



FOOTHILL-DE ANZA
Community College District

2009-2010

**FIRST QUARTER
REPORT**

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Board of Trustees

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

Isabelle Barrientos Vargas, De Anza Student Trustee
Erica Anderson, Foothill Student Trustee

Interim Chancellor

Mike Brandy

Vice Chancellor, Business Services

Andy Dunn

Director, Budget Operations

Bernata Slater

**FOOTHILL-DE ANZA
COMMUNITY COLLEGE DISTRICT**

**2009-2010
FIRST QUARTER REPORT**

Table of Contents

ANALYSIS OF GENERAL FUND	1
GENERAL PURPOSE FUND	7
BUDGET TABLES	
2009-2010 Year-end Projections	
All Funds.....	8
General Fund	9
Interfund Transfers	11
2009-2010 Actuals to Date	
All Funds.....	12
General Fund	13
Interfund Transfers	14
UNRESTRICTED GENERAL FUND	
All Funds Chart	15
Self-Sustaining	16
RESTRICTED GENERAL FUND	
Categorical	19
Special Education	22
Work Study.....	24
Parking	26
Campus Center Use Fees	28

OTHER FUNDS

Enterprise	30
Child Development	38
Financial Aid	40
Internal Service	43
Capital Projects.....	46
Debt Service	51

SUPPLEMENTAL INFORMATION

State Quarterly Report (311Q).....	58
Resolution – Budget Revisions.....	61
Resolution – Budget Transfers	63
Self-Sustaining Fund Balance Report	64
Capital Projects.....	67

**2009/10
First Quarter Report**

SUMMARY OF MAJOR CHANGES

The district has completed its financial analysis for the first quarter of operation (July 1, 2009-September 30, 2009). 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 Fund follows.

GENERAL FUND REVENUE

Revenue, Productivity and Enrollment Assumptions

Resident Enrollment

Our revenue assumption in the Adopted Budget anticipates a reduction from our 08/09 funded base (P-2 estimates) of 1,341 FTES, or about 4%, for fiscal year 09/10. This reduction corresponds to approximately \$6.3 million dollars that was reduced from our tentative budget revenue estimates due to the new state budget written into law in July 2009. This reduction in general funding will lead to a “workload reduction” that will match funded enrollment with available funding, an adjustment expected to reduce funded enrollment by 3-4%. We have not made any changes to our projections at this time.

Our summer and fall enrollment indicates we are experiencing strong demand and therefore will be able to earn all state apportionment revenue allocated to the colleges in fiscal year 09/10.

Non-Resident Enrollment

Although we have not made any adjustment to our projections, we are carefully monitoring enrollment in this student population. The impact of the national recession has caused a sharp decline in the state’s financial support for educational institutions. Many CSU and UC schools have drastically reduced course offerings, limiting access to many programs for resident and non-resident students. Our International Program director and program coordinators have reported growing concerns within the international student population with regards to their ability to transfer to four-year institutions after completing their studies at Foothill-De Anza and lessened interest in California colleges which are experiencing fiscal difficulties. In addition, concerns about the state of the world economy as well as the H1N1 flu virus are also contributing to more conservative spending plans and postponement of travel overseas. We have not revised our revenue at this time, but we are estimating that we may earn approximately \$350,000 less (estimated using summer and fall enrollment data only) than budgeted at Adopted Budget if our enrollment in the non-resident population falls below last year’s enrollment. We will revise our estimates accordingly at second quarter end when more data is available for analysis.

Prior Year Adjustments

Fiscal Year 2007/08 Adjustment: Early in fiscal year 09/10, we were asked by the Community Colleges Chancellor’s Office to review and report on findings regarding procedures for enrollment and enrollment status of the Industrial Volleyball League (IVL) and the attendance hours for student

athletes. Upon close review and in close coordination with the district's auditors, Perry-Smith LLP, we have determined that an adjustment/recertification will be necessary to correct reporting errors in effect for the past three years (06/07, 07/08 and 08/09). We are currently assessing if there will be any fiscal impact due to the recertification but we are estimating that our 07/08 revenue could be reduced by approximately \$300,000 as a result. In addition, policy changes have been implemented to ensure compliance with state regulations with regards to enrollment status of these courses. We will file an amended report within the next few weeks and we will report on adjustments to our revenue, if any, in our second quarter end report.

Fiscal Year 2008/09 Adjustment: We have received preliminary indications that, due to the 08/09 property tax shortfall and the fact that most districts achieved maximum growth, there will be an increased deficit factor applied to our 08/09 revenue. We have not revised our revenue at this time, but we are estimating that our state apportionment revenue may be reduced at final recalculation by approximately \$300,000 as a result. We will revise our estimates accordingly at second quarter end when more data is available for analysis.

Productivity

We have not modified the productivity estimates since the Adopted Budget. For fiscal year 09/10, we have budgeted productivity at 544 (WSCH/FTEF) while the colleges are scheduling to their FTEF (Full time Equivalent Faculty) allocation based on the variables of FTES and WSCH/FTEF. With the 5% projected reduction in FTEF allocations for 09/10, the enrollment management teams are carefully assessing course offerings aligned with our core mission of fostering student success by providing access to a learning environment. We expect productivity to rise due to increased student demand and our goal to maximize access for students.

GENERAL FUND EXPENSE

Certificated Salaries

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

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

Classified Salaries

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

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

Benefits

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

Supplies, Operating Expenses, and Capital Outlay

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

The colleges and Central Services are developing a two-year strategic plan to buffer reductions in 'B' budget, as well as state cuts to categorical programs, using 08/09 'B' budget carryover of \$11 million. We will brief the Board of Trustees members on these plans during the upcoming board meetings.

Contingency

This quarterly report reflects actions as of September 30, 2009. In the second quarter of 09/10, we will transfer \$711,314 to our Internal Service Fund in anticipation of making a full contribution to the unfunded post-employment medical liability.

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 the assumptions of revenue and expenses, the 09/10 Adopted Budget is still forecast to have an ongoing structural deficit of approximately \$3.8 million, with an excess of projected expenses over projected revenue (see Exhibits 1 and 2). Currently we are planning to use the one-time unrestricted ending fund balance from 08/09 to balance the budget in fiscal year 2009/10.

In closing, we are currently well positioned to use our one-time savings from the prior year to weather this year's challenging budget conditions. There are, however, a few variables that are of great concern to us and we are keeping a close eye on them, as well as the state's fiscal condition, to address possible future reductions:

- **State apportionment mid-year cuts** – *Recent reports by the Department of Finance (DOF) indicate that state general fund revenues are currently \$1.9 billion below what was budgeted, and this deficit may increase to several billion dollars by the end of this fiscal year. These estimates increase the probability of mid-year budget reductions from the state. We have accumulated savings over the past few years in our Internal Service Fund (Fund 600) from medical benefits savings. We have currently designated \$5.3 million of the remaining unrestricted \$12.3 million balance to be held to offset any fiscal year 2010/11 state general fund revenue reductions. Together with the remaining \$1.7 million in unrestricted funds in our general fund, this represents \$7 million in available "staff protection funding." If 09/10 mid-year cuts are larger than projected at Adopted Budget (we budgeted a 1% deficit factor only), we will be forced to draw upon these savings much sooner to get us through this fiscal year.*
- **Non-resident FTES** – *We are currently budgeting 4,189 non-resident FTES, the same as what was budgeted for 08/09. If these estimates do not materialize, we will lose approximately \$350,000 in revenue. This will further reduce our available one-time funding for 2010/11.*
- **Prior year corrections** – *We are currently assessing if there will be any fiscal impact due to the IVL recertification, and we expect that we could receive an adjustment reducing our revenue for fiscal year 07/08 by approximately \$300,000. Final revenue recalculation for fiscal year 08/09 may further reduce our revenue by an additional \$300,000 as well.*

The current budget strategy is to protect as much of our fund balance as possible in order to react to potential reductions to the 09/10 state budget for community colleges and have ample reserves to weather the 2010/11 budget storm. While the use of fund balances will help offset possible decreases in this – and possibly next – fiscal year, it will not be a permanent solution. We are currently working on a plan to incorporate structural solutions into our operating budget.

We will keep the Board informed of important developments affecting reserves as the year progresses.

Exhibit 1

Summary of Projections for General Purpose Fund (Fund 114)

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total Ongoing 08/09 Budget	Carryover FH/DA/CS One-Time	Restricted Carryover One-Time	Estimated Total	Variance
	\$	\$	\$	0%	\$	\$	\$	\$	\$
Federal Income	2,334	2,334	0	0%	2,334	0	0	2,334	0
State Income	76,938,153	76,938,153	16,607,015	22%	76,938,153	0	0	76,938,153	0
Local Income	103,725,873	103,725,873	15,279,056	15%	103,725,873	0	0	103,725,873	0
TOTAL INCOME	\$ 180,666,360	\$ 180,666,360	\$ 31,886,071	18%	\$ 180,666,360	\$ 0	\$ 0	\$ 180,666,360	\$ 0
EXPENSES									
Certificated Salaries	79,689,115	79,689,115	12,242,748	15%	79,689,115	0	0	79,689,115	0
Classified Salaries	37,516,272	37,681,033	8,826,156	23%	37,681,033	0	0	37,681,033	0
Employee Benefits	43,164,885	43,164,885	9,639,869	22%	43,164,885	0	0	43,164,885	0
Materials and Supplies	2,620,716	6,068,458	435,889	7%	6,068,458	0	0	6,068,458	0
Operating Expenses	31,038,888	27,430,119	3,817,209	14%	9,747,313	14,622,200	3,060,606	27,430,119	0
Capital Outlay	36,916	38,919	10,188	26%	38,919	0	0	38,919	0
TOTAL EXPENSES	\$ 194,066,792	\$ 194,072,529	\$ 34,972,058	18%	\$ 176,389,723	\$ 14,622,200	\$ 3,060,606	\$ 194,072,529	\$ 0
TRANSFERS AND OTHER									
Transfers-in	0	5,664	5,664	100%	5,664	0	0	5,664	0
Other Sources	0	73	73	100%	73	0	0	73	0
Transfers-out	(7,376,901)	(7,376,901)	(1,390,720)	19%	(7,376,901)	0	0	(7,376,901)	0
Contingency	(711,314)	(711,314)	0	0%	(711,314)	0	0	(711,314)	0
Other Out Go	0	0	0	0%	0	0	0	0	0
TOTAL TRFs/OTHER SOURCES	\$ (8,088,215)	\$ (8,082,478)	\$ (1,384,983)	17%	\$ (8,082,478)	\$ 0	\$ 0	\$ (8,082,478)	\$ 0
FUND BALANCE									
Net Change in Fund Balance	(21,488,647)	(21,488,647)	(4,470,970)		(3,805,841)	(14,622,200)	(3,060,606)	(21,488,647)	0
Beginning Balance(Colleges/CS/DW), July 1	17,682,806	17,682,806	17,682,806		0	14,622,200	3,060,606	17,682,806	0
Unrestricted Beginning Balance, July 1	5,511,204	5,511,204	5,511,204			5,511,204		5,511,204	
5% Reserves	10,290,000	10,290,000	10,290,000			0	10,290,000	10,290,000	0
Adjustments to Beginning Balance	0		(109,181)		0		0	0	0
NET FUND BALANCE, June 30	\$ 11,995,363	\$ 11,995,363	\$ 28,903,859		\$ (3,805,841)	\$ 5,511,204	\$ 10,290,000	\$ 11,995,363	\$ 0

Exhibit 2

Summary of Net Change in Fund Balance and Carryover

Projected Revenue vs. Projected Expenses	
Beginning Balance, July 1, 2009	\$ 33,484,010
Income	\$ 180,666,360
Expenses	(202,155,007)
Net Change in Fund Balance (Projected)	\$ (21,488,647)
NET FUND BALANCE, June 30, 2010	\$ 11,995,363

Projected Ending Fund Balance as of 06/30/10	\$ 11,995,363
Adopted Budget Reserves @ 5% (restricted)	\$ (10,290,000)
Net Variance (Unrestricted Budget	\$ 1,705,363

Foothill-DeAnza Community College District

2009-2010 First Quarter Report

FUND 114 - GENERAL PURPOSE

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 2,334	\$ 2,334	\$ 0	0%	\$ 2,334	\$ 0
State Income	76,938,153	76,938,153	16,607,015	22%	76,938,153	0
Local Income	103,725,873	103,725,873	15,279,056	15%	103,725,873	0
TOTAL INCOME	\$ 180,666,360	\$ 180,666,360	\$ 31,886,071	18%	\$ 180,666,360	\$ 0

EXPENSES						
Certificated Salaries	\$ 79,689,115	\$ 79,689,115	\$ 12,242,748	15%	\$ 79,689,115	\$ 0
Classified Salaries	37,516,272	37,681,033	8,826,156	23%	37,681,033	0
Employee Benefits	43,164,885	43,164,885	9,639,869	22%	43,164,885	0
Materials and Supplies	2,620,716	6,068,458	435,889	7%	6,068,458	0
Operating Expenses	31,038,888	27,430,119	3,817,209	14%	27,430,119	0
Capital Outlay	36,916	38,919	10,188	26%	38,919	0
TOTAL EXPENSES	\$ 194,066,792	\$ 194,072,529	\$ 34,972,058	18%	\$ 194,072,529	\$ 0

TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 5,664	\$ 5,664	100%	\$ 5,664	\$ 0
Other Sources	0	73	73	100%	73	0
Transfers-out	(7,376,901)	(7,376,901)	(1,390,720)	19%	(7,376,901)	0
Contingency	(711,314)	(711,314)	0	0%	(711,314)	0
Other Out Go	0	0	0	0%	0	0
TOTAL TRFs/OTHER SOURCES	\$ (8,088,215)	\$ (8,082,478)	\$ (1,384,983)	17%	\$ (8,082,478)	\$ 0

FUND BALANCE						
Net Change in Fund Balance	\$ (21,488,647)	\$ (21,488,647)	\$ (4,470,970)		\$ (21,488,647)	\$ 0
Beginning Balance, July 1	33,484,010	33,484,010	33,484,010		33,484,010	0
Adjustments to Beginning Balance	0	0	(109,181)		0	0
NET FUND BALANCE, June 30	\$ 11,995,363	\$ 11,995,363	\$ 28,903,859		\$ 11,995,363	\$ 0

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2009-2010
All Funds Summary
Year-end Projections**

	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	\$ 4,681,442		\$ 0	\$ 25,000	\$ 13,392,224	\$ 0	\$ 0	\$ 18,098,666	\$ 0
State Income	91,413,381		0	849,432	1,439,584	424,370	0	94,126,767	0
Local Income	118,879,258		14,869,470	1,472,722	0	4,697,130	20,869,608	160,788,188	52,389,620
TOTAL INCOME	\$ 214,974,081		\$ 14,869,470	\$ 2,347,154	\$ 14,831,808	\$ 5,121,500	\$ 20,869,608	\$ 273,013,622	\$ 52,389,620
EXPENSES									
Cost of Sales	\$ 0		\$ 10,196,150	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,196,150	\$ 0
Certificated Salaries	88,428,288		0	767,937	0	0	0	89,196,225	0
Classified Salaries	50,313,359		2,254,510	818,118	3,526	1,233,278	0	54,622,790	0
Employee Benefits	49,669,096		636,970	493,186	134	527,920	0	51,327,305	52,389,620
Materials and Supplies	7,785,807		0	242,282	9,415	400,844	0	8,438,348	0
Operating Expenses	34,921,721		1,457,100	25,631	435,925	4,581,530	0	41,421,907	0
Capital Outlay	1,343,668		46,220	0	0	81,659,359	0	83,049,247	0
TOTAL EXPENSES	\$ 232,461,938		\$ 14,590,950	\$ 2,347,154	\$ 449,000	\$ 88,402,931	\$ 0	\$ 338,251,972	\$ 52,389,620
TRANSFERS AND OTHER									
Transfers-in	\$ 6,035,815		\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,643,476	\$ 9,679,291	\$ 0
Other Sources	1,017,724		0	0	393,000	0	149,755	1,560,479	0
Transfers-out	(9,679,291)		0	0	0	0	0	(9,679,291)	0
Contingency	(711,314)		0	0	0	0	0	(711,314)	0
Other Out Go	(714,728)		(34,500)	0	(14,775,808)	0	(24,702,156)	(40,227,192)	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (4,051,794)		\$ (34,500)	\$ 0	\$ (14,382,808)	\$ 0	\$ (20,908,925)	\$ (39,378,027)	\$ 0
FUND BALANCE									
Net Change in Fund Balance	\$ (21,539,651)		\$ 244,020	\$ 0	\$ 0	\$ (83,281,431)	\$ (39,317)	\$ (104,616,378)	\$ 0
Beginning Balance, July 1	43,642,180		4,712,952	606,158	2,667,889	250,138,510	14,982,587	316,750,276	13,041,599
Adjustments to Beginning Balance	0		0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 22,102,529		\$ 4,956,972	\$ 606,159	\$ 2,667,890	\$ 166,857,079	\$ 14,943,270	\$ 212,133,898	\$ 13,041,599

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2009-2010
General Funds Summary
Year-end Projections**

	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	Categorical Fund 121/131	Special Educ. Fund 122	Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
INCOME										
Federal Income	\$ 2,334	\$ 0	\$ 2,334	\$ 4,298,844	\$ 0	\$ 380,264	\$ 0	\$ 0	\$ 4,679,108	\$ 4,681,442
State Income	76,938,153	1,390,000	78,328,153	10,274,401	2,810,827	0	0	0	13,085,228	91,413,381
Local Income	103,725,873	8,256,871	111,982,744	2,359,019	0	0	2,311,000	2,226,495	6,896,514	118,879,258
TOTAL INCOME	\$ 180,666,360	\$ 9,646,871	\$ 190,313,231	\$ 16,932,264	\$ 2,810,827	\$ 380,264	\$ 2,311,000	\$ 2,226,495	\$ 24,660,850	\$ 214,974,081
EXPENSES										
Certificated Salaries	\$ 79,689,115	\$ 1,489,494	\$ 81,178,610	\$ 3,199,927	\$ 3,979,624	\$ 0	\$ 0	\$ 70,127	\$ 7,249,678	\$ 88,428,288
Classified Salaries	37,681,033	1,894,911	39,575,944	6,394,102	2,328,329	494,019	921,191	599,774	10,737,415	50,313,359
Employee Benefits	43,164,885	852,079	44,016,964	2,983,885	2,042,528	0	408,176	217,542	5,652,132	49,669,096
Materials and Supplies	6,068,458	118,163	6,186,621	1,421,255	69,598	4,000	0	104,333	1,599,186	7,785,807
Operating Expenses	27,430,119	5,013,460	32,443,579	2,131,279	38,536	9,000	105,000	194,327	2,478,142	34,921,721
Capital Outlay	38,919	17,500	56,419	1,212,534	39,715	0	0	35,000	1,287,249	1,343,668
TOTAL EXPENSES	\$ 194,072,529	\$ 9,385,607	\$ 203,458,136	\$ 17,342,983	\$ 8,498,330	\$ 507,019	\$ 1,434,367	\$ 1,221,103	\$ 29,003,802	\$ 232,461,938
TRANSFERS AND OTHER										
Transfers-in	\$ 5,664	\$ 28,641	\$ 34,305	\$ 31,070	\$ 5,478,494	\$ 126,755	\$ 365,191	\$ 0	\$ 6,001,510	\$ 6,035,815
Other Sources	73	0	73	1,017,651	0	0	0	0	1,017,651	1,017,724
Transfers-out	(7,376,901)	(34,074)	(7,410,975)	(34,305)	0	0	(1,241,824)	(992,187)	(2,268,316)	(9,679,291)
Contingency	(711,314)	0	(711,314)	0	0	0	0	0	0	(711,314)
Other Out Go	0	0	0	(714,728)	0	0	0	0	(714,728)	(714,728)
TOTAL TRANSFERS/OTHER SOURCES	\$ (8,082,478)	\$ (5,433)	\$ (8,087,911)	\$ 299,688	\$ 5,478,494	\$ 126,755	\$ (876,633)	\$ (992,187)	\$ 4,036,117	\$ (4,051,794)
FUND BALANCE										
Net Change in Fund Balance	\$ (21,488,647)	\$ 255,831	\$ (21,232,816)	\$ (111,031)	\$ (209,009)	\$ 0	\$ 0	\$ 13,205	\$ (306,835)	\$ (21,539,651)
Beginning Balance, July 1	33,484,010	5,997,632	39,481,642	3,177,414	209,009	0	0	774,115	4,160,538	43,642,180
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 11,995,363	\$ 6,253,463	\$ 18,248,826	\$ 3,066,383	\$ 0	\$ 0	\$ 0	\$ 787,320	\$ 3,853,703	\$ 22,102,529

Reconciliation of Interfund Transfers Projected for 6/30/10

	TO												
Fund	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Child Developmt 300	Campus Ctr Use Fees 128	Financial Aid 700	Internal Service 600	Capital Projects 400	Debt Service 200	Total
114			31,070	5,478,494	126,755	365,191						1,375,391	7,376,901
115													34,074
121/131	5,664	28,641											34,074
122													34,305
123													0
125													0
300												1,241,824	1,241,824
128													0
700												992,187	992,187
600													0
400													0
200													0
	5,664	28,641	31,070	5,478,494	126,755	365,191	0	0	0	0	0	3,643,476	9,679,292

F R O M

Notes:

Fund 114 to 121/131:	31,070	for SDL backfill	Fund 115 to 200:	34,074	for Debt Service
Fund 114 to 122:	5,478,494	for Special Ed Match	Fund 121/131 to 114:	1,951	for Medical Admin Activities (MAA)
Fund 114 to 123:	126,755	for College Work Study match		3,713	for salary adjustments
Fund 114 to 125:	365,191	to offset operating deficit	Fund 121/131 to 115:	28,641	for Medical Admin Activities (MAA)
Fund 114 to 200:	768,734	for Debt Service	Fund 125 to 200:	1,241,824	for Debt Service
	606,657	for Capital Lease payments	Fund 128 to 200:	992,187	for Debt Service

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2009-2010
All Funds Summary
Actuals to Date**

	TOTAL GENERAL FUND	Enterprise Funds	Child Development Fund 300	Financial Aid Fund 700	Capital Projects Fund 400	Debt Service Fund 200	TOTAL	
							DISTRICT ALL FUNDS	Internal Service Fund 600
INCOME								
Federal Income	\$ 363,658	\$ 0	\$ 2,234	\$ 2,826,113	\$ 0	\$ 0	\$ 3,192,005	\$ 0
State Income	23,680,909	0	439,281	439,300	0	0	24,559,490	0
Local Income	22,827,096	3,922,317	417,162	0	0	0	27,166,575	11,939,560
TOTAL INCOME	\$ 46,871,663	\$ 3,922,317	\$ 858,677	\$ 3,265,413	\$ 0	\$ 0	\$ 54,918,070	\$ 11,939,560
EXPENSES								
Cost of Sales	\$ 0	\$ 2,834,480	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,834,480	\$ 0
Certificated Salaries	13,746,324	0	94,027	0	0	0	13,840,350	0
Classified Salaries	11,927,236	547,578	228,288	3,526	350,299	0	13,056,926	0
Employee Benefits	11,070,907	163,977	120,609	134	121,073	0	11,476,701	11,590,761
Materials and Supplies	860,570	0	42,142	9,415	9,405	0	921,533	0
Operating Expenses	5,196,915	341,528	4,806	189,853	770,310	0	6,503,412	0
Capital Outlay	126,991	10,575	0	0	2,239,627	0	2,377,193	0
TOTAL EXPENSES	\$ 42,928,943	\$ 3,898,138	\$ 489,872	\$ 202,928	\$ 3,490,714	\$ 0	\$ 51,010,595	\$ 11,590,761
TRANSFERS AND OTHER								
Transfers-in	\$ 1,425,026	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,425,026	\$ 0
Other Sources	(25,333)	0	0	17,250	0	0	(8,083)	0
Transfers-out	(1,425,026)	0	0	0	0	0	(1,425,026)	0
Contingency	0	0	0	0	0	0	0	0
Other Out Go	(200,768)	(11,236)	0	(3,013,211)	0	(13,525,110)	(16,750,324)	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (226,101)	\$ (11,236)	\$ 0	\$ (2,995,961)	\$ 0	\$ (13,525,110)	\$ (16,758,407)	\$ 0
FUND BALANCE								
Net Change in Fund Balance	\$ 3,716,619	\$ 12,943	\$ 368,805	\$ 66,523	\$ (3,490,714)	\$ (13,525,110)	\$ (12,850,933)	\$ 348,799
Beginning Balance, July 1	43,642,180	4,712,952	606,158	2,667,889	250,138,510	14,982,587	316,750,276	13,041,599
Adjustments to Beginning Balance	(109,181)	0	0	(10,944)	(230,106)	0	(350,231)	0
NET FUND BALANCE, June 30	\$ 47,249,618	\$ 4,725,895	\$ 974,964	\$ 2,723,469	\$ 246,417,690	\$ 1,457,477	\$ 303,549,113	\$ 13,390,398

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2009-2010 General Fund Summary Actuals to Date

	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	Categorical Fund 121/131	Special Educ. Fund 122	Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
INCOME										
Federal Income	\$ 0	\$ 0	\$ 0	\$ 300,366	\$ 0	\$ 63,292	\$ 0	\$ 0	\$ 363,658	\$ 363,658
State Income	16,607,015	292,783	16,899,798	6,218,946	562,165	0	0	0	6,781,111	23,680,909
Local Income	15,279,056	4,181,371	19,460,426	1,308,757	0	0	1,006,838	1,051,076	3,366,670	22,827,096
TOTAL INCOME	\$ 31,886,071	\$ 4,474,154	\$ 36,360,224	\$ 7,828,068	\$ 562,165	\$ 63,292	\$ 1,006,838	\$ 1,051,076	\$ 10,511,439	\$ 46,871,663
EXPENSES										
Certificated Salaries	\$ 12,242,748	\$ 264,856	\$ 12,507,604	\$ 497,689	\$ 723,499	\$ 0	\$ 0	\$ 17,532	\$ 1,238,720	\$ 13,746,324
Classified Salaries	8,826,156	555,993	9,382,149	1,632,822	420,068	119,905	244,206	128,086	2,545,087	11,927,236
Employee Benefits	9,639,869	215,252	9,855,121	652,013	409,713	1,999	93,844	58,217	1,215,786	11,070,907
Materials and Supplies	435,889	118,163	554,052	276,587	23,481	387	0	6,063	306,519	860,570
Operating Expenses	3,817,209	1,009,642	4,826,851	277,017	21,789	0	24,968	46,290	370,064	5,196,915
Capital Outlay	10,188	0	10,188	87,438	29,365	0	0	0	116,803	126,991
TOTAL EXPENSES	\$ 34,972,058	\$ 2,163,906	\$ 37,135,964	\$ 3,423,564	\$ 1,627,916	\$ 122,291	\$ 363,019	\$ 256,189	\$ 5,792,979	\$ 42,928,943
TRANSFERS AND OTHER										
Transfers-in	\$ 5,664	\$ 28,641	\$ 34,305	\$ 0	\$ 1,369,623	\$ 21,097	\$ 0	\$ 0	\$ 1,390,720	\$ 1,425,026
Other Sources	73	0	73	(25,406)	0	0	0	0	(25,406)	(25,333)
Transfers-out	(1,390,720)	0	(1,390,720)	(34,305)	0	0	0	0	(34,305)	(1,425,026)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Out Go	0	0	0	(200,768)	0	0	0	0	(200,768)	(200,768)
TOTAL TRANSFERS/OTHER SOURCES	\$ (1,384,983)	\$ 28,641	\$ (1,356,342)	\$ (260,479)	\$ 1,369,623	\$ 21,097	\$ 0	\$ 0	\$ 1,130,241	\$ (226,101)
FUND BALANCE										
Net Change in Fund Balance	\$ (4,470,970)	\$ 2,338,888	\$ (2,132,082)	\$ 4,144,025	\$ 303,872	\$ (37,901)	\$ 643,819	\$ 794,887	\$ 5,848,701	\$ 3,716,619
Beginning Balance, July 1	33,484,010	5,997,632	39,481,642	3,177,414	209,009	0	0	774,115	4,160,538	43,642,180
Adjustments to Beginning Balance	(109,181)	0	(109,181)	0	0	0	0	0	0	(109,181)
NET FUND BALANCE, June 30	\$ 28,903,859	\$ 8,336,520	\$ 37,240,379	\$ 7,321,439	\$ 512,882	\$ (37,901)	\$ 643,819	\$ 1,569,002	\$ 10,009,239	\$ 47,249,618

Reconciliation of Interfund Transfers as of 9/30/09

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				1,369,623	21,097								1,390,720
115													0
121/131	5,664	28,641											34,305
122													0
123													0
125													0
300													0
128													0
700													0
600													0
400													0
200													0
	5,664	28,641	0	1,369,623	21,097	0	0	0	0	0	0	0	1,425,026

F R O M

Notes:

Fund 114 to 122: 1,369,623 for Special Ed match

Fund 114 to 123: 21,097 for Federal Work Study match

Fund 121/131 to 114:

Fund 121/131 to 114: for salary adjustments

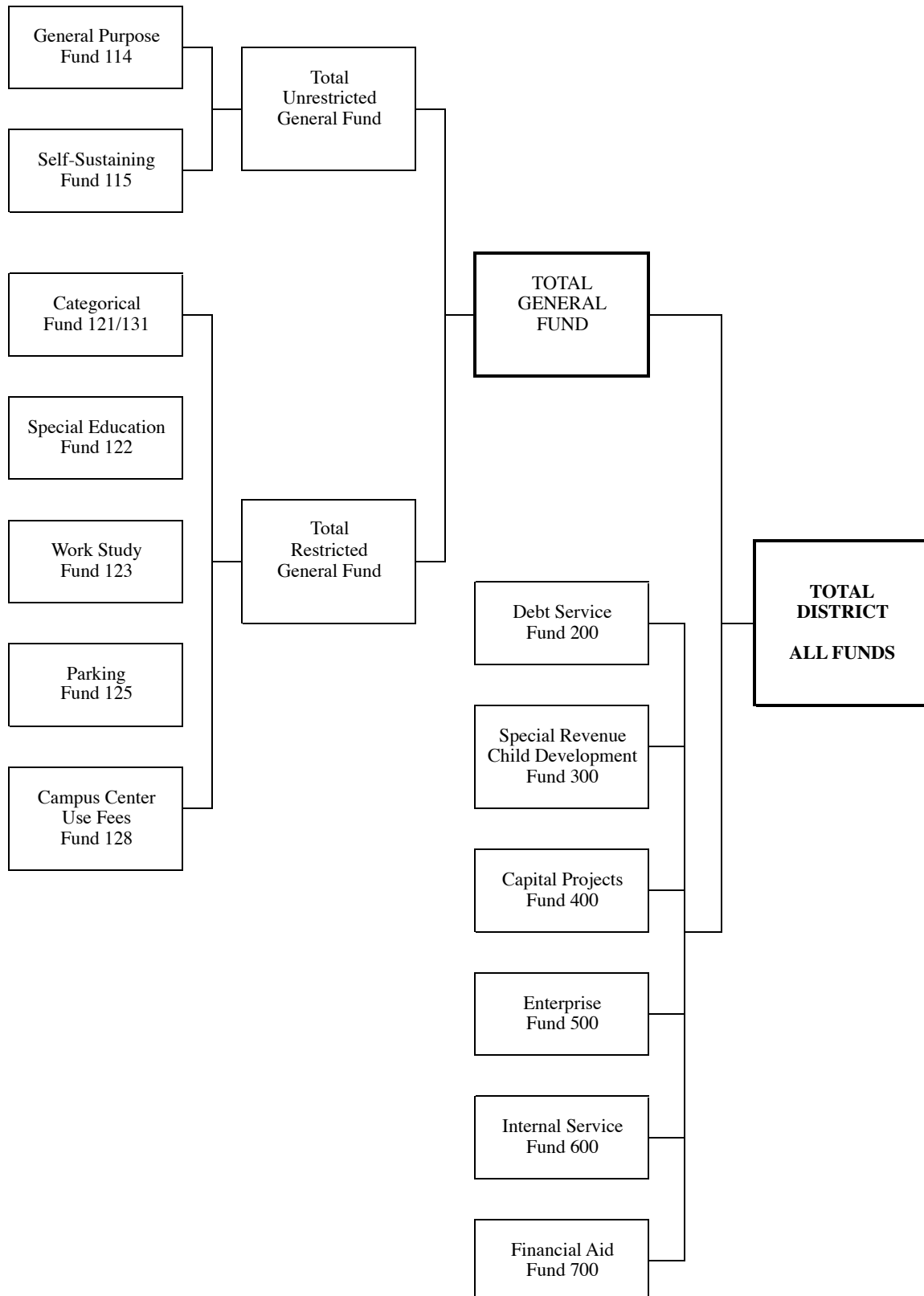
Fund 121/131 to 115: for Medical Admin Activities (MAA)

1,951 for Medical Admin Activities (MAA)

3,713 for salary adjustments

28,641 for Medical Admin Activities (MAA)

ALL FUNDS CHART



SELF-SUSTAINING**Fund 115**

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

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

Current Status:

In the first quarter of fiscal year 2009/10, the materials and supplies budget for the Medical Administration Activities (MAA) Grant was increased by \$28,641 to reflect a transfer in from Restricted and Categorical (Fund 121). We are projecting to end the fiscal year with a Net Change in Fund Balance of \$255,831.

Foothill-DeAnza Community College District

2009-2010 First Quarter Report

FUND 115 - SELF SUSTAINING

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	0
State Income	1,390,000	1,390,000	292,783	21%	1,390,000	0
Local Income	8,256,871	8,256,871	4,181,371	51%	8,256,871	0
TOTAL INCOME	\$ 9,646,871	\$ 9,646,871	\$ 4,474,154	46%	\$ 9,646,871	0
EXPENSES						
Certificated Salaries	\$ 1,489,494	\$ 1,489,494	\$ 264,856	18%	\$ 1,489,494	0
Classified Salaries	1,894,911	1,894,911	555,993	29%	1,894,911	0
Employee Benefits	852,079	852,079	215,252	25%	852,079	0
Materials and Supplies	82,795	111,436	118,163	106%	118,163	(6,727)
Operating Expenses	5,020,187	5,020,187	1,009,642	20%	5,013,460	6,727
Capital Outlay	17,500	17,500	0	0%	17,500	0
TOTAL EXPENSES	\$ 9,356,966	\$ 9,385,607	\$ 2,163,906	23%	\$ 9,385,607	0
TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 28,641	\$ 28,641	100%	\$ 28,641	0
Other Sources	0	0	0	0%	0	0
Transfers-out	(34,074)	(34,074)	0	0%	(34,074)	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	0	0	0%	0	0
TOTAL TRFs/OTHER SOURCES	\$ (34,074)	\$ (5,433)	\$ 28,641	-527%	\$ (5,433)	0
FUND BALANCE						
Net Change in Fund Balance	\$ 255,831	\$ 255,831	\$ 2,338,888		\$ 255,831	0
Beginning Balance, July 1	5,997,632	5,997,632	5,997,632		5,997,632	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 6,253,463	\$ 6,253,463	\$ 8,336,520		\$ 6,253,463	0

**RESTRICTED and CATEGORICAL
Fund 121/131**

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

Instructional Equipment, Library Materials, and Technology (Block Grant): For 09/10, we are planning no new revenues for Instructional Equipment and Library Materials, as the state budget reflects a 100% cut for these funds. For 2009/10, we plan to spend approximately \$1.25 million for instructional equipment, utilizing 08/09 carryover funds.

NASA Internship Program: Provides training and paid internships for students at NASA Ames Research Center and other related businesses. We are reflecting \$1.3 million in revenue and related expenses for 09/10.

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. The restricted budget reflects a net cut of 16% (after the federal funds backfill) to 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. The state budget reflects net cuts of 16% (after the federal funds backfill) for CalWorks, EOPS and CARE, and 32% (after the federal funds backfill) for Matriculation and Staff Diversity for 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 Fund 114. Changing the level of services we provide – either more or less – will jeopardize the mandated

cost reimbursement. For 09/10, we anticipate \$1.97 million in income and related expenses for Health Services.

Economic Development: State funding provided for the operation of De Anza's Center for Applied Competitive Technologies and other projects for improving career development services locally and regionally. The state budget reflects a net cut of 32% for Economic Development funding (after the federal funds backfill). We plan to budget for each Economic Development grant at the amount the state authorizes us to spend for each project.

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:

The State Chancellor's Office recently sent an update to the funding amounts for the State Categorical Programs. This latest simulation does not reflect the final revenue figures for our district. We expect to receive the final 2009/10 allocations for the Categorical Programs during the second quarter, and we will make any necessary budget adjustments and projection changes to the revenue and expenses at that time.

Foothill-DeAnza Community College District

2009-2010 First Quarter Report

FUND 121/131 - CATEGORICAL

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 4,264,853	\$ 4,298,844	\$ 300,366	7%	\$ 4,298,844	\$ 0
State Income	10,274,401	10,274,401	6,218,946	61%	10,274,401	0
Local Income	2,359,019	2,359,019	1,308,757	55%	2,359,019	0
TOTAL INCOME	\$ 16,898,273	\$ 16,932,264	\$ 7,828,068	46%	\$ 16,932,264	\$ 0
EXPENSES						
Certificated Salaries	\$ 3,203,531	\$ 3,199,927	\$ 497,689	16%	\$ 3,199,927	\$ 0
Classified Salaries	6,394,102	6,394,102	1,632,822	26%	6,394,102	0
Employee Benefits	2,983,995	2,983,885	652,013	22%	2,983,885	0
Materials and Supplies	1,421,255	1,421,255	276,587	19%	1,421,255	0
Operating Expenses	2,127,880	2,131,279	277,017	13%	2,131,279	0
Capital Outlay	1,212,534	1,212,534	87,438	7%	1,212,534	0
TOTAL EXPENSES	\$ 17,343,297	\$ 17,342,983	\$ 3,423,564	20%	\$ 17,342,983	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 31,070	\$ 31,070	\$ 0	0%	\$ 31,070	\$ 0
Other Sources	1,017,651	1,017,651	(25,406)	-2%	1,017,651	0
Transfers-out	0	(34,305)	(34,305)	100%	(34,305)	0
Contingency	0	0	0	0%	0	0
Other Out Go	(714,728)	(714,728)	(200,768)	28%	(714,728)	0
TOTAL TRFs/OTHER SOURCES	\$ 333,993	\$ 299,688	\$ (260,479)	-87%	\$ 299,688	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ (111,031)	\$ (111,031)	\$ 4,144,025		\$ (111,031)	\$ 0
Beginning Balance, July 1	3,177,414	3,177,414	3,177,414		3,177,414	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 3,066,383	\$ 3,066,383	\$ 7,321,439		\$ 3,066,383	\$ 0

SPECIAL EDUCATION**Fund 122**

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

Current Status:

There are no changes to the Special Education Fund; however, we expect to receive final allocations for the Categorical Programs during the second quarter, and we will make any necessary changes to our revenue and expense projections at that time.

Foothill-DeAnza Community College District

2009-2010 First Quarter Report

FUND 122 - SPECIAL EDUCATION

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	2,810,827	2,810,827	562,165	20%	2,810,827	0
Local Income	0	0	0	0%	0	0
TOTAL INCOME	\$ 2,810,827	\$ 2,810,827	\$ 562,165	20%	\$ 2,810,827	\$ 0
EXPENSES						
Certificated Salaries	\$ 3,979,624	\$ 3,979,624	\$ 723,499	18%	\$ 3,979,624	\$ 0
Classified Salaries	2,328,329	2,328,329	420,068	18%	2,328,329	0
Employee Benefits	2,042,528	2,042,528	409,713	20%	2,042,528	0
Materials and Supplies	69,598	69,598	23,481	34%	69,598	0
Operating Expenses	38,536	38,536	21,789	57%	38,536	0
Capital Outlay	39,715	39,715	29,365	74%	39,715	0
TOTAL EXPENSES	\$ 8,498,330	\$ 8,498,330	\$ 1,627,916	19%	\$ 8,498,330	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 5,478,494	\$ 5,478,494	\$ 1,369,623	25%	\$ 5,478,494	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	0	0	0%	0	0
TOTAL TRFs/OTHER SOURCES	\$ 5,478,494	\$ 5,478,494	\$ 1,369,623	25%	\$ 5,478,494	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ (209,009)	\$ (209,009)	\$ 303,872		\$ (209,009)	\$ 0
Beginning Balance, July 1	209,009	209,009	209,009		209,009	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 512,882		\$ 0	\$ 0

FEDERAL WORK STUDY**Fund 123**

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

Current Status:

No change from Adopted Budget.

Foothill-DeAnza Community College District

2009-2010 First Quarter Report

FUND 123 - WORK STUDY

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 380,264	\$ 380,264	\$ 63,292	17%	\$ 380,264	\$ 0
State Income	0	0	0	0%	0	0
Local Income	0	0	0	0%	0	0
TOTAL INCOME	\$ 380,264	\$ 380,264	\$ 63,292	17%	\$ 380,264	\$ 0
EXPENSES						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	494,019	494,019	119,905	24%	494,019	0
Employee Benefits	0	0	1,999	0%	0	0
Materials and Supplies	4,000	4,000	387	10%	4,000	0
Operating Expenses	9,000	9,000	0	0%	9,000	0
Capital Outlay	0	0	0	0%	0	0
TOTAL EXPENSES	\$ 507,019	\$ 507,019	\$ 122,291	24%	\$ 507,019	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 126,755	\$ 126,755	\$ 21,097	17%	\$ 126,755	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	0	0	0%	0	0
TOTAL TRFs/OTHER SOURCES	\$ 126,755	\$ 126,755	\$ 21,097	17%	\$ 126,755	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (37,901)		\$ 0	\$ 0
Beginning Balance, July 1	0	0	0		0	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ (37,901)		\$ 0	\$ 0

PARKING FUND**Fund 125**

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

Revenue from parking permits is limited by student enrollment and by the state statute that limits parking fees to \$100 per year. At the same time, expenses are escalating due to salary increases and increases in other operating expenses, which will result in an estimated operating deficit of \$365,191. Our current strategy is to cover this projected operating deficit with a transfer in from the General Fund and Safety and Security budget to allow them to break even for the year.

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

Current Status:

No change from Adopted Budget.

Foothill-DeAnza Community College District

2009-2010 First Quarter Report

FUND 125 - PARKING

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	0	0%	0	0
Local Income	2,311,000	2,311,000	1,006,838	44%	2,311,000	0
TOTAL INCOME	\$ 2,311,000	\$ 2,311,000	\$ 1,006,838	44%	\$ 2,311,000	\$ 0
EXPENSES						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	921,191	921,191	244,206	27%	921,191	0
Employee Benefits	408,176	408,176	93,844	23%	408,176	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	105,000	105,000	24,968	24%	105,000	0
Capital Outlay	0	0	0	0%	0	0
TOTAL EXPENSES	\$ 1,434,367	\$ 1,434,367	\$ 363,019	25%	\$ 1,434,367	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 365,191	\$ 365,191	\$ 0	0%	\$ 365,191	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	(1,241,824)	(1,241,824)	0	0%	(1,241,824)	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	0	0	0%	0	0
TOTAL TRFs/OTHER SOURCES	\$ (876,633)	\$ (876,633)	\$ 0	0%	\$ (876,633)	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ 0	\$ 0	\$ 643,819		\$ 0	\$ 0
Beginning Balance, July 1	0	0	0		0	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 643,819		\$ 0	\$ 0

CAMPUS CENTER USE FEES**Fund 128**

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

A major restructuring of the Foothill Campus Center Use Fee at Foothill College was approved by the Board of Trustees at the June 21, 2004, meeting. This restructuring of the fee was necessary due to 1) demolition of the old campus center and construction of a new building, requiring old debt to be paid off and new debt to be issued, and 2) restructuring the services and fee level that off-campus students paid. As a consequence of these actions, the Campus Center Use Fee at Foothill College was suspended until summer quarter 2006. During construction, the fund balance was used to pay necessary expenses. Currently, campus-based students pay \$16 and virtual campus students pay \$8.

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 (will be reduced to \$15 if possible)

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.

Current Status:

No change from Adopted Budget.

Foothill-DeAnza Community College District

2009-2010 First Quarter Report

FUND 128 - CAMPUS CENTER

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	0	0%	0	0
Local Income	2,226,495	2,226,495	1,051,076	47%	2,226,495	0
TOTAL INCOME	\$ 2,226,495	\$ 2,226,495	\$ 1,051,076	47%	\$ 2,226,495	\$ 0
EXPENSES						
Certificated Salaries	\$ 70,127	\$ 70,127	\$ 17,532	25%	\$ 70,127	\$ 0
Classified Salaries	599,774	599,774	128,086	21%	599,774	0
Employee Benefits	217,542	217,542	58,217	27%	217,542	0
Materials and Supplies	104,333	104,333	6,063	6%	104,333	0
Operating Expenses	194,327	194,327	46,290	24%	194,327	0
Capital Outlay	35,000	35,000	0	0%	35,000	0
TOTAL EXPENSES	\$ 1,221,103	\$ 1,221,103	\$ 256,189	21%	\$ 1,221,103	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	(992,187)	(992,187)	0	0%	(992,187)	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	0	0	0%	0	0
TOTAL TRFs/OTHER SOURCES	\$ (992,187)	\$ (992,187)	\$ 0	0%	\$ (992,187)	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ 13,205	\$ 13,205	\$ 794,887		\$ 13,205	\$ 0
Beginning Balance, July 1	774,115	774,115	774,115		774,115	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 787,320	\$ 787,320	\$ 1,569,002		\$ 787,320	\$ 0

ENTERPRISE FUND
FOOTHILL and DE ANZA CAMPUS CENTERS
FLINT CENTER

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

Current Status:

Foothill Enterprise Fund

Bookstore

Sales through September are \$67,600, or 4.7%, below last year. Even after adjusting for sales from the second day of summer quarter that shifted from July into June this year, and the one additional selling day at the end of this September during the second week of fall quarter due to the moving calendar, sales are still down. Textbook sales for the year have dropped 4.2%, with general merchandise sales showing an 11.9% slide.

A textbook rental program was started this past April with \$9,100 in seed money from the Associated Students. This has generated \$4,600 in textbook rental income for the bookstore this year with no related direct costs. In addition, vending commissions earned in the first quarter have not yet been distributed by the district, causing a drop in this income source from last year's distribution of \$4,000 in September.

Despite the loss of sales due to the shifting calendar and soft demand, the net profit for the year is only \$900 down from last year. Considerably lower freight expenses so far this year is primarily responsible for this result. We are still projecting a net profit of \$44,020 for the year.

De Anza Enterprise Fund

Bookstore

The start of the academic quarters and the shifting calendar make year-to-year sales comparisons challenging. The second day of summer quarter moved \$168,400 in sales from July to June this

year. Offsetting this was \$47,500 from one additional selling day during the second week of fall quarter at the end of this September due to the moving calendar. This net shift in sales of \$120,900 has been reduced by sales gains during the quarter, with the end result being an \$82,500, or 3.6%, drop in sales.

Total textbook sales for the quarter are down \$54,700 due to the second day of summer quarter shift mentioned above. A further breakdown shows that sales of new books are actually up \$25,000 and used books are down \$79,700. The new owner of the off-campus bookstore did not offer new books this quarter. This most likely accounts for the new book sales increase. A 131.8% jump in textbook rentals so far this year has impacted textbook sales by an estimated \$40,000 to \$50,000.

Computer sales are \$21,900 lower this year. This drop is probably a reflection of the current state of the economy.

Net income for the quarter is down \$10,100 from last year. This drop is principally due to the shift in sales from the moving calendar as covered earlier.

Dining Services

Cafeteria sales have increased every month, from as little as 1.9% in August up to 23% in September, for a total increase of 16.1% for the year. Meanwhile, catering sales for the same period have dropped by over 49%, with decreases every month ranging from -5.3% in August to -77.4% in September. The net result is a -.6% decrease in total sales for the year.

Almost half of the \$25,200 rise in cafeteria sales is the result of having one more selling day at the end of the month. The drop in catering sales is undoubtedly a consequence of the budget tightening that is happening throughout the district.

Preliminary September results show Dining's loss going from -\$18,300 last year to -\$42,800 this year. Two factors contributed to this variance: 1) vending commissions earned in the first quarter have not yet been distributed by the district, causing a drop in this income source from last year's distribution of \$7,900 in September, and 2) September's payroll expenses are \$22,600 higher than last year.

Combined Bookstore & Dining Operations

The combined operations of the De Anza Enterprise Fund have an estimated net income of \$65,100 for the quarter this year compared to a net income of \$99,700 last year:

- Bookstore – Profit \$107,800
- Dining Services – Loss \$42,800

No changes to the projections for the De Anza Enterprise Fund were made at this time. We are still projecting a net profit of \$200,000 for the year.

Flint Center Fund

Flint Center operations stayed on target throughout the first quarter of the 2009/10 fiscal year. Although we are currently showing a deficit of \$125,035, this is entirely predictable and normal, as our bookings are historically slow in July and August.

We expect a busy and profitable second and third quarter, when most of our rentals and presentations occur, and we are on track to meet our projected budget goal to break even for the current fiscal year.

Foothill-DeAnza Community College District

2009-2010 First Quarter Report

ENTERPRISE FUND

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	0
State Income	0	0	0	0%	0	0
Local Income	14,869,470	14,869,470	3,922,317	26%	14,869,470	0
TOTAL INCOME	\$ 14,869,470	\$ 14,869,470	\$ 3,922,317	26%	\$ 14,869,470	0

EXPENSES						
Cost of Sales	\$ 10,196,150	\$ 10,196,150	\$ 2,834,480	28%	\$ 10,196,150	0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	2,254,510	2,254,510	547,578	24%	2,254,510	0
Employee Benefits	636,970	636,970	163,977	26%	636,970	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	1,457,100	1,457,100	341,528	23%	1,457,100	0
Capital Outlay	46,220	46,220	10,575	23%	46,220	0
TOTAL EXPENSES	\$ 14,590,950	\$ 14,590,950	\$ 3,898,138	27%	\$ 14,590,950	0

TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	(34,500)	(34,500)	(11,236)	33%	(34,500)	0
TOTAL TRFs/OTHER SOURCES	\$ (34,500)	\$ (34,500)	\$ (11,236)	33%	\$ (34,500)	0

FUND BALANCE						
Net Change in Fund Balance	\$ 244,020	\$ 244,020	\$ 12,943		\$ 244,020	0
Beginning Balance, July 1	4,712,952	4,712,952	4,712,952		4,712,952	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 4,956,972	\$ 4,956,972	\$ 4,725,895		\$ 4,956,972	0

Foothill-DeAnza Community College District

2009-2010 First Quarter Report

ENTERPRISE FUND - FOOTHILL

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	0
State Income	0	0	0	0%	0	0
Local Income	4,461,000	4,461,000	1,417,753	32%	4,461,000	0
TOTAL INCOME	\$ 4,461,000	\$ 4,461,000	\$ 1,417,753	32%	\$ 4,461,000	0
EXPENSES						
Cost of Sales	\$ 3,410,600	\$ 3,410,600	\$ 1,081,350	32%	\$ 3,410,600	0
Certificated Salaries	0	0	0	0%	0	
Classified Salaries	599,610	599,610	153,126	26%	599,610	0
Employee Benefits	182,170	182,170	51,767	28%	182,170	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	206,600	206,600	51,476	25%	206,600	0
Capital Outlay	0	0	0	0%	0	0
TOTAL EXPENSES	\$ 4,398,980	\$ 4,398,980	\$ 1,337,719	30%	\$ 4,398,980	0
TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	(18,000)	(18,000)	(7,135)	40%	(18,000)	0
TOTAL TRFs/OTHER SOURCES	\$ (18,000)	\$ (18,000)	\$ (7,135)	40%	\$ (18,000)	0
FUND BALANCE						
Net Change in Fund Balance	\$ 44,020	\$ 44,020	\$ 72,899		\$ 44,020	0
Beginning Balance, July 1	371,688	371,688	371,688		371,688	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 415,708	\$ 415,708	\$ 444,587		\$ 415,708	0

Foothill-DeAnza Community College District

2009-2010 First Quarter Report

ENTERPRISE FUND - DE ANZA

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	0
State Income	0	0	0	0%	0	0
Local Income	9,740,350	9,740,350	2,476,285	25%	9,740,350	0
TOTAL INCOME	\$ 9,740,350	\$ 9,740,350	\$ 2,476,285	25%	\$ 9,740,350	0
EXPENSES						
Cost of Sales	\$ 6,785,550	\$ 6,785,550	\$ 1,753,130	26%	\$ 6,785,550	0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	1,627,400	1,627,400	387,099	24%	1,627,400	0
Employee Benefits	454,800	454,800	112,210	25%	454,800	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	656,100	656,100	154,666	24%	656,100	0
Capital Outlay	0	0	0	0%	0	0
TOTAL EXPENSES	\$ 9,523,850	\$ 9,523,850	\$ 2,407,105	25%	\$ 9,523,850	0
TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	(16,500)	(16,500)	(4,101)	25%	(16,500)	0
TOTAL TRFs/OTHER SOURCES	\$ (16,500)	\$ (16,500)	\$ (4,101)	25%	\$ (16,500)	0
FUND BALANCE						
Net Change in Fund Balance	\$ 200,000	\$ 200,000	\$ 65,079		\$ 200,000	0
Beginning Balance, July 1	2,563,453	2,563,453	2,563,453		2,563,453	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 2,763,453	\$ 2,763,453	\$ 2,628,532		\$ 2,763,453	0

Foothill-DeAnza Community College District

2009-2010 First Quarter Report

ENTERPRISE FUND - FLINT CENTER

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	0
State Income	0	0	0	0%	0	0
Local Income	668,120	668,120	28,279	4%	668,120	0
TOTAL INCOME	\$ 668,120	\$ 668,120	\$ 28,279	4%	\$ 668,120	0
EXPENSES						
Cost of Sales	\$ 0	\$ 0	\$ 0	0%	\$ 0	0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	27,500	27,500	7,353	27%	27,500	0
Employee Benefits	0	0	0	0%	0	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	594,400	594,400	135,386	23%	594,400	0
Capital Outlay	46,220	46,220	10,575	23%	46,220	0
TOTAL EXPENSES	\$ 668,120	\$ 668,120	\$ 153,314	23%	\$ 668,120	0
TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	0	0	0%	0	0
TOTAL TRFs/OTHER SOURCES	\$ 0	\$ 0	\$ 0	0%	\$ 0	0
FUND BALANCE						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (125,035)		\$ 0	0
Beginning Balance, July 1	1,777,811	1,777,811	1,777,811		1,777,811	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 1,777,811	\$ 1,777,811	\$ 1,652,776		\$ 1,777,811	0

CHILD DEVELOPMENT FUND**Fund 300**

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

Current Status:

There are no changes to the Child Development Fund in the first quarter; however, we expect to receive final allocations for the Categorical Programs during the second quarter, and we will make any necessary changes to our revenue and expense projections at that time.

Foothill-DeAnza Community College District

2009-2010 First Quarter Report

FUND 300 - CHILD DEVELOPMENT

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 25,000	\$ 25,000	\$ 2,234	9%	\$ 25,000	\$ 0
State Income	849,432	849,432	439,281	52%	849,432	0
Local Income	1,472,722	1,472,722	417,162	28%	1,472,722	0
TOTAL INCOME	\$ 2,347,154	\$ 2,347,154	\$ 858,677	37%	\$ 2,347,154	\$ 0
EXPENSES						
Certificated Salaries	\$ 767,937	\$ 767,937	\$ 94,027	12%	\$ 767,937	\$ 0
Classified Salaries	818,118	818,118	228,288	28%	818,118	0
Employee Benefits	493,186	493,186	120,609	24%	493,186	0
Materials and Supplies	242,282	242,282	42,142	17%	242,282	0
Operating Expenses	25,631	25,631	4,806	19%	25,631	0
Capital Outlay	0	0	0	0%	0	0
TOTAL EXPENSES	\$ 2,347,154	\$ 2,347,154	\$ 489,872	21%	\$ 2,347,154	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	0	0	0%	0	0
TOTAL TRFs/OTHER SOURCES	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ 0	\$ 0	\$ 368,805		\$ 0	\$ 0
Beginning Balance, July 1	606,158	606,158	606,158		606,158	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 606,159	\$ 606,159	\$ 974,964		\$ 606,159	\$ 0

STUDENT FINANCIAL AID**Fund 700**

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

Current Status:

There are no changes to the Student Financial Aid Fund in the first quarter; however, we expect to receive final allocations for the Categorical Programs during the second quarter, and we will make any necessary changes to our revenue and expense projections at that time.

Foothill-DeAnza Community College District

2009-2010 First Quarter Report

FUND 700 - FINANCIAL AID

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 13,392,224	\$ 13,392,224	\$ 2,826,113	21%	\$ 13,392,224	\$ 0
State Income	1,439,584	1,439,584	439,300	31%	1,439,584	0
Local Income	0	0	0	0%	0	0
TOTAL INCOME	\$ 14,831,808	\$ 14,831,808	\$ 3,265,413	22%	\$ 14,831,808	\$ 0
EXPENSES						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	0	0	3,526	0%	3,526	(3,526)
Employee Benefits	0	0	134	0%	134	(134)
Materials and Supplies	1,000	1,000	9,415	942%	9,415	(8,415)
Operating Expenses	448,000	448,000	189,853	42%	435,925	12,075
Capital Outlay	0	0	0	0%	0	0
TOTAL EXPENSES	\$ 449,000	\$ 449,000	\$ 202,928	45%	\$ 449,000	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	393,000	393,000	17,250	4%	393,000	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	(14,775,808)	(14,775,808)	(3,013,211)	20%	(14,775,808)	0
TOTAL TRFs/OTHER SOURCES	\$ (14,382,808)	\$ (14,382,808)	\$ (2,995,961)	21%	\$ (14,382,808)	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ 0	\$ 0	\$ 66,523		\$ 0	\$ 0
Beginning Balance, July 1	2,667,889	2,667,889	2,667,889		2,667,889	0
Adjustments to Beginning Balance	0	0	(10,944)		0	0
NET FUND BALANCE, June 30	\$ 2,667,889	\$ 2,667,889	\$ 2,723,469		\$ 2,667,890	\$ 0

INTERNAL SERVICE FUND**Fund 600**

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

In the past, this fund was used almost exclusively as an accounting convenience to charge benefits in one fund and then distribute them to all other funds. Any positive or negative ending balances were closed to the general fund (Fund 114) at year-end. Currently, any residual balances (savings/overspending) generated in any given year are closed out to the General 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 \$711,314 to this fund from the General Fund (Fund 114) in 09/10, with corresponding other outgo to JPA for unfunded retiree medical liability. We will bring an agenda item to the Board of Trustees authorizing the district to make this contribution during the second quarter.

Current Status:

No change from Adopted Budget.

INTERNAL SERVICE FUND BALANCES

Summary of Beginning Balance

Extended Sick Leave/Vacation Payout Reserve	\$	273,254
---	----	---------

OPEB transfers in from General Fund and Payments:

Unfunded Retiree Benefits Transfer In (04/05)		500,000
Unfunded Retiree Benefits Transfer In (05/06)		640,000
Unfunded Retiree Benefits Transfer In (06/07)		975,905
Unfunded Retiree Benefits Transfer In (07/08)		1,005,182
Unfunded Retiree Benefits Transfer In (08/09)		829,400
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)
FY 05/06 expenditure (JPA membership fee)		(3,000)

Medical Benefits Savings:

Negotiated 05/06 Benefits Increase Transfer In (04/05)		500,000
04/05 Medical Savings (Retiree and Active)		3,890,883
05/06 Medical Savings (Retiree and Active)		2,266,477
06/07 Medical Savings (Retiree and Active)		1,510,225
07/08 Medical Savings (Retiree and Active)		2,406,980
07/08 Medical Savings (Retiree and Active)-retain in F14 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 Projected 08/09 Medical Benefits Cost Increases		(1,534,008)

Workers Comp Savings:

04/05 Workers Comp Savings		945,777
05/06 Workers Comp Savings		626,619
06/07 Workers Comp Savings		288,414
07/08 Workers Comp Add'tl Costs		(311,758)
07/08 Workers Comp Add'tl Costs-trsfr to F14		311,758
08/09 Workers Comp Add'tl Savings		1,502,491

Total Beginning Balance 07/01/09:		\$ 13,041,599
--	--	---------------

Revenue		52,389,620
Expenses		(52,389,620)
Unfunded Retiree Benefits Transfer In (09/10)		711,314
Transfer to JPA (09/10)		(711,314)
06/30/10 Projected Ending Balance:		\$ 13,041,599

Summary of 09/10 Projected Ending Balance

Extended Sick Leave/Vacation Payout Reserve	\$	273,254
Reserve for Self Insured Fund		2,000,000
FA Post-1997 Health Benefits Reserve		250,000
Classified Staff Post-1997 Health Benefits Reserve		250,000
Restricted Ending Balance:		\$ 2,773,254

Unrestricted Fund Balance:		\$ 10,268,345
-----------------------------------	--	---------------

Total Projected 06/30/10 Ending Balance (restricted and unrestricted):		\$ 13,041,599
---	--	---------------

Foothill-DeAnza Community College District

2009-2010 First Quarter Report

FUND 600 - INTERNAL SERVICE FUND

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Contributions - Active Benefits	\$ 42,016,725	\$ 42,016,725	\$ 9,473,679	23%	\$ 42,016,725	\$ 0
Contributions - Retiree Benefits	9,310,556	9,310,556	2,200,297	24%	9,310,556	0
Employee Contributions	0	0	265,585	0%	1,062,339	(1,062,339)
TOTAL INCOME	\$ 51,327,281	\$ 51,327,281	\$ 11,939,560	23%	\$ 52,389,620	\$ (1,062,339)
EXPENSES						
Medical and Prescription Drugs	\$ 26,308,752	\$ 26,308,752	\$ 6,928,208	26%	\$ 27,371,091	\$ (1,062,339)
Dental	2,832,391	2,832,391	1,553,177	55%	2,832,391	0
Vision	414,027	414,027	220,787	53%	414,027	0
Retirement	18,196,135	18,196,135	2,504,270	14%	18,196,135	0
Worker's Compensation	2,157,800	2,157,800	285,460	13%	2,157,800	0
Unemployment Insurance	941,300	941,300	(15,000)	-2%	941,300	0
Other	476,876	476,876	113,859	24%	476,876	0
TOTAL EXPENSES	\$ 51,327,281	\$ 51,327,281	\$ 11,590,761	23%	\$ 52,389,620	\$ (1,062,339)
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	0	0	0%	0	0
TOTAL TRFs/OTHER SOURCES	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Net Change in Fund Balance	\$ 0	\$ 0	\$ 348,799		\$ 0	\$ 0
Beginning Balance, July 1	13,041,599	13,041,599	13,041,599		13,041,599	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 13,041,599	\$ 13,041,599	\$ 13,390,398		\$ 13,041,599	\$ 0

CAPITAL PROJECTS FUND**Fund 400**

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

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

Current Status:

There are no changes to projections in the first quarter.

Measure E Projects:

At Foothill, design efforts remain ongoing for the new ETS/Data Center Building and the renovation of the District Office Building with design anticipated to be completed in the second half of the fiscal year. Construction activities for both projects will occur under the Measure C bond program.

At De Anza, design efforts continue on Master Landscaping Phase II, Campus Site Lighting Phase II, ADA Asphalt Walkway Improvements, and the Advanced Technology Center (ATC) Central Plant Noise Attenuation projects. Construction will occur under the Measure C bond program for Campus Site Lighting Phase II, ADA Asphalt Walkway Improvements, and the Advanced Technology Center (ATC) Central Plant Noise Attenuation.

Measure C Projects:

The first quarter of fiscal year 09/10 at Foothill saw completion of renovations on the Forum building (Bldg. 5000) and Dental Hygiene/Radiology (Bldg. 5300). Also, several high priority

projects were completed over the summer: installation of new photovoltaic arrays at parking lot 1-H; gymnasium floor refinishing; stadium bleacher repairs; replacement of utility lids (Phase 2); installation of a new air compressor for medical air; demolition of the ornamental horticulture, veterinary technology, and the choral rehearsal hall (Bldg. 1300). The following renovation projects were submitted to the Division of State Architects (DSA) for approval: Soccer, Softball and Baseball Complex; Administration Building (Bldg. 1900); General Classrooms (Physical Sciences, Mathematics & Engineering Bldg. 5500 and Language Arts Bldg. 6400). Construction efforts continue as scheduled on the Fire Alarm System Replacement (Phase 2).

Planning continues on the Central Campus Site Improvements project and on several other site-related projects. Design development efforts remain ongoing to correct the mechanical systems at the Krause Center for Innovation. Construction documents are underway for the Physical Sciences & Engineering Center / Parking Lot 4; renovation of the Language Arts Classrooms (Bldgs. 6200, 6300 and 6500); and the swimming pool repairs projects.

At De Anza, construction began on the Mediated Learning Center Site Preparation and the first phase of the S2-S6 Phase 2 Utility Master Plan maintenance project, while construction efforts continue on renovation of the E1 Auto Technology building. Contractor bidding began on the Baldwin Winery & East Cottage “Historic Renovation” with construction scheduled to begin in the second quarter. Design remains ongoing for the new Mediated Learning Center building and the combined Seminar Building and Multicultural Center project. Design efforts continue on renovations of the Corporation Yard, Campus Center Basement, and the CDC Playground Maintenance & Upgrade project. Design kicks off on the Secured Bicycle Storage for students. Pre-design and programming efforts continue on the Advanced Technology Center (ATC) and A8 renovation projects.

Educational Technology Services (ETS) continues implementation of the new integrated Educational Information System (EIS) that will replace the district’s current management information system. Successful implementation of the Banner Finance module and Luminis took place on July 1, 2009, while various training sessions continued for the Financial Aid, Human Resources/Payroll and Student systems. Process conversions continue for the student catalog, the academic schedule and academic history. Process conversions remain ongoing for payroll, position control and faculty load. Implementation of the Banner modules for the Human Resources/Payroll and Student systems will occur through the second quarter with a Go Live date targeted for the

second half of the fiscal year. ETS saw continued deployment of phase II wireless capability to both campuses, including Middlefield, as well as the procurement, acquisition, and deployment of phase I network equipment to refresh aged out and failing equipment. Several computer, multimedia, and cable installations took place at both colleges during the quarter, including the refresh of 61 computers for faculty and staff and the replacement of 28 computers for the Admissions and Records lobby at De Anza. ETS also participated in design review efforts to assess the technology infrastructure needs for the new Mediated Learning Center, the new Physical Sciences & Engineering Center, and the new ETS/Data Center Building. These efforts of review will continue through the design phase of the projects. 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

2009-2010 First Quarter Report

FUND 400 - CAPITAL PROJECTS

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	424,370	424,370	0	0%	424,370	0
Local Income	4,697,130	4,697,130	0	0%	4,697,130	0
TOTAL INCOME	\$ 5,121,500	\$ 5,121,500	\$ 0	0%	\$ 5,121,500	\$ 0
EXPENSES						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	1,233,278	1,233,278	350,299	28%	1,233,278	0
Employee Benefits	527,920	527,920	121,073	23%	527,920	0
Materials and Supplies	400,844	400,844	9,405	2%	400,844	0
Operating Expenses	4,581,530	4,581,530	770,310	17%	4,581,530	0
Capital Outlay	81,659,359	81,659,359	2,239,627	3%	81,659,359	0
TOTAL EXPENSES	\$ 88,402,931	\$ 88,402,931	\$ 3,490,714	4%	\$ 88,402,931	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Out Go	0	0	0	0%	0	0
TOTAL TRFs/OTHER SOURCES	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ (83,281,431)	\$ (83,281,431)	\$ (3,490,714)		\$ (83,281,431)	\$ 0
Beginning Balance, July 1	250,138,510	250,138,510	250,138,510		250,138,510	0
Adjustments to Beginning Balance	0	0	(230,106)		0	0
NET FUND BALANCE, June 30	\$ 166,857,079	\$ 166,857,079	\$ 246,417,690		\$ 166,857,079	\$ 0

DEBT SERVICE FUND**Fund 200**

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

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

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

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

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

Debt Instruments	Final Payment Due	Net FY 2009/10 Payments	Unres Gen Fund Fund 114	Self-Sustaining Fund Fund 115	Parking Fund Fund 125	Campus Center Use Fees Fund 128	Foothill Enterprise
\$12.52M COP, Financing	06/2012	\$ 750,270	\$ 750,270	\$ -	\$ -	\$ -	-
\$18.27M COP, Refunding	06/2022	1,289,762	16,316	34,007	1,239,439	-	-
\$11.33M COP, Financing	06/2021	1,020,254	-	-	-	989,569	30,685
Total Annual Payments		\$ 3,060,286	\$ 766,586	\$ 34,007	\$ 1,239,439	\$ 989,569	30,685
Outstanding Balance as 06/30/09		\$	\$ 3,398,193	\$ 448,490	\$ 13,821,147	\$ 10,875,000	\$ 345,974

Foothill-DeAnza Community College District

2009-2010 First Quarter Report

FUND 200 - DEBT SERVICE

INCOME	Adopted Budget	Adjusted Budget	Actual to Date	Percent to Date	Estimated Total	Variance
Federal Income	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Income	0	0	0	0%	0	0
Local Income	20,869,608	20,869,608	0	0%	20,869,608	0
TOTAL INCOME	\$ 20,869,608	\$ 20,869,608	\$ 0	0%	\$ 20,869,608	\$ 0
EXPENSES						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	0	0	0	0%	0	0
Employee Benefits	0	0	0	0%	0	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	0	0	0	0%	0	0
Capital Outlay	0	0	0	0%	0	0
TOTAL EXPENSES	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 3,643,476	\$ 3,643,476	\$ 0	0%	\$ 3,643,476	\$ 0
Other Sources	149,755	149,755	0	0%	149,755	0
Transfers-out	0	0	0	0%	0	
Contingency	0	0	0	0%	0	
Other Out Go	(24,702,156)	(24,702,156)	(13,525,110)	55%	(24,702,156)	0
TOTAL TRFs/OTHER SOURCES	\$ (20,908,925)	\$ (20,908,925)	\$ (13,525,110)	65%	\$ (20,908,925)	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ (39,317)	\$ (39,317)	\$ (13,525,110)		\$ (39,317)	\$ 0
Beginning Balance, July 1	14,982,587	14,982,587	14,982,587		14,982,587	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 14,943,270	\$ 14,943,270	\$ 1,457,477		\$ 14,943,270	\$ 0

SUPPLEMENTAL INFORMATION

CALIFORNIA COMMUNITY COLLEGES CHANCELLOR'S OFFICE

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

CHANGE THE PERIOD ▾

Fiscal Year: 2009-2010

Quarter Ended: (Q1) Sep 30, 2009

As of June 30 for the fiscal year specified

Actual
2006-07

Actual
2007-08

Actual
2008-09

Projected
2009-2010

Description

Line

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

A. Revenues:

A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	195,275,580	195,869,793	199,615,430	190,313,231
A.2	Other Financing Sources (Object 8900)	460,696	388,948	2,360,194	34,378
A.3	Total Unrestricted Revenue (A.1 + A.2)	195,736,276	196,258,741	201,975,624	190,347,609

B. Expenditures:

B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	171,270,607	188,815,117	186,510,104	203,458,136
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	11,072,981	10,501,345	12,781,010	8,122,289
B.3	Total Unrestricted Expenditures (B.1 + B.2)	182,343,588	199,316,462	199,291,114	211,580,425

C. Revenues Over(Under) Expenditures (A.3 - B.3)

C.		13,392,688	-3,057,721	2,684,510	-21,232,816
----	--	------------	------------	-----------	-------------

D. Fund Balance, Beginning

D.1	Prior Year Adjustments + (-)	0	0	0	0
-----	------------------------------	---	---	---	---

D.2 Adjusted Fund Balance, Beginning (D + D.1)

D.2		26,352,983	39,745,671	36,687,950	39,481,642
-----	--	------------	------------	------------	------------

E. Fund Balance, Ending (C. + D.2)

E.		39,745,671	36,687,950	39,372,460	18,248,826
----	--	------------	------------	------------	------------

F.1 Percentage of GF Fund Balance to GF Expenditures (E. / B.3)

F.1		21.8%	18.4%	19.8%	8.6%
-----	--	-------	-------	-------	------

II. Annualized Attendance FTES:

G.1 Annualized FTES (excluding apprentice and non-resident)

G.1		32,211	33,376	34,381	32,187
-----	--	--------	--------	--------	--------

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

As of the specified quarter ended for each fiscal year				
	2006-07	2007-08	2008-09	2009-2010
H.1 Cash, excluding borrowed funds			17,935,567	47,799,687
H.2 Cash, borrowed funds only			0	0
H.3 Total Cash (H.1 + H.2)	37,164,872		17,935,567	47,799,687

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

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
I. Revenues:					
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	190,313,231	190,313,231	36,360,224	19.1%
I.2	Other Financing Sources (Object 8900)	0	34,378	34,378	100%
I.3	Total Unrestricted Revenue (I.1 + I.2)	190,313,231	190,347,609	36,394,602	19.1%
J. Expenditures:					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	203,423,758	203,458,136	37,135,964	18.3%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	8,122,289	8,122,289	1,390,720	17.1%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	211,546,047	211,580,425	38,526,684	18.2%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-21,232,816	-21,232,816	-2,132,082	
L	Adjusted Fund Balance, Beginning	39,481,642	39,481,642	39,372,461	
L.1	Fund Balance, Ending (C. + L.2)	18,248,826	18,248,826	37,240,379	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	8.6%	8.6%		

V. Has the district settled any employee contracts during this quarter?

NO

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

Contract Period Settled (Specify) YYYY-YY	Management		Academic		Classified	
	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *
a. SALARIES:						

Year 1:				
Year 2:				
Year 3:				
b. BENEFITS:				
Year 1:				
Year 2:				
Year 3:				

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

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

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

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

VII. Does the district have significant fiscal problems that must be addressed? NO
NO

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

RESOLUTION

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

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

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

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

BUDGET REVISIONS

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

Fund 114 - General Fund

The major revisions to the General Fund include transfers in from the Categorical Fund (Fund 121/131) for Medical Administration Activities (\$1,951) and salary adjustments (\$3,713).

Sources Account Series			Uses Account Series		
7000	- Transfers/Other Outgo	\$ 5,737	4000	- Materials and Supplies	\$ 1,951
			5000	- Operating Expenses	3,786
Totals			\$ 5,737		

Fund 115 - Self-Sustaining Fund

The major revisions to the Self-Sustaining Fund include a transfer in from the Categorical Fund (Fund 121/131) for Medical Administration Activities (\$28,641).

Sources Account Series			Uses Account Series		
7000	- Transfers/Other Outgo	\$ 28,641	4000	- Materials and Supplies	\$ 28,641
Totals			\$ 28,641		

Fund 121/131 - Categorical Fund

The major revisions to the Categorical Fund include revenue and corresponding operating expense adjustments for funding received for Medical Administration Activities (\$33,991); transfers out to the General Fund (Fund 114) for Medical Administration Activities (\$1,951) and salary adjustments (\$3,713), and a transfer out to the Self-Sustaining Fund (Fund 115) for Medical Administration Activities (\$28,641).

Sources Account Series			Usea Account Series		
0xxx	- Revenue	\$ 33,991	5000	- Operating Expenses	\$ 3,399
1000	- Certificated Salaries	3,604	7000	- Transfers/Other Outgo	34,306
3000	- Employee Benefits	110			
Totals			\$ 37,705		

AYES
NOES
ABSENT

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on November 2, 2009.

Mike Brandy
Interim 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

From Account Series

5000 - Operating Expenses \$ 3,612,555

To Account Series

2000 - Classified Salaries \$ 164,761

4000 - Materials & Supplies 3,445,791

6000 - Capital Outlay 2,003

Totals \$ 3,612,555

\$ 3,612,555

AYES _____

NOES _____

ABSENT _____

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on November 2, 2009.

Mike Brandy
Interim Secretary to the Board

SELF-SUSTAINING FUND (F115)
FUND BALANCE REPORT FOR FISCAL YEAR 09/10
YEAR-TO-DATE BALANCES REPORTED AS OF SEPTEMBER 30, 2009

FUND	FUND DESCRIPTION	BEGINNING BALANCE	NET CHANGE	ENDING BALANCE
FOOTHILL FUNDS				
115000	Apprenticeship-Foothill	370,503	62,622	433,124
115001	Apprenticeship-Foothill Unrest cont	562,480	(15,587)	546,894
115020	Celebrity Forum I - 08/09 season	0	(3,879)	(3,879)
115021	Celebrity Forum I - 09/10 season	94,578	224,013	318,592
115030	Celebrity Forum II - 08/09 season	0	(1,769)	(1,769)
115031	Celebrity Forum II - 09/10 season	0	367,673	367,673
115032	Celebrity Forum II - 10/11 season	146,382	0	146,382
115040	Celebrity Forum III - 08/09 season	0	(1,275)	(1,275)
115041	Celebrity Forum III - 09/10 season	0	373,108	373,108
115042	Celebrity Forum III - 10/11 season	141,807	0	141,807
115050	Anthropology - Field work	4,550	(367)	4,182
115051	Anthrop Campus Abroad-Ecuador 09	0	13,051	13,051
115053	Anthrop Campus Abroad-Ecuador 11	5,082	0	5,082
115062	Off-Cmp Short Courses Bus & Soc Sci	2,568	0	2,568
115063	Off Cmp Short Courses Dental Hyg	4,723	0	4,723
115105	FH-Youth Program	26,295	0	26,295
115111	Box Office - Foothill	56,697	1,119	57,816
115112	Xerox - Foothill	12,647	0	12,647
115113	Stage Studies - Foothill	13,272	(936)	12,336
115114	Drama Production-Foothill	(7,000)	5,017	(1,983)
115115	Facilities Rental-FH Fine Arts	69,776	(17,271)	52,504
115116	Vending - Foothill	16,997	(1,271)	15,727
115117	Facilities Rental Foothill	159,768	(634)	159,134
115119	International Programs	151,564	(25,189)	126,375
115120	FH International Student Health Ins	182,825	0	182,825
115121	Mental Health Operations Foothill	10,736	0	10,736
115122	FH International Student Hlth Svcs	0	(627)	(627)
115123	Edinburgh Fringe Festival	566	0	566
115126	FH-Music Theatre	797	0	797
115127	FH CTIS Msdn Sftware	18,010	(44)	17,966
115129	Etudes Short Courses	196	0	196
115132	FH Franklin University	11,361	680	12,040
115133	FH Fee Based PE Classes	27,215	(8,228)	18,987
115134	EMT State Fire Marsh	10	0	10
115135	Child Development Conference	(558)	5,219	4,661
115136	FH-Choral Program	119	0	119
115138	KFJC Carrier	30,824	0	30,824
115140	Creative Writing Conference	2,362	0	2,362
115143	New Media Performances Foothill	407	0	407
115144	EMT Paramedic Certification fee	505	(349)	156
115145	FH Bio Health Tutor	364	0	364
115146	FH-MAA Program	183,069	1,381	184,450
115147	Youth Program-Middlefield Campus	13,168	0	13,168
115148	Cafe-Middlefield Campus	81,634	(738)	80,896
115149	MS Middlefield Short Courses	2,005	0	2,005
115150	Center for Applied Competitive Tech	10,908	(22,721)	(11,813)
115151	Contract Ed	111,017	(84,742)	26,275
115152	Conservatory 2009	(431)	0	(431)
115171	President's Fund Foothill	150,886	(16,458)	134,429
FUND 115 FOOTHILL TOTAL:		2,670,685	851,798	3,522,482

SELF-SUSTAINING FUND (F115)
FUND BALANCE REPORT FOR FISCAL YEAR 09/10
YEAR-TO-DATE BALANCES REPORTED AS OF SEPTEMBER 30, 2009

FUND	FUND DESCRIPTION	BEGINNING BALANCE	NET CHANGE	ENDING BALANCE
DE ANZA FUNDS				
115200	DA-La Voz Newspaper	6,041	(295)	5,746
115201	DA-Apprenticeship	29,677	22,098	51,774
115202	DA-MCNC/CACT Partnrs	11,929	0	11,929
115204	DA-Cheap	3,050	0	3,050
115205	DA-APALI	37,038	3,858	40,896
115206	DA-Job Fair	38,841	(4,720)	34,121
115207	DA-Telecourse Produc	1,303	0	1,303
115208	DA-Technology Rscs	19,128	(8,677)	10,451
115209	DA-Auto Tech	32,180	4,459	36,639
115210	DA-Reprographics	443,213	(1,493)	441,720
115212	DA-Physical Educ	64,994	11,418	76,413
115213	DA-Ashland Field Trp	1,828	(8,502)	(6,673)
115215	DA-Sculpture Fac Use	209	0	209
115216	DA-Planetarium	309,347	(8,359)	300,988
115217	DA-Campus Abroad	(5,931)	(1,438)	(7,369)
115218	DA-Short Courses	(77,049)	(2,318)	(79,368)
115219	DA-Creative Arts Fac Use	5,601	0	5,601
115220	DA-Comm Serv Reserve	100,584	0	100,584
115221	DA-Intl Student Ins	295,599	(37,140)	258,459
115222	DA-Extended Yr Progr	47,799	523,269	571,068
115223	DA-Math Perf Success	2,006	0	2,006
115224	DA-Summer Karate Cmp	252	0	252
115225	DA-DLC Extended Lrng	12,362	0	12,362
115226	DA-Use Of Facilities	251,595	5,328	256,923
115227	DA-Library Print Card	79	0	79
115228	DA-Baseball	12,278	0	12,278
115229	DA-Audio Visual	3,685	0	3,685
115230	DA-RLCC Conference	3,802	0	3,802
115231	DA-Softball	2,995	490	3,485
115232	DA-Football	195	575	770
115233	DA-Men's Basketball	1,559	(1,072)	487
115234	DA-Women's Bsktball	5,283	(1,330)	3,953
115235	DA-Men's Soccer	2,196	759	2,955
115236	DA-Women's Soccer	7,467	(1,613)	5,854
115237	DA-Women's Swim/Divg	45	0	45
115238	DA-Men's Tennis	(456)	1,070	614
115239	DA-Women's Tennis	3,480	358	3,838
115240	DA-Women's Trk & Fld	2,112	(610)	1,503
115241	DA-Women's Volleybll	11,555	(309)	11,246
115242	DA-Men's Water Polo	(1,466)	0	(1,466)
115243	DA-Health Services	166,496	11,788	178,284
115244	DA-Soccer Camp	8,280	(1,464)	6,816
115245	DA-Prevention Trust	6,029	2,189	8,218
115246	DA-Athletics Trust	16,388	(915)	15,473
115247	DA-ESL	2,324	0	2,324
115248	DA-Civic Engagement	0	393	393
115249	DA President Fund	250	0	250
115252	DA-Intl Summer Progr	58,134	11,436	69,570
115253	OTI-MAA Program	222,216	4,498	226,714
115254	DA-ATM Services	11,000	500	11,500
115259	DA-Dist Learn Testing	1,549	828	2,377
115260	DA-Office of Instruction	15,000	0	15,000
115261	DA-Massage Therapy Proj	39,164	(2,572)	36,592
115262	DA-Men's Track & Field	985	0	985
115263	DA-Women's Water Polo	610	0	610
FUND 115 DE ANZA TOTAL:		2,234,831	522,486	2,757,317

SELF-SUSTAINING FUND (F115)
FUND BALANCE REPORT FOR FISCAL YEAR 09/10
YEAR-TO-DATE BALANCES REPORTED AS OF SEPTEMBER 30, 2009

FUND	FUND DESCRIPTION	BEGINNING BALANCE	NET CHANGE	ENDING BALANCE
DISTRICT FUNDS				
115401	Intl Student Insurance	0	911,436	911,436
115402	Crown Castle GT Cell Site	185,324	11,387	196,711
115403	Loss Prevention	14,804	0	14,804
115404	Foothill - AT&T Cell Site	170,293	6,704	176,996
115406	Sprint Nextel FS04XC112	130,370	12,600	142,970
115407	Vending	0	16,144	16,144
115408	Sprint Nextel CA0826-CA0832	183,832	(4,031)	179,802
115409	Verizon Wireless	176,553	9,914	186,466
115410	SSC Consortium	9,957	0	9,957
115411	NCCCCBO	1,098	0	1,098
115412	Computer Loan Prog-Admin	200,000	0	200,000
115413	Computer Loan Prog-Fee	19,714	450	20,164
115414	Office of the Chancellor	170	0	170
FUND 115 DISTRICT TOTAL:		1,092,116	964,604	2,056,720
F115 GRAND TOTAL:		5,997,632	2,338,888	8,336,520

CAPITAL PROJECTS

Measure C reports were not available when this document went to press; however, they will be available for review online during the first of week of December at:

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

