



2010-2011

**SECOND QUARTER
REPORT**

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Board of Trustees

Bruce Swenson, President
Pearl Cheng, Vice President
Joan Barram
Betsy Bechtel
Laura Casas Frier

Thomasina Countess Russaw, De Anza Student Trustee
Etienne R. Bowie, Foothill Student Trustee

Chancellor

Linda M. Thor

Vice Chancellor, Business Services

Kevin McElroy

Director, Budget Operations

Bernata Slater

**FOOTHILL-DE ANZA
COMMUNITY COLLEGE DISTRICT**

**2010-2011
SECOND QUARTER REPORT**

Table of Contents

| | |
|---------------------------------------|-----------|
| ANALYSIS OF GENERAL FUND | 1 |
| GENERAL PURPOSE FUND..... | 9 |
| BUDGET TABLES | |
| 2010-2011 Year-End Projections | |
| All Funds | 10 |
| General Funds | 11 |
| Interfund Transfers | 13 |
| 2010-2011 Actuals-to-Date | |
| All Funds | 14 |
| General Funds | 15 |
| Interfund Transfers | 16 |
| UNRESTRICTED GENERAL FUND | |
| All Funds Chart | 17 |
| Self-Sustaining | 18 |
| RESTRICTED GENERAL FUND | |
| Categorical | 21 |
| Special Education | 24 |
| Federal Work Study | 26 |
| Parking | 28 |
| Campus Center Use Fees | 31 |

OTHER FUNDS

| | |
|--------------------------------|-----------|
| Enterprise | 35 |
| Child Development | 42 |
| Financial Aid | 44 |
| Internal Service..... | 47 |
| Capital Projects | 50 |
| Debt Service | 57 |

SUPPLEMENTAL INFORMATION

| | |
|---|-----------|
| State Quarterly Financial Status Report (311Q) | 64 |
| Resolution – Budget Revisions | 67 |
| Resolution – Budget Transfers | 69 |
| Self-Sustaining Fund Balance Report | 71 |
| Capital Projects | 74 |

**2010/11
Second Quarter Report**

SUMMARY OF MAJOR CHANGES

The district has completed its financial analysis for the second quarter of operation (July 1, 2010-December 31, 2010). 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 assumption in the Adopted Budget anticipated that we would serve 36,168 resident and non-resident FTES. Our district reported slightly lower FTES on the P-1 reports which indicate that, due to a variety of factors as well as challenges resulting from the conversion to a new student information system, our resident enrollment is projected to decline by approximately 1,300 FTES in fiscal year 2010/11 (see Table 1 for Analysis of FTES). We will be funded from state apportionment for these FTES in fiscal year 2010/11 due to the provisions of SB 361 assuring “stability funding” for districts when FTES falls below their funded base, but our base FTES in 2011/12 will be reduced by 1,300 and the actual funding associated with those FTES (approximately \$5.6 million) will be lost, with the ability to restore within the next three years. The colleges are currently putting all efforts into restoring the base FTES to insure full funding of our authorized FTES level.

Deficit Factor

In our Adopted Budget we estimated a 1% (or approximately \$1.5 million) deficit factor on our base revenue. Based on the latest news from the state and the state’s dire fiscal outlook, we have not adjusted our projections at this time. We will reassess our original assumptions on deficit factor and report any adjustments in the third quarter report.

Non-Resident Revenue

As reported in the First Quarter Report, our non-resident revenue is forecast to exceed budget by approximately \$1.2 million. While some of this increase is due to the non-resident tuition increase, the other factors leading to this increase are still being analyzed to fully understand this trend. There are additional recruiting expenses associated with this growth as noted in the expense analysis below.

Prior Year Adjustment

At Adopted Budget, it was reported that we might have to make some adjustments to our final 2009/10 revenue. The state cannot finalize prior year apportionment revenue until January of the next year, as that is when both final property tax revenues and final college FTES reports are certified. Because the state recalculated our fiscal year 2009/10 apportionment, our per FTES rate

funding was reduced by \$10, from \$4,595 to \$4,585, to account for lowered base funding as a result of the audit for the Industrial Volleyball League (IVL) and the attendance hours for student athletes. This adjustment will reduce our prior year allocation by \$290,000 and consequently reduce our 2010/11 funding by the same amount. Although the prior year allocation was reduced by approximately \$290,000, the final deficit factor was reduced to zero (original estimate \$177,028), resulting in a net downward adjustment to 2009/10 apportionment of approximately \$147,000. This prior year adjustment is further reduced by \$89,000 in lottery funds received in excess of revenue booked at year-end. As a net result of these above adjustments, we will reduce our projected state revenue by approximately \$350,000 as our final closing entry on 2009/10 revenue.

Productivity

We have not modified our productivity estimates since the Adopted Budget. For fiscal year 2010/11, we have budgeted productivity at 546 (WSCH/FTEF). The enrollment management teams are carefully monitoring student enrollment and course offerings to maximize access for students and to recover lost FTES from prior quarters. We expect to come much closer to budgeted productivity this year as a result of lower student demand in some disciplines (resulting in lower projected FTES in 10/11).

GENERAL PURPOSE FUND EXPENSE

Certificated Salaries

We are currently projecting approximately \$4 million in one-time savings in this category. Approximately \$3.6 million is due to savings in 1320 and approximately \$400,000 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, we are expecting a reduction in our resident FTES of approximately 1,300. This reduction in students served will generate savings in part-time faculty costs. Since we will be “held harmless” for the loss of FTES in the current fiscal year, we will be funded for these lost FTES and the savings of \$4 million will supplement our Stability Fund on a one-time only basis. Next year, since our funded FTES base will be reduced, we will reduce our state apportionment revenue forecasts to match our new lower, funded base, assuming we do not recover the lost FTES by the end of spring quarter. Part-time faculty costs will be reduced accordingly. These estimates are preliminary and will be adjusted during the third quarter when we will know if our efforts to restore FTES were successful and how they affected budgeted productivity.

Classified Salaries

The net variance over budget of approximately \$445,000 is due to under-budgeted student and casual employee costs. Transfers from the colleges’ discretionary budgets in the Operating Expenses category to the Classified Salaries category will offset these costs. As we have done in the past few years, any float generated from unfilled classified positions will be distributed to the colleges as one-time B budget monies.

Benefits

We have not modified our self-insured medical benefits projections in the General Purpose Fund. The First Quarter Experience Report from our brokers indicates that our expenses will exceed budget by approximately \$1.9 million. This 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. This will leave approximately \$8.4 million in the Rate Stabilization Fund in Fund 600 to offset future benefits increases (see the Internal Service Fund for fund balances).

Supplies and Capital Outlay

At this time, we are not estimating any changes to the Supplies and Capital Outlay expense categories.

Operating Expenses

We are currently projecting that there will be \$9.1 million unspent in this category, mostly from 09/10 carryover funds as follows:

- 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, 2011) of:
 - \$3.0 million of restricted B budget funds at Foothill College
 - \$2.8 million of restricted B budget funds at De Anza College
 - \$2.4 million of restricted B budget funds at Central Services

These funds, totaling approximately \$8.2 million, originally were expected to be carried over for a period of two years with the intent of buffering reductions in B budget, as well as cuts to the General Purpose Fund and categorical programs. These carryover funds could also be called upon to offset some of the district's anticipated operating deficit in fiscal year 11/12 and beyond if state cuts prove to be deeper than those proposed in the governor's January budget.

- In addition, there will be a \$570,000 restricted district-wide carryover, which includes the remaining funds for EIS backfill (original amount \$1.7 million).
- We will carry over \$500,000 for election costs expected to be incurred in 2011/12.
- \$260,000 in district-wide expenses related to union negotiated items unspent in 2010/11 will be carried over as restricted funds.
- We are also adjusting our projections for the International Student Program to reflect additional costs (\$400,000) associated with recruitment of new students (see Non-Resident Enrollment above).

Contingency

This quarterly report reflects actions as of December 31, 2010. In the second quarter of 10/11, \$400,000 was transferred from the General Purpose Fund (Fund 114) to the Internal Service Fund (Fund 600) as budgeted at Adopted Budget. We will make a \$400,000 contribution to the unfunded post-employment medical liability in the third quarter of this fiscal year.

Transfers In/Out

We have reduced our projections for mandatory transfer out from the General Purpose Fund (Fund 114) to the Special Education Fund (Fund 122) by approximately \$30,600 due to an expected increase in state revenues for the Special Education Fund.

Fund Balance

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

Based on all assumptions for revenue and expenses, the 10/11 ongoing budget is forecast to be structurally balanced with an excess of operating revenue, primarily due to the stability provisions of SB 361 which ensures base revenue for this year even though FTES dropped below the base (\$5.6 million), over operating expenses of approximately \$2.9 million (see Tables 2 and 3). (If stability funding were not provided in the year the FTES were lost, the operating expenses would exceed operating revenue by approximately \$2.7 million.) The one-time funds in excess of expense will be added to the Board of Trustees designated one-time Stability Fund of \$11.3 million (an increase from projected at second quarter \$10.2 million due to one time funds not needed to backfill deferment I positions as these costs are now covered from other revenue funds in excess over operating expenses), for a total of \$14.2 million.

The colleges and Central Services will carry over approximately \$8.2 million of their designated carryover into fiscal year 2011/12 to fund critical expenditures and programs that are currently not sufficiently funded in our ongoing budget. The district will also carry over restricted funds for union negotiated items (est. \$263,000 for conference and travel, educational assistance, training/retraining, etc.), election costs (est. \$500,000) and EIS backfill (est. \$570,000).

Our current strategy is to protect as much of our Stability Fund and fund balance as possible in order to react to expected deep cuts in 2011/12 and beyond. While the use of these funds will help to offset some decreases to our funding in the coming year and possibly the following one, 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 2011/12 and to prepare potential solutions if the cuts are deeper than currently proposed.

We will keep the Board informed of important developments affecting our ending fund balance as the year progresses.

Table 1
Analysis Of FTES

| 09/10 P-A | Resident Credit | Non- Credit | Total Apportion- ment | Non-Resident | Total |
|------------------|----------------------------|------------------------|--------------------------------------|---------------------|--------------|
| De Anza | 18,529 | 79 | 18,608 | 2,538 | 21,147 |
| Foothill | 14,162 | 218 | 14,380 | 1,530 | 15,910 |
| Total | 32,692 | 297 | 32,988 | 4,068 | 37,056 |

| | | | |
|---|------------|-------------|------------|
| variance from workload reduction | 908 | (20) | 888 |
|---|------------|-------------|------------|

| 10/11 Adopted Budget | Resident Credit | Non- Credit | Total Apportion- ment | Non-Resident | Total |
|-----------------------------|----------------------------|------------------------|--------------------------------------|---------------------|--------------|
| De Anza | 18,529 | 79 | 18,608 | 2,538 | 21,147 |
| Foothill | 13,254 | 238 | 13,492 | 1,530 | 15,022 |
| Total | 31,783 | 317 | 32,100 | 4,068 | 36,168 |

| | | | | | |
|-------------------------------------|--------|-----|--------|-------|--------|
| Revised Base from recertified 09/10 | 31,798 | 297 | 32,094 | 4,068 | 36,162 |
|-------------------------------------|--------|-----|--------|-------|--------|

draft 1/10/11

| 10/11 P-1 | Resident Credit | Non- Credit | Total Apportion- ment | Non-Resident | Total |
|------------------|----------------------------|------------------------|--------------------------------------|---------------------|--------------|
| De Anza | 17,301 | 0 | 17,301 | 2,073 | 19,374 |
| Foothill | 13,382 | 109 | 13,491 | 1,519 | 15,010 |
| Total | 30,683 | 109 | 30,792 | 3,592 | 34,384 |

| | |
|------------------------|--------------|
| FTES below base | 1,302 |
| % below base | 4% |

Table 2
Summary of Projections for General Purpose Fund (Fund 114)

| INCOME | Adopted Budget | Adjusted Budget | Actual to Date | Percent to Date | Estimated Total Ongoing 10/11 Budget | Carryover Deferment I & Escrow II One-Time | Carryover FH/DA/CS One-Time | Restricted Carryover One-Time Stability Fund | Estimated Total | Variance |
|---|-----------------------|-----------------------|-----------------------|-----------------|--------------------------------------|--|-----------------------------|--|-----------------------|----------------------|
| | \$ | \$ | \$ | 0% | \$ | \$ | \$ | \$ | \$ | \$ |
| Federal Income | 1,092 | 1,092 | 0 | 0% | 1,092 | 0 | 0 | 0 | 1,092 | 0 |
| State Income | 68,761,442 | 68,761,442 | 39,615,272 | 58% | 68,413,510 | 0 | 0 | 0 | 68,413,510 | 347,932 |
| Local Income | 112,393,960 | 112,383,710 | 58,233,134 | 52% | 113,583,710 | 0 | 0 | 0 | 113,583,710 | (1,200,000) |
| TOTAL INCOME | \$ 181,156,493 | \$ 181,146,243 | \$ 97,848,406 | 54% | \$ 181,998,311 | \$ 0 | \$ 0 | \$ 0 | \$ 181,998,311 | \$ (852,068) |
| EXPENSES | | | | | | | | | | |
| Certificated Salaries | \$ 82,310,342 | \$ 82,310,342 | \$ 34,242,010 | 42% | \$ 78,359,108 | \$ 0 | \$ 0 | \$ 0 | \$ 78,359,108 | \$ 3,951,234 |
| Classified Salaries | 34,900,488 | 35,122,239 | 17,399,526 | 50% | 35,567,055 | 0 | 0 | 0 | 35,567,055 | (444,816) |
| Employee Benefits | 39,230,442 | 39,275,170 | 18,387,443 | 47% | 39,275,170 | 0 | 0 | 0 | 39,275,170 | 0 |
| Materials and Supplies | 2,668,845 | 3,008,213 | 1,291,342 | 43% | 3,008,213 | 0 | 0 | 0 | 3,008,213 | 0 |
| Operating Expenses | 31,189,437 | 30,044,979 | 6,704,624 | 22% | 14,910,644 | 0 | 4,577,756 | 1,423,463 | 20,911,862 | 9,133,116 |
| Capital Outlay | 45,675 | 76,546 | 51,169 | 67% | 76,546 | 0 | 0 | 0 | 76,546 | 0 |
| Reductions to be Implemented July 1, 2011 | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENSES | \$ 190,345,228 | \$ 189,837,488 | \$ 78,076,114 | 41% | \$ 171,196,736 | \$ 0 | \$ 4,577,756 | \$ 1,423,463 | \$ 177,197,954 | \$ 12,639,534 |
| TRANSFERS AND OTHER | | | | | | | | | | |
| 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 | (7,062,559) | (7,960,049) | (3,859,696) | 48% | (7,929,455) | 0 | 0 | 0 | (7,929,455) | (30,594) |
| Contingency | (400,000) | 0 | 0 | 0% | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Out Go | 0 | 0 | 0 | 0% | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL TRFs/OTHER SOURCES | \$ (7,462,559) | \$ (7,960,049) | \$ (3,859,696) | 48% | \$ (7,929,455) | \$ 0 | \$ 0 | \$ 0 | \$ (7,929,455) | \$ (30,594) |
| FUND BALANCE | | | | | | | | | | |
| Net Change in Fund Balance | \$ (16,651,294) | \$ (16,651,294) | \$ 15,912,596 | | \$ 2,872,121 | \$ 0 | \$ (4,577,756) | \$ (1,423,463) | \$ (3,129,098) | \$ 13,522,196 |
| Beginning Balance(Colleges/CS/DW), July 1 | 15,534,335 | 15,534,335 | 15,534,335 | | 0 | 0 | 12,777,756 | 2,756,580 | 15,534,335 | 0 |
| Unrestricted Beginning Balance, July 1 | | | | | | | | | | |
| (Stability Fund) | 11,383,603 | 11,383,603 | 11,383,603 | | 0 | 0 | 0 | 11,383,603 | 11,383,603 | 0 |
| 5% Reserves | 9,890,000 | 9,890,000 | 9,890,000 | | 0 | 0 | 0 | 9,890,000 | 9,890,000 | 0 |
| Adjustments to Beginning Balance | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 20,156,644 | \$ 20,156,644 | \$ 52,720,534 | | \$ 2,872,121 | \$ 0 | \$ 8,200,000 | \$ 22,606,719 | \$ 33,678,840 | \$ 13,522,196 |

Table 3**Summary of Net Change in
Fund Balance and Carryover**

| | |
|---|-----------------------|
| Projected Revenue vs. Projected Expenses | |
| Beginning Balance, July 1, 2010 | \$ 36,807,938 |
| Income (Ongoing and One-time) | \$ 181,998,311 |
| Expenses (Ongoing and One-time) | (185,127,409) |
| Net Change in Fund Balance (Projected) | \$ (3,129,098) |
| NET FUND BALANCE, June 30, 2011 | \$ 33,678,840 |

| | |
|---|----------------------|
| Projected Ending Fund Balance as of 06/30/11 | \$ 33,678,840 |
| Less: Designated carryovers | |
| FH B restricted | \$ 3,000,000 |
| DA B restricted | 2,800,000 |
| CS B restricted | 2,400,000 |
| DW A restricted | 1,333,116 |
| Subtotal | \$ 9,533,116 |
| Less: Adopted Budget Reserves @ 5% (restricted) | \$ 9,890,000 |
| Subtotal | \$ 9,890,000 |
| Net Variance (Stability Fund) | \$ 14,255,724 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2010-2011 Second Quarter Report

FUND 114 - GENERAL PURPOSE

| INCOME | Adopted Budget | Adjusted Budget | Actual to Date | Percent to Date | Estimated Total | Variance |
|---------------------|---------------------------|----------------------------|---------------------------|----------------------------|----------------------------|---------------------|
| Federal Income | \$ 1,092 | \$ 1,092 | \$ 0 | 0% | \$ 1,092 | \$ 0 |
| State Income | 68,761,442 | 68,761,442 | 39,615,272 | 58% | 68,413,510 | 347,932 |
| Local Income | 112,393,960 | 112,383,710 | 58,233,134 | 52% | 113,583,710 | (1,200,000) |
| TOTAL INCOME | \$ 181,156,493 | \$ 181,146,243 | \$ 97,848,406 | 54% | \$ 181,998,311 | \$ (852,068) |

| EXPENSES | | | | | | |
|------------------------|-----------------------|-----------------------|----------------------|------------|-----------------------|----------------------|
| Certificated Salaries | \$ 82,310,342 | \$ 82,310,342 | \$ 34,242,010 | 42% | \$ 78,359,108 | \$ 3,951,234 |
| Classified Salaries | 34,900,488 | 35,122,239 | 17,399,526 | 50% | 35,567,055 | (444,816) |
| Employee Benefits | 39,230,442 | 39,275,170 | 18,387,443 | 47% | 39,275,170 | 0 |
| Materials and Supplies | 2,668,845 | 3,008,213 | 1,291,342 | 43% | 3,008,213 | 0 |
| Operating Expenses | 31,189,437 | 30,044,979 | 6,704,624 | 22% | 20,911,862 | 9,133,116 |
| Capital Outlay | 45,675 | 76,546 | 51,169 | 67% | 76,546 | 0 |
| TOTAL EXPENSES | \$ 190,345,228 | \$ 189,837,488 | \$ 78,076,114 | 41% | \$ 177,197,954 | \$ 12,639,534 |

| TRANSFERS AND OTHER | | | | | | |
|---------------------------------|-----------------------|-----------------------|-----------------------|------------|-----------------------|--------------------|
| Transfers-in | \$ 0 | \$ 0 | \$ 0 | 0% | \$ 0 | \$ 0 |
| Other Sources | 0 | 0 | 0 | 0% | 0 | 0 |
| Transfers-out | (7,062,559) | (7,960,049) | (3,859,696) | 48% | (7,929,455) | (30,594) |
| Contingency | (400,000) | 0 | 0 | 0% | 0 | 0 |
| Other Out Go | 0 | 0 | 0 | 0% | 0 | 0 |
| TOTAL TRFs/OTHER SOURCES | \$ (7,462,559) | \$ (7,960,049) | \$ (3,859,696) | 48% | \$ (7,929,455) | \$ (30,594) |

| FUND BALANCE | | | | | | |
|----------------------------------|----------------------|----------------------|----------------------|--|----------------------|----------------------|
| Net Change in Fund Balance | \$ (16,651,294) | \$ (16,651,294) | \$ 15,912,596 | | \$ (3,129,098) | \$ 13,522,196 |
| Beginning Balance, July 1 | 36,807,938 | 36,807,938 | 36,807,938 | | 36,807,938 | 0 |
| Adjustments to Beginning Balance | 0 | 0 | 0 | | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 20,156,644 | \$ 20,156,644 | \$ 52,720,534 | | \$ 33,678,840 | \$ 13,522,196 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2010-2011
All Funds Summary
Year-end Projections**

| | TOTAL GENERAL FUND | Enterprise Funds | Child Development Fund 300 | Financial Aid Fund 700 | Capital Projects Fund 400 | Debt Service Fund 200 | TOTAL DISTRICT ALL FUNDS | | Internal Service Fund 600 |
|--------------------------------------|--------------------------|----------------------|----------------------------------|---------------------------|------------------------------|--------------------------|--------------------------------|----------------------|------------------------------|
| | | | | | | | | | |
| INCOME | | | | | | | | | |
| Federal Income | \$ 5,490,746 | \$ 0 | \$ 30,000 | \$ 18,050,224 | \$ 0 | \$ 0 | \$ 23,570,970 | \$ 0 | \$ 0 |
| State Income | 78,208,820 | 0 | 692,557 | 1,333,000 | 4,367 | 0 | 80,238,744 | 0 | 0 |
| Local Income | 128,837,321 | 12,435,712 | 1,522,722 | 30,000 | 4,264,525 | 30,520,976 | 177,611,255 | 48,709,713 | |
| TOTAL INCOME | \$ 212,536,886 | \$ 12,435,712 | \$ 2,245,279 | \$ 19,413,224 | \$ 4,268,892 | \$ 30,520,976 | \$ 281,420,969 | \$ 48,709,713 | |
| EXPENSES | | | | | | | | | |
| Cost of Sales | \$ 0 | \$ 8,221,700 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 8,221,700 | \$ 0 | \$ 0 |
| Certificated Salaries | 85,021,522 | 0 | 782,800 | 0 | 0 | 0 | 85,804,322 | 0 | 0 |
| Classified Salaries | 47,561,823 | 2,150,785 | 825,364 | 0 | 2,016,856 | 0 | 52,554,828 | 0 | 0 |
| Employee Benefits | 44,378,469 | 492,950 | 437,121 | 0 | 746,196 | 0 | 46,054,736 | 50,561,866 | |
| Materials and Supplies | 4,681,096 | 0 | 169,994 | 35,000 | 556,656 | 0 | 5,442,746 | 0 | 0 |
| Operating Expenses | 29,702,665 | 1,563,361 | 30,000 | 538,000 | 20,414,852 | 0 | 52,248,878 | 0 | 0 |
| Capital Outlay | 641,406 | 45,000 | 0 | 0 | 100,444,751 | 0 | 101,131,157 | 0 | 0 |
| TOTAL EXPENSES | \$ 211,986,982 | \$ 12,473,796 | \$ 2,245,279 | \$ 573,000 | \$ 124,179,311 | \$ 0 | \$ 351,458,368 | \$ 50,561,866 | |
| TRANSFERS AND OTHER | | | | | | | | | |
| Transfers-in | \$ 5,900,180 | \$ 0 | \$ 0 | \$ 0 | \$ 308,753 | \$ 3,644,767 | \$ 9,853,700 | \$ 400,000 | |
| Other Sources | 1,160,291 | 0 | 0 | 517,000 | 135,727 | 30,064 | 1,843,082 | 0 | |
| Transfers-out | (10,199,348) | 0 | 0 | 0 | 0 | 0 | (10,199,348) | (54,352) | |
| Contingency | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Other Out Go | (306,463) | (41,500) | 0 | (19,383,224) | 0 | (34,195,807) | (53,926,994) | (400,000) | |
| TOTAL TRANSFERS/OTHER SOURCES | \$ (3,445,340) | \$ (41,500) | \$ 0 | \$ (18,866,224) | \$ 444,480 | \$ (30,520,976) | \$ (52,429,560) | \$ (54,352) | |
| FUND BALANCE | | | | | | | | | |
| Net Change in Fund Balance | \$ (2,895,435) | \$ (79,584) | \$ 0 | \$ (26,000) | \$ (119,465,939) | \$ 0 | \$ (122,466,958) | \$ (1,906,505) | |
| Beginning Balance, July 1 | 47,266,798 | 4,827,889 | 622,512 | 2,605,171 | 206,868,611 | 25,168,327 | 287,359,308 | 13,041,599 | |
| Adjustments to Beginning Balance | 0 | 0 | 0 | (10,915) | 0 | 0 | (10,915) | 0 | |
| NET FUND BALANCE, June 30 | \$ 44,371,362 | \$ 4,748,305 | \$ 622,512 | \$ 2,568,256 | \$ 87,402,672 | \$ 25,168,327 | \$ 164,881,435 | \$ 11,135,094 | |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2010-2011
General Funds Summary
Year-end Projections**

| | General Fund 114 | Self-Sustaining Fund 115 | Total | | 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 |
|--------------------------------------|-----------------------|-----------------------------|------------------------------|----------------------------|-----------------------------|---------------------------|------------------------|---------------------|---------------------------|-------------------------------------|--------------------------|
| | | | Unrestricted General Fund | Restricted General Fund | | | | | | | |
| INCOME | | | | | | | | | | | |
| Federal Income | \$ 1,092 | \$ 0 | \$ 1,092 | \$ 0 | \$ 5,109,390 | \$ 0 | \$ 380,264 | \$ 0 | \$ 0 | \$ 5,489,654 | \$ 5,490,746 |
| State Income | 68,413,510 | 1,068,929 | 69,482,439 | | 6,898,674 | 1,827,707 | 0 | 0 | 0 | 8,726,381 | 78,208,820 |
| Local Income | 113,583,710 | 8,200,892 | 121,784,602 | | 2,495,019 | 0 | 0 | 2,260,000 | 2,297,700 | 7,052,719 | 128,837,321 |
| TOTAL INCOME | \$ 181,998,311 | \$ 9,269,821 | \$ 191,268,133 | | \$ 14,503,083 | \$ 1,827,707 | \$ 380,264 | \$ 2,260,000 | \$ 2,297,700 | \$ 21,268,754 | \$ 212,536,886 |
| EXPENSES | | | | | | | | | | | |
| Certificated Salaries | \$ 78,359,108 | \$ 765,421 | \$ 79,124,529 | | \$ 2,735,721 | \$ 3,089,036 | \$ 0 | \$ 0 | \$ 72,236 | \$ 5,896,993 | \$ 85,021,522 |
| Classified Salaries | 35,567,055 | 1,737,866 | 37,304,921 | | 5,698,083 | 2,189,900 | 507,019 | 1,032,193 | 829,708 | 10,256,902 | 47,561,823 |
| Employee Benefits | 39,275,170 | 705,095 | 39,980,265 | | 2,211,552 | 1,493,471 | 0 | 346,830 | 346,351 | 4,398,204 | 44,378,469 |
| Materials and Supplies | 3,008,213 | 395,807 | 3,404,020 | | 1,193,127 | 43,352 | 0 | 0 | 40,597 | 1,277,076 | 4,681,096 |
| Operating Expenses | 20,911,862 | 5,086,279 | 25,998,141 | | 3,194,879 | 284,247 | 0 | 110,000 | 115,398 | 3,704,524 | 29,702,665 |
| Capital Outlay | 76,546 | 16,600 | 93,146 | | 479,069 | 8,802 | 0 | 0 | 60,389 | 548,260 | 641,406 |
| TOTAL EXPENSES | \$ 177,197,954 | \$ 8,707,067 | \$ 185,905,022 | | \$ 15,512,431 | \$ 7,108,808 | \$ 507,019 | \$ 1,489,023 | \$ 1,464,679 | \$ 26,081,960 | \$ 211,986,982 |
| TRANSFERS AND OTHER | | | | | | | | | | | |
| Transfers-in | \$ 0 | \$ 38,737 | \$ 38,737 | | \$ 204,352 | \$ 5,065,145 | \$ 126,755 | \$ 465,191 | \$ 0 | \$ 5,861,443 | \$ 5,900,180 |
| Other Sources | 0 | 5,000 | 5,000 | | 1,155,291 | 0 | 0 | 0 | 0 | 1,155,291 | 1,160,291 |
| Transfers-out | (7,929,455) | (34,460) | (7,963,915) | | 0 | 0 | 0 | (1,236,168) | (999,265) | (2,235,433) | (10,199,348) |
| Contingency | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Out Go | 0 | 0 | 0 | | (306,463) | 0 | 0 | 0 | 0 | (306,463) | (306,463) |
| TOTAL TRANSFERS/OTHER SOURCES | \$ (7,929,455) | \$ 9,277 | \$ (7,920,178) | | \$ 1,053,180 | \$ 5,065,145 | \$ 126,755 | \$ (770,977) | \$ (999,265) | \$ 4,474,838 | \$ (3,445,340) |
| FUND BALANCE | | | | | | | | | | | |
| Net Change in Fund Balance | \$ (3,129,098) | \$ 572,031 | \$ (2,557,067) | | \$ 43,832 | \$ (215,956) | \$ 0 | \$ 0 | \$ (166,245) | \$ (338,368) | \$ (2,895,435) |
| Beginning Balance, July 1 | 36,807,938 | 6,096,551 | 42,904,489 | | 3,624,156 | 215,956 | 1 | 0 | 522,196 | 4,362,309 | 47,266,798 |
| Adjustments to Beginning Balance | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 33,678,840 | \$ 6,668,582 | \$ 40,347,422 | | \$ 3,667,988 | \$ 0 | \$ 1 | \$ 0 | \$ 355,951 | \$ 4,023,940 | \$ 44,371,362 |

Reconciliation of Interfund Transfers Projected for 6/30/11

TO

| Fund | General 114 | Self- Sustaining 115 | Categorical 121/131 | Special Education 122 | Coll. Work Study 123 | Parking 125 | Child Developmt 300 | Campus Ctr Use Fees 128 | Financial Aid 700 | Internal Service 600 | Capital Projects 400 | Debt Service 200 | Total |
|---------|----------------|----------------------------|------------------------|-----------------------------|----------------------------|----------------|---------------------------|-------------------------------|-------------------------|----------------------------|----------------------------|------------------------|------------|
| 114 | | 38,737 | 150,000 | 5,065,145 | 126,755 | 465,191 | | | | 400,000 | 308,753 | 1,374,874 | 7,929,455 |
| 115 | | | | | | | | | | | | | |
| 121/131 | | | | | | | | | | | | | |
| 122 | | | | | | | | | | | | | |
| 123 | | | | | | | | | | | | | |
| 125 | | | | | | | | | | | | | |
| 300 | | | | | | | | | | | | | |
| 128 | | | | | | | | | | | | | |
| 700 | | | | | | | | | | | | | |
| 600 | | | 54,352 | | | | | | | | | | |
| 400 | | | | | | | | | | | | | |
| 200 | | | | | | | | | | | | | |
| | 0 | 38,737 | 204,352 | 5,065,145 | 126,755 | 465,191 | 0 | 0 | 0 | 400,000 | 308,753 | 3,644,767 | 10,253,700 |

F
R
O
M

Notes:

| | | | | | |
|------------------|-----------|--|------------------|-----------|---------------------------|
| Fund 114 to 115: | 38,737 | to backfill categorical program reductions | Fund 115 to 200: | 34,460 | for Debt Service |
| Fund 114 to 121: | 150,000 | for salary backfill | Fund 125 to 200: | 1,236,168 | for Debt Service |
| Fund 114 to 122: | 5,065,145 | for Special Ed Match | Fund 128 to 200: | 999,265 | for Debt Service |
| Fund 114 to 123: | 126,755 | for Federal Work Study match | Fund 600 to 121: | 54,352 | for NASA/Ames Leave Costs |
| Fund 114 to 125: | 465,191 | to offset parking fund operating deficit | | | |
| Fund 114 to 200: | 768,217 | for Debt Service | | | |
| | 606,657 | for Capital Lease payments | | | |
| Fund 114 to 400: | 308,753 | for various capital outlay projects | | | |
| Fund 114 to 600: | 400,000 | for 10/11 unfunded medical liability | | | |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2010-2011
All Funds Summary
Actuals to Date**

| | TOTAL GENERAL FUND | Enterprise Funds | Child Development Fund 300 | Financial Aid Fund 700 | Capital Projects Fund 400 | Debt Service Fund 200 | TOTAL | |
|--------------------------------------|--------------------------|---------------------|----------------------------------|---------------------------|------------------------------|--------------------------|------------------------|------------------------------|
| | | | | | | | DISTRICT ALL FUNDS | Internal Service Fund 600 |
| INCOME | | | | | | | | |
| Federal Income | \$ 1,988,750 | \$ 0 | \$ 6,356 | \$ 7,681,557 | \$ 0 | \$ 0 | \$ 9,676,663 | \$ 0 |
| State Income | 47,880,515 | 0 | 549,506 | 603,816 | 0 | 0 | 49,033,838 | 0 |
| Local Income | 69,261,383 | 5,468,778 | 859,885 | 10,233 | 713,359 | 1,809,814 | 78,123,452 | 24,540,774 |
| TOTAL INCOME | \$ 119,130,649 | \$ 5,468,778 | \$ 1,415,747 | \$ 8,295,606 | \$ 713,359 | \$ 1,809,814 | \$ 136,833,953 | \$ 24,540,774 |
| EXPENSES | | | | | | | | |
| Cost of Sales | \$ 0 | \$ 3,768,154 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 3,768,154 | \$ 0 |
| Certificated Salaries | 37,243,039 | 0 | 329,984 | 0 | 0 | 0 | 37,573,023 | 0 |
| Classified Salaries | 23,687,281 | 1,084,410 | 378,392 | 13,805 | 1,214,463 | 0 | 26,378,351 | 0 |
| Employee Benefits | 20,795,301 | 268,033 | 185,345 | 255 | 401,073 | 0 | 21,650,007 | 23,759,747 |
| Materials and Supplies | 1,788,619 | 0 | 81,973 | 17,528 | 922 | 0 | 1,889,042 | 0 |
| Operating Expenses | 11,427,942 | 734,383 | 7,685 | 341,124 | 6,525,247 | 0 | 19,036,381 | 0 |
| Capital Outlay | 154,886 | 37,913 | 3,485 | 0 | 18,796,696 | 0 | 18,992,980 | 0 |
| TOTAL EXPENSES | \$ 95,097,068 | \$ 5,892,893 | \$ 986,864 | \$ 372,713 | \$ 26,938,401 | \$ 0 | \$ 129,287,938 | \$ 23,759,747 |
| TRANSFERS AND OTHER | | | | | | | | |
| Transfers-in | \$ 2,850,918 | \$ 0 | \$ 0 | \$ 0 | \$ 308,753 | \$ 1,585,927 | \$ 4,745,598 | \$ 400,000 |
| Other Sources | 0 | 0 | 0 | (44,383) | 135,727 | 5,471 | 96,815 | 0 |
| Transfers-out | (5,091,246) | 0 | 0 | 0 | 0 | 0 | (5,091,246) | (54,352) |
| Contingency | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Out Go | (216,753) | (27,322) | 0 | (8,238,408) | 0 | (23,663,966) | (32,146,449) | 0 |
| TOTAL TRANSFERS/OTHER SOURCES | \$ (2,457,081) | \$ (27,322) | \$ 0 | \$ (8,282,791) | \$ 444,480 | \$ (22,072,568) | \$ (32,395,282) | \$ 345,648 |
| FUND BALANCE | | | | | | | | |
| Net Change in Fund Balance | \$ 21,576,500 | \$ (451,437) | \$ 428,884 | \$ (359,898) | \$ (25,780,562) | \$ (20,262,753) | \$ (24,849,267) | \$ 1,126,675 |
| Beginning Balance, July 1 | 47,266,798 | 4,827,889 | 622,512 | 2,605,171 | 206,868,611 | 25,168,327 | 287,359,308 | 13,041,599 |
| Adjustments to Beginning Balance | 0 | 0 | 0 | (10,915) | 0 | 0 | (10,915) | 0 |
| NET FUND BALANCE, June 30 | \$ 68,843,297 | \$ 4,376,452 | \$ 1,051,396 | \$ 2,234,359 | \$ 181,088,049 | \$ 4,905,574 | \$ 262,499,126 | \$ 14,168,274 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2010-2011
General Funds Summary
Actuals to Date**

| INCOME | General Fund 114 | Self-Sustaining Fund 115 | Total | | 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 |
|--------------------------------------|-----------------------|-----------------------------|------------------------------|----------------------------|-----------------------------|---------------------------|------------------------|-----------------------|---------------------------|-------------------------------------|--------------------------|
| | | | Unrestricted General Fund | Restricted General Fund | | | | | | | |
| Federal Income | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 1,808,871 | \$ 0 | \$ 179,879 | \$ 0 | \$ 0 | \$ 1,988,750 | \$ 1,988,750 |
| State Income | 39,615,272 | 587,664 | 40,202,936 | | 7,094,938 | 582,641 | 0 | 0 | 0 | 7,677,579 | 47,880,515 |
| Local Income | 58,233,134 | 6,592,494 | 64,825,628 | | 1,608,256 | 866 | 0 | 1,332,730 | 1,493,903 | 4,435,755 | 69,261,383 |
| TOTAL INCOME | \$ 97,848,406 | \$ 7,180,158 | \$ 105,028,564 | | \$ 10,512,065 | \$ 583,507 | \$ 179,879 | \$ 1,332,730 | \$ 1,493,903 | \$ 14,102,084 | \$ 119,130,649 |
| EXPENSES | | | | | | | | | | | |
| Certificated Salaries | \$ 34,242,010 | \$ 534,989 | \$ 34,776,999 | | \$ 1,045,179 | \$ 1,385,797 | \$ 0 | \$ 0 | \$ 35,063 | \$ 2,466,040 | \$ 37,243,039 |
| Classified Salaries | 17,399,526 | 1,074,417 | 18,473,943 | | 3,056,847 | 1,036,627 | 275,878 | 480,061 | 363,925 | 5,213,337 | 23,687,281 |
| Employee Benefits | 18,387,443 | 385,546 | 18,772,989 | | 1,010,976 | 707,527 | 488 | 160,104 | 143,215 | 2,022,311 | 20,795,301 |
| Materials and Supplies | 1,291,342 | (23,730) | 1,267,612 | | 468,480 | 29,054 | 0 | 0 | 23,473 | 521,007 | 1,788,619 |
| Operating Expenses | 6,704,624 | 3,099,287 | 9,803,910 | | 1,482,986 | 8,247 | 0 | 41,180 | 91,618 | 1,624,032 | 11,427,942 |
| Capital Outlay | 51,169 | 7,358 | 58,527 | | 57,456 | 4,280 | 0 | 0 | 34,624 | 96,359 | 154,886 |
| TOTAL EXPENSES | \$ 78,076,114 | \$ 5,077,867 | \$ 83,153,982 | | \$ 7,121,924 | \$ 3,171,532 | \$ 276,366 | \$ 681,346 | \$ 691,918 | \$ 11,943,086 | \$ 95,097,068 |
| TRANSFERS AND OTHER | | | | | | | | | | | |
| Transfers-in | \$ 0 | \$ 38,737 | \$ 38,737 | | \$ 204,352 | \$ 2,547,869 | \$ 59,960 | \$ 0 | \$ 0 | \$ 2,812,181 | \$ 2,850,918 |
| Other Sources | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers-out | (3,859,696) | (28,452) | (3,888,148) | | 0 | 0 | 0 | (1,026,200) | (176,899) | (1,203,098) | (5,091,246) |
| Contingency | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Out Go | 0 | 0 | 0 | | (216,753) | 0 | 0 | 0 | 0 | (216,753) | (216,753) |
| TOTAL TRANSFERS/OTHER SOURCES | \$ (3,859,696) | \$ 10,285 | \$ (3,849,411) | | \$ (12,401) | \$ 2,547,869 | \$ 59,960 | \$ (1,026,200) | \$ (176,899) | \$ 1,392,330 | \$ (2,457,081) |
| FUND BALANCE | | | | | | | | | | | |
| Net Change in Fund Balance | \$ 15,912,596 | \$ 2,112,576 | \$ 18,025,172 | | \$ 3,377,740 | \$ (40,156) | \$ (36,528) | \$ (374,816) | \$ 625,087 | \$ 3,551,328 | \$ 21,576,500 |
| Beginning Balance, July 1 | 36,807,938 | 6,096,551 | 42,904,489 | | 3,624,156 | 215,956 | 1 | 0 | 522,196 | 4,362,309 | 47,266,798 |
| Adjustments to Beginning Balance | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 52,720,534 | \$ 8,209,127 | \$ 60,929,661 | | \$ 7,001,896 | \$ 175,801 | \$ (36,527) | \$ (374,816) | \$ 1,147,283 | \$ 7,913,636 | \$ 68,843,297 |

Reconciliation of Interfund Transfers as of 12/31/10

TO

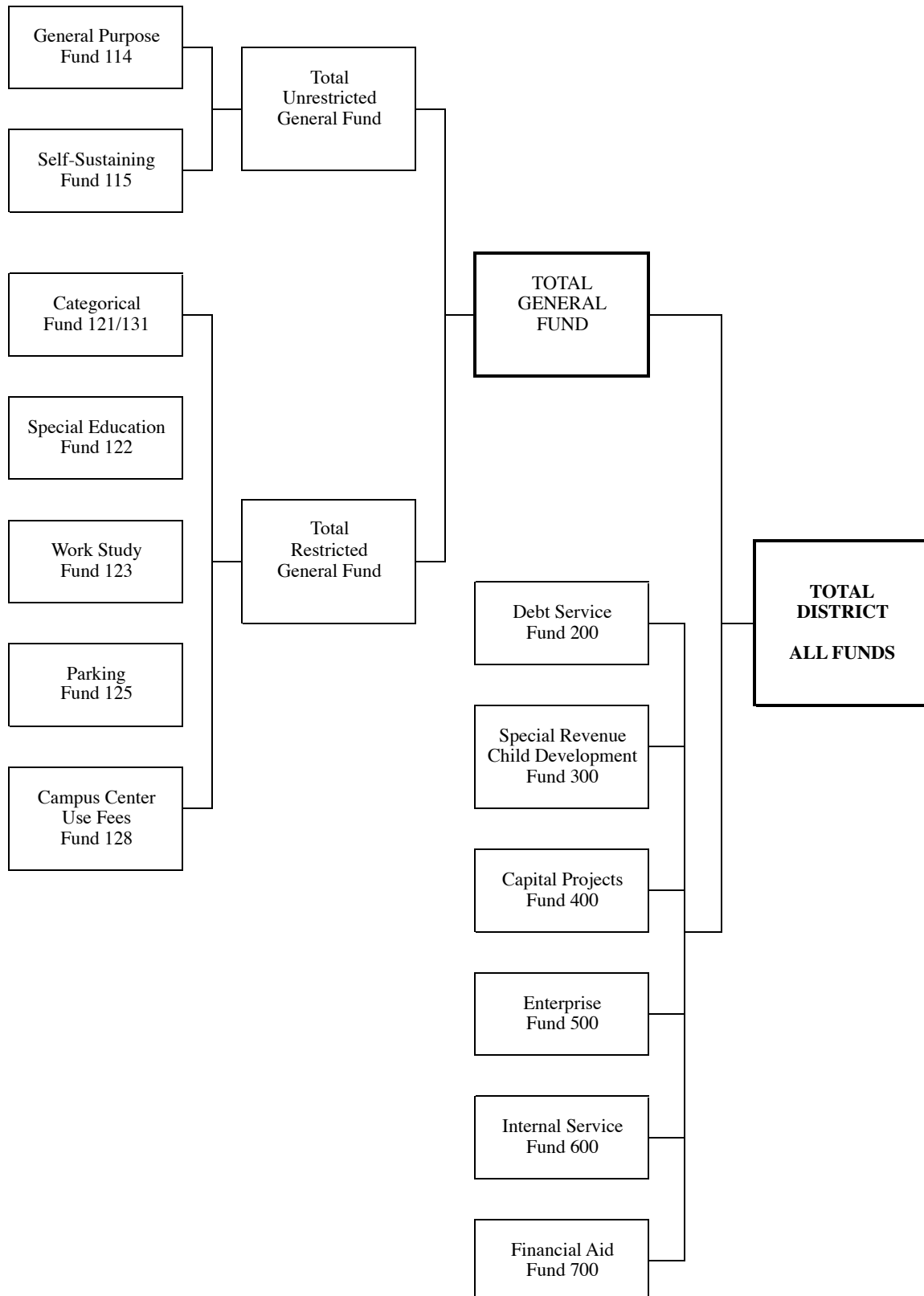
| Fund | General 114 | Self- Sustaining 115 | Categorical 121/131 | Special Education 122 | Fed. Work Study 123 | Parking 125 | Child Developmt 300 | Campus Ctr Use Fees 128 | Financial Aid 700 | Internal Service 600 | Capital Projects 400 | Debt Service 200 | Total |
|---------|----------------|----------------------------|------------------------|-----------------------------|---------------------------|----------------|---------------------------|-------------------------------|-------------------------|----------------------------|----------------------------|------------------------|-----------|
| 114 | | 38,737 | 150,000 | 2,547,869 | 59,960 | | | | | 400,000 | 308,753 | 354,377 | 3,859,696 |
| 115 | | | | | | | | | | | | | |
| 121/131 | | | | | | | | | | | | | |
| 122 | | | | | | | | | | | | | 28,452 |
| 123 | | | | | | | | | | | | | 0 |
| 125 | | | | | | | | | | | | | 0 |
| 300 | | | | | | | | | | | | 1,026,200 | 1,026,200 |
| 128 | | | | | | | | | | | | | 0 |
| 700 | | | | | | | | | | | | 176,899 | 176,899 |
| 600 | | | 54,352 | | | | | | | | | | 54,352 |
| 400 | | | | | | | | | | | | | 0 |
| 200 | | | | | | | | | | | | | 0 |
| | 0 | 38,737 | 204,352 | 2,547,869 | 59,960 | 0 | 0 | 0 | 0 | 400,000 | 308,753 | 1,585,927 | 5,145,598 |

F R O M

Notes:

| | | | | | |
|------------------|-----------|--|------------------|-----------|---------------------------|
| Fund 114 to 115: | 38,737 | to backfill categorical program reductions | Fund 115 to 200: | 28,452 | for Debt Service |
| Fund 114 to 121: | 150,000 | for salary backfill | Fund 125 to 200: | 1,026,200 | for Debt Service |
| Fund 114 to 122: | 2,547,869 | for Special Ed match | Fund 128 to 200: | 176,899 | for Debt Service |
| Fund 114 to 123: | 59,960 | for Federal Work Study match | From 600 to 121: | 54,352 | for NASA/Ames Leave Costs |
| Fund 114 to 200: | 51,048 | for Debt Service | | | |
| | 303,329 | for Capital Lease payments | | | |
| Fund 114 to 400: | 308,753 | for various capital outlay projects | | | |
| Fund 114 to 600: | 400,000 | for 10/11 unfunded medical liability | | | |

ALL FUNDS CHART



SELF-SUSTAINING**Fund 115**

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

Most accounts within this group have residual funds; 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:

In the second quarter, the Apprenticeship program revised its operating expense budget by \$38,737 as a result of a transfer in of one-time funds from Foothill's general fund to partially backfill categorical program reductions from prior years. The Self-Sustaining Fund is projecting to end the fiscal year with a net change in fund balance of \$572,031.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2010-2011 Second Quarter Report

FUND 115 - SELF SUSTAINING

| INCOME | Adopted Budget | Adjusted Budget | Actual to Date | Percent to Date | Estimated Total | Variance |
|----------------------------------|---------------------------|----------------------------|---------------------------|----------------------------|----------------------------|-----------------|
| Federal Income | \$ 0 | \$ 0 | \$ 0 | 0% | \$ 0 | 0 |
| State Income | 1,068,929 | 1,068,929 | 587,664 | 55% | 1,068,929 | 0 |
| Local Income | 8,200,892 | 8,200,892 | 6,592,494 | 80% | 8,200,892 | 0 |
| TOTAL INCOME | \$ 9,269,821 | \$ 9,269,821 | \$ 7,180,158 | 77% | \$ 9,269,821 | 0 |
| EXPENSES | | | | | | |
| Certificated Salaries | \$ 765,421 | \$ 765,421 | \$ 534,989 | 70% | \$ 765,421 | 0 |
| Classified Salaries | 1,737,866 | 1,737,866 | 1,074,417 | 62% | 1,737,866 | 0 |
| Employee Benefits | 705,095 | 705,095 | 385,546 | 55% | 705,095 | 0 |
| Materials and Supplies | 395,807 | 395,807 | (23,730) | -6% | 395,807 | 0 |
| Operating Expenses | 5,047,542 | 5,086,279 | 3,099,287 | 61% | 5,086,279 | 0 |
| Capital Outlay | 16,600 | 16,600 | 7,358 | 44% | 16,600 | 0 |
| TOTAL EXPENSES | \$ 8,668,330 | \$ 8,707,067 | \$ 5,077,867 | 58% | \$ 8,707,067 | 0 |
| TRANSFERS AND OTHER | | | | | | |
| Transfers-in | \$ 0 | \$ 38,737 | \$ 38,737 | 100% | \$ 38,737 | 0 |
| Other Sources | 5,000 | 5,000 | 0 | 0% | 5,000 | 0 |
| Transfers-out | (34,460) | (34,460) | (28,452) | 83% | (34,460) | 0 |
| Contingency | 0 | 0 | 0 | 0% | 0 | 0 |
| Other Out Go | 0 | 0 | 0 | 0% | 0 | 0 |
| TOTAL TRFs/OTHER SOURCES | \$ (29,460) | \$ 9,277 | \$ 10,285 | 111% | \$ 9,277 | 0 |
| FUND BALANCE | | | | | | |
| Net Change in Fund Balance | \$ 572,031 | \$ 572,031 | \$ 2,112,576 | | \$ 572,031 | 0 |
| Beginning Balance, July 1 | 6,096,551 | 6,096,551 | 6,096,551 | | 6,096,551 | 0 |
| Adjustments to Beginning Balance | 0 | 0 | 0 | | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 6,668,582 | \$ 6,668,582 | \$ 8,209,127 | | \$ 6,668,582 | 0 |

**RESTRICTED and CATEGORICAL
Fund 121/131**

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

Instructional Equipment, Library Materials, and Technology (Block Grant): For 10/11, we are planning no new revenues for Instructional Equipment and Library Materials; however, we plan to spend approximately \$500,000 for instructional equipment, utilizing 09/10 carryover funds.

NASA Internship Program: Provides training and paid internships for students at NASA Ames Research Center and other related businesses. We are reflecting \$1 million in revenue and related expenses for 10/11.

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 the 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. Our Adopted Budget reflects the same level of funding as fiscal year 2009/10.

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. For 2010/11, we anticipate approximately \$2 million in income and related expenses for Health Services.

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

Americans with Disabilities Act (ADA): State funding provided for the removal of architectural barriers to persons with disabilities.

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

Current Status:

In the second quarter, the Restricted and Categorical Fund has increased the transfer-in budget and corresponding operating expense budget by \$150,000 for grants backfill and \$54,352 for the NASA/Ames Internship Program for leave costs. The Restricted and Categorical Fund is projecting to end the fiscal year with a net change in fund balance of \$43,832.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2010-2011 Second Quarter Report

FUND 121/131 - CATEGORICAL

| INCOME | Adopted Budget | Adjusted Budget | Actual to Date | Percent to Date | Estimated Total | Variance |
|---------------------|---------------------------|----------------------------|---------------------------|----------------------------|----------------------------|-----------------|
| Federal Income | \$ 5,109,390 | \$ 5,109,390 | \$ 1,808,871 | 35% | \$ 5,109,390 | \$ 0 |
| State Income | 6,898,674 | 6,898,674 | 7,094,938 | 103% | 6,898,674 | 0 |
| Local Income | 2,495,019 | 2,495,019 | 1,608,256 | 64% | 2,495,019 | 0 |
| TOTAL INCOME | \$ 14,503,083 | \$ 14,503,083 | \$ 10,512,065 | 72% | \$ 14,503,083 | \$ 0 |

| EXPENSES | | | | | | |
|------------------------|----------------------|----------------------|---------------------|------------|----------------------|-------------|
| Certificated Salaries | \$ 2,735,721 | \$ 2,735,721 | \$ 1,045,179 | 38% | \$ 2,735,721 | \$ 0 |
| Classified Salaries | 5,698,083 | 5,698,083 | 3,056,847 | 54% | 5,698,083 | 0 |
| Employee Benefits | 2,211,552 | 2,211,552 | 1,010,976 | 46% | 2,211,552 | 0 |
| Materials and Supplies | 1,193,127 | 1,193,127 | 468,480 | 39% | 1,193,127 | 0 |
| Operating Expenses | 2,990,527 | 3,194,879 | 1,482,986 | 46% | 3,194,879 | 0 |
| Capital Outlay | 479,069 | 479,069 | 57,456 | 12% | 479,069 | 0 |
| TOTAL EXPENSES | \$ 15,308,079 | \$ 15,512,431 | \$ 7,121,924 | 46% | \$ 15,512,431 | \$ 0 |

| TRANSFERS AND OTHER | | | | | | |
|---------------------------------|-------------------|---------------------|--------------------|------------|---------------------|-------------|
| Transfers-in | \$ 0 | \$ 204,352 | \$ 204,352 | 100% | \$ 204,352 | \$ 0 |
| Other Sources | 1,155,291 | 1,155,291 | 0 | 0% | 1,155,291 | 0 |
| Transfers-out | 0 | 0 | 0 | 0% | 0 | 0 |
| Contingency | 0 | 0 | 0 | 0% | 0 | 0 |
| Other Out Go | (306,463) | (306,463) | (216,753) | 71% | (306,463) | 0 |
| TOTAL TRFs/OTHER SOURCES | \$ 848,828 | \$ 1,053,180 | \$ (12,401) | -1% | \$ 1,053,180 | \$ 0 |

| FUND BALANCE | | | | | | |
|----------------------------------|---------------------|---------------------|---------------------|--|---------------------|-------------|
| Net Change in Fund Balance | \$ 43,832 | \$ 43,832 | \$ 3,377,740 | | \$ 43,832 | \$ 0 |
| Beginning Balance, July 1 | 3,624,156 | 3,624,156 | 3,624,156 | | 3,624,156 | 0 |
| Adjustments to Beginning Balance | 0 | 0 | 0 | | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 3,667,988 | \$ 3,667,988 | \$ 7,001,896 | | \$ 3,667,988 | \$ 0 |

SPECIAL EDUCATION**Fund 122**

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

Current Status:

We are projecting to receive \$30,594 more in state revenue for the Special Education Fund. Correspondingly, the mandatory transfer in from the General Purpose Fund will be reduced by the same amount. No other changes to the operating budget are projected at this time. During 2010/11, we anticipate utilizing \$215,956 in carryover funds.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2010-2011 Second Quarter Report

FUND 122 - SPECIAL EDUCATION

| INCOME | Adopted Budget | Adjusted Budget | Actual to Date | Percent to Date | Estimated Total | Variance |
|---------------------|---------------------------|----------------------------|---------------------------|----------------------------|----------------------------|--------------------|
| Federal Income | \$ 0 | \$ 0 | \$ 0 | 0% | \$ 0 | 0 |
| State Income | 1,797,113 | 1,797,113 | 582,641 | 32% | 1,827,707 | (30,594) |
| Local Income | 0 | 0 | 866 | 0% | 0 | 0 |
| TOTAL INCOME | \$ 1,797,113 | \$ 1,797,113 | \$ 583,507 | 32% | \$ 1,827,707 | \$ (30,594) |

| EXPENSES | | | | | | |
|------------------------|---------------------|---------------------|---------------------|------------|---------------------|-------------|
| Certificated Salaries | \$ 3,089,036 | \$ 3,089,036 | \$ 1,385,797 | 45% | \$ 3,089,036 | \$ 0 |
| Classified Salaries | 2,189,900 | 2,189,900 | 1,036,627 | 47% | 2,189,900 | 0 |
| Employee Benefits | 1,493,471 | 1,493,471 | 707,527 | 47% | 1,493,471 | 0 |
| Materials and Supplies | 43,352 | 43,352 | 29,054 | 67% | 43,352 | 0 |
| Operating Expenses | 284,247 | 284,247 | 8,247 | 3% | 284,247 | 0 |
| Capital Outlay | 8,802 | 8,802 | 4,280 | 49% | 8,802 | 0 |
| TOTAL EXPENSES | \$ 7,108,808 | \$ 7,108,808 | \$ 3,171,532 | 45% | \$ 7,108,808 | \$ 0 |

| TRANSFERS AND OTHER | | | | | | |
|---------------------------------|---------------------|---------------------|---------------------|------------|---------------------|------------------|
| Transfers-in | \$ 5,095,739 | \$ 5,095,739 | \$ 2,547,869 | 50% | \$ 5,065,145 | \$ 30,594 |
| Other Sources | 0 | 0 | 0 | 0% | 0 | 0 |
| Transfers-out | 0 | 0 | 0 | 0% | 0 | 0 |
| Contingency | 0 | 0 | 0 | 0% | 0 | 0 |
| Other Out Go | 0 | 0 | 0 | 0% | 0 | 0 |
| TOTAL TRFs/OTHER SOURCES | \$ 5,095,739 | \$ 5,095,739 | \$ 2,547,869 | 50% | \$ 5,065,145 | \$ 30,594 |

| FUND BALANCE | | | | | | |
|----------------------------------|--------------|--------------|-------------------|--|--------------|-------------|
| Net Change in Fund Balance | \$ (215,956) | \$ (215,956) | \$ (40,156) | | \$ (215,956) | \$ 0 |
| Beginning Balance, July 1 | 215,956 | 215,956 | 215,956 | | 215,956 | 0 |
| Adjustments to Beginning Balance | 0 | 0 | 0 | | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 0 | \$ 0 | \$ 175,801 | | \$ 0 | \$ 0 |

FEDERAL WORK STUDY**Fund 123**

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

Current Status:

| |
|--------------------------------|
| No change from Adopted Budget. |
|--------------------------------|

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2010-2011 Second Quarter Report

FUND 123 - WORK STUDY

| INCOME | Adopted Budget | Adjusted Budget | Actual to Date | Percent to Date | Estimated Total | Variance |
|----------------------------------|---------------------------|----------------------------|---------------------------|----------------------------|----------------------------|-----------------|
| Federal Income | \$ 380,264 | \$ 380,264 | \$ 179,879 | 47% | \$ 380,264 | \$ 0 |
| State Income | 0 | 0 | 0 | 0% | 0 | 0 |
| Local Income | 0 | 0 | 0 | 0% | 0 | 0 |
| TOTAL INCOME | \$ 380,264 | \$ 380,264 | \$ 179,879 | 47% | \$ 380,264 | \$ 0 |
| EXPENSES | | | | | | |
| Certificated Salaries | \$ 0 | \$ 0 | \$ 0 | 0% | \$ 0 | \$ 0 |
| Classified Salaries | 507,019 | 507,019 | 275,878 | 54% | 507,019 | 0 |
| Employee Benefits | 0 | 0 | 488 | 0% | 0 | 0 |
| Materials and Supplies | 0 | 0 | 0 | 0% | 0 | 0 |
| Operating Expenses | 0 | 0 | 0 | 0% | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0% | 0 | 0 |
| TOTAL EXPENSES | \$ 507,019 | \$ 507,019 | \$ 276,366 | 55% | \$ 507,019 | \$ 0 |
| TRANSFERS AND OTHER | | | | | | |
| Transfers-in | \$ 126,755 | \$ 126,755 | \$ 59,960 | 47% | \$ 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 |
| TOTAL TRFs/OTHER SOURCES | \$ 126,755 | \$ 126,755 | \$ 59,960 | 47% | \$ 126,755 | \$ 0 |
| FUND BALANCE | | | | | | |
| Net Change in Fund Balance | \$ 0 | \$ 0 | \$ (36,528) | | \$ 0 | \$ 0 |
| Beginning Balance, July 1 | 1 | 1 | 1 | | 1 | 0 |
| Adjustments to Beginning Balance | 0 | 0 | 0 | | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 1 | \$ 1 | \$ (36,527) | | \$ 1 | \$ 0 |

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 \$465,191, 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. |
|--------------------------------|

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2010-2011 Second Quarter Report

FUND 125 - PARKING

| INCOME | Adopted Budget | Adjusted Budget | Actual to Date | Percent to Date | Estimated Total | Variance |
|---------------------|---------------------------|----------------------------|---------------------------|----------------------------|----------------------------|-----------------|
| Federal Income | \$ 0 | \$ 0 | \$ 0 | 0% | \$ 0 | \$ 0 |
| State Income | 0 | 0 | 0 | 0% | 0 | 0 |
| Local Income | 2,260,000 | 2,260,000 | 1,332,730 | 59% | 2,260,000 | 0 |
| TOTAL INCOME | \$ 2,260,000 | \$ 2,260,000 | \$ 1,332,730 | 59% | \$ 2,260,000 | \$ 0 |

| EXPENSES | | | | | | |
|------------------------|---------------------|---------------------|-------------------|------------|---------------------|-------------|
| Certificated Salaries | \$ 0 | \$ 0 | \$ 0 | 0% | \$ 0 | \$ 0 |
| Classified Salaries | 1,032,193 | 1,032,193 | 480,061 | 47% | 1,032,193 | 0 |
| Employee Benefits | 346,830 | 346,830 | 160,104 | 46% | 346,830 | 0 |
| Materials and Supplies | 0 | 0 | 0 | 0% | 0 | 0 |
| Operating Expenses | 110,000 | 110,000 | 41,180 | 37% | 110,000 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0% | 0 | 0 |
| TOTAL EXPENSES | \$ 1,489,023 | \$ 1,489,023 | \$ 681,346 | 46% | \$ 1,489,023 | \$ 0 |

| TRANSFERS AND OTHER | | | | | | |
|---------------------------------|---------------------|---------------------|-----------------------|-------------|---------------------|-------------|
| Transfers-in | \$ 465,191 | \$ 465,191 | \$ 0 | 0% | \$ 465,191 | \$ 0 |
| Other Sources | 0 | 0 | 0 | 0% | 0 | 0 |
| Transfers-out | (1,236,168) | (1,236,168) | (1,026,200) | 83% | (1,236,168) | 0 |
| Contingency | 0 | 0 | 0 | 0% | 0 | 0 |
| Other Out Go | 0 | 0 | 0 | 0% | 0 | 0 |
| TOTAL TRFs/OTHER SOURCES | \$ (770,977) | \$ (770,977) | \$ (1,026,200) | 133% | \$ (770,977) | \$ 0 |

| FUND BALANCE | | | | | | |
|----------------------------------|-------------|-------------|---------------------|--|-------------|-------------|
| Net Change in Fund Balance | \$ 0 | \$ 0 | \$ (374,816) | | \$ 0 | \$ 0 |
| Beginning Balance, July 1 | 0 | 0 | 0 | | 0 | 0 |
| Adjustments to Beginning Balance | 0 | 0 | 0 | | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 0 | \$ 0 | \$ (374,816) | | \$ 0 | \$ 0 |

CAMPUS CENTER USE FEES**Fund 128**

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

A major restructuring of the Foothill Campus Center Use Fee at Foothill College was approved by the Board of Trustees at the June 21, 2004, meeting. This restructuring of the fee was necessary due to 1) demolition of the old campus center and construction of a new building, requiring old debt to be paid off and new debt to be issued, and 2) restructuring the services and fee level that off-campus students paid. As a consequence of these actions, the Campus Center Use Fee at Foothill College was suspended until summer quarter 2006. In the meantime, the June 30, 2004 fund balance was used to pay the necessary expenses during the interim period.

Another major restructuring in Fund 128 is the De Anza Campus Center Use Fee at De Anza College, which was approved by the Board of Trustees at the June 6, 2005 meeting. The purpose for the increase was to finance a new debt of \$5 million for fifteen years for the renovation portion of the existing campus center building.

At the June 5, 2006 board meeting, the Board of Trustees approved to modify the De Anza Campus Center Use Fee for campus-based students for the next five years as follows:

| | |
|---------|----------|
| 2006/07 | \$ 15.00 |
| 2007/08 | 15.50 |
| 2008/09 | 16.00 |
| 2009/10 | 16.00 |
| 2010/11 | 16.00 |

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 for the renovation of the De Anza Campus Center building. The new debt service will be repaid from the already approved increases in campus center student fees.

At the May 3, 2010 board meeting, the De Anza Campus Center Use Fee was approved to maintain the current fee at \$16 per quarter to continue to support the campus center operations and expand the service during the day and into the evenings.

Although the De Anza Campus Center Use Fee fund is projecting a deficit of approximately \$166,000 for 2010/11, this over-expenditure is intentional as various one-time capital expenses are planned to reduce the accumulated fund balance. Some of the major improvements in the campus center will include the renovation of the elevator, the installation of the security cameras and the purchase of security equipment for the Student Life Office.

Current Status:

| |
|--------------------------------|
| No change from Adopted Budget. |
|--------------------------------|

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2010-2011 Second Quarter Report

FUND 128 - CAMPUS CENTER

| INCOME | Adopted Budget | Adjusted Budget | Actual to Date | Percent to Date | Estimated Total | Variance |
|---------------------|---------------------------|----------------------------|---------------------------|----------------------------|----------------------------|-----------------|
| Federal Income | \$ 0 | \$ 0 | \$ 0 | 0% | \$ 0 | 0 |
| State Income | 0 | 0 | 0 | 0% | 0 | 0 |
| Local Income | 2,297,700 | 2,297,700 | 1,493,903 | 65% | 2,297,700 | 0 |
| TOTAL INCOME | \$ 2,297,700 | \$ 2,297,700 | \$ 1,493,903 | 65% | \$ 2,297,700 | 0 |

| EXPENSES | | | | | | |
|------------------------|---------------------|---------------------|-------------------|------------|---------------------|----------|
| Certificated Salaries | \$ 72,236 | \$ 72,236 | \$ 35,063 | 49% | \$ 72,236 | 0 |
| Classified Salaries | 829,708 | 829,708 | 363,925 | 44% | 829,708 | 0 |
| Employee Benefits | 346,351 | 346,351 | 143,215 | 41% | 346,351 | 0 |
| Materials and Supplies | 80,597 | 80,597 | 23,473 | 29% | 40,597 | 40,000 |
| Operating Expenses | 75,398 | 75,398 | 91,618 | 122% | 115,398 | (40,000) |
| Capital Outlay | 60,389 | 60,389 | 34,624 | 57% | 60,389 | 0 |
| TOTAL EXPENSES | \$ 1,464,679 | \$ 1,464,679 | \$ 691,918 | 47% | \$ 1,464,679 | 0 |

| TRANSFERS AND OTHER | | | | | | |
|---------------------------------|---------------------|---------------------|---------------------|------------|---------------------|----------|
| Transfers-in | \$ 0 | \$ 0 | \$ 0 | 0% | \$ 0 | 0 |
| Other Sources | 0 | 0 | 0 | 0% | 0 | 0 |
| Transfers-out | (999,265) | (999,265) | (176,899) | 18% | (999,265) | 0 |
| Contingency | 0 | 0 | 0 | 0% | 0 | 0 |
| Other Out Go | 0 | 0 | 0 | 0% | 0 | 0 |
| TOTAL TRFs/OTHER SOURCES | \$ (999,265) | \$ (999,265) | \$ (176,899) | 18% | \$ (999,265) | 0 |

| FUND BALANCE | | | | | | |
|----------------------------------|-------------------|-------------------|---------------------|--|-------------------|----------|
| Net Change in Fund Balance | \$ (166,245) | \$ (166,245) | \$ 625,087 | | \$ (166,245) | 0 |
| Beginning Balance, July 1 | 522,196 | 522,196 | 522,196 | | 522,196 | 0 |
| Adjustments to Beginning Balance | 0 | 0 | 0 | | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 355,951 | \$ 355,951 | \$ 1,147,283 | | \$ 355,951 | 0 |

ENTERPRISE FUND
FOOTHILL and DE ANZA CAMPUS CENTERS
FLINT CENTER

The Enterprise Fund is accounted for in a manner whereby the total costs of providing goods and services are financed or recovered primarily through user charges. Enterprise operations 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

A \$27,600 decline in textbook sales was the main factor in the \$22,700 decrease in second quarter sales. Computer sales for this period were up \$3,800 despite a decline of \$31,800 in sales to District Purchasing. In the second quarter, textbook sales decreased by \$176,300, while computer sales increased by \$189,000.

Despite a \$14,000 increase in sales in the second quarter, cost of sales jumped over \$69,000 and is the cause for the continued decline in net income. This increase in cost of sales is due to the effect on the sales mix of the 71.6% rise in computer sales.

A net income of \$38,100 has been projected for the year, which is higher than what had been originally budgeted. While gross profit from sales is expected to decrease, savings in personnel costs and an increase in the commission received from Apple should produce a higher net income by the end of the year.

De Anza Enterprise Fund

Bookstore

Sales continued to slide in the second quarter, losing another \$57,300 from last year for a total decrease of \$410,000 for the year. Textbook sales through December are down \$465,800, or 20.9%. The computer department is still the only area to show a gain so far this year with a \$69,400, or 19.9%, increase.

A 165% jump in textbook rental income contributed to the drop in textbook sales, accounting for roughly \$175,000 of the decrease in sales. Using new programs available from two used book wholesalers, the number of textbook titles being offered for rent was expanded from 15 to 101 for fall quarter and from 15 to 82 for winter quarter. These new programs do not require a commitment from the instructor to use a title for two years.

While the \$410,000 drop in sales resulted in a decrease of \$137,300, or 21.3%, in gross profit, the \$191,200 net loss for this period is an increase of only \$26,900, or 16.3%, from last year's loss. Factors that helped to mitigate a higher net loss were: a concerted effort to cut back on the hours being worked by the hourly staff; increases in textbook rental income generated by expanding the number of textbook titles available for rent; and higher commission payments received from Apple.

The bookstore is now projecting a loss of \$35,700 for the 10/11 fiscal year. The main factor behind this is a projected drop in textbook sales from last year of over \$1 million. The only major cost that the bookstore can control to mitigate this loss is in the personnel area. Cost cutting measures such as tighter controls on the hourly employees and the overtime worked by the full-time staff have been implemented.

What few discretionary expenses the bookstore does have will be scrutinized. Most of the bookstore's operating expenses are necessary to be able to provide a decent level of service. More drastic action may have to be taken if the current sales trend continues into the next fiscal year.

Dining Services

Both cafeteria and catering sales were up in the second quarter. Total sales for Dining Services increased 1%, or \$6,800. Cafeteria sales are still slightly down, while catering was able to build on its first quarter increase.

Tighter controls on food costs and higher catering sales have combined for a decrease in the cost of food sold. This decrease, coupled with the sales increase, enabled gross profit to rise by \$14,700. Unfortunately, higher personnel and operating costs have contributed to a widening of the year-to-date loss from \$11,500 last year to \$35,700 this year.

Sales are expected to increase slightly and improvements in the cost of food sold should continue, enabling gross profit to increase by over \$20,000 from the original budget. However, higher costs

and lower commissions are projected to lower the originally budgeted net income of \$53,000 to \$17,000.

Combined Bookstore & Dining Operations

The combined operations of the De Anza Enterprise Fund are projected to incur a net loss of \$18,700 for the year compared to a net income of \$177,400 last year.

- Bookstore – Loss \$35,700
- Dining Services – Profit \$17,000

Flint Center Fund

Due to slow ticket sales and the small number of events during the first two quarters, we are projecting that revenues for 10/11 will be approximately \$41,682 less than originally budgeted. Expenses came in slightly higher than projected for the second quarter and, although we are expecting a busier third and fourth quarter, we are projecting to end the year with a net loss of \$98,975.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2010-2011 Second Quarter Report

ENTERPRISE FUND

| INCOME | Adopted Budget | Adjusted Budget | Actual to Date | Percent to Date | Estimated Total | Variance |
|----------------------------------|---------------------------|----------------------------|---------------------------|----------------------------|----------------------------|---------------------|
| Federal Income | \$ 0 | \$ 0 | \$ 0 | 0% | \$ 0 | \$ 0 |
| State Income | 0 | 0 | 0 | 0% | 0 | 0 |
| Local Income | 13,022,184 | 13,022,184 | 5,468,778 | 42% | 12,435,712 | 586,472 |
| TOTAL INCOME | \$ 13,022,184 | \$ 13,022,184 | \$ 5,468,778 | 42% | \$ 12,435,712 | \$ 586,472 |
| EXPENSES | | | | | | |
| Cost of Sales | \$ 8,777,750 | \$ 8,777,750 | \$ 3,768,154 | 43% | \$ 8,221,700 | \$ 556,050 |
| Certificated Salaries | 0 | 0 | 0 | 0% | 0 | 0 |
| Classified Salaries | 2,194,485 | 2,194,485 | 1,084,410 | 49% | 2,150,785 | 43,700 |
| Employee Benefits | 474,800 | 474,800 | 268,033 | 56% | 492,950 | (18,150) |
| Materials and Supplies | 0 | 0 | 0 | 0% | 0 | 0 |
| Operating Expenses | 1,440,584 | 1,440,584 | 734,383 | 51% | 1,563,361 | (122,777) |
| Capital Outlay | 34,848 | 34,848 | 37,913 | 109% | 45,000 | (10,152) |
| TOTAL EXPENSES | \$ 12,922,467 | \$ 12,922,467 | \$ 5,892,893 | 46% | \$ 12,473,796 | \$ 448,671 |
| TRANSFERS AND OTHER | | | | | | |
| Transfers-in | \$ 0 | \$ 0 | \$ 0 | 0% | \$ 0 | \$ 0 |
| Other Sources | 0 | 0 | 0 | 0% | 0 | 0 |
| Transfers-out | 0 | 0 | 0 | 0% | 0 | 0 |
| Contingency | 0 | 0 | 0 | 0% | 0 | 0 |
| Other Out Go | (37,900) | (37,900) | (27,322) | 72% | (41,500) | 3,600 |
| TOTAL TRFs/OTHER SOURCES | \$ (37,900) | \$ (37,900) | \$ (27,322) | 72% | \$ (41,500) | \$ 3,600 |
| FUND BALANCE | | | | | | |
| Net Change in Fund Balance | \$ 61,817 | \$ 61,817 | \$ (451,437) | | \$ (79,584) | \$ (141,401) |
| Beginning Balance, July 1 | 4,827,889 | 4,827,889 | 4,827,889 | | 4,827,889 | 0 |
| Adjustments to Beginning Balance | 0 | 0 | 0 | | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 4,889,706 | \$ 4,889,706 | \$ 4,376,452 | | \$ 4,748,305 | \$ (141,401) |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2010-2011 Second Quarter Report

ENTERPRISE FUND - FOOTHILL

| INCOME | Adopted Budget | Adjusted Budget | Actual to Date | Percent to Date | Estimated Total | Variance |
|----------------------------------|---------------------------|----------------------------|---------------------------|----------------------------|----------------------------|--------------------|
| Federal Income | \$ 0 | \$ 0 | \$ 0 | 0% | \$ 0 | \$ 0 |
| State Income | 0 | 0 | 0 | 0% | 0 | 0 |
| Local Income | 3,991,700 | 3,991,700 | 1,846,274 | 46% | 4,029,210 | (37,510) |
| TOTAL INCOME | \$ 3,991,700 | \$ 3,991,700 | \$ 1,846,274 | 46% | \$ 4,029,210 | \$ (37,510) |
| EXPENSES | | | | | | |
| Cost of Sales | \$ 3,006,900 | \$ 3,006,900 | \$ 1,468,781 | 49% | \$ 3,051,600 | \$ (44,700) |
| Certificated Salaries | 0 | 0 | 0 | 0% | 0 | 0 |
| Classified Salaries | 595,510 | 595,510 | 306,512 | 51% | 576,510 | 19,000 |
| Employee Benefits | 151,700 | 151,700 | 76,758 | 51% | 151,700 | 0 |
| Materials and Supplies | 0 | 0 | 0 | 0% | 0 | 0 |
| Operating Expenses | 192,750 | 192,750 | 87,353 | 45% | 190,800 | 1,950 |
| Capital Outlay | 0 | 0 | 0 | 0% | 0 | 0 |
| TOTAL EXPENSES | \$ 3,946,860 | \$ 3,946,860 | \$ 1,939,404 | 49% | \$ 3,970,610 | \$ (23,750) |
| TRANSFERS AND OTHER | | | | | | |
| Transfers-in | \$ 0 | \$ 0 | \$ 0 | 0% | \$ 0 | \$ 0 |
| Other Sources | 0 | 0 | 0 | 0% | 0 | 0 |
| Transfers-out | 0 | 0 | 0 | 0% | 0 | 0 |
| Contingency | 0 | 0 | 0 | 0% | 0 | 0 |
| Other Out Go | (20,500) | (20,500) | (19,035) | 93% | (20,500) | 0 |
| TOTAL TRFs/OTHER SOURCES | \$ (20,500) | \$ (20,500) | \$ (19,035) | 93% | \$ (20,500) | \$ 0 |
| FUND BALANCE | | | | | | |
| Net Change in Fund Balance | \$ 24,340 | \$ 24,340 | \$ (112,165) | | \$ 38,100 | \$ 13,760 |
| Beginning Balance, July 1 | 422,643 | 422,643 | 422,643 | | 422,643 | 0 |
| Adjustments to Beginning Balance | 0 | 0 | 0 | | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 446,983 | \$ 446,983 | \$ 310,478 | | \$ 460,743 | \$ 13,760 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2010-2011 Second Quarter Report

ENTERPRISE FUND - DE ANZA

| INCOME | Adopted Budget | Adjusted Budget | Actual to Date | Percent to Date | Estimated Total | Variance |
|----------------------------------|---------------------------|----------------------------|---------------------------|----------------------------|----------------------------|---------------------|
| Federal Income | \$ 0 | \$ 0 | \$ 0 | 0% | \$ 0 | \$ 0 |
| State Income | 0 | 0 | 0 | 0% | 0 | 0 |
| Local Income | 8,457,000 | 8,457,000 | 3,404,906 | 40% | 7,874,700 | 582,300 |
| TOTAL INCOME | \$ 8,457,000 | \$ 8,457,000 | \$ 3,404,906 | 40% | \$ 7,874,700 | \$ 582,300 |
| EXPENSES | | | | | | |
| Cost of Sales | \$ 5,770,850 | \$ 5,770,850 | \$ 2,299,373 | 40% | \$ 5,170,100 | \$ 600,750 |
| Certificated Salaries | 0 | 0 | 0 | 0% | 0 | 0 |
| Classified Salaries | 1,570,100 | 1,570,100 | 764,821 | 49% | 1,547,900 | 22,200 |
| Employee Benefits | 323,100 | 323,100 | 191,275 | 59% | 341,250 | (18,150) |
| Materials and Supplies | 0 | 0 | 0 | 0% | 0 | 0 |
| Operating Expenses | 680,780 | 680,780 | 368,143 | 54% | 813,159 | (132,379) |
| Capital Outlay | 0 | 0 | 0 | 0% | 0 | 0 |
| TOTAL EXPENSES | \$ 8,344,830 | \$ 8,344,830 | \$ 3,623,612 | 43% | \$ 7,872,409 | \$ 472,421 |
| TRANSFERS AND OTHER | | | | | | |
| Transfers-in | \$ 0 | \$ 0 | \$ 0 | 0% | \$ 0 | \$ 0 |
| Other Sources | 0 | 0 | 0 | 0% | 0 | 0 |
| Transfers-out | 0 | 0 | 0 | 0% | 0 | 0 |
| Contingency | 0 | 0 | 0 | 0% | 0 | 0 |
| Other Out Go | (17,400) | (17,400) | (8,287) | 48% | (21,000) | 3,600 |
| TOTAL TRFs/OTHER SOURCES | \$ (17,400) | \$ (17,400) | \$ (8,287) | 48% | \$ (21,000) | \$ 3,600 |
| FUND BALANCE | | | | | | |
| Net Change in Fund Balance | \$ 94,770 | \$ 94,770 | \$ (226,993) | | \$ (18,709) | \$ (113,479) |
| Beginning Balance, July 1 | 2,740,892 | 2,740,892 | 2,740,892 | | 2,740,892 | 0 |
| Adjustments to Beginning Balance | 0 | 0 | 0 | | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 2,835,662 | \$ 2,835,662 | \$ 2,513,899 | | \$ 2,722,183 | \$ (113,479) |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2010-2011 Second Quarter Report

ENTERPRISE FUND - FLINT CENTER

| INCOME | Adopted Budget | Adjusted Budget | Actual to Date | Percent to Date | Estimated Total | Variance |
|----------------------------------|---------------------------|----------------------------|---------------------------|----------------------------|----------------------------|--------------------|
| Federal Income | \$ 0 | \$ 0 | \$ 0 | 0% | \$ 0 | \$ 0 |
| State Income | 0 | 0 | 0 | 0% | 0 | 0 |
| Local Income | 573,484 | 573,484 | 217,598 | 38% | 531,802 | 41,682 |
| TOTAL INCOME | \$ 573,484 | \$ 573,484 | \$ 217,598 | 38% | \$ 531,802 | \$ 41,682 |
| EXPENSES | | | | | | |
| Cost of Sales | \$ 0 | \$ 0 | \$ 0 | 0% | \$ 0 | \$ 0 |
| Certificated Salaries | 0 | 0 | 0 | 0% | 0 | 0 |
| Classified Salaries | 28,875 | 28,875 | 13,077 | 45% | 26,375 | 2,500 |
| Employee Benefits | 0 | 0 | 0 | 0% | 0 | 0 |
| Materials and Supplies | 0 | 0 | 0 | 0% | 0 | 0 |
| Operating Expenses | 567,054 | 567,054 | 278,887 | 49% | 559,402 | 7,652 |
| Capital Outlay | 34,848 | 34,848 | 37,913 | 109% | 45,000 | (10,152) |
| TOTAL EXPENSES | \$ 630,777 | \$ 630,777 | \$ 329,877 | 52% | \$ 630,777 | \$ 0 |
| TRANSFERS AND OTHER | | | | | | |
| Transfers-in | \$ 0 | \$ 0 | \$ 0 | 0% | \$ 0 | \$ 0 |
| Other Sources | 0 | 0 | 0 | 0% | 0 | 0 |
| Transfers-out | 0 | 0 | 0 | 0% | 0 | 0 |
| Contingency | 0 | 0 | 0 | 0% | 0 | 0 |
| Other Out Go | 0 | 0 | 0 | 0% | 0 | 0 |
| TOTAL TRFs/OTHER SOURCES | \$ 0 | \$ 0 | \$ 0 | 0% | \$ 0 | \$ 0 |
| FUND BALANCE | | | | | | |
| Net Change in Fund Balance | \$ (57,293) | \$ (57,293) | \$ (112,279) | | \$ (98,975) | \$ (41,682) |
| Beginning Balance, July 1 | 1,664,354 | 1,664,354 | 1,664,354 | | 1,664,354 | 0 |
| Adjustments to Beginning Balance | 0 | 0 | 0 | | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 1,607,061 | \$ 1,607,061 | \$ 1,552,075 | | \$ 1,565,379 | \$ (41,682) |

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 College campus completed construction of a new Child Development facility that has been utilized since August 2002. The renovations of two wings of the existing facility were completed in July 2003. The De Anza Child Development Center provides services to students from both Foothill College and De Anza College. Providing childcare to children between the ages of one and six years old, the center is also utilized as a facility for Early Childhood Education students to observe and train. In 1999/00, De Anza opened an infant-toddler center to support Foothill-De Anza students, including CalWorks students, and for use by the community.

Current Status:

| |
|--------------------------------|
| No change from Adopted Budget. |
|--------------------------------|

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2010-2011 Second Quarter Report

FUND 300 - CHILD DEVELOPMENT

| INCOME | Adopted Budget | Adjusted Budget | Actual to Date | Percent to Date | Estimated Total | Variance |
|---------------------|---------------------------|----------------------------|---------------------------|----------------------------|----------------------------|-----------------|
| Federal Income | \$ 30,000 | \$ 30,000 | \$ 6,356 | 21% | \$ 30,000 | \$ 0 |
| State Income | 692,557 | 692,557 | 549,506 | 79% | 692,557 | 0 |
| Local Income | 1,522,722 | 1,522,722 | 859,885 | 56% | 1,522,722 | 0 |
| TOTAL INCOME | \$ 2,245,279 | \$ 2,245,279 | \$ 1,415,747 | 63% | \$ 2,245,279 | \$ 0 |

| EXPENSES | | | | | | |
|------------------------|---------------------|---------------------|-------------------|------------|---------------------|-------------|
| Certificated Salaries | \$ 782,800 | \$ 782,800 | \$ 329,984 | 42% | \$ 782,800 | \$ 0 |
| Classified Salaries | 825,364 | 825,364 | 378,392 | 46% | 825,364 | 0 |
| Employee Benefits | 437,121 | 437,121 | 185,345 | 42% | 437,121 | 0 |
| Materials and Supplies | 169,994 | 169,994 | 81,973 | 48% | 169,994 | 0 |
| Operating Expenses | 30,000 | 30,000 | 7,685 | 26% | 30,000 | 0 |
| Capital Outlay | 0 | 0 | 3,485 | 0% | 0 | 0 |
| TOTAL EXPENSES | \$ 2,245,279 | \$ 2,245,279 | \$ 986,864 | 44% | \$ 2,245,279 | \$ 0 |

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

| FUND BALANCE | | | | | | |
|----------------------------------|-------------------|-------------------|---------------------|--|-------------------|-------------|
| Net Change in Fund Balance | \$ 0 | \$ 0 | \$ 428,884 | | \$ 0 | \$ 0 |
| Beginning Balance, July 1 | 622,512 | 622,512 | 622,512 | | 622,512 | 0 |
| Adjustments to Beginning Balance | 0 | 0 | 0 | | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 622,512 | \$ 622,512 | \$ 1,051,396 | | \$ 622,512 | \$ 0 |

STUDENT FINANCIAL AID**Fund 700**

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

Current Status:

| |
|--------------------------------|
| No change from Adopted Budget. |
|--------------------------------|

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2010-2011 Second Quarter Report

FUND 700 - FINANCIAL AID

| INCOME | Adopted Budget | Adjusted Budget | Actual to Date | Percent to Date | Estimated Total | Variance |
|---------------------|---------------------------|----------------------------|---------------------------|----------------------------|----------------------------|-----------------|
| Federal Income | \$ 18,050,224 | \$ 18,050,224 | \$ 7,681,557 | 43% | \$ 18,050,224 | \$ 0 |
| State Income | 1,333,000 | 1,333,000 | 603,816 | 45% | 1,333,000 | 0 |
| Local Income | 30,000 | 30,000 | 10,233 | 34% | 30,000 | 0 |
| TOTAL INCOME | \$ 19,413,224 | \$ 19,413,224 | \$ 8,295,606 | 43% | \$ 19,413,224 | \$ 0 |

| EXPENSES | | | | | | |
|------------------------|-------------------|-------------------|-------------------|------------|-------------------|-------------|
| Certificated Salaries | \$ 0 | \$ 0 | \$ 0 | 0% | 0 | \$ 0 |
| Classified Salaries | 0 | 0 | 13,805 | 0% | 0 | 0 |
| Employee Benefits | 0 | 0 | 255 | 0% | 0 | 0 |
| Materials and Supplies | 9,000 | 9,000 | 17,528 | 195% | 35,000 | (26,000) |
| Operating Expenses | 564,000 | 564,000 | 341,124 | 60% | 538,000 | 26,000 |
| Capital Outlay | 0 | 0 | 0 | 0% | 0 | 0 |
| TOTAL EXPENSES | \$ 573,000 | \$ 573,000 | \$ 372,713 | 65% | \$ 573,000 | \$ 0 |

| TRANSFERS AND OTHER | | | | | | |
|---------------------------------|------------------------|------------------------|-----------------------|------------|------------------------|-------------|
| Transfers-in | \$ 0 | \$ 0 | \$ 0 | | \$ 0 | \$ 0 |
| Other Sources | 517,000 | 517,000 | (44,383) | -9% | 517,000 | 0 |
| Transfers-out | 0 | 0 | 0 | 0% | 0 | 0 |
| Contingency | 0 | 0 | 0 | 0% | 0 | 0 |
| Other Out Go | (19,383,224) | (19,383,224) | (8,238,408) | 43% | (19,383,224) | 0 |
| TOTAL TRFs/OTHER SOURCES | \$ (18,866,224) | \$ (18,866,224) | \$ (8,282,791) | 44% | \$ (18,866,224) | \$ 0 |

| FUND BALANCE | | | | | | |
|----------------------------------|---------------------|---------------------|---------------------|--|---------------------|-------------|
| Net Change in Fund Balance | \$ (26,000) | \$ (26,000) | \$ (359,898) | | \$ (26,000) | \$ 0 |
| Beginning Balance, July 1 | 2,605,171 | 2,605,171 | 2,605,171 | | 2,605,171 | 0 |
| Adjustments to Beginning Balance | 0 | (10,915) | (10,915) | | (10,915) | 0 |
| NET FUND BALANCE, June 30 | \$ 2,579,171 | \$ 2,568,256 | \$ 2,234,359 | | \$ 2,568,256 | \$ 0 |

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 \$400,000 to this fund from the General Purpose Fund for 10/11, 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 third quarter.

This year, our medical benefits 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. The First Quarter Experience Report from our brokers indicates that our expenses will exceed budget by approximately \$1.9 million. This excess will be absorbed on a one-time basis from our Rate Stabilization Fund (savings from prior years). This will leave approximately \$8.4 million in the Rate Stabilization Fund to offset future medical benefits cost increases. In addition, based on six months of experience, we may realize some savings from Workers' Comp; however, more analysis and additional experience data is necessary to quantify these projections and the results of this analysis will be reported in the third quarter report.

We will be carefully monitoring our medical expenses and will update the Board frequently throughout the year on medical benefits projections.

INTERNAL SERVICE FUND BALANCES

Summary of Beginning Balance

| | |
|---|-----------------------------|
| Extended Sick Leave/Vacation Payout Reserve | \$ 273,254 |
| 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 |
| 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) |
| 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 |
| Total Beginning Balance 07/01/10: | <u>\$ 13,041,599</u> |
| Revenue | 48,709,713 |
| Expenses | (50,616,218) |
| Unfunded Retiree Benefits Transfer In (10/11) | 400,000 |
| Transfer to CERBT (10/11) | (400,000) |
| 06/30/11 Projected Ending Balance: | <u><u>\$ 11,135,094</u></u> |

Summary of 10/11 Projected Ending Balance

| | |
|---|-----------------------------|
| Extended Sick Leave/Vacation Payout Reserve | \$ 273,254 |
| Reserve for Self-Insured Fund | 2,000,000 |
| FA Post-1997 Health Benefits Reserve | 250,000 |
| Classified Staff Post-1997 Health Benefits Reserve | 250,000 |
| Restricted Ending Balance: | <u>\$ 2,773,254</u> |
| Unrestricted Fund Balance: | <u>\$ 8,361,840</u> |
| Total Projected 06/30/11 Ending Balance (restricted and unrestricted): | <u><u>\$ 11,135,094</u></u> |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2010-2011 Second Quarter Report

FUND 600 - INTERNAL SERVICE

| INCOME | Adopted Budget | Adjusted Budget | Actual to Date | Percent to Date | Estimated Total | Variance |
|----------------------------------|---------------------------|----------------------------|---------------------------|----------------------------|----------------------------|-----------------------|
| Contributions - Active Benefits | \$ 36,391,412 | \$ 36,391,412 | \$ 18,196,441 | 50% | \$ 36,391,412 | \$ 0 |
| Contributions - Retiree Benefits | 9,600,446 | 9,600,446 | 4,985,406 | 52% | 9,600,446 | 0 |
| Employee Contributions | 0 | 0 | 1,358,927 | 0% | 2,717,855 | (2,717,855) |
| TOTAL INCOME | \$ 45,991,858 | \$ 45,991,858 | \$ 24,540,774 | 53% | \$ 48,709,713 | \$ (2,717,855) |
| EXPENSES | | | | | | |
| Medical and Prescription Drugs | \$ 22,562,259 | \$ 22,562,259 | \$ 13,853,402 | 61% | \$ 27,186,619 | \$ (4,624,360) |
| Dental | 1,748,258 | 1,748,258 | 1,559,346 | 89% | 1,748,258 | 0 |
| Vision | 515,332 | 515,332 | 230,840 | 45% | 515,332 | 0 |
| Retirement | 16,747,984 | 16,747,984 | 6,761,961 | 40% | 16,747,984 | 0 |
| Worker's Compensation | 2,838,200 | 2,838,200 | 780,082 | 27% | 2,838,200 | 0 |
| Unemployment Insurance | 1,119,300 | 1,119,300 | 262,688 | 23% | 1,119,300 | 0 |
| Other | 460,525 | 406,173 | 311,428 | 77% | 406,173 | 0 |
| TOTAL EXPENSES | \$ 45,991,858 | \$ 45,937,506 | \$ 23,759,747 | 52% | \$ 50,561,866 | \$ (4,624,360) |
| Transfers-in | \$ 0 | \$ 400,000 | \$ 400,000 | 100% | \$ 400,000 | \$ 0 |
| Other Sources | 0 | 0 | 0 | 0% | 0 | 0 |
| Transfers-out | 0 | (54,352) | (54,352) | 100% | (54,352) | 0 |
| Contingency | 0 | 0 | 0 | 0% | 0 | 0 |
| Other Out Go | 0 | (400,000) | 0 | 0% | (400,000) | 0 |
| TOTAL TRFs/OTHER SOURCES | \$ 0 | \$ (54,352) | \$ 345,648 | -636% | \$ (54,352) | \$ 0 |
| Net Change in Fund Balance | \$ 0 | \$ 0 | \$ 1,126,675 | | \$ (1,906,505) | \$ (1,906,505) |
| 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 |
| NET FUND BALANCE, June 30 | \$ 13,041,599 | \$ 13,041,599 | \$ 14,168,274 | | \$ 11,135,094 | \$ (1,906,505) |

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.

Current Status:

| |
|--------------------------------|
| No change from Adopted Budget. |
|--------------------------------|

Measure E Projects:

At Foothill, design efforts remain ongoing for the new ETS/Data Center Building and the renovation of the District Office Building. Design for the District Office Building renovation is anticipated to be completed in the third quarter of fiscal year 2010/2011, and design for the new ETS/Data Center Building is anticipated to be completed in the first quarter of fiscal year 2011/2012.

At De Anza, design efforts remain ongoing for the Combined Site Improvements and ATC/S Quad Sound Attenuation projects. Both projects are anticipated to be completed in the fall of 2011. In addition, the Ticket Vending Machine project is currently out to bid and will also be completed in fall 2011.

Measure C Projects:

The second quarter of fiscal year 2010/2011 at Foothill saw completion of the Exterior Signage project and assumed beneficial occupancy of the west side of the Administration Building (Bldg.

1900) and General Classrooms (Physical Sciences, Mathematics & Engineering Bldg. 5500 and Language Arts Bldg. 6400). The east side of the Administration Building (Bldg. 1900) is currently under construction and is anticipated to be completed in the third quarter of this fiscal year. Renovation of the Language Arts Classrooms (Bldgs. 6200, 6300 and 6500) started in the second quarter and the campus will assume beneficial occupancy in the first quarter of fiscal year 2011/2012. Construction continues for the Soccer & Softball Complex and Phase 2 of the Photovoltaic Arrays – Campus Wide (Parking Lots 2 & 3) with completion anticipated in the second half. Renovation of the Physical Education Lab Space (Bldg. 2900) began with completion anticipated in the third quarter.

Construction documents were completed for the Physical Sciences & Engineering Center / Parking Lot 4 and Utility Infrastructure Upgrades projects. Procurement is underway for both projects with construction anticipated to begin in the third quarter.

Design continues on Central Campus Site Improvements, Parking and Circulation, Reconstruction of Stadium Bleachers and Press Box, and Smithwick Theater. Design improvements to the mechanical systems at the Krause Center for Innovation were completed and submitted to the Division of the State Architect (DSA) for approval.

At De Anza, construction continues on the Baldwin Winery & East Cottage “Historic Renovation” project with completion of the Baldwin Winery scheduled for mid-third quarter of fiscal year 2010/11. Construction resumed on the East Cottage late in the second quarter with completion of the project expected by the end of the fourth quarter. The S2-S6 Phase 2 - Utility Master Plan Phase I maintenance project is 100% complete, with project closeout expected by the middle of the third quarter, and the Division of the State Architect (DSA) closeout by the end of the fourth quarter. The combined Seminar Building & Multicultural Center project is substantially completed and occupied, with classrooms in both buildings in use and closeout activities underway. Construction documents for the Mediated Learning Center were approved by the Division of the State Architect (DSA) after a thirteen month review. The general contractor’s Guaranteed Maximum Price (GMP) was approved by the Foothill-De Anza Board of Trustees, which allowed construction to begin by the end of the second quarter. The submittal process with the general contractor has begun and construction is underway. An official “topping-out” ceremony is anticipated to occur early in the fourth quarter.

In addition to the Mediated Learning Center, there are several other projects that have construction documents submitted to the Division of the State Architect (DSA) and are pending approval. These projects include: Elevator Upgrades - Campus Wide, which expects approval at the end of the third quarter, with the procurement phase to begin shortly thereafter; and both the Campus Center Phase II and Corporation Yard projects expect approval in the third quarter, with construction scheduled to begin at the end of the fourth quarter.

Programming efforts and budget alignment for the Advanced Technology Center (ATC) continued during the second quarter, with schematic design to commence in the third quarter. The A9 and PE6 Heating, Ventilation and Air Conditioning (HVAC) Improvements project is no longer suspended and an architect will be selected to begin design during the third quarter.

Design continued on the Pool Tile and Plaster Replacement project with construction scheduled to begin at the end of the second quarter. The Sunken Garden project was added to the Combined Site Improvements project and design will be included in that project scope with construction scheduled for summer of 2011. Construction documents were completed for the Campus Wide Window Replacement project and procurement will begin during the third quarter. Construction on this project is set to occur over the summer of 2011. The Repair Tile Roofs: Phase III - E2, E3 & ADM project began its procurement phase with construction scheduled to start in the fourth quarter. A Request for Qualifications / Proposals was solicited at the end of the second quarter for the Photovoltaic Arrays – Campus Wide project for Lots A & B and Kirsch Center. Construction is anticipated to occur at the end of the fourth quarter and into the first quarter of 2011/2012.

The Child Development Center Playground Maintenance & Shade Structure project achieved substantial completion and is currently in the closeout phase. Final closeout is anticipated in the third quarter. Several scheduled maintenance projects have also reached completion: Sanitary/Storm Injector Replacement completed construction at the Baldwin Winery and the PE boiler room. The Roof and Trellis Repair: PE1-2-6 and S7-8 began closeout with approximately \$1.3 million in surplus to be transferred to other projects following financial closeout of the project. Fire Alarm System Replacements Phase II successfully attained five-year certifications for all the buildings in the Main Quad, L Quad, PE Quad, S Quad, and A Quad. Repairs will be performed to get five-year certifications for the last quad, the Mod Quad, over spring break of 2011.

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) will experience continued implementation of the new integrated Educational Information System (EIS) that is replacing the district's legacy information system. During second quarter both colleges saw completion of the online reporting of student transcripts in the new system. ETS is working actively to bring up the Banner Advancement Module in March 2011 as well as the Banner Documentation Management System (BDMS) in June 2011. The implementation teams are working 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. The Banner implementation project is on schedule and within the original budget estimate.

ETS saw continued deployment of Phase 2 wireless capability to both campuses to allow for a fully integrated wireless system. Areas remaining to receive wireless access are the L Quad (L2, L4 & L7), the Child Development Center and G Quad at De Anza, and the PE Quad and Fine Arts classrooms at Foothill. Wireless capability is installed as building renovations are completed. Several computer, multimedia, and network cabling installations took place at both colleges during the quarter, including the installation of approximately twenty new multimedia refresh units throughout the Foothill and De Anza campuses. Both colleges and Central Services saw the refresh of approximately fifty computers for faculty and support staff. Research and planning continues on a Virtualized Desktop Environment project. Upgrades to the voice mail component of the telephone system continue at Foothill to replace outdated and failing equipment no longer supported by third parties due to the age of the current system. Work will commence during the second half of the fiscal year on developing a bid specification document to replace the district's outdated telephone system. ETS began monitoring the construction phase of the following projects to ensure that adequate technology infrastructure needs are met: The east side of the Administration building (Bldg. 1900), Language Arts Classrooms (Bldgs. 6200, 6300 and 6500), Physical Sciences & Engineering Center / Parking Lot 4 at Foothill, and the Mediated Learning Center and the Baldwin Winery & East Cottage "Historic Renovation" at De Anza. Design review continues for the new ETS/Data Center Building and the renovation of the District Office Building. ETS provided move and relocation support to faculty, staff and students at De Anza displaced by renovation activities related to the Seminar Building and Multicultural Center.

ETS will provide support during planned power outages associated with the Utility Infrastructure Upgrades project at Foothill. This support will continue through construction. 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 for faculty, staff and students temporarily displaced by construction.

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-DE ANZA COMMUNITY COLLEGE DISTRICT

2010-2011 Second Quarter Report

FUND 400 - CAPITAL PROJECTS

| INCOME | Adopted Budget | Adjusted Budget | Actual to Date | Percent to Date | Estimated Total | Variance |
|---------------------|---------------------------|----------------------------|---------------------------|----------------------------|----------------------------|-----------------|
| Federal Income | \$ 0 | \$ 0 | \$ 0 | 0% | \$ 0 | 0 |
| State Income | 4,367 | 4,367 | 0 | 0% | 4,367 | 0 |
| Local Income | 4,264,525 | 4,264,525 | 713,359 | 17% | 4,264,525 | 0 |
| TOTAL INCOME | \$ 4,268,892 | \$ 4,268,892 | \$ 713,359 | 17% | \$ 4,268,892 | 0 |

| EXPENSES | | | | | | |
|------------------------|-----------------------|-----------------------|----------------------|------------|-----------------------|----------|
| Certificated Salaries | \$ 0 | \$ 0 | \$ 0 | 0% | \$ 0 | 0 |
| Classified Salaries | 2,016,856 | 2,016,856 | 1,214,463 | 60% | 2,016,856 | 0 |
| Employee Benefits | 746,196 | 746,196 | 401,073 | 54% | 746,196 | 0 |
| Materials and Supplies | 556,656 | 556,656 | 922 | 0% | 556,656 | 0 |
| Operating Expenses | 19,970,372 | 20,414,852 | 6,525,247 | 32% | 20,414,852 | 0 |
| Capital Outlay | 100,444,751 | 100,444,751 | 18,796,696 | 19% | 100,444,751 | 0 |
| TOTAL EXPENSES | \$ 123,734,831 | \$ 124,179,311 | \$ 26,938,401 | 22% | \$ 124,179,311 | 0 |

| TRANSFERS AND OTHER | | | | | | |
|---------------------------------|-------------|-------------------|-------------------|-------------|-------------------|----------|
| Transfers-in | \$ 0 | \$ 308,753 | \$ 308,753 | 100% | \$ 308,753 | 0 |
| Other Sources | 0 | 135,727 | 135,727 | 100% | 135,727 | 0 |
| Transfers-out | 0 | 0 | 0 | 0% | 0 | 0 |
| Contingency | 0 | 0 | 0 | 0% | 0 | 0 |
| Other Out Go | 0 | 0 | 0 | 0% | 0 | 0 |
| TOTAL TRFs/OTHER SOURCES | \$ 0 | \$ 444,480 | \$ 444,480 | 100% | \$ 444,480 | 0 |

| FUND BALANCE | | | | | | |
|----------------------------------|----------------------|----------------------|-----------------------|--|----------------------|----------|
| Net Change in Fund Balance | \$ (119,465,939) | \$ (119,465,939) | \$ (25,780,562) | | \$ (119,465,939) | 0 |
| Beginning Balance, July 1 | 206,868,611 | 206,868,611 | 206,868,611 | | 206,868,611 | 0 |
| Adjustments to Beginning Balance | | 0 | 0 | | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 87,402,672 | \$ 87,402,672 | \$ 181,088,049 | | \$ 87,402,672 | 0 |

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.
- **April 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.

| Debt Instruments | Final Payment Due | Net FY 2010/11 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 | \$ 749,070 | \$ 749,070 | \$ - | \$ - | \$ - | - |
| \$18.27M COP, Refunding | 06/2022 | 1,285,175 | 17,014 | 34,393 | 1,233,768 | - | - |
| \$11.33M COP, Financing | 06/2021 | 1,026,629 | - | - | - | 996,644 | 29,985 |
| Total Annual Payments | | \$ 3,060,874 | \$ 766,084 | \$ 34,393 | \$ 1,233,768 | \$ 996,644 | 29,985 |
| Outstanding Balance as 06/30/10 | | | \$ 2,174,838 | \$ 360,906 | \$ 11,539,256 | \$ 9,093,042 | 281,958 |

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2010-2011 Second Quarter Report

FUND 200 - DEBT SERVICE

| INCOME | Adopted Budget | Adjusted Budget | Actual to Date | Percent to Date | Estimated Total | Variance |
|---------------------|---------------------------|----------------------------|---------------------------|----------------------------|----------------------------|-----------------|
| Federal Income | \$ 0 | \$ 0 | \$ 0 | 0% | \$ 0 | \$ 0 |
| State Income | 0 | 0 | 0 | 0% | 0 | 0 |
| Local Income | 30,520,976 | 30,520,976 | 1,809,814 | 6% | 30,520,976 | 0 |
| TOTAL INCOME | \$ 30,520,976 | \$ 30,520,976 | \$ 1,809,814 | 6% | \$ 30,520,976 | \$ 0 |

| EXPENSES | | | | | | |
|------------------------|-------------|-------------|-------------|-----------|-------------|-------------|
| Certificated Salaries | \$ 0 | \$ 0 | \$ 0 | 0% | \$ 0 | \$ 0 |
| Classified Salaries | 0 | 0 | 0 | 0% | 0 | 0 |
| Employee Benefits | 0 | 0 | 0 | 0% | 0 | 0 |
| Materials and Supplies | 0 | 0 | 0 | 0% | 0 | 0 |
| Operating Expenses | 0 | 0 | 0 | 0% | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0% | 0 | 0 |
| TOTAL EXPENSES | \$ 0 | \$ 0 | \$ 0 | 0% | \$ 0 | \$ 0 |

| TRANSFERS AND OTHER | | | | | | |
|---------------------------------|------------------------|------------------------|------------------------|------------|------------------------|-------------|
| Transfers-in | \$ 3,644,767 | \$ 3,644,767 | \$ 1,585,927 | 44% | \$ 3,644,767 | \$ 0 |
| Other Sources | 30,064 | 30,064 | 5,471 | 18% | 30,064 | 0 |
| Transfers-out | 0 | 0 | 0 | 0% | 0 | 0 |
| Contingency | 0 | 0 | 0 | 0% | 0 | 0 |
| Other Out Go | (34,195,807) | (34,195,807) | (23,663,966) | 69% | (34,195,807) | 0 |
| TOTAL TRFs/OTHER SOURCES | \$ (30,520,976) | \$ (30,520,976) | \$ (22,072,568) | 72% | \$ (30,520,976) | \$ 0 |

| FUND BALANCE | | | | | | |
|----------------------------------|----------------------|----------------------|---------------------|--|----------------------|-------------|
| Net Change in Fund Balance | \$ 0 | \$ 0 | \$ (20,262,753) | | \$ 0 | \$ 0 |
| Beginning Balance, July 1 | 25,168,327 | 25,168,327 | 25,168,327 | | 25,168,327 | 0 |
| Adjustments to Beginning Balance | 0 | 0 | 0 | | 0 | 0 |
| NET FUND BALANCE, June 30 | \$ 25,168,327 | \$ 25,168,327 | \$ 4,905,574 | | \$ 25,168,327 | \$ 0 |

SUPPLEMENTAL INFORMATION



CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE

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

CHANGE THE PERIOD ▾

Fiscal Year: 2010-2011

Quarter Ended: (Q2) Dec 31, 2010

District: (420) FOOTHILL-DEANZA

| Line | Description | As of June 30 for the fiscal year specified | | |
|------|-------------|---|-------------------|------------------------|
| | | Actual 2007-08 | Actual 2008-09 | Projected 2010-2011 |

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

| | | | | | |
|-----|---|-------------|-------------|-------------|-------------|
| A. | Revenues: | | | | |
| A.1 | Unrestricted General Fund Revenues (Objects 8100, 8600, 8800) | 195,869,793 | 199,615,430 | 193,731,454 | 191,268,133 |
| A.2 | Other Financing Sources (Object 8900) | 388,948 | 2,360,194 | 1,319,557 | 43,737 |
| A.3 | Total Unrestricted Revenue (A.1 + A.2) | 196,258,741 | 201,975,624 | 195,051,011 | 191,311,870 |
| B. | Expenditures: | | | | |
| B.1 | Unrestricted General Fund Expenditures (Objects 1000-6000) | 188,815,117 | 186,510,104 | 181,209,081 | 185,905,022 |
| B.2 | Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600) | 10,501,345 | 12,781,010 | 10,309,901 | 7,963,915 |
| B.3 | Total Unrestricted Expenditures (B.1 + B.2) | 199,316,462 | 199,291,114 | 191,518,982 | 193,868,937 |
| C. | Revenues Over(Under) Expenditures (A.3 - B.3) | -3,057,721 | 2,684,510 | 3,532,029 | -2,557,067 |
| D. | Fund Balance, Beginning | 39,745,671 | 36,687,950 | 39,372,460 | 42,904,489 |
| D.1 | Prior Year Adjustments + (-) | 0 | 0 | 0 | 0 |
| D.2 | Adjusted Fund Balance, Beginning (D + D.1) | 39,745,671 | 36,687,950 | 39,372,460 | 42,904,489 |
| E. | Fund Balance, Ending (C. + D.2) | 36,687,950 | 39,372,460 | 42,904,489 | 40,347,422 |
| F.1 | Percentage of GF Fund Balance to GF Expenditures (E. / B.3) | 18.4% | 19.8% | 22.4% | 20.8% |

II. Annualized Attendance FTES:

| | | | | | |
|-----|---|--------|--------|--------|--------|
| G.1 | Annualized FTES (excluding apprentice and non-resident) | 33,376 | 34,381 | 32,988 | 30,792 |
|-----|---|--------|--------|--------|--------|

III. Total General Fund Cash Balance (Unrestricted and Restricted)

| As of the specified quarter ended for each fiscal year | | | | | |
|--|--------------------------------|------------|------------|------------|------------|
| | | 2007-08 | 2008-09 | 2009-10 | 2010-2011 |
| H.1 | Cash, excluding borrowed funds | | 51,971,934 | 50,198,258 | 68,018,618 |
| H.2 | Cash, borrowed funds only | | 0 | 0 | 0 |
| H.3 | Total Cash (H.1+ H.2) | 48,150,049 | 51,971,934 | 50,198,258 | 68,018,618 |

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

| Line | Description | Adopted Budget (Col. 1) | Annual Current Budget (Col. 2) | Year-to-Date Actuals (Col. 3) | Percentage (Col. 3/Col. 2) |
|-----------|---|-------------------------|--------------------------------|-------------------------------|----------------------------|
| I. | Revenues: | | | | |
| I.1 | Unrestricted General Fund Revenues (Objects 8100, 8600, 8800) | 190,426,315 | 190,416,065 | 105,028,564 | 55.2% |
| I.2 | Other Financing Sources (Object 8900) | 5,000 | 43,737 | 38,737 | 88.6% |
| I.3 | Total Unrestricted Revenue (I.1 + I.2) | 190,431,315 | 190,459,802 | 105,067,301 | 55.2% |
| J. | Expenditures: | | | | |
| J.1 | Unrestricted General Fund Expenditures (Objects 1000-6000) | 199,013,558 | 198,544,555 | 83,153,982 | 41.9% |
| J.2 | Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600) | 7,497,019 | 7,994,509 | 3,888,148 | 48.6% |
| J.3 | Total Unrestricted Expenditures (J.1 + J.2) | 206,510,577 | 206,539,064 | 87,042,130 | 42.1% |
| K. | Revenues Over(Under) Expenditures (I.3 - J.3) | -16,079,262 | -16,079,262 | 18,025,171 | |
| L | Adjusted Fund Balance, Beginning | 42,904,489 | 42,904,489 | 42,904,489 | |
| L.1 | Fund Balance, Ending (C. + L.2) | 26,825,227 | 26,825,227 | 60,929,660 | |
| M | Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3) | 13% | 13% | | |

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 | | Permanent | | Academic | | Temporary | | Classified | |
|---|---------------------|-----|---------------------|-----|---------------------|-----|---------------------|-----|---------------------|-----|
| | Total Cost Increase | % * | Total Cost Increase | % * | Total Cost Increase | % * | Total Cost Increase | % * | Total Cost Increase | % * |
| a. SALARIES: | | | | | | | | | | |
| Year 1: | | | | | | | | | | |
| Year 2: | | | | | | | | | | |
| Year 3: | | | | | | | | | | |
| b. BENEFITS: | | | | | | | | | | |
| Year 1: | | | | | | | | | | |
| Year 2: | | | | | | | | | | |
| Year 3: | | | | | | | | | | |

* As specified in Collective Bargaining Agreement or other Employment Contract

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

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

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

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

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

RESOLUTION

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 Self-Sustaining Fund (Fund 115) to backfill state cuts in the Foothill Apprenticeship Program (\$38,737); a transfer out to the Categorical Fund (Fund 121/131) for grants salary backfill (\$150,000); a transfer out to the Internal Service Fund (Fund 600) for unfunded medical liability (\$400,000); and transfers out to the Capital Projects Fund (Fund 400) for various capital outlay projects: utility infrastructure, building maintenance, and roadways, parking and walkways (\$308,753).

| Sources Account Series | | | Uses Account Series | | |
|------------------------|---------------------------|-------------------|---------------------|-------------------------|-------------------|
| 5000 | - Operating Expenses | \$ 497,490 | 7000 | - Transfers/Other Outgo | \$ 897,490 |
| 7000 | - Transfers/Other Sources | 400,000 | | | |
| Totals | | \$ 897,490 | | | \$ 897,490 |

Fund 115 - Self-Sustaining Fund

The major revision to the Self-Sustaining Fund includes a transfer in from the General Purpose Fund (Fund 114) to backfill state cuts in the Foothill Apprenticeship Program (\$38,737).

| Sources Account Series | | | Uses Account Series | | |
|------------------------|---------------------------|------------------|---------------------|----------------------|------------------|
| 7000 | - Transfers/Other Sources | \$ 38,737 | 5000 | - Operating Expenses | \$ 38,737 |
| Totals | | \$ 38,737 | | | \$ 38,737 |

Fund 121/131 - Categorical Fund

The major revisions to the Categorical Fund includes a transfer in from the General Purpose Fund (Fund 114) for grants salary backfill (\$150,000) and a transfer in from the Internal Service Fund (Fund 600) for NASA/Ames leave costs (\$54,352).

| Sources Account Series | | Uses Account Series | |
|--------------------------------|-------------------|----------------------------|-------------------|
| 7000 - Transfers/Other Sources | \$ 204,352 | 5000 - Operating Expenses | \$ 204,352 |
| Totals | \$ 204,352 | | \$ 204,352 |

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 full contribution to the unfunded post-employment medical liability (\$400,000) and a transfer out to the Categorical Fund (Fund 121/131) for NASA/Ames leave costs (\$54,352).

| Sources Account Series | | Uses Account Series | |
|-------------------------------|-------------------|------------------------------|-------------------|
| 3000 - Employee Benefits | \$ 54,352 | 7000 - Transfers/Other Outgo | \$ 454,352 |
| 7000 - Transfers In | 400,000 | | |
| Totals | \$ 454,352 | | \$ 454,352 |

Fund 400 - Capital Projects Fund

The major revisions to the Capital Projects Fund includes a transfer in from the General Purpose Fund (Fund 114) and corresponding increase to operating expenses for utility infrastructure, building maintenance, and roadways, parking and walkways (\$308,753), and a revision to Other Sources for rebates from the California Solar Initiative program (135,727).

| Sources Account Series | | Uses Account Series | |
|--------------------------------|-------------------|----------------------------|-------------------|
| 7000 - Transfers/Other Sources | \$ 444,480 | 5000 - Operating Expenses | \$ 444,480 |
| Totals | \$ 444,480 | | \$ 444,480 |

AYES _____
 NOES _____
 ABSENT _____

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on March 7, 2011.

 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

5000 - Operating Expenses \$ 220,940

To Account Series

2000 Classified Salaries \$ 180,351

3000 - Employee Benefits 40,589

Totals **\$ 220,940**

\$ 220,940

AYES
NOES
ABSENT

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on March 7, 2011.

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

FUND 15 - SELF SUSTAINING
FUND BALANCE REPORT FOR FISCAL YEAR 2010-11
YEAR-END BALANCES REPORTED AS OF December 31, 2010

| Fund | Fund Description | Beginning Balance | Net Change | Ending Balance |
|---------------------------------|-------------------------------------|------------------------------|-------------------|---------------------------|
| Foothill Funds | | | | |
| 115000 | Apprenticeship-Foothill | 514,766 | (98,513) | 416,253 |
| 115001 | Apprenticeship-Foothill Unrest cont | 497,343 | (84,241) | 413,101 |
| 115020 | Celebrity Forum I - 08/09 season | (19,011) | (1,609) | (20,620) |
| 115021 | Celebrity Forum I - 09/10 season | 74,575 | (68,750) | 5,825 |
| 115022 | Celebrity Forum I - 10/11 season | - | 385,339 | 385,339 |
| 115030 | Celebrity Forum II - 08/09 season | (68,978) | - | (68,978) |
| 115031 | Celebrity Forum II - 09/10 season | 98,205 | (53,395) | 44,810 |
| 115032 | Celebrity Forum II - 10/11 season | 146,382 | 344,661 | 491,043 |
| 115040 | Celebrity Forum III - 08/09 season | (67,241) | - | (67,241) |
| 115041 | Celebrity Forum III - 09/10 season | 105,421 | (58,670) | 46,751 |
| 115042 | Celebrity Forum III - 10/11 season | 141,807 | 306,669 | 448,477 |
| 115050 | Anthropology - Field work | 3,431 | (51) | 3,380 |
| 115051 | Anthrop Campus Abroad-Ecuador 09 | 17,589 | 59,040 | 76,629 |
| 115052 | Anthrop Campus Abroad-Ecuador 10 | (36,800) | - | (36,800) |
| 115053 | Anthrop Campus Abroad-Ecuador 11 | (538) | (15,982) | (16,520) |
| 115062 | Off-Cmp Short Courses Bus & Soc Sci | 2,568 | - | 2,568 |
| 115063 | Off Cmp Short Courses Dental Hyg | 2,911 | (584) | 2,327 |
| 115105 | FH-Youth Program | 26,295 | - | 26,295 |
| 115111 | Box Office - Foothill | 68,422 | (2,236) | 66,185 |
| 115112 | Xerox - Foothill | 11,674 | (1,046) | 10,628 |
| 115113 | Stage Studies - Foothill | 19,036 | (288) | 18,748 |
| 115114 | Drama Production-Foothill | 16,373 | 59,668 | 76,041 |
| 115115 | Facilities Rental-FH Fine Arts | 62,034 | 39,343 | 101,377 |
| 115116 | Vending - Foothill | 4,392 | (7,249) | (2,857) |
| 115117 | Facilities Rental Foothill | 163,196 | (8,841) | 154,355 |
| 115119 | International Programs | 121,004 | 124,490 | 245,494 |
| 115120 | FH International Student Health Ins | 247,271 | (182,000) | 65,271 |
| 115121 | Mental Health Operations Foothill | 9,420 | 1,804 | 11,224 |
| 115122 | FH International Student Hlth Svcs | (657) | - | (657) |
| 115123 | Edinburgh Fringe Festival | 566 | - | 566 |
| 115125 | EMT Certification | - | - | - |
| 115126 | FH-Music Theatre | 259 | (305) | (46) |
| 115127 | FH Ctis Msdn Sftware | 12,598 | (1,454) | 11,144 |
| 115129 | Etudes Short Courses | 196 | - | 196 |
| 115132 | FH Franklin University | 10,418 | (3,993) | 6,425 |
| 115133 | FH Fee Based PE Classes | 18,538 | (12,208) | 6,330 |
| 115134 | EMT State Fire Marsh | 10 | - | 10 |
| 115135 | Child Development Conference | 5,099 | 2,013 | 7,112 |
| 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 | 312 | (203) | 109 |
| 115145 | FH Bio Health Tutor | 364 | - | 364 |
| 115146 | FH-MAA Program | 178,844 | (2,483) | 176,360 |
| 115147 | Youth Program-Middlefield Campus | 13,168 | - | 13,168 |
| 115148 | Cafe-Middlefield Campus | 87,031 | - | 87,031 |
| 115149 | MS Middlefield Short Courses | 2,005 | - | 2,005 |
| 115150 | Center for Applied Competitive Tech | (28,487) | (108,961) | (137,447) |
| 115151 | Contract Ed | 94,890 | (29,493) | 65,397 |
| 115152 | Conservatory 2009 | (499) | (2,195) | (2,694) |
| 115171 | President's Fund Foothill | 47,374 | (32,425) | 14,949 |
| 115172 | Palo Alto University | - | 3,951 | 3,951 |
| 115173 | FH Community Ed (Short Courses) | - | 12,353 | 12,353 |
| Fund 115 Foothill Total: | | 2,637,290 | 562,155 | 3,199,445 |

FUND 15 - SELF SUSTAINING
FUND BALANCE REPORT FOR FISCAL YEAR 2010-11
YEAR-END BALANCES REPORTED AS OF December 31, 2010

| Fund | Fund Description | Beginning Balance | Net Change | Ending Balance |
|----------------------|--------------------------|------------------------------|-------------------|---------------------------|
| De Anza Funds | | | | |
| 115200 | DA-La Voz Newspaper | 1,498 | 8,093 | 9,591 |
| 115201 | DA-Apprenticeship | 24,820 | (5,520) | 19,300 |
| 115202 | DA-MCNC/CACT Partnrs | 11,929 | - | 11,929 |
| 115204 | DA-Cheap | 3,050 | - | 3,050 |
| 115205 | DA-APALI | 40,844 | - | 40,844 |
| 115206 | DA-Job Fair | 31,075 | - | 31,075 |
| 115207 | DA-Telecourse Produc | 1,051 | - | 1,051 |
| 115208 | DA-Technology Rscs | 8,302 | (1,769) | 6,534 |
| 115209 | DA-Auto Tech | 9,736 | 8,351 | 18,086 |
| 115210 | DA-Reprographics | 465,665 | (79,675) | 385,990 |
| 115212 | DA-Physical Educ | 72,289 | - | 72,289 |
| 115213 | DA-Ashland Field Trp | 19,276 | (17,667) | 1,609 |
| 115215 | DA-Sculpture Fac Use | (10) | - | (10) |
| 115216 | DA-Planetarium | 250,113 | (1,106) | 249,007 |
| 115217 | DA-Campus Abroad | 8,971 | (9,802) | (831) |
| 115218 | DA-Short Courses | (77,909) | 60,131 | (17,778) |
| 115219 | DA-Creative Arts Fac Use | 5,601 | - | 5,601 |
| 115220 | DA-Comm Serv Reserve | 99,010 | - | 99,010 |
| 115221 | DA-Intl Student Ins | 300,017 | (91,643) | 208,374 |
| 115222 | DA-Extended Yr Progr | 55,765 | 629,630 | 685,395 |
| 115223 | DA-Math Perf Success | 2,006 | (33) | 1,973 |
| 115224 | DA-Summer Karate Cmp | 252 | - | 252 |
| 115225 | DA-DLC Extended Lrng | 12,362 | - | 12,362 |
| 115226 | DA-Use Of Facilities | 251,170 | 38,365 | 289,535 |
| 115227 | DA-Library Print Card | 79 | - | 79 |
| 115228 | DA-Baseball | 12,804 | 4,033 | 16,837 |
| 115229 | DA-Audio Visual | 3,685 | - | 3,685 |
| 115230 | DA-RLCC Conference | 3,802 | 1,929 | 5,731 |
| 115231 | DA-Softball | 2,766 | 4,676 | 7,442 |
| 115232 | DA-Football | 454 | 2,035 | 2,489 |
| 115233 | DA-Men's Basketball | (562) | 709 | 146 |
| 115234 | DA-Women's Bsktball | 5,502 | 2,335 | 7,837 |
| 115235 | DA-Men's Soccer | 4,933 | (438) | 4,494 |
| 115236 | DA-Women's Soccer | 9,230 | (2,944) | 6,286 |
| 115237 | DA-Women's Swim/Divg | 39 | - | 39 |
| 115238 | DA-Men's Tennis | 229 | - | 229 |
| 115239 | DA-Women's Tennis | 1,297 | 1,890 | 3,187 |
| 115240 | DA-Women's Trk & Fld | 1,824 | 1,140 | 2,964 |
| 115241 | DA-Women's Volleybll | 12,297 | (947) | 11,350 |
| 115242 | DA-Men's Water Polo | 297 | - | 297 |
| 115243 | DA-Health Services | 210,868 | 13,532 | 224,400 |
| 115244 | DA-Soccer Camp | 6,184 | 748 | 6,932 |
| 115245 | DA-Prevention Trust | 8,202 | 2,581 | 10,784 |
| 115246 | DA-Athletics Trust | 24,310 | 5,746 | 30,056 |
| 115247 | DA-ESL | 2,724 | - | 2,724 |
| 115248 | DA-Civic Engagement | 4,573 | (2,942) | 1,631 |
| 115249 | DA President Fund | 250 | - | 250 |
| 115252 | DA-Intl Summer Progr | 64,392 | 7,709 | 72,101 |
| 115253 | OTI-MAA Program | 128,190 | (15,609) | 112,581 |
| 115254 | DA-ATM Services | 16,500 | 3,000 | 19,500 |
| 115258 | DA-Women's Water Polo | - | - | - |
| 115258 | DA-Women's Water Polo | - | - | - |
| 115259 | DA-Dist Learn Testing | 4,124 | 1,829 | 5,953 |
| 115260 | DA-Office of Instruction | 4,865 | - | 4,865 |

FUND 15 - SELF SUSTAINING
FUND BALANCE REPORT FOR FISCAL YEAR 2010-11
YEAR-END BALANCES REPORTED AS OF December 31, 2010

| Fund | Fund Description | Beginning Balance | Net Change | Ending Balance |
|---------------------------------|------------------------------|------------------------------|-------------------|---------------------------|
| De Anza Funds, con't. | | | | |
| 115261 | DA-Massage Therapy Proj | 39,121 | (6,211) | 32,910 |
| 115262 | DA-Men's Track & Field | - | 3 | 3 |
| 115263 | DA-Women's Water Polo | 690 | - | 690 |
| 115266 | DA-Women's Badminton | 768 | 900 | 1,668 |
| 115268 | DA VPAC Facility Rent | 21,142 | (15,413) | 5,729 |
| 115270 | DA Campus Abroad - China | (1,848) | (1,259) | (3,107) |
| 115271 | DA-Fitness Center Membership | - | 11,571 | 11,571 |
| 115272 | DA-Campus Abroad - Vietnam | - | (4,142) | (4,142) |
| Fund 115 De Anza Total: | | 2,190,613 | 553,817 | 2,744,430 |
| District Funds | | | | |
| 115401 | Intl Student Insurance | - | 864,270 | 864,270 |
| 115402 | Crown Castle GT Cell Site | 232,696 | 19,609 | 252,305 |
| 115403 | Loss Prevention | 14,804 | - | 14,804 |
| 115404 | Foothill - AT&T Cell Site | 205,156 | 13,501 | 218,656 |
| 115406 | Sprint Nextel FS04XC112 | 177,620 | 13,230 | 190,850 |
| 115407 | Vending | 460 | 14,894 | 15,354 |
| 115408 | Sprint Nextel CA0826-CA0832 | 187,915 | 54,493 | 242,407 |
| 115409 | Verizon Wireless | 217,183 | 17,577 | 234,759 |
| 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 | 21,714 | (969) | 20,745 |
| 115414 | Office of the Chancellor | 170 | - | 170 |
| Fund 115 District Total: | | 1,268,648 | 996,604 | 2,265,252 |
| Fund 115 Grand Total: | | 6,096,551 | 2,112,576 | 8,209,127 |

CAPITAL PROJECTS SUMMARY
December 31, 2010

| Banner | | Project Description | Project Budget | Project-To-Date Activity | | | Available balance |
|--------------------------|--------------|---------------------------------------|----------------|--------------------------|--------------------------|-------------------|-------------------|
| Fund | Organization | | | Actual Expenditures | Outstanding Encumbrances | Total Obligations | |
| Foothill Projects | | | | | | | |
| 412011 | 114118 | FH Greenhouse Safety | 56,893 | 29,557 | 0 | 29,557 | 27,336 |
| 412023 | 114118 | St Success Office | 20,000 | 8,105 | 0 | 8,105 | 11,895 |
| 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 |
| 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 | #671 5Shed 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 | 38,853 | 0 | 38,853 | 34,147 |
| 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: | | | 3,444,717 | 2,117,258 | 0 | 2,117,258 | 1,327,460 |
| 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 | 404,488 | 0 | 404,488 | 1,086 |
| 411240 | 211001 | Performance Hall Group 2 Match | 233,687 | 89,278 | 1,979 | 91,256 | 142,431 |
| De Anza Projects Total: | | | 7,506,524 | 7,140,530 | 1,979 | 7,142,508 | 364,016 |

CAPITAL PROJECTS SUMMARY
December 31, 2010

| 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 | 28,563 | 0 | 28,563 | 4,232 |
| 411211 | 412030 | DA Energy Metering | 75,324 | 1,450 | 0 | 1,450 | 73,874 |
| 411229 | 412030 | DA Math Lab Equipment | 836,000 | 834,873 | 0 | 834,873 | 1,127 |
| 411255 | 412030 | DA S2 S6 Condenser Plant | 117,394 | 16,669 | 3,822 | 20,491 | 96,903 |
| 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 | 67,878 | 0 | 67,878 | 3,822 |
| 412066 | 412030 | District Vehicle Replacement | 178,748 | 171,985 | 6,763 | 178,748 | 0 |
| 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 | 91,212 | 2,138 | 93,350 | 0 |
| 413020 | 411001 | Business Services Project | 106,000 | 87,256 | 0 | 87,256 | 18,744 |
| 413121 | 412030 | MM DW Roadway Parking Walkways | 70,000 | 42,048 | 2,808 | 44,856 | 25,144 |
| 413122 | 412030 | MM DW Utility Infrastructure | 150,000 | 84,438 | 421 | 84,859 | 65,141 |
| 413123 | 412030 | MM DW Building Maintenance | 88,753 | 26,859 | 0 | 26,859 | 61,894 |
| 413126 | 412030 | BMS Upgrade | 10,000 | 6,340 | 0 | 6,340 | 3,660 |
| 413127 | 412030 | Carriage House Walkway | 75,000 | 9,000 | 0 | 9,000 | 66,000 |
| 413406 | 411001 | DistrictOffice Renovation/Expansion | 1,000,000 | 0 | 0 | 0 | 1,000,000 |
| 413500 | 412030 | Energy Efficiency Program | 753,665 | 113,012 | 3,025 | 116,037 | 637,627 |
| 413501 | 412030 | Energy Conservation Study | 30,000 | 22,715 | 0 | 22,715 | 7,285 |
| 413502 | 412030 | DW Hazmat Asbestos Removal | 214,469 | 15,794 | 0 | 15,794 | 198,675 |
| 413503 | 412030 | Central Services Vending Mlsr Snrsr | 9,588 | 0 | 0 | 0 | 9,588 |
| 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: | | | 5,867,725 | 2,458,030 | 18,976 | 2,477,006 | 3,390,718 |
| Scheduled Maintenance | | | | | | | |
| 472007 | 412030 | 08-09 Scheduled Maintenance SB1133 | 134,810 | 0 | 0 | 0 | 134,810 |
| 473001 | 412030 | 00 District Scheduled Maintenance | 1,392,066 | 946,966 | 0 | 946,966 | 445,100 |
| Scheduled Maintenance Total: | | | 1,526,876 | 946,966 | 0 | 946,966 | 579,910 |
| Total | | | 18,345,842 | 12,662,783 | 20,955 | 12,683,738 | 5,662,104 |

CAPITAL PROJECTS

The second quarter Measure C supplemental reports will be posted on the Measure C website at the following URL under the March 15, 2011 Agenda:

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

These reports will be embedded as hyperlinks directly on the agenda under the category title “Measure C Reports” – “Projects Financial Update,” and will be available for viewing by Tuesday, March 15, 2011.

