

Board of Trustees Agenda Item

Meeting Date: November 1, 2010

Title of Item: 2010-11 First Quarter Report

Background and Analysis:

Presented to the Board for information is the 2010-11 First Quarter Report.

Recommendation: Information Only

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Is backup provided?	Yes



FOOTHILL-DE ANZA
Community College District

2010-2011

**FIRST QUARTER
REPORT**

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

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**FOOTHILL-DE ANZA
COMMUNITY COLLEGE DISTRICT**

**2010-2011
FIRST QUARTER REPORT**

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**2010/11
First Quarter Report**

SUMMARY OF MAJOR CHANGES

The district has completed its financial analysis for the first quarter of operation (July 1, 2010-September 30, 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.

Note: As of the close of the first quarter, the governor had not yet signed the budget into law. Any changes that may come with the passing of the budget will be incorporated into the second quarter report.

GENERAL PURPOSE FUND REVENUE

Revenue, Productivity and Enrollment Assumptions

Resident Enrollment

Our revenue assumption in the Adopted Budget anticipates that we will serve 36,168 resident and non-resident FTES. For resident enrollment, this number reflects state funded FTES impacted by workload reduction of 3.39% FTES in 09/10. At this moment our enrollment for resident FTES is on target. The governor's proposed budget included 2.2% funding for enrollment restoration but our budget does not incorporate this assumption at this time. With the passing of the state budget we will re-evaluate this assumption and adjust our projections if necessary in our second quarter report. We have not made any changes to our projections at this time.

Non-Resident Enrollment

Although we have not made any adjustments to our projections, we are carefully monitoring enrollment in this student population. We are currently estimating that we are on target with our projections and may exceed our budgeted revenue by approximately \$500,000 to \$1 million for fiscal year 10/11. This projected new revenue is due to increased enrollment at both colleges. Since this enrollment is more volatile and dependent on many external factors such as access to visas, exchange rates, etc., we will closely monitor our non-resident revenue throughout the year. We will revise our revenue as well as corresponding expense estimates accordingly at second quarter-end when more data is available for analysis.

Productivity

We have not modified the productivity estimates since the Adopted Budget. For fiscal year 10/11, 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.

GENERAL PURPOSE FUND EXPENSE

Certificated Salaries

At this time, we are not estimating any changes to the Certificated Salaries category.

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

Classified Salaries

At this time, we are not estimating any changes to the Classified Salaries category.

As in prior years, any float from vacant classified and management positions will be transferred to the colleges as additional one-time 'B' budget.

Benefits

We have not modified our self-insured medical benefits projections, as we will not receive the first quarter analysis of claims experience until late October. We will report on any potential variances from our Adopted Budget in the second quarter report.

Supplies and Capital Outlay

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

Operating Expenses

The colleges and Central Services have developed a two-year strategic plan to buffer reductions in 'B' budget, as well as state cuts to the General Purpose Fund and categorical programs, using 09/10 'B' budget carryover of \$12.7 million. We currently estimate that approximately half of this carryover, or \$6.4 million, will be expended in fiscal year 2010/11 to backfill for critical programs and expenditures; the remainder will be carried over to fiscal year 2011/12 to backfill cuts implemented in the last couple of years and to pay for instructional and non-instructional support to students as well as general operating expenses (see Tables 1 and 2).

Contingency

This quarterly report reflects actions as of September 30, 2010. In the second quarter of 10/11, we will make a \$400,000 contribution to the unfunded post-employment medical liability as projected at Adopted Budget.

Fund Balance

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

Based on all assumptions of revenue and expenses, the 10/11 ongoing Adopted Budget is forecast to be structurally balanced with an excess of operating revenue over operating expenses of approximately \$2.3 million (see Tables 1 and 2).

A one-time Stability Fund of \$7.9 million designated by the Board of Trustees has been set aside for potential mid-year cuts, in addition to our 5% mandatory reserves of \$9.9 million. The colleges will carry over approximately \$6.4 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. As indicated above, as of the close of the first quarter, the governor had not yet signed the budget into law. Once details of the new budget are known, they will be incorporated into our projections in the second quarter.

Our current strategy, based on our understanding of the proposed state budget, is to bring back into the operating budget 27 positions that are now slated for layoff at the end of the year (Escrow II) and to protect as much of our fund balance as possible in order to react to potential mid-year reductions to the 2010/11 state budget for community colleges. We will review the new 2010/11 state budget and implement our strategy in light of new information. Given the state's current economic outlook, the state budget with the all probability will once again rely on overly optimistic assumptions that will likely require mid-year revisions, as California still has not resolved its structural budget deficit. There is little doubt that our state will face another major budget deficit in 2011/12.

In closing, we are currently reasonably well positioned to use our one-time savings (Stability Fund) to weather this year's challenging budget conditions. We will keep the Board informed of important developments affecting reserves as the year progresses.

Table 1

Summary of Projections for General Purpose Fund (Fund 114)

INCOME	Adopted	Adjusted	Actual	Percent	Estimated Total Ongoing 10/11 Budget	Carryover Deferment I and Escrow II One-Time	Carryover FH/DA/CS One-Time	Restricted Carryover One-Time	Estimated Total	Variance
	Budget	Budget	to Date	to Date						
Federal Income	\$ 1,092	\$ 1,092	0	0%	\$ 1,092		\$ 0	0	1,092	\$ 0
State Income	68,761,442	68,761,442	(547,308)	-1%	68,761,442		0	0	68,761,442	0
Local Income	112,393,960	112,383,710	14,068,793	13%	112,383,710		0	0	112,383,710	0
TOTAL INCOME	\$ 181,156,493	\$ 181,146,243	\$ 13,521,485	7%	\$ 181,146,243	\$ 0	\$ 0	0	\$ 181,146,243	\$ 0
EXPENSES										
Certificated Salaries	\$ 82,310,342	\$ 82,310,342	\$ 12,050,277	15%	\$ 82,310,342		\$ 0	0	82,310,342	\$ 0
Classified Salaries	34,900,488	34,941,888	8,542,975	24%	34,941,888		0	0	34,941,888	0
Employee Benefits	39,230,442	39,234,582	7,620,049	19%	39,234,582		0	0	39,234,582	0
Materials and Supplies	2,668,845	3,008,213	495,420	16%	3,008,213		0	0	3,008,213	0
Operating Expenses	31,189,437	30,763,408	3,031,608	10%	15,229,073		6,388,878	2,756,580	24,374,531	6,388,878
Capital Outlay	45,675	76,546	16,107	21%	76,546		0	0	76,546	0
Reductions to be Implemented July 1, 2011					(3,432,954)	3,432,954			0	
TOTAL EXPENSES	\$ 190,345,228	\$ 190,334,978	\$ 31,756,436	17%	\$ 171,367,689	\$ 3,432,954	\$ 6,388,878	\$ 2,756,580	\$ 183,946,101	\$ 6,388,878
TRANSFERS AND OTHER										
Transfers-in	\$ 0	\$ 0	0	0%	\$ 0		\$ 0	0	0	\$ 0
Other Sources	0	0	0	0%	0		0	0	0	0
Transfers-out	(7,062,559)	(7,062,559)	(21,710)	0%	(7,062,559)		0	0	(7,062,559)	0
Contingency	(400,000)	(400,000)	0	0%	(400,000)		0	0	(400,000)	0
Other Out Go	0	0	0	0%	0		0	0	0	0
TOTAL TRFs/OTHER SOURCES	\$ (7,462,559)	\$ (7,462,559)	\$ (21,710)	0%	\$ (7,462,559)	\$ 0	\$ 0	0	\$ (7,462,559)	\$ 0
FUND BALANCE										
Net Change in Fund Balance	\$ (16,651,294)	\$ (16,651,294)	\$ (18,256,661)		\$ 2,315,995	\$ (3,432,954)	\$ (6,388,878)	(2,756,580)	(10,262,416)	\$ 6,388,878
Beginning Balance(Colleges/CS/DW), July 1	15,534,335	15,534,335	15,534,335		0		12,777,756	2,756,580	15,534,335	0
Unrestricted Beginning Balance, July 1	11,383,603	11,383,603	11,383,603			3,432,954	7,950,649	9,890,000	11,383,603	0
5% Reserves	9,890,000	9,890,000	9,890,000		0		0	0	9,890,000	0
Adjustments to Beginning Balance	0	0	0		0		0	0	0	0
NET FUND BALANCE, June 30	\$ 20,156,644	\$ 20,156,644	\$ 18,551,277		\$ 2,315,995	\$ 0	\$ 14,339,527	\$ 9,890,000	\$ 26,545,522	\$ 6,388,878

Table 2

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

Projected Revenue vs. Projected Expenses	
Beginning Balance, July 1, 2010	\$ 36,807,938
Income	\$ 181,146,243
Expenses	(191,408,660)
Net Change in Fund Balance (Projected)	\$ (10,262,416)
NET FUND BALANCE, June 30, 2011	\$ 26,545,522

Projected Ending Fund Balance as of 06/30/11	\$ 26,545,522
Less Designated carryovers:	
FH 'B' Restricted	2,069,397
DA 'B' Restricted	2,734,942
CS 'B' Restricted	1,584,539
DW 'A' Restricted	0
Subtotal	\$ 6,388,878
Less Adopted Budget Reserves @ 5% (restricted)	\$ 9,890,000
Subtotal	\$ 9,890,000
Less Stability Fund	\$ 7,950,649
Net Variance (Excess Revenue over Expenses-Ongoing)	\$ 2,315,995

Foothill-DeAnza Community College District

2010-2011 First 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	(547,308)	-1%	68,761,442	0
Local Income	112,393,960	112,383,710	14,068,793	13%	112,383,710	0
TOTAL INCOME	\$ 181,156,493	\$ 181,146,243	\$ 13,521,485	7%	\$ 181,146,243	\$ 0

EXPENSES						
Certificated Salaries	\$ 82,310,342	\$ 82,310,342	\$ 12,050,277	15%	\$ 82,310,342	\$ 0
Classified Salaries	34,900,488	34,941,888	8,542,975	24%	34,941,888	0
Employee Benefits	39,230,442	39,234,582	7,620,049	19%	39,234,582	0
Materials and Supplies	2,668,845	3,008,213	495,420	16%	3,008,213	0
Operating Expenses	31,189,437	30,763,408	3,031,608	10%	24,374,531	6,388,878
Capital Outlay	45,675	76,546	16,107	21%	76,546	0
TOTAL EXPENSES	\$ 190,345,228	\$ 190,334,978	\$ 31,756,436	17%	\$ 183,946,101	\$ 6,388,878

TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	(7,062,559)	(7,062,559)	(21,710)	0%	(7,062,559)	0
Contingency	(400,000)	(400,000)	0	0%	(400,000)	0
Other Out Go	0	0	0	0%	0	0
TOTAL TRFs/OTHER SOURCES	\$ (7,462,559)	\$ (7,462,559)	\$ (21,710)	0%	\$ (7,462,559)	\$ 0

FUND BALANCE						
Net Change in Fund Balance	\$ (16,651,294)	\$ (16,651,294)	\$ (18,256,661)		\$ (10,262,416)	\$ 6,388,878
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	\$ 18,551,277		\$ 26,545,521	\$ 6,388,878

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	78,526,158	0	692,557	1,333,000	4,367	0	80,556,082	0
Local Income	127,637,321	13,022,184	1,522,722	30,000	4,264,525	30,520,976	176,997,727	47,672,270
TOTAL INCOME	\$ 211,654,224	\$ 13,022,184	\$ 2,245,279	\$ 19,413,224	\$ 4,268,892	\$ 30,520,976	\$ 281,124,779	\$ 47,672,270
EXPENSES								
Cost of Sales	\$ 0	\$ 8,777,750	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,777,750	\$ 0
Certificated Salaries	88,972,756	0	782,800	0	0	0	89,755,556	0
Classified Salaries	46,936,656	2,194,485	825,364	0	2,016,856	0	51,973,361	0
Employee Benefits	44,337,881	474,800	437,121	0	746,196	0	45,995,998	47,672,270
Materials and Supplies	4,721,096	0	169,994	9,000	556,656	0	5,456,746	0
Operating Expenses	32,882,245	1,440,584	30,000	564,000	19,970,372	0	54,887,201	0
Capital Outlay	641,406	34,848	0	0	100,444,751	0	101,121,005	0
TOTAL EXPENSES	\$ 218,492,039	\$ 12,922,467	\$ 2,245,279	\$ 573,000	\$ 123,734,831	\$ 0	\$ 357,967,616	\$ 47,672,270
TRANSFERS AND OTHER								
Transfers-in	\$ 5,687,685	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,644,767	\$ 9,332,452	\$ 0
Other Sources	1,160,291	0	0	517,000	0	30,064	1,707,355	0
Transfers-out	(9,332,452)	0	0	0	0	0	(9,332,452)	0
Contingency	(400,000)	0	0	0	0	0	(400,000)	0
Other Out Go	(306,463)	(37,900)	0	(19,383,224)	0	(34,195,807)	(53,923,394)	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (3,190,939)	\$ (37,900)	\$ 0	\$ (18,866,224)	\$ 0	\$ (30,520,976)	\$ (52,616,039)	\$ 0
FUND BALANCE								
Net Change in Fund Balance	\$ (10,028,754)	\$ 61,817	\$ 0	\$ (26,000)	\$ (119,465,939)	\$ 0	\$ (129,458,876)	\$ 0
Beginning Balance, July 1	47,266,797	4,827,889	622,512	2,605,171	206,868,611	25,168,327	287,359,307	13,041,599
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 37,238,043	\$ 4,889,706	\$ 622,512	\$ 2,579,171	\$ 87,402,672	\$ 25,168,327	\$ 157,900,431	\$ 13,041,599

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

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

	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	Categorical Fund 121/131	Special Educ. Fund 122	Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
INCOME										
Federal Income	\$ 1,092	\$ 0	\$ 1,092	\$ 5,109,390	\$ 0	\$ 380,264	\$ 0	\$ 0	\$ 5,489,654	\$ 5,490,746
State Income	68,761,442	1,068,929	69,830,371	6,898,674	1,797,113	0	0	0	8,695,787	78,526,158
Local Income	112,383,710	8,200,892	120,584,602	2,495,019	0	0	2,260,000	2,297,700	7,052,719	127,637,321
TOTAL INCOME	\$ 181,146,243	\$ 9,269,821	\$ 190,416,065	\$ 14,503,083	\$ 1,797,113	\$ 380,264	\$ 2,260,000	\$ 2,297,700	\$ 21,238,160	\$ 211,654,224
EXPENSES										
Certificated Salaries	\$ 82,310,342	\$ 765,421	\$ 83,075,763	\$ 2,735,721	\$ 3,089,036	\$ 0	\$ 0	\$ 72,236	\$ 5,896,993	\$ 88,972,756
Classified Salaries	34,941,888	1,737,866	36,679,754	5,698,083	2,189,900	507,019	1,032,193	829,708	10,256,902	46,936,656
Employee Benefits	39,234,582	705,095	39,939,676	2,211,552	1,493,471	0	346,830	346,351	4,398,204	44,337,881
Materials and Supplies	3,008,213	395,807	3,404,020	1,193,127	43,352	0	0	80,597	1,317,076	4,721,096
Operating Expenses	24,374,531	5,047,542	29,422,073	2,990,527	284,247	0	110,000	75,398	3,460,172	32,882,245
Capital Outlay	76,546	16,600	93,146	479,069	8,802	0	0	60,389	548,260	641,406
TOTAL EXPENSES	\$ 183,946,101	\$ 8,668,330	\$ 192,614,431	\$ 15,308,079	\$ 7,108,808	\$ 507,019	\$ 1,489,023	\$ 1,464,679	\$ 25,877,608	\$ 218,492,039
TRANSFERS AND OTHER										
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,095,739	\$ 126,755	\$ 465,191	\$ 0	\$ 5,687,685	\$ 5,687,685
Other Sources	0	5,000	5,000	1,155,291	0	0	0	0	1,155,291	1,160,291
Transfers-out	(7,062,559)	(34,460)	(7,097,019)	0	0	0	(1,236,168)	(999,265)	(2,235,433)	(9,332,452)
Contingency	(400,000)	0	(400,000)	0	0	0	0	0	0	(400,000)
Other Out Go	0	0	0	(306,463)	0	0	0	0	(306,463)	(306,463)
TOTAL TRANSFERS/OTHER SOURCES	\$ (7,462,559)	\$ (29,460)	\$ (7,492,019)	\$ 848,828	\$ 5,095,739	\$ 126,755	\$ (770,977)	\$ (999,265)	\$ 4,301,080	\$ (3,190,939)
FUND BALANCE										
Net Change in Fund Balance	\$ (10,262,416)	\$ 572,031	\$ (9,690,385)	\$ 43,832	\$ (215,956)	\$ 0	\$ 0	\$ (166,245)	\$ (338,369)	\$ (10,028,754)
Beginning Balance, July 1	36,807,938	6,096,551	42,904,489	3,624,156	215,956	0	0	522,196	4,362,308	47,266,797
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 26,545,521	\$ 6,668,582	\$ 33,214,104	\$ 3,667,988	\$ 0	\$ 0	\$ 0	\$ 355,951	\$ 4,023,940	\$ 37,238,043

Reconciliation of Interfund Transfers Projected for 6/30/11

TO

Fund	General 114	Self- Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Child Developmt 300	Campus Ctr Use Fees 128	Financial Aid 700	Internal Service 600	Capital Projects 400	Debt Service 200	Total
114				5,095,739	126,755	465,191						1,374,874	7,062,559
115												34,460	34,460
121/131													0
122													0
123													0
125												1,236,168	1,236,168
300													0
128												999,265	999,265
700													0
600													0
400													0
200	0	0	0	5,095,739	126,755	465,191	0	0	0	0	0	3,644,767	9,332,452

F R O M

Notes:

Fund 114 to 122:	5,095,739	for Special Ed Match	Fund 115 to 200:	34,460	for Debt Service
Fund 114 to 123:	126,755	for Federal Work Study match	Fund 125 to 200:	1,236,168	for Debt Service
Fund 114 to 125:	465,191	to offset parking fund operating deficit	Fund 128 to 200:	999,265	for Debt Service
Fund 114 to 200:	768,217	for Debt Service			
	606,657	for Capital Lease payments			

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	\$ 314,503		\$ 0		\$ (3,350)		\$ 3,198,067		\$ 0		\$ 0		\$ 3,509,220		\$ 0
State Income	3,144,479		0		2,606		(65,966)		0		0		3,081,119		0
Local Income	21,693,374		3,680,646		464,845		4,609		4,004		9,315		25,856,793		10,376,746
TOTAL INCOME	\$ 25,152,356		\$ 3,680,646		\$ 464,101		\$ 3,136,710		\$ 4,004		\$ 9,315		\$ 32,447,131		\$ 10,376,746
EXPENSES															
Cost of Sales	\$ 0		\$ 2,685,286		\$ 0		\$ 0		\$ 0		\$ 0		\$ 2,685,286		\$ 0
Certificated Salaries	13,340,141		0		103,382		0		0		0		13,443,523		0
Classified Salaries	11,777,657		535,611		198,467		5,378		616,522		0		13,133,635		0
Employee Benefits	8,779,068		137,661		81,335		81		200,296		0		9,198,441		10,173,080
Materials and Supplies	864,648		0		45,495		3,143		922		0		914,208		0
Operating Expenses	5,245,207		350,296		2,838		213,597		1,766,854		0		7,578,792		0
Capital Outlay	59,807		16,010		0		0		8,534,090		0		8,609,907		0
TOTAL EXPENSES	\$ 40,066,529		\$ 3,724,864		\$ 431,517		\$ 222,199		\$ 11,118,683		\$ 0		\$ 55,563,791		\$ 10,173,080
TRANSFERS AND OTHER															
Transfers-in	\$ 21,710		\$ 0		\$ 0		\$ 0		\$ 0		\$ 0		\$ 21,710		\$ 0
Other Sources	0		0		0		(44,483)		0		0		(44,483)		0
Transfers-out	(21,710)		0		0		0		0		0		(21,710)		0
Contingency	0		0		0		0		0		0		0		0
Other Out Go	(173,927)		(18,560)		0		(3,507,495)		0		(22,117,217)		(25,817,199)		0
TOTAL TRANSFERS/OTHER SOURCES	\$ (173,927)		\$ (18,560)		\$ 0		\$ (3,551,978)		\$ 0		\$ (22,117,217)		\$ (25,861,683)		\$ 0
FUND BALANCE															
Net Change in Fund Balance	\$ (15,088,100)		\$ (62,778)		\$ 32,584		\$ (637,468)		\$ (11,114,678)		\$ (22,107,902)		\$ (48,978,343)		\$ 203,666
Beginning Balance, July 1	47,266,797		4,827,889		622,512		2,605,171		206,868,611		25,168,327		287,359,307		13,041,599
Adjustments to Beginning Balance	0		0		0		251		0		0		251		0
NET FUND BALANCE, June 30	\$ 32,178,697		\$ 4,765,111		\$ 655,096		\$ 1,967,955		\$ 195,753,933		\$ 3,060,425		\$ 238,381,216		\$ 13,245,264

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

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

	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	Categorical Fund 121/131	Special Educ. Fund 122	Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
INCOME										
Federal Income	\$ 0	\$ 0	\$ 0	\$ 249,374	\$ 0	\$ 65,130	\$ 0	\$ 0	\$ 314,503	\$ 314,503
State Income	(547,308)	0	(547,308)	3,691,412	375	0	0	0	3,691,787	3,144,479
Local Income	14,068,793	4,891,534	18,960,328	1,013,308	0	0	720,548	999,190	2,733,046	21,693,374
TOTAL INCOME	\$ 13,521,485	\$ 4,891,534	\$ 18,413,020	\$ 4,954,094	\$ 375	\$ 65,130	\$ 720,548	\$ 999,190	\$ 6,739,336	\$ 25,152,356
EXPENSES										
Certificated Salaries	\$ 12,050,277	\$ 231,851	\$ 12,282,128	\$ 466,954	\$ 573,000	\$ 0	\$ 0	\$ 18,059	\$ 1,058,013	\$ 13,340,141
Classified Salaries	8,542,975	593,968	9,136,943	1,638,541	457,066	135,031	242,302	167,775	2,640,714	11,777,657
Employee Benefits	7,620,049	195,926	7,815,974	490,135	320,239	0	81,668	71,053	963,094	8,779,068
Materials and Supplies	495,420	120,014	615,433	229,517	11,305	0	0	8,392	249,215	864,648
Operating Expenses	3,031,608	1,260,467	4,292,075	884,694	6,961	0	13,178	48,298	953,132	5,245,207
Capital Outlay	16,107	5,546	21,653	19,725	4,280	0	0	14,148	38,153	59,807
TOTAL EXPENSES	\$ 31,756,436	\$ 2,407,771	\$ 34,164,207	\$ 3,729,567	\$ 1,372,851	\$ 135,031	\$ 337,148	\$ 327,726	\$ 5,902,322	\$ 40,066,529
TRANSFERS AND OTHER										
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 21,710	\$ 0	\$ 0	\$ 21,710	\$ 21,710
Other Sources	0	0	0	0	0	0	0	0	0	0
Transfers-out	(21,710)	0	(21,710)	0	0	0	0	0	0	(21,710)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Out Go	0	0	0	(173,927)	0	0	0	0	(173,927)	(173,927)
TOTAL TRANSFERS/OTHER SOURCES	\$ (21,710)	\$ 0	\$ (21,710)	\$ (173,927)	\$ 0	\$ 21,710	\$ 0	\$ 0	\$ (152,217)	\$ (173,927)
FUND BALANCE										
Net Change in Fund Balance	\$ (18,256,661)	\$ 2,483,764	\$ (15,772,897)	\$ 1,050,601	\$ (1,372,476)	\$ (48,191)	\$ 383,400	\$ 671,464	\$ 684,797	\$ (15,088,100)
Beginning Balance, July 1	36,807,938	6,096,551	42,904,489	3,624,156	215,956	0	0	522,196	4,362,308	47,266,797
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 18,551,277	\$ 8,580,315	\$ 27,131,592	\$ 4,674,756	\$ (1,156,520)	\$ (48,191)	\$ 383,400	\$ 1,193,660	\$ 5,047,105	\$ 32,178,697

Reconciliation of Interfund Transfers as of 9/30/10

TO

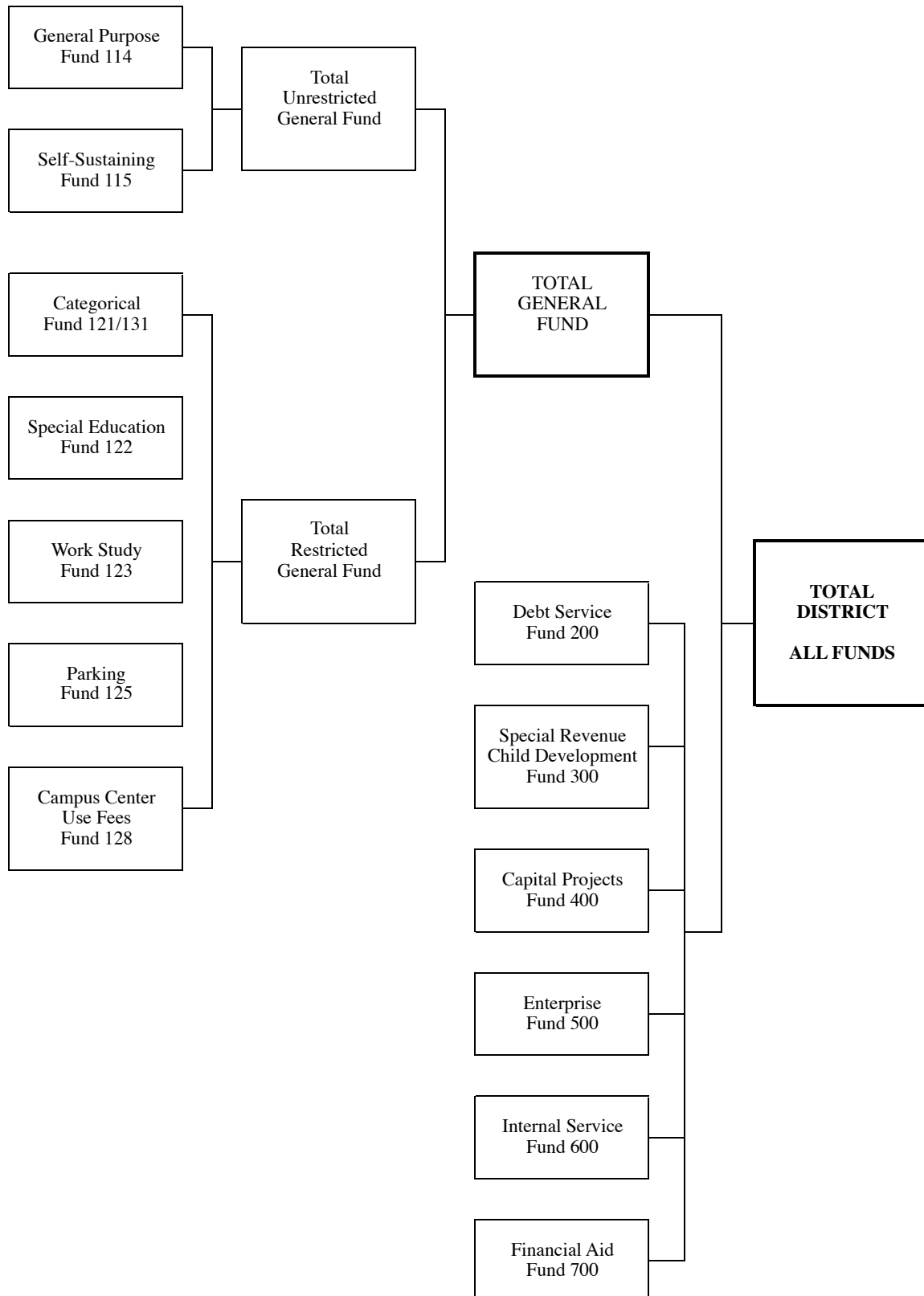
Fund	General 114	Self- Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Child Developmt 300	Campus Ctr Use Fees 128	Financial Aid 700	Internal Service 600	Capital Projects 400	Debt Service 200	Total
114					21,710								21,710
115													0
121/131													0
122													0
123													0
125													0
300													0
128													0
700													0
600													0
400													0
200													0
	0	0	0	0	21,710	0	0	0	0	0	0	0	21,710

F R O M

Notes:

Fund 114 to 123: 21,710 for Federal Work Study match

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:

As of the close of the first quarter, the governor had not yet signed the budget into law. Any changes that may come with the passing of the budget will be incorporated into the second quarter report. There are no changes from the Adopted Budget for the Self-Sustaining fund.

Foothill-DeAnza Community College District

2010-2011 First 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	0	0%	1,068,929	0
Local Income	8,200,892	8,200,892	4,891,534	60%	8,200,892	0
TOTAL INCOME	\$ 9,269,821	\$ 9,269,821	\$ 4,891,534	53%	\$ 9,269,821	\$ 0
EXPENSES						
Certificated Salaries	\$ 765,421	\$ 765,421	\$ 231,851	30%	\$ 765,421	\$ 0
Classified Salaries	1,737,866	1,737,866	593,968	34%	1,737,866	0
Employee Benefits	705,095	705,095	195,926	28%	705,095	0
Materials and Supplies	395,807	395,807	120,014	30%	395,807	0
Operating Expenses	5,047,542	5,047,542	1,260,467	25%	5,047,542	0
Capital Outlay	16,600	16,600	5,546	33%	16,600	0
TOTAL EXPENSES	\$ 8,668,330	\$ 8,668,330	\$ 2,407,771	28%	\$ 8,668,330	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	5,000	5,000	0	0%	5,000	0
Transfers-out	(34,460)	(34,460)	0	0%	(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)	\$ (29,460)	\$ 0	0%	\$ (29,460)	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ 572,031	\$ 572,031	\$ 2,483,764		\$ 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	\$ 8,580,315		\$ 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:

As of the close of the first quarter, the governor had not yet signed the budget into law. Any changes that may come with the passing of the budget will be incorporated into the second quarter report. There are no changes from the Adopted Budget for the Restricted and Categorical fund.

Foothill-DeAnza Community College District

2010-2011 First 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	\$ 249,374	5%	\$ 5,109,390	\$ 0
State Income	6,898,674	6,898,674	3,691,412	54%	6,898,674	0
Local Income	2,495,019	2,495,019	1,013,308	41%	2,495,019	0
TOTAL INCOME	\$ 14,503,083	\$ 14,503,083	\$ 4,954,094	34%	\$ 14,503,083	\$ 0
EXPENSES						
Certificated Salaries	\$ 2,735,721	\$ 2,735,721	\$ 466,954	17%	\$ 2,735,721	\$ 0
Classified Salaries	5,698,083	5,698,083	1,638,541	29%	5,698,083	0
Employee Benefits	2,211,552	2,211,552	490,135	22%	2,211,552	0
Materials and Supplies	1,193,127	1,193,127	229,517	19%	1,193,127	0
Operating Expenses	2,990,527	2,990,527	884,694	30%	2,990,527	0
Capital Outlay	479,069	479,069	19,725	4%	479,069	0
TOTAL EXPENSES	\$ 15,308,079	\$ 15,308,079	\$ 3,729,567	24%	\$ 15,308,079	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 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)	(173,927)	57%	(306,463)	0
TOTAL TRFs/OTHER SOURCES	\$ 848,828	\$ 848,828	\$ (173,927)	-20%	\$ 848,828	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ 43,832	\$ 43,832	\$ 1,050,601		\$ 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	\$ 4,674,756		\$ 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:

As of the close of the first quarter, the governor had not yet signed the budget into law. Any changes that may come with the passing of the budget will be incorporated into the second quarter report. There are no changes from the Adopted Budget for the Special Education fund.

Foothill-DeAnza Community College District

2010-2011 First 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	375	0%	1,797,113	0
Local Income	0	0	0	0%	0	0
TOTAL INCOME	\$ 1,797,113	\$ 1,797,113	\$ 375	0%	\$ 1,797,113	\$ 0
EXPENSES						
Certificated Salaries	\$ 3,089,036	\$ 3,089,036	\$ 573,000	19%	\$ 3,089,036	\$ 0
Classified Salaries	2,189,900	2,189,900	457,066	21%	2,189,900	0
Employee Benefits	1,493,471	1,493,471	320,239	21%	1,493,471	0
Materials and Supplies	43,352	43,352	11,305	26%	43,352	0
Operating Expenses	284,247	284,247	6,961	2%	284,247	0
Capital Outlay	8,802	8,802	4,280	49%	8,802	0
TOTAL EXPENSES	\$ 7,108,808	\$ 7,108,808	\$ 1,372,851	19%	\$ 7,108,808	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 5,095,739	\$ 5,095,739	\$ 0	0%	\$ 5,095,739	\$ 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	\$ 5,095,739	\$ 5,095,739	\$ 0	0%	\$ 5,095,739	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ (215,956)	\$ (215,956)	\$ (1,372,476)		\$ (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	\$ (1,156,520)		\$ 0	\$ 0

FEDERAL WORK STUDY**Fund 123**

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

Current Status:

No change from Adopted Budget.

Foothill-DeAnza Community College District

2010-2011 First 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	\$ 65,130	17%	\$ 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	\$ 65,130	17%	\$ 380,264	\$ 0
EXPENSES						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	507,019	507,019	135,031	27%	507,019	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	\$ 507,019	\$ 507,019	\$ 135,031	27%	\$ 507,019	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 126,755	\$ 126,755	\$ 21,710	17%	\$ 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	\$ 21,710	17%	\$ 126,755	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (48,191)		\$ 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	\$ (48,191)		\$ 0	\$ 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-DeAnza Community College District

2010-2011 First 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	720,548	32%	2,260,000	0
TOTAL INCOME	\$ 2,260,000	\$ 2,260,000	\$ 720,548	32%	\$ 2,260,000	\$ 0
EXPENSES						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	1,032,193	1,032,193	242,302	23%	1,032,193	0
Employee Benefits	346,830	346,830	81,668	24%	346,830	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	110,000	110,000	13,178	12%	110,000	0
Capital Outlay	0	0	0	0%	0	0
TOTAL EXPENSES	\$ 1,489,023	\$ 1,489,023	\$ 337,148	23%	\$ 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)	0	0%	(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)	\$ 0	0%	\$ (770,977)	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ 0	\$ 0	\$ 383,400		\$ 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	\$ 383,400		\$ 0	\$ 0

CAMPUS CENTER USE FEES**Fund 128**

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

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

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

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

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

In November 2006, the district issued a Certificate of Participation for \$11.33 million, which paid for a portion of the new Foothill Campus Center building and a portion for the renovation of the De Anza Campus Center building. The new debt service will be repaid from the already approved increases in campus center student fees.

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

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

Current Status:

No change from Adopted Budget.

Foothill-DeAnza Community College District

2010-2011 First Quarter Report

FUND 128 - CAMPUS CENTER

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	0	0%	0	0
Local Income	2,297,700	2,297,700	999,190	43%	2,297,700	0
TOTAL INCOME	\$ 2,297,700	\$ 2,297,700	\$ 999,190	43%	\$ 2,297,700	\$ 0
EXPENSES						
Certificated Salaries	\$ 72,236	\$ 72,236	\$ 18,059	25%	\$ 72,236	\$ 0
Classified Salaries	829,708	829,708	167,775	20%	829,708	0
Employee Benefits	346,351	346,351	71,053	21%	346,351	0
Materials and Supplies	80,597	80,597	8,392	10%	80,597	0
Operating Expenses	75,398	75,398	48,298	64%	75,398	0
Capital Outlay	60,389	60,389	14,148	23%	60,389	0
TOTAL EXPENSES	\$ 1,464,679	\$ 1,464,679	\$ 327,726	22%	\$ 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)	0	0%	(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)	\$ 0	0%	\$ (999,265)	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ (166,245)	\$ (166,245)	\$ 671,464		\$ (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	\$ 1,193,660		\$ 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

First quarter sales are up this quarter, having increased 2.7% over last year. Gains in computer sales of \$185,300 offset a \$149,900 drop in book sales. This jump in computer sales was driven by a \$146,500 increase in sales to District Purchasing.

Because the increase in sales came from the computer area where the gross margin is less than 2% and sales to the District are made at cost, gross profit declined despite the sales increase. As a result, net income is down over 57% from \$72,900 last year to \$31,100 this year.

De Anza Enterprise Fund

Bookstore

New and used textbook sales are down over \$396,300 for the year, with September's decrease accounting for \$310,100 of this total. The only area showing a gain in sales is computers, with a \$57,600, or 38.9%, increase.

The number of textbook titles being offered for rent was expanded from 15 to 101 for fall quarter, utilizing new rental programs that became available from Nebraska Book Company and MBS. As a result, textbook rental income jumped over 156% from \$32,200 last year to \$82,600 this year. This tremendous increase in textbook rentals is the equivalent of roughly half of the drop in textbook sales.

Despite the \$352,700 drop in sales so far this year, net income is down by only \$21,000 to \$86,900. Factors that helped to avoid a much higher drop in the bottom line were: savings of \$45,800 in personnel-related costs resulting from tighter scheduling; an excess of \$28,200 from textbook rental income over the cost of the textbooks expensed for the expanded program; and an increase of \$15,200 in commissions processed from Apple this year.

Dining Services

Cafeteria sales are down \$8,300 for the year, while catering sales are up \$5,600. Small price increases beginning in fall quarter helped to mitigate a \$20,000 decrease in July cafeteria sales. The district's annual opening day breakfast at De Anza this fall contributed to the increase in catering, as last year's breakfast was held at the Foothill campus.

The net loss through September widened from \$42,800 last year to \$64,800 this year, due to increases of \$11,000 in personnel costs and \$10,400 in operating expenses.

Combined Bookstore & Dining Operations

No changes to the projections for the De Anza Enterprise Fund are being made at this time. The combined operations of the De Anza Enterprise Fund have a net income of \$22,100 for the quarter this year compared to a net income of \$43,000 last year.

- Bookstore – Profit \$86,900
- Dining Services – Loss \$64,800

Flint Center Fund

Flint Center operations stayed on target throughout the first quarter of the 2010/11 fiscal year. Although we are currently showing a deficit of \$115,933, this is entirely predictable and normal, as our bookings are historically slow in July and August. In addition, our expenses came in 2.5% below budgeted for the first quarter of 2010/11 due in part to a two-week mandatory furlough of all Flint Center staff.

We are currently projecting a net loss of \$57,293 for 2010/11. Throughout the year attempts will be made to attract more events in an effort to break even. Flint Center has accumulated a significant fund balance over the past years, which will be used to help offset this year's operating deficit.

Foothill-DeAnza Community College District

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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	3,680,646	28%	13,022,184	0
TOTAL INCOME	\$ 13,022,184	\$ 13,022,184	\$ 3,680,646	28%	\$ 13,022,184	0
EXPENSES						
Cost of Sales	\$ 8,777,750	\$ 8,777,750	\$ 2,685,286	31%	\$ 8,777,750	0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	2,194,485	2,194,485	535,611	24%	2,194,485	0
Employee Benefits	474,800	474,800	137,661	29%	474,800	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	1,440,584	1,440,584	350,296	24%	1,440,584	0
Capital Outlay	34,848	34,848	16,010	46%	34,848	0
TOTAL EXPENSES	\$ 12,922,467	\$ 12,922,467	\$ 3,724,864	29%	\$ 12,922,467	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	(37,900)	(37,900)	(18,560)	49%	(37,900)	0
TOTAL TRFs/OTHER SOURCES	\$ (37,900)	\$ (37,900)	\$ (18,560)	49%	\$ (37,900)	0
FUND BALANCE						
Net Change in Fund Balance	\$ 61,817	\$ 61,817	\$ (62,778)		\$ 61,817	0
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	\$ 4,765,111		\$ 4,889,706	0

Foothill-DeAnza Community College District

2010-2011 First Quarter Report

ENTERPRISE FUND - FOOTHILL

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	0
State Income	0	0	0	0%	0	0
Local Income	3,991,700	3,991,700	1,458,705	37%	3,991,700	0
TOTAL INCOME	\$ 3,991,700	\$ 3,991,700	\$ 1,458,705	37%	\$ 3,991,700	0

EXPENSES	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Cost of Sales	\$ 3,006,900	\$ 3,006,900	\$ 1,161,278	39%	\$ 3,006,900	0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	595,510	595,510	162,235	27%	595,510	0
Employee Benefits	151,700	151,700	39,992	26%	151,700	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	192,750	192,750	50,453	26%	192,750	0
Capital Outlay	0	0	0	0%	0	0
TOTAL EXPENSES	\$ 3,946,860	\$ 3,946,860	\$ 1,413,958	36%	\$ 3,946,860	0

TRANSFERS AND OTHER	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
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)	(13,626)	66%	(20,500)	0
TOTAL TRFs/OTHER SOURCES	\$ (20,500)	\$ (20,500)	\$ (13,626)	66%	\$ (20,500)	0

FUND BALANCE	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Net Change in Fund Balance	\$ 24,340	\$ 24,340	\$ 31,121		\$ 24,340	0
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	\$ 453,764		\$ 446,983	0

Foothill-DeAnza Community College District

2010-2011 First Quarter Report

ENTERPRISE FUND - DE ANZA

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	0
State Income	0	0	0	0%	0	0
Local Income	8,457,000	8,457,000	2,190,764	26%	8,457,000	0
TOTAL INCOME	\$ 8,457,000	\$ 8,457,000	\$ 2,190,764	26%	\$ 8,457,000	0

EXPENSES	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Cost of Sales	\$ 5,770,850	\$ 5,770,850	\$ 1,524,008	26%	\$ 5,770,850	0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	1,570,100	1,570,100	366,932	23%	1,570,100	0
Employee Benefits	323,100	323,100	97,669	30%	323,100	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	680,780	680,780	175,187	26%	680,780	0
Capital Outlay	0	0	0	0%	0	0
TOTAL EXPENSES	\$ 8,344,830	\$ 8,344,830	\$ 2,163,796	26%	\$ 8,344,830	0

TRANSFERS AND OTHER	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
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)	(4,934)	28%	(17,400)	0
TOTAL TRFs/OTHER SOURCES	\$ (17,400)	\$ (17,400)	\$ (4,934)	28%	\$ (17,400)	0

FUND BALANCE	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Net Change in Fund Balance	\$ 94,770	\$ 94,770	\$ 22,034		\$ 94,770	0
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	\$ 2,762,926		\$ 2,835,662	0

Foothill-DeAnza Community College District

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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	31,177	5%	573,484	0
TOTAL INCOME	\$ 573,484	\$ 573,484	\$ 31,177	5%	\$ 573,484	0
EXPENSES						
Cost of Sales	\$ 0	\$ 0	\$ 0	0%	\$ 0	0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	28,875	28,875	6,444	22%	27,875	1,000
Employee Benefits	0	0	0	0%	0	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	567,054	567,054	124,656	22%	556,902	10,152
Capital Outlay	34,848	34,848	16,010	46%	46,000	(11,152)
TOTAL EXPENSES	\$ 630,777	\$ 630,777	\$ 147,110	23%	\$ 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)	\$ (115,933)		\$ (57,293)	0
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	\$ 1,548,421		\$ 1,607,061	0

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 Cal Works students, and for use by the community.

Current Status:

As of the close of the first quarter, the governor had not yet signed the budget into law. Any changes that may come with the passing of the budget will be incorporated into the second quarter report. There are no changes from the Adopted Budget for the Child Development fund.

Foothill-DeAnza Community College District

2010-2011 First Quarter Report

FUND 300 - CHILD DEVELOPMENT

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 30,000	\$ 30,000	\$ (3,350)	-11%	\$ 30,000	\$ 0
State Income	692,557	692,557	2,606	0%	692,557	0
Local Income	1,522,722	1,522,722	464,845	31%	1,522,722	0
TOTAL INCOME	\$ 2,245,279	\$ 2,245,279	\$ 464,101	21%	\$ 2,245,279	\$ 0
EXPENSES						
Certificated Salaries	\$ 782,800	\$ 782,800	\$ 103,382	13%	\$ 782,800	\$ 0
Classified Salaries	825,364	825,364	198,467	24%	825,364	0
Employee Benefits	437,121	437,121	81,335	19%	437,121	0
Materials and Supplies	169,994	169,994	45,495	27%	169,994	0
Operating Expenses	30,000	30,000	2,838	9%	30,000	0
Capital Outlay	0	0	0	0%	0	0
TOTAL EXPENSES	\$ 2,245,279	\$ 2,245,279	\$ 431,517	19%	\$ 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	\$ 32,584		\$ 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	\$ 655,096		\$ 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:

As of the close of the first quarter, the governor had not yet signed the budget into law. Any changes that may come with the passing of the budget will be incorporated into the second quarter report. There are no changes from the Adopted Budget for the Student Financial Aid fund.

Foothill-DeAnza Community College District

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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	\$ 3,198,067	18%	\$ 18,050,224	\$ 0
State Income	1,333,000	1,333,000	(65,966)	-5%	1,333,000	0
Local Income	30,000	30,000	4,609	15%	30,000	0
TOTAL INCOME	\$ 19,413,224	\$ 19,413,224	\$ 3,136,710	16%	\$ 19,413,224	\$ 0
EXPENSES						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	0	0	5,378	0%	0	0
Employee Benefits	0	0	81	0%	0	0
Materials and Supplies	9,000	9,000	3,143	35%	9,000	0
Operating Expenses	564,000	564,000	213,597	38%	564,000	0
Capital Outlay	0	0	0	0%	0	0
TOTAL EXPENSES	\$ 573,000	\$ 573,000	\$ 222,199	39%	\$ 573,000	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	517,000	517,000	(44,483)	-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)	(3,507,495)	18%	(19,383,224)	0
TOTAL TRFs/OTHER SOURCES	\$ (18,866,224)	\$ (18,866,224)	\$ (3,551,978)	19%	\$ (18,866,224)	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ (26,000)	\$ (26,000)	\$ (637,468)		\$ (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	0	251		0	0
NET FUND BALANCE, June 30	\$ 2,579,171	\$ 2,579,171	\$ 1,967,955		\$ 2,579,171	\$ 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 in 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 second quarter.

This year our medical benefit rates have been set based on a negotiated composite Per Employee Per Month (PEPM) rate of \$976 for Medical, Prescription, Dental and Vision for both active employees and retirees. We will be carefully monitoring our medical expenses and will update the Board frequently through the year on medical benefits projections.

Current Status:

No change from Adopted Budget.

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	47,672,270
Expenses	(47,672,270)
Unfunded Retiree Benefits Transfer In (10/11)	400,000
Transfer to CERBT (10/11)	(400,000)
06/30/11 Projected Ending Balance:	<u><u>\$ 13,041,599</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>\$ 10,268,345</u>
Total Projected 06/30/11 Ending Balance (restricted and unrestricted):	<u><u>\$ 13,041,599</u></u>

Foothill-DeAnza Community College District

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FUND 600 - INTERNAL SERVICE FUND

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Contributions - Active Benefits	\$ 36,391,412	\$ 36,391,412	\$ 7,884,061	22%	\$ 36,391,412	\$ 0
Contributions - Retiree Benefits	9,600,446	9,600,446	2,072,582	22%	9,600,446	0
Employee Contributions	0	0	420,103	0%	1,680,412	(1,680,412)
TOTAL INCOME	\$ 45,991,858	\$ 45,991,858	\$ 10,376,746	23%	\$ 47,672,270	\$ (1,680,412)
EXPENSES						
Medical and Prescription Drugs	\$ 22,562,259	\$ 22,562,259	\$ 6,368,776	28%	\$ 24,242,671	\$ (1,680,412)
Dental	1,748,258	1,748,258	886,807	51%	1,748,258	0
Vision	515,332	515,332	133,162	26%	515,332	0
Retirement	16,747,984	16,747,984	2,323,659	14%	16,747,984	0
Worker's Compensation	2,838,200	2,838,200	315,974	11%	2,838,200	0
Unemployment Insurance	1,119,300	1,119,300	10,753	1%	1,119,300	0
Other	460,525	460,525	133,949	29%	460,525	0
TOTAL EXPENSES	\$ 45,991,858	\$ 45,991,858	\$ 10,173,080	22%	\$ 47,672,270	\$ (1,680,412)
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
Net Change in Fund Balance	\$ 0	\$ 0	\$ 203,666		\$ 0	\$ (0)
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	\$ 13,245,264		\$ 13,041,599	\$ (0)

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:

There are no changes from Adopted Budget in the first quarter.

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 to be completed in the third quarter of fiscal year 2010/2011, and design for the new ETS/Data Center Building is to be completed in the first quarter of fiscal year 2011/2012.

At De Anza, design efforts started on the Combined Site Improvements project and focused on review of current information, and the development of a phased master plan for completing site lighting, ADA (Americans with Disabilities Act) upgrades, storm drain flushing and repairs investigation, and landscaping irrigation and planting design. Design efforts continued for the ATC/S-Quad Sound Attenuation project, with the construction phase shifting from summer 2010 to summer 2011 to accommodate the requirements of the college's schedule. The Campus-Wide Coax Replacement project continued, with an engineering firm being retained to investigate the current campus-wide TV broadcast system and to advise on a refined distribution medium – whether fiber, coax or a combined system. Replacement of the exterior door of the Kirsch Center is near

completion, while repairs to the Physical Education Women's Showers are also near completion. Both projects are anticipated to finish in the second quarter.

Measure C Projects:

The first quarter of fiscal year 2010/2011 at Foothill saw renovation 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 Building 1900 is currently under construction and is to be completed in the third quarter. Renovation of the Language Arts Classrooms (Bldgs. 6200, 6300 and 6500) is scheduled to start in the second quarter. Construction is ongoing for the Soccer & Softball Complex; Phase 2 of the Campus-Wide Photovoltaic Arrays (Parking Lots 2 & 3); and the Exterior Signage projects. Renovation of the Physical Education Lab Space (Bldg. 2900) is in the procurement phase and is scheduled to start construction in the second quarter.

Construction documents are almost complete for the Physical Sciences & Engineering Center/Parking Lot 4 and Utility Infrastructure Upgrades. Both projects will enter the procurement phase in the second quarter and construction is anticipated to start in the third quarter.

Design continues on Central Campus Site Improvements, Parking and Circulation, reconstruction of the Stadium Bleachers and Press Box, and Smithwick Theater. Design improvements to the mechanical systems at the Krause Center for Innovation remain ongoing.

At De Anza, construction continued on the Baldwin Winery and East Cottage "Historic Renovation" project with completion of the Baldwin Winery scheduled for late in the second quarter of fiscal year 2010/11; the re-start of construction of the East Cottage will commence during the second quarter and should be complete by the end of the third quarter. The S2-S6 Phase 2 - Utility Master Plan Phase I maintenance project is 98% complete, with substantial completion expected by the middle of the second quarter. Construction for the combined Seminar Building & Multicultural Center project is ongoing and substantial completion is expected later in the second quarter.

While the building construction documents for the Mediated Learning Center project are in back-check review at the Division of the State Architect (DSA) pending final approval, the lease-leaseback contractor procurement phase was completed and pre-construction services began. Final

development of a Guaranteed Maximum Price (GMP) value, presentation of the GMP to the Board of Trustees for approval, and the sign-off of the lease agreements is scheduled for the latter part of the second quarter.

In addition to the Mediated Learning Center, there are several other projects that have construction documents submitted to the Division of State Architect (DSA) and are pending approval. These projects include: Elevator Upgrades – Campus Wide, which will begin its procurement phase at the end of the second quarter; Corporation Yard, which begins construction at the end of the third quarter; and Campus Center Phase II, which begins construction during the fourth quarter.

Programming design efforts continued for the Advanced Technology Center and will continue through the second quarter. In addition, the Flint Parking Garage Enhanced Conditions Assessment was completed.

The schematic design phase for the Sunken Garden project was completed and design development is expected to begin during the second quarter. The Window Replacement – Campus Wide project completed the preliminary design and construction documents will be completed during the second quarter. Both the Campus Wide Interior & Exterior Finishes project and the Repair Tile Roofs: Phase III – E2, E3 & ADM projects are in the design phase with construction scheduled to start in the fourth quarter. The Pool Tile and Plaster Replacement project is in schematic review, as well as Phase II of the Signage and Wayfinding project.

The Sanitary/Storm Injector Replacement scheduled maintenance project is in procurement and will be complete by the end of the second quarter.

The construction of the Child Development Center Playground Maintenance & Shade Structure project is almost complete and Substantial Completion is expected during the early part of the second quarter.

The Secured Bicycle Storage for Students, Roof and Trellis Repair at PE1-2-6 and S7-8, and PE & Campus Center Floor Finishes projects all finished construction during the first quarter and close-out activities are underway. Fire Alarm System Replacement – Phase II successfully attained five-year certifications for all buildings in the Main Quad, L Quad and PE Quad. The next task in this project is to develop repair documents to complete the five-year certification for the remainder of the buildings' fire sprinkler systems and then commence replacing the remainder of the fire alarm panels on campus.

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. As of this writing, approximately 40,000 students have successfully registered for fall term in the new Banner Student module and we are officially live with reporting on-line student transcripts in the new system for both colleges. The first quarter saw completion of the first on-line grade submission for faculty, while implementation begins on the new on-line reporting system, ARGOS. Implementation of the following activities will occur during the second half of the fiscal year: System Disaster Recovery Plan for 2011, Foundation go live, and Banner Documentation Management System (BDMS) go live.

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 and A-Quad at De Anza, and the PE Quad 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 seven new multimedia units throughout the De Anza campus and the setup of twelve new multimedia units throughout the Foothill campus. Foothill also saw the deployment of new computers to refresh two language labs and one Astronomy lab, as well as the refresh of approximately sixty computers for faculty and support staff at both colleges. Research and planning began on a Virtualized Desktop Environment project. Upgrades to the voice mail component of the telephone systems continue at Foothill to replace outdated and failing equipment no longer supported by third parties due to the age of the current systems. Work has begun on the bidding process to replace the voice mail component of the District's telephone system. ETS completed design review of the following projects to ensure that adequate technology infrastructure needs are met: Mediated Learning Center at De Anza, Physical Sciences & Engineering Center/Parking Lot 4, and the Language Arts Classrooms (Bldgs. 6200, 6300 and 6500) at Foothill. Monitoring will continue through the construction phase of the projects. Design review continues for the new ETS/Data Center Building and the renovation of the District Office Building. ETS completed providing technical support during the power shutdowns associated with the S2-S6 Phase 2 - Utility Master Plan Phase I maintenance project. ETS provided move and relocation support to faculty, staff and students at Foothill displaced by renovation activities related to the west side of the Administration Building (Bldg. 1900) and General

Classrooms (Physical Sciences, Mathematics & Engineering Bldg. 5500 and Language Arts Bldg. 6400).

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-DeAnza Community College District

2010-2011 First 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	4,004	0%	4,264,525	0
TOTAL INCOME	\$ 4,268,892	\$ 4,268,892	\$ 4,004	0%	\$ 4,268,892	\$ 0

EXPENSES						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	2,016,856	2,016,856	616,522	31%	2,016,856	0
Employee Benefits	746,196	746,196	200,296	27%	746,196	0
Materials and Supplies	556,656	556,656	922	0%	556,656	0
Operating Expenses	19,970,372	19,970,372	1,766,854	9%	19,970,372	0
Capital Outlay	100,444,751	100,444,751	8,534,090	8%	100,444,751	0
TOTAL EXPENSES	\$ 123,734,831	\$ 123,734,831	\$ 11,118,683	9%	\$ 123,734,831	\$ 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	\$ (119,465,939)	\$ (119,465,939)	\$ (11,114,678)		\$ (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	0
NET FUND BALANCE, June 30	\$ 87,402,672	\$ 87,402,672	\$ 195,753,933		\$ 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-DeAnza Community College District

2010-2011 First 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	9,315	0%	30,520,976	0
TOTAL INCOME	\$ 30,520,976	\$ 30,520,976	\$ 9,315	0%	\$ 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	\$ 0	0%	\$ 3,644,767	\$ 0
Other Sources	30,064	30,064	0	0%	30,064	0
Transfers-out	0	0	0	0%	0	
Contingency	0	0	0	0%	0	
Other Out Go	(34,195,807)	(34,195,807)	(22,117,217)	65%	(34,195,807)	0
TOTAL TRFs/OTHER SOURCES	\$ (30,520,976)	\$ (30,520,976)	\$ (22,117,217)	72%	\$ (30,520,976)	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (22,107,902)		\$ 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	\$ 3,060,425		\$ 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: (Q1) Sep 30, 2010

District: (420) FOOTHILL-DEANZA

Line	Description	As of June 30 for the fiscal year specified		
		Actual 2007-08	Actual 2008-09	Projected 2009-10 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	190,416,065
A.2	Other Financing Sources (Object 8900)	388,948	2,360,194	5,000
A.3	Total Unrestricted Revenue (A.1 + A.2)	196,258,741	201,975,624	190,421,065
B. Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	188,815,117	186,510,104	192,614,431
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	10,501,345	12,781,010	7,497,019
B.3	Total Unrestricted Expenditures (B.1 + B.2)	199,316,462	199,291,114	200,111,450
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	-3,057,721	2,684,510	-9,690,385
D.	Fund Balance, Beginning	39,745,671	36,687,950	42,904,489
D.1	Prior Year Adjustments + (-)	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	39,745,671	36,687,950	42,904,489
E.	Fund Balance, Ending (C. + D.2)	36,687,950	39,372,460	33,214,104
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	18.4%	19.8%	16.6%

II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)	33,376	34,381	32,988	32,100
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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	2010-2011
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H.1	Cash, excluding borrowed funds		17,935,567	47,799,687	32,517,012
H.2	Cash, borrowed funds only		0	0	0
H.3	Total Cash (H.1 + H.2)		17,935,567	47,799,687	32,517,012

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	18,413,020	9.7%
I.2	Other Financing Sources (Object 8900)	5,000	5,000	0	
I.3	Total Unrestricted Revenue (I.1 + I.2)	190,431,315	190,421,065	18,413,020	9.7%
J.	Expenditures:				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	199,013,558	199,003,308	34,164,207	17.2%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	7,497,019	7,497,019	21,710	0.3%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	206,510,577	206,500,327	34,185,917	16.6%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-16,079,262	-16,079,262	-15,772,897	
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	27,131,592	
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		Academic		Classified	
	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *
a. SALARIES:						
Year 1:						
Year 2:						

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 revision to the General Fund includes a decrease in material fees revenue and corresponding expenses (\$10,250).

Sources Account Series				Uses Account Series			
4000	-	Materials and Supplies	\$ 10,250	0xxx	-	Revenue	\$ 10,250
Totals			\$ 10,250				\$ 10,250

AYES _____
NOES _____
ABSENT _____

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on November 1, 2010.

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			To Account Series		
5000	- Operating Expenses	\$ 426,028	2000	Classified Salaries	\$ 41,400
			3000	- Employee Benefits	4,140
			4000	- Materials & Supplies	349,618
			6000	- Capital Outlay	30,870
Totals		\$ 426,028	\$ 426,028		

AYES _____
NOES _____
ABSENT _____

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on November 1, 2010.

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 September 30, 2010

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
Foothill Funds				
115000	Apprenticeship-Foothill	514,766	(247,950)	266,815
115001	Apprenticeship-Foothill Unrest cont	497,343	(35,771)	461,572
115020	Celebrity Forum I - 08/09 season	(19,011)	(3,344)	(22,355)
115021	Celebrity Forum I - 09/10 season	74,575	(62,500)	12,075
115022	Celebrity Forum I - 10/11 season	-	445,746	445,746
115030	Celebrity Forum II - 08/09 season	(68,978)	-	(68,978)
115031	Celebrity Forum II - 09/10 season	98,205	(47,145)	51,060
115032	Celebrity Forum II - 10/11 season	146,382	398,549	544,931
115040	Celebrity Forum III - 08/09 season	(67,241)	-	(67,241)
115041	Celebrity Forum III - 09/10 season	105,421	(52,420)	53,001
115042	Celebrity Forum III - 10/11 season	141,807	377,578	519,385
115050	Anthropology - Field work	3,431	(21)	3,411
115051	Anthrop Campus Abroad-Ecuador 09	17,589	59,200	76,789
115052	Anthrop Campus Abroad-Ecuador 10	(36,800)	-	(36,800)
115053	Anthrop Campus Abroad-Ecuador 11	(538)	(14,982)	(15,520)
115062	Off-Cmp Short Courses Bus & Soc Sci	2,568	-	2,568
115063	Off Cmp Short Courses Dental Hyg	2,911	-	2,911
115105	FH-Youth Program	26,295	-	26,295
115111	Box Office - Foothill	68,422	-	68,422
115112	Xerox - Foothill	11,674	-	11,674
115113	Stage Studies - Foothill	19,036	(5,801)	13,235
115114	Drama Production-Foothill	16,373	61,023	77,396
115115	Facilities Rental-FH Fine Arts	62,034	52,589	114,623
115116	Vending - Foothill	4,392	-	4,392
115117	Facilities Rental Foothill	163,196	11,231	174,427
115119	International Programs	121,004	(20,415)	100,589
115120	FH International Student Health Ins	247,271	-	247,271
115121	Mental Health Operations Foothill	9,420	(880)	8,541
115122	FH International Student Hlth Svcs	(657)	-	(657)
115123	Edinburgh Fringe Festival	566	-	566
115125	EMT Certification	-	-	-
115126	FH-Music Theatre	259	-	259
115127	FH Ctis Msdn Software	12,598	(2,497)	10,100
115129	Etudes Short Courses	196	-	196
115132	FH Franklin University	10,418	(3,926)	6,493
115133	FH Fee Based PE Classes	18,538	(3,975)	14,563
115134	EMT State Fire Marsh	10	-	10
115135	Child Development Conference	5,099	6,822	11,921
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	(1,155)	177,689
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)	(74,840)	(103,326)
115151	Contract Ed	94,890	(25,122)	69,768
115152	Conservatory 2009	(499)	(1,195)	(1,694)
115171	President's Fund Foothill	47,374	(13,150)	34,224
Fund 115 Foothill Total:		2,637,290	795,447	3,432,737

FUND 15 - SELF SUSTAINING
FUND BALANCE REPORT FOR FISCAL YEAR 2010-11
YEAR-END BALANCES REPORTED AS OF September 30, 2010

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
De Anza Funds				
115200	DA-La Voz Newspaper	1,498	7,922	9,420
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	(763)	7,539
115209	DA-Auto Tech	9,736	(674)	9,062
115210	DA-Reprographics	465,665	(31,352)	434,313
115212	DA-Physical Educ	72,289	-	72,289
115213	DA-Ashland Field Trp	19,276	(14,582)	4,694
115215	DA-Sculpture Fac Use	(10)	-	(10)
115216	DA-Planetarium	250,113	(14,044)	236,069
115217	DA-Campus Abroad	8,971	(53,956)	(44,984)
115218	DA-Short Courses	(77,909)	143,218	65,308
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	(47,518)	252,499
115222	DA-Extended Yr Progr	55,765	722,061	777,826
115223	DA-Math Perf Success	2,006	(42)	1,964
115224	DA-Summer Karate Cmp	252	-	252
115225	DA-DLC Extended Lrng	12,362	-	12,362
115226	DA-Use Of Facilities	251,170	876	252,046
115227	DA-Library Print Card	79	-	79
115228	DA-Baseball	12,804	(1,228)	11,576
115229	DA-Audio Visual	3,685	-	3,685
115230	DA-RLCC Conference	3,802	2,000	5,802
115231	DA-Softball	2,766	(363)	2,404
115232	DA-Football	454	1,435	1,889
115233	DA-Men's Basketball	(562)	950	388
115234	DA-Women's Bsktball	5,502	(200)	5,302
115235	DA-Men's Soccer	4,933	446	5,379
115236	DA-Women's Soccer	9,230	(2,033)	7,197
115237	DA-Women's Swim/Divg	39	-	39
115238	DA-Men's Tennis	229	-	229
115239	DA-Women's Tennis	1,297	1,850	3,147
115240	DA-Women's Trk & Fld	1,824	950	2,774
115241	DA-Women's Volleybl	12,297	(287)	12,010
115242	DA-Men's Water Polo	297	-	297
115243	DA-Health Services	210,868	7,229	218,097
115244	DA-Soccer Camp	6,184	766	6,950
115245	DA-Prevention Trust	8,202	-	8,202
115246	DA-Athletics Trust	24,310	5,112	29,422
115247	DA-ESL	2,724	-	2,724
115248	DA-Civic Engagement	4,573	(1,526)	3,047
115249	DA President Fund	250	-	250
115252	DA-Intl Summer Progr	64,392	49,093	113,485
115253	OTI-MAA Program	128,190	(9)	128,181
115254	DA-ATM Services	16,500	1,500	18,000
115258	DA-Women's Water Polo	-	(404)	(404)
115259	DA-Dist Learn Testing	4,124	(353)	3,770
115260	DA-Office of Instruction	4,865	-	4,865
115261	DA-Massage Therapy Proj	39,121	(4,716)	34,405
115262	DA-Men's Track & Field	-	(42)	(42)
115263	DA-Women's Water Polo	690	-	690
115266	DA-Women's Badminton	768	(100)	668
115268	DA VPAC Facility Rent	21,142	(14,144)	6,998
115270	DA Campus Abroad - China	(1,848)	(1,259)	(3,107)
Fund 115 De Anza Total:		2,190,613	750,292	2,940,905

FUND 15 - SELF SUSTAINING
FUND BALANCE REPORT FOR FISCAL YEAR 2010-11
YEAR-END BALANCES REPORTED AS OF September 30, 2010

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
District Funds				
115401	Intl Student Insurance	-	852,928	852,928
115402	Crown Castle GT Cell Site	232,696	7,840	240,536
115403	Loss Prevention	14,804	-	14,804
115404	Foothill - AT&T Cell Site	205,156	5,000	210,156
115406	Sprint Nextel FS04XC112	177,620	6,615	184,235
115407	Vending	460	7,330	7,790
115408	Sprint Nextel CA0826-CA0832	187,915	47,576	235,490
115409	Verizon Wireless	217,183	10,409	227,592
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	325	22,039
115414	Office of the Chancellor	170	-	170
Fund 115 District Total:		1,268,648	938,025	2,206,672
Fund 115 Grand Total:		6,096,551	2,483,764	8,580,315

CAPITAL PROJECTS

The first quarter Measure C supplemental reports will be posted on the Measure C website at the following URL under the December 14, 2010 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, December 14, 2010.

