

**Audit and Finance Agenda Item**

**Board Meeting Date:** June 2, 2011

**Title of Item:** 3<sup>rd</sup> Quarter End Report

**Background and Analysis:**

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

**Recommendation:** Information Only

Submitted by:	Bernata Slater
Additional contact names:	Kevin McElroy
Is backup provided?	yes



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

**2010-2011**

**THIRD QUARTER  
REPORT**



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

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**FOOTHILL-DE ANZA  
COMMUNITY COLLEGE DISTRICT**

**2010-2011  
THIRD QUARTER REPORT**

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**2010/11  
Third Quarter Report**

**SUMMARY OF MAJOR CHANGES**

The district has completed its financial analysis for the third quarter of operation (July 1, 2010-March 31, 2011). Enclosed in this document is a reporting for all of the funds the district maintains as authorized by the California Education Code. The short description and analysis at the beginning of each fund report explains the purpose of the fund and recent financial trends that may have changed from the Adopted Budget. Also included in this report is a supplemental information section that contains the State Quarterly Report (311Q). The analysis of the General Purpose Fund follows.

**GENERAL PURPOSE FUND REVENUE**

**Revenue, Productivity and Enrollment Assumptions**

**Resident Enrollment**

The colleges have submitted their second period (P-2) reports to the state reflecting actual FTES achieved during the summer, fall and winter quarters, with estimated FTES for the spring quarter. These reports indicate that Credit Resident FTES is forecasted at 30,278 or 1,519 below our funded base and that Non-Credit Resident FTES will come in at 187 or 109 below our funded base (see Table 1). This decline in resident FTES is attributed to a variety of factors as well as challenges resulting from the conversion to a new student information system. We will be funded from state apportionment for these FTES in fiscal year 2010/11 due to the provisions of SB 361 assuring “stability funding” for districts when FTES falls below their funded base, but our base FTES in 2011/12 will be reduced by 1,629 and the actual funding associated with those FTES (approximately \$7.3 million) will be lost, with the ability to restore within the next three years. The colleges are preparing a plan to restore the base FTES to insure full funding of our authorized FTES level in fiscal year 2011/12. In addition, both colleges are analyzing and strategizing to add additional sections in mid-spring 2010/11 in an effort to restore some of the FTES lost in 2010/11.

**Deficit Factor**

In our Adopted Budget we estimated a 1% (or approximately \$1.5 million) deficit factor on our base revenue. Based on the latest news from the state and the state’s dire fiscal outlook, we have not adjusted our projections at this time, as the latest projections from the system office still indicate the deficit factor for fiscal year 2010/11 to be around our budgeted 1%. This deficit factor is currently attributable to lower-than-projected student enrollment fees due to various fee waivers. We will reassess our original assumptions on the deficit factor at year-end as more information will be available and adjust our revenue projections accordingly. At that time we still will not know the actual deficit factor as the state cannot finalize fiscal year 2010/11 year apportionment revenue until January of 2012, when final property tax revenues, student fee waivers and final college FTES reports are certified.

**Non-Resident Revenue**

As reported in the second quarter report, our non-resident revenue is forecast to exceed budget by approximately \$1.2 million. We are projecting an increase of approximately 8%, or 317 FTES, over last year’s non-resident FTES. There are additional recruiting expenses associated with this growth as noted in the expense analysis below.



### **Prior Year Adjustments**

As indicated in the second quarter report, when we adopted our budget for fiscal year 2010/11, we reported that we might have to make some adjustments to our final 2009/10 revenue. As the state finalized prior year apportionment revenue in February 2011, we were able to confirm that, as a result of recalculation for 2009/10, our per FTES rate funding was reduced by \$10, from \$4,595 to \$4,585, to account for lowered base funding as a result of the 2009/10 audit for the Industrial Volleyball League (IVL) and the attendance hours for student athletes. This adjustment will reduce our prior year allocation by \$290,000 and consequently reduce our 2010/11 funding by the same amount. In addition, the final deficit factor was reduced to zero, resulting in a net downward adjustment of approximately \$147,000 to 2009/10 apportionment. This reduction to prior year apportionment is offset by \$89,000 in lottery funds received in excess of revenue booked at year-end. As a net result of these adjustments, we have reduced our projected state revenue by approximately \$350,000.

In addition to the above-noted funding adjustments, we have received one-time state funds of \$621,000 for Mandated Cost Claims reimbursement. It is recommended that these funds be used to offset the costs of providing services to students (enrollment fee collection and waiver, health fee elimination, etc.). We have revised our revenue and corresponding expense category for the funds received from the state. It is important to note that although we are required to file each claim regularly and are audited on each claim's activity, the state very rarely budgets funds for reimbursement. This year the state made a limited amount of funds available in the 2010/11 budget for the backlog of old claims to the community college system.

Total adjustments to state revenue resulting from prior year adjustments amount to approximately \$271,000.

### **Productivity**

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

## **GENERAL PURPOSE FUND EXPENSE**

### **Certificated Salaries**

We are currently projecting approximately \$3.3 million in one-time savings in this category. Approximately \$3.2 million is due to savings in 1320 and approximately \$100,000 is due to float from vacant non-teaching positions and unspent funds in the personnel contingency account. As addressed above in the resident enrollment section, we are expecting a reduction in our resident FTES of approximately 1,600. This reduction in students served will generate savings in part-time faculty costs. Since we will be "held harmless" for the loss of FTES in the current fiscal year, we will be funded for these lost FTES and the savings of \$3.3 million will supplement our Stability Fund on a one-time only basis. Next year, since our funded FTES base will be reduced, we will reduce our state apportionment revenue forecasts to match our new lower, funded base, assuming we do not recover some of the lost FTES by the end of spring quarter. Part-time faculty costs will be reduced accordingly. These estimates are still preliminary as enrollment management teams are investigating an option of offering additional sections in late spring to restore lost FTES and provide

additional access for students. We will report to the Board of Trustees if efforts to restore some of the decline in FTES are successful and the effect on budgeted productivity when the P-A enrollment report is filed with the state in July.

### **Classified Salaries**

The net variance over budget of approximately \$209,000 is due to under-budgeted student and casual employee costs. Transfers from the colleges' discretionary budgets in the Operating Expenses category to the Classified Salaries category will offset these costs. As we have done in the past few years, any float generated from unfilled classified positions will be distributed to the colleges as one-time B budget monies.

### **Benefits**

We have not modified our self-insured medical benefits projections in the General Purpose Fund. ***The Second Quarter Experience Report from our brokers indicates that our expenses will exceed budget by approximately \$1.7 million.*** This excess will be covered on a one-time basis from the Rate Stabilization Fund set aside in the Internal Service Fund (Fund 600) where all medical benefits costs are accounted for. This will leave approximately \$8.5 million in the Rate Stabilization Fund in Fund 600 to offset future benefits increases (see the Internal Service Fund section of this report for fund balances).

### **Supplies and Capital Outlay**

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

### **Operating Expenses**

We are currently projecting that there will be \$10.2 million unspent in this category, mostly from 09/10 carryover funds as follows:

- Due to our growing deficit and the uncertain fiscal situation at the state level, spending has been slowed down in order to generate savings. We are anticipating a projected carryover as of June 30, 2011 of:
  - \$4.1 million of restricted B budget funds at Foothill College
  - \$3.7 million of restricted B budget funds at De Anza College
  - \$1.7 million of restricted B budget funds at Central Services

These funds, totaling approximately \$9.5 million, originally were expected to be carried over for a period of two years with the intent of buffering reductions in B budget, as well as cuts to the General Purpose Fund and categorical programs. These carryover funds could also be called upon to offset some of the district's anticipated operating deficit in fiscal year 11/12 and beyond if state cuts prove to be deeper than those proposed in the governor's January budget.

- In addition, we are estimating \$660,000 in restricted district-wide carryover, which includes the remaining funds for EIS backfill (original amount \$1.7 million).
- We will carry over \$500,000 for election costs expected to be incurred in 2011/12.

- \$270,000 in district-wide expenses related to union negotiated items unspent in 2010/11 will be carried over as restricted funds.
- We are also adjusting our projections for the International Student Program to reflect additional costs (\$400,000) associated with recruitment of new students (see Non-Resident Enrollment above), and increasing expenses associated with revenue received from Mandated Cost Claims Reimbursement (\$621,000).

We are currently estimating that there will be one-time unspent funds from the following categories:

- \$ 70,000 from Property and Liability Claims
- \$ 98,000 from District Audit
- \$100,000 for District-Wide Software/Hardware Contracts

These savings are projected to increase our Stability Fund on one-time basis.

### **Contingency**

This quarterly report reflects actions as of March 31, 2011. In the second quarter of 10/11, \$400,000 was transferred from the General Purpose Fund (Fund 114) to the Internal Service Fund (Fund 600) as budgeted at Adopted Budget in order to make a \$400,000 contribution to the unfunded post-employment medical liability in the fourth quarter of this fiscal year.

### **Transfers In/Out**

We have increased our projections for mandatory transfer out from the General Purpose Fund (Fund 114) to the Categorical Fund (Fund 121) by approximately \$114,100 due to a projected transfer out for mandated cost claims reimbursement indirect costs. This transfer will offset the cost of preparation of claims for which reimbursement was received from the state.

### **Fund Balance**

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

Based on all assumptions for revenue and expenses, the actual expenses for 10/11 are forecast to be less than revenue, primarily due to the stability provisions of SB 361, which ensures base revenue for this year, even though FTES dropped below the base (\$7.3 million) over operating expenses of approximately \$2.5 million (see Tables 2 and 3). (If stability funding were not provided in the year the FTES were lost, operating expenses would exceed revenue by approximately \$4.8 million.) The one-time funds in excess of expense will be added to the Board of Trustees' designated one-time Stability Fund of \$11.4 million, for a total of approximately \$13.9 million.

The colleges and Central Services will carry over approximately \$9.5 million of their designated carryover into fiscal year 2011/12 to fund critical expenditures and programs that are currently not sufficiently funded in our ongoing budget. The district will also carry over restricted funds for union negotiated items (est. \$270,000 for conference and travel, educational assistance, training/retraining, etc.), election costs (\$500,000) and EIS backfill (est. \$660,000).

Our current strategy is to protect as much of our Stability Fund and fund balance/carryover as possible in order to react to expected deep cuts in 2011/12 and beyond. While the use of these funds will help to offset some decreases to our funding in the coming year and possibly the following one, it will not be a permanent solution. We are currently working on a plan to incorporate structural solutions into our operating budget based on the “all cuts” scenario for 2011/12 with a plan to reduce cuts should reductions to community college budgets be slightly mitigated.

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

**Table 1**  
**Analysis Of FTES**

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

<b>10/11 Adopted Budget-revised 7/27/10</b>	<b>Resident Credit</b>	<b>Non- Credit</b>	<b>Total Apportion- ment</b>	<b>Non-Resident</b>	<b>Total</b>
De Anza	18,529	79	18,608	2,538	21,147
Foothill	13,254	238	13,492	1,530	15,022
Total	31,783	317	32,100	4,068	36,168

<b>Revised Base from recertified 09/10</b>	<b>31,798</b>	<b>297</b>	<b>32,094</b>	<b>4,068</b>	<b>36,162</b>
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*draft 1/10/11*

09/10 over base

894

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

FTES below base

1,302

% below base

4%

<b>10/11 P-2</b>	<b>Resident Credit</b>	<b>Non- Credit</b>	<b>Total Apportion- ment</b>	<b>Non-Resident</b>	<b>Total</b>
De Anza	17,301	0	17,301	2,626	19,927
Foothill	12,978	187	13,165	1,759	14,924
Total	30,278	187	30,466	4,385	34,851

FTES below base

1,629

% below base

5%

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

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total Ongoing 10/11 Budget	Major adjustments- One-Time	Carryover FH/DA/CS One-Time	Restricted Carryover One-Time Stability Fund	Estimated Total	Variance
Federal Income	\$ 1,092	\$ 1,092	\$ 1,295	119%	\$ 1,092	\$ 0	\$ 0	\$ 0	\$ 1,092	\$ 0
State Income	68,761,442	68,761,442	48,401,912	70%	69,032,635	0	0	0	69,032,635	(271,193)
Local Income	112,393,960	112,383,811	76,011,772	68%	113,483,811	0	0	0	113,483,811	(1,100,000)
<b>TOTAL INCOME</b>	<b>\$ 181,156,493</b>	<b>\$ 181,146,345</b>	<b>\$ 124,414,980</b>	<b>69%</b>	<b>\$ 182,517,538</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 182,517,538</b>	<b>\$ (1,371,193)</b>
<b>EXPENSES</b>										
Certificated Salaries	\$ 82,310,342	\$ 82,313,923	\$ 55,952,177	68%	\$ 79,004,595	\$ 0	\$ 0	\$ 0	\$ 79,004,595	\$ 3,309,329
Classified Salaries	34,900,488	35,395,162	26,291,098	74%	35,603,898	0	0	0	35,603,898	(208,736)
Employee Benefits	39,230,442	39,241,746	27,976,772	71%	39,241,746	0	0	0	39,241,746	0
Materials and Supplies	2,668,845	3,006,221	2,026,617	67%	3,006,221	0	0	0	3,006,221	0
Operating Expenses	31,189,437	29,927,745	10,791,372	36%	15,146,188	0	3,227,756	1,326,580	19,700,523	10,227,222
Capital Outlay	45,675	76,546	119,368	156%	76,546	0	0	0	76,546	0
Reductions to be Implemented July 1, 2011	0	0	0	0%	0	0	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 190,345,228</b>	<b>\$ 189,961,343</b>	<b>\$ 123,157,404</b>	<b>65%</b>	<b>\$ 172,079,193</b>	<b>\$ 0</b>	<b>\$ 3,227,756</b>	<b>\$ 1,326,580</b>	<b>\$ 176,633,528</b>	<b>\$ 13,327,815</b>
<b>TRANSFERS AND OTHER</b>										
Transfers-in	\$ 0	\$ 2,400	\$ 2,400	100%	\$ 2,400	0	0	0	\$ 2,400	\$ 0
Other Sources	0	0	0	0%	0	0	0	0	0	0
Transfers-out	(7,062,559)	(7,838,696)	(5,127,529)	65%	(7,952,797)	0	0	0	(7,952,797)	114,101
Contingency	(400,000)	0	0	0%	0	0	0	0	0	0
Other Out Go	0	0	0	0%	0	0	0	0	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (7,462,559)</b>	<b>\$ (7,836,296)</b>	<b>\$ (5,125,129)</b>	<b>65%</b>	<b>\$ (7,950,397)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (7,950,397)</b>	<b>\$ 114,101</b>
<b>FUND BALANCE</b>										
Net Change in Fund Balance	\$ (16,651,294)	\$ (16,651,294)	\$ (3,867,553)		\$ 2,487,948	\$ 0	\$ (3,227,756)	\$ (1,326,580)	\$ (2,066,387)	\$ 14,584,907
Beginning Balance(Colleges/CS/DW), July 1	15,534,335	15,534,335	15,534,335		0	0	12,777,756	2,756,580	15,534,335	0
Unrestricted Beginning Balance, July 1										
(Stability Fund)	11,383,603	11,383,603	11,383,603		0	0	0	11,383,603	11,383,603	0
5% Reserves	9,890,000	9,890,000	9,890,000		0	0	0	9,890,000	9,890,000	0
Adjustments to Beginning Balance	0	0	0		0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 20,156,644</b>	<b>\$ 20,156,644</b>	<b>\$ 32,940,385</b>		<b>\$ 2,487,948</b>	<b>\$ 0</b>	<b>\$ 9,550,000</b>	<b>\$ 22,703,603</b>	<b>\$ 34,741,551</b>	<b>\$ 14,584,907</b>

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

<b>Projected Revenue vs. Projected Expenses</b>	
<b>Beginning Balance, July 1, 2010</b>	<b>\$ 36,807,938</b>
Income (Ongoing and One-Time)	\$ 182,517,538
Expenses (Ongoing and One-Time)	(184,583,925)
Net Change in Fund Balance (Projected)	<b>\$ (2,066,387)</b>
<b>NET FUND BALANCE, June 30, 2011</b>	<b>\$ 34,741,551</b>

<b>Projected Ending Fund Balance as of 06/30/11</b>	<b>\$ 34,741,551</b>
Less: Designated Carryovers	
FH B Restricted	\$ 4,150,000
DA B Restricted	3,700,000
CS B Restricted	1,700,000
DW A Restricted	1,430,000
Subtotal	<b>\$ 10,980,000</b>
Less: Adopted Budget Reserves @ 5% (Restricted)	\$ 9,890,000
Subtotal	<b>\$ 9,890,000</b>
<b>Net Variance (Stability Fund)</b>	<b>\$ 13,871,551</b>

# Foothill-DeAnza Community College District

## 2010-2011 Third Quarter Report

### FUND 114 - GENERAL PURPOSE

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 1,092	\$ 1,092	\$ 1,295	119%	\$ 1,092	\$ 0
State Income	68,761,442	68,761,442	48,401,912	70%	69,032,635	(271,193)
Local Income	112,393,960	112,383,811	76,011,772	68%	113,483,811	(1,100,000)
<b>TOTAL INCOME</b>	<b>\$ 181,156,493</b>	<b>\$ 181,146,345</b>	<b>\$ 124,414,980</b>	<b>69%</b>	<b>\$ 182,517,538</b>	<b>\$ (1,371,193)</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 82,310,342	\$ 82,313,923	\$ 55,952,177	68%	\$ 79,004,595	\$ 3,309,329
Classified Salaries	34,900,488	35,395,162	26,291,098	74%	35,603,898	(208,736)
Employee Benefits	39,230,442	39,241,746	27,976,772	71%	39,241,746	0
Materials and Supplies	2,668,845	3,006,221	2,026,617	67%	3,006,221	0
Operating Expenses	31,189,437	29,927,745	10,791,371	36%	19,700,523	10,227,222
Capital Outlay	45,675	76,546	119,368	156%	76,546	0
<b>TOTAL EXPENSES</b>	<b>\$ 190,345,228</b>	<b>\$ 189,961,343</b>	<b>\$ 123,157,403</b>	<b>65%</b>	<b>\$ 176,633,528</b>	<b>\$ 13,327,815</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 2,400	\$ 2,400	100%	\$ 2,400	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	(7,062,559)	(7,838,696)	(5,127,529)	65%	(7,952,797)	114,101
Contingency	(400,000)	0	0	0%	0	0
Other Out Go	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (7,462,559)</b>	<b>\$ (7,836,296)</b>	<b>\$ (5,125,129)</b>	<b>65%</b>	<b>\$ (7,950,397)</b>	<b>\$ 114,101</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (16,651,294)	\$ (16,651,294)	\$ (3,867,552)		\$ (2,066,387)	\$ 14,584,907
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
<b>NET FUND BALANCE, June 30</b>	<b>\$ 20,156,644</b>	<b>\$ 20,156,644</b>	<b>\$ 32,940,385</b>		<b>\$ 34,741,550</b>	<b>\$ 14,584,907</b>



**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

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

INCOME	TOTAL GENERAL FUND	Enterprise Funds	Child Development Fund 300	Financial Aid Fund 700	Capital Projects Fund 400	Debt Service Fund 200	TOTAL DISTRICT	
							ALL FUNDS	Internal Service Fund 600
Federal Income	\$ 5,490,746	\$ 0	\$ 30,000	\$ 18,050,224	\$ 0	\$ 0	\$ 23,570,970	\$ 0
State Income	80,392,119	0	692,557	1,333,000	4,367	0	82,422,043	0
Local Income	129,757,422	12,441,312	1,522,722	30,000	4,264,525	30,520,976	178,536,957	49,169,975
<b>TOTAL INCOME</b>	<b>\$ 215,640,287</b>	<b>\$ 12,441,312</b>	<b>\$ 2,245,279</b>	<b>\$ 19,413,224</b>	<b>\$ 4,268,892</b>	<b>\$ 30,520,976</b>	<b>\$ 284,529,970</b>	<b>\$ 49,169,975</b>
<b>EXPENSES</b>								
Cost of Sales	\$ 0	\$ 8,223,600	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,223,600	\$ 0
Certificated Salaries	85,925,759	0	782,800	0	0	0	86,708,558	0
Classified Salaries	47,602,117	2,169,685	825,364	30,537	2,016,856	0	52,644,559	0
Employee Benefits	44,346,894	538,700	437,121	500	746,196	0	46,069,411	50,869,327
Materials and Supplies	4,723,604	0	169,994	42,075	556,656	0	5,492,329	0
Operating Expenses	30,897,392	1,519,702	30,000	499,888	20,309,852	0	53,256,834	0
Capital Outlay	641,406	45,520	0	0	100,444,751	0	101,131,677	0
<b>TOTAL EXPENSES</b>	<b>\$ 214,137,172</b>	<b>\$ 12,497,207</b>	<b>\$ 2,245,279</b>	<b>\$ 573,000</b>	<b>\$ 124,074,311</b>	<b>\$ 0</b>	<b>\$ 353,526,969</b>	<b>\$ 50,869,327</b>
<b>TRANSFERS AND OTHER</b>								
Transfers-in	\$ 6,118,030	\$ 0	\$ 0	\$ 0	203,753	\$ 3,644,767	\$ 9,966,550	\$ 400,000
Other Sources	1,164,791	0	0	517,000	190,169,360	30,064	191,881,215	0
Transfers-out	(10,312,198)	0	0	0	0	0	(10,312,198)	(54,352)
Contingency	0	0	0	0	0	0	0	0
Other Out Go	(306,463)	(45,400)	0	(19,383,224)	(1,139)	(34,195,807)	(53,932,033)	(400,000)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (3,335,840)</b>	<b>\$ (45,400)</b>	<b>\$ 0</b>	<b>\$ (18,866,224)</b>	<b>\$ 190,371,974</b>	<b>\$ (30,520,976)</b>	<b>\$ 137,603,534</b>	<b>\$ (54,352)</b>
<b>FUND BALANCE</b>								
Net Change in Fund Balance	\$ (1,832,725)	\$ (101,295)	\$ 0	\$ (26,000)	\$ 70,566,555	\$ 0	\$ 68,606,535	\$ (1,753,704)
Beginning Balance, July 1	47,266,798	4,827,889	622,512	2,605,171	206,868,611	25,168,327	287,359,308	13,041,599
Adjustments to Beginning Balance	0	0	0	(13,443)	0	0	(13,443)	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 45,434,073</b>	<b>\$ 4,726,594</b>	<b>\$ 622,512</b>	<b>\$ 2,565,728</b>	<b>\$ 277,435,166</b>	<b>\$ 25,168,327</b>	<b>\$ 355,952,400</b>	<b>\$ 11,287,895</b>

**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
<b>INCOME</b>										
Federal Income	\$ 1,092	\$ 0	\$ 1,092	\$ 5,109,390	\$ 0	\$ 380,264	\$ 0	\$ 0	\$ 5,489,654	\$ 5,490,746
State Income	69,032,635	1,068,929	70,101,564	8,463,039	1,827,516	0	0	0	10,290,555	80,392,119
Local Income	113,483,811	9,220,892	122,704,703	2,495,019	0	0	2,260,000	2,297,700	7,052,719	129,757,422
<b>TOTAL INCOME</b>	<b>\$ 182,517,538</b>	<b>\$ 10,289,821</b>	<b>\$ 192,807,359</b>	<b>\$ 16,067,448</b>	<b>\$ 1,827,516</b>	<b>\$ 380,264</b>	<b>\$ 2,260,000</b>	<b>\$ 2,297,700</b>	<b>\$ 22,832,928</b>	<b>\$ 215,640,287</b>
<b>EXPENSES</b>										
Certificated Salaries	\$ 79,004,595	\$ 1,015,421	\$ 80,020,015	\$ 2,735,721	\$ 3,097,786	\$ 0	\$ 0	\$ 72,236	\$ 5,905,743	\$ 85,925,759
Classified Salaries	35,603,898	1,737,866	37,341,764	5,698,083	2,193,350	507,019	1,032,193	829,708	10,260,353	47,602,117
Employee Benefits	39,241,746	705,095	39,946,840	2,211,552	1,495,321	0	346,830	346,351	4,400,054	44,346,894
Materials and Supplies	3,006,221	395,807	3,402,028	1,193,127	47,852	0	0	80,597	1,321,576	4,723,604
Operating Expenses	19,700,523	5,943,387	25,643,910	4,786,237	281,847	0	110,000	75,398	5,253,482	30,897,392
Capital Outlay	76,546	16,600	93,146	479,069	8,802	0	0	60,389	548,260	641,406
<b>TOTAL EXPENSES</b>	<b>\$ 176,633,528</b>	<b>\$ 9,814,175</b>	<b>\$ 186,447,703</b>	<b>\$ 17,103,789</b>	<b>\$ 7,124,958</b>	<b>\$ 507,019</b>	<b>\$ 1,489,023</b>	<b>\$ 1,464,679</b>	<b>\$ 27,689,468</b>	<b>\$ 214,137,172</b>
<b>TRANSFERS AND OTHER</b>										
Transfers-in	\$ 2,400	\$ 125,845	\$ 128,245	\$ 318,453	\$ 5,079,386	\$ 126,755	\$ 465,191	\$ 0	\$ 5,989,785	\$ 6,118,030
Other Sources	0	5,000	5,000	1,155,291	4,500	0	0	0	1,159,791	1,164,791
Transfers-out	(7,952,797)	(34,460)	(7,987,257)	(87,108)	(2,400)	0	(1,236,168)	(999,265)	(2,324,941)	(10,312,198)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Out Go	0	0	0	(306,463)	0	0	0	0	(306,463)	(306,463)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (7,950,397)</b>	<b>\$ 96,385</b>	<b>\$ (7,854,012)</b>	<b>\$ 1,080,173</b>	<b>\$ 5,081,486</b>	<b>\$ 126,755</b>	<b>\$ (770,977)</b>	<b>\$ (999,265)</b>	<b>\$ 4,518,172</b>	<b>\$ (3,335,840)</b>
<b>FUND BALANCE</b>										
Net Change in Fund Balance	\$ (2,066,387)	\$ 572,031	\$ (1,494,356)	\$ 43,832	\$ (215,956)	\$ 0	\$ 0	\$ (166,245)	\$ (338,368)	\$ (1,832,725)
Beginning Balance, July 1	36,807,938	6,096,551	42,904,489	3,624,156	215,956	1	0	522,196	4,362,309	47,266,798
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 34,741,550</b>	<b>\$ 6,668,582</b>	<b>\$ 41,410,133</b>	<b>\$ 3,667,988</b>	<b>\$ 0</b>	<b>\$ 1</b>	<b>\$ 0</b>	<b>\$ 355,951</b>	<b>\$ 4,023,940</b>	<b>\$ 45,434,073</b>



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		38,737	264,101	5,079,386	126,755	465,191				400,000	203,753	1,374,874	7,952,797
115												34,460	34,460
121/131		87,108											87,108
122	2,400												2,400
123													0
125												1,236,168	1,236,168
300													0
128												999,265	999,265
700													0
600			54,352										54,352
400													0
200													0
	2,400	125,845	318,453	5,079,386	126,755	465,191	0	0	0	400,000	203,753	3,644,767	10,366,550

Notes:

Fund 114 to 115:	38,737	to backfill categorical program reductions	Fund 115 to 200:	34,460	for Debt Service
Fund 114 to 121:	150,000	for salary backfill	Fund 121/131 to 115:	87,108	for Medical Admin Activities (MAA)
	114,101	for mandated cost claims reimbursement indirect costs	Fund 122 to 114:	2,400	for classified recruitment costs
Fund 114 to 122:	5,065,336	for Special Ed Match	Fund 125 to 200:	1,236,168	for Debt Service
	14,050	for salary adjustments	Fund 128 to 200:	999,265	for Debt Service
Fund 114 to 123:	126,755	for Federal Work Study match	Fund 600 to 121:	54,352	for NASA/Ames Leave Costs
Fund 114 to 125:	465,191	to offset parking fund operating deficit			
Fund 114 to 200:	768,217	for Debt Service			
	606,657	for Capital Lease payments			
Fund 114 to 400:	203,753	for various capital outlay projects			
Fund 114 to 600:	400,000	for 10/11 unfunded medical liability			

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

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

	TOTAL GENERAL FUND	INCOME	Enterprise Funds	Child Development Fund 300	Financial Aid Fund 700	Capital Projects Fund 400	Debt Service Fund 200	TOTAL DISTRICT ALL FUNDS	Internal Service Fund 600
Federal Income	\$ 3,099,495		\$ 0	\$ 18,732	\$ 14,277,109	\$ 0	\$ 0	\$ 17,395,336	\$ 0
State Income	58,781,714		0	571,149	907,001	0	0	60,259,864	0
Local Income	90,906,954		8,949,118	1,311,421	19,936	1,283,080	16,952,693	119,423,203	37,208,665
<b>TOTAL INCOME</b>	<b>\$ 152,788,163</b>		<b>\$ 8,949,118</b>	<b>\$ 1,901,302</b>	<b>\$ 15,204,046</b>	<b>\$ 1,283,080</b>	<b>\$ 16,952,693</b>	<b>\$ 197,078,403</b>	<b>\$ 37,208,665</b>
<b>EXPENSES</b>									
Cost of Sales	\$ 0		\$ 5,944,700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,944,700	\$ 0
Certificated Salaries	60,716,630		0	572,770	0	0	0	61,289,400	0
Classified Salaries	35,563,182		1,647,101	556,618	22,903	1,740,989	0	39,530,793	0
Employee Benefits	31,760,660		422,700	305,224	401	596,333	0	33,085,319	35,525,699
Materials and Supplies	2,878,624		0	120,264	31,556	(69)	0	3,030,376	0
Operating Expenses	18,108,544		1,117,522	13,546	481,076	10,065,500	0	29,786,188	0
Capital Outlay	290,388		45,520	3,485	0	27,914,265	0	28,253,658	0
<b>TOTAL EXPENSES</b>	<b>\$ 149,318,028</b>		<b>\$ 9,177,543</b>	<b>\$ 1,571,907</b>	<b>\$ 535,937</b>	<b>\$ 40,317,019</b>	<b>\$ 0</b>	<b>\$ 200,920,433</b>	<b>\$ 35,525,699</b>
<b>TRANSFERS AND OTHER</b>									
Transfers-in	\$ 4,232,010		\$ 0	\$ 0	\$ 0	\$ 203,753	\$ 1,667,176	\$ 6,102,940	\$ 400,000
Other Sources	55,247		0	0	(44,383)	169,360	5,471	185,695	0
Transfers-out	(6,448,587)		0	0	0	0	0	(6,448,587)	(54,352)
Contingency	0		0	0	0	0	0	0	0
Other Out Go	(414,687)		(36,000)	0	(15,291,011)	(1,139)	(32,345,548)	(48,088,384)	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (2,576,017)</b>		<b>\$ (36,000)</b>	<b>\$ 0</b>	<b>\$ (15,335,394)</b>	<b>\$ 371,974</b>	<b>\$ (30,672,901)</b>	<b>\$ (48,248,337)</b>	<b>\$ 345,648</b>
<b>FUND BALANCE</b>									
Net Change in Fund Balance	\$ 894,119		\$ (264,425)	\$ 329,395	\$ (667,285)	\$ (38,661,964)	\$ (13,720,207)	\$ (52,090,368)	\$ 2,028,614
Beginning Balance, July 1	47,266,798		4,827,889	622,512	2,605,171	206,868,611	25,168,327	287,359,308	13,041,599
Adjustments to Beginning Balance	0		0	0	(13,443)	0	0	(13,443)	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 48,160,916</b>		<b>\$ 4,563,464</b>	<b>\$ 951,907</b>	<b>\$ 1,924,442</b>	<b>\$ 168,206,647</b>	<b>\$ 11,448,120</b>	<b>\$ 235,255,497</b>	<b>\$ 15,070,212</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

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

	General		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
	Fund 114	Fund 114		General Fund	Unrestricted General Fund							
<b>INCOME</b>												
Federal Income	\$ 1,295	\$ 0	\$ 0	\$ 1,295	\$ 1,295	\$ 2,839,117	\$ 0	\$ 259,083	\$ 0	\$ 0	\$ 3,098,200	\$ 3,099,495
State Income	48,401,912	858,894		49,260,806	49,260,806	8,117,781	1,403,127	0	0	0	9,520,908	58,781,714
Local Income	76,011,772	8,648,876		84,660,649	84,660,649	2,294,401	1,309	0	1,864,278	2,086,317	6,246,305	90,906,954
<b>TOTAL INCOME</b>	<b>\$ 124,414,980</b>	<b>\$ 9,507,770</b>		<b>\$ 133,922,750</b>	<b>\$ 133,922,750</b>	<b>\$ 13,251,300</b>	<b>\$ 1,404,436</b>	<b>\$ 259,083</b>	<b>\$ 1,864,278</b>	<b>\$ 2,086,317</b>	<b>\$ 18,865,413</b>	<b>\$ 152,788,163</b>
<b>EXPENSES</b>												
Certificated Salaries	\$ 55,952,177	\$ 772,408		\$ 56,724,585	\$ 56,724,585	\$ 1,734,033	\$ 2,205,417	\$ 0	\$ 0	\$ 52,595	\$ 3,992,045	\$ 60,716,630
Classified Salaries	26,291,098	1,469,932		27,761,030	27,761,030	4,496,725	1,635,125	396,464	725,888	547,949	7,802,151	35,563,182
Employee Benefits	27,976,772	522,694		28,499,466	28,499,466	1,639,121	1,146,693	1,929	246,468	226,982	3,261,194	31,760,660
Materials and Supplies	2,026,617	1,134		2,027,751	2,027,751	771,646	40,431	0	0	38,796	850,873	2,878,624
Operating Expenses	10,791,371	4,847,720		15,639,091	15,639,091	2,194,264	67,499	0	60,038	147,652	2,469,452	18,108,544
Capital Outlay	119,368	23,900		143,268	143,268	95,761	8,019	0	0	43,340	147,120	290,388
<b>TOTAL EXPENSES</b>	<b>\$ 123,157,403</b>	<b>\$ 7,637,788</b>		<b>\$ 130,795,191</b>	<b>\$ 130,795,191</b>	<b>\$ 10,931,551</b>	<b>\$ 5,103,183</b>	<b>\$ 398,393</b>	<b>\$ 1,032,394</b>	<b>\$ 1,057,314</b>	<b>\$ 18,522,836</b>	<b>\$ 149,318,028</b>
<b>TRANSFERS AND OTHER</b>												
Transfers-in	\$ 2,400	\$ 125,845		\$ 128,245	\$ 128,245	\$ 204,352	\$ 3,813,052	\$ 86,361	\$ 0	\$ 0	\$ 4,103,765	\$ 4,232,010
Other Sources	0	747		747	747	50,000	4,500	0	0	0	54,500	55,247
Transfers-out	(5,127,529)	(28,452)		(5,155,981)	(5,155,981)	(87,108)	(2,400)	0	(1,026,200)	(176,899)	(1,292,607)	(6,448,587)
Contingency	0	0		0	0	0	0	0	0	0	0	0
Other Out Go	0	(26,988)		(26,988)	(26,988)	(387,699)	0	0	0	0	(387,699)	(414,687)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (5,125,129)</b>	<b>\$ 71,152</b>		<b>\$ (5,053,976)</b>	<b>\$ (5,053,976)</b>	<b>\$ (220,455)</b>	<b>\$ 3,815,152</b>	<b>\$ 86,361</b>	<b>\$ (1,026,200)</b>	<b>\$ (176,899)</b>	<b>\$ 2,477,960</b>	<b>\$ (2,576,017)</b>
<b>FUND BALANCE</b>												
Net Change in Fund Balance	\$ (3,867,552)	\$ 1,941,135		\$ (1,926,418)	\$ (1,926,418)	\$ 2,099,294	\$ 116,405	\$ (52,949)	\$ (194,316)	\$ 852,104	\$ 2,820,537	\$ 894,119
Beginning Balance, July 1	36,807,938	6,096,551		42,904,489	42,904,489	3,624,156	215,956	1	0	522,196	4,362,309	47,266,798
Adjustments to Beginning Balance	0	0		0	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 32,940,385</b>	<b>\$ 8,037,686</b>		<b>\$ 40,978,071</b>	<b>\$ 40,978,071</b>	<b>\$ 5,723,450</b>	<b>\$ 332,361</b>	<b>\$ (52,949)</b>	<b>\$ (194,316)</b>	<b>\$ 1,374,300</b>	<b>\$ 7,182,846</b>	<b>\$ 48,160,916</b>

Reconciliation of Interfund Transfers as of 3/31/11

	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		38,737	150,000	3,813,052	86,361					400,000	203,753	435,626	5,127,529
115												28,452	28,452
121/131		87,108											87,108
122	2,400												2,400
123													0
125												1,026,200	1,026,200
300													0
128												176,899	176,899
700													0
600			54,352										54,352
400													0
200													0
	2,400	125,845	204,352	3,813,052	86,361	0	0	0	0	400,000	203,753	1,667,177	6,502,940

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Notes:

Fund 114 to 115: 38,737 to backfill categorical program reductions  
Fund 114 to 121: 150,000 for salary backfill  
Fund 114 to 122: 3,799,002 for Special Ed match  
Fund 114 to 123: 14,050 for salary adjustments  
Fund 114 to 200: 86,361 for Federal Work Study match  
Fund 114 to 200: 51,048 for Debt Service  
Fund 114 to 200: 384,578 for Capital Lease payments  
Fund 114 to 400: 203,753 for various capital outlay projects  
Fund 114 to 600: 400,000 for 10/11 unfunded medical liability

Fund 115 to 200: 28,452 for Debt Service  
Fund 121/131 to 115: 87,108 for Medical Admin Activities (MAA)  
Fund 122 to 114: 2,400 for classified recruitment costs  
Fund 125 to 200: 1,026,200 for Debt Service  
Fund 128 to 200: 176,899 for Debt Service  
From 600 to 121: 54,352 for NASA/Ames Leave Costs

## INTERNAL SERVICE FUND

### Fund 600

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

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

We have included an exhibit on the next page that summarizes Internal Service fund balances. At Adopted Budget, we budgeted a transfer in of \$400,000 to this fund from the General Purpose Fund for 10/11, with corresponding outgo to the California Employees Retiree Benefit Trust (CERBT), sponsored by the California Public Employees Retirement System (CalPERS). We will bring an agenda item to the Board of Trustees authorizing the district to make this contribution during the fourth quarter.

This year, our medical benefits rates have been set based on a negotiated composite Per Employee Per Month (PEPM) rate of \$976 for Medical, Prescription, Dental and Vision for both active employees and retirees. ***The Second Quarter Experience Report from our brokers indicates that our expenses will exceed budget by approximately \$1.75 million.*** This excess will be absorbed on a one-time basis from our Rate Stabilization fund (savings from prior years). This will leave approximately \$8.5 million in the Rate Stabilization fund to offset future medical benefits cost increases. In addition, based on nine months of experience, we may realize some savings from Workers' Comp; however, more analysis and additional experience data is necessary to quantify these projections and the results of this analysis will be reported at year-end.

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



## INTERNAL SERVICE FUND BALANCES

### Summary of Beginning Balance

<b>Extended Sick Leave/Vacation Payout Reserve</b>	\$ 273,254
<b>OPEB transfers in from General Fund and Payments:</b>	
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)
<b>Medical Benefits Savings:</b>	
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)
<b>Workers Comp Savings:</b>	
04/05 Workers Comp Savings	945,777
05/06 Workers Comp Savings	626,619
06/07 Workers Comp Savings	288,414
07/08 Workers Comp Add'tl Costs	(311,758)
07/08 Workers Comp Add'tl Costs-transfer to F114	311,758
08/09 Workers Comp Add'tl Savings	1,502,491
<b>Total Beginning Balance 07/01/10:</b>	<u>\$ 13,041,599</u>
Revenue	49,169,975
Expenses	(50,923,679)
Unfunded Retiree Benefits Transfer In (10/11)	400,000
Transfer to CERBT (10/11)	(400,000)
<b>06/30/11 Projected Ending Balance:</b>	<u><u>\$ 11,287,895</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
<b>Restricted Ending Balance:</b>	<u>\$ 2,773,254</u>
<b>Unrestricted Fund Balance:</b>	<u>\$ 8,514,641</u>
<b>Total Projected 06/30/11 Ending Balance (restricted and unrestricted):</b>	<u><u>\$ 11,287,895</u></u>

# Foothill-DeAnza Community College District

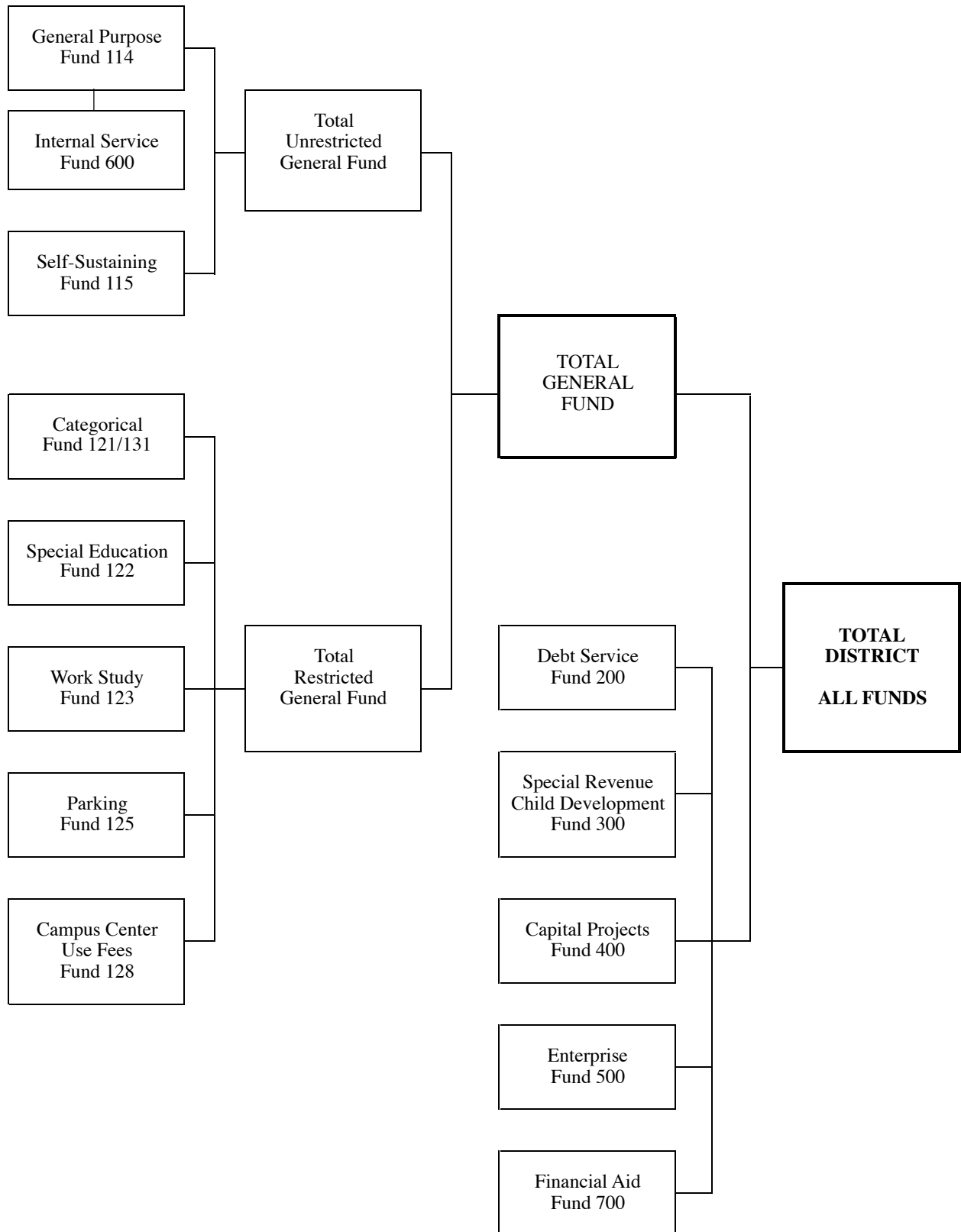
## 2010-2011 Third Quarter Report

### FUND 600 - INTERNAL SERVICE

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Contributions - Active Benefits	\$ 36,391,412	\$ 36,391,412	\$ 28,568,947	79%	\$ 36,391,412	\$ 0
Contributions - Retiree Benefits	9,600,446	9,600,446	6,256,130	65%	9,600,446	0
Employee Contributions	0	0	2,383,588	0%	3,178,117	(3,178,117)
<b>TOTAL INCOME</b>	<b>\$ 45,991,858</b>	<b>\$ 45,991,858</b>	<b>\$ 37,208,665</b>	<b>81%</b>	<b>\$ 49,169,975</b>	<b>\$ (3,178,117)</b>
<b>EXPENSES</b>						
Medical & Prescription Drugs	\$ 22,562,259	\$ 22,562,259	\$ 19,185,462	85%	\$ 27,494,080	\$ (4,931,821)
Dental	1,748,258	1,748,258	2,446,933	140%	1,748,258	0
Vision	515,332	515,332	357,704	69%	515,332	0
Retirement	16,747,984	16,747,984	11,116,505	66%	16,747,984	0
Worker's Compensation	2,838,200	2,838,200	1,379,107	49%	2,838,200	0
Unemployment Insurance	1,119,300	1,119,300	547,988	49%	1,119,300	0
Other	460,525	406,173	491,999	121%	406,173	0
<b>TOTAL EXPENSES</b>	<b>\$ 45,991,858</b>	<b>\$ 45,937,506</b>	<b>\$ 35,525,699</b>	<b>77%</b>	<b>\$ 50,869,327</b>	<b>\$ (4,931,821)</b>
Transfers-in	\$ 0	\$ 400,000	\$ 400,000	100%	\$ 400,000	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	(54,352)	(54,352)	100%	(54,352)	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	(400,000)	0	0%	(400,000)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ (54,352)</b>	<b>\$ 345,648</b>	<b>-636%</b>	<b>\$ (54,352)</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 2,028,614		\$ (1,753,704)	\$ (1,753,704)
Beginning Balance, July 1	13,041,599	13,041,599	13,041,599		13,041,599	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 13,041,599</b>	<b>\$ 13,041,599</b>	<b>\$ 15,070,212</b>		<b>\$ 11,287,895</b>	<b>\$ (1,753,704)</b>



# ALL FUNDS CHART



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

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

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

**Current Status:**

In the third quarter, the Foothill Apprenticeship program is projecting an increase in local revenue of \$250,000 and a corresponding increase in salaries for part-time instructors, which will be funded by the contracted apprenticeship sites. The De Anza Community Education program is projecting an increase in revenues and corresponding operating expenses of \$410,000 to match the year-to-date activity as of the third quarter. In addition, the International Student Insurance Program is projecting an increase in fees of \$300,000, which relates to the corresponding cost in health insurance coverage for international students. Budget revisions for these projections will be reflected in the fourth quarter of the current fiscal year. The Self-Sustaining Fund is projecting to end the fiscal year with a net change in fund balance of \$572,031.

# Foothill-DeAnza Community College District

## 2010-2011 Third Quarter Report

### FUND 115 - SELF SUSTAINING

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	1,068,929	1,068,929	858,894	80%	1,068,929	0
Local Income	8,200,892	8,200,892	8,648,876	105%	9,220,892	(1,020,000)
<b>TOTAL INCOME</b>	<b>\$ 9,269,821</b>	<b>\$ 9,269,821</b>	<b>\$ 9,507,770</b>	<b>103%</b>	<b>\$ 10,289,821</b>	<b>\$ (1,020,000)</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 765,421	\$ 765,421	\$ 772,408	101%	\$ 1,015,421	\$ (250,000)
Classified Salaries	1,737,866	1,737,866	1,469,932	85%	1,737,866	0
Employee Benefits	705,095	705,095	522,694	74%	705,095	0
Materials and Supplies	395,807	395,807	1,134	0%	395,807	0
Operating Expenses	5,047,542	5,173,387	4,847,720	94%	5,943,387	(770,000)
Capital Outlay	16,600	16,600	23,900	144%	16,600	0
<b>TOTAL EXPENSES</b>	<b>\$ 8,668,330</b>	<b>\$ 8,794,175</b>	<b>\$ 7,637,788</b>	<b>87%</b>	<b>\$ 9,814,175</b>	<b>\$ (1,020,000)</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 125,845	\$ 125,845	100%	\$ 125,845	\$ 0
Other Sources	5,000	5,000	747	15%	5,000	0
Transfers-out	(34,460)	(34,460)	(28,452)	83%	(34,460)	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	0	(26,988)	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (29,460)</b>	<b>\$ 96,385</b>	<b>\$ 71,152</b>	<b>74%</b>	<b>\$ 96,385</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 572,031	\$ 572,031	\$ 1,941,135		\$ 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
<b>NET FUND BALANCE, June 30</b>	<b>\$ 6,668,582</b>	<b>\$ 6,668,582</b>	<b>\$ 8,037,686</b>		<b>\$ 6,668,582</b>	<b>\$ 0</b>



**RESTRICTED and CATEGORICAL  
Fund 121/131**

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

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

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

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

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

**Matriculation, Staff Development, Staff Diversity, Extended Opportunity Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), and CalWorks:** These programs target specific populations or services funded by the state. Our Adopted Budget reflects the same level of funding as fiscal year 2009/10.

**Health Services Fees and Mandated Cost Reimbursement:** Health Services fees are fees collected from the students and restricted for the provision of health services for students. Because the fee level is set by the state and we are mandated to provide a fixed level of services, the state provides reimbursement, known as “mandated cost reimbursement,” for the cost of providing these services over and above what we collect. The mandated cost reimbursement is recorded in the General Purpose Fund. Changing the level of services we provide – either more or less – will jeopardize the mandated cost reimbursement. For 2010/11, we anticipate approximately \$2 million in income and related expenses for Health Services.



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

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

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

**Current Status:**

In the third quarter, the district received a net of \$2.2 million in revenues for the state mandated cost reimbursement claims. The revenues are currently recorded in the district's general fund; however, \$1,564,365 of this revenue is for the health fee elimination claims and will be moved to the district's Restricted and Categorical Fund to be used for student health services. We are projecting a transfer in to the Restricted and Categorical Fund of \$114,101 from the General Purpose Fund for administrative costs associated with gathering information and preparing the mandated cost reimbursement claims.

# Foothill-DeAnza Community College District

## 2010-2011 Third Quarter Report

### FUND 121/131 - CATEGORICAL

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 5,109,390	\$ 5,109,390	\$ 2,839,117	56%	\$ 5,109,390	\$ 0
State Income	6,898,674	6,898,674	8,117,781	118%	8,463,039	(1,564,365)
Local Income	2,495,019	2,495,019	2,294,401	92%	2,495,019	0
<b>TOTAL INCOME</b>	<b>\$ 14,503,083</b>	<b>\$ 14,503,083</b>	<b>\$ 13,251,300</b>	<b>91%</b>	<b>\$ 16,067,448</b>	<b>\$ (1,564,365)</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 2,735,721	\$ 2,735,721	\$ 1,734,033	63%	\$ 2,735,721	\$ 0
Classified Salaries	5,698,083	5,698,083	4,496,725	79%	5,698,083	0
Employee Benefits	2,211,552	2,211,552	1,639,121	74%	2,211,552	0
Materials and Supplies	1,193,127	1,193,127	771,646	65%	1,193,127	0
Operating Expenses	2,990,527	3,107,771	2,194,264	71%	4,786,237	(1,678,466)
Capital Outlay	479,069	479,069	95,761	20%	479,069	0
<b>TOTAL EXPENSES</b>	<b>\$ 15,308,079</b>	<b>\$ 15,425,323</b>	<b>\$ 10,931,551</b>	<b>71%</b>	<b>\$ 17,103,789</b>	<b>\$ (1,678,466)</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 204,352	\$ 204,352	100%	\$ 318,453	\$ (114,101)
Other Sources	1,155,291	1,155,291	50,000	4%	1,155,291	0
Transfers-out	0	(87,108)	(87,108)	100%	(87,108)	0
Contingency	0	0	0	0%	0	0
Other Out Go	(306,463)	(306,463)	(387,699)	127%	(306,463)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 848,828</b>	<b>\$ 966,072</b>	<b>\$ (220,455)</b>	<b>-23%</b>	<b>\$ 1,080,173</b>	<b>\$ (114,101)</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 43,832	\$ 43,832	\$ 2,099,294		\$ 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
<b>NET FUND BALANCE, June 30</b>	<b>\$ 3,667,988</b>	<b>\$ 3,667,988</b>	<b>\$ 5,723,450</b>		<b>\$ 3,667,988</b>	<b>\$ 0</b>

**SPECIAL EDUCATION****Fund 122**

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

**Current Status:**

For the third quarter, we are expecting to receive \$1,827,516 in state revenue. Our expenses are projected to be \$7,124,958 for the Special Education Fund. To balance out the fund, we anticipate a mandatory match from the General Purpose Fund of \$5,081,486 and we anticipate utilizing \$215,956 in carryover funds from 2009/10.

# Foothill-DeAnza Community College District

## 2010-2011 Third Quarter Report

### FUND 122 - SPECIAL EDUCATION

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	1,797,113	1,827,516	1,403,127	77%	1,827,516	0
Local Income	0	0	1,309	0%	0	0
<b>TOTAL INCOME</b>	<b>\$ 1,797,113</b>	<b>\$ 1,827,516</b>	<b>\$ 1,404,436</b>	<b>77%</b>	<b>\$ 1,827,516</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 3,089,036	\$ 3,097,786	\$ 2,205,417	71%	\$ 3,097,786	\$ 0
Classified Salaries	2,189,900	2,193,350	1,635,125	75%	2,193,350	0
Employee Benefits	1,493,471	1,495,321	1,146,693	77%	1,495,321	0
Materials and Supplies	43,352	47,852	40,431	84%	47,852	0
Operating Expenses	284,247	281,847	67,499	24%	281,847	0
Capital Outlay	8,802	8,802	8,019	91%	8,802	0
<b>TOTAL EXPENSES</b>	<b>\$ 7,108,808</b>	<b>\$ 7,124,958</b>	<b>\$ 5,103,183</b>	<b>72%</b>	<b>\$ 7,124,958</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 5,095,739	\$ 5,079,386	\$ 3,813,052	75%	\$ 5,079,386	\$ 0
Other Sources	0	4,500	4,500	100%	4,500	0
Transfers-out	0	(2,400)	(2,400)	100%	(2,400)	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 5,095,739</b>	<b>\$ 5,081,486</b>	<b>\$ 3,815,152</b>	<b>75%</b>	<b>\$ 5,081,486</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (215,956)	\$ (215,956)	\$ 116,405		\$ (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
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 332,361</b>		<b>\$ 0</b>	<b>\$ 0</b>

**FEDERAL WORK STUDY****Fund 123**

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

**Current Status:**

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

## 2010-2011 Third Quarter Report

### FUND 123 - WORK STUDY

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 380,264	\$ 380,264	\$ 259,083	68%	\$ 380,264	\$ 0
State Income	0	0	0	0%	0	0
Local Income	0	0	0	0%	0	0
<b>TOTAL INCOME</b>	<b>\$ 380,264</b>	<b>\$ 380,264</b>	<b>\$ 259,083</b>	<b>68%</b>	<b>\$ 380,264</b>	<b>\$ 0</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	507,019	507,019	396,464	78%	507,019	0
Employee Benefits	0	0	1,929	0%	0	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	0	0	0	0%	0	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 507,019</b>	<b>\$ 507,019</b>	<b>\$ 398,393</b>	<b>79%</b>	<b>\$ 507,019</b>	<b>\$ 0</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 126,755	\$ 126,755	\$ 86,361	68%	\$ 126,755	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 126,755</b>	<b>\$ 126,755</b>	<b>\$ 86,361</b>	<b>68%</b>	<b>\$ 126,755</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (52,949)		\$ 0	\$ 0
Beginning Balance, July 1	1	1	1	100%	1	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ (52,949)</b>		<b>\$ 1</b>	<b>\$ 0</b>

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

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

Revenue from parking permits is limited by student enrollment and by the state statute that limits parking fees to \$100 per year. We are projecting an excess of operating expenses over revenue of \$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.
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# Foothill-DeAnza Community College District

## 2010-2011 Third Quarter Report

### FUND 125 - PARKING

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	0	0%	0	0
Local Income	2,260,000	2,260,000	1,864,278	82%	2,260,000	0
<b>TOTAL INCOME</b>	<b>\$ 2,260,000</b>	<b>\$ 2,260,000</b>	<b>\$ 1,864,278</b>	<b>82%</b>	<b>\$ 2,260,000</b>	<b>\$ 0</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	1,032,193	1,032,193	725,888	70%	1,032,193	0
Employee Benefits	346,830	346,830	246,468	71%	346,830	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	110,000	110,000	60,038	55%	110,000	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 1,489,023</b>	<b>\$ 1,489,023</b>	<b>\$ 1,032,394</b>	<b>69%</b>	<b>\$ 1,489,023</b>	<b>\$ 0</b>

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

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (194,316)		\$ 0	\$ 0
Beginning Balance, July 1	0	0	0		0	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (194,316)</b>		<b>\$ 0</b>	<b>\$ 0</b>





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

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

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

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

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

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

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

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

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

**Current Status:**

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

## 2010-2011 Third Quarter Report

### FUND 128 - CAMPUS CENTER

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	0	0%	0	0
Local Income	2,297,700	2,297,700	2,086,317	91%	2,297,700	0
<b>TOTAL INCOME</b>	<b>\$ 2,297,700</b>	<b>\$ 2,297,700</b>	<b>\$ 2,086,317</b>	<b>91%</b>	<b>\$ 2,297,700</b>	<b>\$ 0</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 72,236	\$ 72,236	\$ 52,595	73%	\$ 72,236	\$ 0
Classified Salaries	829,708	829,708	547,949	66%	829,708	0
Employee Benefits	346,351	346,351	226,982	66%	346,351	0
Materials and Supplies	80,597	80,597	38,796	48%	80,597	0
Operating Expenses	75,398	75,398	147,652	196%	75,398	0
Capital Outlay	60,389	60,389	43,340	72%	60,389	0
<b>TOTAL EXPENSES</b>	<b>\$ 1,464,679</b>	<b>\$ 1,464,679</b>	<b>\$ 1,057,314</b>	<b>72%</b>	<b>\$ 1,464,679</b>	<b>\$ 0</b>

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

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (166,245)	\$ (166,245)	\$ 852,104		\$ (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
<b>NET FUND BALANCE, June 30</b>	<b>\$ 355,951</b>	<b>\$ 355,951</b>	<b>\$ 1,374,300</b>		<b>\$ 355,951</b>	<b>\$ 0</b>

**ENTERPRISE FUND**  
**FOOTHILL and DE ANZA CAMPUS CENTERS**  
**FLINT CENTER**

The Enterprise Fund is accounted for in a manner whereby the total costs of providing goods and services are financed or recovered primarily through user charges. Enterprise operations comprise the Foothill and De Anza College Campus Centers and Flint Center for the Performing Arts. The Campus Centers include the two Bookstores and De Anza Dining Services. Financial activity in the Enterprise Fund is measured by gross margins and net profit rather than by the governmental budget to actual measurement.

**Current Status:**

**Foothill Enterprise Fund**

*Bookstore*

Textbook sales continue to decline, now down by 10.8%, or \$236,900, from last year. Computer sales on the other hand are up 43.8%, with 54.1% of this increase coming from higher sales to District Purchasing. Overall, total store sales have decreased by 1.8%, or \$51,700, for the year to date.

Sales are expected to end the year down only 2%. A net income of \$34,200 is projected, generated from continued savings in personnel costs and an increase in the commissions received from Apple.

**De Anza Enterprise Fund**

*Bookstore*

For the year, sales have decreased by 14.7%, just a slight increase over the 14% decline through December. Textbook sales declined another \$274,200 during the third quarter for a total year-to-date decline of \$739,900. Computer sales continue to be the only area with a slight gain for the year, despite lower sales to District Purchasing.

An expansion of the textbook rental program has resulted in a net contribution to the bottom line of \$15,500 more than last year. The 146% increase in textbook rental income accounts for an estimated one-third of the decline in total Textbook sales.

Tighter scheduling of all employees continues to reduce personnel costs, with savings increasing from \$79,000 through December to \$102,100 through March. These savings offset 52% of the gross profit lost from the \$703,600 decline in sales for the year.

The Bookstore is projecting a loss of \$39,700 for the year, the result of an anticipated drop in sales of over \$1 million.

#### *Dining Services*

Gains in the third quarter now have Cafeteria sales showing an increase of \$2,400 for the year, with Catering sales more than doubling its previous increases, to \$25,500.

The food cost percentage is still below last year, allowing net income to rise by over 25% through March.

Projected net income for the year has declined to \$3,700. Higher commissions are expected to be severely impacted by higher personnel costs.

#### *Combined Bookstore & Dining Operations*

The combined operations of the De Anza Enterprise Fund are projected to incur a net loss of \$36,000 for the year compared to a net income of \$177,400 last year.

- Bookstore – Loss \$39,700
- Dining Services – Profit \$3,700

#### **Flint Center Fund**

During the third quarter, Flint Center hosted more events, resulting in a net profit of 4,415. Nevertheless, due to low bookings in the previous two quarters, a net loss of \$106,625 has been incurred through the third quarter.

Flint Center expects a slight increase in expenses and has more shows booked in the fourth quarter. However, projected profits will not offset expenses enough to break even and a net loss of \$99,495 is projected for fiscal year 2010/11.

# Foothill-DeAnza Community College District

## 2010-2011 Third Quarter Report

### ENTERPRISE FUNDS

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	0	0%	0	0
Local Income	13,022,184	13,022,184	8,949,118	69%	12,441,312	580,872
<b>TOTAL INCOME</b>	<b>\$ 13,022,184</b>	<b>\$ 13,022,184</b>	<b>\$ 8,949,118</b>	<b>69%</b>	<b>\$ 12,441,312</b>	<b>\$ 580,872</b>

<b>EXPENSES</b>						
Cost of Sales	\$ 8,777,750	\$ 8,777,750	\$ 5,944,700	68%	\$ 8,223,600	\$ 554,150
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	2,194,485	2,194,485	1,647,101	75%	2,169,685	24,800
Employee Benefits	474,800	474,800	422,700	89%	538,700	(63,900)
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	1,440,584	1,440,584	1,117,522	78%	1,519,702	(79,118)
Capital Outlay	34,848	34,848	45,520	131%	45,520	(10,672)
<b>TOTAL EXPENSES</b>	<b>\$ 12,922,467</b>	<b>\$ 12,922,467</b>	<b>\$ 9,177,543</b>	<b>71%</b>	<b>\$ 12,497,207</b>	<b>\$ 425,260</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	(37,900)	(37,900)	(36,000)	95%	(45,400)	7,500
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (37,900)</b>	<b>\$ (37,900)</b>	<b>\$ (36,000)</b>	<b>95%</b>	<b>\$ (45,400)</b>	<b>\$ 7,500</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 61,817	\$ 61,817	\$ (264,425)		\$ (101,295)	\$ (163,112)
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
<b>NET FUND BALANCE, June 30</b>	<b>\$ 4,889,706</b>	<b>\$ 4,889,706</b>	<b>\$ 4,563,464</b>		<b>\$ 4,726,594</b>	<b>\$ (163,112)</b>

# Foothill-DeAnza Community College District

## 2010-2011 Third Quarter Report

### ENTERPRISE FUND - FOOTHILL

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	0	0%	0	0
Local Income	3,991,700	3,991,700	2,922,100	73%	4,029,210	(37,510)
<b>TOTAL INCOME</b>	<b>\$ 3,991,700</b>	<b>\$ 3,991,700</b>	<b>\$ 2,922,100</b>	<b>73%</b>	<b>\$ 4,029,210</b>	<b>\$ (37,510)</b>
<b>EXPENSES</b>						
Cost of Sales	\$ 3,006,900	\$ 3,006,900	\$ 2,264,000	75%	\$ 3,051,600	\$ (44,700)
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	595,510	595,510	460,400	77%	576,510	19,000
Employee Benefits	151,700	151,700	124,600	82%	151,700	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	192,750	192,750	132,900	69%	190,800	1,950
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 3,946,860</b>	<b>\$ 3,946,860</b>	<b>\$ 2,981,900</b>	<b>76%</b>	<b>\$ 3,970,610</b>	<b>\$ (23,750)</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	(20,500)	(20,500)	(24,400)	119%	(24,400)	3,900
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (20,500)</b>	<b>\$ (20,500)</b>	<b>\$ (24,400)</b>	<b>119%</b>	<b>\$ (24,400)</b>	<b>\$ 3,900</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 24,340	\$ 24,340	\$ (84,200)		\$ 34,200	\$ 9,860
Beginning Balance, July 1	422,643	422,643	422,643		422,643	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 446,983</b>	<b>\$ 446,983</b>	<b>\$ 338,443</b>		<b>\$ 456,843</b>	<b>\$ 9,860</b>



# Foothill-DeAnza Community College District

## 2010-2011 Third Quarter Report

### ENTERPRISE FUND - DE ANZA

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	0	0%	0	0
Local Income	8,457,000	8,457,000	5,639,900	67%	7,880,300	576,700
<b>TOTAL INCOME</b>	<b>\$ 8,457,000</b>	<b>\$ 8,457,000</b>	<b>\$ 5,639,900</b>	<b>67%</b>	<b>\$ 7,880,300</b>	<b>\$ 576,700</b>
<b>EXPENSES</b>						
Cost of Sales	\$ 5,770,850	\$ 5,770,850	\$ 3,680,700	64%	\$ 5,172,000	\$ 598,850
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	1,570,100	1,570,100	1,166,800	74%	1,566,800	3,300
Employee Benefits	323,100	323,100	298,100	92%	387,000	(63,900)
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	680,780	680,780	556,300	82%	769,500	(88,720)
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 8,344,830</b>	<b>\$ 8,344,830</b>	<b>\$ 5,701,900</b>	<b>68%</b>	<b>\$ 7,895,300</b>	<b>\$ 449,530</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	(17,400)	(17,400)	(11,600)	67%	(21,000)	3,600
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (17,400)</b>	<b>\$ (17,400)</b>	<b>\$ (11,600)</b>	<b>67%</b>	<b>\$ (21,000)</b>	<b>\$ 3,600</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 94,770	\$ 94,770	\$ (73,600)		\$ (36,000)	\$ (130,770)
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
<b>NET FUND BALANCE, June 30</b>	<b>\$ 2,835,662</b>	<b>\$ 2,835,662</b>	<b>\$ 2,667,292</b>		<b>\$ 2,704,892</b>	<b>\$ (130,770)</b>

# Foothill-DeAnza Community College District

## 2010-2011 Third Quarter Report

### ENTERPRISE FUND - FLINT CENTER

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	0	0%	0	0
Local Income	573,484	573,484	387,118	68%	531,802	41,682
<b>TOTAL INCOME</b>	<b>\$ 573,484</b>	<b>\$ 573,484</b>	<b>\$ 387,118</b>	<b>68%</b>	<b>\$ 531,802</b>	<b>\$ 41,682</b>
<b>EXPENSES</b>						
Cost of Sales	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	28,875	28,875	19,901	69%	26,375	2,500
Employee Benefits	0	0	0	0%	0	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	567,054	567,054	428,322	76%	559,402	7,652
Capital Outlay	34,848	34,848	45,520	131%	45,520	(10,672)
<b>TOTAL EXPENSES</b>	<b>\$ 630,777</b>	<b>\$ 630,777</b>	<b>\$ 493,743</b>	<b>78%</b>	<b>\$ 631,297</b>	<b>\$ (520)</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (57,293)	\$ (57,293)	\$ (106,625)		\$ (99,495)	\$ (42,202)
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
<b>NET FUND BALANCE, June 30</b>	<b>\$ 1,607,061</b>	<b>\$ 1,607,061</b>	<b>\$ 1,557,729</b>		<b>\$ 1,564,859</b>	<b>\$ (42,202)</b>

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

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

**Current Status:**

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

**2010-2011  
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**FUND 300 - CHILD DEVELOPMENT**

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 30,000	\$ 30,000	\$ 18,732	62%	\$ 30,000	\$ 0
State Income	692,557	692,557	571,149	82%	692,557	0
Local Income	1,522,722	1,522,722	1,311,421	86%	1,522,722	0
<b>TOTAL INCOME</b>	<b>\$ 2,245,279</b>	<b>\$ 2,245,279</b>	<b>\$ 1,901,302</b>	<b>85%</b>	<b>\$ 2,245,279</b>	<b>\$ 0</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 782,800	\$ 782,800	\$ 572,770	73%	\$ 782,800	\$ 0
Classified Salaries	825,364	825,364	556,618	67%	825,364	0
Employee Benefits	437,121	437,121	305,224	70%	437,121	0
Materials and Supplies	169,994	169,994	120,264	71%	169,994	0
Operating Expenses	30,000	30,000	13,546	45%	30,000	0
Capital Outlay	0	0	3,485	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 2,245,279</b>	<b>\$ 2,245,279</b>	<b>\$ 1,571,907</b>	<b>70%</b>	<b>\$ 2,245,279</b>	<b>\$ 0</b>

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

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ 329,395		\$ 0	\$ 0
Beginning Balance, July 1	622,512	622,512	622,512		622,512	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 622,512</b>	<b>\$ 622,512</b>	<b>\$ 951,907</b>		<b>\$ 622,512</b>	<b>\$ 0</b>

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

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

**Current Status:**

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

## 2010-2011 Third Quarter Report

### FUND 700 - FINANCIAL AID

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 18,050,224	\$ 18,050,224	\$ 14,277,109	79%	\$ 18,050,224	\$ 0
State Income	1,333,000	1,333,000	907,001	68%	1,333,000	0
Local Income	30,000	30,000	19,936	66%	30,000	0
<b>TOTAL INCOME</b>	<b>\$ 19,413,224</b>	<b>\$ 19,413,224</b>	<b>\$ 15,204,046</b>	<b>78%</b>	<b>\$ 19,413,224</b>	<b>\$ 0</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	0	0	22,903	0%	30,537	(30,537)
Employee Benefits	0	0	401	0%	500	(500)
Materials and Supplies	9,000	9,000	31,556	351%	42,075	(33,075)
Operating Expenses	564,000	564,000	481,076	85%	499,888	64,112
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 573,000</b>	<b>\$ 573,000</b>	<b>\$ 535,937</b>	<b>94%</b>	<b>\$ 573,000</b>	<b>\$ 0</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	517,000	517,000	(44,383)	-9%	517,000	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	(19,383,224)	(19,383,224)	(15,291,011)	79%	(19,383,224)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (18,866,224)</b>	<b>\$ (18,866,224)</b>	<b>\$ (15,335,394)</b>	<b>81%</b>	<b>\$ (18,866,224)</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (26,000)	\$ (26,000)	\$ (667,285)		\$ (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	(13,443)	(13,443)		(13,443)	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 2,579,171</b>	<b>\$ 2,565,728</b>	<b>\$ 1,924,442</b>		<b>\$ 2,565,728</b>	<b>\$ 0</b>

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

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

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

**Current Status:**

On June 6, 2006, voters in the district's service area approved by a 65.69% margin a \$490.8 million General Obligation bond (Measure C). In May 2007, the district issued Series A bonds of \$149.9 million and Series B bonds of \$99.9 million. The district is preparing to issue Series C bonds for approximately \$190 million in May 2011, and proceeds are expected to be received in the fourth quarter of fiscal year 2010/11.

**Measure E Projects:**

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

Two projects were completed in March 2011 to enhance the performance of the Emergency Power Generator in the Campus Center Building. A remote fueling station and leak detection monitoring system was installed, and the generator room cooling system fans were upgraded. Design efforts for the Psychology Services Renovation are estimated to be complete in the beginning of the fourth

quarter of fiscal year 2010/2011. Contractor procurement will follow immediately thereafter in preparation for construction during the first quarter of fiscal year 2011/2012.

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

**Measure C Projects:**

The third quarter of fiscal year 2010/2011 at Foothill saw a significant amount of construction activities starting and finishing. Construction of the Photovoltaic Arrays - Campus Wide at parking lots 2 and 3 was completed and the arrays are now generating solar power onto the campus electrical grid. Construction was also completed at the east side of the Administration Building (Bldg. 1900) and move-in activities will commence in the fourth quarter of fiscal year 2010/2011. Construction is ongoing for the Physical Education Lab Space (Bldg. 2900) and Language Arts Classrooms (Bldg. 6200, 6300, 6500). Both projects are to be completed in the fourth quarter of 2010/2011. Construction of the Soccer and Softball Complex was completed this quarter and the associated Modular Building is in progress and will be completed in fourth quarter. The Softball Field was turned over to the Athletics Department and the Soccer Field will be officially turned over next quarter after the turf growing period is completed. New construction activities started this quarter include the Utility and Technology Infrastructure Upgrade Phase 1 (UIUP1), the Physical Sciences and Engineering Center (PSEC), and Parking Lot 4.

There were also a significant number of design and procurement activities that took place during the quarter. Design efforts continue on the Central Campus Site Improvements and the Parking and Circulation projects. Both design efforts are anticipated to be complete in the first quarter of fiscal year 2011/2012. Reconstruction of the Stadium Bleachers and Press Box and the Smithwick Theater projects are under review by the Division of the State Architect (DSA). DSA approval for both projects is anticipated in the fourth quarter of 2010/2011. Contractor Procurement is underway in the spring quarter for the KCI HVAC Upgrade project as construction is anticipated in the first quarter of fiscal year 2011/2012.

At De Anza, construction continued on the Baldwin Winery & East Cottage "Historic Renovation" project, with substantial completion achieved in early March for the Baldwin Winery and continued construction on the East Cottage. Substantial Completion of the East Cottage is expected by the end



of fourth quarter. The S2-S6 Phase 2 - Utility Master Plan Phase I maintenance project is 100% complete and the Division of the State Architect (DSA) closeout is expected by the end of fourth quarter. The Seminar Building & Multicultural Center project is substantially complete and occupied, with classrooms in both buildings in use and closeout activities underway with the Division of the State Architect (DSA). This DSA closeout is also anticipated by the end of fourth quarter.

Construction was well underway for the Mediated Learning Center during the third quarter; much of the underground utilities were installed and the concrete foundation is substantially complete. Structural steel is scheduled to commence and be significantly completed in the fourth quarter. An official “topping-out” ceremony is anticipated to occur early in the fourth quarter as well.

There are several projects that have construction documents submitted to the Division of the State Architect (DSA) and are either pending approval or have recently received approvals. These projects include: Elevator Upgrades - Campus Wide which obtained approval at the end of the third quarter with the procurement phase underway, and both the Campus Center Phase II and Corporation Yard projects expected approval in the third quarter but due to DSA backlog have not been approved yet. It is anticipated that they will be approved early in the fourth quarter and will bid in fourth quarter. Construction will commence in the first quarter of 2011/2012.

Budget alignment and schematic design for the Advanced Technology Center (ATC) continued during the third quarter. An architect firm was selected to begin design efforts on the A9 and PE6 Heating, Ventilation and Air Conditioning (HVAC) Improvements project and the project is moving towards bidding with construction anticipated for late fourth quarter 2011/2012.

The Pool Tile and Plaster Replacement project was submitted to the Department of Health Services for approval and construction is scheduled to begin at the end of the second quarter of fiscal year 2011/2012. The Sunken Garden project was added to the Combined Site Improvements project and design will be included in that project scope with construction scheduled for the summer of 2011. Construction documents were completed for the Campus Wide Window Replacement project and a contractor was selected, with construction set to occur over the summer of 2011. Bids were received for the Repair Tile Roofs: Phase III - E2, E3 & ADM project and scaffolding was placed in preparation for construction to start in the fourth quarter. The selection of a contractor for the Install Photovoltaic Arrays - Campus Wide project (for Lots A & B and Kirsch Center) was concluded

during the third quarter and design work was submitted to the Division of the State Architect (DSA). Construction is anticipated to occur at the end of the fourth quarter 2010/2011 and into the first quarter of 2011/2012.

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

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

Educational Technology Services (ETS) 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 35,000 students have again successfully registered for spring term in the new Banner Student module. This completes the quarterly cycle of four consecutive successful registration terms under the new Banner system. Both colleges saw successful completion of the first online filing of the CCFS-320 "Apportionment Attendance Reports" to the California Community Colleges Chancellor's Office.

ETS is working actively to complete implementation of the Banner Advancement module in May 2011, as well as the Banner Documentation Management System (BDMS) in July 2011, and Degree Works shortly thereafter. The implementation teams are working diligently toward localization of the integrated system to make Banner more user friendly and to allow the system to fit more easily into the local operating environments. The Banner implementation project is on schedule and within the original budget estimate.

ETS saw continued deployment of Phase 2 wireless capability to both campuses to allow for a fully integrated wireless system. Areas remaining to receive wireless access are the Child Development

Center, G Quad, and Multicultural Center at De Anza, and the Physical Education and Fine Arts classrooms at Foothill. Wireless capability is installed as building renovations are completed. Several computer, multimedia, and network cabling installations took place at both colleges during the quarter, including the installation of approximately nine new multimedia refresh units throughout the Foothill and De Anza campuses. Both colleges and Central Services saw the refresh of approximately 151 computers for faculty and support staff. Research and planning continue on a Virtualized Desktop Environment project. Upgrades to the voice mail component of the telephone system continue at Foothill and throughout Central Services to replace outdated and failing equipment no longer supported by third parties due to the age of the current system. The voice mail system upgrades project is to be completed in the fourth quarter. Planning has begun to purchase a router upgrade for the Data Center to improve encryption/decryption speeds for traffic between the Data Center and the Disaster Recovery Site that will require upgrading the hardware, software, routers and switches to enhance overall system performance. Procurement has begun for upgrading network equipment and enhancing internet connectivity at Middlefield Campus. ETS continued monitoring the construction phase of the following projects to ensure that adequate technology infrastructure needs are met: The east side of the Administration building (1900), Language Arts Classrooms (Bldg. 6200, 6300 and 6500), Physical Sciences and Engineering Center (PSEC) and Parking Lot 4 at Foothill, and the Mediated Learning Center and the East Cottage “Historic Renovation” at De Anza. Design review continues for the new Data Center “C” building project. At De Anza, ETS provided move and relocation support to faculty, staff and students displaced by renovation activities related to the Baldwin Winery and the Seminar Building and Multicultural Center projects.

ETS will provide support during planned power outages associated with the Utility and Technology Infrastructure Upgrade Phase 1 (UIUP1) 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 Third Quarter Report

### FUND 400 - CAPITAL PROJECTS

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	4,367	4,367	0	0%	4,367	0
Local Income	4,264,525	4,264,525	1,283,080	30%	4,264,525	0
<b>TOTAL INCOME</b>	<b>\$ 4,268,892</b>	<b>\$ 4,268,892</b>	<b>\$ 1,283,080</b>	<b>30%</b>	<b>\$ 4,268,892</b>	<b>\$ 0</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	2,016,856	2,016,856	1,740,989	86%	2,016,856	0
Employee Benefits	746,196	746,196	596,333	80%	746,196	0
Materials and Supplies	556,656	556,656	(69)	0%	556,656	0
Operating Expenses	19,970,372	20,309,852	10,065,500	50%	20,309,852	0
Capital Outlay	100,444,751	100,444,751	27,914,265	28%	100,444,751	0
<b>TOTAL EXPENSES</b>	<b>\$ 123,734,831</b>	<b>\$ 124,074,311</b>	<b>\$ 40,317,019</b>	<b>32%</b>	<b>\$ 124,074,311</b>	<b>\$ 0</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 203,753	\$ 203,753	100%	\$ 203,753	\$ 0
Other Sources	0	191,287,576	1,287,576	1%	191,287,576	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	(1,119,355)	(1,119,355)	100%	(1,119,355)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 190,371,974</b>	<b>\$ 371,974</b>	<b>0%</b>	<b>\$ 190,371,974</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (119,465,939)	\$ 70,566,555	\$ (38,661,964)		\$ 70,566,555	\$ 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
<b>NET FUND BALANCE, June 30</b>	<b>\$ 87,402,672</b>	<b>\$ 277,435,166</b>	<b>\$ 168,206,647</b>		<b>\$ 277,435,166</b>	<b>\$ 0</b>



**DEBT SERVICE FUND****Fund 200**

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

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

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

- **October 2003:** The district issued \$90.1 million of the General Obligation Bond, Series B, with effective interest rates of 2% to 5.79%. Payments of principal and interest are made August 1 and February 1 of each year.
- **April 2005:** The district entered into a capital lease agreement with CitiMortgage, Inc. to finance the purchase and installation of Photovoltaic Solar Collecting Systems at Foothill College and De Anza College. The amount of the lease is \$3,188,626 with repayment term of over fifteen years. Savings from the utility charges will be used to service the debt payment each year.
- **June 2005:** The district entered into a capital lease agreement with CitiMortgage, Inc. to finance the purchase of Furniture and Fixtures and the MBS POS System for De Anza College Enterprise operation. The amount of the lease is \$539,050 with a repayment term of over ten years.
- **September 2005:** The district has been given an insured bond rating of “AA” by Standards & Poor’s Rating Services and a rating of “Aa1” by Moody’s Investors Services.
- **October 2005:** The district issued \$57.9 million of the General Obligation Bond, Series C, with effective interest rates of 4.81% to 5.03%. Payments of principal and interest are made August 1 and February 1 of each year.
- **October 2005:** The district refinanced a portion (\$22,165,000) of the General Obligation Bond, Series B (original value \$90,100,063) with effective interest rates of 3.00% to 5.250%. Payments of principal and interest are made August 1 and February 1 of each year.
- **November 2006:** The district financed a Certificate of Participation for \$11.33 million, with effective interest rates of 3.5% to 5%. Payments of principal and interest are made on September 1 and March 1 of each year. The estimated annual payment is \$1,020,254. The financed amount of the COP will be used for the renovation portion of the Foothill and De Anza Campus Center buildings and the Foothill Bookstore Equipment, Furniture and Fixtures.
- **May 2007:** The district issued \$149,995,250 million of the Election of 2006 General Obligation Bond, Series A, with effective interest rates of 4% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.

- **May 2007:** The district issued \$99,996,686 million of the Election of 2006 General Obligation Bond, Series B, with effective interest rates of 4% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.



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 Third Quarter Report

### FUND 200 - DEBT SERVICE

<b>INCOME</b>	<b>Adopted Budget</b>	<b>Adjusted Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Estimated Total</b>	<b>Variance</b>
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	0	0%	0	0
Local Income	30,520,976	30,520,976	16,952,693	56%	30,520,976	0
<b>TOTAL INCOME</b>	<b>\$ 30,520,976</b>	<b>\$ 30,520,976</b>	<b>\$ 16,952,693</b>	<b>56%</b>	<b>\$ 30,520,976</b>	<b>\$ 0</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	0	0	0	0%	0	0
Employee Benefits	0	0	0	0%	0	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	0	0	0	0%	0	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>\$ 0</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 3,644,767	\$ 3,644,767	\$ 1,667,176	46%	\$ 3,644,767	\$ 0
Other Sources	30,064	30,064	5,471	18%	30,064	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	(34,195,807)	(34,195,807)	(32,345,548)	95%	(34,195,807)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (30,520,976)</b>	<b>\$ (30,520,976)</b>	<b>\$ (30,672,901)</b>	<b>100%</b>	<b>\$ (30,520,976)</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (13,720,207)		\$ 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
<b>NET FUND BALANCE, June 30</b>	<b>\$ 25,168,327</b>	<b>\$ 25,168,327</b>	<b>\$ 11,448,120</b>		<b>\$ 25,168,327</b>	<b>\$ 0</b>



# **SUPPLEMENTAL INFORMATION**

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

CHANGE THE PERIOD

Fiscal Year: 2010-2011

Quarter Ended: (Q3) Mar 31, 2011

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:**

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

**II. Annualized Attendance FTES:**

G.1	<b>Annualized FTES (excluding apprentice and non-resident)</b>	33,376	34,381	32,988
				30,466

As of the specified quarter ended for each fiscal year				
2007-08				
2008-09				
2009-10				
2010-2011				
<b>III. Total General Fund Cash Balance (Unrestricted and Restricted)</b>				
H.1	Cash, excluding borrowed funds	49,703,784	35,995,107	46,811,863
H.2	Cash, borrowed funds only	0	0	0
H.3	Total Cash (H.1 + H.2)	39,838,385	35,995,107	46,811,863

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

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
<b>I. Revenues:</b>					
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	190,426,315	190,416,166	133,922,750	70.3%
I.2	Other Financing Sources (Object 8900)	5,000	133,245	128,992	96.8%
I.3	<b>Total Unrestricted Revenue (I.1 + I.2)</b>	190,431,315	190,549,411	134,051,742	70.4%
<b>J. Expenditures:</b>					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	199,013,558	198,755,518	130,795,191	65.8%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	7,497,019	7,873,156	5,182,969	65.8%
J.3	<b>Total Unrestricted Expenditures (J.1 + J.2)</b>	206,510,577	206,628,674	135,978,160	65.8%
K.	<b>Revenues Over(Under) Expenditures (I.3 - J.3)</b>	-16,079,262	-16,079,263	-1,926,418	
L	Adjusted Fund Balance, Beginning	42,904,489	42,904,489	42,904,489	
L.1	<b>Fund Balance, Ending (C. + L.2)</b>	26,825,227	26,825,226	40,978,071	
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.)**

in year, complete the following: (If more than one year settlement, provide information for all years covered.)					
Contract Period Settled (Specify) YYYY-YY	Management		Academic		Classified
	Total Cost Increase	% *	Permanent	Temporary	
			Total Cost Increase	% *	



## RESOLUTION

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

**Whereas**, the district has reserves in excess of the amount required by Board policy, and

**Whereas**, the Board of Trustees by resolution may provide for budget revisions,

**Be it therefore resolved**, that the budget revisions be approved as follows:

## BUDGET REVISIONS

The major elements of our budget revisions are listed below. The descriptions contain amounts for each type of budget revision; the tables represent the net revisions to each classification of expenditure.

### Fund 114 - General Purpose Fund

The major revisions to the General Purpose Fund include a transfer in from the Special Education Fund for recruitment costs (\$2,400); transfers out to the Special Education Fund for salary adjustments (\$14,050); a reduction of a transfer out to DSP&S due to additional revenue received from the state (\$30,403); and a partial reversal back to the General Purpose Fund of a transfer out to the Capital Projects Fund that occurred in the second quarter (\$105,000).

Sources Account Series			Uses Account Series		
0xxx	- Revenue	\$ 102	5000	- Operating Expenses	\$ 137,905
1000	- Certificated Salaries	8,750			
2000	- Classified Salaries	3,451			
3000	- Employee Benefits	1,849			
7000	- Transfers/Other Sources	123,753			
<b>Totals</b>		<b>\$ 137,905</b>			<b>\$ 137,905</b>

### Fund 115 - Self-Sustaining Fund

The major revision to the Self-Sustaining Fund includes a transfer in from the Categorical Fund for Medical Administration Activities (\$87,108).

Sources Account Series			Uses Account Series		
7000	- Transfers/Other Sources	\$ 87,108	5000	- Operating Expenses	\$ 87,108
<b>Totals</b>		<b>\$ 87,108</b>			<b>\$ 87,108</b>



**Fund 121/131 - Categorical Fund**

The major revision to the Categorical Fund includes a transfer out to the Self-Sustaining Fund for Medical Administration Activities (\$87,108).

<b>Sources Account Series</b>			<b>Uses Account Series</b>		
5000	- Operating Expenses	\$ 87,108	7000	- Transfers/Other Outgo	\$ 87,108
<b>Totals</b>			<b>\$ 87,108</b>		

**Fund 122 - Special Education Fund**

The major revisions to the Special Education Fund include transfers in from the General Purpose Fund for salary adjustments (\$14,050); revenue and corresponding expense adjustments due to a state apportionment increase (\$30,403); a transfer in from the Foundation for the Mimi Stewart Book Loan (\$4,500); and a transfer out to the General Purpose Fund for recruitment costs (\$2,400).

<b>Sources Account Series</b>			<b>Uses Account Series</b>		
0xxx	- Revenue	\$ 30,403	1000	- Certificated Salaries	\$ 8,750
5000	- Operating Expenses	2,400	2000	- Classified Salaries	3,451
7000	- Transfers/Other Sources	4,500	3000	- Employee Benefits	1,849
			4000	- Materials and Supplies	4,500
			7000	- Transfers/Other Sources	18,753
<b>Totals</b>			<b>\$ 37,303</b>		

**Fund 400 - Capital Projects Fund**

The major revisions to the Capital Projects Fund include a partial reversal back to the General Purpose Fund of a transfer in that occurred in the second quarter (\$105,000); a revision to Other Sources for rebates from the California Solar Initiative program (\$33,633); and a projected deposit of proceeds from the Measure C general obligation bond Series C (est. \$190,000,000), for an increase to fund balance of \$190,032,494.

<b>Sources Account Series</b>			<b>Uses Account Series</b>		
5000	- Operating Expenses	\$ 105,000	7000	- Transfers/Other Sources	\$ 105,000
7000	- Transfers/Other Sources	190,033,633	7000	- Transfers/Other Outgo	1,139
			Increase in Fund Balance		190,032,494
<b>Totals</b>			<b>\$ 190,138,633</b>		

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

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on June 6, 2011.

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

## RESOLUTION

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

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

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

## BUDGET TRANSFERS

### Fund 114 - General Purpose Fund

#### From Account Series

3000 - Employee Benefits	\$	31,575
4000 - Materials and Supplies		1,992
5000 - Operating Expenses		255,138

#### To Account Series

1000 - Certificated Salaries	\$	12,332
2000 - Classified Salaries		276,374

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<b>Totals</b>	<b>\$</b>	<b>288,706</b>
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<b>\$</b>	<b>288,706</b>
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AYES \_\_\_\_\_  
NOES \_\_\_\_\_  
ABSENT \_\_\_\_\_

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on June 6, 2011.

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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 MARCH 31, 2011**

<b>Fund</b>	<b>Fund Description</b>	<b>Beginning Balance</b>	<b>Net Change</b>	<b>Ending Balance</b>
<b>Foothill Funds</b>				
115000	Apprenticeship-Foothill	514,766	(163,830)	350,936
115001	Apprenticeship-Foothill Unrest cont	497,343	(137,639)	359,704
115002	Apprenticeship-Accounting	-	106,518	106,518
115020	Celebrity Forum I - 08/09 season	(19,011)	(10,558)	(29,569)
115021	Celebrity Forum I - 09/10 season	74,575	-	74,575
115022	Celebrity Forum I - 10/11 season	-	169,507	169,507
115023	FH-Celebrity Forum I - 11/12 Season	-	(20,000)	(20,000)
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	191,096	337,478
115033	FH-Celebrity Forum II 11/12 Season	-	(20,000)	(20,000)
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	155,243	297,050
115043	FH-Celebrity Forum III-11/12 Season	-	(20,000)	(20,000)
115050	Anthropology - Field work	3,431	(92)	3,339
115051	Anthrop Campus Abroad-Ecuador 09	17,589	58,996	76,585
115052	Anthrop Campus Abroad-Ecuador 10	(36,800)	-	(36,800)
115053	Anthrop Campus Abroad-Ecuador 11	(538)	(17,182)	(17,720)
115062	Off-Cmp Short Courses Bus & Soc Sci	2,568	-	2,568
115063	Off Cmp Short Courses Dental Hyg	2,911	(584)	2,327
115105	FH-Youth Program	26,295	-	26,295
115111	Box Office - Foothill	68,422	(2,236)	66,185
115112	Xerox - Foothill	11,674	(2,163)	9,511
115113	Stage Studies - Foothill	19,036	(288)	18,748
115114	Drama Production-Foothill	16,373	44,179	60,553
115115	Facilities Rental-FH Fine Arts	62,034	22,607	84,642
115116	Vending - Foothill	4,392	1,628	6,020
115117	Facilities Rental Foothill	163,196	35,653	198,849
115119	International Programs	121,004	62,703	183,707
115120	FH International Student Health Ins	247,271	(182,000)	65,271
115121	Mental Health Operations Foothill	9,420	1,790	11,211
115122	FH International Student Hlth Svcs	(657)	-	(657)
115123	Edinburgh Fringe Festival	566	-	566
115125	EMT Certification	-	-	-
115126	FH-Music Theatre	259	(345)	(86)
115127	FH Ctis Msdn Software	12,598	(1,071)	11,526
115129	Etudes Short Courses	196	-	196
115132	FH Franklin University	10,418	(3,224)	7,194
115133	FH Fee Based PE Classes	18,538	(12,208)	6,330
115134	EMT State Fire Marsh	10	-	10
115135	Child Development Conference	5,099	(1,803)	3,296
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	19,231	198,075
115147	Youth Program-Middlefield Campus	13,168	-	13,168
115148	Cafe-Middlefield Campus	87,031	3,644	90,675
115149	MS Middlefield Short Courses	2,005	-	2,005
115150	Center for Applied Competitive Tech	(28,487)	(69,136)	(97,623)
115151	Contract Ed	94,890	76,889	171,779
115152	Conservatory 2009	(499)	1,083	584
115171	President's Fund Foothill	47,374	(51,700)	(4,326)
115172	Palo Alto University	-	3,951	3,951
115173	FH Community Ed (Short Courses)	-	16,000	16,000
<b>Fund 115 Foothill Total:</b>		<b>2,637,290</b>	<b>154,889</b>	<b>2,792,179</b>

**FUND 15 - SELF SUSTAINING**  
**FUND BALANCE REPORT FOR FISCAL YEAR 2010-11**  
**YEAR-END BALANCES REPORTED AS OF MARCH 31, 2011**

<b>Fund</b>	<b>Fund Description</b>	<b>Beginning Balance</b>	<b>Net Change</b>	<b>Ending Balance</b>
<b>De Anza Funds</b>				
115200	DA-La Voz Newspaper	1,498	6,894	8,392
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	(33)	40,811
115206	DA-Job Fair	31,075	-	31,075
115207	DA-Telecourse Produc	1,051	(125)	926
115208	DA-Technology Rscs	8,302	(3,846)	4,457
115209	DA-Auto Tech	9,736	7,473	17,209
115210	DA-Reprographics	465,665	(87,248)	378,417
115212	DA-Physical Educ	72,289	3,133	75,422
115213	DA-Ashland Field Trp	19,276	1,323	20,599
115215	DA-Sculpture Fac Use	(10)	-	(10)
115216	DA-Planetarium	250,113	28,964	279,077
115217	DA-Campus Abroad	8,971	(9,802)	(831)
115218	DA-Short Courses	(77,909)	115,069	37,160
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	(143,561)	156,456
115222	DA-Extended Yr Progr	55,765	491,312	547,077
115223	DA-Math Perf Success	2,006	-	2,006
115224	DA-Summer Karate Cmp	252	-	252
115225	DA-DLC Extended Lrng	12,362	-	12,362
115226	DA-Use Of Facilities	251,170	93,167	344,337
115227	DA-Library Print Card	79	-	79
115228	DA-Baseball	12,804	(2,652)	10,152
115229	DA-Audio Visual	3,685	-	3,685
115230	DA-RLCC Conference	3,802	1,873	5,676
115231	DA-Softball	2,766	289	3,056
115232	DA-Football	454	(83)	371
115233	DA-Men's Basketball	(562)	511	(51)
115234	DA-Women's Bsktball	5,502	(1,488)	4,013
115235	DA-Men's Soccer	4,933	(1,424)	3,509
115236	DA-Women's Soccer	9,230	956	10,186
115237	DA-Women's Swim/Divg	39	-	39
115238	DA-Men's Tennis	229	-	229
115239	DA-Women's Tennis	1,297	3,810	5,107
115240	DA-Women's Trk & Fld	1,824	681	2,504
115241	DA-Women's Volleybll	12,297	(4,309)	7,988
115242	DA-Men's Water Polo	297	-	297
115243	DA-Health Services	210,868	28,824	239,692
115244	DA-Soccer Camp	6,184	1,857	8,041
115245	DA-Prevention Trust	8,202	1,983	10,186
115246	DA-Athletics Trust	24,310	11,741	36,051
115247	DA-ESL	2,724	-	2,724
115248	DA-Civic Engagement	4,573	(6,697)	(2,124)
115249	DA President Fund	250	-	250
115252	DA-Intl Summer Progr	64,392	19,157	83,549
115253	OTI-MAA Program	128,190	8,563	136,753
115254	DA-ATM Services	16,500	4,500	21,000
115258	DA-Women's Water Polo	-	-	-
115259	DA-Dist Learn Testing	4,124	3,150	7,274

**FUND 15 - SELF SUSTAINING**  
**FUND BALANCE REPORT FOR FISCAL YEAR 2010-11**  
**YEAR-END BALANCES REPORTED AS OF MARCH 31, 2011**

<b>Fund</b>	<b>Fund Description</b>	<b>Beginning Balance</b>	<b>Net Change</b>	<b>Ending Balance</b>
<b>De Anza Funds, con't.</b>				
115260	DA-Office of Instruction	4,865	-	4,865
115261	DA-Massage Therapy Proj	39,121	(1,747)	37,374
115262	DA-Men's Track & Field	-	3	3
115263	DA-Women's Water Polo	690	-	690
115266	DA-Women's Badminton	768	990	1,758
115267	Equipment Room	-	60	60
115268	DA VPAC Facility Rent	21,142	(11,198)	9,944
115270	DA Campus Abroad - China	(1,848)	(1,259)	(3,107)
115271	DA-Fitness Center Membership	-	17,517	17,517
115272	DA-Campus Abroad - Vietnam	-	3,858	3,858
115273	DA CDC Medical Admin Activits MAA	-	23,837	23,837
<b>Fund 115 De Anza Total:</b>		<b>2,190,613</b>	<b>600,504</b>	<b>2,791,117</b>
<b>District Funds</b>				
115401	Intl Student Insurance	-	984,444	984,444
115402	Crown Castle GT Cell Site	232,696	33,216	265,911
115403	Loss Prevention	14,804	-	14,804
115404	Foothill - AT&T Cell Site	205,156	21,151	226,306
115406	Sprint Nextel FS04XC112	177,620	29,768	207,388
115407	Vending	460	(460)	-
115408	Sprint Nextel CA0826-CA0832	187,915	86,532	274,447
115409	Verizon Wireless	217,183	31,911	249,093
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	(819)	20,895
115414	Office of the Chancellor	170	-	170
<b>Fund 115 District Total:</b>		<b>1,268,648</b>	<b>1,185,742</b>	<b>2,454,390</b>
<b>Fund 115 Grand Total:</b>		<b>6,096,551</b>	<b>1,941,135</b>	<b>8,037,686</b>

# **CAPITAL PROJECTS SUMMARY**

**March 31, 2011**

Banner		Project Description	Project Budget	Project-To-Date Activity			Available balance
Fund	Organization			Actual Expenditures	Outstanding Encumbrances	Total Obligations	
Foothill Projects							
412011	114118	FH Greenhouse Safety	56,893	29,557	0	29,557	27,336
412023	114118	St Success Office	20,000	8,105	0	8,105	11,895
412104	114118	FH Faculty Ergonomic Furniture	118,784	111,219	0	111,219	7,565
412107	114118	FH Copier	231,939	189,096	0	189,096	42,842
412109	114118	FH PFE Group 2 Equipment	170,600	163,498	0	163,498	7,102
412111	114118	Division Office Furniture	743,142	693,166	0	693,166	49,976
412118	114118	Equipment Measure E	940,732	680,200	0	680,200	260,532
412125	114118	MC Weight Room & Storage	36,632	17,357	0	17,357	19,275
412130	114118	FH Campus Center Equipment	218,963	24,502	0	24,502	194,462
412141	114118	02/04 FH Instructional Equipment	25,806	8,638	0	8,638	17,169
412164	114118	#6715Shed PE Eq Sto	30,226	20,000	0	20,000	10,226
412165	114118	FH Construction Miscellaneous	178,000	118,591	0	118,591	59,409
412167	113006	FH Screen Door	73,000	38,853	0	38,853	34,147
412168	113006	FH Lower Campus Clean Up	100,000	14,476	0	14,476	85,524
412170	114118	FH Project 09	500,000	0	0	0	500,000
Foothill Projects Total:			3,444,717	2,117,258	0	2,117,258	1,327,460
De Anza Projects							
411108	212001	DA Child Development Center Equipment	100,000	57,684	0	57,684	42,316
411202	211001	DA Child Development Center	5,575,182	5,573,463	0	5,573,463	1,719
411207	238001	Language Arts Lab Equipment	75,000	63,070	0	63,070	11,930
411218	230002	Faculty Computer Replacement	75,000	31,667	0	31,667	43,333
411219	211001	Measure E Furniture	876,794	775,294	0	775,294	101,500
411222	239001	SS/Para Smart Class	15,287	0	0	0	15,287
411223	211001	DA Measure E Admin Classroom	150,000	145,585	0	145,585	4,415
411230	211001	DA Campus Center Equipment	405,574	404,488	0	404,488	1,086
411240	211001	Performance Hall Group 2 Match	233,687	89,278	1,979	91,256	142,431
De Anza Projects Total:			7,506,524	7,140,530	1,979	7,142,508	364,016

**CAPITAL PROJECTS SUMMARY**

**March 31, 2011**

Banner		Project Description	Project Budget	Project-To-Date Activity			Available balance
Fund	Organization			Actual Expenditures	Outstanding Encumbrances	Total Obligations	
Central Services Projects							
411208	412030	DA Bird Control Roof Repair	32,795	28,563	0	28,563	4,232
411211	412030	DA Energy Metering	150,648	1,450	0	1,450	149,198
411229	412030	DA Math Lab Equipment	836,000	834,873	0	834,873	1,127
411255	412030	DA S2 S6 Condenser Plant	117,394	16,669	0	16,669	100,725
411308	412030	DA Plant Equipment	154,062	55,602	0	55,602	98,460
411502	412030	DA Building Insulation	103,490	3,634	0	3,634	99,857
411505	412030	DA Student Services MBX	71,700	67,878	0	67,878	3,822
412066	412030	District Vehicle Replacement	178,748	171,985	6,763	178,748	0
412122	412030	FH Energy Metering	106,698	1,450	0	1,450	105,248
412152	511036	FH Parking Projects	493,563	487,632	0	487,632	5,931
412307	412030	FH Plant Equipment	294,801	289,620	0	289,620	5,181
412504	412030	FH Central Plant MBX	93,350	91,212	2,138	93,350	0
413020	411001	Business Services Project	106,000	87,256	0	87,256	18,744
413121	412030	MM DW Roadway Parking Walkways	70,000	50,786	0	50,786	19,214
413122	412030	MM DW Utility Infrastructure	90,000	63,155	421	63,576	26,424
413123	412030	MM DW Building Maintenance	43,753	41,397	0	41,397	2,356
413125	412030	DW CCC - IOU Project Development	50,000	49,167	833	50,000	0
413126	412030	BMS Upgrade	10,000	6,340	0	6,340	3,660
413127	412030	Carriage House Walkway	75,000	9,000	0	9,000	66,000
413406	411001	DistrictOffice Renovation/Expansion	1,000,000	0	0	0	1,000,000
413500	412030	Energy Efficiency Program	763,665	197,709	3,025	200,734	562,931
413501	412030	Energy Conservation Study	30,000	22,715	0	22,715	7,285
413502	412030	DW Hazmat Asbestos Removal	214,469	15,794	0	15,794	198,675
413503	412030	Central Services Vending Mistr Snrs	9,588	0	0	0	9,588
413513	411001	Capital Project Clearing	7,484	0	0	0	7,484
414306	411001	Data Center ETS Equipment	848,190	0	0	0	848,190
Central Services Projects Total:			5,957,398	2,593,887	13,180	2,607,066	3,344,337
Scheduled Maintenance							
472007	412030	08-09 Scheduled Maintenance SB1133	134,810	0	0	0	134,810
473001	412030	00 District Scheduled Maintenance	1,392,066	946,966	0	946,966	445,100
Scheduled Maintenance Total:			1,526,876	946,966	0	946,966	579,910
Total			18,429,515	12,798,640	15,158	12,813,798	5,615,717





## CAPITAL PROJECTS

The third quarter Measure C supplemental reports will be posted on the Measure C website at the following URL under the **June 14, 2011 Agenda**:

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

These reports are embedded as hyperlinks directly on the agenda under the category title **Measure C Reports - Projects Financial Update**, click “**Attachments**,” and will be available for viewing by Tuesday, June 14, 2011.

The third quarter Measure E supplemental report will be posted on the Audit & Finance Committee website at the following URL under the **Thursday, June 2 Agenda**:

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

The report is embedded as a hyperlink directly on the agenda located below the category title **Consent Calendar - Measure E Project Reports**, click “**Attachment**.”

The Measure E report will be available for viewing by Thursday, June 2, 2011.



