 2007, the district issued Series A bonds of \$149.9 million and Series B bonds of \$99.9 million. In June 2011, the district issued Measure C, Series C bonds for \$184 million. In October 2016, the district issued Measure C, Series D (tax-exempt) bonds for \$26 million and Series E (taxable) bonds of \$30.76 million. The bond measure will enable the district to upgrade electrical, heating, and ventilation systems; upgrade fire/seismic safety; repair leaky roofs; improve disabled access; repair/expand classrooms for nurses/paramedics; upgrade technology; and repair, construct, acquire, and equip buildings, classrooms, libraries, sites, and science/computer labs.

**Current Status:**

The changes to the Capital Projects Fund for the second quarter include a transfer in from the General Purpose Fund for a facility condition assessment of the Flint Center, with a corresponding increase to the operating expenses category (\$170,713), transfers in from the Self-Sustaining Fund for replacement of the soccer field at Foothill (\$600,000, of which \$500,000 will be deferred in the third quarter to 2017/18), with a corresponding increase to the operating expenses category (\$100,000), and for furnishings and equipment for the new district office building (\$222,567). Changes also include an increase to other sources from the sale of bonds issued under the 2016 Certificates of Participation (COP) for the Flint parking garage retrofit (\$22 million, of which \$10 million will be deferred in the third quarter to 2017/18), with a corresponding increase to the capital outlay category (\$12 million). We are also projecting an increase to other sources for a reimbursement from the City of Sunnyvale (\$203,719).

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

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**FUND 40 - CAPITAL PROJECTS**

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	6,303,419	6,303,419	3,248,873	52%	6,303,419	0
Local Revenue	600,000	600,000	269,754	45%	600,000	0
<b>TOTAL REVENUE</b>	<b>\$ 6,903,419</b>	<b>\$ 6,903,419</b>	<b>\$ 3,518,627</b>	<b>51%</b>	<b>\$ 6,903,419</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	1,371,235	1,371,235	699,713	51%	1,371,235	0
Employee Benefits	492,124	492,124	241,959	49%	492,124	0
Materials and Supplies	36,820	36,820	58	0%	36,820	0
Operating Expenses	7,029,341	7,300,054	2,114,694	29%	7,300,054	0
Capital Outlay	31,593,653	43,593,653	13,837,386	32%	43,593,653	0
<b>TOTAL EXPENSES</b>	<b>\$ 40,523,173</b>	<b>\$ 52,793,886</b>	<b>\$ 16,893,809</b>	<b>32%</b>	<b>\$ 52,793,886</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 993,280	\$ 888,260	89%	\$ 993,280	\$ 0
Other Sources	0	12,000,000	22,203,719	185%	12,203,719	(203,719)
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>\$ 12,993,280</b>	<b>\$ 23,091,979</b>	<b>178%</b>	<b>\$ 13,196,999</b>	<b>\$ (203,719)</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (33,619,754)	\$ (32,897,187)	\$ 9,716,796		\$ (32,693,468)	\$ 203,719
Beginning Balance, July 1	43,560,766	43,560,766	43,560,766		43,560,766	0
Adjustments to Beginning Balance	0	(89,482)	(89,482)		(89,482)	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 9,941,012</b>	<b>\$ 10,574,096</b>	<b>\$ 53,188,080</b>		<b>\$ 10,777,815</b>	<b>\$ 203,719</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 be flat in 2016/17, with decreases in textbook rental income and increases in various commissions. Total expenses are expected to remain as budgeted. A net profit of \$25,621 is projected for the year.

**De Anza Enterprise Fund**

*Bookstore*

Projected revenue growth is expected to increase slightly from 2015/16, and textbook rental income is expected to continue to increase. Total expenses are expected to increase over 2015/16, mainly due to rising salaries and benefits expenses. A net profit of \$163,681 is projected for the year.

*Dining Services*

Dining Services is projecting a sizeable 7% to 9% increase in food court revenue over 2015/16. This is due to an expanded menu and a food court station reorganization that allows for better customer throughput. Total expenses are expected to increase over 2015/16, mainly due to rising salaries and benefits expenses. While the cost of food is expected to increase, negotiations continue with our main food vendors to lower these costs during fiscal year 2016/17. A net profit of \$81,090 is projected for the year.

*Combined Bookstore & Dining Operations*

A net profit of \$244,771 has been budgeted for the De Anza Campus Center:

- Bookstore – \$163,681 Net Profit
- Dining Services – \$81,090 Net Profit



**Flint Center Fund**

Flint Center revenue for the second quarter was higher than projected due to several profitable events and robust suite sales, and expenses were approximately five percent less than budgeted at the end of second quarter. However, it is expected that by the end of third quarter, income and expenses will be closer to the budget projections.

As noted in the Adopted Budget, construction activities have begun on the Flint Parking Structure Repairs project and, as a result, Flint Center is only scheduling events Friday through Sunday. A deficit of approximately \$121,000 is anticipated for fiscal year 2016/17 and the accumulated fund balance from prior years will cover this deficit.

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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	11,785,069	11,785,069	4,556,796	39%	11,785,069	0
<b>TOTAL REVENUE</b>	<b>\$ 11,785,069</b>	<b>\$ 11,785,069</b>	<b>\$ 4,556,796</b>	<b>39%</b>	<b>\$ 11,785,069</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Cost of Sales	\$ 7,399,700	\$ 7,399,700	\$ 2,692,482	36%	\$ 7,399,700	\$ 0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	2,228,963	2,228,963	1,059,145	48%	2,228,963	0
Employee Benefits	631,562	631,562	332,380	53%	631,562	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	1,315,324	1,315,324	583,787	44%	1,315,324	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 11,575,549</b>	<b>\$ 11,575,549</b>	<b>\$ 4,667,794</b>	<b>40%</b>	<b>\$ 11,575,549</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	(59,798)	(59,798)	(27,111)	45%	(59,798)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (59,798)</b>	<b>\$ (59,798)</b>	<b>\$ (27,111)</b>	<b>45%</b>	<b>\$ (59,798)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 149,722	\$ 149,722	\$ (138,109)		\$ 149,722	\$ 0
Beginning Balance, July 1	5,595,216	5,595,216	5,595,216		5,595,216	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 5,744,938</b>	<b>\$ 5,744,938</b>	<b>\$ 5,457,107</b>		<b>\$ 5,744,938</b>	<b>\$ 0</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	1,246,110	35%	3,563,994	0
<b>TOTAL REVENUE</b>	<b>\$ 3,563,994</b>	<b>\$ 3,563,994</b>	<b>\$ 1,246,110</b>	<b>35%</b>	<b>\$ 3,563,994</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Cost of Sales	\$ 2,673,900	\$ 2,673,900	\$ 959,338	36%	\$ 2,673,900	\$ 0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	510,873	510,873	276,548	54%	510,873	0
Employee Benefits	184,100	184,100	90,365	49%	184,100	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	136,600	136,600	67,236	49%	136,600	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 3,505,473</b>	<b>\$ 3,505,473</b>	<b>\$ 1,393,487</b>	<b>40%</b>	<b>\$ 3,505,473</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)	(14,783)	45%	(32,900)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (32,900)</b>	<b>\$ (32,900)</b>	<b>\$ (14,783)</b>	<b>45%</b>	<b>\$ (32,900)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 25,621	\$ 25,621	\$ (162,160)		\$ 25,621	\$ 0
Beginning Balance, July 1	(17,283)	(17,283)	(17,283)		(17,283)	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 8,338</b>	<b>\$ 8,338</b>	<b>\$ (179,443)</b>		<b>\$ 8,338</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	7,757,236	7,757,236	2,992,512	39%	7,757,236	0
<b>TOTAL REVENUE</b>	<b>\$ 7,757,236</b>	<b>\$ 7,757,236</b>	<b>\$ 2,992,512</b>	<b>39%</b>	<b>\$ 7,757,236</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Cost of Sales	\$ 4,725,800	\$ 4,725,800	\$ 1,733,144	37%	\$ 4,725,800	\$ 0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	1,698,240	1,698,240	771,964	45%	1,698,240	0
Employee Benefits	439,812	439,812	238,973	54%	439,812	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	621,715	621,715	266,548	43%	621,715	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 7,485,567</b>	<b>\$ 7,485,567</b>	<b>\$ 3,010,629</b>	<b>40%</b>	<b>\$ 7,485,567</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	(26,898)	(26,898)	(12,328)	46%	(26,898)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (26,898)</b>	<b>\$ (26,898)</b>	<b>\$ (12,328)</b>	<b>46%</b>	<b>\$ (26,898)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 244,771	\$ 244,771	\$ (30,445)		\$ 244,771	\$ 0
Beginning Balance, July 1	3,342,998	3,342,998	3,342,998		3,342,998	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 3,587,769</b>	<b>\$ 3,587,769</b>	<b>\$ 3,312,553</b>		<b>\$ 3,587,769</b>	<b>\$ 0</b>

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**ENTERPRISE FUND - FLINT CENTER**

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	463,839	463,839	318,174	69%	463,839	0
<b>TOTAL REVENUE</b>	<b>\$ 463,839</b>	<b>\$ 463,839</b>	<b>\$ 318,174</b>	<b>69%</b>	<b>\$ 463,839</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Cost of Sales	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	19,850	19,850	10,633	54%	19,850	0
Employee Benefits	7,650	7,650	3,042	40%	7,650	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	557,009	557,009	250,003	45%	557,009	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 584,509</b>	<b>\$ 584,509</b>	<b>\$ 263,678</b>	<b>45%</b>	<b>\$ 584,509</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	\$ (120,670)	\$ (120,670)	\$ 54,496		\$ (120,670)	\$ 0
Beginning Balance, July 1	2,269,501	2,269,501	2,269,501		2,269,501	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 2,148,831</b>	<b>\$ 2,148,831</b>	<b>\$ 2,323,997</b>		<b>\$ 2,148,831</b>	<b>\$ 0</b>

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

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

In the past, this fund was used almost exclusively as an accounting convenience to charge benefits in one fund and then distribute them to all other funds. Any positive or negative ending balances were, and still are, closed to the General Purpose Fund at year-end.

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

**Current Status:**

The changes to the Internal Service Fund for the second quarter include a revision to reverse the transfer in for the 2016/17 OPEB liability, with a corresponding reversal to other outgo (\$1,500,000). OPEB entries are now being recorded in the new Other Trust (OPEB) Fund 79.

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**FUND 60 - INTERNAL SERVICE**

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Contributions - Active Benefits	\$ 46,582,538	\$ 46,582,538	\$ 20,012,768	43%	\$ 46,582,538	\$ 0
Contributions - Retiree Benefits	7,425,500	7,425,500	3,396,179	46%	7,425,500	0
Employee Contributions	0	0	2,549,857	0%	5,099,715	(5,099,715)
<b>TOTAL REVENUE</b>	<b>\$ 54,008,038</b>	<b>\$ 54,008,038</b>	<b>\$ 25,958,804</b>	<b>48%</b>	<b>\$ 59,107,753</b>	<b>\$ (5,099,715)</b>
<b>EXPENSES</b>						
Medical/Prescription/Vision/Dental	\$ 27,739,514	\$ 27,739,514	\$ 13,854,192	50%	\$ 32,839,229	\$ (5,099,715)
Retirement	21,984,406	21,984,406	10,896,019	50%	21,984,406	0
Worker's Comp/Ext Sk Lv/Vac Pay	2,647,700	2,647,700	1,099,425	42%	2,647,700	0
Unemployment Insurance	209,800	209,800	73,690	35%	209,800	0
Other	1,464,145	1,464,145	738,305	50%	1,464,145	0
<b>TOTAL EXPENSES</b>	<b>\$ 54,045,564</b>	<b>\$ 54,045,564</b>	<b>\$ 26,661,631</b>	<b>49%</b>	<b>\$ 59,145,279</b>	<b>\$ (5,099,715)</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 1,500,000	\$ 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	(1,500,000)	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ (37,526)	\$ (37,526)	\$ (702,827)		\$ (37,526)	\$ 0
Beginning Balance, July 1	10,274,471	10,274,471	10,274,471		10,274,471	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 10,236,945</b>	<b>\$ 10,236,945</b>	<b>\$ 9,571,644</b>		<b>\$ 10,236,945</b>	<b>\$ 0</b>

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

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

**Current Status:**

No change from Adopted Budget.
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**FUND 74, 75 - STUDENT FINANCIAL AID**

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Revenue	\$ 24,559,000	\$ 24,559,000	\$ 4,369,406	18%	\$ 24,559,000	\$ 0
State Revenue	1,920,000	1,920,000	1,460,861	76%	1,920,000	0
Local Revenue	550,000	550,000	140,092	25%	550,000	0
<b>TOTAL REVENUE</b>	<b>\$ 27,029,000</b>	<b>\$ 27,029,000</b>	<b>\$ 5,970,359</b>	<b>22%</b>	<b>\$ 27,029,000</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	21,680	0%	43,360	(43,360)
Operating Expenses	550,000	550,000	158,245	29%	506,640	43,360
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>	<b>\$ 179,925</b>	<b>33%</b>	<b>\$ 550,000</b>	<b>\$ 0</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0
Other Sources	0	0	0		0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	(26,479,000)	(26,479,000)	(8,826,050)	33%	(26,479,000)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (26,479,000)</b>	<b>\$ (26,479,000)</b>	<b>\$ (8,826,050)</b>	<b>33%</b>	<b>\$ (26,479,000)</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (3,035,616)		\$ 0	\$ 0
Beginning Balance, July 1	72,056	72,056	72,056		72,056	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 72,056</b>	<b>\$ 72,056</b>	<b>\$ (2,963,560)</b>		<b>\$ 72,056</b>	<b>\$ 0</b>



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

This fund reports funds that are set aside in an irrevocable trust to satisfy the district's unfunded liability related to Other Post-Employee Retirement Benefits (OPEB). In accordance with Governmental Accounting Standards (GASB) and other state government codes, the funds are invested in an IRS Section 115 trust fund, California Employers' Retiree Benefit Trust Fund (CERBT) under CalPERS. The OPEB actuarial accrued liability is \$104,386,944 as of the latest actuarial study issued on April 16, 2016. The district has a 30-year funding plan to address the unfunded OPEB liability.

Annually, this fund incurs minimal activity that consists of the district contribution, which is typically recorded in the second quarter, with investment income and administrative fees recorded in the fourth quarter of the fiscal year. On the next page is a historical summary of the irrevocable trust's activity, which reflects a current balance of \$15,489,361. This summary will be adjusted for investment income and expenses at year-end.

For the 2016/17 fiscal year, we are recommending a transfer of \$1.5 million from the General Purpose Fund to the Other Trust Fund (OPEB) for contribution to the California Employers' Retiree Benefits Trust (CERBT) for Other Post-Employment Benefits (OPEB) liability. An agenda item was brought to the Board of Trustees in the second quarter authorizing the district to make this contribution.

**Current Status:**

The changes to the Other Trust (OPEB) Fund for the second quarter include a revision to increase the transfer in for the 2016/17 OPEB liability (\$1,500,000), for an increase to fund balance of \$1,500,000.

	Contribution	Investment Income	Administrative Expense	Investment Expense	Balance
Balance					\$4,724,776
2010-11	\$400,000	\$1,187,227	(\$7,001)		6,305,002
2011-12	250,000	17,217	(7,348)		6,564,871
2012-13	500,000	764,116	(10,916)		7,818,071
2013-14	1,500,000	1,551,327	(12,568)		10,856,830
2014-15	1,500,000	35,123	(11,948)		12,380,005
2015-16	1,500,000	119,591	(5,912)	(4,323)	13,989,361
2016-17	\$1,500,000	\$-	\$-	\$-	\$15,489,361

Source: CERBT Annual Statements

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2016-2017  
Second Quarter Report**

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

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Investment Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
<b>TOTAL REVENUE</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Administrative Expenses	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Investment Expenses	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 1,500,000	\$ 1,500,000	100%	\$ 1,500,000	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>100%</b>	<b>\$ 1,500,000</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 1,500,000	\$ 1,500,000		\$ 1,500,000	\$ 0
Beginning Balance, July 1	0	13,989,361	13,989,361		13,989,361	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 15,489,361</b>	<b>\$ 15,489,361</b>		<b>\$ 15,489,361</b>	<b>\$ 0</b>



# **SUPPLEMENTAL INFORMATION**





**CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE**

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

CHANGE THE PERIOD

**Fiscal Year: 2016-2017  
Quarter Ended: (Q2) Dec 31, 2016**

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

As of June 30 for the fiscal year specified

Line	Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Projected 2016-2017
<b>I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>					
<b>A. Revenues:</b>					
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	185,381,250	190,596,965	219,047,009	204,831,780
A.2	Other Financing Sources (Object 8900)	297,962	125,554	4,115,024	0
A.3	<b>Total Unrestricted Revenue (A.1 + A.2)</b>	185,679,212	190,722,519	223,162,033	204,831,780
<b>B. Expenditures:</b>					
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	173,876,424	175,648,496	196,733,808	203,028,926
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	12,085,260	12,163,077	16,089,377	7,707,190
B.3	<b>Total Unrestricted Expenditures (B.1 + B.2)</b>	185,961,684	187,811,573	212,823,185	210,736,116
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	-282,472	2,910,946	10,338,848	-5,904,336
D.	<b>Fund Balance, Beginning</b>	53,670,758	53,388,286	56,299,232	66,638,899
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	53,670,758	53,388,286	56,299,232	66,638,899
E.	<b>Fund Balance, Ending (C. + D.2)</b>	53,388,286	56,299,232	66,638,080	60,734,563
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	28.7%	30%	31.3%	28.8%

**II. Annualized Attendance FTES:**

G.1	Annualized FTES (excluding apprentice and non-resident)	27,355	27,353	27,353	26,248
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**As of the specified quarter ended for each fiscal year**

		2013-14		2014-15		2015-16		2016-2017	
<b>III. Total General Fund Cash Balance (Unrestricted and Restricted)</b>									
H.1	Cash, excluding borrowed funds			82,515,625	103,220,242	82,133,773			
H.2	Cash, borrowed funds only			0	0	0			
H.3	Total Cash (H.1+ H.2)	69,151,240		82,515,625	103,220,242	82,133,773			

**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.					
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	204,235,219	204,531,780	100,138,065	49%
I.2	Other Financing Sources (Object 8900)	0	0	0	
I.3	<b>Total Unrestricted Revenue (I.1 + I.2)</b>	204,235,219	204,531,780	100,138,065	49%
<b>Expenditures:</b>					
J.					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	200,899,177	202,254,876	92,145,887	45.6%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	6,656,621	7,662,920	5,010,758	65.4%
J.3	<b>Total Unrestricted Expenditures (J.1 + J.2)</b>	207,555,798	209,917,796	97,156,645	46.3%
K.	<b>Revenues Over(Under) Expenditures (I.3 - J.3)</b>	-3,320,579	-5,386,016	2,981,420	
L	Adjusted Fund Balance, Beginning	66,412,337	66,638,899	66,638,899	
L.1	<b>Fund Balance, Ending (C. + L.2)</b>	63,091,758	61,252,883	69,620,319	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	30.4%	29.2%		

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 (Specify) YYYY-YY	Management		Academic		Classified
	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.)? **YES**

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

The summer and fall term enrollments were lower by approximately 3% compared with the same terms the prior year. If this trend continues for the remaining terms of FY 2016-17, the district will require Stability funding for this year's apportionment revenue. So although our 2016-17 apportionment revenue will not be impacted by the loss of FTES, we will need to plan for a reduced base of apportionment revenue for the 2017-18 FY.

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

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

**RESOLUTION  
2017-01**

**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 state revenue for Foothill’s pilot bachelor’s degree program for local marketing and outreach efforts, with a corresponding increase to the operating expenses category (\$15,000); an increase to campus revenue, with a corresponding increase to the operating expenses category (\$214,008); an increase to local revenue for salary backfill received from the State Academic Senate, with corresponding increases to the certificated salaries and benefits categories (\$51,486); an increase to local revenue received from De Anza Student Accounts for student tutors, with corresponding increases to the salaries and benefits categories (\$9,805); an increase to local revenue for a procard rebate, with a corresponding increase to the operating expenses category (\$7,577); a transfer out to the Capital Projects Fund for a facility condition assessment of the Flint Center, with a corresponding decrease to the operating expenses category (\$170,713); and a revision to increase the salaries and benefits categories for the negotiated VEBA payment (\$500,000), for a decrease to fund balance of \$500,000.

<b>Sources Account Series</b>		<b>Uses Account Series</b>	
0xxx - Revenue	\$ 301,561	1000 - Certificated Salaries	\$ 279,415
Decrease in Fund Balance	500,000	2000 - Classified Salaries	275,859
		3000 - Employee Benefits	6,017
		5000 - Operating Expenses	69,558
		7000 - Transfers/Other Outgo	170,713
<b>Totals</b>	<b>\$ 801,561</b>		<b>\$ 801,561</b>

**Fund 115 - Self-Sustaining Fund**

The major revisions to the Self-Sustaining Fund include a decrease to local campus revenue (\$5,000), an increase to the operating expenses category for unbudgeted Sprint Nextel expenses (\$5,000), and transfers out to the Capital Projects Fund for replacement of the Foothill soccer field (\$600,000), and for the district office building FF&E (\$222,567), for a net decrease to fund balance of \$832,567.

<b>Sources Account Series</b>		<b>Uses Account Series</b>	
Decrease in Fund Balance	\$ 832,567	0xxx - Revenue	\$ 5,000
		5000 - Operating Expenses	5,000
		7000 - Transfers/Other Outgo	822,567
<b>Totals</b>	<b>\$ 832,567</b>		<b>\$ 832,567</b>

**Fund 30 - Child Development Fund**

The major revisions to the Child Development Fund include an increase to state revenue for the California State Preschool Program (CSPP) and General Child Care and Development (CCTR) contracts, with a corresponding increase to the operating expenses category (\$14,101).

<b>Sources Account Series</b>		<b>Uses Account Series</b>	
0xxx - Revenue	\$ 14,101	5000 - Operating Expenses	\$ 14,101
<b>Totals</b>	<b>\$ 14,101</b>	<b>Totals</b>	<b>\$ 14,101</b>

**Fund 40 - Capital Projects Fund**

The major revisions to the Capital Projects Fund include a transfer in from the General Purpose Fund for a facility condition assessment of the Flint Center, with a corresponding increase to the operating expenses category (\$170,713), transfers in from the Self-Sustaining Fund for replacement of the Foothill soccer field (\$600,000), with a corresponding increase to the operating expenses category for expenses anticipated in this fiscal year (\$100,000), and for the District Office Building FF&E (\$222,567), and an increase to other sources for the sale of bonds issued under the 2016 Certificates of Participation (COP) for the Flint parking garage retrofit, with a corresponding increase to the capital outlay category (\$12,000,000), for a net increase to fund balance of \$722,567.

<b>Sources Account Series</b>		<b>Uses Account Series</b>	
7000 - Transfers/Other Sources	\$ 12,993,280	5000 - Operating Expenses	\$ 270,713
		6000 - Capital Outlay	12,000,000
		Increase in Fund Balance	722,567
<b>Totals</b>	<b>\$ 12,993,280</b>	<b>Totals</b>	<b>\$ 12,993,280</b>

**Fund 60 - Internal Service Fund**

The major revisions to the Internal Service Fund include a revision to reverse the transfer in to the Internal Service Fund for the 2016/17 OPEB liability, with a corresponding reversal to other outgo (\$1,500,000). OPEB entries are now being recorded in the new Other Trust (OPEB) Fund 79.

<b>Sources Account Series</b>		<b>Uses Account Series</b>	
7000 - Transfers/Other Outgo	\$ 1,500,000	7000 - Transfers/Other Sources	\$ 1,500,000
<b>Totals</b>	<b>\$ 1,500,000</b>	<b>Totals</b>	<b>\$ 1,500,000</b>

**Fund 79 - Other Trust (OPEB)**

The major revisions to the Other Trust (OPEB) Fund include a revision to increase the transfer in for the 2016/17 OPEB liability (\$1,500,000), for an increase to fund balance of \$1,500,000.

<b>Sources Account Series</b>		<b>Uses Account Series</b>	
7000 - Transfers/Other Sources	\$ 1,500,000	Increase in Fund Balance	\$ 1,500,000
<b>Totals</b>	<b>\$ 1,500,000</b>	<b>Totals</b>	<b>\$ 1,500,000</b>

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

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

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



**RESOLUTION  
2017-02**

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

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

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

**BUDGET TRANSFERS**

**Fund 114 - General Purpose Fund**

<b>From Account Series</b>		<b>To Account Series</b>	
5000 - Operating Expenses	\$ 817,129	1000 - Certificated Salaries	\$ 316,808
		2000 - Classified Salaries	227,206
		3000 - Employee Benefits	116,608
		4000 - Materials and Supplies	152,620
		6000 - Capital Outlay	3,887
<b>Totals</b>	<b>\$ 817,129</b>		<b>\$ 817,129</b>

**Fund 122 - Special Education Fund**

<b>From Account Series</b>		<b>To Account Series</b>	
5000 - Operating Expenses	\$ 4,128	2000 - Classified Salaries	\$ 3,730
		3000 - Employee Benefits	398
<b>Totals</b>	<b>\$ 4,128</b>		<b>\$ 4,128</b>

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

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

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





**Fund 115 - Self-Sustaining Fund**  
**Fund Balance Report for Fiscal Year 2016-17**  
**Ending Balance Reported as of December 31, 2016**

<b>Fund</b>	<b>Fund Description</b>	<b>Beginning Balance</b>	<b>Net Change</b>	<b>Ending Balance</b>
<b>Foothill Funds</b>				
115000	Apprenticeship-Foothill	785361.12	682,710.73	1,468,071.85
115001	Apprenticeship-Foothill Unrest cont	372,252.54	-	372,252.54
115002	Apprenticeship-Accounting	-	81,068.37	81,068.37
115027	FH-Celebrity Forum I - 15/16 Season	(48,133.79)	-	(48,133.79)
115028	FH-Celebrity Forum I - 16/17 Season	-	221,205.76	221,205.76
115037	F-Celebrity Forum II - 15/16 Season	(11,888.27)	-	(11,888.27)
115038	F-Celebrity Forum II - 16/17 Season	-	393,511.56	393,511.56
115047	FH-Celebrity Forum III-15/16 Season	(59,944.25)	-	(59,944.25)
115050	Anthropology - Field work	5,515.57	-	5,515.57
115051	Anthrop Campus Abroad Reserve	33,304.12	(7,647.58)	25,656.54
115059	FH Anthro Program - Ireland 16	(3,255.61)	3,255.61	-
115062	Off-Cmp Short Courses Bus & Soc Sci	-	-	-
115063	Off Cmp Short Courses Dental Hyg	-	5,521.74	5,521.74
115105	FH-Youth Program	26,295.31	-	26,295.31
115111	Box Office - Foothill	66,076.82	-	66,076.82
115112	Xerox - Foothill	9,160.69	-	9,160.69
115113	Stage Studies - Foothill	18,747.56	-	18,747.56
115114	Drama Production-Foothill	54,309.76	4,877.70	59,187.46
115115	Facilities Rental-FH Fine Arts	189,300.20	(7,557.12)	181,743.08
115116	Vending - Foothill	2,243.57	-	2,243.57
115117	Facilities Rental Foothill	674,753.99	(478,130.86)	196,623.13
115119	International Programs	481,551.45	(60,509.55)	421,041.90
115120	FH International Student Health Ins	988.83	-	988.83
115121	Mental Health Operations Foothill	-	-	-
115122	FH International Student Hlth Svcs	22,079.61	-	22,079.61
115123	Edinburgh Fringe Festival	-	-	-
115125	EMT Certification	-	-	-
115126	FH-Music Theatre	-	-	-
115127	FH Ctis Msdn Sftware	7,956.62	-	7,956.62
115129	Etudes Short Courses	-	-	-
115132	FH Franklin University	409.90	(154.15)	255.75
115133	FH Fee Based PE Classes	-	-	-
115134	EMT State Fire Marsh	-	-	-
115135	Child Development Conference	9,059.01	-	9,059.01
115136	FH-Choral Program	-	-	-
115138	KFJC Carrier	29,558.83	-	29,558.83
115139	Symphonic Wind Ensem	-	-	-
115140	Creative Writing conference	2,362.29	-	2,362.29
115142	FH-MAA Health Services	151,328.57	-	151,328.57
115143	New Media Performances Foothill	-	-	-
115144	EMT Paramedic Certification fee	-	-	-
115145	FH Bio Health Tutor	-	-	-
115146	FH-MAA Program	60,174.15	-	60,174.15
115147	Youth Program-Middlefield Campus	12,757.39	-	12,757.39
115148	Vending-Sunnyvale Center	26,122.33	1,399.52	27,521.85
115149	FH Community Education	-	2,693.55	2,693.55
115150	Center for Applied Competitive Tech	-	-	-
115151	Contract Ed	10,027.79	2,353.89	12,381.68
115152	FH-THTR085	-	-	-
115171	President's Fund Foothill	52,600.41	(20,090.62)	32,509.79
115172	Palo Alto University	-	-	-
115173	FH Community Ed (Short Courses)	-	-	-
115174	FH-PSME Stanford Internship	-	-	-
115175	FH-Athletics General	19,831.52	5,158.69	24,990.21
115176	FH-Athletics - Teams	106.27	-	106.27
115177	FH-Football	3,545.40	(1,369.93)	2,175.47
115178	FH-Men's Basketball	-	5,474.47	5,474.47
115179	FH-Women's Basketball	110.87	-	110.87
115180	FH-Softball	3,485.24	-	3,485.24
115181	FH-Volleyball	1,720.60	91.19	1,811.79

**Fund 115 - Self-Sustaining Fund**  
**Fund Balance Report for Fiscal Year 2016-17**  
**Ending Balance Reported as of December 31, 2016**

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
<b>Foothill Funds, con't.</b>				
115182	FH-Aquatics	1,433.52	521.50	1,955.02
115183	FH-Dance	9,876.66	-	9,876.66
115184	FH-KCI Community Ed Classes	15,603.43	16,980.73	32,584.16
115185	FH-Physics Show	-	-	-
115186	FH Tech Conference	-	-	-
115187	FH Food Concessionaires	145,093.27	18,322.80	163,416.07
115191	FH-Workforce Development	61,959.23	(6,000.00)	55,959.23
115192	FH-Corporate Internship Program	12,339.22	11,012.63	23,351.85
115300	FH-MAA Counseling & Matriculation	2,961.03	-	2,961.03
	<b>Foothill Total:</b>	<b>3,259,143</b>	<b>874,701</b>	<b>4,133,843</b>
<b>De Anza Funds</b>				
115200	DA-La Voz Newspaper	4,645.43	3,335.24	7,980.67
115201	DA-Apprenticeship	86,734.54	(5,771.00)	80,963.54
115202	DA-MCNC/CACT Partnrs	5,248.22	-	5,248.22
115204	DA-Cheap	1,675.00	-	1,675.00
115205	DA-APALI	31,691.63	-	31,691.63
115206	DA-Job Fair	31,072.19	-	31,072.19
115207	DA-Telecourse Produc	141.38	-	141.38
115208	DA-Technology Rscs	9,969.37	-	9,969.37
115209	DA-Auto Tech	-	3,298.85	3,298.85
115210	DA-Reprographics	91,986.59	(10,308.16)	81,678.43
115212	DA-Physical Educ	24,627.06	(1,785.05)	22,842.01
115213	DA-Ashland Field Trp	5,691.45	-	5,691.45
115214	DA-Sumr Bsktbl Camp	-	-	-
115215	DA-Sculpture Fac Use	-	-	-
115216	DA-Planetarium	450,414.92	(95,335.62)	355,079.30
115217	DA-Campus Abroad	-	-	-
115218	DA-Short Courses	-	-	-
115219	DA-Creative Arts Fac Use	5,591.75	-	5,591.75
115220	DA-Comm Serv Reserve	-	-	-
115221	DA-Intl Student Ins	394,191.80	(60,276.40)	333,915.40
115222	DA-Extended Yr Progr	2,073,144.58	171,423.67	2,244,568.25
115223	DA-Math Perf Success	-	-	-
115224	DA-Summer Karate Cmp	252.22	-	252.22
115225	DA-DLC Extended Lrng	11,931.97	-	11,931.97
115226	DA-Use Of Facilities	695,370.09	163,119.24	858,489.33
115227	DA-Library Print Card	682.62	-	682.62
115228	DA-Baseball	2,556.72	8,715.07	11,271.79
115229	DA-Audio Visual	3,684.73	-	3,684.73
115230	DA-RLCC Conference	1,629.62	-	1,629.62
115231	DA-Softball	-	380.00	380.00
115232	DA-Football	334.94	5,901.98	6,236.92
115233	DA-Men's Basketball	2,111.40	(1,551.65)	559.75
115234	DA-Women's Bsktbl	1,020.96	4,578.57	5,599.53
115235	DA-Men's Soccer	16,081.53	4,386.00	20,467.53
115236	DA-Women's Soccer	6,631.50	912.36	7,543.86
115237	DA-Women's Swim/Divg	-	-	-
115238	DA-Men's Tennis	200.84	-	200.84
115239	DA-Women's Tennis	1,963.49	-	1,963.49
115240	DA-Women's Trk & Fld	4,210.56	638.91	4,849.47
115241	DA-Women's Volleybll	10,987.91	(3,645.63)	7,342.28
115242	DA-Men's Water Polo	-	-	-
115243	DA-Health Services	239,755.36	(17,425.58)	222,329.78
115244	DA-Soccer Camp	5,438.35	-	5,438.35
115245	DA-Prevention Trust	16,056.98	439.37	16,496.35
115246	DA-Athletics Trust	34,367.43	4,988.48	39,355.91
115247	DA-ESL	1,967.61	-	1,967.61
115248	DA-Civic Engagement	-	-	-
115249	DA President Fund	157.57	-	157.57

**Fund 115 - Self-Sustaining Fund**  
**Fund Balance Report for Fiscal Year 2016-17**  
**Ending Balance Reported as of December 31, 2016**

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
<b>De Anza Funds, con't.</b>				
115252	DA-Intl Summer Progr	57,562.00	15,236.31	72,798.31
115253	OTI-MAA Program	65,520.61	(202.61)	65,318.00
115254	DA-ATM Services	47,500.00	-	47,500.00
115258	DA-Women's Water Polo	-	-	-
115259	DA-Dist Learn Testing	4,242.76	(2,014.09)	2,228.67
115260	DA-Office of Instruction	4,347.90	-	4,347.90
115261	DA-Massage Therapy Proj	-	55.00	55.00
115262	DA-Men's Track & Field	2,508.33	-	2,508.33
115263	DA-Women's Water Polo	12,256.57	35,501.99	47,758.56
115266	DA-Women's Badminton	9,444.87	13,523.55	22,968.42
115267	Equipment Room	130.00	-	130.00
115268	DA VPAC Facility Rent	103,004.02	35,941.10	138,945.12
115270	DA Campus Abroad - China	-	-	-
115271	DA-Fitness Center Membership	123,050.25	12,579.00	135,629.25
115272	DA-Campus Abroad - Vietnam	4,349.33	(4,349.33)	-
115273	DA CDC Medical Admin Activits MAA	39,268.10	-	39,268.10
115274	DA-Vocal Music	3,161.28	1,140.00	4,301.28
115275	DA-Chamber Orchestra	1,724.30	934.07	2,658.37
115276	DA-Creative Arts	5,820.58	-	5,820.58
115277	DA-Dance	26,340.80	-	26,340.80
115278	DA-Jazz Instrumental	2,470.36	395.00	2,865.36
115279	DA-Patnoe	8,314.15	-	8,314.15
115280	DA-Wind Ensemble	369.28	(207.13)	162.15
115281	DA-Campus Abroad - Taiwan	-	-	-
115282	DA-Veterans Program	-	-	-
115283	PE Facilities Rental	281,823.04	15,182.75	297,005.79
115284	DA-Ceramics	5,897.92	2,256.22	8,154.14
115285	DA-Photography	477.00	720.00	1,197.00
115286	DA-Euphrat Museum	35,303.96	36,563.97	71,867.93
115287	DA-ePrint	7,942.41	(21,270.29)	(13,327.88)
115288	DA-PE Facilities Transfer	-	10,327.00	10,327.00
115289	DA-MCNC	19,656.64	1,247.05	20,903.69
<b>De Anza Total:</b>		<b>5,146,707</b>	<b>329,578</b>	<b>5,476,285</b>
<b>District Funds</b>				
115401	Intl Student Insurance	-	1,507,377.88	1,507,377.88
115402	Crown Castle GT Cell Site	-	-	-
115403	Loss Prevention	-	-	-
115404	Foothill - AT&T Cell Site	-	-	-
115406	Sprint Nextel FS04XC112	-	-	-
115407	Vending	-	889.52	889.52
115408	Sprint Nextel CA0826-CA0832	-	-	-
115409	Verizon Wireless	-	-	-
115410	SSC Consortium	-	-	-
115411	NCCCCBO	-	-	-
115412	Computer Loan Prog-Admin	200,000.00	-	200,000.00
115413	Computer Loan Prog-Fee	31,669.14	850.00	32,519.14
115414	Office of the Chancellor	-	-	-
115499	Self-Sustaining STRS On-Behalf	-	-	-
<b>District Total:</b>		<b>231,669</b>	<b>1,509,117</b>	<b>1,740,787</b>
<b>Fund 115 Total:</b>		<b>8,637,519</b>	<b>2,713,396</b>	<b>11,350,915</b>

**CAPITAL PROJECTS SUMMARY**  
December 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	6,904	31,695
412002	110001	FH-Facilities/Equipment Maintenance	438,590	15,618	0	15,618
412003	110001	FH Athletic Facilities Maintenance	200,000	0	0	0
412004	110001	FH Football Field Replacement	750,000	749,708	0	749,708
412005	110001	FH Soccer Field Replacement	1,600,000	0	92,450	92,450
412006	110001	FHDA Ed Center Eg/Facilities Main	500,000	302	0	302
412008	110001	FH Safety & Maintenance Projects	1,692,537	0	0	0
412011	114118	FH Greenhouse Safety	56,893	29,557	0	29,557
412023	114118	St Success Office	20,000	16,993	0	16,993
412104	114118	FH Faculty Ergonomic Furniture	111,219	111,219	0	111,219
412107	114118	FH Copier	231,939	210,602	0	210,602
412109	114118	FH PFE Group 2 Equipment	170,600	163,498	0	163,498
412111	114118	Division Office Furniture	743,142	693,166	0	693,166
412118	114118	Equipment Measure E	940,732	680,200	0	680,200
412122	412030	FH Energy Metering	53,349	1,450	0	1,450
412125	114118	MC Weight Room & Storage	36,632	17,607	0	17,607
412129	412030	FH Student Services Equipment	658,000	658,000	0	658,000
412130	114118	FH Campus Center Equipment	218,963	24,501	0	24,501
412141	114118	02/04 FH Instructional Equipment	25,806	9,036	0	9,036
412152	511036	FH Parking Projects	493,563	487,632	0	487,632
412164	114118	#6715Shed PE Eq Sto	30,226	20,000	0	20,000
412165	114118	FH Construction Miscellaneous	178,000	119,861	0	119,861
412167	113006	FH Screen Door	73,000	61,154	2,835	63,989
412168	113006	FH Lower Campus Clean Up	100,000	14,476	0	14,476
412170	114118	FH Project 09	500,000	41,950	0	41,950
412307	412030	FH Plant Equipment	294,801	291,816	0	291,816
412505	412030	FH Fire Alarm System Phase 3	4,704	4,704	0	4,704
412506	412030	FH Horticulture Water Recycling	50,000	7,500	0	7,500
412507	412030	FH Electric Vehicle Charging Stations	118,000	28,081	58,000	86,081
<b>Foothill Projects Total:</b>				<b>4,483,420</b>	<b>160,189</b>	<b>4,643,610</b>
<b>De Anza Projects</b>						
411108	212001	DA Child Development Center Equipment	100,000	57,684	0	57,684
411202	211001	DA Child Development Center	5,575,182	5,573,463	0	5,573,463
411203	210002	DA-Facilities/Equipment Maintenance	2,716,560	1,311,618	56,725	1,368,343
411207	238001	Language Arts Lab Equipment	75,000	63,070	0	63,070
411208	412030	DA Bird Control Roof Repair	32,795	31,516	0	31,516
411211	412030	DA Energy Metering	75,324	1,450	0	1,450
411217	233001	Business Division L Quad Furniture	40,000	40,000	0	40,000
411218	230002	Faculty Computer Replacement	75,000	31,668	0	31,668
411219	211001	Measure E Furniture	876,794	778,247	0	778,247
411222	239001	SS/Para Smart Class	15,287	0.00	0	0.00
411223	211001	DA Measure E Admin Classroom	150,000	145,586	0	145,586
411229	412030	DA Math Lab Equipment	836,000	836,000	0	836,000
411230	211001	DA Campus Center Equipment	405,574	419,656	0	419,656
411240	211001	Performance Hall Group 2 Match	233,687	89,278	0	89,278
411255	412030	Infrastructure Allowance	117,394	92,319	0	92,319
411308	412030	Corporation Yard Renovation	139,062	117,451	0	117,451
411502	412030	DA Building Insulation	3,634	3,634	0	3,634
411506	412030	DA ATC Boiler Replacement	380,000	388,020	0	388,020
411507	412030	DA Cogen System HHW Modifications	119,147	372,101	3,975	376,076
411508	412030	DA MLC Small Chiller Plant	100,000	0	0	0
411509	412030	DA SciCtrChiller SM471008 P39415204	389,242	309,135	57,444	366,579
<b>De Anza Projects Total:</b>				<b>10,661,893</b>	<b>118,144</b>	<b>10,780,038</b>
<b>Overall Total:</b>				<b>14,945,310</b>	<b>278,333</b>	<b>15,223,643</b>

CAPITAL PROJECTS SUMMARY  
December 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	0	2,325	(2,325)
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	3,099,256	87,256	0	87,256	3,012,000
413021	411001	New District Office Bldg FF&E	1,073,837	0	3,065,262	3,065,262	(1,991,426)
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	490,183	0	490,183	(234,357)
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	394,921	274,548	0	274,548	120,373
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	270,713	76,313	3,800	80,113	190,600
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	218,719	0	0	0	218,719
413135	412030	Plant Services Record Document Mgmt	205,000	218,021	0	218,021	(13,021)
413136	412030	Project Development and Management	145,000	252,008	67,284	319,292	(174,292)
413138	412030	FH Grounds & Custodial Barn Remodel	0	35,201	0	35,201	(35,201)
413406	411001	District Office/Swing Space	1,350,000	1,319,841	27,109	1,346,950	3,050
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	259,219	0	259,219	11,920
413503	412030	Central Services Vending Misr Snrs	0	0	0	0	0
413505	412030	BldgSystms 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	1,769	3,050	47,906
413513	411001	Capital Project Clearing	76,101	0	0	0	76,101
414305	431006	ETS Commissioning	304,970	304,970	0	304,970	0
414306	411001	Data Center ETS Equipment	548,190	315,349	208,992	524,341	23,849
414307	431006	EmergencyCommunicationsSysConsulting	117,220	31,002	1	31,003	86,217
<b>Central Services Projects Total:</b>			<b>10,344,314</b>	<b>5,231,897</b>	<b>3,374,217</b>	<b>8,606,114</b>	<b>1,738,200</b>

CAPITAL PROJECTS SUMMARY  
December 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	335,785	335,785	0	335,785	0
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	75,118	75,118	0	75,118	0
471007	211001	14/15SM DARptExtScienceCtrBldSC123	218,315	214,176	0	214,176	4,139
471008	211001	14/15SM DARpChillerScienceCtrSC2	412,933	335,874	10,105	345,979	66,954
471009	211001	14/15SM DA Pool Boiler MechUpgrades	115,975	114,975	0	114,975	1,000
471010	211001	14/15SM DA RefinishFloorsPEBldgC200G	12,741	12,741	0	12,741	18
471012	211001	14/15SM DA HVAC Replacement L7 C202	346,762	346,762	0	346,762	0
471013	211001	15/16SM DARoofTopcubSstr(SciCtrSC2)	183,925	169,008	2,225	171,233	12,692
471014	211001	15/16SM DA Fire Riser	130,800	73,594	32,218	105,812	24,988
471015	211001	15/16SM DA SciCtrBldg StructureUpgrd	634,000	392,040	43,965	436,005	197,995
471016	211001	15/16SM DAExteriorPainting Kirsch&LCW	167,420	152,955	16,176	169,131	(1,711)
471017	211001	15/16SM DAHVACUpgrdLearningCtrW(LCW)	61,500	0	0	61,500	61,500
471018	211001	15/16SM DARefnshFloorsMAPE1&PE2C200G	11,955	10,577	0	10,577	1,378
471019	211001	15/16SM DA Reroof Campus Ctr C236G	213,922	213,922	0	213,922	0
471020	211001	15/16SM DABldg&PWYSitelightingCWC276	83,125	0	6,450	89,575	83,125
471021	211001	15/16SM DARefnshFloors(CaHistoryCtr)	11,000	0	0	11,000	4,550
472004	110001	13/14SM FHEMSMigrationCampuswideC105	187,438	187,438	0	187,438	0
472005	110001	14/15SM FHUpgrdeFireAlarmCWP3 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	121,359	0
472008	110001	14/15SM FH 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	14/15SM FH Roof Replacement Bld5600C105	400,000	399,990	0	399,990	10
472020	110001	15/16SM FH ExtPainting&Glu-Lam Reprs	165,047	0	0	165,047	0
472021	110001	15/16SM FH ExtPaint&WoodRprLCCplxC141	163,670	228,747	6,350	235,097	(71,427)
472022	110001	15/16SM FH Reroofing (Bldg 3600)C121	280,000	280,000	0	280,000	0
472023	110001	15/16SM FH Reroofing (Bldg 5400)C105	435,000	420,000	0	420,000	15,000
472024	110001	15/16SM FH RefshFirBldg2500&2600C100H	0	0	0	0	0
472025	110001	15/16SM FH Fire Riser C100K	0	0	0	0	0
472026	110001	15/16SM FH Reroofing(Bldg 2600)C100R	92,387	0	0	92,387	0
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	0	0	0	0	0
473005	412030	16/17 Scheduled Maint One-Time Pool	2,050,222	0	0	2,050,222	0
			9,525,815	6,579,101	117,489	6,696,589	2,829,226
			Scheduled Maintenance Projects Total:				
			340,842	0	0	340,842	0
			91,586	70,857	0	162,443	20,729
			198,084	198,084	0	396,168	0
			129,861	108,068	0	237,929	21,793
			713,853	713,853	0	1,427,706	0
			405,001	275,873	0	680,874	129,128
			6,400	6,400	0	12,800	0
			26,209	26,209	0	52,418	0
			200,000	123,286	76,714	399,990	0
			2,111,836	1,522,630	76,714	3,710,180	512,492
			State Proposition Projects Total:				
			340,842	0	0	340,842	0
			91,586	70,857	0	162,443	20,729
			198,084	198,084	0	396,168	0
			129,861	108,068	0	237,929	21,793
			713,853	713,853	0	1,427,706	0
			405,001	275,873	0	680,874	129,128
			6,400	6,400	0	12,800	0
			26,209	26,209	0	52,418	0
			200,000	123,286	76,714	399,990	0
			2,111,836	1,522,630	76,714	3,710,180	512,492
			State Proposition Projects Total:				
			45,140,908	28,478,941	3,846,754	77,466,603	12,815,213

## CAPITAL PROJECTS

- The second 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 “**2017**” and select “**March 14, 2017 (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, March 14, 2017**.

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







