

Audit and Finance Agenda Item

Board Meeting Date: March 3, 2011

Title of Item: 2nd Quarter End Report

Background and Analysis:

Attached for your information is a copy of the 2010-2011 Second Quarter Report.

Recommendation: Information Only

Submitted by:	Bernata Slater, x6261
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Is backup provided?	yes



2010-2011

SECOND QUARTER
REPORT

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

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**FOOTHILL-DE ANZA
COMMUNITY COLLEGE DISTRICT**

**2010-2011
SECOND QUARTER REPORT**

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**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
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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
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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
	\$	1,092 \$	0	0%	\$ 1,092	\$	0 \$	0 \$	\$ 1,092	\$ 0
Federal Income										
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
State Income	78,208,820	0	692,557	1,333,000	4,367	0	80,238,744		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
Certificated Salaries	85,021,522	0	782,800	0	0	0	85,804,322		0
Classified Salaries	47,561,823	2,150,785	825,364	0	2,016,856	0	52,554,828		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
Operating Expenses	29,702,665	1,563,361	30,000	538,000	20,414,852	0	52,248,878		0
Capital Outlay	641,406	45,000	0	0	100,444,751	0	101,131,157		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

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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

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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

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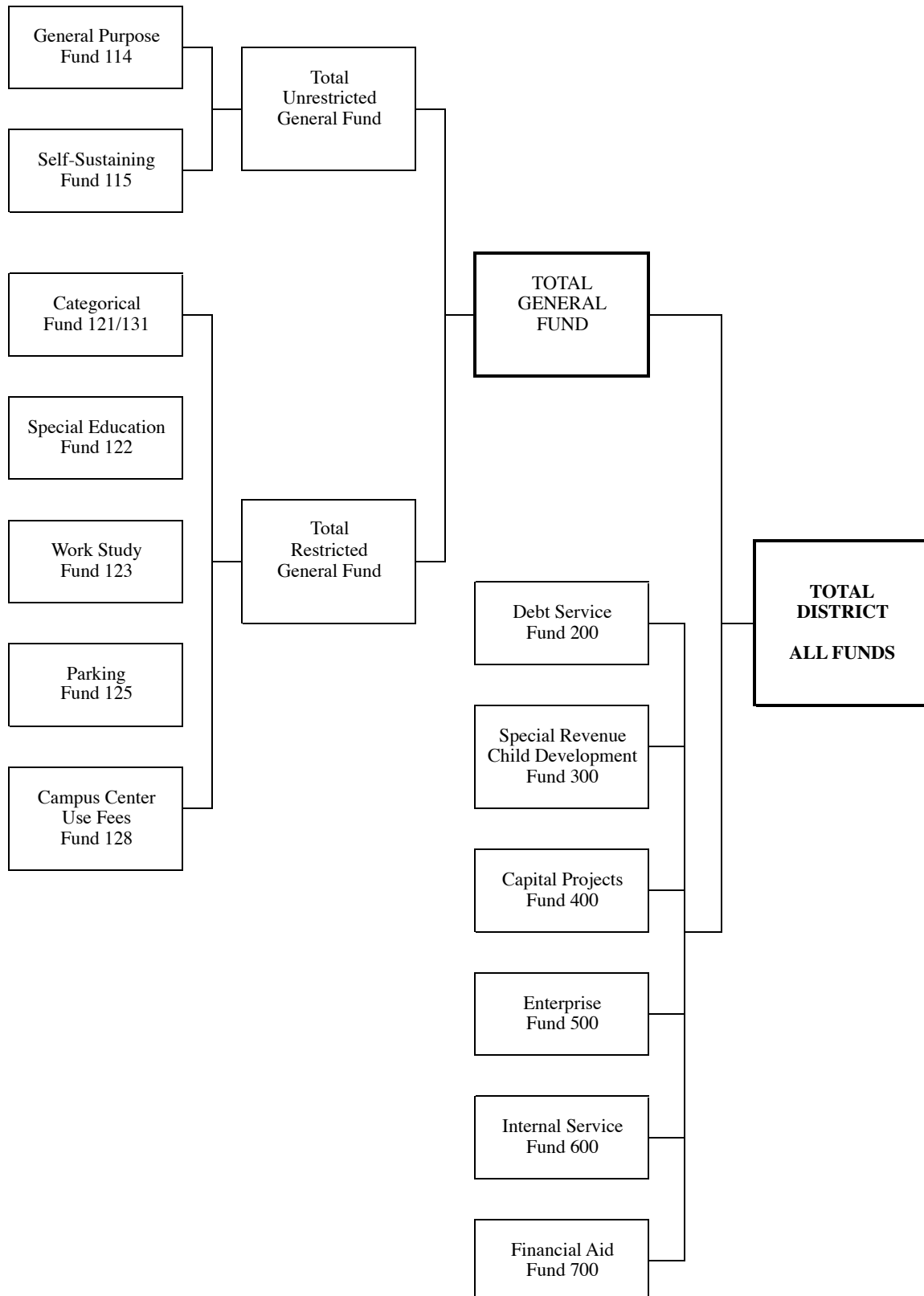
Fund	General 114	Self- Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Child Developmt 300	Campus Ctr Use Fees 128	Financial Aid 700	Internal Service 600	Capital Projects 400	Debt Service 200	Total
114		38,737	150,000	2,547,869	59,960					400,000	308,753	354,377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

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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.

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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.

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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)

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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

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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)

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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.

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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.

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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
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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
H.1	Cash, excluding borrowed funds		51,971,934	50,198,258
H.2	Cash, borrowed funds only		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 Software	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.

