



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

**2011-2012**

**THIRD QUARTER  
REPORT**



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

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**FOOTHILL-DE ANZA  
COMMUNITY COLLEGE DISTRICT**

**2011-2012  
THIRD QUARTER REPORT**

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**2011/12  
Third Quarter Report**

**SUMMARY OF MAJOR CHANGES**

The district has completed its financial analysis through the third quarter of operation (July 1, 2011-March 31, 2012). Enclosed in this document is a reporting for all of the funds the district maintains as authorized by the California Education Code. The short description and analysis at the beginning of each fund report explains the purpose of the fund and recent financial trends that may have changed from the adopted budget. Also included in this report is a supplemental information section that contains the State Quarterly Report (311Q). The analysis of the General Purpose Fund follows.

**GENERAL PURPOSE FUND REVENUE**

**Revenue, Productivity and Enrollment Assumptions**

**Resident Enrollment**

Our revenue assumptions at second quarter-end assumed that we would serve a total of 33,721 resident and non-resident FTES. For resident FTES, this number reflected an additional state-imposed mid-year Tier 2 workload reduction of 1.5%, or 437 FTES (down from 30,196 resident FTES budgeted at Adopted), as well as a continued assumption of full restoration of FTES lost in fiscal year 2010/11 (4.4%, or 1,406 FTES) (see Table 3). The second quarter report also included an adjustment for a one-time state-imposed Tier 1 adjustment, or increase, to the deficit factor of \$830,000. At third quarter-end, as reported to the state at P-2, our district is projecting lower-than-budgeted FTES (28,765 resident FTES, or 985 FTES below our funded base of 29,750), therefore, we have adjusted our revenue projections down by approximately \$4.4 million to reflect the loss of apportionment revenue for fiscal year 2011/12.

The campus enrollment management teams are carefully monitoring student enrollment and course offerings to maximize access for students and to recover lost FTES from prior quarters. An early summer schedule of courses will be offered at Foothill College to provide services to students and to restore lost FTES. Failure to reach our FTES base of 29,750 will erode our base funding on an ongoing basis and we would need to further adjust our fiscal year 12/13 goals to meet that challenge. We will update the Board of Trustees on our FTES trends as the year progresses.

**Additional Mid-Year Cuts**

As indicated in the second quarter report, in addition to the Tier 1 and Tier 2 reductions, we are anticipating further erosion to our apportionment funding due to insufficient revenues collected from student fees. At Adopted Budget, the Department of Finance projected that student enrollment fee collections will not adequately account for the growth in the numbers of waivers granted to students. This will contribute to an increase in the deficit factor, in addition to a potential shortfall in state general fund apportionment and property taxes. In the adopted budget, \$1.5 million, or 1%, in state revenue reductions due to the deficit factor was budgeted for and approximately \$750,000 was projected as a potential shortfall in student enrollment fees. We have since learned that the student fee shortfall and resulting deficit factor may more than triple. We have reduced our revenue projections by approximately \$2.6 million to account for an increased deficit factor due to the student enrollment fee shortfall. As indicated at Adopted Budget, we plan on utilizing our one-time Stability Fund to cover these reductions in fiscal year 2011/12.

There is a preliminary indication from the system office that, due to at least one district switching to “basic aid” status, this year’s deficit factor may be decreased as state apportionment funds would not be needed to support these districts and could be diverted elsewhere. As positive as this information is, in light of negative news from the state on revenue collections, we are cautiously optimistic that these funds could be used to offset this year’s state deficit. If we are fortunate enough to benefit from a reduction in the deficit factor, we might be able to add as much as \$1.4 million to our one-time ending fund balance, which would be much-needed revenue that could help to offset a deficit in fiscal year 2012/13 while we work on and implement permanent budget-balancing solutions.

We have been keeping a close watch on the Department of Finance’s budget proposal to reduce community college funding in the current year by \$116 million, with the expectation that this \$116 million will be “made up” by a like amount of property taxes from the dissolution of Redevelopment Agencies (RDAs), effective February 1, 2012. The Legislature did NOT take early action on this proposal; however, the administration and legislative budget consultants still consider this proposal to be “in the mix” for the current year. The community college constituent groups strongly oppose this proposal, especially given the state’s lagging revenue numbers and the fact that state spending is exceeding expectations by billions. Since this is still a proposal, we have not made any adjustments to our revenue projections at this time. If this proposal were to pass and none of the redirected property taxes materialized, the deficit factor for Foothill-De Anza in fiscal year 2011/12 would increase by approximately \$3 to \$4 million.

#### **Prior Year Adjustments**

As indicated in the second quarter report, when our budget was adopted for fiscal year 2011/12, we reported that we might have to make some adjustments to our final 2010/11 revenue. As the state finalized prior year apportionment revenue in February, we were able to confirm that, as a result of a recalculation for 2010/11, the final deficit factor was reduced, resulting in a one-time increase to our fund balance of \$375,000. This prior year adjustment was further increased by \$150,000 in lottery funds received in excess of revenue booked at year-end. The net result of these two adjustments is approximately \$525,000.

#### **Non-Resident Revenue**

In the second quarter report, we reported that our non-resident revenue is forecast to exceed budget by approximately \$1 million. We are now increasing our projection to \$1.1 million. There are additional recruiting expenses associated with this growth, which will offset some of this revenue. We expect approximately \$200,000 in additional recruitment costs for this fiscal year, and therefore we are projecting a net increase of \$900,000 to our fund balance.

#### **Other Revenue Adjustments**

As indicated in the second quarter report, we have received an update on the lottery rates for this fiscal year. The per-FTES rate projection increased by \$6, resulting in an adjustment to our revenue at second quarter of approximately \$136,000. For third quarter, we have reduced this projection down to only \$8,800 due to the decline in FTES. The final rate will fluctuate and will not be known until state revenues are recalculated in January 2013, at which time we will incorporate adjustments, if any, to our revenue.

#### **Productivity**

We have not modified our productivity estimates since the adopted budget. For fiscal year 2011/12, we have budgeted productivity at 546 (WSCH/FTEF). The campus enrollment management teams are carefully monitoring student enrollment and course offerings to maximize access for students, while also adjusting for the mid-year Tier 2 workload reduction of 1.5% and attempting to recover lost FTES from the prior year. We expect to come much closer, if not slightly below, our budgeted



productivity this year as a result of working to recoup lost FTES and to restore our base FTES in fiscal year 2011/12.

## **GENERAL PURPOSE FUND EXPENSE**

### **Certificated Salaries**

We are currently projecting approximately \$1.4 million in one-time savings in this category. Approximately \$1.2 million is due to savings in 1320 (part-time faculty costs), and approximately \$170,000 is due to float from vacant non-teaching positions and unspent funds in the personnel contingency account. As addressed above in the resident enrollment section, the state reduced our resident FTES base by 437 FTES due to the Tier 2 cuts. In addition, we have not been able to fully restore all FTES lost in the prior fiscal year. This reduction in FTES served resulted in the majority of savings in this category.

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

### **Classified Salaries**

We are currently projecting approximately \$1.9 million in one-time savings in this category due to positions held vacant throughout the year. This amount represents float distributed from vacant positions and 'B' budget unspent at year-end. As we have done in the past few years, any residual float generated from unfilled classified positions will be distributed to the colleges as one-time 'B' budget monies and will be carried over to the next year (see Operating Expenses).

### **Benefits**

Although we have not modified our self-insured medical benefits projections in the General Purpose Fund, the first quarter experience report from our brokers indicated that our expenses would exceed budget by approximately \$1 million. We have not yet received a second quarter update; hence, we are not changing our projections at this time. This projected excess will be covered on a one-time basis from the Rate Stabilization Fund set aside in the Internal Service Fund (Fund 600) where all medical benefits costs are accounted for. We have adjusted projections in the Internal Service Fund to reflect the use of \$1 million from the Rate Stabilization Fund. This will leave approximately \$8.7 million in the Rate Stabilization Fund to offset future benefits increases. (See the Internal Service Fund section of this report for fund balances and an update on changes to the medical benefits plan for fiscal year 2012/13.)

### **Supplies and Capital Outlay**

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

### **Operating Expenses**

We are currently projecting that there will be approximately \$10.4 million unspent in this category, mostly from 10/11 carryover funds. Due to our growing deficit and the uncertain fiscal situation at the state level, spending has been slowed down in order to generate savings. We are anticipating a projected carryover, as of June 30, 2012, of approximately \$8.8 million in restricted 'B' budget funds for the colleges and Central Services. *These funds, in addition to float from vacant classified managerial and staff positions of \$1.9 million (see above), will provide a total of \$10.7 million in projected carryover.* Both colleges and Central Services continue to develop a strategic plan to use these funds, as well as the district Stability Fund, to buffer state cuts to the General Purpose Fund

and categorical programs (see Tables 1 and 2) and to close the operating deficit on one-time basis in fiscal year 2012/13.

In addition, the following district-wide restricted funds will be carried over:

- \$1 million for EIS backfill
- \$347,000 for election costs expected to be incurred in 2012/13
- \$200,000 for expenses related to union negotiated items unspent in 2011/12

### **Contingency**

This quarterly report reflects actions as of March 31, 2012. In the fourth quarter of 11/12, we will make a \$250,000 contribution to the unfunded post-employment medical liability as projected at Adopted Budget.

### **Fund Balance**

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

Based on all assumptions for revenue and expenses, the 11/12 ongoing budget is forecast to be structurally balanced with the strategic use of one-time funds (see Tables 1 and 2).

After closing the one-time deficit and accounting for mid-year cuts, the district projections include:

- \$ 936,000 in the 11/12 Stability Fund (this amount may be increased or reduced pending final FTES numbers and any other state adjustments)
- \$ 4 million in the 12/13 Stability Fund
- \$10 million for 5% mandatory reserves

Additionally,

- the colleges and Central Services will carry over approximately \$10.7 million of their designated carryover into fiscal year 2012/13 to fund critical expenditures and programs that are currently not sufficiently funded in our ongoing budget. Although the colleges and Central Services are committed to deferring cuts to positions and operating budgets in fiscal year 2012/13 with the use of one-time 'B' budget carryover, not all funds will be available for that purpose. Approximately one-third of that amount will need to be restricted in order to sustain college and Central Services' operations in fiscal year 2012/13 as ongoing 'B' budget has been reduced through the years; and
- the district will also carry over restricted funds for union-negotiated items (est. \$200,000 for conference and travel, educational assistance, training/retraining, etc.), election costs (est. \$347,000) and EIS backfill (est. \$1 million).

Given the state's current economic outlook, there is little doubt that the state will continue to struggle to balance the budget in 2012/13. Even if the November election brings welcome news of no further cuts to the community college system, our district will face the challenge of closing an operating deficit of approximately \$11 million (estimates as of April 2012). Our current strategy is to protect as much of our fund balance as possible in order to postpone reductions to the operating budget. While the use of these funds will help to offset some decreases to our funding in the coming year, it will not be a permanent solution. We are currently working on a plan to incorporate structural solutions into our operating budget based on the governor's proposed budget for 2012/13 and to prepare potential solutions should the November tax initiative fail. We will keep the Board informed of important developments affecting reserves as the year progresses.

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

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total Ongoing 11/12 Budget	One-Time Adjustments	Carryover FH/DA/CS One-Time	Restricted Carryover One-Time Stability Fund	Estimated Total	Variance
	\$	\$	\$	0%	\$	\$	\$	\$	\$	\$
Federal Income	1,295	1,295	0	0%	1,295	0	0	0	1,295	0
State Income	65,115,734	65,115,734	33,194,721	51%	58,648,848	(2,817,236)	0	0	55,831,612	9,284,122
Local Income	108,679,380	108,683,010	83,493,940	77%	109,591,820	0	0	0	109,591,820	(908,811)
<b>TOTAL INCOME</b>	<b>\$ 173,796,409</b>	<b>\$ 173,800,039</b>	<b>\$ 116,688,661</b>	<b>67%</b>	<b>\$ 168,241,964</b>	<b>\$ (2,817,236)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 165,424,727</b>	<b>\$ 8,375,311</b>
<b>EXPENSES</b>										
Certificated Salaries	\$ 80,008,596	\$ 80,166,954	\$ 56,091,268	70%	\$ 78,729,841	0	0	0	\$ 78,729,841	\$ 1,437,113
Classified Salaries	34,858,577	36,288,320	25,810,891	71%	34,433,841	0	0	0	34,433,841	1,854,479
Employee Benefits	40,254,263	40,408,690	30,426,987	75%	40,408,690	0	0	0	40,408,690	0
Materials and Supplies	2,571,369	5,555,614	1,773,551	32%	5,555,614	0	0	0	5,555,614	0
Operating Expenses	32,130,315	27,032,240	11,116,408	41%	13,046,201	0	2,076,601	1,516,717	16,639,519	10,392,721
Capital Outlay	45,091	150,667	131,210	87%	150,667	0	0	0	150,667	0
Reductions to be Implemented July 1, 2012	0	0	0	0%	0	0	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 189,868,210</b>	<b>\$ 189,602,486</b>	<b>\$ 125,350,315</b>	<b>66%</b>	<b>\$ 172,324,855</b>	<b>\$ 0</b>	<b>\$ 2,076,601</b>	<b>\$ 1,516,717</b>	<b>\$ 175,918,173</b>	<b>\$ 13,684,313</b>
<b>TRANSFERS AND OTHER</b>										
Transfers-in	\$ 0	\$ 0	0	0%	\$ 0	0	0	0	\$ 0	0
Other Sources	0	0	0	0%	0	0	0	0	0	0
Transfers-out	(7,159,433)	(7,678,787)	(5,223,808)	68%	(7,378,787)	0	0	0	(7,378,787)	(300,000)
Contingency	(250,000)	0	0	0%	0	0	0	0	0	0
Other Out Go	0	0	(1,812)	0%	(1,812)	0	0	0	(1,812)	1,812
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (7,409,433)</b>	<b>\$ (7,678,787)</b>	<b>\$ (5,225,619)</b>	<b>68%</b>	<b>\$ (7,380,598)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (7,380,598)</b>	<b>\$ (298,188)</b>
<b>FUND BALANCE</b>										
Net Change in Fund Balance	\$ (23,481,234)	\$ (23,481,234)	\$ (13,887,273)		\$ (11,463,490)	(2,817,236)	(2,076,601)	(1,516,717)	\$ (17,874,044)	\$ 5,607,190
Beginning Balance(Colleges/CS/DW), July 1	15,840,518	15,840,518	15,840,518		0	0	12,776,601	3,063,917	15,840,518	0
Unrestricted Beginning Balance, July 1										
(Stability Fund)	18,941,610	18,941,610	18,941,610		0	0	0	18,941,610	18,941,610	0
5% Reserves	10,060,000	10,060,000	10,060,000		0	0	0	10,060,000	10,060,000	0
Adjustments to Beginning Balance	0	274,844	274,844		0	274,844	0	0	274,844	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 21,360,894</b>	<b>\$ 21,635,738</b>	<b>\$ 31,229,699</b>		<b>\$ (11,463,490)</b>	<b>\$ (2,542,392)</b>	<b>\$ 10,700,000</b>	<b>\$ 30,548,810</b>	<b>\$ 27,242,928</b>	<b>\$ 5,607,190</b>

**Table 2****Summary of Net Change in  
Fund Balance and Carryover**

<b>Projected Revenue vs. Projected Expenses</b>	
<b>Beginning Balance, July 1, 2011</b>	<b>\$ 45,116,972</b>
Income (Ongoing and One-Time)	\$ 165,424,727
Expenses (Ongoing and One-Time)	(183,298,771)
Net Change in Fund Balance (Projected)	<b>\$ (17,874,044)</b>
<b>NET FUND BALANCE, June 30, 2012</b>	<b>\$ 27,242,928</b>

<b>Projected Ending Fund Balance as of June 30, 2012</b>	<b>\$ 27,242,928</b>
<b>Less: "B" Budget Carryover</b>	
Foothill "B"	\$ 3,200,000
De Anza "B"	\$ 4,500,000
Central Services "B"	\$ 3,000,000
<b>Subtotal</b>	<b>\$ 10,700,000</b>
	<i>A</i>
	<i>See Note 1</i>
District-Wide "A" Restricted	\$ 1,547,200
<b>Subtotal</b>	<b>\$ 1,547,200</b>
<b>Total Carryover</b>	<b>\$ 12,247,200</b>
Less: Adopted Budget Reserves @ 5% (Restricted)	\$ 10,060,000
<b>Subtotal</b>	<b>\$ 10,060,000</b>
Less: Designated for 2012/13 Stability Fund	<i>B</i> \$ 4,000,000
Net Variance (Stability Fund)	<i>C</i> \$ 935,728
<b>Total One-Time Funds Available to Close Fiscal Year 2012/13 Deficit (A+B+C)</b>	<b>\$ 15,635,728</b>

*Note 1: Although current "B" budget carryover is estimated at \$10.7 million, there will be calls on approximately one-third of this amount in fiscal year 12/13 in order to sustain college operations.*

**Table 3**  
**Analysis Of FTES**

<b>11/12 Adopted Budget – 6.21 % Workload Reduction with 4.5 % Restoration, or Net 1.7 % Reduction</b>					
	<b>Resident Credit</b>	<b>Non- Credit</b>	<b>Total Apportionment</b>	<b>Non- Resident</b>	<b>Total</b>
De Anza	17,516	0	17,516	2,387	19,903
Foothill	12,454	226	12,680	1,584	14,264
Total	29,970	226	30,196	3,971	34,167

<b>10/11 P-A Recertified</b>	<b>Resident Credit</b>	<b>Non- Credit</b>	<b>Total Apportionment</b>	<b>Non- Resident</b>	<b>Total</b>
De Anza	17,642	-	17,642	2,383	20,025
Foothill	12,846	200	13,046	1,575	14,621
Total	30,488	200	30,688	3,958	34,646

FTES below base (funded FTES) (1,406)  
% decrease -4.4%

<b>11/12 Revised Budget – 6.21 % Workload Reduction and 1.5 % Tier 2 WLR, but Assumes Restoration of 4.4 %</b>					
	<b>Resident Credit</b>	<b>Non- Credit</b>	<b>Total Apportionment</b>	<b>Non- Resident</b>	<b>Total</b>
De Anza	17,176	79	17,255	2,387	19,642
Foothill	12,273	223	12,495	1,584	14,079
Total	29,449	302	29,750	3,971	33,721

<b>11/12 P-1</b>	<b>Resident Credit</b>	<b>Non Credit</b>	<b>Total Apportionment</b>	<b>Non resident</b>	<b>Total</b>
De Anza	17,516	-	17,516	2,251	19,768
Foothill	11,608	216	11,824	1,578	13,401
Total	29,124	216	29,340	3,829	33,169

FTES below budget (funded FTES) (410)  
-1%

<b>11/12 P-2</b>	<b>Resident Credit</b>	<b>Non Credit</b>	<b>Total Apportionment</b>	<b>Non resident</b>	<b>Total</b>
De Anza	17,255	-	17,255	2,290	19,545
Foothill	11,257	253	11,510	1,584	13,094
Total	28,512	253	28,765	3,875	32,639

FTES below budget (funded FTES) (985)  
% decrease -3%

FTES below prior year actuals (1,924)  
% decrease -6%

Decline in FTES between P-1 and P-2 (575)

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2011-2012  
General Purpose Fund  
Comparison of Projections**

<b>INCOME</b>	<b>Adopted Budget</b>	<b>3rd Quarter Revised Budget Total</b>	<b>1st Quarter Projections Total</b>	<b>2nd Quarter Projections Total</b>	<b>3rd Quarter Projections Total</b>	<b>Variance from Revised Budget Total</b>
Federal Income	\$ 1,295	\$ 1,295	\$ 1,295	\$ 1,295	\$ 1,295	\$ 0
State Income	65,115,734	65,115,734	65,115,734	60,136,781	55,831,612	9,284,122
Local Income	108,679,380	108,683,010	108,679,502	109,615,163	109,591,820	(908,811)
<b>TOTAL INCOME</b>	<b>\$ 173,796,409</b>	<b>\$ 173,800,039</b>	<b>\$ 173,796,531</b>	<b>\$ 169,753,239</b>	<b>\$ 165,424,727</b>	<b>\$ 8,375,311</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 80,008,596	\$ 80,166,954	\$ 80,056,502	\$ 79,229,888	\$ 78,729,841	\$ 1,437,113
Classified Salaries	34,858,577	36,288,320	36,156,119	34,475,949	34,433,841	1,854,479
Employee Benefits	40,254,263	40,408,690	40,381,565	40,391,013	40,408,690	0
Materials and Supplies	2,571,369	5,555,614	5,602,225	5,559,614	5,555,614	0
Operating Expenses	32,130,315	27,032,240	18,751,900	19,046,257	16,639,519	10,392,721
Capital Outlay	45,091	150,667	150,667	150,667	150,667	0
<b>TOTAL EXPENSES</b>	<b>\$ 189,868,210</b>	<b>\$ 189,602,486</b>	<b>\$ 181,098,978</b>	<b>\$ 178,853,390</b>	<b>\$ 175,918,173</b>	<b>\$ 13,684,313</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0	0	0
Transfers-out	(7,159,433)	(7,678,787)	(7,428,787)	(7,303,787)	(7,378,787)	(300,000)
Contingency	(250,000)	0	(250,000)	(250,000)	0	0
Other Out Go	0	0	0	(1,812)	(1,812)	1,812
<b>TOTAL TRF's/OTHER SOURCES</b>	<b>\$ (7,409,433)</b>	<b>\$ (7,678,787)</b>	<b>\$ (7,678,787)</b>	<b>\$ (7,555,598)</b>	<b>\$ (7,380,598)</b>	<b>\$ (298,188)</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (23,481,234)	\$ (23,481,234)	\$ (14,981,234)	\$ (16,655,749)	\$ (17,874,044)	\$ (5,607,190)
Beginning Balance, July 1	44,842,128	44,842,128	44,842,128	44,842,128	44,842,128	0
Adjustments to Beginning Balance	0	274,844	274,844	274,844	274,844	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 21,360,894</b>	<b>\$ 21,635,738</b>	<b>\$ 30,135,738</b>	<b>\$ 28,461,223</b>	<b>\$ 27,242,928</b>	<b>\$ (5,607,190)</b>

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

**Revenue**

	(2,038,246)	Tier 2 mandatory workload reduction
	(4,428,639)	Reduction in apportionment due to not meeting FTES target
	(830,000)	Tier 1 mandatory workload reduction
	(2,635,864)	Increase in deficit factor due to decline in state-wide fee collection
	900,000	Increase in non-resident revenue (net of increase in operating expenses)
	8,811	Increase in lottery funds due to rate adjustment (from \$111.75 to \$117.75 per FTES) offset by the decline in FTES (net)
	375,344	Prior year deficit factor adjustment on apportionment funds (reduction to deficit factor)
	149,813	Prior year lottery adjustment
	123,471	Other
	<b>(8,375,311)</b>	

**Expenses**

Certificated:	1,266,740	Full-time faculty and part-time faculty unused funds due to workload reduction and FTES decline
	100,000	Unspent personnel contingency
	70,373	Float, other
	<u>1,437,113</u>	
Classified:	1,854,479	Float from non-teaching positions kept vacant – distributed as "B" budget to colleges (see Operating Expense category)
Operating:	200,000	Union-negotiated items unspent
	1,000,000	EIS backfill
	8,845,521	Campuses and Central Services projected carryover (before \$1.8M float distribution – see above)
	347,200	Election costs
	<u>10,392,721</u>	

**Transfers  
In/Out (net)**

	(300,000)	Reduction in transfer out to the Special Education fund due to vacancies
	1,812	Other
	<u>(298,188)</u>	

**Total      5,607,190**





# Foothill-DeAnza Community College District

## 2011-2012 Third Quarter Report

### FUND 114 - GENERAL PURPOSE

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 1,295	\$ 1,295	\$ 0	0%	\$ 1,295	\$ 0
State Income	65,115,734	65,115,734	33,194,721	51%	55,831,612	9,284,122
Local Income	108,679,380	108,683,010	83,493,940	77%	109,591,820	(908,811)
<b>TOTAL INCOME</b>	<b>\$ 173,796,409</b>	<b>\$ 173,800,039</b>	<b>\$ 116,688,661</b>	<b>67%</b>	<b>\$ 165,424,727</b>	<b>\$ 8,375,311</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 80,008,596	\$ 80,166,954	\$ 56,091,268	70%	\$ 78,729,841	\$ 1,437,113
Classified Salaries	34,858,577	36,288,320	25,810,891	71%	34,433,841	1,854,479
Employee Benefits	40,254,263	40,408,690	30,426,987	75%	40,408,690	0
Materials and Supplies	2,571,369	5,555,614	1,773,551	32%	5,555,614	0
Operating Expenses	32,130,315	27,032,240	11,116,408	41%	16,639,519	10,392,721
Capital Outlay	45,091	150,667	131,210	87%	150,667	0
<b>TOTAL EXPENSES</b>	<b>\$ 189,868,210</b>	<b>\$ 189,602,486</b>	<b>\$ 125,350,315</b>	<b>66%</b>	<b>\$ 175,918,173</b>	<b>\$ 13,684,313</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	(7,159,433)	(7,678,787)	(5,223,808)	68%	(7,378,787)	(300,000)
Contingency	(250,000)	0	0	0%	0	0
Other Out Go	0	0	(1,812)	0%	(1,812)	1,812
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (7,409,433)</b>	<b>\$ (7,678,787)</b>	<b>\$ (5,225,619)</b>	<b>68%</b>	<b>\$ (7,380,598)</b>	<b>\$ (298,188)</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (23,481,234)	\$ (23,481,234)	\$ (13,887,273)		\$ (17,874,044)	\$ 5,607,190
Beginning Balance, July 1	44,842,128	44,842,128	44,842,128		44,842,128	0
Adjustments to Beginning Balance	0	274,844	274,844		274,844	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 21,360,894</b>	<b>\$ 21,635,738</b>	<b>\$ 31,229,699</b>		<b>\$ 27,242,928</b>	<b>\$ 5,607,190</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2011-2012  
All Funds Summary  
Year-end Projections**

INCOME	TOTAL GENERAL FUND	Enterprise Funds	Child Development Fund 300	Financial Aid Fund 700	Capital Projects Fund 400	Debt Service Fund 200	TOTAL DISTRICT ALL FUNDS	Internal Service Fund 600
Federal Income	\$ 2,662,114	\$	30,000	\$ 19,740,224	\$	0	\$ 22,432,338	\$
State Income	67,492,048	0	641,623	1,410,000	0	0	69,543,671	0
Local Income	126,725,249	11,292,023	1,579,400	25,000	4,426,539	37,738,569	181,786,780	50,178,929
<b>TOTAL INCOME</b>	<b>\$ 196,879,411</b>	<b>\$ 11,292,023</b>	<b>\$ 2,251,023</b>	<b>\$ 21,175,224</b>	<b>\$ 4,426,539</b>	<b>\$ 37,738,569</b>	<b>\$ 273,762,789</b>	<b>\$ 50,178,929</b>
<b>EXPENSES</b>								
Cost of Sales	\$	\$ 7,165,900	\$	0	\$	0	\$ 7,165,900	\$
Certificated Salaries	85,176,103	0	823,493	0	0	0	85,999,596	0
Classified Salaries	45,332,070	2,085,400	799,707	30,537	2,155,240	0	50,402,954	0
Employee Benefits	45,413,101	626,800	448,116	500	825,548	0	47,314,065	51,178,929
Materials and Supplies	6,716,729	0	157,000	60,000	165,249	0	7,098,978	0
Operating Expenses	25,388,006	1,484,941	22,707	481,963	33,100,847	0	60,478,464	0
Capital Outlay	972,720	39,299	0	0	93,273,557	0	94,285,576	0
<b>TOTAL EXPENSES</b>	<b>\$ 208,998,729</b>	<b>\$ 11,402,340</b>	<b>\$ 2,251,023</b>	<b>\$ 573,000</b>	<b>\$ 129,520,441</b>	<b>\$ 0</b>	<b>\$ 352,745,533</b>	<b>\$ 51,178,929</b>
<b>TRANSFERS AND OTHER</b>								
Transfers-in	\$ 5,811,728	\$	0	\$	0	\$ 3,644,996	\$ 9,456,724	\$ 250,000
Other Sources	242,197	0	0	517,000	0	34,366	793,563	0
Transfers-out	(9,706,724)	0	0	0	0	0	(9,706,724)	0
Contingency	0	0	0	0	0	0	0	0
Other Out Go	(533,790)	(41,500)	0	(21,150,224)	0	(41,417,931)	(63,143,445)	(250,000)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (4,186,589)</b>	<b>\$ (41,500)</b>	<b>\$ 0</b>	<b>\$ (20,633,224)</b>	<b>\$ 0</b>	<b>\$ (37,738,569)</b>	<b>\$ (62,599,882)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>								
Net Change in Fund Balance	\$ (16,305,907)	\$ (151,817)	\$	\$ (31,000)	\$ (125,093,902)	\$	\$ (141,582,626)	\$ (1,000,000)
Beginning Balance, July 1	56,984,979	4,943,349	672,932	2,513,022	325,398,540	26,741,444	417,254,266	13,041,599
Adjustments to Beginning Balance	274,844	109	0	(29,247)	1,116,200	0	1,361,906	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 40,953,916</b>	<b>\$ 4,791,641</b>	<b>\$ 672,932</b>	<b>\$ 2,452,775</b>	<b>\$ 201,420,838</b>	<b>\$ 26,741,444</b>	<b>\$ 277,033,546</b>	<b>\$ 12,041,599</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2011-2012  
General Funds Summary  
Year-end Projections**

	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	Categorical Fund 121/131	Special Educ. Fund 122	Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
<b>INCOME</b>										
Federal Income	\$ 1,295	\$ 0	\$ 1,295	\$ 2,280,555	\$ 0	\$ 380,264	\$ 0	\$ 0	\$ 2,660,819	\$ 2,662,114
State Income	55,831,612	1,111,479	56,943,091	8,426,032	2,122,925	0	0	0	10,548,957	67,492,048
Local Income	109,591,820	10,075,000	119,666,820	2,533,029	1,600	0	2,193,800	2,330,000	7,058,429	126,725,249
<b>TOTAL INCOME</b>	<b>\$ 165,424,727</b>	<b>\$ 11,186,479</b>	<b>\$ 176,611,206</b>	<b>\$ 13,239,616</b>	<b>\$ 2,124,525</b>	<b>\$ 380,264</b>	<b>\$ 2,193,800</b>	<b>\$ 2,330,000</b>	<b>\$ 20,268,205</b>	<b>\$ 196,879,411</b>
<b>EXPENSES</b>										
Certificated Salaries	\$ 78,729,841	\$ 1,158,726	\$ 79,888,567	\$ 2,400,401	\$ 2,817,008	\$ 0	\$ 0	\$ 70,127	\$ 5,287,536	\$ 85,176,103
Classified Salaries	34,433,841	1,866,562	36,300,403	4,748,885	2,344,487	467,019	908,369	562,908	9,031,667	45,332,070
Employee Benefits	40,408,690	755,442	41,164,132	2,143,600	1,517,519	0	348,732	239,118	4,248,969	45,413,101
Materials and Supplies	5,555,614	(100,000)	5,455,614	1,154,320	31,795	15,000	0	60,000	1,261,115	6,716,729
Operating Expenses	16,639,519	6,098,101	22,737,620	2,154,980	181,585	25,000	110,000	178,821	2,650,386	25,388,006
Capital Outlay	150,667	181,310	331,977	526,421	14,322	0	0	100,000	640,743	972,720
<b>TOTAL EXPENSES</b>	<b>\$ 175,918,173</b>	<b>\$ 9,960,141</b>	<b>\$ 185,878,314</b>	<b>\$ 13,128,607</b>	<b>\$ 6,906,716</b>	<b>\$ 507,019</b>	<b>\$ 1,367,101</b>	<b>\$ 1,210,973</b>	<b>\$ 23,120,415</b>	<b>\$ 208,998,729</b>
<b>TRANSFERS AND OTHER</b>										
Transfers-in	\$ 0	\$ 88,055	\$ 88,055	\$ 285,143	\$ 4,900,208	\$ 126,755	\$ 411,567	\$ 0	\$ 5,723,673	\$ 5,811,728
Other Sources	0	89,697	89,697	152,500	0	0	0	0	152,500	242,197
Transfers-out	(7,378,787)	(34,349)	(7,413,136)	(60,034)	0	0	(1,238,266)	(995,288)	(2,293,588)	(9,706,724)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Out Go	(1,812)	(19,637)	(21,448)	(512,342)	0	0	0	0	(512,342)	(533,790)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (7,380,598)</b>	<b>\$ 123,766</b>	<b>\$ (7,256,832)</b>	<b>\$ (134,733)</b>	<b>\$ 4,900,208</b>	<b>\$ 126,755</b>	<b>\$ (826,699)</b>	<b>\$ (995,288)</b>	<b>\$ 3,070,243</b>	<b>\$ (4,186,589)</b>
<b>FUND BALANCE</b>										
Net Change in Fund Balance	\$ (17,874,044)	\$ 1,350,104	\$ (16,523,939)	\$ (23,724)	\$ 118,017	\$ 0	\$ 0	\$ 123,739	\$ 218,033	\$ (16,305,907)
Beginning Balance, July 1	44,842,128	6,532,320	51,374,448	5,225,803	81,983	1	0	302,745	5,610,531	56,984,979
Adjustments to Beginning Balance	274,844	0	274,844	0	0	0	0	0	0	274,844
<b>NET FUND BALANCE, June 30</b>	<b>\$ 27,242,928</b>	<b>\$ 7,882,424</b>	<b>\$ 35,125,353</b>	<b>\$ 5,202,079</b>	<b>\$ 200,000</b>	<b>\$ 1</b>	<b>\$ 0</b>	<b>\$ 426,484</b>	<b>\$ 5,828,563</b>	<b>\$ 40,953,916</b>



RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS AS OF 6/30/12

TO

Unrestricted General Funds			Restricted General Funds							All Other Funds					
Fund	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Enterprise Funds	Child Developmnt 300	Financial Aid 700	Internal Service 600	Capital Projects 400	Debt Service 200	Total	
114		28,021	285,143	4,900,208	126,755	411,567					250,000		1,377,092	7,378,787	
115													34,349	34,349	
121/131		60,034												60,034	
122														0	
123														0	
125														0	
128													1,238,266	1,238,266	
Enterprise													995,288	995,288	
300														0	
700														0	
600														0	
400														0	
200														0	
Total	0	88,055	285,143	4,900,208	126,755	411,567	0	0	0	0	250,000	0	3,644,996	9,706,725	

F R O M

Inter-Fund Transfers:

Fund 114 to 121:	285,143	for salary backfill	Fund 115 to 200:	34,349	for Debt Service
Fund 114 to 122:	4,727,435	for Special Ed match	Fund 121 to 115:	60,034	for Medical Admin Activities (MAA)
	172,774	for salary backfill	Fund 125 to 200:	1,238,266	for Debt Service
Fund 114 to 123:	126,755	for Federal Work Study match	Fund 128 to 200:	995,288	for Debt Service
Fund 114 to 125:	411,567	to offset operating deficit			
Fund 114 to 200:	770,435	for Debt Service			
	606,657	for Capital Lease payments			
Fund 114 to 600:	250,000	for 11/12 Unfunded Medical Liability			

Intra-Fund Transfers (Between Unrestricted General Funds):

Fund 114 to 115:	28,021	to backfill Apprenticeship for prior year benefits costs
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Intra-Fund Transfers (Between Restricted General Funds):

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2011-2012  
All Funds Summary  
Actuals to Date**

	TOTAL GENERAL FUND	INCOME	Enterprise Funds	Child Development Fund 300	Financial Aid Fund 700	Capital Projects Fund 400	Debt Service Fund 200	TOTAL DISTRICT ALL FUNDS	Internal Service Fund 600
Federal Income	\$ 1,459,542		\$ 0	\$ 21,830	\$ 14,695,265	\$ 0	\$ 0	\$ 16,176,637	\$ 0
State Income	44,699,281		0	599,070	961,002	0	0	46,259,353	0
Local Income	99,929,148		8,352,354	1,325,282	14,618	2,788,247	18,294,759	130,704,408	38,757,718
<b>TOTAL INCOME</b>	<b>\$ 146,087,970</b>		<b>\$ 8,352,354</b>	<b>\$ 1,946,182</b>	<b>\$ 15,670,885</b>	<b>\$ 2,788,247</b>	<b>\$ 18,294,759</b>	<b>\$ 193,140,398</b>	<b>\$ 38,757,718</b>
<b>EXPENSES</b>									
Cost of Sales	\$ 0	\$ 5,341,243	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,341,243	\$ 0
Certificated Salaries	60,507,651	0	574,889	0	0	0	0	61,082,541	0
Classified Salaries	33,629,728	1,525,909	616,263	150	1,782,217	0	0	37,554,267	0
Employee Benefits	34,271,421	462,499	361,283	2	642,366	0	0	35,737,572	39,317,416
Materials and Supplies	2,355,118	0	130,692	53,879	32,736	0	0	2,572,424	0
Operating Expenses	18,257,130	1,093,898	7,865	247,004	12,013,505	0	0	31,619,403	0
Capital Outlay	322,063	29,848	0	0	61,494,442	0	0	61,846,354	0
<b>TOTAL EXPENSES</b>	<b>\$ 149,343,113</b>	<b>\$ 8,453,397</b>	<b>\$ 1,690,992</b>	<b>\$ 301,035</b>	<b>\$ 75,965,267</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 235,753,803</b>	<b>\$ 39,317,416</b>
<b>TRANSFERS AND OTHER</b>									
Transfers-in	\$ 4,389,735	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,675,896	\$ 7,065,631	\$ 250,000
Other Sources	198,738	0	0	(49,567)	0	0	23,458	172,628	0
Transfers-out	(7,315,631)	0	0	0	0	0	0	(7,315,631)	0
Contingency	0	0	0	0	0	0	0	0	0
Other Out Go	(399,345)	(27,351)	0	(15,617,636)	0	0	(40,668,431)	(56,712,763)	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (3,126,503)</b>	<b>\$ (27,351)</b>	<b>\$ 0</b>	<b>\$ (15,667,203)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (37,969,078)</b>	<b>\$ (56,790,134)</b>	<b>\$ 250,000</b>
<b>FUND BALANCE</b>									
Net Change in Fund Balance	\$ (6,381,645)	\$ (128,394)	\$ 255,190	\$ (297,352)	\$ (73,177,019)	\$ (19,674,319)	\$ (99,403,540)	\$ (309,698)	\$ (309,698)
Beginning Balance, July 1	56,984,979	4,943,349	672,932	2,513,022	325,398,540	26,741,444	417,254,266	13,041,599	13,041,599
Adjustments to Beginning Balance	274,844	109	0	(29,247)	1,116,200	0	1,361,906	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 50,878,178</b>	<b>\$ 4,815,064</b>	<b>\$ 928,122</b>	<b>\$ 2,186,423</b>	<b>\$ 253,337,721</b>	<b>\$ 7,067,125</b>	<b>\$ 319,212,632</b>	<b>\$ 12,731,901</b>	<b>\$ 12,731,901</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2011-2012  
General Funds Summary  
Actuals to Date**

INCOME	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund		Categorical Fund 121/131	Special Educ. Fund 122	Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund		TOTAL GENERAL FUND
	\$	0 \$	0 \$	\$	\$	0 \$	0 \$	0 \$	0 \$	\$	\$	\$
Federal Income				0	\$ 1,239,975	\$ 0	\$ 219,567	\$ 0	\$ 0	\$ 1,459,542	\$ 1,459,542	
State Income	33,194,721	858,894	34,053,615		9,032,243	1,613,423	0	0	0	10,645,666	44,699,281	
Local Income	83,493,940	10,060,588	93,554,528		2,269,608	1,490	0	1,854,944	2,248,579	6,374,620	99,929,148	
TOTAL INCOME	\$ 116,688,661	\$ 10,919,482	\$ 127,608,142		\$ 12,541,826	\$ 1,614,913	\$ 219,567	\$ 1,854,944	\$ 2,248,579	\$ 18,479,828	\$ 146,087,970	
EXPENSES												
Certificated Salaries	\$ 56,091,268	\$ 537,282	\$ 56,628,550		\$ 1,742,376	\$ 2,084,130	\$ 0	\$ 0	\$ 52,595	\$ 3,879,101	\$ 60,507,651	
Classified Salaries	25,810,891	1,454,543	27,265,434		3,246,511	1,624,776	345,272	678,244	469,491	6,364,294	33,629,728	
Employee Benefits	30,426,987	529,879	30,956,866		1,620,860	1,230,352	45	249,736	213,563	3,314,556	34,271,421	
Materials and Supplies	1,773,551	(148,326)	1,625,225		640,912	24,664	9,688	0	54,628	729,893	2,355,118	
Operating Expenses	11,116,408	5,383,900	16,500,308		1,479,281	88,187	17,613	49,479	122,263	1,756,823	18,257,130	
Capital Outlay	131,210	17,365	148,575		152,405	12,799	0	0	8,285	173,488	322,063	
TOTAL EXPENSES	\$ 125,350,315	\$ 7,774,643	\$ 133,124,958		\$ 8,882,346	\$ 5,064,907	\$ 372,619	\$ 977,459	\$ 920,825	\$ 16,218,155	\$ 149,343,113	
TRANSFERS AND OTHER												
Transfers-in	\$ 0	\$ 88,055	\$ 88,055		\$ 285,143	\$ 3,943,348	\$ 73,189	\$ 0	\$ 0	\$ 4,301,680	\$ 4,389,735	
Other Sources	0	89,697	89,697		109,041	0	0	0	0	109,041	198,738	
Transfers-out	(5,223,808)	(34,353)	(5,258,161)		(60,034)	0	0	(1,238,971)	(758,464)	(2,057,470)	(7,315,631)	
Contingency	0	0	0		0	0	0	0	0	0	0	
Other Out Go	(1,812)	(19,637)	(21,448)		(377,896)	0	0	0	0	(377,896)	(399,345)	
TOTAL TRANSFERS/OTHER SOURCES	\$ (5,225,619)	\$ 123,762	\$ (5,101,857)		\$ (43,746)	\$ 3,943,348	\$ 73,189	\$ (1,238,971)	\$ (758,464)	\$ 1,975,355	\$ (3,126,503)	
FUND BALANCE												
Net Change in Fund Balance	\$ (13,887,273)	\$ 3,268,600	\$ (10,618,673)		\$ 3,615,734	\$ 493,353	\$ (79,863)	\$ (361,485)	\$ 569,290	\$ 4,237,028	\$ (6,381,645)	
Beginning Balance, July 1	44,842,128	6,532,320	51,374,448		5,225,803	81,983	1	0	302,745	5,610,531	56,984,979	
Adjustments to Beginning Balance	274,844	0	274,844		0	0	0	0	0	0	274,844	
NET FUND BALANCE, June 30	\$ 31,229,699	\$ 9,800,920	\$ 41,030,619		\$ 8,841,536	\$ 575,335	\$ (79,862)	\$ (361,485)	\$ 872,034	\$ 9,847,558	\$ 50,878,178	

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS AS OF 3/31/12

TO

	Unrestricted General Funds		Restricted General Funds							All Other Funds					
Fund	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Enterprise Funds	Child Developmt 300	Financial Aid 700	Internal Service 600	Capital Projects 400	Debt Service 200	Total	
114		28,021	285,143	3,943,348	73,189						250,000		644,107	5,223,808	
115													34,353	34,353	
121/131		60,034												60,034	
122															
123														0	
125														0	
128													1,238,971	1,238,971	
Enterprise													758,464	758,464	
300														0	
700														0	
600														0	
400														0	
200														0	
Total	0	88,055	285,143	3,943,348	73,189	0	0	0	0	0	250,000	0	2,675,896	7,315,631	

F  
R  
O  
M

Inter-Fund Transfers:

Fund 114 to 121: 285,143 for salary backfill  
Fund 114 to 122: 3,770,574 for Special Ed match  
172,774 for salary backfill  
Fund 114 to 123: 73,189 for Federal Work Study match  
Fund 114 to 200: 37,449 for Debt Service  
606,657 for Capital Lease payments  
Fund 114 to 600: 250,000 for 11/12 Unfunded Medical Liability

Fund 115 to 200: 34,353 for Debt Service  
Fund 121 to 115: 60,034 for Medical Admin Activities (MAA)  
Fund 125 to 200: 1,238,971 for Debt Service  
Fund 128 to 200: 758,464 for Debt Service

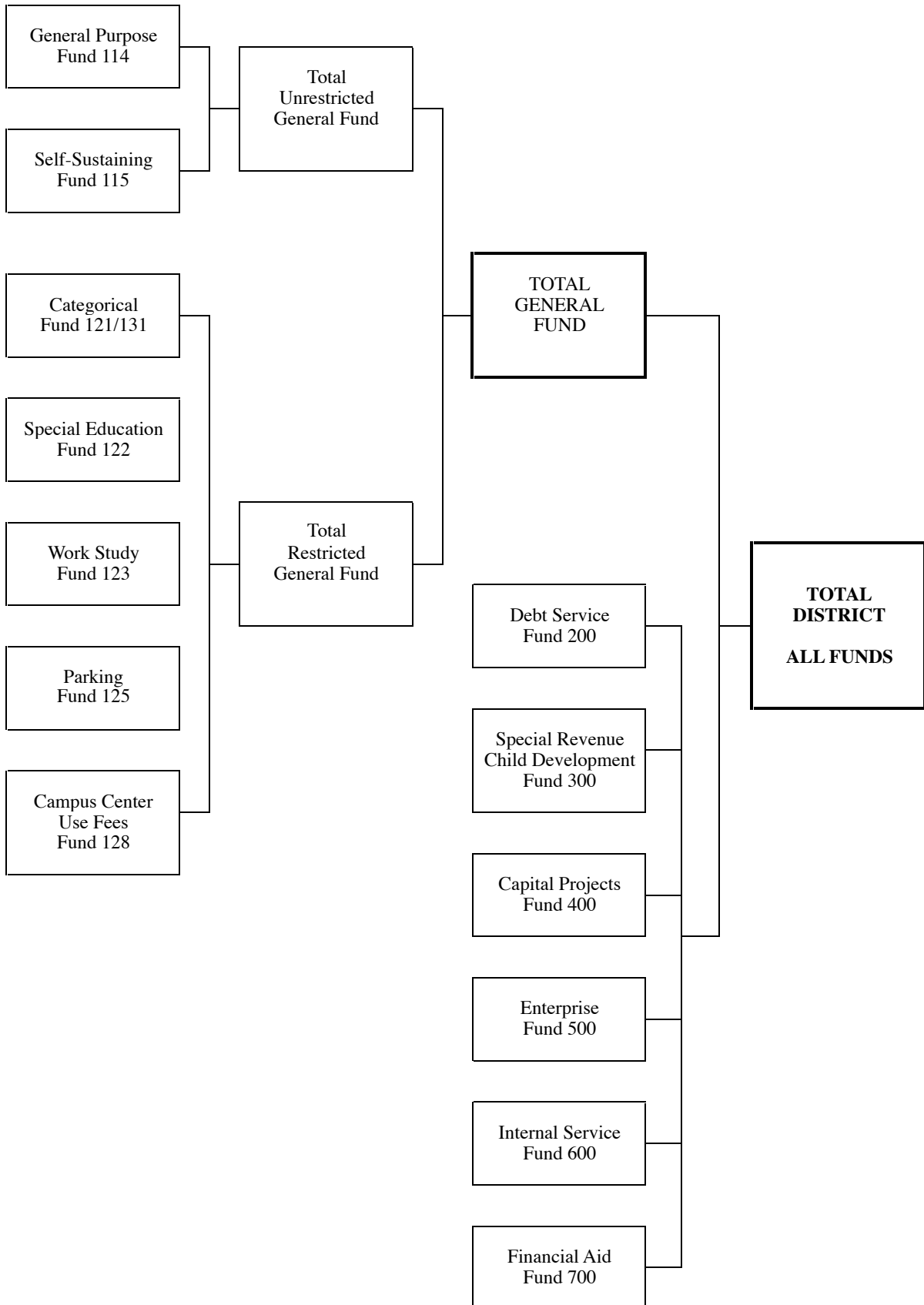
Intra-Fund Transfers (Between Unrestricted General Funds):

Fund 114 to 115: 28,021 to backfill Apprenticeship for prior year benefits costs

Intra-Fund Transfers (Between Restricted General Funds):



# ALL FUNDS CHART



**SELF-SUSTAINING FUND****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:**

As of third quarter, projections to the Self-Sustaining Fund include increases in local revenue and corresponding expenses for International Student Insurance (\$810,000), for the De Anza Extended Year Program (\$775,000), and for reimbursement for use of facilities by Palo Alto University (\$142,280). In the third quarter, \$19,637 was distributed to Foothill and De Anza Food Services for vending commissions received from Pepsi. A budget revision for this projection will be reflected in the fourth of quarter of this fiscal year. In addition, we are projecting a decrease of \$775,000 in the materials and supplies category due to reduced spending in various programs and also to chargebacks received by Reprographics for in-house printing services at De Anza. The Self-Sustaining Fund is projecting to end the fiscal year with a net change in fund balance of \$1.3 million.

# Foothill-DeAnza Community College District

## 2011-2012 Third Quarter Report

### FUND 115 - SELF SUSTAINING

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	1,111,479	1,111,479	858,894	77%	1,111,479	0
Local Income	8,347,004	8,347,004	10,060,588	121%	10,075,000	(1,727,996)
<b>TOTAL INCOME</b>	<b>\$ 9,458,483</b>	<b>\$ 9,458,483</b>	<b>\$ 10,919,482</b>	<b>115%</b>	<b>\$ 11,186,479</b>	<b>\$ (1,727,996)</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 1,158,726	\$ 1,158,726	\$ 537,282	46%	\$ 1,158,726	\$ 0
Classified Salaries	1,849,762	1,866,562	1,454,543	78%	1,866,562	0
Employee Benefits	727,221	755,442	529,879	70%	755,442	0
Materials and Supplies	675,214	675,214	(148,326)	-22%	(100,000)	775,214
Operating Expenses	4,297,056	4,370,105	5,383,900	123%	6,098,101	(1,727,996)
Capital Outlay	181,310	181,310	17,365	10%	181,310	0
<b>TOTAL EXPENSES</b>	<b>\$ 8,889,289</b>	<b>\$ 9,007,359</b>	<b>\$ 7,774,643</b>	<b>86%</b>	<b>\$ 9,960,141</b>	<b>\$ (952,782)</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 88,055	\$ 88,055	100%	\$ 88,055	\$ 0
Other Sources	0	30,015	89,697	299%	89,697	(59,682)
Transfers-out	(34,349)	(34,349)	(34,353)	100%	(34,349)	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	0	(19,637)	0%	(19,637)	19,637
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (34,349)</b>	<b>\$ 83,721</b>	<b>\$ 123,762</b>	<b>148%</b>	<b>\$ 123,766</b>	<b>\$ (40,045)</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 534,845	\$ 534,845	\$ 3,268,600		\$ 1,350,104	\$ (815,259)
Beginning Balance, July 1	6,532,320	6,532,320	6,532,320		6,532,320	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 7,067,166</b>	<b>\$ 7,067,166</b>	<b>\$ 9,800,920</b>		<b>\$ 7,882,424</b>	<b>\$ (815,259)</b>



**RESTRICTED and CATEGORICAL FUND****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, Library Materials, and Technology (Block Grant):** For 11/12, we are planning no new revenues for instructional equipment or library materials; however, we plan to spend approximately \$500,000 for instructional equipment, utilizing 10/11 carryover funds.

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

**High Tech Center Training Unit:** This grant is funded by the state and provides support for training of instructors of disabled students at community colleges in the state. At Adopted Budget, we projected \$1 million in revenue and related expenses for the High Tech Center Training Unit grant.

**Matriculation, 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. There are no changes in the funding levels since the adopted budget, and the first quarter budget reflects the same level of funding as in the prior year.

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

The Board of Trustees on September 12, 2011 approved an increase to the health services fee to \$15 per student per quarter. We project that this \$1 increase will produce an additional \$75,000 in revenue. For the second quarter, we anticipate approximately \$1.95 million in income and related expenses for the Health Services program.

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

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

**Current Status:**

There are no changes to projections for the Restricted and Categorical Fund.
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**Foothill-DeAnza Community College District**

**2011-2012  
Third Quarter Report**

**FUND 121/131 - CATEGORICAL**

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 1,807,757	\$ 2,280,555	\$ 1,239,975	54%	\$ 2,280,555	\$ 0
State Income	8,170,111	8,426,032	9,032,243	107%	8,426,032	0
Local Income	2,122,000	2,533,029	2,269,608	90%	2,533,029	0
<b>TOTAL INCOME</b>	<b>\$ 12,099,868</b>	<b>\$ 13,239,616</b>	<b>\$ 12,541,826</b>	<b>95%</b>	<b>\$ 13,239,616</b>	<b>\$ 0</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 2,383,724	\$ 2,400,401	\$ 1,742,376	73%	\$ 2,400,401	\$ 0
Classified Salaries	4,116,131	4,748,885	3,246,511	68%	4,748,885	0
Employee Benefits	2,074,550	2,143,600	1,620,860	76%	2,143,600	0
Materials and Supplies	1,027,029	1,154,320	640,912	56%	1,154,320	0
Operating Expenses	1,867,726	2,154,980	1,479,281	69%	2,154,980	0
Capital Outlay	556,378	526,421	152,405	29%	526,421	0
<b>TOTAL EXPENSES</b>	<b>\$ 12,025,538</b>	<b>\$ 13,128,607</b>	<b>\$ 8,882,346</b>	<b>68%</b>	<b>\$ 13,128,607</b>	<b>\$ 0</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 216,584	\$ 285,143	\$ 285,143	100%	\$ 285,143	\$ 0
Other Sources	152,500	152,500	109,041	72%	152,500	0
Transfers-out	0	(60,034)	(60,034)	100%	(60,034)	0
Contingency	0	0	0	0%	0	0
Other Out Go	(506,929)	(512,342)	(377,896)	74%	(512,342)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (137,845)</b>	<b>\$ (134,733)</b>	<b>\$ (43,746)</b>	<b>32%</b>	<b>\$ (134,733)</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (63,515)	\$ (23,724)	\$ 3,615,734		\$ (23,724)	\$ 0
Beginning Balance, July 1	5,225,803	5,225,803	5,225,803		5,225,803	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 5,162,288</b>	<b>\$ 5,202,079</b>	<b>\$ 8,841,536</b>		<b>\$ 5,202,079</b>	<b>\$ 0</b>

**SPECIAL EDUCATION FUND****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:**

For the third quarter, we are projecting an increase to state revenue of \$345,547 and an increase to local materials fee revenue of approximately \$1,600. We are anticipating a reduction of \$125,000 in instructional and administrative salaries and benefits, as well as a reduction of \$27,853 in operating expenses; in addition, there will be a reduction to the mandatory transfer in from the General Purpose Fund of \$300,000, mainly due to increased revenue and savings in vacant positions. The Special Education Fund is projecting to end the fiscal year with a net ending fund balance of approximately \$200,000.



# Foothill-DeAnza Community College District

## 2011-2012 Third Quarter Report

### FUND 122 - SPECIAL EDUCATION

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	1,777,378	1,777,378	1,613,423	91%	2,122,925	(345,547)
Local Income	0	0	1,490	0%	1,600	(1,600)
<b>TOTAL INCOME</b>	<b>\$ 1,777,378</b>	<b>\$ 1,777,378</b>	<b>\$ 1,614,913</b>	<b>91%</b>	<b>\$ 2,124,525</b>	<b>\$ (347,147)</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 2,915,938	\$ 2,927,008	\$ 2,084,130	71%	\$ 2,817,008	\$ 110,000
Classified Salaries	2,355,556	2,344,487	1,624,776	69%	2,344,487	0
Employee Benefits	1,532,519	1,532,519	1,230,352	80%	1,517,519	15,000
Materials and Supplies	31,795	31,795	24,664	78%	31,795	0
Operating Expenses	36,665	209,438	88,187	42%	181,585	27,853
Capital Outlay	14,322	14,322	12,799	89%	14,322	0
<b>TOTAL EXPENSES</b>	<b>\$ 6,886,795</b>	<b>\$ 7,059,568</b>	<b>\$ 5,064,907</b>	<b>72%</b>	<b>\$ 6,906,716</b>	<b>\$ 152,853</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 5,027,434	\$ 5,200,208	\$ 3,943,348	76%	\$ 4,900,208	\$ 300,000
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 5,027,434</b>	<b>\$ 5,200,208</b>	<b>\$ 3,943,348</b>	<b>76%</b>	<b>\$ 4,900,208</b>	<b>\$ 300,000</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (81,983)	\$ (81,983)	\$ 493,353		\$ 118,017	\$ 200,000
Beginning Balance, July 1	81,983	81,983	81,983		81,983	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 575,335</b>		<b>\$ 200,000</b>	<b>\$ 200,000</b>

**FEDERAL WORK STUDY FUND****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 changes in projections from Adopted Budget.
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# Foothill-DeAnza Community College District

## 2011-2012 Third Quarter Report

### FUND 123 - WORK STUDY

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 380,264	\$ 380,264	\$ 219,567	58%	\$ 380,264	\$ 0
State Income	0	0	0	0%	0	0
Local Income	0	0	0	0%	0	0
<b>TOTAL INCOME</b>	<b>\$ 380,264</b>	<b>\$ 380,264</b>	<b>\$ 219,567</b>	<b>58%</b>	<b>\$ 380,264</b>	<b>\$ 0</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	507,019	507,019	345,272	68%	467,019	40,000
Employee Benefits	0	0	45	0%	0	0
Materials and Supplies	0	0	9,688	0%	15,000	(15,000)
Operating Expenses	0	0	17,613	0%	25,000	(25,000)
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 507,019</b>	<b>\$ 507,019</b>	<b>\$ 372,619</b>	<b>73%</b>	<b>\$ 507,019</b>	<b>\$ 0</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 126,755	\$ 126,755	\$ 73,189	58%	\$ 126,755	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 126,755</b>	<b>\$ 126,755</b>	<b>\$ 73,189</b>	<b>58%</b>	<b>\$ 126,755</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (79,863)		\$ 0	\$ 0
Beginning Balance, July 1	1	1	1		1	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ (79,862)</b>		<b>\$ 1</b>	<b>\$ 0</b>

**PARKING FUND****Fund 125**

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

Revenue from parking permits is limited by student enrollment and by the state statute that limits parking fees to \$100 per year. We are projecting an excess of operating expenses over revenue of \$411,567, which will be covered, as in prior years, by a transfer in from the General Purpose Fund to allow them to break even for the year.

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

**Current Status:**

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

## 2011-2012 Third Quarter Report

### FUND 125 - PARKING

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	0	0%	0	0
Local Income	2,193,800	2,193,800	1,854,944	85%	2,193,800	0
<b>TOTAL INCOME</b>	<b>\$ 2,193,800</b>	<b>\$ 2,193,800</b>	<b>\$ 1,854,944</b>	<b>85%</b>	<b>\$ 2,193,800</b>	<b>\$ 0</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	908,369	908,369	678,244	75%	908,369	0
Employee Benefits	348,732	348,732	249,736	72%	348,732	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	110,000	110,000	49,479	45%	110,000	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 1,367,101</b>	<b>\$ 1,367,101</b>	<b>\$ 977,459</b>	<b>71%</b>	<b>\$ 1,367,101</b>	<b>\$ 0</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 411,567	\$ 411,567	\$ 0	0%	\$ 411,567	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	(1,238,266)	(1,238,266)	(1,238,971)	100%	(1,238,266)	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (826,699)</b>	<b>\$ (826,699)</b>	<b>\$ (1,238,971)</b>	<b>150%</b>	<b>\$ (826,699)</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (361,485)		\$ 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>\$ (361,485)</b>		<b>\$ 0</b>	<b>\$ 0</b>

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

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

In November 2006, the district issued a Certificate of Participation for \$11.33 million, which paid for a portion of the new Foothill Campus Center building and a portion of the renovation of the De Anza Campus Center building. This debt service will be repaid from campus center student fees collected at both campuses that were approved in prior years.

In July 2011, The Board of Trustees approved an increase in campus center use fees at both Foothill and De Anza Colleges for the 2011/12 academic-year. The increase in student fees was considered necessary to be able to meet the existing financial obligations of the two campus centers due to the decrease in student enrollment. The Foothill campus center use fee increased from \$16 to \$20 per quarter for on-campus students and from \$8 to \$10 per quarter for off-campus students. The De Anza campus center use fee increased from \$16 to \$17.50 per quarter.

**Current Status:**

As of the third quarter, we have increased the revenue projection for the Campus Center Use Fee Fund by approximately \$177,500. This increase is due mainly to higher fees earned as a result of the fee increases at both colleges. We are currently projecting to end the fiscal year with a net ending fund balance of \$426,484. Some of these carryover funds will be expended for various capital projects in fiscal year 2012/13.

**Foothill-DeAnza Community College District**

**2011-2012  
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**FUND 128 - CAMPUS CENTER**

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	0	0%	0	0
Local Income	2,152,520	2,152,520	2,248,579	104%	2,330,000	(177,480)
<b>TOTAL INCOME</b>	<b>\$ 2,152,520</b>	<b>\$ 2,152,520</b>	<b>\$ 2,248,579</b>	<b>104%</b>	<b>\$ 2,330,000</b>	<b>\$ (177,480)</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 70,127	\$ 70,127	\$ 52,595	75%	\$ 70,127	\$ 0
Classified Salaries	562,908	562,908	469,491	83%	562,908	0
Employee Benefits	239,118	239,118	213,563	89%	239,118	0
Materials and Supplies	30,000	30,000	54,628	182%	60,000	(30,000)
Operating Expenses	208,821	208,821	122,263	59%	178,821	30,000
Capital Outlay	100,000	100,000	8,285	8%	100,000	0
<b>TOTAL EXPENSES</b>	<b>\$ 1,210,973</b>	<b>\$ 1,210,973</b>	<b>\$ 920,825</b>	<b>76%</b>	<b>\$ 1,210,973</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	(995,288)	(995,288)	(758,464)	76%	(995,288)	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (995,288)</b>	<b>\$ (995,288)</b>	<b>\$ (758,464)</b>	<b>76%</b>	<b>\$ (995,288)</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (53,741)	\$ (53,741)	\$ 569,290		\$ 123,739	\$ 177,480
Beginning Balance, July 1	302,745	302,745	302,745		302,745	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 249,004</b>	<b>\$ 249,004</b>	<b>\$ 872,034</b>		<b>\$ 426,484</b>	<b>\$ 177,480</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 comprise the Foothill and De Anza College Campus Centers and Flint Center for the Performing Arts. The Campus Centers include the two Bookstores and De Anza Dining Services. Financial activity in the Enterprise Fund is measured by gross margins and net profit rather than by the governmental budget to actual measurement.

**Current Status:**

**Foothill Enterprise Fund**

*Bookstore*

Sales have continued to drop, with the \$345,600 decrease through December widening to \$475,400 through March. Textbook sales account for over 55% of this decline. Computer sales are down 40% from last year, mainly the result of no sales to District Purchasing this year.

Textbook sales were affected by a change in the academic calendar, with spring quarter starting one week later in April. In addition, some of the decline can be attributed to a significant expansion of rental textbooks made possible by a new program through MBS. Textbook rental income has increased by 76%, with the estimated net profit from this program increasing by roughly 67%.

Despite being able to keep the increase in total expenses to within less than 1% of last year, the tremendous drop in sales and other revenue has caused an increase in the net loss from last year. The \$84,200 loss through March last year has increased to \$152,350 this year. A loss of \$60,800 is being projected for fiscal year 2011/12.

**De Anza Enterprise Fund**

*Bookstore*

Textbooks lost \$131,800 in sales this past quarter from last year, for a total decrease of almost \$343,000 for the year. Helped by slight gains in computer and general merchandise sales, the percentage drop in total sales through March has remained virtually unchanged, going from 6.5% as of December to 6.4%.

The start of spring quarter going from the first week to the second week in April this year did have an effect on sales. Also, a new program started in December helped to increase textbook rental income by 29% and undoubtedly impacted textbook sales.

The net loss has increased to \$155,635 this year from \$100,500 last March, even with total expenses being down less than 1% from last year. A loss of \$110,000 is being projected for fiscal year 2011/12.

#### *Dining Services*

The shift in the start of spring quarter actually helped Dining's sales in March. Operations are usually shuttered during the week between quarters. This year that turned out to be the first week in April instead of the last week in March. This added \$24,500 to March's sales, which unfortunately will also negatively impact April's sales.

Even with being open this extra week, sales for the quarter were \$31,900 below last year and \$82,634 down for the year. Cafeteria sales have decreased by 3.7%, or \$37,900. Not surprisingly, given everyone's budget constraints, catering sales are down \$44,700, or 34.6%.

The drop in personnel related costs from having open positions for most of the year continues to significantly impact net income. The \$75,100 savings from this category, along with the \$22,600 increase in commissions from the food vendors, are the main reasons for Dining being able to increase their net income from \$26,900 last year to \$83,040 this year. Dining is projecting a net profit of \$77,980 for the year.

#### *Combined Bookstore & Dining Operations*

The combined operations of the De Anza Enterprise Fund have a net loss of \$72,595 through March, compared to a net loss of \$73,600 last year:

- Bookstore – Loss \$155,635
- Dining Services – Profit \$83,040

Revised projections for fiscal year 2011/12 estimate a combined net loss for the De Anza Enterprise operations of \$32,020:

- Bookstore – Loss \$110,000
- Dining Services – Profit \$77,980

**Flint Center Fund**

Flint Center's revenue increased over \$179,000 in the third quarter due to several profitable events. The fourth quarter should be profitable as well due to many scheduled events, and we are projecting to reach our revenue target of \$606,500.

Our operational expenses in the third quarter are approximately 5% below budget. In addition, Flint Center's "Power and Electrical Upgrade" project will be delayed until fiscal year 12/13. This delay will reduce operating expenses for this fiscal year by \$200,000. Although Flint Center is projecting to end the fiscal year with a net operating loss of \$59,000, a profitable fourth quarter could offset these anticipated losses.

# Foothill-DeAnza Community College District

## 2011-2012 Third Quarter Report

### ENTERPRISE FUNDS

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	0	0%	0	0
Local Income	11,430,023	11,430,023	8,352,354	73%	11,292,023	138,000
<b>TOTAL INCOME</b>	<b>\$ 11,430,023</b>	<b>\$ 11,430,023</b>	<b>\$ 8,352,354</b>	<b>73%</b>	<b>\$ 11,292,023</b>	<b>\$ 138,000</b>

<b>EXPENSES</b>						
Cost of Sales	\$ 7,353,200	\$ 7,353,200	\$ 5,341,243	73%	\$ 7,165,900	\$ 187,300
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	2,075,700	2,075,700	1,525,909	74%	2,085,400	(9,700)
Employee Benefits	552,200	552,200	462,499	84%	626,800	(74,600)
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	1,457,201	1,457,201	1,093,898	75%	1,484,941	(27,740)
Capital Outlay	239,299	239,299	29,848	12%	39,299	200,000
<b>TOTAL EXPENSES</b>	<b>\$ 11,677,600</b>	<b>\$ 11,677,600</b>	<b>\$ 8,453,397</b>	<b>72%</b>	<b>\$ 11,402,340</b>	<b>\$ 275,260</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	(41,000)	(41,000)	(27,351)	67%	(41,500)	500
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (41,000)</b>	<b>\$ (41,000)</b>	<b>\$ (27,351)</b>	<b>67%</b>	<b>\$ (41,500)</b>	<b>\$ 500</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (288,577)	\$ (288,577)	\$ (128,394)		\$ (151,817)	\$ 136,760
Beginning Balance, July 1	4,943,349	4,943,349	4,943,349		4,943,349	0
Adjustments to Beginning Balance	0	109	109		109	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 4,654,772</b>	<b>\$ 4,654,881</b>	<b>\$ 4,815,064</b>		<b>\$ 4,791,641</b>	<b>\$ 136,760</b>

# Foothill-DeAnza Community College District

## 2011-2012 Third Quarter Report

### ENTERPRISE FUND - FOOTHILL

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	0	0%	0	0
Local Income	3,958,200	3,958,200	2,432,256	61%	3,423,000	535,200
<b>TOTAL INCOME</b>	<b>\$ 3,958,200</b>	<b>\$ 3,958,200</b>	<b>\$ 2,432,256</b>	<b>61%</b>	<b>\$ 3,423,000</b>	<b>\$ 535,200</b>
<b>EXPENSES</b>						
Cost of Sales	\$ 2,983,800	\$ 2,983,800	\$ 1,845,404	62%	\$ 2,522,300	\$ 461,500
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	580,500	580,500	454,501	78%	579,000	1,500
Employee Benefits	160,500	160,500	153,448	96%	200,000	(39,500)
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	197,000	197,000	114,675	58%	162,000	35,000
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 3,921,800</b>	<b>\$ 3,921,800</b>	<b>\$ 2,568,028</b>	<b>65%</b>	<b>\$ 3,463,300</b>	<b>\$ 458,500</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	(20,000)	(20,000)	(16,577)	83%	(20,500)	500
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (20,000)</b>	<b>\$ (20,000)</b>	<b>\$ (16,577)</b>	<b>83%</b>	<b>\$ (20,500)</b>	<b>\$ 500</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 16,400	\$ 16,400	\$ (152,349)		\$ (60,800)	\$ (77,200)
Beginning Balance, July 1	432,557	432,557	432,557		432,557	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 448,957</b>	<b>\$ 448,957</b>	<b>\$ 280,208</b>		<b>\$ 371,757</b>	<b>\$ (77,200)</b>

# Foothill-DeAnza Community College District

## 2011-2012 Third Quarter Report

### ENTERPRISE FUND - DE ANZA

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	0	0%	0	0
Local Income	6,865,300	6,865,300	5,355,845	78%	7,262,500	(397,200)
<b>TOTAL INCOME</b>	<b>\$ 6,865,300</b>	<b>\$ 6,865,300</b>	<b>\$ 5,355,845</b>	<b>78%</b>	<b>\$ 7,262,500</b>	<b>\$ (397,200)</b>
<b>EXPENSES</b>						
Cost of Sales	\$ 4,369,400	\$ 4,369,400	\$ 3,495,839	80%	\$ 4,643,600	\$ (274,200)
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	1,467,700	1,467,700	1,050,782	72%	1,478,900	(11,200)
Employee Benefits	391,700	391,700	309,051	79%	426,800	(35,100)
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	661,480	661,480	561,994	85%	724,220	(62,740)
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 6,890,280</b>	<b>\$ 6,890,280</b>	<b>\$ 5,417,666</b>	<b>79%</b>	<b>\$ 7,273,520</b>	<b>\$ (383,240)</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	(21,000)	(21,000)	(10,774)	51%	(21,000)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (21,000)</b>	<b>\$ (21,000)</b>	<b>\$ (10,774)</b>	<b>51%</b>	<b>\$ (21,000)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (45,980)	\$ (45,980)	\$ (72,595)		\$ (32,020)	\$ 13,960
Beginning Balance, July 1	2,921,085	2,921,085	2,921,085		2,921,085	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 2,875,105</b>	<b>\$ 2,875,105</b>	<b>\$ 2,848,490</b>		<b>\$ 2,889,065</b>	<b>\$ 13,960</b>

# Foothill-DeAnza Community College District

## 2011-2012 Third Quarter Report

### ENTERPRISE FUND - FLINT CENTER

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	0	0%	0	0
Local Income	606,523	606,523	564,253	93%	606,523	0
<b>TOTAL INCOME</b>	<b>\$ 606,523</b>	<b>\$ 606,523</b>	<b>\$ 564,253</b>	<b>93%</b>	<b>\$ 606,523</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	27,500	27,500	20,626	75%	27,500	0
Employee Benefits	0	0	0	0%	0	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	598,721	598,721	417,229	70%	598,721	0
Capital Outlay	239,299	239,299	29,848	12%	39,299	200,000
<b>TOTAL EXPENSES</b>	<b>\$ 865,520</b>	<b>\$ 865,520</b>	<b>\$ 467,703</b>	<b>54%</b>	<b>\$ 665,520</b>	<b>\$ 200,000</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (258,997)	\$ (258,997)	\$ 96,550		\$ (58,997)	\$ 200,000
Beginning Balance, July 1	1,589,707	1,589,707	1,589,707		1,589,707	0
Adjustments to Beginning Balance	0	109	109		109	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 1,330,710</b>	<b>\$ 1,330,819</b>	<b>\$ 1,686,366</b>		<b>\$ 1,530,819</b>	<b>\$ 200,000</b>

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

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

**Current Status:**

No changes in projections from Adopted Budget.
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# Foothill-DeAnza Community College District

## 2011-2012 Third Quarter Report

### FUND 300 - CHILD DEVELOPMENT

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 30,000	\$ 30,000	\$ 21,830	73%	\$ 30,000	\$ 0
State Income	641,623	641,623	599,070	93%	641,623	0
Local Income	1,579,400	1,579,400	1,325,282	84%	1,579,400	0
<b>TOTAL INCOME</b>	<b>\$ 2,251,023</b>	<b>\$ 2,251,023</b>	<b>\$ 1,946,182</b>	<b>86%</b>	<b>\$ 2,251,023</b>	<b>\$ 0</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 823,493	\$ 823,493	\$ 574,889	70%	\$ 823,493	\$ 0
Classified Salaries	799,707	799,707	616,263	77%	799,707	0
Employee Benefits	448,116	448,116	361,283	81%	448,116	0
Materials and Supplies	157,000	157,000	130,692	83%	157,000	0
Operating Expenses	22,707	22,707	7,865	35%	22,707	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 2,251,023</b>	<b>\$ 2,251,023</b>	<b>\$ 1,690,992</b>	<b>75%</b>	<b>\$ 2,251,023</b>	<b>\$ 0</b>

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

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ 255,190		\$ 0	\$ 0
Beginning Balance, July 1	672,932	672,932	672,932		672,932	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 672,932</b>	<b>\$ 672,932</b>	<b>\$ 928,122</b>		<b>\$ 672,932</b>	<b>\$ 0</b>

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

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

**Current Status:**

No change in projections from Adopted Budget.
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# Foothill-DeAnza Community College District

## 2011-2012 Third Quarter Report

### FUND 700 - FINANCIAL AID

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 19,740,224	\$ 19,740,224	\$ 14,695,265	74%	\$ 19,740,224	\$ 0
State Income	1,350,000	1,410,000	961,002	68%	1,410,000	0
Local Income	25,000	25,000	14,618	58%	25,000	0
<b>TOTAL INCOME</b>	<b>\$ 21,115,224</b>	<b>\$ 21,175,224</b>	<b>\$ 15,670,885</b>	<b>74%</b>	<b>\$ 21,175,224</b>	<b>\$ 0</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	0	0	150	0%	30,537	(30,537)
Employee Benefits	0	0	2	0%	500	(500)
Materials and Supplies	9,000	9,000	53,879	599%	60,000	(51,000)
Operating Expenses	564,000	564,000	247,004	44%	481,963	82,037
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 573,000</b>	<b>\$ 573,000</b>	<b>\$ 301,035</b>	<b>53%</b>	<b>\$ 573,000</b>	<b>\$ 0</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	517,000	517,000	(49,567)	-10%	517,000	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	(21,090,224)	(21,150,224)	(15,617,636)	74%	(21,150,224)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (20,573,224)</b>	<b>\$ (20,633,224)</b>	<b>\$ (15,667,203)</b>	<b>76%</b>	<b>\$ (20,633,224)</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (31,000)	\$ (31,000)	\$ (297,352)		\$ (31,000)	\$ 0
Beginning Balance, July 1	2,513,022	2,513,022	2,513,022		2,513,022	0
Adjustments to Beginning Balance	0	(29,247)	(29,247)		(29,247)	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 2,482,022</b>	<b>\$ 2,452,775</b>	<b>\$ 2,186,423</b>		<b>\$ 2,452,775</b>	<b>\$ 0</b>

## INTERNAL SERVICE FUND

### Fund 600

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

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

We have included an exhibit on the next page that summarizes Internal Service fund balances. At Adopted Budget, we budgeted a transfer in of \$250,000 to this fund from the General Purpose Fund for 11/12, with corresponding outgo to the California Employees Retiree Benefit Trust (CERBT), sponsored by the California Public Employees Retirement System (CalPERS). We will bring an agenda item to the Board of Trustees authorizing the district to make this contribution during the fourth quarter of the fiscal year.

This year, as in the prior year, our medical benefit rates have been set based on a negotiated composite Per Employee Per Month (PEPM) rate of \$976 for Medical, Prescription, Dental and Vision for both active employees and retirees.

*At Adopted Budget, our insurance brokers projected that our medical benefits costs for fiscal year 11/12 may exceed our operating budget by approximately \$2.8 million due to medical cost increases in fiscal year 11/12. Our latest update from our brokers indicated that our medical benefits costs for fiscal year 11/12 might exceed our operating by approximately \$1 million. If these estimates were to materialize, we will need to use \$1 million of our Rate Stabilization Fund (\$10.2 million) to offset these increases, which will reduce total fund availability for the future years.*

### **Update of Benefits Changes for Fiscal Year 2012/13**

Based on projections of rapidly increasing health benefits plan costs, the district has been actively seeking ways to curtail expenditures in this area and at the same time still provide a quality health

benefits plan for eligible employees and retirees. In March of fiscal year 2011/12, as a result of work and research by the Joint Labor Management Benefits Council, an alternative health benefits plan administered under CalPERS was identified as the most viable option. Several workshops were organized at both colleges to provide an overview of changes and options available to eligible employees and retirees, and this new plan will go into effect starting July 2012. We have adjusted our restricted ending balance by an additional \$500,000 for the newly negotiated/additional Post-97 Health Benefits Reserve fund, leaving an estimated \$8.8 million in unrestricted rate stabilization funds (see Internal Service Fund Balances). We will incorporate all other financial projections related to this new plan into our tentative and adopted budgets for fiscal year 2012/13.

## INTERNAL SERVICE FUND BALANCES

### Summary of Beginning Balance

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

Unfunded Retiree Benefits Transfer In (04/05)	500,000
Unfunded Retiree Benefits Transfer In (05/06)	640,000
Unfunded Retiree Benefits Transfer In (06/07)	975,905
Unfunded Retiree Benefits Transfer In (07/08)	1,005,182
Unfunded Retiree Benefits Transfer In (08/09)	829,400
Unfunded Retiree Benefits Transfer In (09/10)	711,314
Unfunded Retiree Benefits Transfer In (10/11)	400,000
Transfer to JPA (04/05, 05/06, 06/07)	(2,115,905)
Transfer to JPA (07/08)	(1,005,182)
Transfer to JPA (08/09)	(829,400)
Transfer to CERBT (09/10)	(711,314)
Transfer to CERBT (10/11)	(400,000)
FY 05/06 expenditure (JPA membership fee)	(3,000)

#### **Medical Benefits Savings:**

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

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

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

<b>Total Beginning Balance 07/01/11:</b>	<b>\$</b>	<b>13,041,599</b>
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Revenue	50,178,929
Expenses	(51,178,929)
Unfunded Retiree Benefits Transfer In (11/12)	250,000
Transfer to CERBT (11/12)	(250,000)

<b>06/30/12 Projected Ending Balance:</b>	<b>\$</b>	<b>12,041,599</b>
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### Summary of 11/12 Projected Ending Balance

Extended Sick Leave/Vacation Payout Reserve	\$ 273,254
Reserve for Self-Insured Fund	2,000,000
2012 Negotiated Post-97 Health Benefits Reserve	500,000
FA Post-1997 Health Benefits Reserve	250,000
Classified Staff Post-1997 Health Benefits Reserve	250,000

<b>Restricted Ending Balance:</b>	<b>\$</b>	<b>3,273,254</b>
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<b>Unrestricted Fund Balance:</b>	<b>\$</b>	<b>8,768,345</b>	<b>See Note</b>
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<b>Total Projected 06/30/12 Ending Balance (restricted and unrestricted):</b>	<b>\$</b>	<b>12,041,599</b>
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#### Note:

*Our insurance brokers project that our medical benefit costs for fiscal year 11/12 may exceed our budget by approximately \$1 million due to higher-than-originally anticipated medical cost increases in fiscal year 11/12. We have included these projections in our estimates of ending fund balance.*

# Foothill-DeAnza Community College District

## 2011-2012 Third Quarter Report

### FUND 600 - INTERNAL SERVICE

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Contributions - Active Benefits	\$ 36,879,451	\$ 36,879,451	\$ 30,092,873	82%	\$ 36,879,451	\$ 0
Contributions - Retiree Benefits	10,122,815	10,122,815	6,282,348	62%	10,122,815	0
Employee Contributions	0	0	2,382,497	0%	3,176,663	(3,176,663)
<b>TOTAL INCOME</b>	<b>\$ 47,002,266</b>	<b>\$ 47,002,266</b>	<b>\$ 38,757,718</b>	<b>82%</b>	<b>\$ 50,178,929</b>	<b>\$ (3,176,663)</b>
<b>EXPENSES</b>						
Medical/Prescription/Vision/Dental	\$ 25,630,868	\$ 25,630,868	\$ 24,707,941	96%	\$ 29,807,531	\$ (4,176,663)
Retirement	16,328,283	16,328,283	11,603,345	71%	16,328,283	0
Worker's Compensation	2,383,700	2,383,700	1,361,842	57%	2,383,700	0
Unemployment Insurance	2,117,200	2,117,200	1,114,416	53%	2,117,200	0
Other	542,214	542,214	529,872	98%	542,214	0
<b>TOTAL EXPENSES</b>	<b>\$ 47,002,266</b>	<b>\$ 47,002,266</b>	<b>\$ 39,317,416</b>	<b>84%</b>	<b>\$ 51,178,929</b>	<b>\$ (4,176,663)</b>
Transfers-in	\$ 0	\$ 250,000	\$ 250,000	100%	\$ 250,000	\$ 0
Other Sources	0	0	0	0%	0	0
	0					
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	(250,000)	0	0%	(250,000)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 250,000</b>	<b>0%</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ (309,698)		\$ (1,000,000)	\$ (1,000,000)
Beginning Balance, July 1	13,041,599	13,041,599	13,041,599		13,041,599	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 13,041,599</b>	<b>\$ 13,041,599</b>	<b>\$ 12,731,901</b>		<b>\$ 12,041,599</b>	<b>\$ (1,000,000)</b>





**CAPITAL PROJECTS FUND****Fund 400**

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

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

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.

**Current Status:****Measure E Projects**

At Foothill, the design phase was completed for the District Office Building renovation project, with contractor procurement and construction commencing in the first half of 2012/13. Design of the new Data Center "E" building was completed, but available funding fell short of the architect's estimate for the project scope as designed. A revised scope that fits the project budget has been identified, but ETS is exploring the feasibility of either constructing the data center on-site, collocating with a Data Center off-site or renovating the existing data center at De Anza. Design was completed for the Vehicle Fueling Stations and the project is planned to bid in fourth quarter.

At De Anza, design was completed for Combined Site Improvements Phase 2 and the Division of the State Architect (DSA) approved the project for construction. The bidding process will begin in April

2012 and will be completed for submission to the June 4<sup>th</sup> Board of Trustees Meeting to award the construction contract. Construction for Combined Site Improvements Phase 2 will occur under the Measure C bond program in summer 2012. Design documents neared completion this quarter for the Campus Wide Coax Replacement project, with bidding scheduled to begin in April 2012 and construction scheduled for August 2012, in coordination with the completion of construction of the Mediated Learning Center project currently underway under the Measure C bond program. The Stelling Parking Structure project design is still in the design phase and will complete in fourth quarter with construction planned for summer 2012.

### **Measure C Projects**

The third quarter of fiscal year 2011/2012 at Foothill saw continued construction activities on the Physical Sciences and Engineering Center (PSEC), which includes Parking Lot 4. Concrete work was completed on all three buildings of the PSEC project; roofing, metal stud framing, and mechanical, electrical and plumbing (MEP) rough-in activities remain ongoing. The second phase of Lot 4 was completed and will be used by the contractor for the duration of the project for material storage and contractor parking. Minor closeout activities remain ongoing for the Utility and Technology Infrastructure Upgrades project and the Krause Center for Innovation (KCI) HVAC Upgrades project. Construction continues on the Smithwick Theater, which includes seismic retrofits to the building structure and a complete replacement of HVAC units and ductwork. Construction continues on the Press Box project that demolished the existing football stadium press box and will install a new press box on the west bleachers.

There was also a significant amount of design, permitting and procurement activities that took place during the quarter. Design continues on the Modernization of Learning Support Center and General Classrooms (Bldgs. 5400, 5600, 5800); Biology (Bldg. 5100); as well as the Library & ISC (3500 and 3600). Initial project programming started on the Fine Arts Scene Shop (formerly, the FAPPS Complex). The Division of the State Architect (DSA) approved two new projects for construction this quarter: Central Campus Site Improvements, and Parking and Circulation. Both projects will be in the bidding phase next quarter with construction anticipated to begin in the summer 2012. The Modernization of Building 5700 has progressed to the bidding phase with construction expected to start in fourth quarter.

At De Anza, efforts to achieve Division of the State Architect (DSA) closeout, LEED certification (Leadership in Energy and Environmental Design), and contract closure continue on the Baldwin

Winery & East Cottage “Historic Renovation” project. Both buildings are open and in active use by the college. Pursuit of Division of the State Architect (DSA) closeout on the S2-S6 Phase 2 - Utility Master Plan Phase I project continues and it is anticipated that the project will be DSA-approved and certified in the coming quarter. The Seminar Building & Multicultural Center project is complete and both DSA closeout and LEED Silver certification (Leadership in Energy and Environmental Design) have been achieved.

The Mediated Learning Center continues to be the highest volume of construction activity on campus. Building construction is 80% complete. Interior walls, floors and ceilings are nearly complete with finishes being installed, including ceramic tile, acoustic wood paneling, casework and flooring. Mechanical, electrical and plumbing system installations continue, with the majority of start-up and commissioning to commence early in the coming quarter. Concentration on the site work started early this past quarter. Completed scope includes concrete retaining walls, bench and light-pole footings, and fountain infrastructure as well as tree protection and Storm Water Pollution Prevention activities. This project is currently on schedule to achieve substantial completion by the end of fourth quarter 2011/2012. Occupancy and use by the college will be achieved by the end of first quarter 2012/2013. Group II Equipment packages are in design and procurement to support the Mediated Learning Center with the appropriate furnishings and equipment.

The Elevator Upgrades – Campus Wide project has achieved substantial completion at the De Anza pool deck and at the Baldwin Winery loading dock area. Both elevators passed State Elevator Inspection and are available for use now. The Campus Center elevator will not begin construction until first quarter 2012/2013 due to active use required by the college. The Pool Tile and Plaster Replacement project is near completion with punchlist and repair activities to be completed in the fourth quarter. The Repair Tile Roofs: Phase III – E2, E3 & ADM project is complete with only contract closeout/administration issues remaining. The Campus Center Phase II project was complete and available for this past academic quarter. Division of the State Architect (DSA) closeout activities continue and the project is expected to achieve certified closeout by first quarter 2012/2013.

Procurement of a prequalified contractor for construction of the Corporation Yard is underway. Construction on this project is anticipated to begin later in fourth quarter 2011/2012. Construction recently began on the Stadium and Track project with heavy demolition, utility re-routing and rough grading activities underway. Project completion is anticipated for college occupancy during second quarter 2012/13. Design was completed for the G Building renovation project while contractor

procurement activities continue into fourth quarter. This project is scheduled for completion and occupancy by the fall quarter.

Budget alignment and design of the Advanced Technology Center (ATC) continues with plan approval required from the Division of the State Architect (DSA). The project will utilize a Lease Lease-back (LLB) delivery method similar to the Mediated Learning Center. Contractor qualification has already commenced and a contractor should be selected for pre-construction services starting first quarter 2012/2013. Contractor procurement for the A9 and PE6 HVAC Improvements project was completed and a Notice to Proceed was issued this quarter. The project will be finished and ready for occupancy by the fall academic quarter. The Repair Tile Roofs L1 & L8 project is also in the contractor procurement phase with a similar timeline for completion.

The Combined Site Improvements – Phase 1 project achieved substantial completion during the quarter while punchlist and closeout activities are underway. Design of the second phase of work for this project is near completion under the Measure E bond program and contractor procurement will commence in fourth quarter.

Construction is 99% complete for the Install Photovoltaic Arrays – Campus Wide project (for Lots A & B and Kirsch Center). PG&E interconnection has been achieved and systems commissioning is in progress.

Design of the Refinish Exterior Flint Center Garage project continues. The documents from the Division of the State Architect (DSA) are anticipated for contractor procurement in the third quarter of fiscal year 2012/2013. Design has commenced on renovations for A8, and DSA documents are also anticipated for contractor procurement in the third quarter of 2012/2013. Architect selection for the Library project is expected to commence next quarter for a design phase starting in first quarter of fiscal year 2012/2013. A Board of Trustees finding was completed this quarter to support the goals of the Campus Wide Electronic Locks project and a meeting to initiate the project will take place in fourth quarter. Design of the Environmental Studies Area project should be completed next quarter and construction is scheduled to begin first quarter of fiscal year 2012/2013. The improvements will be available for college use by the start of the fall academic quarter.

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

Educational Technology Services (ETS) continues to work actively on implementing the remaining modules of the new integrated Educational Information System. DegreeWorks went live in the third quarter. Progress continues on preparing segments of the Banner Document Management System (BDMS) to roll out beginning June 2012. The Banner Asset Management function has been deferred to a later implementation date pending further evaluation. ETS continues to roll out web-based financial reports using the new on-line reporting system, Argos. The implementation team continues to work toward localization of the integrated system to make Banner more user friendly and to allow the system to fit more easily into the local operating environments.

ETS saw continued deployment of Phase 2 wireless capability to both campuses to allow for a fully integrated wireless system. Areas scheduled to receive wireless access include the classrooms in the Advanced Technology Center (ATC) and Mediated Learning Center (MLC) at De Anza, and the classrooms in the Physical Sciences and Engineering Center (PSEC) at Foothill. Wireless capability is installed as building renovations are completed. ETS is currently planning Phase III of their comprehensive wireless project that will extend wireless capability outdoors. Several computer, multimedia, and network cabling installations took place at both colleges during the quarter, including the installation of three new multimedia units and two refresh units throughout the De Anza campus, and the setup of five new multi-media refresh units throughout the Foothill campus. Both colleges and Central Services also saw the deployment of eighty-nine new computers for various classrooms, labs, and support staff, as well as the refresh of two computer labs at Foothill and Middlefield campus and two at De Anza. Research and planning has been deferred for the Virtualized Desktop Environment due to the reprioritization of technology projects. ETS continues to evaluate the network security devices for the Network and Security project. Work is underway on the Network Infrastructure Refresh project with contract approval for AMS.NET by the Board of Trustees. ETS continued monitoring the construction phase of the following projects to ensure that adequate technology infrastructure needs are met: Physical Sciences and Engineering Center (PSEC), Modernization of Learning Support Center and General Classrooms (Bldgs. 5400, 5600, 5800), Library & ISC (3500 and 3600), Smithwick Theater, and the Stadium Press Box at Foothill, and the Mediated Learning Center (MLC), Advanced Technology Center (ATC), Install Photovoltaic Arrays – Campus Wide (for Lots A & B and Kirsch Center), and Corporation Yard at De Anza. Design review continues for the new Data Center “C” building project that is currently being designed under the Measure E bond program and will be constructed under the Measure C bond program.

ETS will continue to experience the deployment of wireless capability, computers and multimedia units, network equipment and cable installations, as well as participate in move and relocation efforts that include providing network and telecommunications support to faculty, staff and students temporarily displaced by construction. Move and relocation highlights for the quarter included relocating ETS staff from building 5700 to a modular unit adjacent to the tennis courts at Foothill, and planning for the relocation of faculty, staff and students from the Advanced Technology Center at De Anza in preparation for building renovations. ETS, in collaboration with Plant Services staff, continued developing an implementation plan for a new building automation system and networked managed lock system.

Both colleges and the district will continue to acquire furniture and instructional equipment to support new and ongoing programs and to better serve the students and the larger community.

# Foothill-DeAnza Community College District

## 2011-2012 Third Quarter Report

### FUND 400 - CAPITAL PROJECTS

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	0	0%	0	0
Local Income	4,426,539	4,426,539	2,788,247	63%	4,426,539	0
<b>TOTAL INCOME</b>	<b>\$ 4,426,539</b>	<b>\$ 4,426,539</b>	<b>\$ 2,788,247</b>	<b>63%</b>	<b>\$ 4,426,539</b>	<b>\$ 0</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	2,155,240	2,155,240	1,782,217	83%	2,155,240	0
Employee Benefits	825,548	825,548	642,366	78%	825,548	0
Materials and Supplies	165,249	165,249	32,736	20%	165,249	0
Operating Expenses	33,100,847	33,100,847	12,013,505	36%	33,100,847	0
Capital Outlay	93,273,557	93,273,557	61,494,442	66%	93,273,557	0
<b>TOTAL EXPENSES</b>	<b>\$ 129,520,441</b>	<b>\$ 129,520,441</b>	<b>\$ 75,965,267</b>	<b>59%</b>	<b>\$ 129,520,441</b>	<b>\$ 0</b>

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

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (125,093,902)	\$ (125,093,902)	\$ (73,177,019)		\$ (125,093,902)	\$ 0
Beginning Balance, July 1	325,398,540	325,398,540	325,398,540		325,398,540	0
Adjustments to Beginning Balance	0	1,116,200	1,116,200		1,116,200	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 200,304,638</b>	<b>\$ 201,420,838</b>	<b>\$ 253,337,721</b>		<b>\$ 201,420,838</b>	<b>\$ 0</b>





## DEBT SERVICE FUND

### Fund 200

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

The district has issued three major debt instruments in recent years to finance large capital purchases such as the De Anza College parking garage, student center expansions at both colleges, technology infrastructure, and HVAC and deferred maintenance. \$6.9 million of certificates of participation matured on December 1, 1998. The remaining debt instruments are as follows:

- **October 1997:** The district defeased \$7.36 million of Certificates of Participation and issued \$12.52 million with effective interest rates of 3.8% to 5%. Payments of principal and interest are made June 1 and December 1 of each year. The estimated annual payment is \$1,514,535.
- **May 1998:** To finance the Energy Management and Retrofit Project, the district entered into a lease agreement with Municipal Leasing Associates. The amount of the lease is \$3,385,000 over fifteen years. The lease will be repaid from guaranteed savings realized in the use of energy efficient systems.
- **May 2000:** The district issued \$99.9 million of the General Obligation Bond, Series A, with effective interest rates of 4.25% to 6.26%. Payments of principal and interest are made August 1 and February 1 of each year.
- **October 2002:** The district refinanced a portion (\$67,475,000) of the General Obligation Bond, Series A (original value \$99,995,036) with effective interest rates of 4.61%. Payments of principal and interest are made February 1 and August 1 of each year.
- **June 2003:** The district refinanced the '93 COP of \$21.06 million. The refinanced amount of \$18.2 million constitutes the remainder of the original \$21.06 million with effective interest rates of 4.531%. Payments of principal and interest are made on September 1 and March 1 of each year. The estimated annual payment is \$1,348,892.

- **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. 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 repayment term of over fifteen years. Savings from the utility charges will be used to service the debt payment each year.
- **June 2005:** The district entered into a capital lease agreement with CitiMortgage, Inc. to finance the purchase of Furniture and Fixtures and the MBS POS System for De Anza College Enterprise operation. The amount of the lease is \$539,050 with a repayment term of over ten years.
- **September 2005:** The district has been given an insured bond rating of “AA” by Standards & Poor’s Rating Services and a rating of “Aa1” by Moody’s Investors Services.
- **October 2005:** The district issued \$57.9 million of the General Obligation Bond, Series C, with effective interest rates of 4.81% to 5.03%. Payments of principal and interest are made August 1 and February 1 of each year.
- **October 2005:** The district refinanced a portion (\$22,165,000) of the General Obligation Bond, Series B (original value \$90,100,063) with effective interest rates of 3.00% to 5.250%. Payments of principal and interest are made August 1 and February 1 of each year.
- **November 2006:** The district financed a Certificate of Participation for \$11.33 million, with effective interest rates of 3.5% to 5%. Payments of principal and interest are made on September 1 and March 1 of each year. The estimated annual payment is \$1,020,254. The financed amount of the COP will be used for the renovation portion of the Foothill and De Anza Campus Center buildings and the Foothill Bookstore Equipment, Furniture and Fixtures.
- **May 2007:** The district issued \$149,995,250 million 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 million 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 \$184,000,000 million of the Election of 2006 General Obligation Bond, Series C, with effective interest rate of 5.00%. Payments of principal and interest are made August 1 and February 1 of each year.
- **May 2012:** The district is preparing to issue \$70,735,000 million of General Obligation Refunding Bond, which will be used 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, and certain costs associated with the issuance of the Bonds. The issuance will be completed in the fourth quarter of this fiscal year.

Debt Instruments	Final Payment Due	Net FY 2011/12 Payments	Unres Gen Fund Fund 114	Self-Sustaining Fund Fund 115	Parking Fund Fund 125	Campus Center Use Fees Fund 128	Foothill Enterprise
\$12.52M COP, Financing	06/2012	\$ 750,750	\$ 750,750	\$ -	\$ -	\$ -	-
\$18.27M COP, Refunding	06/2022	1,287,700	17,551	34,282	1,235,867	-	-
\$11.33M COP, Financing	06/2021	1,026,954	-	-	-	992,669	34,285
Total Annual Payments		\$ 3,065,404	\$ 768,301	\$ 34,282	\$ 1,235,867	\$ 992,669	\$ 34,285
Outstanding Balance as 06/30/11			\$ 1,741,860	\$ 350,116	\$ 10,453,024	\$ 8,400,000	\$ 270,000

# Foothill-DeAnza Community College District

## 2011-2012 Third Quarter Report

### FUND 200 - DEBT SERVICE

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	0	0%	0	0
Local Income	37,738,569	37,738,569	18,294,759	48%	37,738,569	0
<b>TOTAL INCOME</b>	<b>\$ 37,738,569</b>	<b>\$ 37,738,569</b>	<b>\$ 18,294,759</b>	<b>48%</b>	<b>\$ 37,738,569</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	\$ 3,644,996	\$ 3,644,996	\$ 2,675,896	73%	\$ 3,644,996	\$ 0
Other Sources	34,366	34,366	23,458	68%	34,366	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	(41,417,931)	(41,417,931)	(40,668,431)	98%	(41,417,931)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (37,738,569)</b>	<b>\$ (37,738,569)</b>	<b>\$ (37,969,078)</b>	<b>101%</b>	<b>\$ (37,738,569)</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (19,674,319)		\$ 0	\$ 0
Beginning Balance, July 1	26,741,444	26,741,444	26,741,444		26,741,444	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 26,741,444</b>	<b>\$ 26,741,444</b>	<b>\$ 7,067,125</b>		<b>\$ 26,741,444</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: 2011-2012  
Quarter Ended: (Q3) Mar 31, 2012

District: (420) FOOTHILL-DEANZA

Line	Description	As of June 30 for the fiscal year specified		
		Actual 2008-09	Actual 2009-10	Projected 2011-2012

### I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:

<b>A.</b>	<b>Revenues:</b>			
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	199,615,430	193,731,454	195,347,091
A.2	Other Financing Sources (Object 8900)	2,360,194	1,319,557	259,662
A.3	<b>Total Unrestricted Revenue (A.1 + A.2)</b>	201,975,624	195,051,011	195,606,753
<b>B.</b>	<b>Expenditures:</b>			
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	186,510,104	181,209,081	177,176,962
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	12,781,010	10,309,901	8,006,520
B.3	<b>Total Unrestricted Expenditures (B.1 + B.2)</b>	199,291,114	191,518,982	185,183,482
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	2,684,510	3,532,029	10,423,271
D.	<b>Fund Balance, Beginning</b>	36,687,950	39,372,460	42,904,489
D.1	Prior Year Adjustments + (-)	0	0	0
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	36,687,950	39,372,460	42,904,489
E.	<b>Fund Balance, Ending (C. + D.2)</b>	39,372,460	42,904,489	53,327,760
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	19.8%	22.4%	28.8%

## II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)	34,381	32,988	30,196	28,765
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## III. Total General Fund Cash Balance (Unrestricted and Restricted)

As of the specified quarter ended for each fiscal year

	2008-09	2009-10	2010-11	2011-2012
H.1		35,995,107	46,811,863	50,859,509
H.2		0	0	0
H.3	49,703,784	35,995,107	46,811,863	50,859,509

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

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
<b>I.</b>	<b>Revenues:</b>				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	183,254,892	183,258,522	127,608,142	69.6%
I.2	Other Financing Sources (Object 8900)	0	118,070	177,752	150.5%
I.3	<b>Total Unrestricted Revenue (I.1 + I.2)</b>	183,254,892	183,376,592	127,785,894	69.7%
<b>J.</b>	<b>Expenditures:</b>				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	198,757,499	198,609,845	133,124,958	67%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	7,443,782	7,713,136	5,279,609	68.4%
J.3	<b>Total Unrestricted Expenditures (J.1 + J.2)</b>	206,201,281	206,322,981	138,404,567	67.1%
K.	<b>Revenues Over(Under) Expenditures (I.3 - J.3)</b>	-22,946,389	-22,946,389	-10,618,673	
L	Adjusted Fund Balance, Beginning	51,374,448	51,649,292	51,649,292	
L.1	<b>Fund Balance, Ending (C. + L.2)</b>	28,428,059	28,702,903	41,030,619	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	13.8%	13.9%		

V. Has the district settled any employee contracts during this quarter? **NO**

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

Contract Period Settled (Specify) YYYY-YY	Management		Academic		Temporary		Total Cost Increase %
	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *	
<b>a. SALARIES:</b>							
Year 1:							
Year 2:							
Year 3:							
<b>b. BENEFITS:</b>							
Year 1:							
Year 2:							
Year 3:							

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

c. Provide an explanation on how the district intends to fund the salary and benefit increases, and also identify the revenue source/object code.

VI. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)? **NO**

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

VII. Does the district have significant fiscal problems that must be addressed?

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

**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 includes a transfer out to the Internal Service Fund (Fund 600) for unfunded medical liability (\$250,000).

Sources Account Series			Uses Account Series		
0xxx	- Revenue	\$ 3,507	5000	- Operating Expenses	\$ 3,507
7000	- Contingency	250,000	7000	- Transfers/Other Outgo	250,000
<b>Totals</b>			<b>Totals</b>		
		\$ 253,507			\$ 253,507

### Fund 600 - Internal Service Fund

The major revisions to the Internal Service Fund includes a transfer in from the General Purpose Fund (Fund 114) in anticipation of making a budgeted contribution to the unfunded medical liability (\$250,000).

Sources Account Series			Uses Account Series		
7000	- Transfers/Other Sources	\$ 250,000	7000	- Transfers/Other Outgo	\$ 250,000
<b>Totals</b>			<b>Totals</b>		
		\$ 250,000			\$ 250,000

**Fund 700 - Financial Aid Fund**

The major revisions to the Financial Aid Fund includes an increase to state revenue and corresponding student grants in aid for EOPS (\$60,000).

<b>Sources Account Series</b>			<b>Uses Account Series</b>		
0xxx - Revenue	\$	60,000	7000 - Transfers/Other Outgo	\$	60,000
<b>Totals</b>	<b>\$</b>	<b>60,000</b>		<b>\$</b>	<b>60,000</b>

AYES

NOES

ABSENT

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on June 4, 2012.

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

## RESOLUTION

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

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

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

## BUDGET TRANSFERS

### Fund 114 - General Purpose Fund

#### From Account Series

4000 - Materials and Supplies \$ 4,000

5000 - Operating Expenses 101,570

---

**Totals \$ 105,570**

#### To Account Series

1000 - Certificated Salaries \$ 38,678

2000 - Classified Salaries 49,215

3000 - Employee Benefits 17,677

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**\$ 105,570**

AYES \_\_\_\_\_

NOES \_\_\_\_\_

ABSENT \_\_\_\_\_

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on June 4, 2012.

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

**Fund 115 - Self-Sustaining Fund**  
**Fund Balance Report for Fiscal Year 2011-12**  
**Ending Balance Reported as of March 31, 2012**

<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	746,825	165,323	912,148
115001	Apprenticeship-Foothill Unrest cont	398,160	(16,653)	381,507
115002	Apprenticeship-Accounting	(145,983)	97,983	(48,000)
115020	Celebrity Forum I - 08/09 season	(19,011)	(1,367)	(20,377)
115021	Celebrity Forum I - 09/10 season	12,593	-	12,593
115022	Celebrity Forum I - 10/11 season	82,090	(12,233)	69,857
115023	FH-Celebrity Forum I - 11/12 Season	-	110,308	110,308
115024	FH-Celebrity Forum I - 12/13 Season	-	(58,948)	(58,948)
115030	Celebrity Forum II - 08/09 season	(68,978)	-	(68,978)
115031	Celebrity Forum II - 09/10 season	51,060	-	51,060
115032	Celebrity Forum II - 10/11 season	219,874	(62,658)	157,217
115033	FH-Celebrity Forum II 11/12 Season	-	110,433	110,433
115034	F-Celebrity Forum II - 12/13 Season	-	(63,512)	(63,512)
115040	Celebrity Forum III - 08/09 season	(67,241)	-	(67,241)
115041	Celebrity Forum III - 09/10 season	53,001	-	53,001
115042	Celebrity Forum III - 10/11 season	188,938	(29,563)	159,376
115043	FH-Celebrity Forum III-11/12 Season	-	84,927	84,927
115044	FH-Celebrity Forum III-12/13 Season	-	(47,304)	(47,304)
115050	Anthropology - Field work	2,607	(569)	2,038
115051	Anthrop Campus Abroad-Ecuador 09	17,589	(2,313)	15,277
115052	Anthrop Campus Abroad-Ecuador 10	4,014	-	4,014
115053	Anthrop Campus Abroad-Ecuador 11	(538)	4,300	3,761
115054	Anthrop C Abroad-Belize Summer '11	-	302	302
115055	FH Anth Cmps Abrd Ecuador Summer 12	-	300	300
115062	Off-Cmp Short Courses Bus & Soc Sci	2,568	-	2,568
115063	Off Cmp Short Courses Dental Hyg	1,774	(250)	1,524
115105	FH-Youth Program	26,295	-	26,295
115111	Box Office - Foothill	66,185	2,263	68,448
115112	Xerox - Foothill	9,511	(350)	9,161
115113	Stage Studies - Foothill	18,748	-	18,748
115114	Drama Production-Foothill	45,971	(4,236)	41,735
115115	Facilities Rental-FH Fine Arts	89,444	25,695	115,139
115116	Vending - Foothill	7,937	2,801	10,738
115117	Facilities Rental Foothill	128,184	30,901	159,085
115119	International Programs	258,251	(91,680)	166,571
115120	FH International Student Health Ins	48,966	-	48,966
115121	Mental Health Operations Foothill	12,373	(524)	11,849
115122	FH International Student Hlth Svcs	22,288	-	22,288
115123	Edinburgh Fringe Festival	566	-	566
115125	EMT Certification	-	-	-
115126	FH-Music Theatre	259	-	259
115127	FH Ctis Msdn Sftware	8,298	(342)	7,957
115129	Etudes Short Courses	196	-	196
115132	FH Franklin University	6,869	(4,596)	2,273
115133	FH Fee Based PE Classes	13,061	(2,413)	10,648
115134	EMT State Fire Marsh	10	-	10
115135	Child Development Conference	2,287	7,856	10,143
115136	FH-Choral Program	119	-	119
115138	KFJC Carrier	30,824	-	30,824
115140	Creative Writing conference	2,362	-	2,362
115143	New Media Performances Foothill	407	-	407
115144	EMT Paramedic Certification fee	109	-	109
115145	FH Bio Health Tutor	364	-	364
115146	FH-MAA Program	143,100	15,436	158,537
115147	Youth Program-Middlefield Campus	13,168	-	13,168
115148	Cafe-Middlefield Campus	92,365	2,210	94,575
115149	MS Middlefield Short Courses	2,005	-	2,005
115150	Center for Applied Competitive Tech	52,660	(10,422)	42,239
115151	Contract Ed	71,764	54,421	126,185

**Fund 115 - Self-Sustaining Fund**  
**Fund Balance Report for Fiscal Year 2011-12**  
**Ending Balance Reported as of March 31, 2012**

<b>Fund</b>	<b>Fund Description</b>	<b>Beginning Balance</b>	<b>Net Change</b>	<b>Ending Balance</b>
<b>Foothill Funds, con't.</b>				
115152	FH-THTR085	(761)	4,299	3,538
115171	President's Fund Foothill	37,441	(54,768)	(17,327)
115172	Palo Alto University	3,864	138,825	142,689
115173	FH Community Ed (Short Courses)	18,577	5	18,582
115174	FH-PSME Stanford Internship	-	15,684	15,684
115300	FH-MAA Counseling & Matriculation	-	1,591	1,591
<b>Foothill Total:</b>		<b>2,713,412</b>	<b>411,163</b>	<b>3,124,575</b>
<b>De Anza Funds</b>				
115200	DA-La Voz Newspaper	(4,884)	9,621	4,738
115201	DA-Apprenticeship	21,026	(5,562)	15,464
115202	DA-MCNC/CACT Partnrs	9,248	-	9,248
115204	DA-Cheap	2,050	-	2,050
115205	DA-APALI	40,737	(6,742)	33,995
115206	DA-Job Fair	31,075	-	31,075
115207	DA-Telecourse Produc	830	(111)	719
115208	DA-Technology Rscs	3,116	7,483	10,599
115209	DA-Auto Tech	18,150	(4,674)	13,476
115210	DA-Reprographics	388,431	(7,001)	381,431
115212	DA-Physical Educ	75,422	(28,840)	46,582
115213	DA-Ashland Field Trp	1,209	21,225	22,434
115215	DA-Sculpture Fac Use	(10)	10	-
115216	DA-Planetarium	279,330	59,884	339,214
115217	DA-Campus Abroad	(302)	302	-
115218	DA-Short Courses	(76,036)	113,552	37,516
115219	DA-Creative Arts Fac Use	5,601	(10)	5,592
115220	DA-Comm Serv Reserve	99,010	-	99,010
115221	DA-Intl Student Ins	202,075	(137,859)	64,216
115222	DA-Extended Yr Progr	223,847	1,053,503	1,277,350
115223	DA-Math Perf Success	2,006	-	2,006
115224	DA-Summer Karate Cmp	252	-	252
115225	DA-DLC Extended Lrng	12,362	-	12,362
115226	DA-Use Of Facilities	341,643	101,139	442,782
115227	DA-Library Print Card	79	-	79
115228	DA-Baseball	12,476	(2,788)	9,688
115229	DA-Audio Visual	3,685	-	3,685
115230	DA-RLCC Conference	7,533	(197)	7,336
115231	DA-Softball	1,275	(900)	375
115232	DA-Football	371	(371)	0
115233	DA-Men's Basketball	606	2,616	3,221
115234	DA-Women's Bsktball	3,461	2,712	6,173
115235	DA-Men's Soccer	3,586	(1,743)	1,843
115236	DA-Women's Soccer	11,646	905	12,551
115237	DA-Women's Swim/Divg	39	-	39
115238	DA-Men's Tennis	229	-	229
115239	DA-Women's Tennis	(215)	5,428	5,213
115240	DA-Women's Trk & Fld	2,324	96	2,420
115241	DA-Women's Volleybll	7,988	886	8,874
115242	DA-Men's Water Polo	272	(25)	247
115243	DA-Health Services	245,008	(5,940)	239,068
115244	DA-Soccer Camp	8,041	(953)	7,088
115245	DA-Prevention Trust	10,151	3,890	14,041
115246	DA-Athletics Trust	25,428	23,540	48,968
115247	DA-ESL	2,724	-	2,724
115248	DA-Civic Engagement	947	(1,304)	(357)
115249	DA President Fund	158	-	158
115252	DA-Intl Summer Progr	43,476	1,526	45,002
115253	OTI-MAA Program	116,214	(29,078)	87,137
115254	DA-ATM Services	22,500	4,500	27,000
115258	DA-Women's Water Polo	-	-	-
115259	DA-Dist Learn Testing	7,309	1,747	9,057



**Fund 115 - Self-Sustaining Fund**  
**Fund Balance Report for Fiscal Year 2011-12**  
**Ending Balance Reported as of March 31, 2012**

<b>Fund</b>	<b>Fund Description</b>	<b>Beginning Balance</b>	<b>Net Change</b>	<b>Ending Balance</b>
<b>De Anza Funds, con't.</b>				
115260	DA-Office of Instruction	4,865	-	4,865
115261	DA-Massage Therapy Proj	36,127	(489)	35,638
115262	DA-Men's Track & Field	3	-	3
115263	DA-Women's Water Polo	690	1,281	1,971
115266	DA-Women's Badminton	1,049	630	1,679
115267	Equipment Room	130	-	130
115268	DA VPAC Facility Rent	10,150	15,632	25,782
115270	DA Campus Abroad - China	(3,107)	3,107	-
115271	DA-Fitness Center Membership	23,349	16,500	39,849
115272	DA-Campus Abroad - Vietnam	(1,069)	1,069	-
115273	DA CDC Medical Admin Activits MAA	23,454	17,270	40,724
115274	DA-Vocal Music	-	7,527	7,527
115275	DA-Chamber Orchestra	-	1,644	1,644
115276	DA-Creative Arts	-	7,445	7,445
115277	DA-Dance	-	26,862	26,862
115278	DA-Jazz Instrumental	-	7,070	7,070
115279	DA-Patnoe	-	6,469	6,469
115280	DA-Wind Ensemble	-	3,373	3,373
<b>De Anza Total:</b>		<b>2,309,140</b>	<b>1,295,858</b>	<b>3,604,998</b>
<b>District Funds</b>				
115401	Intl Student Insurance	-	1,394,794	1,394,794
115402	Crown Castle GT Cell Site	282,376	35,412	317,788
115403	Loss Prevention	14,804	-	14,804
115404	Foothill - AT&T Cell Site	236,307	21,001	257,308
115406	Sprint Nextel FS04XC112	214,003	38,036	252,039
115407	Vending	-	-	-
115408	Sprint Nextel CA0826-CA0832	269,614	38,217	307,831
115409	Verizon Wireless	259,844	33,420	293,264
115410	SSC Consortium	9,957	-	9,957
115411	NCCCCBO	973	-	973
115412	Computer Loan Prog-Admin	200,000	-	200,000
115413	Computer Loan Prog-Fee	21,720	869	22,590
115414	Office of the Chancellor	170	(170)	-
<b>District Total:</b>		<b>1,509,768</b>	<b>1,561,579</b>	<b>3,071,347</b>
<b>Fund 115 Total:</b>		<b>6,532,320</b>	<b>3,268,600</b>	<b>9,800,920</b>

**CAPITAL PROJECTS SUMMARY**

**March 31, 2012**

Banner		Project Description	Project Budget	Project-To-Date Activity			
Fund	Organization			Actual Expenditures	Outstanding Encumbrances	Total Obligations	Available balance
Foothill Projects							
412011	114118	FH Greenhouse Safety	56,893	29,557	0	29,557	27,336
412023	114118	St Success Office	20,000	8,319	0	8,319	11,681
412104	114118	FH Faculty Ergonomic Furniture	118,784	111,219	0	111,219	7,565
412107	114118	FH Copier	231,939	189,096	0	189,096	42,842
412109	114118	FH PFE Group 2 Equipment	170,600	163,498	0	163,498	7,102
412111	114118	Division Office Furniture	743,142	693,166	0	693,166	49,976
412118	114118	Equipment Measure E	940,732	680,200	0	680,200	260,532
412125	114118	MC Weight Room & Storage	36,632	17,357	0	17,357	19,275
412129	412030	FH Student Services Equipment	658,000	658,398	0	658,398	(398)
412130	114118	FH Campus Center Equipment	218,963	24,502	0	24,502	194,462
412141	114118	02/04 FH Instructional Equipment	25,806	8,638	0	8,638	17,169
412164	114118	#6715Shed PE Eq Sto	30,226	20,000	0	20,000	10,226
412165	114118	FH Construction Miscellaneous	178,000	118,591	0	118,591	59,409
412167	113006	FH Screen Door	73,000	39,140	0	39,140	33,860
412168	113006	FH Lower Campus Clean Up	100,000	14,476	0	14,476	85,524
412170	114118	FH Project 09	500,000	0	0	0	500,000
Foothill Projects Total:				2,776,156	0	2,776,156	1,326,561
De Anza Projects							
411108	212001	DA Child Development Center Equipment	100,000	57,684	0	57,684	42,316
411202	211001	DA Child Development Center	5,575,182	5,573,463	0	5,573,463	1,719
411207	238001	Language Arts Lab Equipment	75,000	63,070	0	63,070	11,930
411218	230002	Faculty Computer Replacement	75,000	31,667	0	31,667	43,333
411219	211001	Measure E Furniture	876,794	775,294	0	775,294	101,500
411222	239001	SS/Para Smart Class	15,287	0	0	0	15,287
411223	211001	DA Measure E Admin Classroom	150,000	145,585	0	145,585	4,415
411230	211001	DA Campus Center Equipment	405,574	408,518	0	408,518	(2,944)
411240	211001	Performance Hall Group 2 Match	233,687	89,278	1,979	91,256	142,431
De Anza Projects Total:				7,144,560	1,979	7,146,538	359,986

**CAPITAL PROJECTS SUMMARY**

**March 31, 2012**

Banner		Project Description	Project Budget	Project-To-Date Activity			Available balance
Fund	Organization			Actual Expenditures	Outstanding Encumbrances	Total Obligations	
Central Services Projects							
411208	412030	DA Bird Control Roof Repair	32,795	31,516	0	31,516	1,279
411211	412030	DA Energy Metering	75,324	1,450	0	1,450	73,874
411229	412030	DA Math Lab Equipment	836,000	836,007	0	836,007	(7)
411255	412030	DA S2 S6 Condenser Plant	117,394	26,466	0	26,466	90,928
411308	412030	DA Plant Equipment	154,062	55,602	0	55,602	98,460
411502	412030	DA Building Insulation	103,490	3,634	0	3,634	99,857
411505	412030	DA Student Services MBX	71,700	101,645	0	101,645	(29,945)
412066	412030	District Vehicle Replacement	178,748	188,858	0	188,858	(10,110)
412122	412030	FH Energy Metering	53,349	1,450	0	1,450	51,899
412152	511036	FH Parking Projects	493,563	487,632	0	487,632	5,931
412307	412030	FH Plant Equipment	294,801	289,620	0	289,620	5,181
412504	412030	FH Central Plant MBX	93,350	131,447	0	131,447	(38,097)
413020	411001	Business Services Project	106,000	87,256	0	87,256	18,744
413121	412030	MM DW Roadway Parking Walkways	62,717	55,236	0	55,236	7,481
413122	412030	MM DW Utility Infrastructure	90,000	121,166	0	121,166	(31,166)
413123	412030	MM DW Building Maintenance	35,753	33,648	0	33,648	2,105
413125	412030	DW CCC - IOU Project Development	50,000	50,020	0	50,020	(20)
413126	412030	BMS Upgrade	10,000	8,740	0	8,740	1,260
413127	412030	Carriage House Walkway	75,000	78,854	0	78,854	(3,854)
413128	412030	Diesel Fuel Tanks	250,000	0	0	0	250,000
413129	412030	DW Portable Backup Generators	175,000	0	0	0	175,000
413130	412030	DW Planning & Engineering Consulting Svc	15,396	0	0	0	15,396
413406	411001	DistrictOffice Renovation/Expansion	1,000,000	0	0	0	1,000,000
413500	412030	Energy Efficiency Program	864,115	223,252	0	223,252	640,863
413501	412030	Energy Conservation Study	30,000	22,715	0	22,715	7,285
413502	412030	EH & S Compliance	214,469	123,545	0	123,545	90,924
413503	412030	Central Services Vending Misr Snrs	9,588	0	0	0	9,588
412505	412030	FH Fire Alarm System Phase 3	4,704	4,704	0	4,704	0
413513	411001	Capital Project Clearing	7,484	0	0	0	7,484
414306	411001	Data Center ETS Equipment	848,190	0	0	0	848,190
Central Services Projects Total:			6,352,992	2,964,462	0	2,964,462	3,388,531
Scheduled Maintenance							
472007	412030	08-09 Scheduled Maintenance SB1133	121,359	0	0	0	121,359
473001	412030	00 District Scheduled Maintenance	946,966	946,966	0	946,966	0
Scheduled Maintenance Total:			1,068,325	946,966	0	946,966	121,359
Total			19,030,559	13,832,143	1,979	13,834,122	5,196,437



## CAPITAL PROJECTS

- The third quarter **Measure C** supplemental reports will be posted on the Measure C website at the following URL under the **June 12, 2012 Agenda**:

<http://www.measurec.fhda.edu/CitizensOversightCommittee/AgendasMeetingMinutes/tabid/878/Default.aspx>

These reports are embedded as hyperlinks directly on the agenda under the category title **Measure C Reports - Projects Financial Update** (click on “Attachment”) and will be available for viewing by **Tuesday, June 12, 2012**.

- The third quarter **Measure E** supplemental report will be posted on the Audit & Finance Committee website at the following URL under the **May 31, 2012 Agenda**:

[http://www.fhda.edu/about\\_us/board/getInfo](http://www.fhda.edu/about_us/board/getInfo)

This report is embedded as a hyperlink directly on the agenda located below the category title **Consent Calendar - Measure E Projects Report** (click on “Attachment”).

The Measure E report will be available for viewing by **Thursday, May 31, 2012**.



