



2021-22

ADOPTED BUDGET

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FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

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**FOOTHILL-DE ANZA
COMMUNITY COLLEGE DISTRICT
2021-2022 ADOPTED BUDGET**

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2021-22 Adopted Budget

September 13, 2021

Susan Cheu, Vice Chancellor, Business Services
Raquel Puentes-Griffith, Executive Director, Fiscal Services
Sirisha Pingali, Director, Budget Operations

Overview

- Actual 2020-21 Year-End Financial Results
- Planning Considerations
- 2021-22 Assumptions, Projected Revenues/Expenses and Fund Balance
- FTES, Nonresident, Basic Aid Update and Multiyear Projections
- Looking Ahead

2020-21 Year-End Financial Results

Actual Ongoing Revenue	\$ 181.7M
Less: Actual Ongoing Expenditures & Transfers	<u>193.5M</u>
2020-21 Structural Deficit	\$ (11.8M)
Temporary Revenues (SCFF Hold Harmless)	10.8M
Prior Year Apportionment Revenue	.8M
Current Year Apportionment Deficit 0.61%	<u>(1.0M)</u>
2020-21 Actual Net Change in Fund Balance	\$ (1.2M)
<hr/>	
2020-21 Beginning Fund Balance	\$ 35.4M
Net Change in Fund Balance	<u>(1.2M)</u>
2020-21 Ending Fund Balance	\$ 34.2M



Actual 2020-21 Ending Fund Balance – Allocation

\$34.2M 2020-21 Actual Fund Balance Allocation:

- \$11.6M – Colleges & Central Services “B” Budget Carryover
- \$2.5M – Districtwide Restricted Carryover and Encumbrances
- \$3.6M – Supplemental Retirement Carryover
- \$9.7M – Maintain district’s budgeted 5% reserve

- **\$6.8M – Ending Stability Fund**



Planning Considerations for 2021-22

- ☐ The both imminent and elusive change to community supported status will continue to play out over the next 10 months.
- ☐ FTES remains a major factor in the SCFF – and would continue to have an effect on some funding even if the District were community supported
 - ☐ Anticipated increase in 2020-21 was less than estimated
 - ☐ FHDA increase in 2020-21 has seen a significant reversal based on Summer and early Fall indications for 2021-22
- ☐ Volatility of Nonresident revenue
- ☐ Effect of economy at the local level - Property tax values, effect on enrollment trends
- ☐ Anticipated increases to annual ongoing costs
 - ☐ What type of ongoing changes will result from pandemic experience?
 - ☐ Physical work environment
 - ☐ Change to remote work
 - ☐ “Normal” annual increases

2021-22 General Fund Major Revenue Assumptions

Tentative – May Revise

- ☐ COLA of 4.05% or \$6.3M for the District
- ☐ -\$675K Base Adjustment for Foothill Campus change from medium to small college due to <10,000 FTES
- ☐ SCFF and HH reflect increased Resident FTES from 2020-21
 - ☐ Effect of three-year averaging
 - ☐ Hold Harmless extends through 2023-24
- ☐ Mitigation of nonresident revenue dependency
 - ☐ Unknown effect of pandemic transition and continued federal level changes
 - ☐ Maintain lowered current year unit activity in base ongoing revenue
 - ☐ Treat incremental \$1.1M of tuition fee increase as temporary revenue

Adopted – Final State Budget

- ☐ COLA 5.07% or \$7.2M
- ☐ Assuming \$164M in SCFF; No deficit
- ☐ FH Size Adjmt is included
- ☐ Increase in HH
- ☐ 6% Increase in Property Tax Revenue; Slight Negative ERAF
- ☐ Nonresident Revenue \$17.8M
 - ☐ Assuming 18% decline in PY units or \$4M lower budget
 - ☐ May be mitigated by new markets
 - ☐ Continue incremental increase noted as “temporary revenue”

Basic Aid Assumptions

The District's change in status is contingent upon several factors...

2021-22 Tentative

1. IF...state apportionment does not significantly change (July)
2. IF...assessed property values grow at least 6% (Nov/Apr)
3. IF...enrollment does not significantly decline (Fall Quarter)
4. IF...ERAF is not negative (Nov/Feb)

2021-22 Adopted

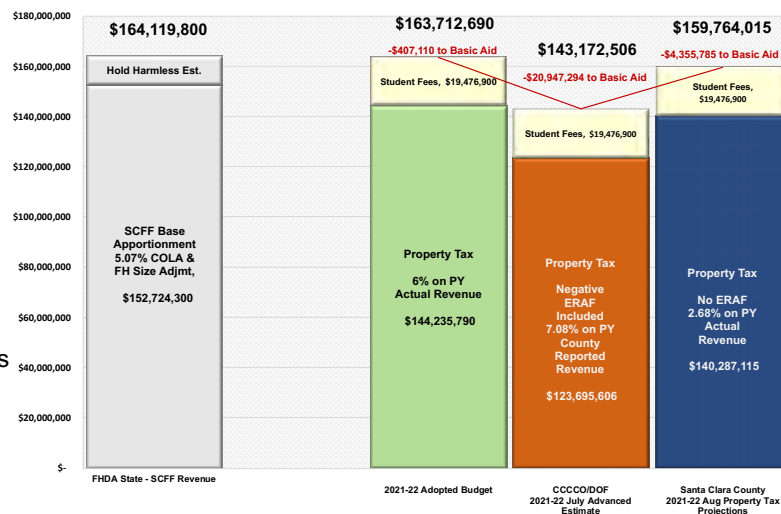
1. State apportionment SCFF base increased due to COLA
2. County preliminary estimates, show 2.68% growth
3. Enrollment revenue declined \$1M
4. Still awaiting details from County



SCFF versus Basic Aid Property Tax Estimate Scenarios

Basic Aid transition depends on key factors and their final 2021-22 values:

- 1) Property Tax Revenues
- 2) Negative ERAF
- 3) Enrollment Fees
- 4) Amount of SCFF Funding



2021-22 General Fund Revenue

2021-22 Total Tentative Budget Revenue	\$ 199.0M
(Local Property Tax, Resident Enrollment Fees, Nonresident, STRS On-Behalf, and Other Revenues)	
Net State Apportionment COLA	1.5M
Nonresident Tuition	<u>(4.2M)</u>
Net Changes	\$ (2.7M)
2021-22 Total Adopted Budget Revenue	\$ 196.3M



2021-22 General Fund Expenditures

2021-22 Tentative Budget Ongoing Expenses and Net Transfers	\$ 195.7M
Part-Time Faculty Budget*	(1.6M)
Support Transfers (DSPS)	(0.5M)
Other Adjustments – position control and insurance	<u>0.4M</u>
Net Changes	\$ (1.5M)
2021-22 Adopted Budget Expenditures	\$ 194.2M

*Due to early release of Supplemental Retirement Program Positions to increase FTEF

2021-22 Adopted Budget Operating Results

Adopted Budget Ongoing Revenue	\$ 183.8M
Less: Actual Ongoing Expenditures & Transfers	<u>192.9M</u>
2021-22 Structural Deficit	\$ (9.1M)
Add: Temp Revenue - SCFF Hold Harmless	11.4M
Add: Temp Revenue - NR Tuition Dependency	1.0M
Less: One-time Expenditure - Facilities Condition Assess	<u>(1.2M)</u>
2021-22 Projected Net Change in Fund Balance	\$ 2.1M
Negotiated One-Time Remote Work Payment	<u>(2.2M)</u>
Negotiated Rate Stabilization Fund Support Transfer	<u>(0.5M)</u>
Updated 2021-22 Projected Net Change in Fund Balance	\$ (.6M)



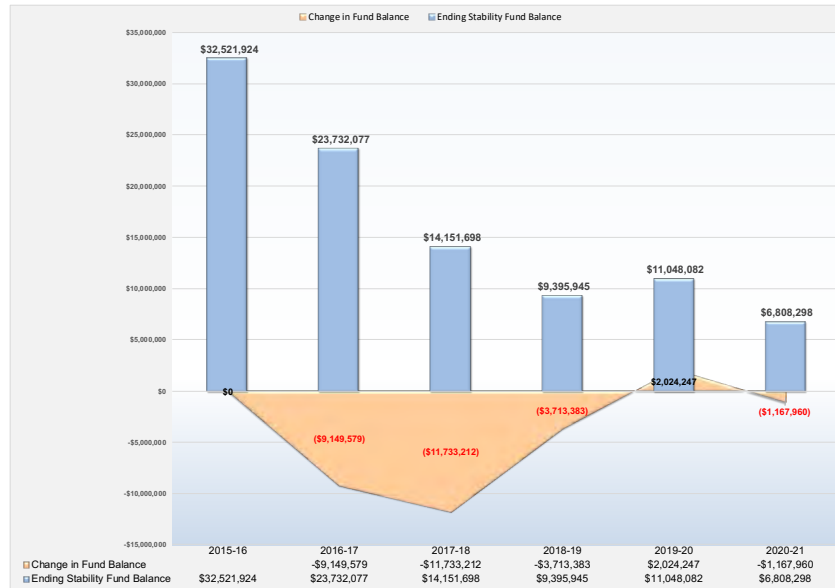
2021-22 Projected Ending Fund Balance

Beginning Fund Balance, July 1, 2021	\$ 34.2M
Net Projected Change	<u>(.6M)</u>
Projected* Ending Fund Balance, June 30, 2022	\$ 33.6M
<u>Fund Balance Allocation:</u>	
College & Central Services Carryforwards	\$ 11.7M
Districtwide Restricted Carryforwards	2.5M
Supplemental Retirement Plan (SRP)	2.8M
Required 5% Budgeted Reserve	<u>9.8M</u>
Projected Stability Fund Balance, June 30, 2022	\$ 6.8M

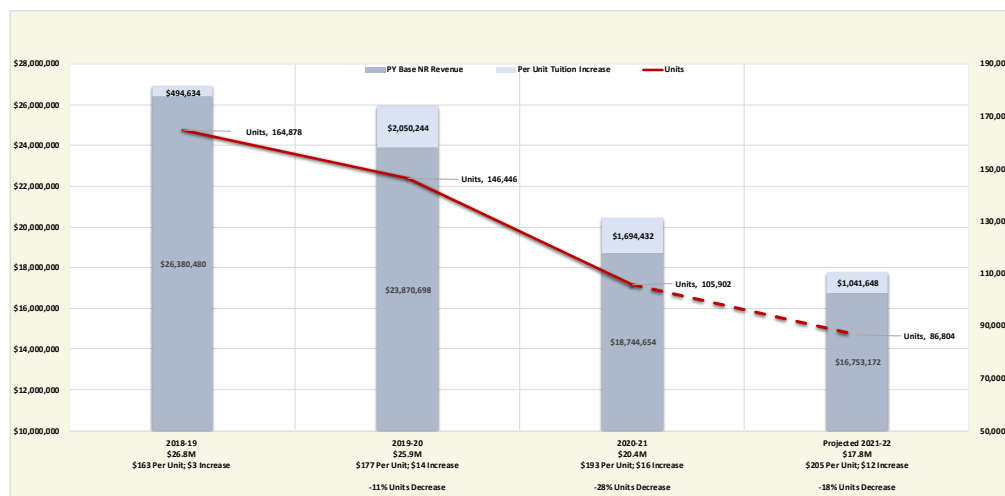
**Includes approved negotiated items.*



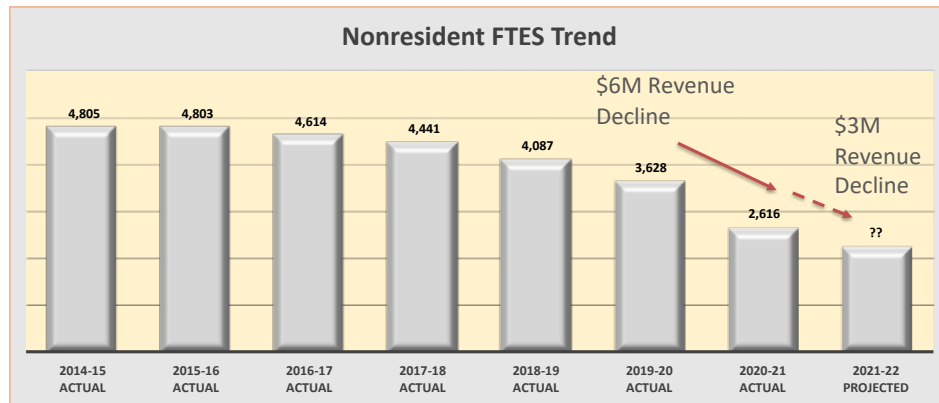
Historical Stability Fund Uses Mitigate Negative Changes in Fund Balance



Nonresident Revenue Decline and Per Unit Rate Impact 2018-19 through Projected 2021-22



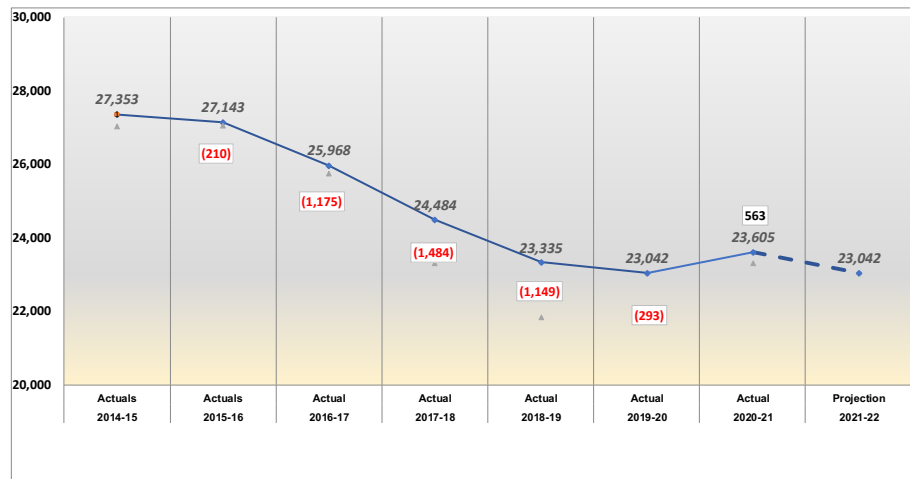
Nonresident FTES – Revenue Uncertainty



- 2019-20 Adopted Budget, \$26.8M accounted for 18% of Base Revenue
- 2020-21 Adopted Budget, \$6M reduction and actual revenue was \$20.4M.
- 2021-22 Adopted Budget, \$3M reduction based on conservative early Fall indicators
- Strategy needed to transition budget dependency due to volatile external factors



Resident FTES Trend



- Actual 2020-21 FTES increase fell short of P2 projections for a modest increase.
- Early 2021-22 projections - unfortunately down in Summer and early Fall.



Multi-Year Projections For General Purpose Fund (Fund 114)

2021-22 Adopted Budget

Note: Projected amounts are estimates only and subject to change as new information becomes available.

Description	2020-21 Adopted Budget	2020-21 Actual	2021-22 Adopted Budget	2022-23 Projection	2023-24 Projection
Resident FTES (F/T Equiv Student)	23,042	23,605	23,605	23,605	23,605
FTES Decline/Restoration	0.00%	2.44%	0.00%	0.00%	0.00%
COLA	0.00%	0.00%	5.07%	0.00%	0.00%
Ongoing Revenues	\$177,862,143	\$181,651,286	\$183,829,850	\$184,079,850	\$184,329,850
Ongoing Expenses & Net Transfers Out*	195,285,270	193,534,893	192,983,036	196,625,936	197,955,231
Structural Surplus/(Deficit)	(\$17,423,127)	(\$11,883,607)	(\$9,153,186)	(\$12,546,086)	(\$13,625,381)
One-Time and Temporary Revenue	14,130,000	10,715,647	12,437,100	12,437,100	12,437,100
One-Time Expenditures & Transfers; Expenditure Savings	0	0	(3,900,000)	1,000,000	1,000,000
Net Change in Fund Balance	(\$3,293,127)	(\$1,167,960)	(\$616,086)	\$891,014	(\$188,281)
Beginning Fund Balance	35,429,454	35,429,454	34,261,494	33,645,408	34,536,422
Net Change in Fund Balance	(3,293,127)	(1,167,960)	(616,086)	891,014	(188,281)
Ending Fund Balance	\$32,136,327	\$34,261,494	\$33,645,408	\$34,536,422	\$34,348,141
Less: Carryforwards/Restricted					
Colleges/CS/DW Carryforwards, 5% Reserves	24,364,925	27,453,196	26,837,448	25,574,593	24,441,058
FHDA Stability Fund Balance	\$7,771,402	\$6,808,298	\$6,807,960	\$8,961,829	\$9,907,083



Looking Ahead

- ☐ Continued economic and social uncertainty due to worldwide effect of pandemic
 - ☐ How long will pandemic effects last?
 - ☐ What will student expectations be?
- ☐ Community supported status
 - ☐ Will we or won't we?!
 - ☐ Preparing for the eventuality
- ☐ What will the District look like in the next five years?
 - ☐ Revisioning the district and how we support students in light of both the pandemic and the potential new funding source
 - ☐ Finding a resource allocation model to support those goals
 - ☐ Assess our support services and corresponding operations
- ☐ Continuing to monitor and track FTES
 - ☐ Even if community supported, other state funding is dependent on FTES
 - ☐ If remain on SCFF, key component is 70% of funding based on FTES
- ☐ Monitoring the evolution of the SCFF
 - ☐ Funding level at the state
 - ☐ Continuing changes to calculation process, especially for Student Success Metrics



Questions?





2021-22 Adopted Budget Overview

The Adopted Budget for fiscal year 2021-22 reflects the changes that occurred between the Governor's proposed budget in May and the state budget negotiated by the Governor and Legislature in June. The final state budget continues to reflect the positive economic conditions being experienced in California. However, the conservative trend of allocating one-time versus ongoing money for new spending was continued, allowing for the state to roll-back funding in future years if needed, an important component in the district's planning. As noted in the May Revise, the tendency to distribute this funding through multiple smaller, specifically focused proposals was not changed and it will be important to include the reporting and tracking requirements in the implementation of these new measures.

The majority of the variances between the two state budget releases did not significantly change the District's Adopted Budget planning. As a summary, a few of the major differences in ongoing funding from the May Revise to the final approved state budget include:

- COLA increase from 4.05% to 5.07% for the Student Centered Funding Formula (the revised total is now \$7.2 million to the District's allocation).
- \$100 million for increasing full-time faculty (the District's portion is estimated at \$2.5 million)

Some of the noted changes in one-time funding allocations include:

- 100% payoff of the previous fiscal year's deferrals (minimal impact to district operations)
- Increase of \$197 million in deferred maintenance (the total scheduled maintenance/ instructional equipment funding to the district will be \$13.5 million)
- \$90 million increase to part-time faculty office hours (subject to claims reimbursement process)

As shown by the focused areas of funding, there is an intent to provide those support services and professional development skill enhancements that will allow people to recover from the effects of the pandemic as well as continue to meet their existing educational and career goals.

Revenues

The Adopted Budget plans for \$196.3 million in Unrestricted General Fund revenue, which is \$4.3 million higher than prior year's Adopted Budget. The 5.07% COLA increase resulted in a total of \$7.2 million in additional revenue but was offset by a \$3 million decrease in Nonresident revenue. The Adopted Budget assumes the District will continue to be funded under the Student Centered Funding Formula with the Hold Harmless provision. After applying the COLA and the Foothill College size adjustment to the base, the estimated state apportionment revenue is budgeted at \$164.1 million. The

final resident enrollment results were 23,605 FTES, a growth yield of 2.44% or 563 resident FTES which was disappointingly lower than the estimated 4.5% or 1,032 that was projected at Tentative Budget.

Due to continued property tax base growth, the District is drawing closer to community supported or basic aid status, a circumstance where its property tax and enrollment revenue would be greater than its total computation revenue (TCR) calculated by the state. As previously noted, there are several factors that are being monitored in this pivotal year such as the level of enrollment fees collected, property tax revenue growth, and Educational Revenue Augmentation Fund (ERAF) negative adjustments, all of which will ultimately affect the District's community funded or basic aid status. With the lowered enrollment estimates, assuming an average 6% property tax growth rate from Santa Clara County, and even without negative ERAF adjustments, the District will be on a "razor's edge" of attaining basic aid status. District staff will continue to closely monitor the situation as the year progresses.

Nonresident revenue is budgeted at \$17.8 million or \$3 million lower than last year's Adopted Budget of \$20.8 million. The 2021-22 Summer and early Fall revenue collection analysis revealed a dramatic +30% decline in revenue as compared to the prior year at the same point in time. Given the proactive measures and other positive initiatives about new markets for the international program, the decline was budgeted at 18% in hopes that the registrations and corresponding revenue will increase as the District moves closer to the Fall term start. The revenue was calculated using 86,804 units which incorporates a conservative 15% Fall unit decrease, plus an expected 2% per quarter attrition rate to reach the average 18% reduction compared to prior year units enrolled.

Given the substantial FTES decline and corresponding \$6 million revenue decrease experienced during the pandemic, in the Tentative Budget it was recommended that any increase in nonresident revenue beyond the base be treated as temporary. At that time, nonresident FTES was estimated to be flat. Given the further decline being experienced, the ongoing nonresident revenue is projected to now drop below the base revenue from the prior fiscal year. The continued volatility of this revenue source requires the District to review its reliance on this particular funding source in relation to ongoing expenses to avoid being dependent upon a volatile revenue source.

Pandemic-related impacts continue to be experienced for the self-sustaining and enterprise functions of the district. As noted previously, the District is currently evaluating the use of its federal relief funding to backfill some of these revenue deficits in the short term. As the nation continues to move out of the pandemic to its "new normal", these areas will continue to be evaluated for short and long term impacts.

Expenditures

The total estimated general fund 2021-22 Adopted Budget expenditures and net transfers equal \$194.2 million with overall expenses increasing by a net \$1.9 million over the 2020-21 Adopted Budget. The overall net change was mainly the result of approximately \$5 million in expenditures related to ongoing increases for salary/benefits due to the reclassification and compensation study, the increased PERS contribution rates and a \$1.2 million one-time planned expenditure for a districtwide facilities condition assessment. The increase was offset by a net decrease of \$1.3 million in certificated salaries mostly associated with the part-time faculty budget as a result of several full-time faculty positions being released early from Supplemental Retirement Program status. Additionally, there was approximately \$3 million in savings in net transfers related to debt refinancing through the Measure G Bond and the reduction of other support transfers such as DSPS due to increase funding from other sources.

Projected Operating Results, Fund Balance and Stability Fund

The Adopted Budget has an unadjusted positive operating result of \$2 million and an ending fund balance of \$36.3 million. The Board has approved remote work compensation payment to faculty employees estimated at \$2.2 million and a minimum support transfer of \$500,000 to the Rate Stabilization Fund which will reduce ending fund balance to \$33.6 million.

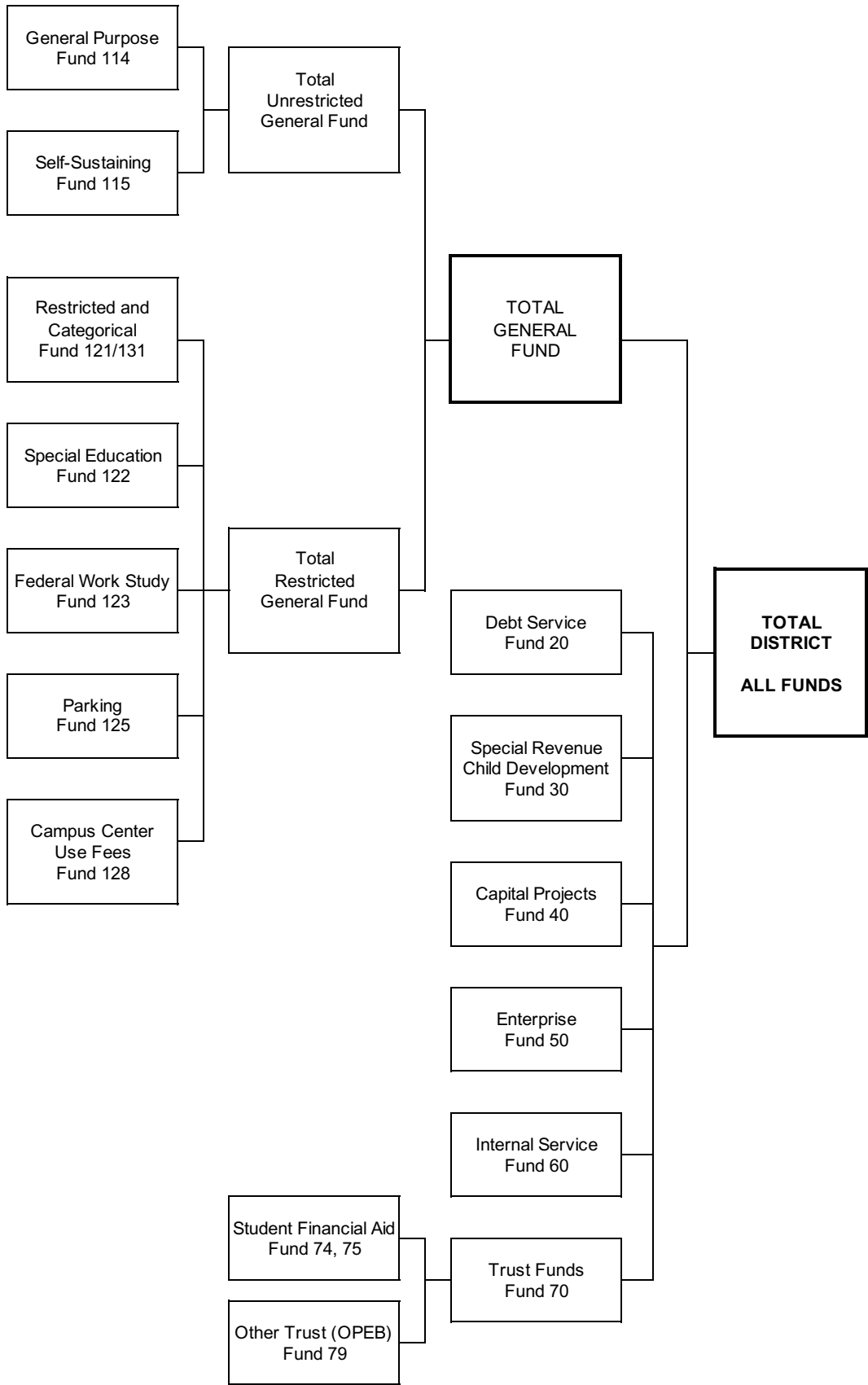
The District's Stability Fund balance is intended to offset any actual shortfalls at the end of the year, and has done so for many of the last few fiscal years. The Stability Fund balance at June 30, 2022 is projected to be approximately \$6.8 million after the remote work compensation payment and Rate Stabilization Fund support transfer. In spite of its funding status, either SCFF or community supported, it is critical that the District continues to prioritize keeping a healthy stability fund to weather any economic downturns or other challenges. As shown by the volatility in nonresident revenue, having a stability fund to balance out unexpected shortfalls is critical in keeping the finances of the District stable and allowing for the continued support of our students as we adjust to the changes.

Looking Beyond 2020-21

In these unprecedented times, the District continues to adapt and re-envision how best to meet the needs of our student populations. As a result of the potential of community supported status as well as pandemic related changes, several meetings will be scheduled throughout academic year 2021-22 to solicit input from the various district constituency groups to envision a potential new process to provide educational opportunities for our students. Being flexible and adaptable to change will be key in the District's ability to not only reach a stable fiscal state but also continue to provide the high-level instructional and support services expected by our students, staff, faculty and community.

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ALL FUNDS CHART



FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2021-22
Adopted Budget Summary
for GENERAL FUNDS**

REVENUE	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	Restricted & Categorical Fund 121/131	Special Education Fund 122	Federal Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 32,520,675	\$ 0	\$ 452,572	\$ 0	\$ 0	\$ 32,973,247	\$ 32,973,247
State Revenue	16,706,000	3,991,571	20,697,571	56,705,277	3,255,494	0	0	0	59,960,771	80,658,342
Local Revenue	179,560,950	6,675,815	186,236,765	2,312,695	0	0	392,506	1,840,000	4,545,201	190,781,966
TOTAL REVENUE	\$ 196,266,950	\$ 10,667,386	\$ 206,934,336	\$ 91,538,647	\$ 3,255,494	\$ 452,572	\$ 392,506	\$ 1,840,000	\$ 97,479,219	\$ 304,413,555
EXPENSES										
Certificated Salaries	\$ 80,191,955	\$ 765,305	\$ 80,957,259	\$ 12,164,649	\$ 3,044,232	\$ 0	\$ 0	\$ 84,174	\$ 15,293,056	\$ 96,250,315
Classified Salaries	36,917,456	2,676,026	39,593,483	16,011,146	2,184,832	506,504	680,794	679,823	20,063,099	59,656,582
Employee Benefits	48,930,603	1,222,505	50,153,108	8,440,987	1,726,651	0	308,975	359,253	10,835,866	60,988,973
Materials and Supplies	3,457,081	50,653	3,507,733	6,787,140	26,000	0	0	195,000	7,008,140	10,515,873
Operating Expenses	18,057,889	4,751,800	22,809,689	30,345,597	321,123	0	145,000	205,000	31,016,720	53,826,409
Capital Outlay	324,842	89,600	414,442	5,488,184	10,000	0	0	180,000	5,678,184	6,092,626
TOTAL EXPENSES	\$ 187,879,825	\$ 9,555,888	\$ 197,435,713	\$ 79,237,703	\$ 7,312,839	\$ 506,504	\$ 1,134,769	\$ 1,703,250	\$ 89,895,064	\$ 287,330,778
TRANSFERS AND OTHER										
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,057,015	\$ 53,932	\$ 742,264	\$ 0	\$ 4,853,210	\$ 4,853,210
Other Sources	0	0	0	0	0	0	0	0	0	0
Intrafund Transfers	50,000	(50,000)	0	0	0	0	0	0	0	0
Transfers-out	(6,353,210)	(288,777)	(6,641,988)	0	0	0	0	0	0	(6,641,988)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	(12,018,034)	0	0	0	0	(12,018,034)	(12,018,034)
TOTAL TRANSFERS/OTHER SOURCES	\$ (6,303,210)	\$ (338,777)	\$ (6,641,988)	\$ (12,018,034)	\$ 4,057,015	\$ 53,932	\$ 742,264	\$ 0	\$ (7,164,824)	\$ (13,806,812)
FUND BALANCE										
Net Change in Fund Balance	\$ 2,083,914	\$ 772,721	\$ 2,856,635	\$ 282,910	\$ (330)	\$ 0	\$ 0	\$ 136,750	\$ 419,330	\$ 3,275,966
Beginning Balance, July 1	34,261,493	10,572,475	44,833,968	10,771,969	330	0	0	251,158	11,023,457	55,857,426
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 36,345,408	\$ 11,345,196	\$ 47,690,604	\$ 11,054,879	\$ 0	\$ 0	\$ 0	\$ 387,908	\$ 11,442,788	\$ 59,133,391

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

2021-22 Adopted Budget Summary for ALL FUNDS

REVENUE	TOTAL GENERAL FUND	Debt Service Fund 20	Child Development Fund 30	Capital Projects Fund 40	Enterprise Funds	Student Financial Aid Fund 74, 75	Other Trust (OPEB) Fund 79	TOTAL DISTRICT ALL FUNDS	Internal Service Fund 60
Federal Revenue	\$ 32,973,247	\$ 0	\$ 10,000	\$ 0	\$ 0	\$ 39,505,406	\$ 0	\$ 72,488,653	\$ 0
State Revenue	80,658,342	0	903,414	13,481,288	0	4,289,971	0	99,333,015	0
Local Revenue	190,781,966	69,473,266	1,626,221	775,000	4,615,384	700,000	0	267,971,837	62,960,257
TOTAL REVENUE	\$ 304,413,555	\$ 69,473,266	\$ 2,539,635	\$ 14,256,288	\$ 4,615,384	\$ 44,495,377	\$ 0	\$ 439,793,506	\$ 62,960,257
EXPENSES									
Cost of Sales	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,306,371	\$ 0	\$ 0	\$ 3,306,371	\$ 0
Certificated Salaries	96,250,315	0	389,462	0	0	0	0	96,639,777	0
Classified Salaries	59,656,582	0	1,300,849	305,416	1,297,040	0	0	62,559,887	0
Employee Benefits	60,988,973	0	623,874	131,143	495,181	0	0	62,239,172	62,960,257
Materials and Supplies	10,515,873	0	170,770	0	0	0	0	10,686,644	0
Operating Expenses	53,826,409	0	53,000	2,772,785	499,934	700,000	0	57,852,128	0
Capital Outlay	6,092,626	0	1,680	2,267,767	13,000	0	0	8,375,073	0
TOTAL EXPENSES	\$ 287,330,778	\$ 0	\$ 2,539,635	\$ 5,477,113	\$ 5,611,526	\$ 700,000	\$ 0	\$ 301,659,051	\$ 62,960,257
TRANSFERS AND OTHER									
Transfers-in	\$ 4,853,210	\$ 0	\$ 0	\$ 288,777	\$ 0	\$ 0	\$ 1,500,000	\$ 6,641,988	\$ 0
Other Sources	0	0	0	0	340,054	0	0	340,054	0
Intrafund Transfers	0	0	0	0	0	0	0	0	0
Transfers-out	(6,641,988)	0	0	0	0	0	0	(6,641,988)	0
Contingency	0	0	0	0	0	0	0	0	0
Other Outgo	(12,018,034)	(69,473,266)	0	0	(21,281)	(43,795,377)	0	(125,307,959)	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (13,806,812)	\$ (69,473,266)	\$ 0	\$ 288,777	\$ 318,773	\$ (43,795,377)	\$ 1,500,000	\$ (124,967,905)	\$ 0
FUND BALANCE									
Net Change in Fund Balance	\$ 3,275,966	\$ 0	\$ 0	\$ 9,067,953	\$ (677,369)	\$ 0	\$ 1,500,000	\$ 13,166,550	\$ 0
Beginning Balance, July 1	55,857,426	66,833,301	979,292	112,538,575	3,541,475	15,026	33,499,788	273,264,882	8,169,165
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 59,133,391	\$ 66,833,301	\$ 979,292	\$ 121,606,528	\$ 2,864,106	\$ 15,026	\$ 34,999,788	\$ 286,431,432	\$ 8,169,165

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS FOR 2021-22

TO															
Unrestricted General Funds			Restricted General Funds					All Other Funds							
Fund	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Debt Service 20	Child Developmt 30	Capital Projects 40	Enterprise Funds	Internal Service 60	Financial Aid 74/75	Other Trust (OPEB) 79	Total
114				4,057,015	53,932	742,264								1,500,000	6,353,210
115	50,000									288,777					338,777
121/131															
122															
123															
125															
128															
20															
30															
40															
Enterprise															
60															
74/75															
79															
Total	50,000	0	0	4,057,015	53,932	742,264	0	0	0	288,777	0	0	0	1,500,000	6,691,988

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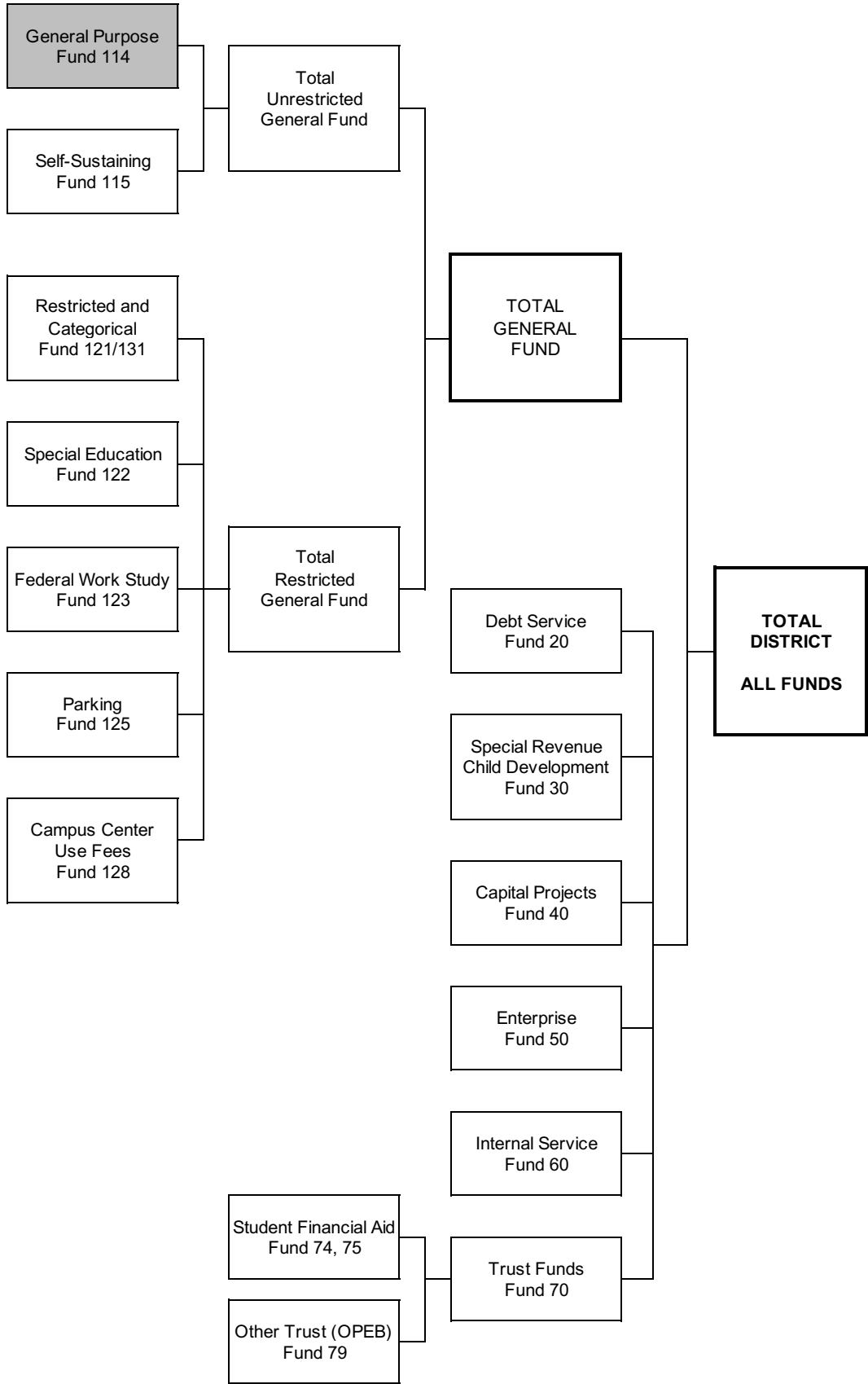
Inter-Fund Transfers:

Fund 114 to 122: 4,057,015 for Special Ed match
Fund 114 to 123: 53,932 for Federal Work Study match
Fund 114 to 125: 742,264 to offset Parking Fund operating deficit
Fund 114 to 79: 1,500,000 for 2021-22 OPEB Liability
Fund 115 to 40: 288,777 for District Office Building FF&E

Intra-Fund Transfers (Between Unrestricted General Funds):
Fund 115 to 114: 50,000 for Foothill commencement

Intra-Fund Transfers (Between Restricted General Funds):

GENERAL PURPOSE FUND



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GENERAL PURPOSE FUND**Fund 114**

The General Purpose fund is part of the unrestricted general fund. This fund accounts for the majority of the district's revenues and expenditures. Approximately 84% of this fund's revenue is projected from base apportionment revenue, 9% from non-resident tuition, 2% from lottery proceeds, and 5% from other sources.

Base apportionment revenue is comprised of four revenue sources:

- Property Taxes 86%
- Student Enrollment Fees 12%
- State General Apportionment 1%
- EPA (Prop 30) Proceeds 1%

The state estimates the amount of property taxes and enrollment revenue that will be generated during the year and budgets general apportionment accordingly. When either property taxes or enrollment revenues are less than originally budgeted, the state general apportionment for community colleges is not increased to make up the deficit in base revenues, resulting in the imposition of a "deficit factor" on revenues.

General Purpose Fund expenses account for the majority of the district's operating expenses. Ongoing salaries and benefits comprise 85% of the total budgeted general fund expenses.

Fixed expenses such as leases, utilities, debt payments, insurance premiums, bank and credit card fees, collective bargaining costs, district-wide software maintenance, and a transfer out to DSP&S (Disabled Student Programs and Services), Federal Work Study Program and Parking Fund comprise 10% of the total general fund expenses. The remaining 5% constitutes the campuses' and Central Services' discretionary B budget, approximately \$9.25 million.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 114 General Purpose

2021-22 BUDGETS

REVENUE	Foothill College	De Anza College	Central Services	District-Wide	Total Fund 114
State					
Apportionment	\$ 0	\$ 0	\$ 0	\$ 2,489,900	\$ 2,489,900
EPA Proceeds	0	0	0	2,360,000	2,360,000
State Lottery	0	0	0	3,933,200	3,933,200
Mandated Cost Block Grant	0	0	0	723,900	723,900
STRS On-Behalf Payments	0	0	0	5,670,000	5,670,000
Full-Time Faculty Hiring	0	0	0	1,087,500	1,087,500
Other State	0	0	0	441,500	441,500
Total State Revenue	\$ 0	\$ 0	\$ 0	\$ 16,706,000	\$ 16,706,000
Local					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 140,075,400	\$ 140,075,400
Resident Enrollment (Gross)	404,000	238,500	0	19,476,900	20,119,400
Non-Resident Enrollment	0	0	0	17,794,800	17,794,800
Interest Income	0	0	0	1,000,000	1,000,000
Other Local	198,150	373,200	0	0	571,350
Total Local Revenue	\$ 602,150	\$ 611,700	\$ 0	\$ 178,347,100	\$ 179,560,950
TOTAL REVENUE	\$ 602,150	\$ 611,700	\$ 0	\$ 195,053,100	\$ 196,266,950
EXPENSES					
Contract Teachers	\$ 16,089,730	\$ 21,859,227	\$ 0	\$ 0	\$ 37,948,957
Contract Non-Teachers	4,768,530	6,191,079	982,817	0	11,942,427
Other Teachers	10,832,404	18,949,502	0	0	29,781,906
Other Non-Teachers	145,200	112,319	0	261,146	518,665
Total Certificated Salaries	\$ 31,835,865	\$ 47,112,127	\$ 982,817	\$ 261,146	\$ 80,191,955
Contract Non-Instructional	\$ 5,633,906	\$ 8,481,379	\$ 17,405,858	\$ 2,495,827	\$ 34,016,970
Contract Instructional Aides	334,267	1,762,040	0	0	2,096,306
Other Non-Instructional	301,802	106,215	187,974	208,189	804,180
Other Instructional Aides	0	0	0	0	0
Students	0	0	0	0	0
Total Classified Salaries	\$ 6,269,975	\$ 10,349,634	\$ 17,593,832	\$ 2,704,016	\$ 36,917,456
Total Salaries	\$ 38,105,839	\$ 57,461,760	\$ 18,576,649	\$ 2,965,162	\$ 117,109,411
Total Staff Benefits	\$ 10,696,533	\$ 15,981,109	\$ 8,375,791	\$ 13,877,170	\$ 48,930,603
Total Materials and Supplies	\$ 1,092,050	\$ 630,539	\$ 1,734,492	\$ 0	\$ 3,457,081
Contracted Services	\$ 0	\$ 0	\$ 0	\$ 226,850	\$ 226,850
Lease of Equipment & Facilities	0	0	0	94,344	94,344
Utilities	0	0	0	3,485,011	3,485,011
Other Operating	1,461,562	457,773	2,704,132	9,628,217	14,251,684
Total Operating	\$ 1,461,562	\$ 457,773	\$ 2,704,132	\$ 13,434,422	\$ 18,057,889
Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0	0
Other Capital Outlay	227,000	8,842	89,000	0	324,842
Total Capital Outlay	\$ 227,000	\$ 8,842	\$ 89,000	\$ 0	\$ 324,842
TOTAL EXPENSES	\$ 51,582,984	\$ 74,540,023	\$ 31,480,064	\$ 30,276,755	\$ 187,879,825
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0	0
Intrafund Transfers	50,000	0	0	0	50,000
Transfers-out	0	0	0	(6,353,210)	(6,353,210)
Contingency	0	0	0	0	0
Other Outgo	0	0	0	0	0
TOTAL TRANS/OTHER SOURCES	\$ 50,000	\$ 0	\$ 0	\$ (6,353,210)	\$ (6,303,210)
Net Change in Fund Balance	\$ (50,930,834)	\$ (73,928,323)	\$ (31,480,064)	\$ 158,423,135	\$ 2,083,914
Beginning Balance, July 1	0	0	0	0	34,261,493
Adjustments to Beginning Balance	0	0	0	0	0
NET FUND BALANCE, June 30	\$ (50,930,834)	\$ (73,928,323)	\$ (31,480,064)	\$ 158,423,135	\$ 36,345,408

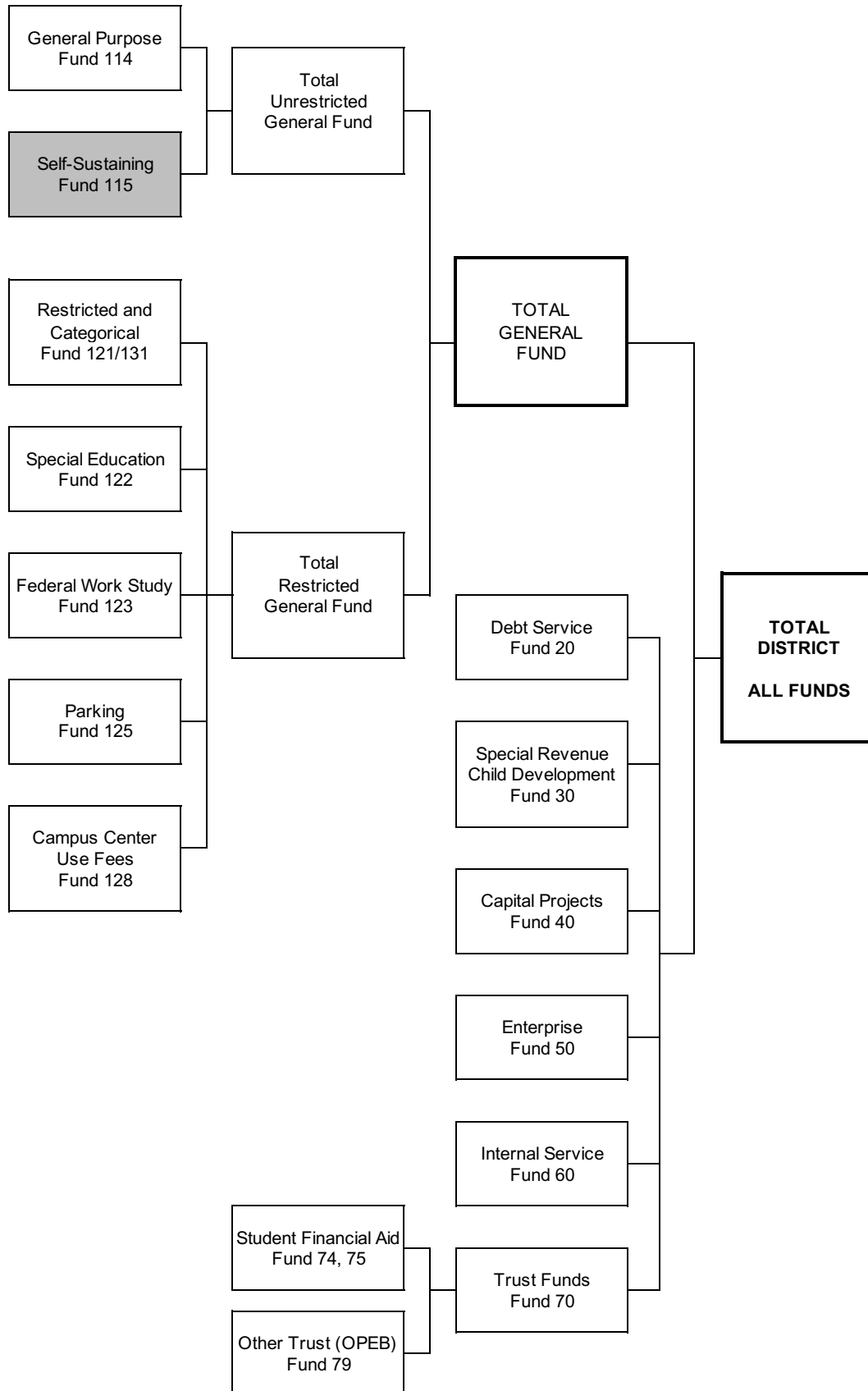
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 114
General Purpose**

REVENUE	TOTAL DISTRICT		
	Adopted Budget 20-21	Actual 20-21	Budget 21-22
State			
Apportionment	\$ 3,742,200	\$ 2,543,026	\$ 2,489,900
EPA Proceeds	3,701,400	18,592,994	2,360,000
State Lottery	4,000,400	4,339,744	3,933,200
Mandated Cost Block Grant	694,900	709,877	723,900
STRS On-Behalf Payments	5,415,753	5,606,928	5,670,000
Full-Time Faculty Hiring	1,087,500	1,087,522	1,087,500
Other State	441,400	440,918	441,500
Total State Revenue	\$ 19,083,553	\$ 33,321,009	\$ 16,706,000
Local			
Property Taxes	\$ 129,246,500	\$ 116,420,590	\$ 140,075,400
Resident Enrollment (Gross)	21,117,040	20,119,765	20,119,400
Non-Resident Enrollment	20,852,000	20,502,660	17,794,800
Interest Income	1,000,000	1,137,027	1,000,000
Other Local	693,050	865,881	571,350
Total Local Revenue	\$ 172,908,590	\$ 159,045,924	\$ 179,560,950
TOTAL REVENUE	\$ 191,992,143	\$ 192,366,933	\$ 196,266,950
EXPENSES			
Contract Teachers	\$ 37,728,835	\$ 32,390,363	\$ 37,948,957
Contract Non-Teachers	11,462,786	13,063,497	11,942,427
Other Teachers	31,699,829	34,265,827	29,781,906
Other Non-Teachers	604,859	827,791	518,665
Total Certificated Salaries	\$ 81,496,309	\$ 80,547,478	\$ 80,191,955
Contract Non-Instructional	\$ 30,932,874	\$ 31,494,706	\$ 34,016,970
Contract Instructional Aides	2,062,637	1,942,029	2,096,306
Other Non-Instructional	1,171,576	1,477,398	804,180
Other Instructional Aides	0	0	0
Students	0	533,635	0
Total Classified Salaries	\$ 34,167,087	\$ 35,447,768	\$ 36,917,456
Total Salaries	\$ 115,663,396	\$ 115,995,246	\$ 117,109,411
Total Staff Benefits	\$ 47,179,786	\$ 49,111,785	\$ 48,930,603
Total Materials and Supplies	\$ 3,437,036	\$ 1,356,881	\$ 3,457,081
Contracted Services	\$ 226,850	\$ 4,058,892	\$ 226,850
Lease of Equipment & Facilities	91,608	121,268	94,344
Utilities	3,485,011	2,893,645	3,485,011
Other Operating	12,522,086	10,702,979	14,251,684
Total Operating	\$ 16,325,555	\$ 17,776,783	\$ 18,057,889
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	187,049	0
Other Capital Outlay	326,115	63,232	324,842
Total Capital Outlay	\$ 326,115	\$ 250,281	\$ 324,842
TOTAL EXPENSES	\$ 182,931,888	\$ 184,490,976	\$ 187,879,825
Transfers-in	\$ 0	\$ 42,331	\$ 0
Other Sources	0	0	0
Intrafund Transfers	50,000	50,000	50,000
Transfers-out	(9,103,382)	(8,826,418)	(6,353,210)
Contingency	0	0	0
Other Outgo	(300,000)	(309,829)	0
TOTAL TRANS/OTHER SOURCES	\$ (9,353,382)	\$ (9,043,917)	\$ (6,303,210)
Net Change in Fund Balance	\$ (293,126)	\$ (1,167,960)	\$ 2,083,914
Beginning Balance, July 1	35,429,453	35,429,453	34,261,493
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 35,136,327	\$ 34,261,493	\$ 36,345,408

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SELF-SUSTAINING FUND



SELF-SUSTAINING**Fund 115**

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

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

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 115 Self-Sustaining

2021-22 BUDGETS

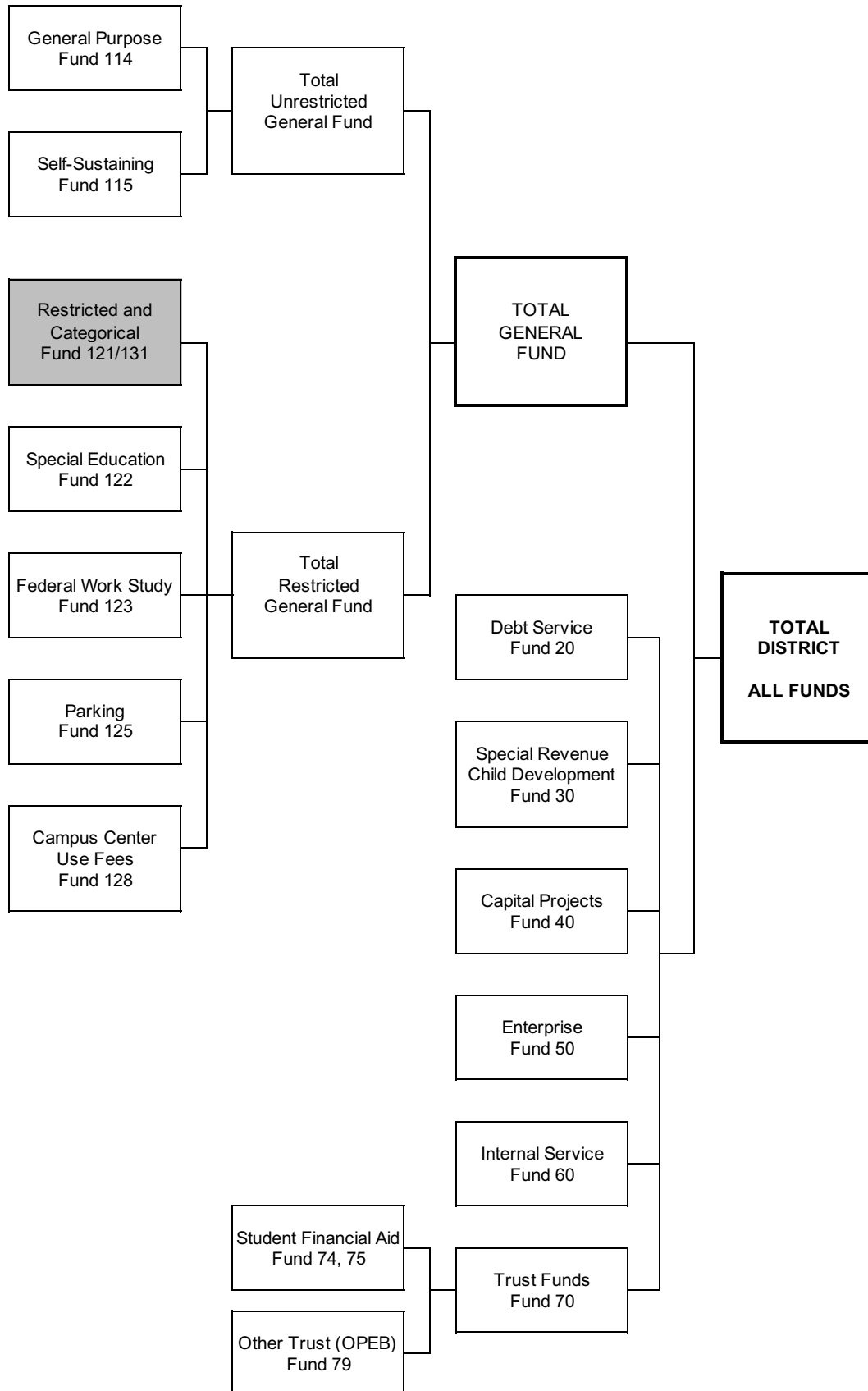
REVENUE	Foothill College	De Anza College	Central Services	Total Fund 115
State				
Apportionment	\$ 3,991,571	\$ 0	\$ 0	\$ 3,991,571
STRS On-Behalf Payments	0	0	0	0
Total State Revenue	\$ 3,991,571	\$ 0	\$ 0	\$ 3,991,571
Local				
Contract Services	\$ 0	\$ 0	\$ 0	\$ 0
Facilities Rental	444,000	212,500	0	656,500
Field Trip Revenue	28,000	0	0	28,000
Sales	0	44,750	0	44,750
Short Courses	54,000	40,000	0	94,000
Other Local	307,850	1,389,550	4,155,165	5,852,565
Total Local Revenue	\$ 833,850	\$ 1,686,800	\$ 4,155,165	\$ 6,675,815
TOTAL REVENUE	\$ 4,825,421	\$ 1,686,800	\$ 4,155,165	\$ 10,667,386
EXPENSES				
Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	315,615	164,890	0	480,505
Other Teachers	270,800	0	0	270,800
Other Non-Teachers	14,000	0	0	14,000
Total Certificated Salaries	\$ 600,415	\$ 164,890	\$ 0	\$ 765,305
Contract Non-Instructional	\$ 600,495	\$ 1,503,232	\$ 0	\$ 2,103,726
Contract Instructional Aides	0	0	0	0
Other Non-Instructional	155,800	416,500	0	572,300
Other Instructional Aides	0	0	0	0
Students	0	0	0	0
Total Classified Salaries	\$ 756,295	\$ 1,919,732	\$ 0	\$ 2,676,026
Total Salaries	\$ 1,356,709	\$ 2,084,622	\$ 0	\$ 3,441,331
Total Staff Benefits	\$ 412,875	\$ 809,630	\$ 0	\$ 1,222,505
Total Materials and Supplies	\$ 9,100	\$ 41,553	\$ 0	\$ 50,653
Contracted Services	\$ 0	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0	0
Utilities	0	0	0	0
Other Operating	306,500	785,300	3,660,000	4,751,800
Total Operating	\$ 306,500	\$ 785,300	\$ 3,660,000	\$ 4,751,800
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0
Other Capital Outlay	25,000	64,600	0	89,600
Total Capital Outlay	\$ 25,000	\$ 64,600	\$ 0	\$ 89,600
TOTAL EXPENSES	\$ 2,110,184	\$ 3,785,704	\$ 3,660,000	\$ 9,555,888
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Intrafund Transfers	22,489	173,899	(246,388)	(50,000)
Transfers-out	0	0	(288,777)	(288,777)
Other Outgo	0	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 22,489	\$ 173,899	\$ (535,165)	\$ (338,777)
Net Change in Fund Balance	\$ 2,737,726	\$ (1,925,005)	\$ (40,000)	\$ 772,721
Beginning Balance, July 1	5,495,637	4,840,594	236,244	10,572,475
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 8,233,363	\$ 2,915,589	\$ 196,244	\$ 11,345,196

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 115
Self-Sustaining**

TOTAL DISTRICT			
REVENUE	Adopted Budget 20-21	Actual 20-21	Budget 21-22
State			
Apportionment	\$ 4,184,748	\$ 3,541,011	\$ 3,991,571
STRS On-Behalf Payments	11,628	8,858	0
Total State Revenue	\$ 4,196,376	\$ 3,549,869	\$ 3,991,571
Local			
Contract Services	\$ 9,000	\$ 0	\$ 0
Facilities Rental	208,000	196	656,500
Field Trip Revenue	0	600	28,000
Sales	35,536	19,025	44,750
Short Courses	155,500	132,636	94,000
Other Local	3,832,163	3,634,266	5,852,565
Total Local Revenue	\$ 4,240,198	\$ 3,786,723	\$ 6,675,815
TOTAL REVENUE	\$ 8,436,575	\$ 7,336,592	\$ 10,667,386
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	465,974	332,168	480,505
Other Teachers	165,800	395,523	270,800
Other Non-Teachers	19,400	7,227	14,000
Total Certificated Salaries	\$ 651,174	\$ 734,919	\$ 765,305
Contract Non-Instructional	\$ 1,995,728	\$ 1,772,767	\$ 2,103,726
Contract Instructional Aides	0	0	0
Other Non-Instructional	203,300	240,413	572,300
Other Instructional Aides	0	0	0
Students	0	1,792	0
Total Classified Salaries	\$ 2,199,028	\$ 2,014,972	\$ 2,676,026
Total Salaries	\$ 2,850,202	\$ 2,749,891	\$ 3,441,331
Total Staff Benefits	\$ 1,099,054	\$ 932,711	\$ 1,222,505
Total Materials and Supplies	\$ 137,475	\$ 69,258	\$ 50,653
Contracted Services	\$ 0	\$ 2,675,367	\$ 0
Lease of Equipment & Facilities	0	45,045	0
Utilities	0	951	0
Other Operating	2,729,568	2,008,656	4,751,800
Total Operating	\$ 2,729,568	\$ 4,730,020	\$ 4,751,800
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	165,500	(10)	89,600
Total Capital Outlay	\$ 165,500	\$ (10)	\$ 89,600
TOTAL EXPENSES	\$ 6,981,800	\$ 8,481,870	\$ 9,555,888
Transfers-in	\$ 0	\$ 272,072	\$ 0
Other Sources	0	2,500	0
Intrafund Transfers	(50,000)	(50,000)	(50,000)
Transfers-out	(274,448)	(313,649)	(288,777)
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (324,448)	\$ (89,077)	\$ (338,777)
Net Change in Fund Balance	\$ 1,130,328	\$ (1,234,355)	\$ 772,721
Beginning Balance, July 1	11,806,830	11,806,830	10,572,475
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 12,937,157	\$ 10,572,475	\$ 11,345,196

RESTRICTED and CATEGORICAL FUND



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**RESTRICTED and CATEGORICAL
Fund 121/131**

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

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

Student Equity & Achievement (SSSP, Student Equity, & Basic Skills), 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.

Instructional Equipment and Library Materials (Block Grant): State funding carried forward from prior years to meet instructional equipment and library materials needs.

California Virtual Campus Online Education Initiative (CVC-OEI) - formerly Online Education Initiative (OEI): The goal of the initiative is to increase the number of California students who obtain associate degrees and transfer to four-year universities by dramatically increasing the number of online classes available to community college students and providing those students with comprehensive support services to help them succeed. The original five-year OEI grant ended on June 30, 2018.

The Chancellor's Office awarded the second five-year California Virtual Campus Online Education Initiative (CVC-OEI) grant to Foothill-De Anza Community College District. The CVC-OEI grant will be \$20 million per year for five years, ending June 30, 2023. The Chancellor's Office awarded a second one-time augmentation grant to support special projects pertaining to improving CVC-OEI. This grant is for \$35 million and ends by June 30, 2022. CVC-OEI is budgeting \$27.34 million in expenditures for 2021-22, which includes \$20 million from year four of the operational grant, \$1.76 million from fiscal year 2020-21 operational grant, and \$5.58 million from the one-time 2018-19 augmentation grant.

Adult Education Block Grant: The Adult Education Block Grant Program provides adult education funding to county offices of education, school Districts, and regional consortia to support Assembly

Bill 86 specified programs. The intent of AB 86 is to expand and improve the provision of adult education with incremental investments beginning with fiscal year 2015-16.

Economic Development: State funding provided for projects to improve career development services locally and regionally.

Strong Workforce Program: At the recommendation of the California Community College Board of Governors, the Governor and Legislature approved the Strong Workforce Program, adding a new annual recurring investment of \$200 million to spur career technical education (CTE). This was included in the 2016 Budget Trailer Bill and chaptered into California Ed Code 88820-88826. The purpose is to develop more workforce opportunities to lift low-wage workers into living-wage jobs, with the goal of creating one million more middle-skill workers. This program is grouped into seven areas targeting student success, career pathways, workforce data and outcomes, curriculum, CTE faculty, regional coordination and funding, and builds upon existing regional partnerships formed in conjunction with the federal Workforce Innovation and Opportunity Act, state Adult Education Block Grant and public school CTE programs.

Guided Pathways: The 2017-18 California State Budget provided \$150 million in one-time grants for California community colleges to be spent over five years. The Guided Pathways framework creates a highly structured approach to student success that provides all students with a set of clear course-taking patterns that promote better enrollment decisions and prepare the students for future success.

Health Services Fees: Health Services fees are set by the state and we are mandated to provide a fixed level of services. These fees are collected from students and are restricted for the provision of health services for students.

California College Promise (AB19): Provides funding to help increase the number of high school students enrolling into California Community Colleges, the number of students successfully completing a career education goal or transferring, and reducing and eliminating achievement gaps.

Mellon Scholars Grant: Funded by the Andrew W. Mellon Foundation. This grant was awarded to Foothill-De Anza in partnership with the University of San Francisco and was renewed for an additional four-year \$1.8 million grant from 2021 to 2024. These funds support selected underserved and underrepresented students, identified as Mellon Scholars, in the study of humanities with the ultimate goal of obtaining a four-year college degree.

Higher Education Emergency Relief Fund (HEERF): As a continuation of the prior CARES Act funding, the District received HEERF II and HEERF III funding authorized by the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) and by the American Rescue Plan (ARP) respectively to support and serve students and ensure learning continues during COVID-19 pandemic.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 121/131 Restricted and Categorical

2021-22 BUDGETS

REVENUE	Foothill College	De Anza College	Central Services	Total Fund 121/131
WIA	\$ 0	\$ 29,000	\$ 0	\$ 29,000
Financial Aid Admin. Allowance	6,935	18,000	0	24,935
Perkins Career & Tech Ed Act (CTEA)	301,955	452,932	0	754,887
Higher Ed Emergency Relief Fund (HEERF)	6,328,198	25,302,801	0	31,630,999
Other Federal	28,404	52,451	0	80,854
Total Federal Revenue	\$ 6,665,492	\$ 25,855,183	\$ 0	\$ 32,520,675
Student Equity & Achievement	\$ 4,523,879	\$ 5,676,501	\$ 0	\$ 10,200,380
Board Financial Assistance Program	319,529	470,002	0	789,531
Staff Diversity	5,675	5,675	38,650	50,000
EOPS (Parts A & B)	826,648	1,387,257	0	2,213,905
CARE	57,189	103,642	0	160,831
Instructional Equipment Block Grant	112,653	0	0	112,653
Online Education Initiative (OEI)	0	0	27,349,789	27,349,789
CalWORKs	0	354,329	0	354,329
STRS On-Behalf Payments	0	0	0	0
Other State	6,250,653	7,835,020	1,388,185	15,473,859
Total State Revenue	\$ 12,096,226	\$ 15,832,426	\$ 28,776,624	\$ 56,705,277
Health Service Fees	\$ 586,503	\$ 1,033,083	\$ 0	\$ 1,619,586
Other Local	0	210,000	483,109	693,109
Total Local Revenue	\$ 586,503	\$ 1,243,083	\$ 483,109	\$ 2,312,695
TOTAL REVENUE	\$ 19,348,222	\$ 42,930,692	\$ 29,259,733	\$ 91,538,647
EXPENSES				
Contract Teachers	\$ 0	\$ 433,482	\$ 0	\$ 433,482
Contract Non-Teachers	2,314,425	3,630,042	250,433	6,194,900
Other Teachers	0	0	0	0
Other Non-Teachers	2,006,362	3,504,904	25,000	5,536,266
Total Certificated Salaries	\$ 4,320,787	\$ 7,568,429	\$ 275,433	\$ 12,164,649
Contract Non-Instructional	\$ 3,304,169	\$ 5,131,185	\$ 3,402,792	\$ 11,838,145
Contract Instructional Aides	0	0	0	0
Other Non-Instructional	695,000	3,233,542	124,037	4,052,579
Other Instructional Aides	6,515	113,906	0	120,422
Students	0	0	0	0
Total Classified Salaries	\$ 4,005,684	\$ 8,478,633	\$ 3,526,829	\$ 16,011,146
Total Salaries	\$ 8,326,471	\$ 16,047,062	\$ 3,802,262	\$ 28,175,795
Total Staff Benefits	\$ 2,648,866	\$ 4,209,725	\$ 1,582,396	\$ 8,440,987
Total Materials and Supplies	\$ 1,853,901	\$ 4,531,639	\$ 401,600	\$ 6,787,140
Contracted Services	\$ 1,380,794	\$ 752,170	\$ 22,190,719	\$ 24,323,683
Lease of Equipment & Facilities	0	0	0	0
Utilities	0	0	0	0
Other Operating	1,029,386	4,099,596	892,932	6,021,914
Total Operating	\$ 2,410,180	\$ 4,851,766	\$ 23,083,651	\$ 30,345,597
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	1,470,239	4,001,944	16,000	5,488,184
Other Capital Outlay	0	0	0	0
Total Capital Outlay	\$ 1,470,239	\$ 4,001,944	\$ 16,000	\$ 5,488,184
TOTAL EXPENSES	\$ 16,709,658	\$ 33,642,135	\$ 28,885,909	\$ 79,237,703
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Intrafund Transfers	0	0	0	0
Transfers-out	0	0	0	0
Other Outgo/Grants in Aid	(3,027,630)	(8,990,404)	0	(12,018,034)
TOTAL TRANSFERS/OTHER SOURCES	\$ (3,027,630)	\$ (8,990,404)	\$ 0	\$ (12,018,034)
Net Change in Fund Balance	\$ (389,067)	\$ 298,153	\$ 373,824	\$ 282,910
Beginning Balance, July 1	0	0	0	10,771,969
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ (389,067)	\$ 298,153	\$ 373,824	\$ 11,054,879

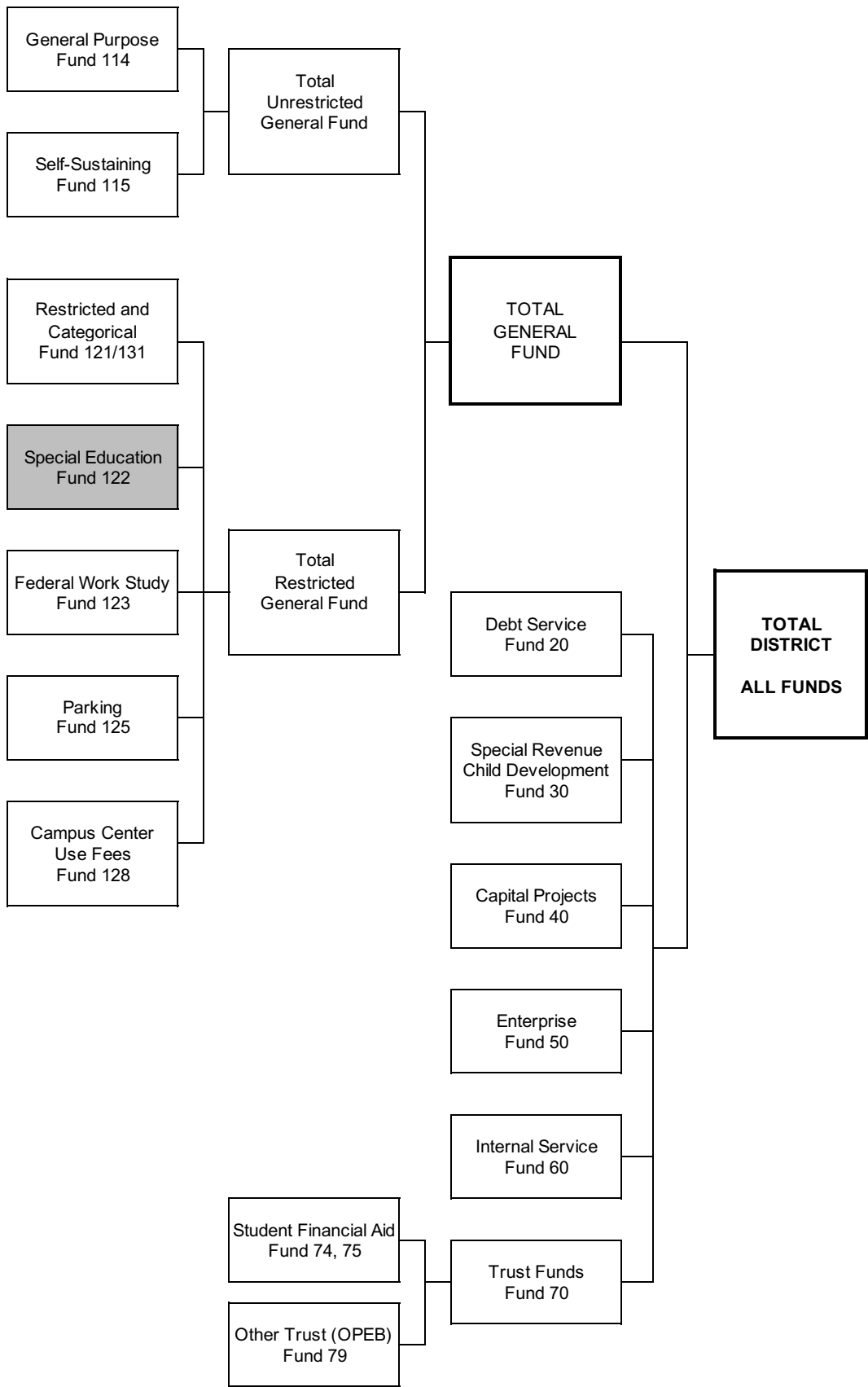
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 121/131
Restricted and Categorical**

TOTAL DISTRICT			
REVENUE	Adopted Budget 20-21	Actual 20-21	Budget 21-22
WIA	\$ 29,000	\$ 34,548	\$ 29,000
Financial Aid Admin. Allowance	24,500	27,565	24,935
Perkins Career & Tech Ed Act (CTEA)	747,836	859,275	754,887
Higher Ed Emergency Relief Fund (HEERF)	4,514,283	2,335,294	31,630,999
Other Federal	1,206,552	1,221,650	80,854
Total Federal Revenue	\$ 6,522,171	\$ 4,478,332	\$ 32,520,675
Student Equity & Achievement	\$ 10,200,380	\$ 10,033,201	\$ 10,200,380
Board Financial Assistance Program	807,168	864,232	789,531
Staff Diversity	50,000	56,383	50,000
EOPS (Parts A & B)	1,901,404	1,897,723	2,213,905
CARE	138,715	123,980	160,831
Instructional Equipment Block Grant	222,335	110,503	112,653
Online Education Initiative (OEI)	44,473,047	39,180,297	27,349,789
CalWORKs	326,852	332,424	354,329
STRS On-Behalf Payments	403,393	503,938	0
Other State	11,098,703	15,459,612	15,473,859
Total State Revenue	\$ 69,621,997	\$ 68,562,292	\$ 56,705,277
Health Service Fees	\$ 1,746,001	\$ 1,723,404	\$ 1,619,586
Other Local	788,000	805,370	693,109
Total Local Revenue	\$ 2,534,001	\$ 2,528,774	\$ 2,312,695
TOTAL REVENUE	\$ 78,678,169	\$ 75,569,398	\$ 91,538,647
EXPENSES			
Contract Teachers	\$ 471,937	\$ 484,085	\$ 433,482
Contract Non-Teachers	5,620,864	5,402,570	6,194,900
Other Teachers	0	826,931	0
Other Non-Teachers	1,638,949	1,610,179	5,536,266
Total Certificated Salaries	\$ 7,731,750	\$ 8,323,765	\$ 12,164,649
Contract Non-Instructional	\$ 12,056,336	\$ 10,064,065	\$ 11,838,145
Contract Instructional Aides	0	51,796	0
Other Non-Instructional	1,217,088	1,221,240	4,052,579
Other Instructional Aides	133,877		120,422
Students	0	638,900	0
Total Classified Salaries	\$ 13,407,302	\$ 11,976,001	\$ 16,011,146
Total Salaries	\$ 21,139,051	\$ 20,299,766	\$ 28,175,795
Total Staff Benefits	\$ 7,699,204	\$ 7,616,054	\$ 8,440,987
Total Materials and Supplies	\$ 3,027,461	\$ 3,369,244	\$ 6,787,140
Contracted Services	\$ 38,016,022	\$ 35,510,190	\$ 24,323,683
Lease of Equipment & Facilities	0	1,913	0
Utilities	0	4,978	0
Other Operating	2,933,312	1,415,388	6,021,914
Total Operating	\$ 40,949,334	\$ 36,932,470	\$ 30,345,597
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	1,623,317	1,637,948	5,488,184
Other Capital Outlay	0	16,352	0
Total Capital Outlay	\$ 1,623,317	\$ 1,654,300	\$ 5,488,184
TOTAL EXPENSES	\$ 74,438,366	\$ 69,871,833	\$ 79,237,703
Transfers-in	\$ 355,769	\$ 406,272	\$ 0
Other Sources	0	0	0
Intrafund Transfers	0	0	0
Transfers-out	0	(637,276)	0
Other Outgo/Grants in Aid	(3,539,669)	(4,592,360)	(12,018,034)
TOTAL TRANSFERS/OTHER SOURCES	\$ (3,183,899)	\$ (4,823,364)	\$ (12,018,034)
Net Change in Fund Balance	\$ 1,055,903	\$ 874,201	\$ 282,910
Beginning Balance, July 1	9,897,768	9,897,768	10,771,969
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 10,953,671	\$ 10,771,969	\$ 11,054,879

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SPECIAL EDUCATION FUND



SPECIAL EDUCATION**Fund 122**

Special Education is a program mandated by *Title V* and is partially funded by a restricted categorical state fund, with the remaining balance covered by a transfer in from the General Purpose Fund. It provides services for students who have physical, developmental, or learning disabilities. Services include special classes, interpreters, on-campus assistance, test-taking assistance, computer-aided labs, and priority registration.

For the 2021-22 Adopted Budget, we anticipate receiving approximately \$3.25 million in state revenues for Special Education. Expenses for the Special Education Fund are estimated at \$7.31 million. The District anticipates to transfer in \$4.05 million from the General Purpose Fund as college effort and to balance the fund. The college effort funds are necessary to meet the state requirement for receiving state Disabled Student Programs and Services (DSP&S) revenues and serving students with special needs.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 122 Special Education

2021-22 BUDGETS

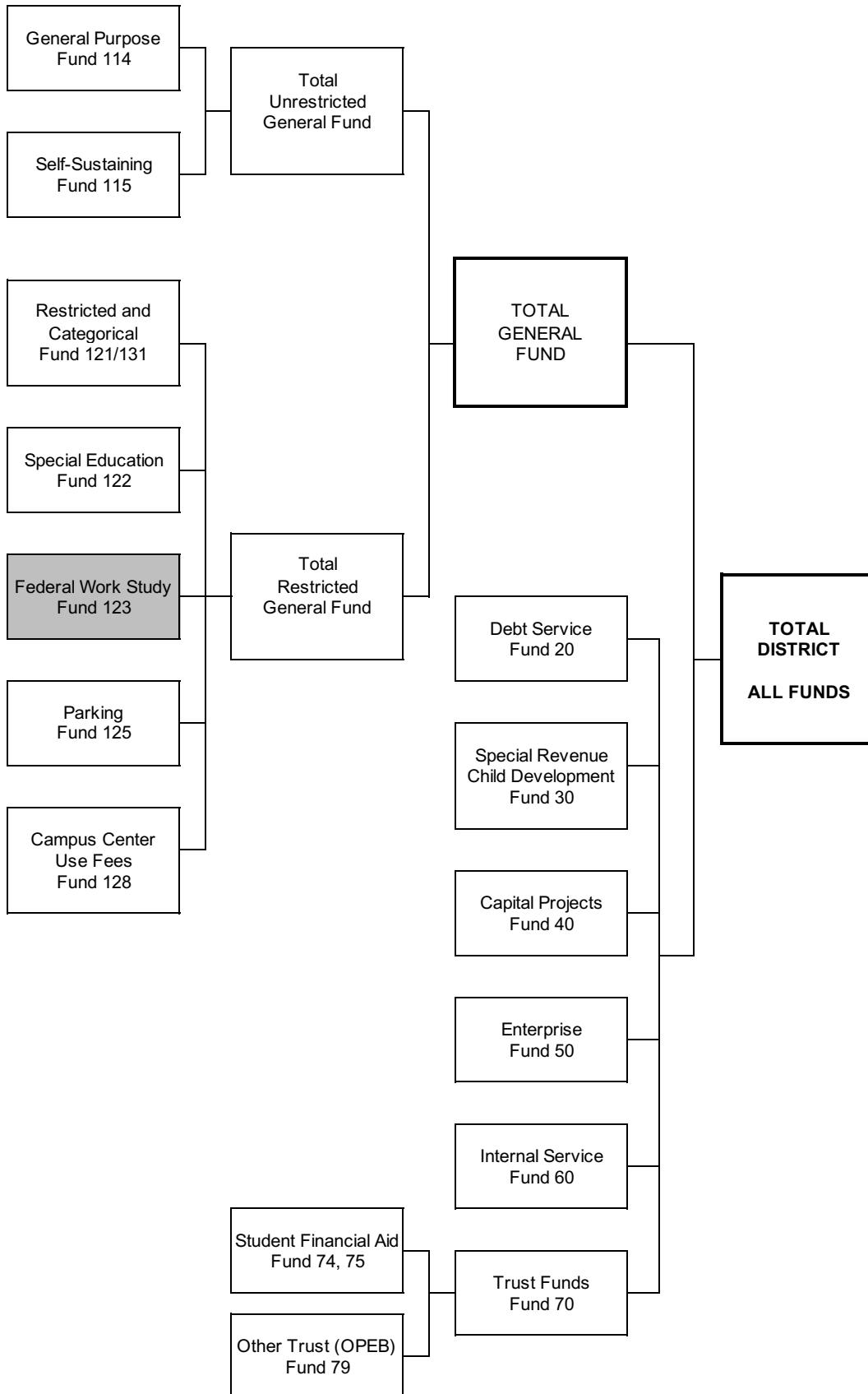
REVENUE	Foothill College	De Anza College	Total Fund 122
State			
Special Education Apportionment	\$ 1,611,608	\$ 1,643,886	\$ 3,255,494
Department of Rehabilitation	0	0	0
STRS On-Behalf Payments	0	0	0
Total State Revenue	\$ 1,611,608	\$ 1,643,886	\$ 3,255,494
Local			
Other Local	\$ 0	\$ 0	\$ 0
Total Local Revenue	\$ 0	\$ 0	\$ 0
TOTAL REVENUE	\$ 1,611,608	\$ 1,643,886	\$ 3,255,494
EXPENSES			
Contract Teachers	\$ 281,950	\$ 586,708	\$ 868,658
Contract Non-Teachers	606,627	932,725	1,539,352
Other Teachers	402,515	233,707	636,222
Other Non-Teachers	0	0	0
Total Certificated Salaries	\$ 1,291,092	\$ 1,753,140	\$ 3,044,232
Contract Non-Instructional	\$ 238,639	\$ 999,048	\$ 1,237,687
Contract Instructional Aides	0	822,372	822,372
Other Non-Instructional	62,387	62,386	124,773
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 301,025	\$ 1,883,807	\$ 2,184,832
Total Salaries	\$ 1,592,118	\$ 3,636,947	\$ 5,229,065
Total Staff Benefits	\$ 400,745	\$ 1,325,906	\$ 1,726,651
Total Materials and Supplies	\$ 6,000	\$ 20,000	\$ 26,000
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	275,793	45,330	321,123
Total Operating	\$ 275,793	\$ 45,330	\$ 321,123
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	8,000	2,000	10,000
Total Capital Outlay	\$ 8,000	\$ 2,000	\$ 10,000
TOTAL EXPENSES	\$ 2,282,656	\$ 5,030,183	\$ 7,312,839
Transfers-in	\$ 671,048	\$ 3,385,967	\$ 4,057,015
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 671,048	\$ 3,385,967	\$ 4,057,015
Net Change in Fund Balance	\$ 0	\$ (330)	(\$330)
Beginning Balance, July 1	0	0	330
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ (330)	\$ 0

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 122 Special Education

REVENUE	TOTAL DISTRICT		
	Adopted Budget 20-21	Actual 20-21	Budget 21-22
State			
Special Education Apportionment	\$ 2,925,630	\$ 2,693,209	\$ 3,255,494
Department of Rehabilitation	0	0	0
STRS On-Behalf Payments	165,639	183,328	0
Total State Revenue	\$ 3,091,269	\$ 2,876,537	\$ 3,255,494
Local			
Other Local	\$ 0	\$ 0	\$ 0
Total Local Revenue	\$ 0	\$ 0	\$ 0
TOTAL REVENUE	\$ 3,091,269	\$ 2,876,537	\$ 3,255,494
EXPENSES			
Contract Teachers	\$ 858,509	\$ 514,068	\$ 868,658
Contract Non-Teachers	1,401,533	1,429,432	1,539,352
Other Teachers	636,223	507,262	636,222
Other Non-Teachers	0	96,235	0
Total Certificated Salaries	\$ 2,896,265	\$ 2,546,997	\$ 3,044,232
Contract Non-Instructional	\$ 1,144,114	\$ 968,094	\$ 1,237,687
Contract Instructional Aides	812,062	806,035	822,372
Other Non-Instructional	102,387	186,502	124,773
Other Instructional Aides	0	0	0
Students	0	48,506	0
Total Classified Salaries	\$ 2,058,563	\$ 2,009,138	\$ 2,184,832
Total Salaries	\$ 4,954,829	\$ 4,556,135	\$ 5,229,065
Total Staff Benefits	\$ 1,826,593	\$ 1,817,496	\$ 1,726,651
Total Materials and Supplies	\$ 26,330	\$ 7,964	\$ 26,000
Contracted Services	\$ 0	\$ 37,260	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	65,327	31,789	321,123
Total Operating	\$ 65,327	\$ 69,049	\$ 321,123
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	442	0
Other Capital Outlay	33,906	3,048	10,000
Total Capital Outlay	\$ 33,906	\$ 3,490	\$ 10,000
TOTAL EXPENSES	\$ 6,906,985	\$ 6,454,134	\$ 7,312,839
Transfers-in	\$ 3,811,363	\$ 3,589,050	\$ 4,057,015
Other Sources	0	0	0
Transfers-out	0	(15,477)	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 3,811,363	\$ 3,573,573	\$ 4,057,015
Net Change in Fund Balance	\$ (4,354)	\$ (4,024)	\$ (330)
Beginning Balance, July 1	4,354	4,354	330
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 330	\$ 0

FEDERAL WORK STUDY FUND



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.

For fiscal year 2021-22, the Department of Education has offered a waiver for the 25% District contribution. De Anza College opted to take the waiver while Foothill College continues making the District contributions as in past years.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 123 Federal Work Study

2021-22 BUDGETS

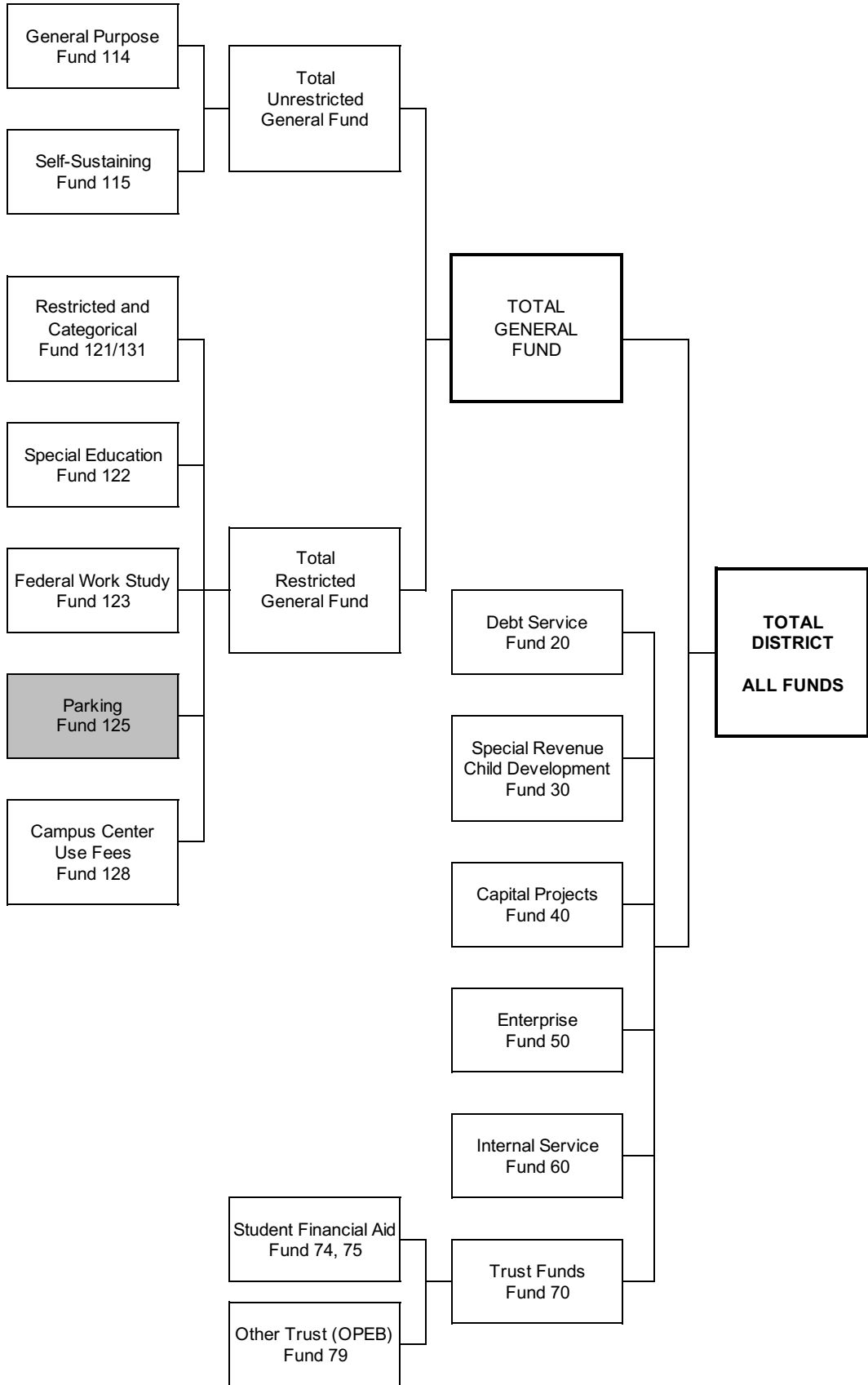
REVENUE	Foothill College	De Anza College	Total Fund 123
Federal			
Federal Work Study	\$ 161,795	\$ 290,777	\$ 452,572
Other Federal	0	0	0
TOTAL REVENUE	\$ 161,795	\$ 290,777	\$ 452,572
EXPENSES			
Other Non-Teachers	\$ 0	\$ 0	\$ 0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Other Non-Instructional	\$ 0	\$ 0	\$ 0
Students-FWS	215,727	290,777	506,504
Total Classified Salaries	\$ 215,727	\$ 290,777	\$ 506,504
Total Staff Benefits	\$ 0	\$ 0	\$ 0
Total Materials and Supplies	\$ 0	\$ 0	\$ 0
Total Operating	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 215,727	\$ 290,777	\$ 506,504
Transfers-in	\$ 53,932	\$ 0	\$ 53,932
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 53,932	\$ 0	\$ 53,932
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 123 Federal Work Study

TOTAL DISTRICT			
REVENUE	Adopted Budget 20-21	Actual 20-21	Budget 21-22
Federal			
Federal Work Study	\$ 446,195	\$ 484,980	\$ 452,572
Other Federal	0	0	0
TOTAL REVENUE	\$ 446,195	\$ 484,980	\$ 452,572
EXPENSES			
Other Non-Teachers	\$ 0	\$ 0	\$ 0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Other Non-Instructional	\$ 0	\$ 22,554	\$ 0
Students-FWS	594,927	281,185	506,504
Total Classified Salaries	\$ 594,927	\$ 303,739	\$ 506,504
Total Staff Benefits	\$ 0	\$ 11,171	\$ 0
Total Materials and Supplies	\$ 0	\$ 0	\$ 0
Total Operating	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 594,927	\$ 314,910	\$ 506,504
Transfers-in	\$ 148,732	\$ 35,236	\$ 53,932
Other Sources	0	0	0
Transfers-out	0	(205,305)	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 148,732	\$ (170,069)	\$ 53,932
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0

PARKING FUND



PARKING**Fund 125**

Fees from parking permits are governed by the state Education Code section 76360. 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. Unlike the health fee, the parking fee does not rise automatically with the Consumer Price Index. This results in continued reductions to security services for parking and virtually no dollars available for parking lot maintenance.

We are projecting a decline in revenue as the District is planning to charge parking fees for only Winter and Spring Quarters, thus creating an excess of operating expenses over revenue of \$742K. This will be covered, as in prior years, by a transfer in from the General Purpose Fund to allow the Parking Fund to break even for the year, resulting in no fund balance.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

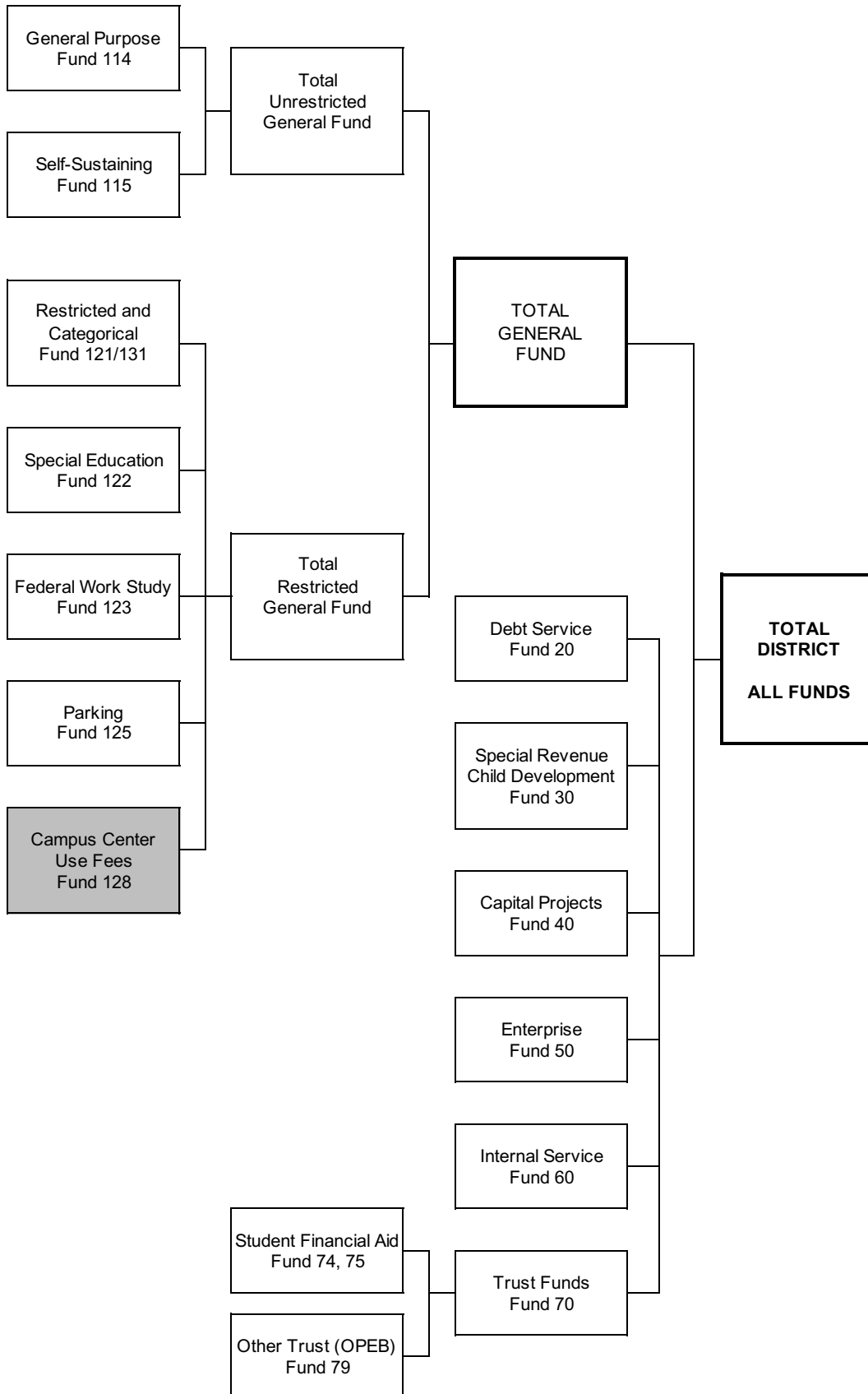
Fund 125 Parking

2021-22 BUDGETS

REVENUE	Adopted Budget 20-21	Actual 20-21	Budget 21-22
State			
Other State	\$ 0	\$ 0	\$ 0
Total State Revenue	\$ 0	\$ 0	\$ 0
Local			
Decals	\$ 91,000	\$ (54)	\$ 194,617
Daily Permits	135,000	4,491	164,905
Special Events Parking	0	(1,565)	32,984
Other Local Revenue	0	0	0
Total Local Revenue	\$ 226,000	\$ 2,872	\$ 392,506
TOTAL REVENUE	\$ 226,000	\$ 2,872	\$ 392,506
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	0	0	0
Other Teachers	0	0	0
Other Non-Teachers	0	0	0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Contract Non-Instructional	\$ 563,923	\$ 500,216	\$ 680,794
Contract Instructional Aides	0	0	0
Other Non-Instructional	250,000	238,561	0
Other Instructional Aides	0	0	0
Students	0	35,674	0
Total Classified Salaries	\$ 813,923	\$ 774,451	\$ 680,794
Total Salaries	\$ 813,923	\$ 774,451	\$ 680,794
Total Staff Benefits	\$ 272,787	\$ 225,245	\$ 308,975
Total Materials and Supplies	\$ 0	\$ 164	\$ 0
Contracted Services	\$ 0	\$ 52,571	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	181,000	54	145,000
Total Operating	\$ 181,000	\$ 52,624	\$ 145,000
Site Improvement	\$ 0	\$ 0	\$ 0
Buildings	0	0	0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 1,267,710	\$ 1,052,484	\$ 1,134,769
Transfers-in	\$ 1,539,643	\$ 1,547,545	\$ 742,264
Other Sources	0	0	0
Transfers-out	(497,934)	(497,934)	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 1,041,710	\$ 1,049,611	\$ 742,264
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0

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CAMPUS CENTER USE FEES FUND



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 and renovation projects, 2) repair and replacement of existing student campus center facilities, and 3) personnel support of campus center operations.

The Campus Center Use Fee Fund is projecting a positive fund balance of approximately \$387K for 2021-22. This is due to the fact that the Campuses' portion of the 2016 Certificate of Participation matured on April 1, 2021.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 128 Campus Center Use Fees

2021-22 BUDGETS

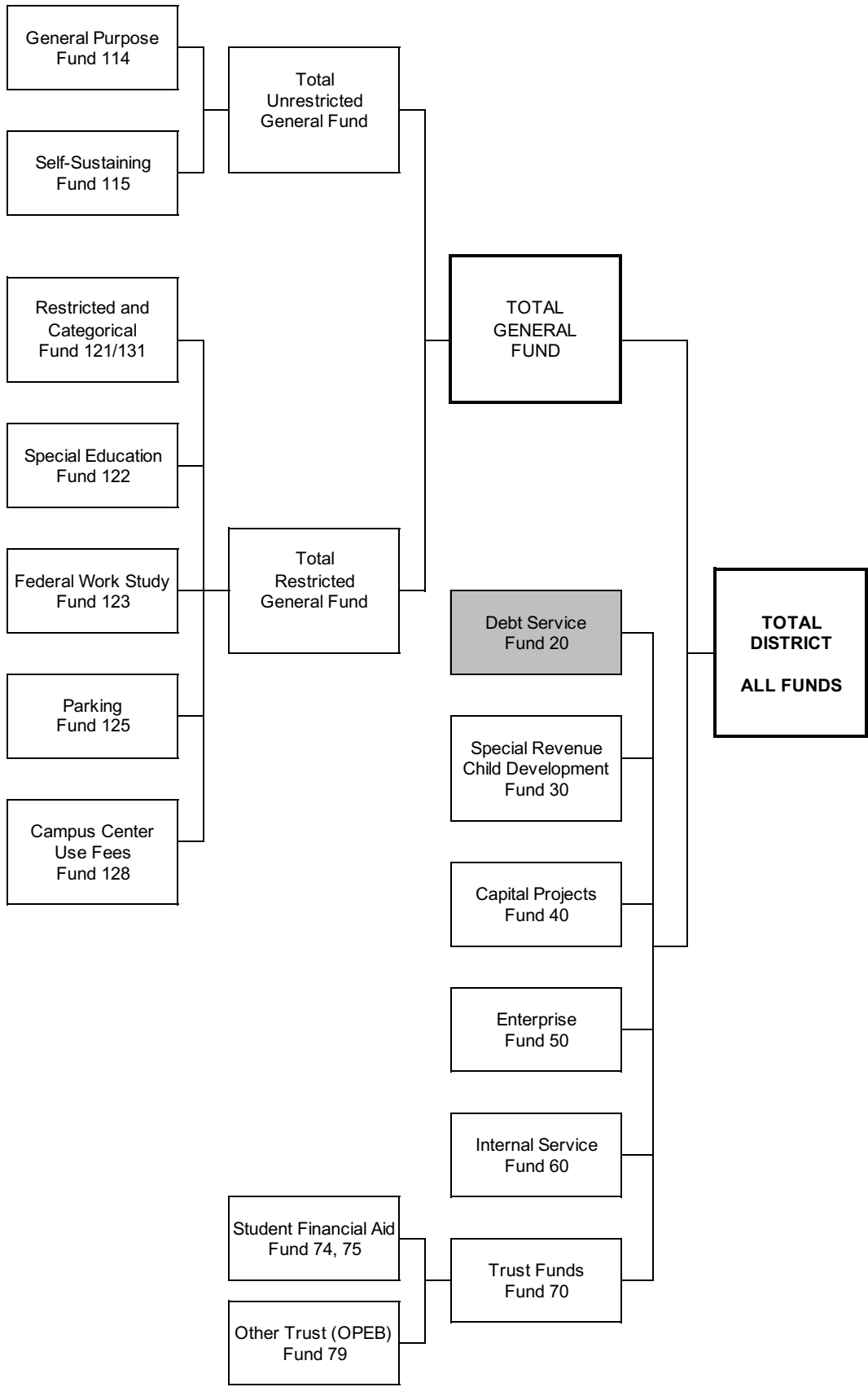
REVENUE	Foothill College	De Anza College	Total Fund 128
State			
STRS On-Behalf Payments	\$ 0	\$ 0	\$ 0
Total State Revenue	\$ 0	\$ 0	\$ 0
Local			
Campus Center Use Fees	\$ 780,000	\$ 1,060,000	\$ 1,840,000
Interest Income	0	0	0
Other Local	0	0	0
Total Local Revenue	\$ 780,000	\$ 1,060,000	\$ 1,840,000
TOTAL REVENUE	\$ 780,000	\$ 1,060,000	\$ 1,840,000
EXPENSES			
Contract Non-Teachers	\$ 84,174	\$ 0	\$ 84,174
Total Certificated Salaries	\$ 84,174	\$ 0	\$ 84,174
Contract Non-Instructional	\$ 173,630	\$ 446,193	\$ 619,823
Contract Instructional Aides	0	0	0
Other Non-Instructional	40,000	20,000	60,000
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 213,630	\$ 466,193	\$ 679,823
Total Staff Benefits	\$ 129,809	\$ 229,443	\$ 359,253
Total Materials and Supplies	\$ 120,000	\$ 75,000	\$ 195,000
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	140,000	65,000	205,000
Total Operating	\$ 140,000	\$ 65,000	\$ 205,000
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	150,000	30,000	180,000
Total Capital Outlay	\$ 150,000	\$ 30,000	\$ 180,000
TOTAL EXPENSES	\$ 837,613	\$ 865,637	\$ 1,703,250
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ (57,613)	\$ 194,363	\$ 136,750
Beginning Balance, July 1	251,158	0	251,158
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 193,545	\$ 194,363	\$ 387,908

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 128
Campus Center Use Fees**

TOTAL DISTRICT			
REVENUE	Adopted Budget 20-21	Actual 20-21	Budget 21-22
State			
STRS On-Behalf Payments	\$ 0	\$ 0	\$ 0
Total State Revenue	\$ 0	\$ 0	\$ 0
Local			
Campus Center Use Fees	\$ 1,952,930	\$ 1,831,578	\$ 1,840,000
Interest Income	0	0	0
Other Local	0	0	0
Total Local Revenue	\$ 1,952,930	\$ 1,831,578	\$ 1,840,000
TOTAL REVENUE	\$ 1,952,930	\$ 1,831,578	\$ 1,840,000
EXPENSES			
Contract Non-Teachers	\$ 76,515	\$ 80,251	\$ 84,174
Total Certificated Salaries	\$ 76,515	\$ 80,251	\$ 84,174
Contract Non-Instructional	\$ 613,412	\$ 566,030	\$ 619,823
Contract Instructional Aides	0	0	0
Other Non-Instructional	2,000	285	60,000
Other Instructional Aides	0	0	0
Students	0	5,584	0
Total Classified Salaries	\$ 615,412	\$ 571,899	\$ 679,823
Total Staff Benefits	\$ 314,414	\$ 330,708	\$ 359,253
Total Materials and Supplies	\$ 45,514	\$ 1,313	\$ 195,000
Contracted Services	\$ 0	\$ 22,910	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	33,766	0
Other Operating	105,000	27,147	205,000
Total Operating	\$ 105,000	\$ 83,822	\$ 205,000
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	15,000	0	180,000
Total Capital Outlay	\$ 15,000	\$ 0	\$ 180,000
TOTAL EXPENSES	\$ 1,171,855	\$ 1,067,994	\$ 1,703,250
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	(776,895)	(776,509)	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (776,895)	\$ (776,509)	\$ 0
Net Change in Fund Balance	\$ 4,180	\$ (12,925)	\$ 136,750
Beginning Balance, July 1	264,083	264,083	251,158
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 268,263	\$ 251,158	\$ 387,908

DEBT SERVICE FUND



DEBT SERVICE

Fund 20

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 several major debt instruments in recent years to finance large capital purchases. The debt instruments are as follows:

- **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 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., since acquired by PNCEF, LLC, 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 a repayment term of over fifteen years. Savings from the utility charges will be used to service the debt payment each year. This lease is no longer active. It was refinanced in December 2016.
- **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% to 5.25%. Payments of principal and interest are made August 1 and February 1 of each year.
- **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.
- **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 Foothill Bookstore Equipment, Furniture and Fixtures. This Certificate of Participation is no longer active. It was refinanced in December 2016.

- **May 2007:** The District issued \$149,995,250 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 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.

- **June 2011:** The District issued \$184 million of the Election of 2006 General Obligation Bond, Series C, with an effective interest rate of 5%. Payments of principal and interest are made August 1 and February 1 of each year.

- **May 2012:** The District issued a General Obligation Refunding Bond in an aggregate principal amount of \$70,735,000 to pay for the current refunding of a portion of the District's outstanding 2002 General Obligation Refunding Bonds, the advance refunding of a portion of the District's outstanding Election of 1999 General Obligation Bonds, Series B, the advance refunding of a portion of the District's outstanding Election of 1999 General Obligation Bonds, Series C, with effective interest rates of 0.25% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.

- **August 2013:** The District entered into a capital lease agreement with Capital One Public Funding, LLC, to refinance the 2003 Certificate of Participation of \$18.2 million. The refinanced lease amount of \$7.58 million constitutes the remainder of the refinanced \$18.2 million COP with effective interest rates of 1.75% for a term of eight years. Payments of principal and interest were made on September 1 and March 1 of each year. The lease agreement is no longer active as it matured on September 1, 2020.

- **August 2014:** The District issued a General Obligation Refunding Bond in an aggregate principal amount of \$103,015,000, which will be used to refund portions of the District's outstanding Election of 1999 General Obligation Bonds, Series C, Election of 2006 General Obligation Bonds, Series A, and Election of 2006 General Obligation Bonds, Series B, with effective interest rates of 0.86% to 3.36%. Payments of principal and interest are made August 1 and February 1 of each year. The

1999 General Obligation Refunding, Series C was fully refinanced by the 2020 Election General Obligation Bonds.

- **August 2015:** The District issued a General Obligation Refunding Bond in an aggregate principal amount of \$83,100,000, which will be used to refund portions of the District's outstanding Election of 2006 General Obligation Bonds, Series A, and Election of 2006 General Obligation Bonds, Series B, with effective interest rates of 1% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.
- **October 2016:** The District issued the following 2006 Election General Obligation Bond: \$26 million of the General Obligation Bond, Series D, with effective interest rates of 3% to 5%, \$30.7 million of the General Obligation Bond, Series E (taxable), with effective interest rates of 2.4% to 3.2%, and 2006 General Obligation Refunding Bond in an aggregate principal amount of \$201.7 million, which was used to fully refund the District's outstanding Election of 2006 General Obligation Bonds, Series C, with effective interest rates of 2% to 5%. Payments of principal and interest on 2006 Election General Obligation, Series D and Series E, and 2006 General Obligation Refunding Bond are made August 1 and February 1 of each year.
- **December 2016:** The District refinanced a Certificate of Participation for \$27.76 million, with effective interest rates of 2% to 5%. Payments of principal and interest are made on October 1 and April 1 of each year. The estimated annual payment is \$1.7 million. This Certificate of Participation constitutes the remainder of the \$3.1 million lease with PNCEF, LLC (\$790,000), the remainder of the \$11.33 million COP (\$3.58 million), and \$23.4 million for the De Anza Flint Center Parking Garage Retrofit Project. This Certificate of Participation was refinanced in 2020 General Election Bond, and is no longer active.
- **April 2020:** The District issued the following 2020 Election General Obligation Bond: \$20 million of the General Obligation Bond, Series A, with effective interest rates of 2.1% to 3% and; \$90 million of the General Obligation Bonds, Series B (taxable), with effective interest rates of 0.1% to 2.5%. The District also issued 2020 General Obligation Refunding Bonds in an aggregate principal amount of \$164 million, which were used to partially refund the District's outstanding 1999 Election of 2012 and 2014 General Obligation Refunding, and the outstanding 2006 Election of 2014 and 2016 General obligation Refunding. Payments of principal and interest are made August 1 and February 1 of each year.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

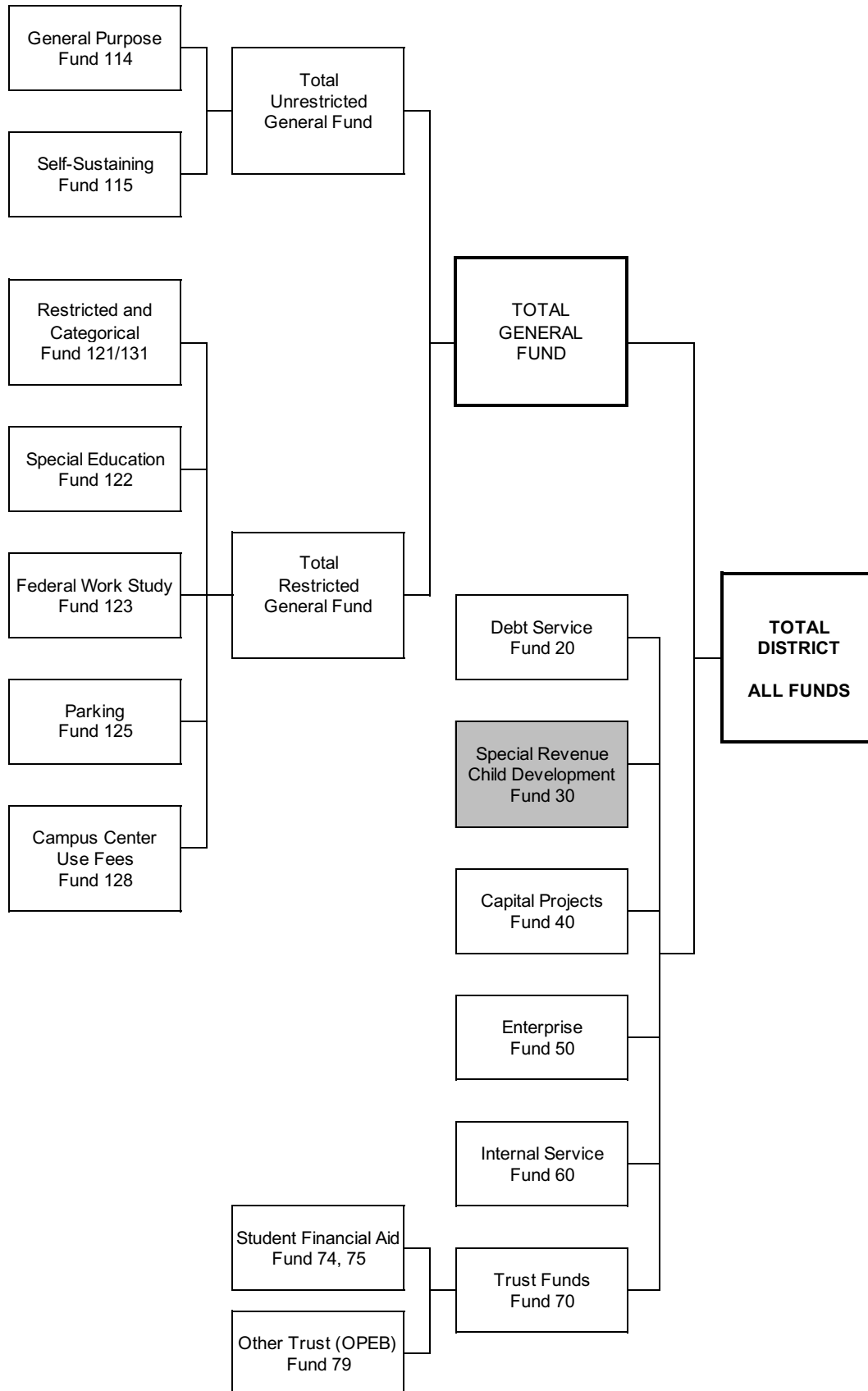
Fund 20 Debt Service

2021-22 BUDGETS

	Adopted Budget		Actual		Budget
	20-21		20-21		21-22
REVENUE					
Local					
Property Taxes	\$	40,812,467	\$	73,401,100	\$ 69,473,266
Interest Income		0		183,661	0
Other Local		0		0	0
TOTAL REVENUE	\$	40,812,467	\$	73,584,760	\$ 69,473,266
EXPENSES					
Other Operating	\$	0	\$	0	\$ 0
TOTAL EXPENSES	\$	0	\$	0	\$ 0
Transfers-in	\$	3,041,118	\$	3,041,172	\$ 0
Other Sources		24,725		1,256,472	0
Transfers-out		0		0	0
Other Outgo		(43,878,311)		(43,882,651)	(69,473,266)
TOTAL TRANSFERS/OTHER SOURCES	\$	(40,812,467)	\$	(39,585,006)	\$ (69,473,266)
Net Change in Fund Balance	\$	0	\$	33,999,755	\$ 0
Beginning Balance, July 1		32,833,546		32,833,546	66,833,301
Adjustments to Beginning Balance		0		0	0
NET FUND BALANCE, June 30	\$	32,833,546	\$	66,833,301	\$ 66,833,301

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CHILD DEVELOPMENT FUND



CHILD DEVELOPMENT**Fund 30**

The Child Development Fund supports the costs associated with the Child Development Center located at De Anza College. The De Anza Child Development Center provides childcare to children between the ages of one and six years old. The center is also utilized as a facility for Early Childhood Education students to observe and train. In 1999-00, De Anza opened an infant-toddler center to support Foothill-De Anza students, including CalWORKs students, and for use by the community.

For 2021-22, we are budgeting \$1.6 million in revenue from local parent fees, \$443K from state contracts, \$460K from state tax bailout funds, and \$10K in revenue for federal and state food reimbursement. We are budgeting total revenue and related expenses of approximately \$2.54 million for the Child Development Fund.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

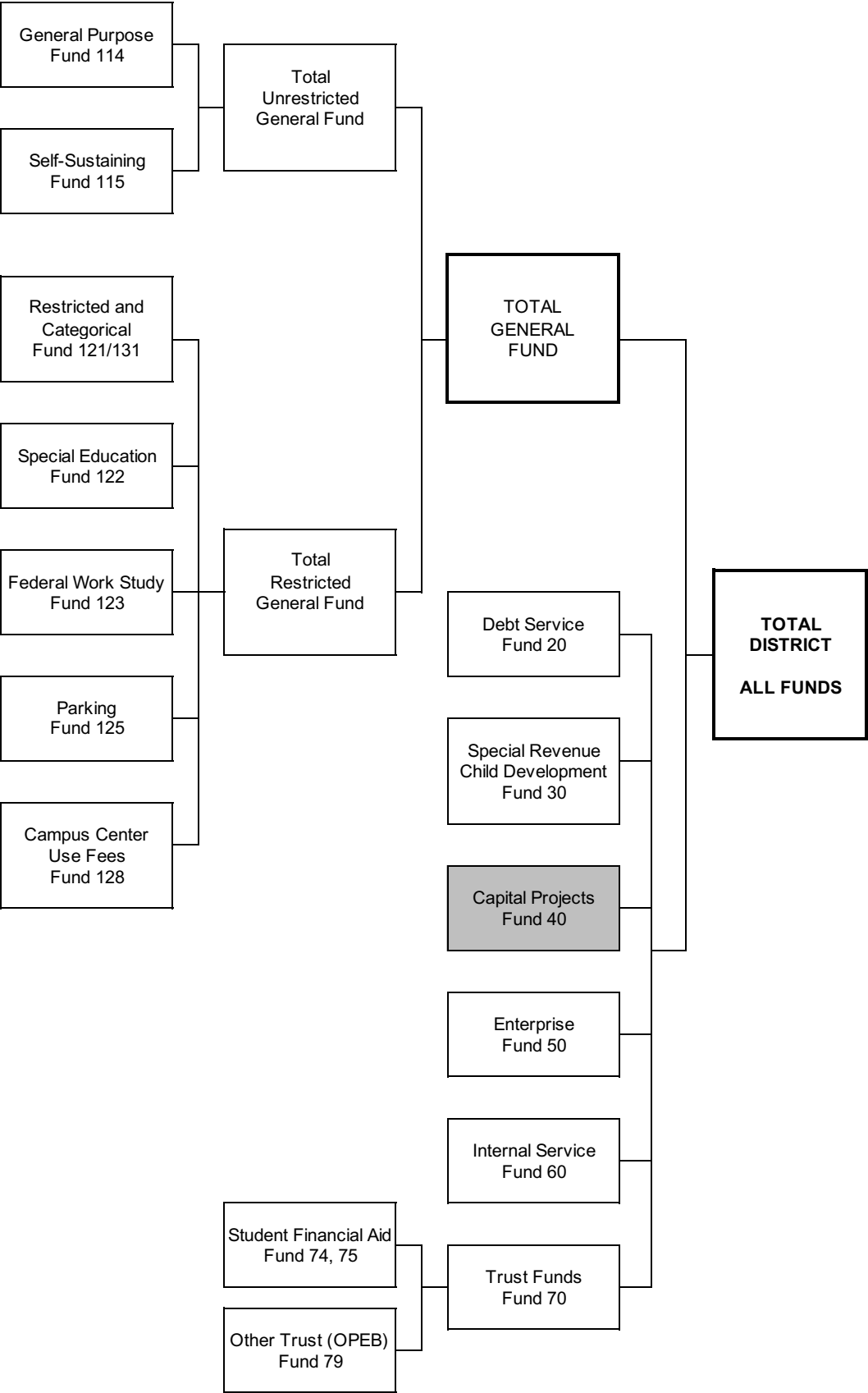
Fund 30 Child Development

2021-22 BUDGETS

REVENUE	Adopted Budget 20-21	Actual 20-21	Budget 21-22
Federal			
Child Care Food Program	\$ 10,000	\$ 18,161	\$ 10,000
Other Federal	0	0	0
Total Federal Revenue	\$ 10,000	\$ 18,161	\$ 10,000
State			
Department of Education	\$ 443,240	\$ 450,583	\$ 443,240
Child Dev. Center Tax Bailout	459,874	459,874	459,874
Child Care Food Program	500	645	300
STRS On-Behalf Payments	54,312	50,231	0
Other State	0	0	0
Total State Revenue	\$ 957,926	\$ 961,333	\$ 903,414
Local			
Parent Fees	\$ 0	\$ 0	\$ 0
Parent Fees - Non Certified	1,572,568	1,217,286	1,626,221
Other Local	0	0	0
Interest Income	0	0	0
Total Local Revenue	\$ 1,572,568	\$ 1,217,286	\$ 1,626,221
TOTAL REVENUE	\$ 2,540,494	\$ 2,196,780	\$ 2,539,635
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	278,442	237,511	289,462
Other Teachers	0	0	0
Other Non-Teachers	135,975	88,280	100,000
Total Certificated Salaries	\$ 414,417	\$ 325,790	\$ 389,462
Contract Non-Instructional	\$ 1,087,360	\$ 946,812	\$ 1,130,849
Contract Instructional Aides	0	0	0
Other Non-Instructional	137,163	78,182	150,000
Other Instructional Aides	0	0	0
Students	0	0	20,000
Total Classified Salaries	\$ 1,224,523	\$ 1,024,994	\$ 1,300,849
Total Salaries	\$ 1,638,940	\$ 1,350,784	\$ 1,690,311
Total Staff Benefits	\$ 682,174	\$ 583,788	\$ 623,874
Total Materials and Supplies	\$ 202,700	\$ 21,923	\$ 170,770
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	15,000	623	53,000
Total Operating	\$ 15,000	\$ 623	\$ 53,000
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	1,680	1,400	1,680
Total Capital Outlay	\$ 1,680	\$ 1,400	\$ 1,680
TOTAL EXPENSES	\$ 2,540,494	\$ 1,958,517	\$ 2,539,635
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ 0	\$ 238,264	\$ 0
Beginning Balance, July 1	741,028	741,028	979,292
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 741,028	\$ 979,292	\$ 979,292

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CAPITAL PROJECTS FUND



CAPITAL PROJECTS

Fund 40

Each account in this fund represents a specific capital project objective of sufficient importance to warrant separate accounting from the General Purpose Fund. Project budgets, budget transfers, and actual project expenditures are periodically submitted for review to the Board of Trustees, and if necessary, state agencies. Bond funded project activity is also periodically reviewed by the Board's Audit and Finance subcommittee and the Citizens' Bond Oversight Committee.

Budgets are reported on a project basis against expenditures incurred over the years the project is active which is referred to as project-to-date expenditures. Actual revenues and expenditures are also reported and accounted for on fiscal year basis. Funding may come from either outside sources, such as state sources, General Obligation Bonds, or from transferring resources from internal funds to fund projects that meet the capitalization threshold and requirements for the assets being created. Facilities and Operations 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, clean energy projects and scheduled maintenance projects either under construction or in various queues.

Capital Projects: The Governor's Enacted Budget for 2021-22 includes an increase of \$511 million of one-time Proposition 98 General Fund to address deferred maintenance, which can be used for physical plant, instructional support and water conservation projects. These resources allow districts to protect investments previously made in facilities, and to improve students' experiences by investing in new instructional equipment. For 2021-22, the district will receive \$13,481,288 for Physical Plant and Instructional Support, for which no local match is required.

Measure C Projects: On June 6, 2006, voters in the district's service area approved by a 65.69% margin a \$490.8 million General Obligation Bond (Measure C). In May 2007, the district issued Series A bonds of \$149.9 million and Series B bonds of \$99.9 million. In June 2011, the district issued Measure C, Series C bonds for \$184 million. In October 2016, the district issued Measure C, Series D (tax-exempt) bonds for \$26 million and Series E (taxable) bonds of \$30.76 million. The bond measure will enable the district to upgrade electrical, heating, and ventilation systems; upgrade fire/seismic safety; repair leaky roofs, improve disabled access, repair/expand classrooms for nurses/paramedics; upgrade technology; and repair, construct, acquire, and equip buildings, classrooms, libraries, sites, and science/computer labs. All bond expenditure activity is deemed to be in support of education.

Measure G Bond: On March 3, 2020, voters in the district's service area approved by a 58.88% margin an \$898 million General Obligation Bond (Measure G). The bond measure will enable the Foothill-De Anza Community College District 2021-22 Adopted Budget to repair or replace aging plumbing systems to prevent flooding and water damage, improve water conservation and install systems that will help manage future droughts; improve deteriorating gas, electrical, sewer and plumbing lines and systems; replace aging internet and electrical wiring; improve earthquake safety; upgrade, repair, and maintain classrooms and labs for science, technology, engineering, math-related fields, and career preparation fields like healthcare and early childhood education, as well as improve vocational classrooms and labs for auto repair and technology training programs; construct new permanent buildings; and to improve access to college facilities for students with disabilities.

In January 2021, the Board of Trustees approved the initial version of the Measure G Bond projects and high-level budget allocations. Since then, some of these projects have been updated through Board approved bond list revisions to refine the scope, budget, update the name, and assign the project number consistent with the District's accounting system.

The District issued the first two series of bonds totaling \$110 million from the \$898 million voter-approved authorization in April 2021. Series A represented \$20 million tax-exempt bonds and Series B consisted of \$90 million taxable bonds.

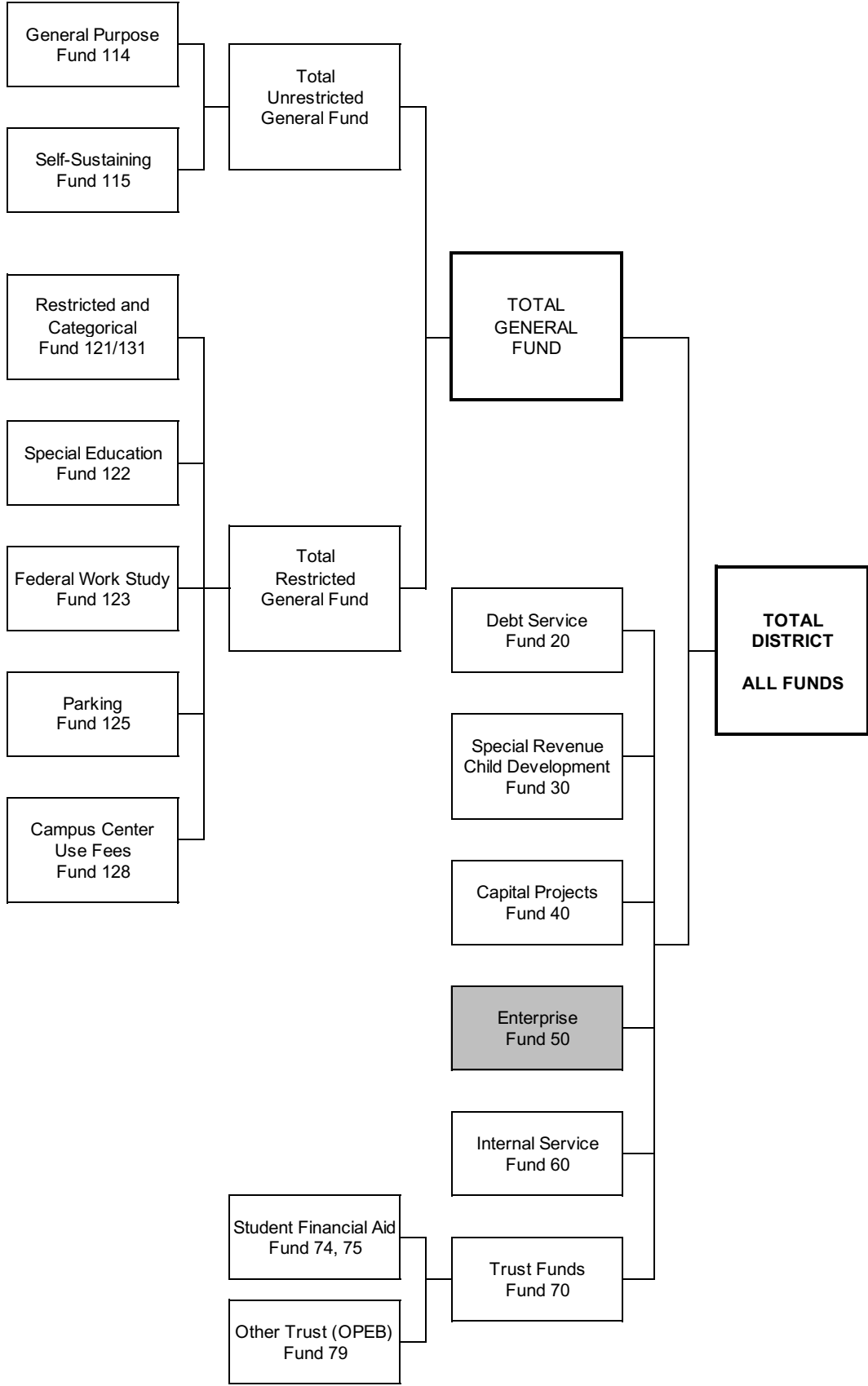
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 40 Capital Projects

2021-22 BUDGETS

REVENUE	Adopted Budget 20-21	Actual 20-21	Budget 21-22
State	\$ 530,641	\$ 503,721	\$ 13,481,288
Local	250,000	409,076	775,000
TOTAL REVENUE	\$ 780,641	\$ 912,797	\$ 14,256,288
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	0	0	0
Other Teachers	0	0	0
Other Non-Teachers	0	0	0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Contract Non-Instructional	\$ 277,017	\$ 204,833	\$ 282,191
Contract Instructional Aides	0	0	0
Other Non-Instructional	0	0	23,225
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 277,017	\$ 204,833	\$ 305,416
Total Salaries	\$ 277,017	\$ 204,833	\$ 305,416
Total Staff Benefits	\$ 123,278	\$ 72,525	\$ 131,143
Total Materials and Supplies	\$ 2,000	\$ 0	\$ 0
Contracted Services	\$ 0	\$ 1,212,114	\$ 0
Lease of Equipment & Facilities	0	1,145	0
Utilities	0	0	0
Other Operating	6,027,622	524,676	2,772,785
Total Operating	\$ 6,027,622	\$ 1,737,935	\$ 2,772,785
Site Improvement	\$ 0	\$ 0	\$ 0
Buildings	0	3,418,976	0
Equipment-New & Replacement	0	2,618,630	0
Other Capital Outlay	19,892,192	3,290	2,267,767
Total Capital Outlay	\$ 19,892,192	\$ 6,040,896	\$ 2,267,767
TOTAL EXPENSES	\$ 26,322,109	\$ 8,056,190	\$ 5,477,113
Transfers-in	\$ 256,033	\$ 295,234	\$ 288,777
Other Sources	0	110,000,000	0
Intrafund Transfers	0	0	0
Transfers-out	0	0	0
Other Outgo	0	(25,701,723)	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 256,033	\$ 84,593,511	\$ 288,777
Net Change in Fund Balance	\$ (25,285,435)	\$ 77,450,118	\$ 9,067,953
Beginning Balance, July 1	35,088,457	35,088,457	112,538,575
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 9,803,022	\$ 112,538,575	\$ 121,606,528

ENTERPRISE FUND



ENTERPRISE FUND
FOOTHILL and DE ANZA CAMPUS CENTERS
DE ANZA EVENT 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 are comprised of the Foothill and De Anza College Campus Centers and the De Anza Event 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.

Enterprise Fund

Foothill and De Anza Bookstores

The Foothill and De Anza bookstores have been operating with an online store, with staff physically present since April of 2019. De Anza bookstore is expected to be physically open for students during the Fall quarter. Foothill bookstore will continue to be online with limited pickup services.

The overall business activities have been significantly affected by the COVID-19 pandemic. A net loss is projected for the fiscal year 2021-22. These projections are based on bookstore operations being operated internally; however, it is anticipated that operations will be outsourced to a third-party company, Follet, in October 2021. Outsourcing the operation of the bookstores will have a material impact on these projections.

Foothill - a net loss of \$340K will be covered by a transfer in from the General Purpose Fund
De Anza - a net loss of \$133K will be covered by the DA Bookstore fund balance

De Anza Dining Services

Business activities have been significantly affected by the COVID-19 pandemic. Dining services should open on a limited basis during the Fall quarter. A net loss of \$518K has been projected for fiscal year 2021-22.

De Anza Event Center

The Board of Trustees permanently closed the Flint Center in Spring 2019 with the intention to replace the existing facility with one that would better benefit the students and community. The District is continuing the process of soliciting input for a new facility and has identified the De Anza Event Center as one of its anticipated Measure G funded projects.

Foothill-DeAnza Community College District

Enterprise Fund

2021-22 BUDGETS

REVENUE	Foothill College	De Anza College	De Anza Event Center	Total Enterprise
Local				
Sales	\$ 1,269,900	\$ 3,167,959	\$ 0	\$ 4,437,859
Other Local	13,000	143,635	20,890	177,525
TOTAL REVENUE	\$ 1,282,900	\$ 3,311,594	\$ 20,890	\$ 4,615,384
EXPENSES				
Cost of Sales	\$ 1,017,600	\$ 2,288,771	\$ 0	\$ 3,306,371
Management Salaries	\$ 138,640	\$ 184,000	\$ 0	\$ 322,640
Contract Salaries	94,283	743,745	0	838,028
Student Salaries	50,500	35,000	0	85,500
Other	50,872	0	0	50,872
Total Salaries	\$ 334,295	\$ 962,745	\$ 0	\$ 1,297,040
Total Staff Benefits	\$ 112,493	\$ 382,688	\$ 0	\$ 495,181
General Administration	\$ 139,500	\$ 212,350	\$ 0	\$ 351,850
Depreciation	1,460	26,250	0	27,710
Utilities	17,606	55,768	0	73,374
Other Operating	0	0	47,000	47,000
Total Operating	\$ 158,566	\$ 294,368	\$ 47,000	\$ 499,934
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	13,000	0	13,000
Other Capital Outlay	0	0	0	0
Total Capital Outlay	\$ 0	\$ 13,000	\$ 0	\$ 13,000
TOTAL EXPENSES	\$ 1,622,954	\$ 3,941,572	\$ 47,000	\$ 5,611,526
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	340,054	0	0	340,054
Transfers-out	0	0	0	0
Other Outgo	0	(21,281)	0	(21,281)
TOTAL TRANSFERS/OTHER SOURCES	\$ 340,054	\$ (21,281)	\$ 0	\$ 318,773
Net Increase (Decrease) in Retained Earnings	\$ 0	\$ (651,259)	\$ (26,110)	\$ (677,369)
Beginning Balance, July 1	0	1,671,783	1,869,691	3,541,475
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 1,020,524	\$ 1,843,581	\$ 2,864,106

Foothill-DeAnza Community College District

Enterprise Fund

TOTAL ENTERPRISE			
REVENUE	Adopted Budget 20-21	Actual 20-21	Budget 21-22
Local			
Sales	\$ 4,656,673	\$ 3,675,278	\$ 4,437,859
Other Local	192,594	160,299	177,525
TOTAL REVENUE	\$ 4,849,267	\$ 3,835,577	\$ 4,615,384
EXPENSES			
Cost of Sales	\$ 3,335,890	\$ 3,423,625	\$ 3,306,371
Management Salaries	\$ 268,640	\$ 250,289	\$ 322,640
Contract Salaries	879,638	438,777	838,028
Student Salaries	165,100	75,938	85,500
Other	80,872	23,040	50,872
Total Salaries	\$ 1,394,250	\$ 788,044	\$ 1,297,040
Total Staff Benefits	\$ 497,530	\$ 338,403	\$ 495,181
General Administration	\$ 375,981	\$ 261,377	\$ 351,850
Depreciation	27,710	30,492	27,710
Utilities	73,374	73,374	73,374
Other Operating	668,774	46,368	47,000
Total Operating	\$ 1,145,839	\$ 411,610	\$ 499,934
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	13,000
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 13,000
TOTAL EXPENSES	\$ 6,373,509	\$ 4,961,683	\$ 5,611,526
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	300,000	309,829	340,054
Transfers-out	0	0	0
Other Outgo	(61,382)	(62,208)	(21,281)
TOTAL TRANSFERS/OTHER SOURCES	\$ 238,618	\$ 247,621	\$ 318,773
Net Increase (Decrease) in Retained Earnings	\$ (1,285,623)	\$ (878,485)	\$ (677,369)
Beginning Balance, July 1	4,419,960	4,419,960	3,541,475
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 3,134,336	\$ 3,541,475	\$ 2,864,106

Foothill-DeAnza Community College District

Enterprise Fund

FOOTHILL BOOKSTORE

REVENUE	Adopted Budget 20-21	Actual 20-21	Budget 21-22
Local			
Sales	\$ 1,258,714	\$ 1,460,384	\$ 1,269,900
Other Local	12,997	53,435	13,000
TOTAL REVENUE	\$ 1,271,711	\$ 1,513,818	\$ 1,282,900
EXPENSES			
Cost of Sales	\$ 918,876	\$ 1,277,041	\$ 1,017,600
Management Salaries	\$ 138,640	\$ 138,372	\$ 138,640
Contract Salaries	94,283	87,650	94,283
Student Salaries	55,100	25,101	50,500
Other	50,872	23,040	50,872
Total Salaries	\$ 338,895	\$ 274,163	\$ 334,295
Total Staff Benefits	\$ 112,493	\$ 109,403	\$ 112,493
General Administration	\$ 142,981	\$ 103,838	\$ 139,500
Depreciation	1,460	1,460	1,460
Utilities	17,606	17,606	17,606
Other Operating	0	0	0
Total Operating	\$ 162,047	\$ 122,903	\$ 158,566
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 1,532,311	\$ 1,783,511	\$ 1,622,954
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	300,000	309,829	340,054
Transfers-out	0	0	0
Other Outgo	(39,401)	(40,137)	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 260,599	\$ 269,692	\$ 340,054
Net Increase (Decrease) in Retained Earnings	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0

Foothill-DeAnza Community College District

Enterprise Fund

DE ANZA BOOKSTORE & DINING SERVICES

REVENUE	Adopted Budget 20-21	Actual 20-21	Budget 21-22
Local			
Sales	\$ 3,397,959	\$ 2,214,894	\$ 3,167,959
Other Local	164,235	84,401	143,635
TOTAL REVENUE	\$ 3,562,194	\$ 2,299,295	\$ 3,311,594
EXPENSES			
Cost of Sales	\$ 2,417,015	\$ 2,146,584	\$ 2,288,771
Management Salaries	\$ 130,000	\$ 111,917	\$ 184,000
Contract Salaries	764,683	329,511	743,745
Student Salaries	110,000	50,837	35,000
Other	30,000	0	0
Total Salaries	\$ 1,034,683	\$ 492,265	\$ 962,745
Total Staff Benefits	\$ 375,000	\$ 218,237	\$ 382,688
General Administration	\$ 233,000	\$ 157,539	\$ 212,350
Depreciation	26,250	29,032	26,250
Utilities	55,768	55,768	55,768
Other Operating	0	0	0
Total Operating	\$ 315,018	\$ 242,339	\$ 294,368
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	13,000
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 13,000
TOTAL EXPENSES	\$ 4,141,715	\$ 3,099,426	\$ 3,941,572
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	(21,981)	(22,071)	(21,281)
TOTAL TRANSFERS/OTHER SOURCES	\$ (21,981)	\$ (22,071)	\$ (21,281)
Net Increase (Decrease) in Retained Earnings	\$ (601,502)	\$ (822,201)	\$ (651,259)
Beginning Balance, July 1	2,493,985	2,493,985	1,671,783
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 1,892,483	\$ 1,671,783	\$ 1,020,524

Foothill-DeAnza Community College District

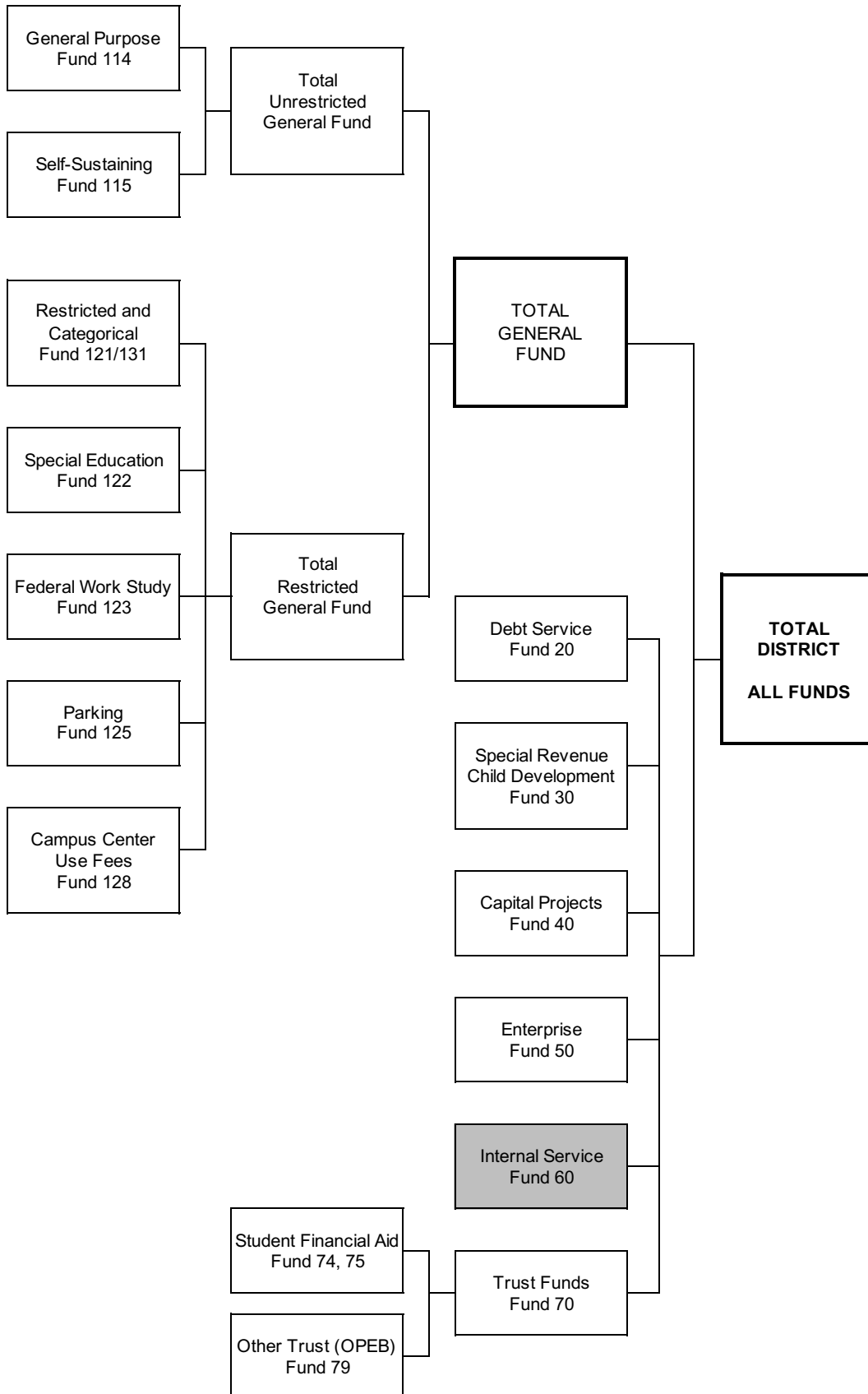
Enterprise Fund

DE ANZA EVENT CENTER

REVENUE	Adopted Budget 20-21	Actual 20-21	Budget 21-22
Local			
Event	\$ 0	\$ 0	\$ 0
Theatre Services	0	0	0
Box Office	0	0	0
Concession	0	0	0
Interest Income	15,362	22,463	20,890
Other Local	0	0	0
TOTAL REVENUE	\$ 15,362	\$ 22,463	\$ 20,890
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	0	0	0
Other Teachers	0	0	0
Other Non-Teachers	0	0	0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Contract Non-Instructional	\$ 20,672	\$ 21,616	\$ 0
Contract Instructional Aides	0	0	0
Other Non-Instructional	0	0	0
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 20,672	\$ 21,616	\$ 0
Total Salaries	\$ 20,672	\$ 21,616	\$ 0
Total Staff Benefits	\$ 10,037	\$ 10,762	\$ 0
Total Materials and Supplies	\$ 0	\$ 0	\$ 0
Contracted Services	\$ 0	\$ 46,368	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	668,774	0	47,000
Total Operating	\$ 668,774	\$ 46,368	\$ 47,000
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 699,483	\$ 78,746	\$ 47,000
NET INCOME FROM OPERATIONS	\$ (684,121)	\$ (56,283)	\$ (26,110)
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ (684,121)	\$ (56,283)	\$ (26,110)
Beginning Balance, July 1	1,925,975	1,925,975	1,869,691
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 1,241,854	\$ 1,869,691	\$ 1,843,581

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INTERNAL SERVICE FUND



INTERNAL SERVICE

Fund 60

The purpose of this fund is to separately account for particular 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 the Internal Service 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. Certain positive or negative ending balances are closed to the Unrestricted General Purpose Fund at year-end. Benefits accounting analysis continues to improve on the various benefit types, requirements, costs and funding. As more information becomes available, changes to improve reporting and accounting efficiency have been implemented. As an example, activities are monitored separately with performance measured in accordance to specific objectives and timelines which has an effect on the Rate Stabilization Fund (RSF).

The Rate Stabilization Fund (RSF) is accounted for within the Internal Service Fund. It is used to offset costs and stabilize the variable benefit rate increases so that increasing costs can be "smoothed out" more gradually, allowing time to adjust the plan and/or rates in an informed manner through the Joint Labor Management Benefit Committee (JLMBC). The RSF activity is reported on a calendar year basis to align with the benefit plan year. Final RSF benefit plan year balances are reported in the second quarter report after plan year contributions and expenses are closed out in December.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 60 Internal Service

2021-22 BUDGETS

REVENUE	Active Employees	Retirees	Total Fund 60
Contributions - Active Benefits	\$ 50,460,257	\$ 0	\$ 50,460,257
Contributions - Retiree Benefits	0	7,400,000	7,400,000
Employee Contributions	5,100,000	0	5,100,000
TOTAL REVENUE	\$ 55,560,257	\$ 7,400,000	\$ 62,960,257
EXPENSES			
Medical/Prescription/Dental/Vision	\$ 20,838,057	\$ 7,400,000	\$ 28,238,057
Retirement	30,450,100	0	30,450,100
Worker's Comp/Ext Sk Lv/Vac Pay	2,804,200	0	2,804,200
Unemployment Insurance	92,900	0	92,900
Other	1,375,000	0	1,375,000
TOTAL EXPENSES	\$ 55,560,257	\$ 7,400,000	\$ 62,960,257
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	8,169,165
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 8,169,165

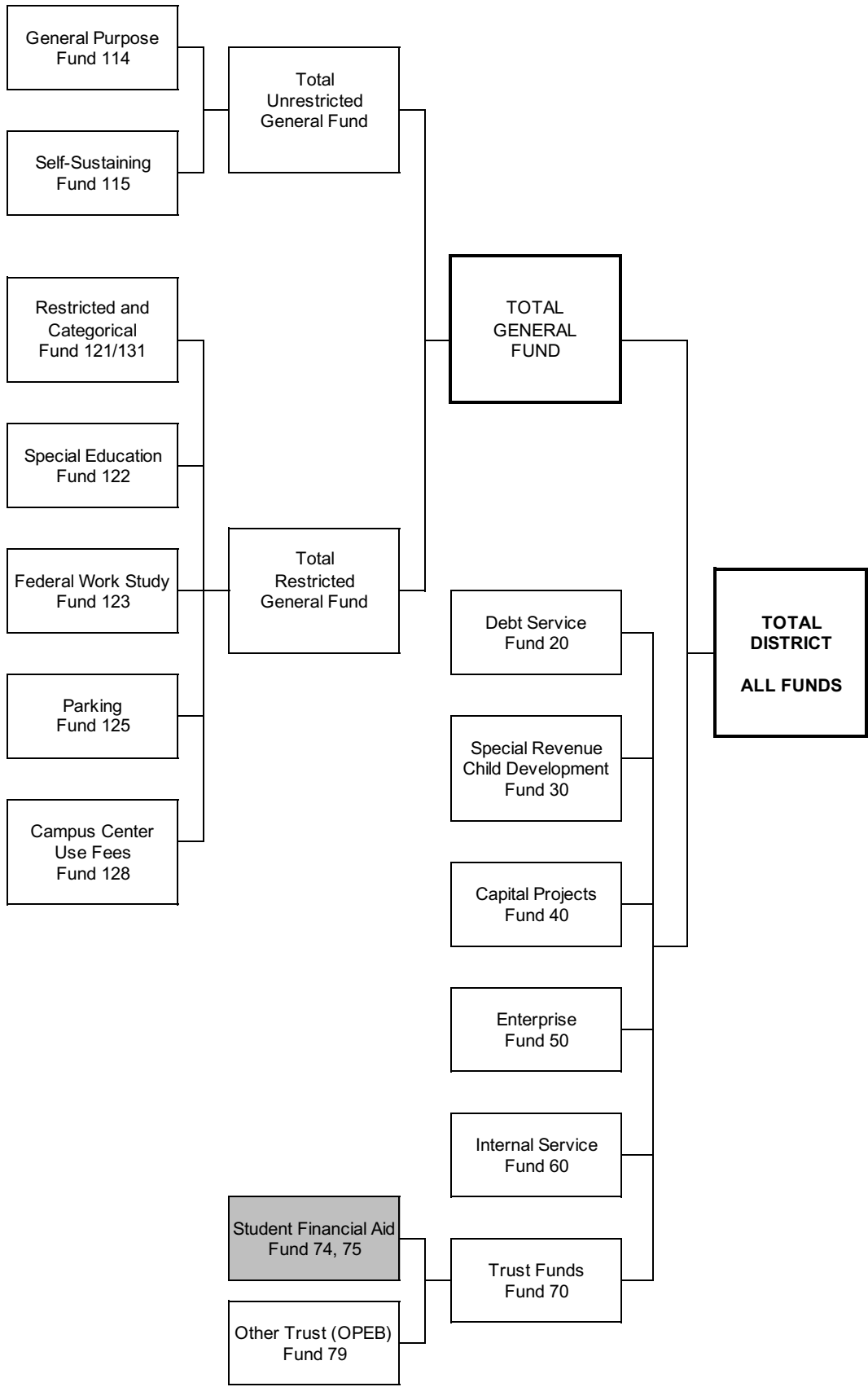
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 60 Internal Service

ACTIVE EMPLOYEES AND RETIREES

REVENUE	Adopted Budget 20-21	Actual 20-21	Budget 21-22
Contributions - Active Benefits	\$ 47,893,981	\$ 46,556,519	\$ 50,460,257
Contributions - Retiree Benefits	7,400,000	7,402,327	7,400,000
Employee Contributions	5,100,000	4,771,590	5,100,000
TOTAL REVENUE	\$ 60,393,981	\$ 58,730,435	\$ 62,960,257
EXPENSES			
Medical/Prescription/Dental/Vision	\$ 26,698,355	\$ 28,224,961	\$ 28,238,057
Retirement	28,996,600	27,485,353	30,450,100
Worker's Comp/Ext Sk Lv/Vac Pay	2,736,500	2,723,630	2,804,200
Unemployment Insurance	214,900	73,903	92,900
Other	1,747,626	1,371,003	1,375,000
TOTAL EXPENSES	\$ 60,393,981	\$ 59,878,850	\$ 62,960,257
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ 0	\$ (1,148,415)	\$ 0
Beginning Balance, July 1	9,317,580	9,317,580	8,169,165
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 9,317,580	\$ 8,169,165	\$ 8,169,165

STUDENT FINANCIAL AID FUND



STUDENT FINANCIAL AID**Fund 74, 75**

These funds are used for federal, state, and local financial aid programs. The federal programs include Pell Grants, Supplemental Educational Opportunity Grants (SEOG), AmeriCorps community service initiative grants and one-time funding from the HEERF I,II, and III. The state programs include Extended Opportunity Programs and Services (EOPS) grants and Cal Grants. The Student Success Completion Grant provides qualifying students with additional financial aid to help offset the cost of attendance to community colleges and aims to promote full-time attendance and successful on-time degree completion. Local programs include a variety of scholarships.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 74, 75 Student Financial Aid

2021-22 BUDGETS

REVENUE	Foothill College	De Anza College	Total Fund 700
Federal			
Pell Grants	\$ 5,500,000	\$ 13,000,000	\$ 18,500,000
SEOG	182,235	357,714	539,949
Higher Ed Emergency Relief Fund (HEERF)	5,516,267	14,904,190	20,420,457
Other Federal	15,000	30,000	45,000
Total Federal Revenue	\$ 11,213,502	\$ 28,291,904	\$ 39,505,406
State			
EOPS	\$ 0	\$ 0	\$ 0
Cal Grant	450,000	1,500,000	1,950,000
Other State	633,407	1,706,564	2,339,971
Total State Revenue	\$ 1,083,407	\$ 3,206,564	\$ 4,289,971
Local			
Interest Income	\$ 0	\$ 0	\$ 0
Other Local	400,000	300,000	700,000
Total Local Revenue	\$ 400,000	\$ 300,000	\$ 700,000
TOTAL REVENUE	\$ 12,696,909	\$ 31,798,468	\$ 44,495,377
EXPENSES			
Operating Expenses	\$ 400,000	\$ 300,000	\$ 700,000
TOTAL EXPENSES	\$ 400,000	\$ 300,000	\$ 700,000
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo/Grants in Aid	(12,296,909)	(31,498,468)	(43,795,377)
TOTAL TRANSFERS/OTHER SOURCES	\$ (12,296,909)	\$ (31,498,468)	\$ (43,795,377)
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	9,942	5,084	15,026
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 9,942	\$ 5,084	\$ 15,026

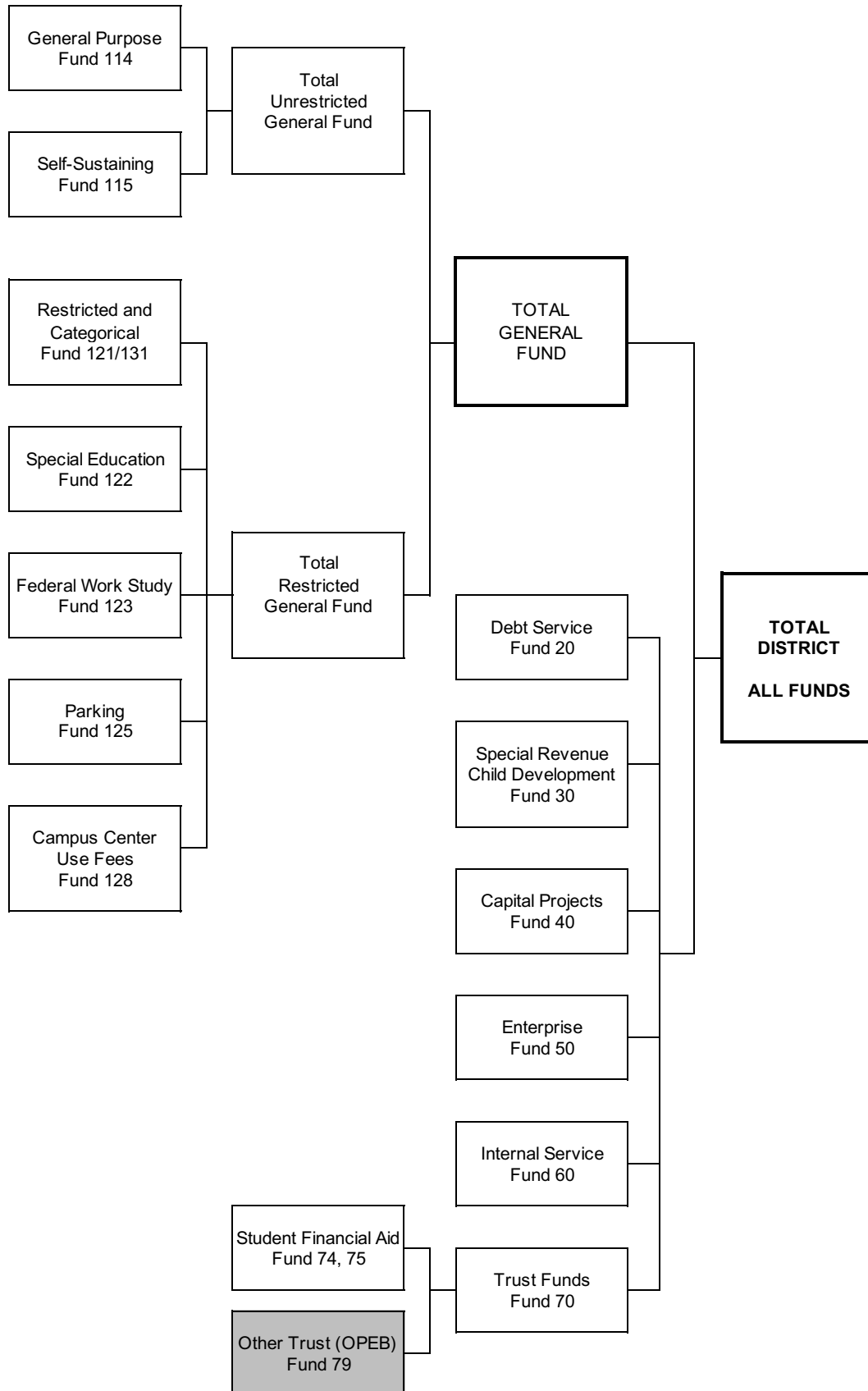
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 74, 75 Student Financial Aid

TOTAL DISTRICT

REVENUE	Adopted Budget 20-21	Actual 20-21	Budget 21-22
Federal			
Pell Grants	\$ 14,500,000	\$ 19,042,655	\$ 18,500,000
SEOG	558,469	563,446	539,949
Higher Ed Emergency Relief Fund (HEERF)	2,126,485	4,894,105	20,420,457
Other Federal	60,000	39,671	45,000
Total Federal Revenue	\$ 17,244,954	\$ 24,539,877	\$ 39,505,406
State			
EOPS	\$ 0	\$ 0	\$ 0
Cal Grant	1,700,000	1,757,265	1,950,000
Other State	1,875,839	2,124,171	2,339,971
Total State Revenue	\$ 3,575,839	\$ 3,881,436	\$ 4,289,971
Local			
Interest Income	\$ 0	\$ 0	\$ 0
Other Local	600,000	933,260	700,000
Total Local Revenue	\$ 600,000	\$ 933,260	\$ 700,000
TOTAL REVENUE	\$ 21,420,793	\$ 29,354,572	\$ 44,495,377
EXPENSES			
Operating Expenses	\$ 600,000	\$ 1,144,580	\$ 700,000
TOTAL EXPENSES	\$ 600,000	\$ 1,144,580	\$ 700,000
Transfers-in	\$ 0	\$ 543,655	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo/Grants in Aid	(20,820,793)	(28,757,244)	(43,795,377)
TOTAL TRANSFERS/OTHER SOURCES	\$ (20,820,793)	\$ (28,213,589)	\$ (43,795,377)
Net Change in Fund Balance	\$ 0	\$ (3,596)	\$ 0
Beginning Balance, July 1	18,622	18,622	15,026
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 18,622	\$ 15,026	\$ 15,026

OTHER TRUST (OPEB)



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OTHER TRUST (OPEB)**Fund 79**

This fund reports on assets that are set aside in an irrevocable trust to help address the District's unfunded liability related to Other Post-Employee Retirement Benefits (OPEB). In accordance with Governmental Accounting Standards (GASB) and other state government codes, the funds are invested in an IRS Section 115 trust fund, California Employers' Retiree Benefit Trust Fund (CERBT) under CalPERS. The actuarial study and funding plan were prepared in accordance with GASB 75. This does not affect the reporting of Fund 79 within the quarterly financials, which only presents the budget and income statement activity during the fiscal year.

Annually, this fund incurs minimal activity consisting of the District's annual contribution, income and fees. This is typically recorded in the second quarter, with investment income and administrative fees recorded in the fourth quarter of the fiscal year with the projected new-year balance reflected in the Adopted Budget.

For the 2021-22 fiscal year, we will recommend a transfer of \$1.5 million from the General Purpose Fund to contribute to the California Employers' Retiree Benefits Trust (CERBT) for Other Post-Employment Benefits (OPEB) liability. The following table is a historical summary of the irrevocable trust's activity which reflects an estimated balance of \$34,999,788 for fiscal year 2021-22.

	Contribution	Investment Income	Administrative Expense	Investment Expense	Balance
Balance					\$ 4,724,776
2010-11	\$ 400,000	\$ 1,187,227	\$ (7,001)	\$ -	6,305,002
2011-12	250,000	17,217	(7,348)	-	6,564,871
2012-13	500,000	764,116	(10,916)	-	7,818,071
2013-14	1,500,000	1,551,327	(12,568)	-	10,856,830
2014-15	1,500,000	35,123	(11,948)	-	12,380,005
2015-16	1,500,000	119,591	(5,912)	(4,323)	13,989,362
2016-17	1,500,000	1,474,081	(7,242)	(5,295)	16,950,906
2017-18	1,500,000	1,358,140	(9,213)	(6,736)	19,793,097
2018-19	1,500,000	1,322,259	(10,276)	(7,513)	22,597,567
2019-20	1,500,000	834,102	(11,753)	(8,593)	24,911,322
2020-21	1,500,000	7,113,648	(14,543)	(10,640)	33,499,788
2021-22*	\$ 1,500,000	\$ -	\$ -	\$ -	34,999,788

Source: CERBT Annual Statements

* Projected

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 79 Other Trust (OPEB)

TOTAL DISTRICT

REVENUE	Adopted Budget 20-21	Actual 20-21	Budget 21-22
Investment Revenue	\$ 0	\$ 7,113,648	\$ 0
TOTAL REVENUE	\$ 0	\$ 7,113,648	\$ 0
EXPENSES			
Administrative Expenses	\$ 0	\$ 14,543	\$ 0
Investment Expenses	0	10,640	0
TOTAL EXPENSES	\$ 0	\$ 25,183	\$ 0
Transfers-in	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Net Change in Fund Balance	\$ 1,500,000	\$ 8,588,466	\$ 1,500,000
Beginning Balance, July 1	24,911,322	24,911,322	33,499,788
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 26,411,322	\$ 33,499,788	\$ 34,999,788

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SUPPLEMENTAL INFORMATION

**RESOLUTION
2021-23**

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

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

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

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

BUDGET REVISIONS

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

Fund 114 - General Purpose Fund

The major revisions to the General Purpose Fund include a net increase to campus and Central Services revenues (\$106,445), with corresponding increases to the materials and operating expenses categories; increases to local revenue for revenue received from De Anza Student Accounts for student tutors (\$90,772), for revenue received from Foundation (\$22,000) for Equity and KCI support, for the sales of surplus items (\$24,941), and for miscellaneous rebates (\$2,912), with corresponding increases to various expense categories; a transfer out to the Restricted and Categorical Fund to close out Foothill Health fees fund (\$296,519), with a corresponding decrease to the operating expenses categories; a revision to decrease the transfer out to Special Education Fund (\$24,552) with a corresponding decrease in transfer reflected in the third quarter.

Sources Account Series		Uses Account Series	
0xxx - Revenue	\$ 247,070	2000 - Classified Salaries	\$ 89,553
5000 - Operating Expenses	156,099	3000 - Employee Benefits	1,219
		4000 - Materials and Supplies	33,000
		7000 - Transfers/Other Outgo	271,967
		Increase in Fund Balance	7,430
Totals	\$ 403,169		\$ 403,169

Fund 115 - Self-Sustaining Fund

The major revisions to the Self-Sustaining Fund include revisions to decrease local revenue (\$441,250), with a corresponding decrease in various expense categories; and a transfer in from the Restricted and Categorical Fund for SMAA (\$5,631), with a corresponding increase in the operating expense category.

Sources Account Series		Uses Account Series	
1000 - Certificated Salaries	\$ 1,000	0xxx - Revenue	\$ 441,250
2000 - Classified Salaries	134,000		
3000 - Employee Benefits	14,600		
4000 - Materials and Supplies	12,600		
5000 - Operating Expenses	79,969		
6000 - Capital Outlay	6,500		
8900 - Transfers/Other Sources	5,631		
Decrease in Fund Balance	186,950		
Totals	\$ 441,250		\$ 441,250

Fund 121/131 - Restricted and Categorical Fund

The major revisions to the Restricted and Categorical Fund include a transfer in from the General Purpose Fund to close out Foothill Health fees fund (\$296,519), with a corresponding increase to the operating expense category; a transfer out to the Self-Sustaining Fund (\$5,631) for SMAA, with a corresponding decrease to the operating expenses category; and a transfer out to the Student Financial Aid Fund for student grants in aid (\$133,600), with a corresponding decrease to the student grants in aid category.

Sources Account Series			Uses Account Series		
7000	- Student Grants in Aid	\$ 133,600	5000	- Operating Expenses	\$ 290,888
8900	- Transfers/Other Sources	296,519	7000	- Transfers/Other Outgo	139,231
Totals		\$ 430,119			\$ 430,119

Fund 123 - Federal Work Study Fund

The major revision to the Federal Work Study Fund includes a transfer out to the Student Financial Aid Fund for SEOG student grants in aid, with a corresponding decrease to the salaries category (\$205,305).

Sources Account Series			Uses Account Series		
2000	- Classified Salaries	\$ 205,305	7000	- Transfers/Other Outgo	\$ 205,305
Totals		\$ 205,305			\$ 205,305

Fund 74, 75 - Student Financial Aid Fund

The major revisions to the Student Financial Aid Fund include a transfer in from the Restricted and Categorical Fund for student grants in aid (\$133,600), with a corresponding increase to the student grants in aid category; a transfer in from the Federal Work Study Fund for SEOG student grants in aid, with a corresponding increase to the operating expense category (\$205,305).

Sources Account Series			Uses Account Series		
8900	- Transfers/Other Sources	\$ 338,905	7000	- Student Grants in Aid	\$ 338,905
Totals		\$ 338,905			\$ 338,905

AYES

NOES

ABSENT

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on September 13, 2021.

Judy C. Miner, Ed.D.
Secretary to the Board

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**RESOLUTION
2021-24**

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

Transfers within the General Purpose Fund between major expense categories resulting in a net zero impact on the overall budget; the table represents the net transfers to each classification of expenditure.

Fund 114 - General Purpose Fund

From Account Series			To Account Series		
2000	- Classified Salaries	\$ 59,728	1000	- Certificated Salaries	\$ 253,487
4000	- Materials and Supplies	120,000	3000	- Employee Benefits	25,435
6000	- Capital Outlay	200,000	5000	- Operating Expenses	100,806
Totals					
		\$ 379,728			\$ 379,728

AYES _____
NOES _____
ABSENT _____

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on September 13, 2021.

Judy C. Miner, Ed.D.
Secretary to the Board

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2020-21
Actual Summary
for GENERAL FUNDS**

	General		Self-Sustaining	Total		Restricted &		Federal		Parking	Campus Center	Total		TOTAL GENERAL FUND
	Fund 114	Fund 115	Unrestricted	General Fund	Categorical	Special Educ.	Work Study	Fund 125	Fund 128	General Fund	Restricted			
REVENUE														
Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,478,332	\$ 0	\$ 484,980	\$ 0	\$ 0	\$ 0	\$ 4,963,312	\$ 4,963,312	\$ 4,963,312	
State Revenue	33,321,009	3,549,869	36,870,878		68,562,292	2,876,537	0	0	0	0	71,438,828	71,438,828	108,309,706	
Local Revenue	159,045,924	3,786,723	162,832,647		2,528,774	0	0	2,872	1,831,578		4,363,224	4,363,224	167,195,871	
TOTAL REVENUE	\$ 192,366,933	\$ 7,336,592	\$ 199,703,524		\$ 75,569,398	\$ 2,876,537	\$ 484,980	\$ 2,872	\$ 1,831,578	\$ 80,765,364	\$ 80,765,364	\$ 280,468,888		
EXPENSES														
Certificated Salaries	\$ 80,547,478	\$ 734,919	\$ 81,282,397		\$ 8,323,765	\$ 2,546,997	\$ 0	\$ 0	\$ 80,251	\$ 10,951,013	\$ 10,951,013	\$ 92,233,409		
Classified Salaries	35,447,768	2,014,972	37,462,741		11,976,001	2,009,138	303,739	774,451	571,899	15,635,228	15,635,228	53,097,969		
Employee Benefits	49,111,785	932,711	50,044,495		7,616,054	1,817,496	11,171	225,245	330,708	10,000,674	10,000,674	60,045,170		
Materials and Supplies	1,356,881	69,258	1,426,139		3,369,244	7,964	0	164	1,313	3,378,684	3,378,684	4,804,824		
Operating Expenses	17,776,783	4,730,020	22,506,803		36,932,470	69,049	0	52,624	83,822	37,137,965	37,137,965	59,644,768		
Capital Outlay	250,281	(10)	250,271		1,654,300	3,490	0	0	0	1,657,790	1,657,790	1,908,061		
TOTAL EXPENSES	\$ 184,490,976	\$ 8,481,870	\$ 192,972,846		\$ 69,871,833	\$ 6,454,134	\$ 314,910	\$ 1,052,484	\$ 1,067,994	\$ 78,761,355	\$ 78,761,355	\$ 271,734,200		
TRANSFERS AND OTHER														
Transfers-in	\$ 42,331	\$ 272,072	\$ 314,403		\$ 406,272	\$ 3,589,050	\$ 35,236	\$ 1,547,545	\$ 0	\$ 5,578,103	\$ 5,578,103	5,892,506		
Other Sources	0	2,500	2,500		0	0	0	0	0	0	0	2,500		
Intrafund Transfers	50,000	(50,000)	0		0	0	0	0	0	0	0	0		
Transfers-out	(8,826,418)	(313,649)	(9,140,067)		(637,276)	(15,477)	(205,305)	(497,934)	(776,509)	(2,132,500)	(2,132,500)	(11,272,567)		
Contingency	0	0	0		0	0	0	0	0	0	0	0		
Other Outgo	(309,829)	0	(309,829)		(4,592,360)	0	0	0	0	(4,592,360)	(4,592,360)	(4,902,190)		
TOTAL TRANSFERS/OTHER SOURCES	\$ (9,043,917)	\$ (89,077)	\$ (9,132,994)		\$ (4,823,364)	\$ 3,573,573	\$ (170,069)	\$ 1,049,611	\$ (776,509)	\$ (1,146,757)	\$ (1,146,757)	\$ (10,279,751)		
FUND BALANCE														
Net Change in Fund Balance	\$ (1,167,960)	\$ (1,234,355)	\$ (2,402,315)		\$ 874,201	\$ (4,024)	\$ 0	\$ 0	\$ (12,925)	\$ 857,252	\$ 857,252	\$ (1,545,063)		
Beginning Balance, July 1	35,429,453	11,806,830	47,236,283		9,897,768	4,354	0	0	264,083	10,166,205	10,166,205	57,402,489		
Adjustments to Beginning Balance	0	0	0		0	0	0	0	0	0	0	0		
NET FUND BALANCE, June 30	\$ 34,261,493	\$ 10,572,475	\$ 44,833,968		\$ 10,771,969	\$ 330	\$ 0	\$ 0	\$ 251,158	\$ 11,023,457	\$ 11,023,457	\$ 55,857,426		

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2020-21
Actual Summary
for ALL FUNDS**

	TOTAL GENERAL FUND	Debt Service Fund 20	Child Development Fund 30	Capital Projects Fund 40	Enterprise Funds	Student Financial Aid Fund 74, 75	Other Trust (OPEB) Fund 79	TOTAL DISTRICT ALL FUNDS	Internal Service Fund 60
REVENUE									
Federal Revenue	\$ 4,963,312	\$ 0	\$ 18,161	\$ 0	\$ 0	\$ 24,539,877	\$ 0	\$ 29,521,349	\$ 0
State Revenue	108,309,706	0	961,333	503,721	0	3,881,436	0	113,656,196	0
Local Revenue	167,195,871	73,584,760	1,217,286	409,076	3,835,577	933,260	7,113,648	254,289,478	58,730,435
TOTAL REVENUE	\$ 280,468,888	\$ 73,584,760	\$ 2,196,780	\$ 912,797	\$ 3,835,577	\$ 29,354,572	\$ 7,113,648	\$ 397,467,024	\$ 58,730,435
EXPENSES									
Cost of Sales	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,423,625	\$ 0	\$ 0	\$ 3,423,625	\$ 0
Certificated Salaries	92,233,409	0	325,790	0	0	0	0	92,559,200	0
Classified Salaries	53,097,969	0	1,024,994	204,833	788,044	0	0	55,115,840	0
Employee Benefits	60,045,170	0	583,788	72,525	338,403	0	0	61,039,885	59,878,850
Materials and Supplies	4,804,824	0	21,923	0	0	0	0	4,826,746	0
Operating Expenses	59,644,768	0	623	1,737,935	411,610	1,144,580	25,183	62,964,699	0
Capital Outlay	1,908,061	0	1,400	6,040,896	0	0	0	7,950,357	0
TOTAL EXPENSES	\$ 271,734,200	\$ 0	\$ 1,958,517	\$ 8,056,190	\$ 4,961,683	\$ 1,144,580	\$ 25,183	\$ 287,880,352	\$ 59,878,850
TRANSFERS AND OTHER									
Transfers-in	\$ 5,892,506	\$ 3,041,172	\$ 0	\$ 295,234	\$ 0	\$ 543,655	\$ 1,500,000	\$ 11,272,567	\$ 0
Other Sources	2,500	1,256,472	0	110,000,000	309,829	0	0	111,568,802	0
Intrafund Transfers	0	0	0	0	0	0	0	0	0
Transfers-out	(11,272,567)	0	0	0	0	0	0	(11,272,567)	0
Contingency	0	0	0	0	0	0	0	0	0
Other Outgo	(4,902,190)	(43,882,651)	0	(25,701,723)	(62,208)	(28,757,244)	0	(103,306,015)	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (10,279,751)	\$ (39,585,006)	\$ 0	\$ 84,593,511	\$ 247,621	\$ (28,213,589)	\$ 1,500,000	\$ 8,262,787	\$ 0
FUND BALANCE									
Net Change in Fund Balance	\$ (1,545,063)	\$ 33,999,755	\$ 238,264	\$ 77,450,118	\$ (878,485)	\$ (3,596)	\$ 8,588,466	\$ 117,849,459	\$ (1,148,415)
Beginning Balance, July 1	57,402,489	32,833,546	741,028	35,088,457	4,419,960	18,622	24,911,322	155,415,424	9,317,580
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 55,857,426	\$ 66,833,301	\$ 979,292	\$ 112,538,575	\$ 3,541,475	\$ 15,026	\$ 33,499,788	\$ 273,264,882	\$ 8,169,165

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS AS OF 06-30-21

TO

Fund	Unrestricted General Funds		Restricted General Funds							All Other Funds					Total
	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Debt Service 20	Child Development 30	Capital Projects 40	Enterprise Funds	Internal Service 60	Financial Aid 74/75	Other Trust (OPEB) 79	
114			406,272	3,589,050	35,236	1,547,545		1,748,315						1,500,000	8,826,418
115	50,000							18,415		295,234					363,649
121/131	26,854	272,072											338,350		637,276
122	15,477														15,477
123															205,305
125								497,934					205,305		497,934
128								776,509							776,509
20															0
30															0
40															0
Enterprise															0
60															0
74/75															0
79															0
Total	92,331	272,072	406,272	3,589,050	35,236	1,547,545	0	3,041,172	0	295,234	0	0	543,655	1,500,000	11,322,567

F R O M

Inter-Fund Transfers:

Fund 114 to 121/131:	109,753	for salary backfill	Fund 115 to 40:	295,234	for District Office Building FF&E
	296,519	to offset FH Health Fees fund deficit	Fund 121/131 to 114:	26,854	for fiscal year 19-20 COVID-19 Response Block Grant reimbursement
Fund 114 to 122:	3,581,123	for Special Ed match	Fund 121/131 to 115:	272,072	for SMAA distributions
	7,927	for salary backfill	Fund 121/131 to 74/75:	80,250	for scholarships
Fund 114 to 123:	35,236	for Federal Work Study match		258,100	for student grants in aid
Fund 114 to 125:	1,547,545	to offset Parking Fund operating deficit	Fund 122 to 114:	15,477	for reassigned time
Fund 114 to 20:	1,687,034	for Debt Service	Fund 123 to 74/75:	205,305	to close out DA SEOG
	61,282	for capital lease payments	Fund 125 to 20:	497,934	for capital lease payments
Fund 114 to 79:	1,500,000	for 2020-2021 OPEB Liability	Fund 128 to 20:	776,509	for Debt Service
Fund 115 to 20:	18,415	for capital lease payments			

Intra-Fund Transfers (Between Unrestricted General Funds):

Fund 115 to 114:	50,000	for Foothill commencement
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Intra-Fund Transfers (Between Restricted General Funds):

Changes in Fund 114 Revenue and Expenses

	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	%
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	%
Revenues											
Base Revenue	140,844,153	134,771,820	136,739,187	146,354,376	147,014,090	148,029,453	152,040,367	155,385,593	156,670,563	164,119,800	83.62%
Prior Year Apportionment	1,248,604	2,508,247	2,285,969	837,068	651,317	178,382	13	(118,173)	79,760		0.00%
Other Apportionment	428,262	414,316	447,324	205,439	406,787	286,341	266,235	227,254	227,869	205,200	0.10%
State Lottery	4,125,262	3,985,122	4,140,710	4,803,722	4,606,325	4,579,233	4,557,137	3,998,911	4,339,744	3,933,200	2.00%
Nonresident Tuition	24,372,504	26,445,199	28,373,396	28,115,878	26,887,735	26,812,845	26,452,344	26,014,023	20,497,932	17,794,800	9.07%
State Mandated Costs	1,226,899	779,060	760,480	764,710	758,565	738,662	715,110	743,180	709,877	723,900	0.37%
Mandated Cost Obligation (One Time)			1,199,398	15,119,132	2,494,848	725,411					0.00%
STRS On-Behalf Payments				4,252,952	3,664,118	4,768,023	9,496,333	5,147,235	5,606,928	5,670,000	2.89%
Other Revenues											
PT Faculty Funding	702,925	702,925	702,925	565,177	562,072	542,904	546,220	482,291	501,763	518,700	0.26%
Full-Time Faculty Hiring							1,087,522	1,087,522	1,087,522	1,087,500	0.55%
2% Resident Enrollment Fees	722,410	810,957	739,843	751,855	716,043	393,588	424,342	417,742	397,487	397,500	0.20%
Interest Income	451,017	381,148	546,418	806,943	1,092,530	1,486,815	2,417,700	2,569,918	1,137,027	1,000,000	0.51%
Campus Generated Revenues	2,385,312	2,082,835	1,832,289	2,060,365	1,978,247	1,680,948	1,747,123	1,573,866	1,058,539	816,350	0.42%
Other Revenues	205,363	20,416	350,029	464,341	64,620	123,105	2,939,206	109,080	51,921	0	0.00%
Total Revenues	176,712,712	172,902,045	178,117,970	205,101,957	190,897,297	190,315,709	202,689,651	197,638,441	192,366,933	196,266,950	100.00%
Expenses											
Salaries	110,990,373	111,453,924	111,552,914	122,724,377	127,400,588	124,668,404	121,209,888	116,881,733	115,995,246	117,109,411	60.31%
Benefits	35,497,277	33,316,024	33,932,178	41,085,595	44,425,597	47,377,502	56,166,424	49,191,678	49,111,785	48,930,603	25.20%
Materials and Supplies	2,801,466	2,373,426	2,536,465	2,860,283	2,781,777	2,746,812	2,218,072	2,045,546	1,356,881	3,457,081	1.78%
Operating Expenses	14,374,486	15,177,755	15,774,850	16,992,610	18,032,253	18,749,601	16,732,813	16,188,897	17,776,783	18,057,889	9.30%
Capital Outlay	158,701	413,999	537,321	304,852	634,793	476,025	323,655	293,351	250,281	324,842	0.17%
Transfers (net)	6,346,413	11,245,455	9,186,082	11,684,627	6,771,867	8,030,577	9,752,183	11,012,989	9,043,917	6,303,210	3.25%
Total Expenses	170,168,717	173,980,583	173,519,810	195,652,343	200,046,876	202,048,921	206,403,034	195,614,195	193,534,893	194,183,036	100.00%
Net Surplus/(Deficit)	6,543,995	(1,078,538)	4,598,159	9,449,615	(9,149,579)	(11,733,212)	(3,713,383)	2,024,246	(1,167,960)	2,083,914	(a)
Beginning Fund Balance	38,488,150	45,032,144	43,953,606	48,551,766	58,001,381	48,851,802	37,118,590	33,405,207	35,429,453	34,261,493	(b)
Ending Fund Balance	45,032,144	43,953,606	48,551,766	58,001,381	48,851,802	37,118,590	33,405,207	35,429,453	34,261,493	36,345,407	(a+b)
Designated Carryforwards (see below)	20,618,690	18,804,632	16,642,395	15,619,457	15,117,381	12,864,446	13,689,110	14,600,663	17,776,451	16,993,296	(c)
5% Reserve	9,890,000	8,700,000	8,680,000	9,860,000	10,002,344	10,102,446	10,320,152	9,780,710	9,676,745	9,709,152	(d)
Stability Fund Balance	14,523,454	16,448,973	23,229,370	32,521,924	23,732,077	14,151,698	9,395,945	11,048,081	6,808,298	9,642,960	(a+b)-c-d
Notes											
Designated Carryforwards (CF):											
FH,DA,CS Carryforward	2020-21										
Districtwide Carryforward											
Encumbrance & Reservations CF											
SRP Carryforward											
Total:											

Facts at a Glance

Revenues and Expenditures, Unrestricted General Fund (General Purpose Fund 114 & Self-Sustaining Fund 115)														20-21 Actual	21-22 Adopted
	11-12 Actual	12-13 Actual	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual						
Revenues	181,047,851	188,688,914	185,381,250	190,596,966	219,047,010	205,052,448	204,645,122	214,723,032	209,090,577					199,703,524	206,934,336
Salaries	115,233,660	113,704,480	114,053,378	114,103,955	125,547,736	129,929,069	127,347,400	124,265,680	119,995,129					118,745,137	120,550,742
Benefits	39,347,222	36,173,607	33,959,328	34,567,929	41,744,197	45,044,304	48,005,734	54,036,139	50,099,895					50,044,495	50,153,108
Other	32,374,397	30,881,933	37,651,016	39,014,136	41,415,409	38,190,006	39,324,686	39,326,727	37,349,027					33,316,207	33,373,852
Total Expenses/Transfers	186,955,279	180,760,020	185,663,721	187,686,020	208,707,342	213,163,378	214,677,820	217,628,545	207,444,051					202,105,839	204,077,701
Ending Fund Balance	45,741,864	53,670,758	53,388,287	56,299,232	66,638,899	58,527,969	48,495,270	45,589,757	47,236,283					44,833,968	47,690,604
Salary Expenditures, Fund 114 (General Purpose Fund Only)														20-21 Actual	21-22 Adopted
	11-12 Actual	12-13 Actual	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual						
Contract Faculty	41,183,853	40,613,060	40,494,850	40,722,794	42,099,238	43,960,431	42,383,003	43,329,667	39,331,494					38,914,471	43,273,787
Part-Time Faculty	31,237,672	32,336,861	33,648,656	36,082,017	39,859,039	40,614,029	38,618,094	34,476,167	35,831,391					35,093,618	30,300,571
Management	8,304,694	8,154,116	8,380,372	8,934,139	10,346,469	10,565,627	11,360,173	11,246,547	11,376,655					11,430,280	12,011,033
Classified	29,464,034	28,147,218	27,072,867	23,764,513	28,708,506	30,041,887	30,441,124	30,419,447	28,746,485					29,159,872	30,719,841
Students & Casuals	2,275,003	1,739,119	1,856,579	2,049,452	1,711,125	2,218,615	1,866,011	1,738,060	1,595,709					1,397,005	804,180
Total	112,465,255	110,990,373	111,453,924	111,552,914	122,724,377	127,400,588	124,668,404	121,209,888	116,881,733					115,995,246	117,109,411
Productivity														20-21 Actual	21-22 Adopted
	11-12 Actual	12-13 Actual	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual						
WSCH per Teaching FTE	547	528	526	522	520	489	486	512	510					511	512
FTEs														20-21 Actual	21-22 Adopted
	11-12 Actual	12-13 Actual	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual						
Resident	29,455	27,772	27,441	27,353	27,143	25,967	24,484	23,335	23,042					23,605	23,605
Non-Resident	4,076	4,353	4,591	4,805	4,803	4,621	4,441	4,087	3,628					2,616	2,616
Total FTEs	33,531	32,124	32,032	32,158	31,946	30,588	28,925	27,422	26,669					26,221	26,221
Revenues and Expenditures, Restricted General Fund (Categorical, Special Ed, Federal Work Study, Parking & Campus Center Use Fee Funds)														20-21 Actual	21-22 Adopted
	11-12 Actual	12-13 Actual	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual						
Revenues & Transfers In	26,860,995	25,847,467	28,258,144	35,129,150	42,513,322	58,750,845	66,545,781	59,320,469	79,048,556					86,343,467	102,332,429
Expenditures & Transfers Out	25,934,340	24,850,816	27,494,968	34,880,467	43,267,189	58,373,203	66,099,600	58,891,795	77,926,675					85,486,215	101,913,099
Fund Balance	6,537,186	7,533,837	8,297,013	8,545,696	7,791,828	8,169,470	8,615,650	9,044,324	10,166,205					11,023,457	11,442,788

Foothill-De Anza Community College District
Multi-Year Projections For General Purpose Fund (Fund 114)

2021-22 Adopted Budget

Note: Projected amounts are estimates only and subject to change as new information becomes available.

Description	2020-21 Adopted Budget	2020-21 Actual	2021-22 Adopted Budget	2022-23 Projection	2023-24 Projection
Resident FTES (F/T Equiv Student)	23,042	23,605	23,605	23,605	23,605
FTES Decline/Restoration	0.00%	2.44%	0.00%	0.00%	0.00%
COLA	0.00%	0.00%	5.07%	0.00%	0.00%
Ongoing Revenues	\$177,862,143	\$181,651,286	\$183,829,850	\$184,079,850	\$184,329,850
Ongoing Expenses & Net Transfers Out*	195,285,270	193,534,893	192,983,036	196,625,936	197,955,231
Structural Surplus/(Deficit)	(\$17,423,127)	(\$11,883,607)	(\$9,153,186)	(\$12,546,086)	(\$13,625,381)
One-Time and Temporary Revenue	14,130,000	10,715,647	12,437,100	12,437,100	12,437,100
One-Time Expenditures & Transfers; Expenditure Savings	0	0	(3,900,000)	1,000,000	1,000,000
Net Change in Fund Balance	(\$3,293,127)	(\$1,167,960)	(\$616,086)	\$891,014	(\$188,281)
Beginning Fund Balance	35,429,454	35,429,454	34,261,494	33,645,408	34,536,422
Net Change in Fund Balance	(3,293,127)	(1,167,960)	(616,086)	891,014	(188,281)
Ending Fund Balance	\$32,136,327	\$34,261,494	\$33,645,408	\$34,536,422	\$34,348,141
Less: Carryforwards/Restricted					
Colleges/CS/DW Carryforwards, 5% Reserves	24,364,925	27,453,196	26,837,448	25,574,593	24,441,058
FHDA Stability Fund Balance	\$7,771,402	\$6,808,298	\$6,807,960	\$8,961,829	\$9,907,083

Comparison of FTE - 2016-17 through 2021-22
(This chart represents filled and vacant FTE at the beginning of each year)

21-22 (Adopted)	GENERAL SUSTAINING		SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORES/STUDENT ACCTS/FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
	114	115	115	121/131	122	125	128	300	114080	600	400	
A1-Executive	5.85			0.15								6
A2-Certificated Manager	24.3	3.0	3.0	9.1	2.0		0.5	1.0	2.1			42
A3-Non-Certificated Manager	32.2	0.6	0.6	13.4		0.4	0.5		9.96	1.1		58
B1-Board of Trustees Member	5											5
C1-Classified-ACE	220.7	21.2	21.2	122.1	28.0	2.5	0.9	13.0	23.0	2.5	2.1	436
C2-Classified-ACE, less than 50%	4.0	2.0	2.0	2.0	5.0			7.0	2.0			22
C3-Classified CSEA	69.3	3.7	3.7				8.3		6.8			88
C4-Supervisor	24.6	0.5	0.5	8.0	2.0	1.1		1.0	2.0		0.9	40
C5-Confidential	9.9			0.1						1.0		11
C6-Police Officers' Association	6.4					3.6						10
F1.2-Certificated Instructor	405.2			54.3	20.0			2.0	1.0			480
F3-Certificated Instructor-Childcare												2
F7-(Headcount)-Early Retiree	23.2			1.8	1.0							26
FTE	830.6	30.9	30.9	210.9	58.0	7.6	10.1	24.0	46.8	4.6	3.0	1,227
PT faculty budgeted (GF & Spec. Ed only)	427.4											

20-21 (Adopted)	GENERAL SUSTAINING		SELF-SUSTAINING	CATEGORICAL		SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT		BOOKSTORES/STUDENT ACCTS/FOUNDATION		SELF-INSURED	CAPITAL	TOTAL
	114	115	115	121/131	122	125	128	300	114080	600	400				
A1-Executive	5.85			0.15											6
A2-Certificated Manager	24.8	3.0	3.0	7.6	2.0		0.5	1.0	2.1						41
A3-Non-Certificated Manager	31.96	0.6	0.6	12.4		0.4	0.5		10.16	1.1					57
B1-Board of Trustees Member	5														5
C1-Classified-ACE	217.7	21.2	21.2	122.1	27.0	2.5	0.9	13.0	25.0	2.5	2.1				434
C2-Classified-ACE, less than 50%	4.0	2.0	2.0	2.0	5.0			7.0	2.0						22
C3-Classified CSEA	69.3	3.7	3.7				8.3		6.8						88
C4-Supervisor	24.6	0.5	0.5	8.0	2.0	1.1		1.0	2.0		0.9				40
C5-Confidential	9.9			0.1						1.0					11
C6-Police Officers' Association	6.4					3.6									10
F1.2-Certificated Instructor	404.5			52.5	20.0							1.0			478
F3-Certificated Instructor-Childcare								5.0							5
F7-(Headcount)-Early Retiree	23.0			1.0	1.0										24
FTE	826.9	30.9	30.9	204.8	57.0	7.6	10.1	27.0	49.0	4.6	3.0				1,221
PT faculty budgeted (GF & Spec Ed only)	453.4														

19-20 (Adopted)	GENERAL SUSTAINING		SELF-SUSTAINING	CATEGORICAL		SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORES/ STUDENT ACCTS/ FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
	114	115	115	121/131	122	122	125	128	300	114080	600	400	
A1-Executive	5.75			0.3									6
A2-Certificated Manager	25.47	3.0	3.0	7.9	2.0			0.5	1.0	2.1			42
A3-Non-Certificated Manager	31.96	0.6	0.6	13.4			0.4	0.5		10.16	1.1		58
B1-Board of Trustees Member	5												5
C1-Classified-ACE	219.6	21.8	21.8	115.2	25.0		2.5	0.9	12.0	25.0	2.5	2.6	427
C2-Classified-ACE, less than 50%	5.0	2.0	2.0	2.0	5.0				7.0	2.0			23
C3-Classified CSEA	69.3	3.7	3.7					8.3		6.8			88
C4-Supervisor	24.6	0.5	0.5	8.3	2.0		0.7		1.0	2.0		0.9	40
C5-Confidential	9.9			0.1							1.0		11
C6-Police Officers' Association	6.4						3.6						10
F1.2-Certificated Instructor	401.5			45.5	19.0					1.0			467
F3-Certificated Instructor-Childcare									5.0				5
F7-(Headcount)-Early Retiree	29.0			1.0	1.0								30
FTE	833.4	31.5	31.5	192.6	54.0		7.2	10.1	26.0	49.0	4.6	3.5	1,212
PT faculty budgeted (GF & Spec. Ed only)	470.6												

18-19 (Adopted)	GENERAL OCCUPANCY				CATERING				CHILD DEVELOPMENT	BOOKSTORES/STUDENT ACCTS/FOUNDATION				TOTAL
	114	115	121/131	122	125	128	300	114080		400	600	400		
A1-Executive	5.75		0.3										6	
A2-Certificated Manager	27.8	2.3	5.4	2.0		0.5	1.0	2.1					41	
A3-Non-Certificated Manager	34.06	0.4	9.2		0.7	0.4		10.0			1.1	1.2	57	
B1-Board of Trustees Member	5												5	
C1-Classified-ACE	268.3	19.9	101.6	27.0	2.5	1.9	10.0	23.0			2.5	3.2	460	
C2-Classified-ACE, less than 50%	5.0	2.0	2.0	5.0			7.0	2.0					23	
C3-Classified CSEA	78.0	1.1				8.3		6.8					94	
C4-Supervisor	25.8		6.2	3.0	1.1		1.0	2.0				0.9	40	
C5-Confidential	9.9		0.1								1.0		11	
C6-Police Officers' Association	6.4				3.6								10	
F1,2-Certificated Instructor	430.3		37.7	18.0									486	
F3-Certificated Instructor-Childcare							5.0						5	
F7-(Headcount)-Early Retiree	40.0	25.6	162.4	56.0	7.9	11.1	24.0	45.8			4.6	5.3	41	
FTE	936.3													
PT faculty budgeted (GF & Spec. Ed only)	470.5												1,279	

17-18 (Adopted)	SELF- GENERAL SUSTAINING			SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORES/ STUDENT ACCTS/ FOUNDATION	SELF- INSURED	CAPITAL	TOTAL
	114	115	121/131	122	125	128	300	114080	600	400	
A1-Executive	6.0										6
A2-Certificated Manager	29.8	3.0	3.6	2.0		0.5	1.0	2.1			42
A3-Non-Certificated Manager	36.4	1.0	9.2		0.7	0.4		10.0	1.1	1.2	60
B1-Board of Trustees Member	5.0										5
C1-Classified-ACE	275.5	18.3	99.6	27.0	2.5	1.4	10.0	22.8	2.5	6.4	466
C2-Classified-ACE, less than 50%	5.0	3.0	2.0	6.0			7.0	2.0			25
C3-Classified CSEA	80.0					8.3		6.8			95
C4-Supervisor	25.8		6.2	3.0	1.1		1.0	2.0		0.9	40
C5-Confidential	9.9		0.1						1.0		11
C6-Police Officers' Association	7.0				4.0						11
F1,2-Certificated Instructor	453.5		39.0	20.5							513
F3-Certificated Instructor-Childcare							5.0				5
F7-(Headcount)-Early Retiree	53.9	25.3	160.8	60.5	8.3	10.6	24.0	45.6	4.6	8.5	57
FTE	987.8										
PT faculty budgeted (GF & Spec. Ed only)	517.8										1,336

16-17 (Adopted)	SELF-SUSTAINING				SPECIAL EDUCATION		CAMPUS CENTER		CHILD DEVELOPMENT	BOOKSTORES/ STUDENT ACCTS/ FOUNDATION			SELF-INSURED		TOTAL
	GENERAL		CATEGORICAL		PARKING		CENTER			CHILD		STUDENT ACCTS/ FOUNDATION			
	114	115	121/131	122	125	128	300	114080		600	400				
A1-Executive	6.0													6	
A2-Certificated Manager	29.8	3.0	3.6	2.0		0.5	1.0	3.1						43	
A3-Non-Certificated Manager	32.1	1.0	9.4		0.7	0.4		10.1			1.1	4.2		59	
B1-Board of Trustees Member	5.0													5	
C1-Classified-ACE	271.9	18.3	85.3	23.0	2.9	1.4	10.0	23.8			2.5	7.9		447	
C2-Classified-ACE, less than 50%	6.0	3.0	2.0	9.0			7.0	3.0						30	
C3-Classified CSEA	77.0					8.3		6.8						92	
C4-Supervisor	25.2		4.2	3.0	0.7		1.0	1.0				0.9		36	
C5-Confidential	10.9		0.1								1.0			12	
C6-Operating Engineer	7.0				4.0									11	
F1,2-Certificated Instructor	453.0		33.0	19.0			5.0							505	
F3-Certificated Instructor-Childcare														5	
F7-(Headcount)-Early Retiree	48.1	25.3	137.7	58.7	8.3	10.6	24.0	47.9	0.1		4.6	13.0		51	
FTE	972.0													1,302	
PT faculty budgeted (GF & Spec. Ed only)	549.4														

2021-22

Distribution of Education Protection Account (Prop 30/55 EPA) Funds

2021-22 Budgeted Allocation: \$2,360,000

Description	Acct Code	Division	Program Code	Labor	Benefits	Total Labor & Benefits
Instructional	1160	Mathematics, General	170100	1,791,187	568,813	2,360,000
Total 2021-22 Projected Expenditures				1,791,187	568,813	2,360,000

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on September 13, 2021.

2020-21

Distribution of Education Protection Account (Prop 30/55 EPA) Funds

Funds Received in Fiscal Year 2020-21:

\$17,850,720 for FY 2020-21 & \$742,274 in PY adjustments

Description	Acct Code	Division	Program Code	Labor	Benefits	Total Labor & Benefits
Instructional	1160	Biology, General	040100	1,569,886.13	529,115.14	2,099,001.27
Instructional	1160	Biotechnology, Biomedical Tech	043000	54,526.88	21,066.01	75,592.89
Instructional	1160	English	150100	4,003,808.64	1,333,865.48	5,337,674.12
Instructional	1160	Engineering, General	090100	200,234.80	79,880.45	280,115.25
Instructional	1160	Information Technology, Gener	070100	952,183.80	307,826.97	1,260,010.77
Instructional	1160	Computer Science (transfer)	070600	394,734.30	152,115.58	546,849.88
Instructional	1160	Computer Software Developmer	070700	109,682.40	33,132.44	142,814.84
Instructional	1160	Mathematics, General	170100	4,179,654.05	1,467,035.85	5,646,689.90
Instructional	1160	Physics, General	190200	560,203.90	211,000.63	771,204.53
Instructional	1160	Chemistry, General	190500	1,244,684.11	446,082.44	1,690,766.55
Total 2020-21 Expenditures				13,269,599	4,581,121	17,850,720

Fund 115 - Self-Sustaining Fund
Fund Balance Report for Fiscal Year 2020-21
Ending Balance Reported as of June 30, 2021

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
Foothill Funds				
115000	Apprenticeship-Foothill	1,819,519	235,949	2,055,468
115001	Apprenticeship-Foothill Unrest cont	372,253	-	372,253
115002	Apprenticeship-Accounting	11,818	-	11,818
115050	Anthropology - Field work	4,328	-	4,328
115051	Anthrop Campus Abroad Reserve	30,866	-	30,866
115063	Off Cmp Short Courses Dental Hyg	14,359	3,458	17,817
115100	FH Speaker Series	13,538	(2,543)	10,995
115101	FH Anthro Program-Hawaii 20	-	251	251
115105	FH-Youth Program	26,295	-	26,295
115111	Box Office - Foothill	66,077	-	66,077
115112	Xerox - Foothill	9,161	-	9,161
115113	Stage Studies - Foothill	18,748	-	18,748
115114	Drama Production-Foothill	28,695	(11,580)	17,115
115115	Facilities Rental-FH Fine Arts	318,570	(125,723)	192,847
115116	Vending - Foothill	4,155	-	4,155
115117	Facilities Rental Foothill	1,164,787	(373,430)	791,357
115119	International Programs	471,061	(62,868)	408,193
115122	FH International Student Hlth Svcs	22,080	-	22,080
115135	Child Development Conference	7,737	-	7,737
115138	KFJC Carrier	26,443	-	26,443
115142	FH-MAA Health Services	151,329	37,082	188,411
115146	FH-MAA Program	60,174	-	60,174
115148	Vending-Sunnyvale Center	48,809	-	48,809
115149	FH Community Education	-	8,579	8,579
115151	Contract Ed	51,998	-	51,998
115171	President's Fund Foothill	33,881	(31,837)	2,044
115175	FH-Athletics General	54,361	45,235	99,597
115176	FH-Athletics - Teams	3,333	-	3,333
115177	FH-Football	610	-	610
115178	FH-Men's Basketball	1,007	-	1,007
115179	FH-Women's Basketball	283	100	383
115180	FH-Softball	1,695	-	1,695
115181	FH-Volleyball	736	-	736
115182	FH-Aquatics	8,685	-	8,685
115183	FH-Dance	9,743	-	9,743
115184	FH-KCI Community Ed Classes	5,761	-	5,761
115187	FH Food Concessionaires	406,194	(50,000)	356,194
115191	FH-Workforce Development	44,022	-	44,022
115192	FH-Corporate Internship Program	23,352	-	23,352
115196	Dental Hygiene Clinic	10,550	13,207	23,758
115197	FH Science Learning Institute	61,424	-	61,424
115198	FH Print Services	189,949	(91,591)	98,358
115199	FH - KCI Support	300,000	-	300,000
115300	FH-MAA Counseling & Matriculation	2,961	-	2,961
Foothill Total		5,901,348	(405,711)	5,495,637
De Anza Funds				
115201	DA-Apprenticeship	108,460	-	108,460
115202	DA-MCNC/CACT Partnrs	5,248	-	5,248
115204	DA-Cheap	487	-	487
115205	DA-APALI	31,576	-	31,576
115206	DA-Job Fair	29,070	-	29,070
115207	DA-Telecourse Produc	111	-	111
115208	DA-Technology Rscs	9,969	-	9,969
115209	DA-Auto Tech	1,854	644	2,497
115210	DA-Reprographics	230,508	(165,601)	64,907
115212	DA-Physical Educ	26,742	-	26,742
115213	DA-Ashland Field Trp	5,691	-	5,691
115214	DA-CA Campus Camp	9,221	(1,223)	7,998
115219	DA-Creative Arts Fac Use	5,592	-	5,592
115220	DA-Comm Serv Reserve	250,000	-	250,000

De Anza Funds, Cont'd.

115221	DA-Intl Student Ins	598,813	(192,232)	406,581
115222	DA-Extended Yr Progr	1,441,417	(342,964)	1,098,454
115224	DA-Summer Karate Cmp	252	-	252
115225	DA-DLC Extended Lrng	11,932	-	11,932
115226	DA-Use Of Facilities	1,434,993	(499,036)	935,957
115227	DA-Library Print Card	683	-	683
115228	DA-Baseball	3,540	4,964	8,504
115229	DA-Audio Visual	3,685	-	3,685
115230	DA-RLCC Conference	1,630	-	1,630
115231	DA-Softball	3,130	-	3,130
115232	DA-Football	11,160	(700)	10,460
115233	DA-Men's Basketball	2,987	(194)	2,793
115234	DA-Women's Bsktball	7,968	1,388	9,357
115235	DA-Men's Soccer	7,560	(688)	6,871
115236	DA-Women's Soccer	8,052	(752)	7,301
115237	DA-Women's Swim/Divg	612	-	612
115238	DA-Men's Tennis	51	-	51
115239	DA-Women's Tennis	91	-	91
115240	DA-Women's Trk & Fld	13,214	-	13,214
115241	DA-Women's Volleybl	15,382	(215)	15,167
115243	DA-Health Services	54,573	(6,289)	48,284
115245	DA-Prevention Trust	13,620	(1,857)	11,763
115246	DA-Athletics Trust	29,591	(9,041)	20,550
115247	DA-ESL	1,968	-	1,968
115249	DA President Fund	158	-	158
115252	DA-Intl Summer Progr	106,022	2,035	108,057
115253	OTI-MAA Program	52,404	155,049	207,452
115254	DA-ATM Services	47,500	-	47,500
115259	DA-Dist Learn Testing	325	-	325
115260	DA-Office of Instruction	2,099	-	2,099
115262	DA-Men's Track & Field	6,784	-	6,784
115263	DA-Women's Water Polo	46,968	(1,702)	45,266
115266	DA-Women's Badminton	27,388	(1,628)	25,761
115267	Equipment Room	130	-	130
115268	DA VPAC Facility Rent	317,959	(11,075)	306,885
115271	DA-Fitness Center Membership	150,584	(5,932)	144,653
115273	DA CDC Medical Admin Activits MAA	31,634	-	31,634
115274	DA-Vocal Music	2,468	-	2,468
115275	DA-Chamber Orchestra	1,959	-	1,959
115276	DA-Creative Arts	3,721	-	3,721
115277	DA-Dance	22,630	-	22,630
115278	DA-Jazz Instrumental	2,590	-	2,590
115279	DA-Patnoe	5,617	-	5,617
115280	DA-Wind Ensemble	1,242	-	1,242
115283	PE Facilities Rental	230,157	-	230,157
115284	DA-Ceramics	6,963	(1,663)	5,299
115285	DA-Photography	5,917	-	5,917
115286	DA-Euphrat Museum	34,404	23,743	58,147
115287	DA-ePrint	4,178	0	4,178
115289	DA-MCNC	104,700	(131)	104,569
115293	DA-College Life Vending	12,327	(6,073)	6,255
115294	DA-Red Wheelbarrow	3,503	(608)	2,895
115295	UTA SmartPass	50,354	232,133	282,487
115296	DA-CA History Ctr - Extended Year	5,124	-	5,124
115297	DA-Campus Abroad - Paris		1,002	1,002
De Anza Total		5,669,238	(828,644)	4,840,594
115412	Computer Loan Prog-Admin	200,000	-	200,000
115413	Computer Loan Prog-Fee	36,244	-	36,244
Central Services Total		236,244	-	236,244
Total		11,806,830	(1,234,355)	10,572,475

CAPITAL PROJECTS SUMMARY

June 30, 2021

Banner Fund	Project/Program Description	Beginning Fund Balance	Approved Project Budget	Revenue and Other Sources	Current Year Expenditures	Project Inception-to-date	Ending Fund Balance	Available Project Budget
Foothill Projects								
412002	FH-Facilities/Equipment Maintenance	\$ 1,139,335	\$ -	\$ 295,000	\$ 93,445	\$ -	\$ 1,340,889	\$ -
412003	FH Athletic Facilities Maintenance	200,000	-	(200,000)	-	-	-	-
412006	FHDA Ed Center Eq/Facilities Main	2,713,021	-	-	-	-	2,713,021	-
412008	FH Safety & Maintenance Projects	1,689,094	-	-	-	-	1,689,094	-
412010	FH Faculty Wifi Project	200,000	-	-	-	-	200,000	-
412014	FH Campus Center Lighting	285,000	-	-	268,853	-	16,147	-
412015	FH CampusExterior Site LightingP39	74,000	-	(74,000)	-	-	-	-
412016	FH FootballField SnackShack Removal	21,000	-	(21,000)	-	-	-	-
412104	FH Faculty Ergonomic Furniture	7,565	-	-	1,651	-	5,914	-
De Anza Projects								
<i>Foothill Projects Total:</i>								
		\$ 6,329,015	\$ -	\$ -	\$ 363,950	\$ -	\$ 5,965,065	\$ -
De Anza Projects								
411203	DA-Facilities/Equipment Maintenance	\$ 1,501,431	\$ -	\$ -	\$ 77,928	\$ -	\$ 1,423,503	\$ -
411213	DA Photovoltaic (PV) System	1,332,908	-	-	9,065	-	1,323,843	-
<i>De Anza Projects Total:</i>								
		\$ 2,834,339	\$ -	\$ -	\$ 86,993	\$ -	\$ 2,747,346	\$ -
Central Services Projects								
411256	16/17DATile&FlatRoofRplc(CDC)PFP1&2	\$ 1,990	\$ -	\$ -	\$ -	\$ -	\$ 1,990	\$ -
412507	FH ElectricVehicle ChargingStations	57,431	-	(57,431)	-	-	-	-
413020	Business Services Project	4,498,502	-	885,081	-	-	5,383,583	-
413021	New District Office Bldg FF&E	-	-	-	-	-	-	-
413141	SC EMS and HVAC Improvements	50,276	-	(37,676)	12,600	-	-	-
413144	D120 HVAC Improvements	127,731	-	-	33,747	-	93,984	-
413146	New District Office Building Constr	20,108	-	(20,108)	-	-	-	-
413147	FH PV Solar Repair Parking Lot 3	202,665	-	(371,523)	(168,858)	-	-	-
413406	District Office/Swing Space	1,429	-	-	1,145	-	284	-
413509	Measure G Reimbursement	(731,971)	-	-	(731,971)	-	-	-
413510	ScheduledMaintenance&RepairsGeneral	-	-	246,926	79,275	-	167,651	-
413513	Capital Project Clearing	-	-	-	-	-	-	-
<i>Central Services Projects Total:</i>								
		\$ 4,228,159	\$ -	\$ 645,270	\$ (774,062)	\$ -	\$ 5,647,492	\$ -

CAPITAL PROJECTS SUMMARY

June 30, 2021

Banner	Project/Program Description	Beginning Fund Balance	Approved Project Budget	Revenue and Other Sources	Current Year Expenditures	Project Inception-to-date	Ending Fund Balance	Available Project Budget
	Measure C Other Funding Sources							
469103	FH PG&E CSI Rebate Project C162	\$ -	\$ 1,583,338	\$ -	\$ 1,285,369	\$ 1,543,348	\$ -	\$ 39,990
469104	FH Lot 5 and 6 Project 162	-	800,000	-	637,845	699,523	-	100,477
469402	New District Office Bldg(Constr)404	-	3,419,000	-	121,603	3,398,393	-	19,607
469403	New District Office Bldg Equip 404	-	1,786,354	-	810	1,783,484	-	2,870
	Other Funding Sources Fund Balance	\$ 2,208,571	0	0	0	0	162,943	0
	Measure C Other Funding Sources Projects Total:	\$ 2,208,571	\$ 7,587,692	\$ -	\$ 2,045,627	\$ 7,424,749	\$ 162,943	\$ 162,943
	State Proposition							
415117	P39FHCampusExteriorSiteLighting	\$ -	\$ 486,331	\$ 172,238	\$ 172,238	\$ 486,331	\$ -	\$ -
	Scheduled Maintenance							
	State Proposition Projects Total:	\$ -	\$ 486,331	\$ 172,238	\$ 172,238	\$ 486,331	\$ -	\$ -
471040	18/19SMDAMechanicalImprovementsPPFP3	\$ -	\$ 84,239	\$ 180	\$ 180	\$ 84,239	\$ -	\$ -
471042	19/20SMDAExtEnvipReprs&RefnshngPPFP1	-	89,535	89,535	89,535	89,535	-	-
471043	19/20SMDACampusCenterFlooringPPFP2	-	79,444	79,444	79,443	79,443	-	0
	CY Closed Out Scheduled Maintenance Projects	251,956	-	162,324	414,280	-	0	-
	Scheduled Maintenance Projects Total:	\$ 251,956	\$ 253,218	\$ 331,483	\$ 583,438	\$ 253,217	\$ 0	\$ 0
	Measure C Bond Program ¹							
	Fund Balance - Various Projects	\$ 19,236,417	\$ -	\$ -	\$ 4,664,588	\$ -	\$ 14,571,829	\$ -
	Interest Revenue			188,862			188,862	-
	Measure C Projects Total:	\$ 19,236,417	\$ -	\$ 188,862	\$ 4,664,588	\$ -	\$ 14,760,691	\$ -
	Measure G Bond Program ¹							
426590	Proceeds Revenue Tax-Exempt	\$ -	\$ -	\$ 20,000,000	\$ -	\$ -	\$ 20,000,000	\$ -
426591	Interest Revenue Tax-Exempt	-	-	27,765	-	-	27,765	-
427590	Proceeds Revenue Taxable	-	-	90,000,000	-	-	90,000,000	-
427591	Interest Revenue Taxable	-	-	89,338	-	-	89,338	-
	Various Projects	-	-	-	26,862,067	-	(26,862,067)	-
	Measure G Projects Total:	\$ -	\$ -	\$ 110,117,104	\$ 26,862,067	\$ -	\$ 83,255,037	\$ -
	Total	\$ 35,088,457	\$ 8,327,241	\$ 111,454,957	\$ 34,004,838	\$ 8,164,297	\$ 112,538,575	\$ 162,943

Notes:

¹ Reflects current fiscal year bond program actual activity. See the following pages for the Measure C and Measure G Bond Program Quarterly Summary Reports for budget, project details, and full program-to-date reporting.

Quarterly Summary Report

Foothill-De Anza Community College District

Measure C Bond Program - Bond Only

Reporting Period: Inception through 6/30/2021 (Budget through 9/13/2021)

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining	Start Date	End Date	Cost Status	Sched Status
Foothill College									
Procurement									
601 Furniture and Equipment (Excluding Tech Related Equipment) Foothill	\$13,303,451	\$200,046	\$341,834	\$11,684,484	\$1,618,967	12/28/2006	6/30/2022	✓	✓
611 Desktops	\$8,949,876	\$98,835	\$198,057	\$6,319,628	\$2,630,248	12/1/2006	6/30/2022	✓	✓
612 Printers	\$210,932	\$0	\$0	\$82,325	\$128,607	4/11/2007	6/30/2022	✓	✓
614 New Multi Media, Then Refresh	\$4,148,262	\$73,837	\$73,837	\$3,986,970	\$161,292	11/1/2006	6/30/2022	✓	✓
Totals for Procurement:	\$26,612,521	\$372,718	\$613,728	\$22,073,407	\$4,539,114				
Design									
176 Campus Security	\$284,168	\$0	\$0	\$40,247	\$243,921	4/4/2016	12/31/2021	✓	✓
Totals for Design:	\$284,168	\$0	\$0	\$40,247	\$243,921				
Closeout									
162 Parking and Circulation	\$13,549,118	\$5,157	\$53,810	\$13,468,168	\$80,950	7/9/2008	3/31/2021	✓	✓
Totals for Closeout:	\$13,549,118	\$5,157	\$53,810	\$13,468,168	\$80,950				
Complete									
100 Small Capital Repairs - Foothill	\$3,811,411	\$0	\$0	\$3,811,411	\$0	7/1/2007	6/30/2018		
100Q Building 1500 Renovation	\$1,174,660	\$192	\$1,692	\$1,174,660	\$0	8/1/2015	9/30/2019		
100R PE Reroofing	\$976,594	\$0	\$0	\$976,594	\$0	5/31/2016	7/31/2018		
100S Irrigation Pump Replacement	\$258,260	\$745	\$745	\$258,260	\$0	9/6/2016	2/28/2021		
100U Building 2500 Reroof	\$969,180	\$0	\$0	\$969,180	\$0	9/1/2016	9/30/2019		
101 Forum	\$3,912,855	\$0	\$0	\$3,912,855	\$0	5/1/2007	5/31/2010		
105 Modernization of Learning Support Center, Biology and General Classrooms	\$16,203,253	\$0	\$0	\$16,203,253	\$0	10/1/2010	6/30/2017		
106 Modernization of Building 5700	\$361,698	\$0	\$0	\$361,698	\$0	2/1/2007	5/31/2013		
109 Physical Education Lab Space	\$1,512,408	\$0	\$0	\$1,512,408	\$0	3/1/2009	4/30/2013		
110 LA General Classrooms	\$3,064,580	\$0	\$0	\$3,064,580	\$0	4/1/2009	10/31/2012		
111 Swing Space	\$965,079	\$0	\$0	\$965,079	\$0	5/1/2007	7/31/2017		
112 Modernization of Administration Building & General Classrooms	\$7,132,515	\$0	\$0	\$7,132,515	\$0	1/1/2008	4/30/2011		
113 Reconstruction of Stadium Bleachers & Press Box	\$1,816,465	\$0	\$0	\$1,816,465	\$0	2/1/2009	10/31/2012		
115 Fine Arts Scene Shop	\$767,347	\$0	\$0	\$767,347	\$0	7/1/2011	12/31/2015		

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Quarterly Summary Report

Measure C Bond Program - Bond Only

Reporting Period: Inception through 6/30/2021 (Budget through 9/13/2021)

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining	Start Date	End Date	Cost Status	Sched Status
Complete									
116 Japanese Cultural Center	\$120,234	\$0	\$0	\$120,234	\$0	5/1/2008	2/28/2013		
117 Renovate Existing Footbridge	\$253,693	\$0	\$0	\$253,693	\$0	12/1/2006	9/30/2007		
118 Storage Bldg at Swim Pool Area	\$536,837	\$0	\$0	\$536,837	\$0	1/1/2011	12/31/2019		
120 Smithwick Theater	\$4,139,185	\$0	\$0	\$4,139,185	\$0	7/1/2009	6/30/2013		
121 Library & ISC	\$15,131,676	\$0	\$0	\$15,131,676	\$0	7/10/2008	12/31/2018		
123 Campus Wide Building System & Infrastructure Repairs/Upgrades	\$620,727	\$0	\$0	\$620,727	\$0	12/1/2007	7/31/2010		
129 Mainline Irrigation - Phase II	\$158,942	\$0	\$0	\$158,942	\$0	4/1/2008	10/31/2009		
130 Utility Lids - Phase II	\$572,116	\$0	\$0	\$572,116	\$0	11/1/2008	4/30/2011		
132 Loop Road Resurfacing	\$1,012,739	\$0	\$0	\$1,012,739	\$0	6/1/2013	7/31/2016		
134 Exterior Signage	\$351,451	\$0	\$0	\$351,451	\$0	6/1/2009	11/30/2010		
135 Utility and Technology Infrastructure	\$8,515,900	\$0	\$0	\$8,515,900	\$0	3/1/2008	6/30/2018		
141 Exterior Painting & Bird Remediation	\$621,983	\$0	\$0	\$621,983	\$0	4/1/2012	10/31/2017		
142 Soccer and Softball Complex	\$4,077,771	\$0	\$0	\$4,077,771	\$0	6/1/2008	7/30/2011		
144 Central Campus Site Improvements	\$9,809,110	\$0	\$0	\$9,809,110	\$0	10/1/2008	9/30/2013		
147 Ornamental Horticulture & Veterinary Technology Demo.	\$182,567	\$0	\$0	\$182,567	\$0	12/1/2008	2/28/2010		
149 Choral Rehearsal Hall	\$150,002	\$0	\$0	\$150,002	\$0	3/1/2009	10/31/2009		
153 Dental Hygiene/Radiology Renovation	\$254,814	\$0	\$0	\$254,814	\$0	10/1/2008	2/28/2010		
154 Install Photovoltaic Arrays - Campus Wide	\$11,738,853	\$0	\$0	\$11,738,853	\$0	1/1/2008	4/30/2012		
160 Physical Sciences and Engineering Center	\$57,627,320	\$0	\$0	\$57,627,320	\$0	9/1/2007	1/31/2013		
160G Group II Equip	\$1,073,647	\$0	\$0	\$1,073,647	\$0	1/1/2009	1/31/2013		
161 Fire Alarm System Replacements Phase II	\$1,576,697	\$0	\$0	\$1,576,697	\$0	10/1/2007	2/28/2011		
172 Environmental Impact Report	\$282,730	\$0	\$0	\$282,730	\$0	5/1/2007	3/31/2009		
173 Print Shop and Plant Services Facility	\$287,833	\$0	\$0	\$287,833	\$0	3/1/2012	6/30/2014		
174 Fire Alarm System Replacement Phase III	\$900,374	\$0	\$0	\$900,374	\$0	3/1/2012	2/29/2016		
175 Repair and Upgrade Miscellaneous Projects	\$451,424	\$0	\$0	\$451,424	\$0	5/1/2013	6/30/2018		
607 Outdoor and Indoor Student Seating (PSEC Café, 5000, 5100, 5400, etc.)	\$13,440	\$0	\$0	\$13,440	\$0	7/1/2018	6/30/2021		
608 Faculty/Staff/Administrator Office Refresh (Furniture)	\$15,311	\$0	\$0	\$15,311	\$0	7/1/2018	6/30/2021		
610 Classroom Furniture Replacement	\$35,717	\$0	\$0	\$35,717	\$0	7/1/2018	6/30/2021		
613 Refresh Multi Media Rooms	\$1,152,489	\$0	\$0	\$1,152,489	\$0	4/1/2007	6/30/2014		
615 AV/Low Tech	\$43,456	\$0	\$0	\$43,456	\$0	6/1/2007	3/31/2018		

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Quarterly Summary Report

Foothill-De Anza Community College District

Measure C Bond Program - Bond Only

Reporting Period: Inception through 6/30/2021 (Budget through 9/13/2021)

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining	Start Date	End Date	Cost Status	Sched Status
Complete									
617 Instructional Equipment for BH, FA & PE 18-19	\$146,942	\$131	\$1,901	\$146,942	\$0	7/1/2018	6/30/2021		
Totals for Complete:	\$164,782,283	\$1,068	\$4,338	\$164,782,283	\$0				
Consolidated									
102 Biology	\$0	\$0	\$0	\$0	\$0				
103 Convert to Adaptive Learning Center	\$0	\$0	\$0	\$0	\$0				
104 General Classrooms	\$0	\$0	\$0	\$0	\$0				
107 Language Lab	\$0	\$0	\$0	\$0	\$0				
108 General Classrooms	\$0	\$0	\$0	\$0	\$0				
114 Lot 2 & 3 Security Improvements	\$0	\$0	\$0	\$0	\$0				
119 Tennis Court Improvements	\$0	\$0	\$0	\$0	\$0				
122 TV Center	\$0	\$0	\$0	\$0	\$0				
124 Loop Road Lighting & Safety	\$11,033	\$0	\$0	\$11,033	\$0				
125 ADA Transition Plan	\$1,203	\$0	\$0	\$1,203	\$0				
126 Lot 4	\$0	\$0	\$0	\$0	\$0				
127 Lot 6	\$11,459	\$0	\$0	\$11,459	\$0				
128 Complete Lot 1H	\$0	\$0	\$0	\$0	\$0				
131 Exterior Lighting	\$0	\$0	\$0	\$0	\$0				
133 Campus Fountains	\$0	\$0	\$0	\$0	\$0				
136 Replace Storm Drains	\$0	\$0	\$0	\$0	\$0				
137 Tree Maintenance and Replacement	\$0	\$0	\$0	\$0	\$0				
138 Slurry Coat and Re-stripe Lots 2 & 3	\$0	\$0	\$0	\$0	\$0				
139 Widen Access Road to PE	\$0	\$0	\$0	\$0	\$0				
143 Replace Walkways	\$106,320	\$0	\$0	\$106,320	\$0				
148 Veterinary Technology	\$0	\$0	\$0	\$0	\$0				
151 Wireless Infrastructure	\$0	\$0	\$0	\$0	\$0				
155 Pedestrian Bridge Lot 1	\$0	\$0	\$0	\$0	\$0				
163 LA Division Office /Classrooms	\$9,816	\$0	\$0	\$9,816	\$0				
171 Loop Road Re-Alignment & Pedestrian Safety Improv	\$186,997	\$0	\$0	\$186,997	\$0				
605 Expansion of VDI Servers	\$0	\$0	\$0	\$0	\$0				
606 Computer Equipment (Carts, Monitors)	\$0	\$0	\$0	\$0	\$0				

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Quarterly Summary Report

Foothill-De Anza Community College District

Measure C Bond Program - Bond Only

Reporting Period: Inception through 6/30/2021 (Budget through 9/13/2021)

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining	Start Date	End Date	Cost Status	Sched Status
Consolidated									
609 Accommodation/Ergonomic Furniture & Equipment (Staff, Faculty and Administrators)	\$0	\$0	\$0	\$0	\$0				
616 Accessibility Project for Classrooms and Labs (Counters, Tables, Desks, Chairs)	\$0	\$0	\$0	\$0	\$0				
Totals for Consolidated:	\$326,829	\$0	\$0	\$326,829	\$0				
199 Foothill Contingency	\$998,864	\$0	\$0	\$0	\$998,864	6/1/2007	6/30/2022		
Totals for Foothill College	\$206,553,783	\$378,944	\$671,876	\$200,690,934	\$5,862,849				
De Anza College									
Procurement									
701 Furniture and Equipment (Excluding Tech Related Equipment) De Anza	\$15,858,609	\$0	\$0	\$15,143,366	\$715,243	2/12/2007	6/30/2022	✓	✓
705 Student Lab ADA Accessibility Project	\$1,165,828	\$525	\$7,619	\$11,651	\$1,154,178	7/1/2018	6/30/2022	✓	✓
706 Furniture Refresh for Students, Faculty, Staff and Administrators	\$2,420,904	\$353,927	\$1,183,138	\$1,738,180	\$682,723	7/1/2018	6/30/2022	✓	✓
707 Outdoor Furniture Update and Refresh	\$414,431	\$36,748	\$64,309	\$64,309	\$350,122	7/1/2018	6/30/2022	✓	✓
708 System Wide Infrastructure	\$505,174	\$5,174	\$75,093	\$75,093	\$430,081	7/1/2018	6/30/2022	✓	✓
711 Desktops	\$9,519,422	\$109,515	\$291,198	\$9,463,781	\$55,641	7/1/2008	6/30/2022	✓	✓
713 Refresh Multi Media Rooms	\$3,882,819	\$312,469	\$506,995	\$3,882,391	\$427	7/16/2007	6/30/2022	✓	✓
Totals for Procurement:	\$33,767,186	\$818,358	\$2,128,352	\$30,376,771	\$3,388,416				
Design									
282 Upgrade E3 Design & Manf Tech Labs	\$800,000	\$0	\$0	\$0	\$800,000	3/31/2021	6/30/2022	✓	✓
Totals for Design:	\$800,000	\$0	\$0	\$0	\$800,000				
Construction									
278 Interior and Exterior Improvements	\$327,604	\$44,351	\$292,806	\$323,766	\$3,838	8/1/2019	12/31/2021	✓	✓
279 Re-roof Science Buildings SC1 & SC2	\$1,618,527	\$352,118	\$421,961	\$421,961	\$1,196,566	9/14/2020	12/31/2021	✓	✓
280 Campus Center Floors Improvement	\$586,873	\$415,213	\$488,044	\$488,044	\$98,829	3/22/2021	6/30/2022	✓	✓
281 Instructional Writing Surfaces Remediation	\$265,293	\$213,042	\$221,966	\$221,966	\$43,327	3/31/2021	6/30/2022	✓	✓
Totals for Construction:	\$2,798,298	\$1,024,724	\$1,424,778	\$1,455,738	\$1,342,560				
Complete									
200 Small Capital Repairs - De Anza	\$3,174,620	\$0	\$0	\$3,174,620	\$0	7/1/2008	6/30/2017		

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Measure C Bond Program - Bond Only

Reporting Period: Inception through 6/30/2021 (Budget through 9/13/2021)

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining	Start Date	End Date	Cost Status	Sched Status
Complete									
202 L-7	\$3,805,020	\$0	\$0	\$3,805,020	\$0	3/1/2011	6/30/2018		
203 Baldwin Winery & East Cottage "Historic Renovation"	\$6,159,985	\$0	\$0	\$6,159,985	\$0	1/1/2008	12/31/2012		
205 Seminar Building & Multicultural Center	\$5,000,053	\$0	\$0	\$5,000,053	\$0	1/1/2008	1/31/2011		
206 Stadium and Track	\$7,976,644	\$0	\$0	\$7,976,644	\$0	8/1/2010	9/30/2017		
211 L-Quad Seating	\$158,918	\$0	\$0	\$158,918	\$0	5/1/2009	5/31/2010		
214 Corporation Yard	\$4,008,793	\$0	\$0	\$4,008,793	\$0	3/1/2009	3/31/2013		
215 Signage (Phase I)	\$671,069	\$0	\$0	\$671,069	\$0	4/1/2007	7/31/2009		
216 Library	\$11,152,379	\$0	\$0	\$11,152,379	\$0	4/1/2008	9/30/2017		
217 Secured Bicycle Storage for Students	\$227,117	\$0	\$0	\$227,117	\$0	5/1/2009	9/30/2010		
218 Signage and Wayfinding	\$830,762	\$0	\$0	\$830,762	\$0	5/1/2009	12/30/2019		
224 Campus Site Lighting (Phase I)	\$662,686	\$0	\$0	\$662,686	\$0	4/1/2007	6/30/2009		
225 Campus Wide Electronic Locks	\$1,537,277	\$0	\$0	\$1,537,277	\$0	3/1/2009	12/30/2019		
226 Campus Wide Replacement/Repair of Interior and Exterior Finishes	\$1,259,670	\$0	\$0	\$1,259,670	\$0	3/1/2008	8/31/2012		
227 Window Replacement Campus-wide	\$405,845	\$0	\$0	\$405,845	\$0	3/1/2008	12/31/2012		
228 CDC Playground Maintenance & Shade Structure	\$439,291	\$0	\$0	\$439,291	\$0	2/1/2009	9/30/2011		
229 Environmental Studies Area	\$972,869	\$0	\$0	\$972,869	\$0	6/1/2010	3/31/2015		
236 Repair Tile Roofs	\$5,293,951	\$0	\$0	\$5,293,951	\$0	12/1/2007	6/30/2018		
239 Flint Parking Structure Repairs	\$6,946,144	\$0	\$0	\$6,946,144	\$0	10/1/2008	6/30/2018		
241 S2- S6 Phase II - Utility Master Plan - Phase I	\$14,822,225	\$0	\$0	\$14,822,225	\$0	4/1/2008	11/30/2011		
245 ATC	\$11,631,949	\$0	\$0	\$11,631,949	\$0	5/1/2008	12/31/2013		
247 G-Building	\$962,243	\$0	\$0	\$962,243	\$0	5/1/2008	12/31/2012		
248 Campus Drive	\$3,669,717	\$0	\$0	\$3,669,717	\$0	6/1/2013	2/28/2019		
251 Install Photovoltaic Arrays - Campus Wide	\$11,732,597	\$0	\$0	\$11,732,597	\$0	6/1/2009	12/31/2012		
252 Elevator Upgrades - Campus Wide	\$733,108	\$0	\$0	\$733,108	\$0	10/1/2008	2/28/2013		
253 ATC Central Plant Sound Attenuation	\$686,818	\$0	\$0	\$686,818	\$0	3/1/2011	3/31/2013		
255 Auto Technology	\$4,064,329	\$0	\$0	\$4,064,329	\$0	5/1/2007	12/31/2009		
256 Campus Center Phase II	\$2,156,931	\$0	\$0	\$2,156,931	\$0	10/1/2009	10/31/2012		
261 Media & Learning Center	\$49,972,863	\$0	\$0	\$49,972,863	\$0	7/1/2007	3/31/2013		
261G Group II Equip	\$1,900,378	\$0	\$0	\$1,900,378	\$0	12/1/2009	4/30/2013		
263 Swing Space	\$1,238,195	\$0	\$0	\$1,238,195	\$0	4/1/2007	12/31/2017		
264 Fire Alarm System Replacements Phase II	\$284,997	\$0	\$0	\$284,997	\$0	1/1/2009	4/30/2011		

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Quarterly Summary Report

Measure C Bond Program - Bond Only

Reporting Period: Inception through 6/30/2021 (Budget through 9/13/2021)

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining	Start Date	End Date	Cost Status	Sched Status
Complete									
271 Forum	\$2,155,798	\$0	\$0	\$2,155,798	\$0	8/1/2007	5/31/2008		
272 EIR	\$43,233	\$0	\$0	\$43,233	\$0	3/1/2007	12/31/2008		
273 Roof and Trellis Repair: PE 1-2-6 & S7 - 8	\$1,562,017	\$0	\$0	\$1,562,017	\$0	3/1/2009	11/30/2010		
274 Combined Site Improvements	\$8,580,539	\$0	\$0	\$8,580,539	\$0	4/1/2010	10/31/2014		
275 L-7 Phase II	\$2,566,379	\$0	\$0	\$2,566,379	\$0	3/1/2015	6/30/2018		
276 Campus Exterior Lighting	\$553,579	\$0	\$0	\$553,579	\$0	9/1/2015	6/30/2019		
277 Planetarium Roof Replacement	\$84,340	\$0	\$0	\$84,340	\$0	11/15/2017	6/30/2019		
712 Printers	\$210,759	\$0	\$0	\$210,759	\$0	7/2/2007	6/30/2021		
714 New Multi Media, Then Refresh	\$2,102,269	\$0	\$0	\$2,102,269	\$0	7/1/2008	12/31/2016		
715 AV/Low Tech	\$17,683	\$0	\$0	\$17,683	\$0	7/9/2007	12/31/2013		
Totals for Complete: \$182,416,041									
Consolidated									
204 PE Quad Breezeway	\$0	\$0	\$0	\$0	\$0				
207 Demolition of Staff House	\$0	\$0	\$0	\$0	\$0				
209 Wireless Infrastructure- Phase II & III	\$0	\$0	\$0	\$0	\$0				
210 Asphalt Walks	\$0	\$0	\$0	\$0	\$0				
213 East Cottage "Historic Renovation"	\$0	\$0	\$0	\$0	\$0				
219 Irrigation - Branches	\$0	\$0	\$0	\$0	\$0				
220 Landscaping Phase II	\$0	\$0	\$0	\$0	\$0				
221 Campus Exterior Lighting Phase II	\$0	\$0	\$0	\$0	\$0				
222 Resurface Parking Lots E & I	\$0	\$0	\$0	\$0	\$0				
223 Construct Parking Lot K	\$0	\$0	\$0	\$0	\$0				
230 Sunken Garden	\$0	\$0	\$0	\$0	\$0				
233 Slip Line Storm Drain Main Lines	\$0	\$0	\$0	\$0	\$0				
235 Repair Stone Pavers in Court Yards	\$0	\$0	\$0	\$0	\$0				
238 Slurry Seal Lots A, B, and Flint Center Parking Garage	\$0	\$0	\$0	\$0	\$0				
242 L5 Central Plant	\$0	\$0	\$0	\$0	\$0				
249 Baseball & Softball Fields	\$0	\$0	\$0	\$0	\$0				
250 ADA Transition Plan	\$0	\$0	\$0	\$0	\$0				
254 Construct New Covered Gathering Area	\$0	\$0	\$0	\$0	\$0				

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Quarterly Summary Report

Foothill-De Anza Community College District

Measure C Bond Program - Bond Only

Reporting Period: Inception through 6/30/2021 (Budget through 9/13/2021)

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining	Start Date	End Date	Cost Status	Sched Status
Consolidated									
257 Financial Aid Outreach Office	\$0	\$0	\$0	\$0	\$0				
258 Multicultural Center	\$0	\$0	\$0	\$0	\$0				
262 Planetarium Expansion	\$0	\$0	\$0	\$0	\$0				
265 Parking and Circulation	\$0	\$0	\$0	\$0	\$0				
Totals for Consolidated:									
	\$0	\$0	\$0	\$0	\$0				
Cancelled									
201 A8	\$190,936	\$0	\$0	\$190,936	\$0				
208 Phase II - Renovation of A9	\$0	\$0	\$0	\$0	\$0				
212 Master Landscaping (Phase I)	\$0	\$0	\$0	\$0	\$0				
259 Renovation of Admin. Phase II	\$0	\$0	\$0	\$0	\$0				
260 Construct New Transit Center	\$18,319	\$0	\$0	\$18,319	\$0				
Totals for Cancelled:									
	\$209,255	\$0	\$0	\$209,255	\$0				
299 De Anza Program Contingency	\$1,155,518	\$0	\$0	\$0	\$1,155,518	7/1/2007	6/30/2022		
Totals for De Anza College									
	\$221,146,298	\$1,843,082	\$3,553,130	\$214,459,804	\$6,686,494				
District									
Procurement									
301 Phone Equipment	\$2,332,540	\$0	\$0	\$2,297,540	\$35,000	6/18/2010	6/30/2022	✓	✓
370 Server Growth	\$143,517	\$3,663	\$53,162	\$123,517	\$20,000	7/1/2013	6/30/2022	✓	✓
391 Wireless Infrastructure - Phase II & III	\$968,122	\$103,195	\$103,887	\$868,122	\$100,000	5/1/2009	6/30/2022	✓	✓
430 Desktops	\$1,038,573	\$43,925	\$112,221	\$991,512	\$47,061	1/1/2007	6/30/2022	✓	✓
Totals for Procurement:									
	\$4,482,753	\$150,782	\$269,270	\$4,280,692	\$202,061				
Closeout									
351 ERP Hardware Refresh	\$254,265	\$0	\$0	\$232,651	\$21,615	5/1/2016	6/30/2020	✓	✓
404 New District Offices	\$22,734,680	\$79,939	\$141,193	\$22,304,862	\$429,818	6/30/2014	2/28/2021	✓	✓
405 ETS Facilities	\$1,461,144	\$5,787	\$5,787	\$1,330,519	\$130,625	11/1/2014	12/31/2021	✓	✓
405B Network Room Renovation	\$1,863,879	\$1,575	\$10,425	\$1,859,557	\$4,321	7/1/2015	12/31/2021	✓	✓
801 Foothill-DeAnza Education Center	\$41,571,515	\$4,558	\$7,858	\$41,028,791	\$542,723	7/10/2007	12/30/2021	✓	✓

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Quarterly Summary Report

Foothill-De Anza Community College District

Measure C Bond Program - Bond Only

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Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining	Start Date	End Date	Cost Status	Sched Status
Closeout									
Complete									
310 Network and Security									
320 Consultants Spec Network Routers	\$4,722,637	\$0	\$0	\$4,722,637	\$0	5/1/2007	6/30/2019		
330 Labor to Refresh Computers	\$97,305	\$0	\$0	\$97,305	\$0	9/1/2007	6/30/2021		
340 Labor to Install Network Equip/Routers etc	\$2,292,077	\$0	\$0	\$2,292,077	\$0	10/13/2008	6/30/2018		
350 Replace ERP	\$510,094	\$0	\$0	\$510,094	\$0	3/1/2010	6/30/2020		
360 Server Refresh	\$10,584,942	\$0	\$0	\$10,584,942	\$0	11/1/2007	6/30/2019		
390 Wireless Infrastructure	\$1,994,653	\$0	\$0	\$1,994,653	\$0	1/30/2009	6/30/2018		
400 District Vehicles	\$658,903	\$0	\$0	\$658,903	\$0	9/1/2008	6/30/2016		
403G Group II Equip	\$3,194,909	\$0	\$0	\$3,194,909	\$0	7/1/2007	6/30/2017		
431 Printers	\$522,600	\$0	\$0	\$522,600	\$0	2/1/2011	3/31/2017		
	\$33,292	\$5,049	\$5,049	\$33,292	\$0	3/1/2007	6/30/2021		
Totals for Complete:	\$67,885,483	\$91,859	\$165,263	\$66,756,381	\$1,129,102				
Consolidated									
380 Pay Off Existing Loan	\$0	\$0	\$0	\$0	\$0				
401 Grounds and Landscaping	\$0	\$0	\$0	\$0	\$0				
402 Repairs & Resurfacing of Roads & Parking	\$0	\$0	\$0	\$0	\$0				
403 Data Center "C"	\$128,415	\$0	\$0	\$128,415	\$0				
899 District Program Contingency - Property Acquisition	\$0	\$0	\$0	\$0	\$0				
910 Pay Off Existing Debt	\$0	\$0	\$0	\$0	\$0				
Totals for Consolidated:	\$128,415	\$0	\$0	\$128,415	\$0				
Program Overhead and Other									
501 Pass through Account for OH Collection	\$0	\$0	\$0	\$0	\$0	7/1/2007	6/30/2017		
510 Pass through Account for FET OH Collection	\$0	\$0	\$0	\$0	\$0	7/1/2007	6/30/2017		
520 Program Overhead	\$691,323	(\$307,404)	\$0	\$0	\$691,323	7/1/2017	6/30/2022	✓	✓
COI Cost of Issuance/Other	\$1,801,622	\$0	\$0	\$1,801,622	\$0	7/1/2007	6/30/2022	✓	✓
Totals for Program Overhead and Other:	\$2,492,945	(\$307,404)	\$0	\$1,801,622	\$691,323				
Unallocated Interest Earnings	\$70,003	\$0	\$0	\$0	\$70,003				

See last page for definitions and notes



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Quarterly Summary Report

Foothill-De Anza Community College District

Measure C Bond Program - Bond Only

Reporting Period: Inception through 6/30/2021 (Budget through 9/13/2021)

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining	Start Date	End Date	Cost Status	Sched Status
Totals for District									
	\$99,671,012	(\$59,715)	\$439,582	\$97,578,522	\$2,092,490				
Whole Program Contingency									
499 District Program Contingency	\$158,140	\$0	\$0	\$0	\$158,140	7/1/2007	6/30/2022		
599 Catastrophic Contingency	\$0	\$0	\$0	\$0	\$0				
Totals for Whole Program Contingency									
	\$158,140	\$0	\$0	\$0	\$158,140				
Measure C Project List Total:									
	\$527,529,234	\$2,162,311	\$4,664,588	\$512,729,260	\$14,799,973				

Report Notes & Definitions

Start Date: Scheduled start date or first expenditure, whichever comes first.


End Date: When project is available for intended use.

Bond Expenses To Date: Represents paid and accrued expenses through the reporting period end date.

Projects will not be listed in the "Complete" phase until they are financially complete.

The Measure C audited financial statements reflect an additional Cost of Issuance expense of \$1.8 million that exceeded the premium received for each bond series sale. Rounding factors may apply.


Project Status Guidelines

 **Ok:** Project has normal range of issues.

Cost (Contingency): 1 Contingency ≥ 5% of Budget Remaining

Schedule Large Capital Projects (Required Occupancy Date - Forecast Completion Date): 2 > 2 Months Schedule Contingency


Schedule Other Projects (Required Occupancy Date - Forecast Completion Date): 2 > 1 Months Schedule Contingency

 **Caution:** Project has significant issue(s), however, project team has a solution and/or options.

Cost (Contingency): 1 Contingency < 5% and ≥ 3% Budget Remaining

Schedule Large Capital Projects (Required Occupancy Date - Forecast Completion Date): 2 > 1 and < 2 Months Schedule Contingency

Schedule Other Projects (Required Occupancy Date - Forecast Completion Date): 2 ~ 1 Month Schedule Contingency

 **Problem:** Project has significant issue(s) without a current solution.

Cost (Contingency): 1 Contingency < 3% of Budget Remaining

Schedule Large Capital Projects (Required Occupancy Date - Forecast Completion Date): 2 < 1 Month Schedule Contingency

Schedule Other Projects (Required Occupancy Date - Forecast Completion Date): 2 < 2 Weeks Schedule Contingency

1 **Budget Remaining** = Total Budget – Cost to Date – Encumbered

2 **Forecast Completion Date** = Project is ready to be occupied for its intended purpose (Work is useably complete including equipment installation and outfitting. Some punch list items may remain and financial closeout may still be pending).

Problem Project Details

As the Measure C Bond Program moves toward close out and the final expenditure of funds, the Project Status Guidelines for a Problem Project (as defined above) no longer includes the use of Contingency in its definition since Contingency must be spent for program close out.

See last page for definitions and notes

Quarterly Summary Report

Foothill-De Anza Community College District (G)

Measure G Bond Program

Reporting Period: Inception through 6/30/2021

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining	Start Date	End Date	Cost Status	Sched Status
Foothill College									
FH-001 Swing Space	\$1,376,600	\$0	\$0	\$0	\$1,376,600			✓	✓
FH-002 Heating, Ventilation and Air Conditioning Equipment and System Components and Physical Plants Upgrades	\$44,740,700	\$0	\$0	\$0	\$44,740,700			✓	✓
FH-003 Building Exterior, Roofing and Waterproofing Campus-wide Renovations	\$27,532,700	\$0	\$0	\$0	\$27,532,700			✓	✓
FH-004 Infrastructure and Distribution Piping Improvements Heating, Ventilation and Air Conditioning Upgrades Campus-wide	\$17,208,000	\$0	\$0	\$0	\$17,208,000			✓	✓
FH-005 Restroom Facilities Upgrades and Improvements	\$688,300	\$0	\$0	\$0	\$688,300			✓	✓
FH-006 Renovate and Expand Student Success Centers	\$2,753,300	\$0	\$0	\$0	\$2,753,300			✓	✓
FH-007 Renovate and Upgrade Existing Classroom Facilities	\$1,652,000	\$0	\$0	\$0	\$1,652,000			✓	✓
FH-008 Pool and Physical Educational Facilities Improvements	\$16,519,600	\$0	\$0	\$0	\$16,519,600			✓	✓
FH-009 Accessibility Pathway and Outdoor Garden Classroom	\$688,300	\$0	\$0	\$0	\$688,300			✓	✓
FH-010 Football Field/Stadium Accessibility	\$1,376,600	\$0	\$0	\$0	\$1,376,600			✓	✓
FH-011 Site Improvements	\$12,389,800	\$0	\$0	\$0	\$12,389,800			✓	✓
FH-012 Site Access, Signage and Wayfinding Improvements Campus-wide	\$15,831,400	\$0	\$0	\$0	\$15,831,400			✓	✓
FH-013 Lighting Improvements Campus-wide	\$2,753,300	\$0	\$0	\$0	\$2,753,300			✓	✓
FH-014 Natural Gas Service and Distribution and Electrification	\$5,506,600	\$0	\$0	\$0	\$5,506,600			✓	✓
FH-015 Electrical Systems Renovations and Upgrades Campus-wide	\$13,766,500	\$0	\$0	\$0	\$13,766,500			✓	✓
FH-016 Building Management System Upgrades Campus-wide	\$2,064,900	\$0	\$0	\$0	\$2,064,900			✓	✓
FH-017 Campus Contingency (Foothill)	\$8,781,400	\$0	\$0	\$0	\$8,781,400			✓	✓
Foothill College Project Totals					\$175,630,000	\$0	\$0	\$0	\$175,630,000
De Anza College									
DA-001 Fire Alarm and Fire Suppression Modification and Upgrades	\$4,818,400	\$0	\$0	\$0	\$4,818,400			✓	✓
DA-002 Site Improvements	\$5,506,700	\$0	\$0	\$0	\$5,506,700			✓	✓
DA-003 Perimeter Campus Roadway, Pathway and Traffic Improvements	\$6,883,400	\$0	\$0	\$0	\$6,883,400			✓	✓
DA-004 Signage and Wayfinding Improvements Campus-wide	\$1,376,700	\$0	\$0	\$0	\$1,376,700			✓	✓

See last page for definitions and notes



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Quarterly Summary Report

Foothill-De Anza Community College District (G)

Measure G Bond Program

Reporting Period: Inception through 6/30/2021

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining	Start Date	End Date	Cost Status	Sched Status
DA-005 Replacement of the Creative Arts Quad Buildings	\$55,066,900	\$0	\$0	\$0	\$55,066,900			✓	✓
DA-006 Swing Space	\$1,376,700	\$0	\$0	\$0	\$1,376,700			✓	✓
DA-007 Building Exterior, Roofing and Waterproofing Campus-wide Renovations	\$20,650,100	\$0	\$0	\$0	\$20,650,100			✓	✓
DA-008 Infrastructure and Distribution Piping Improvements Heating, Ventilation and Air Conditioning Upgrades Campus-wide	\$13,766,800	\$0	\$0	\$0	\$13,766,800			✓	✓
DA-009 Heating, Ventilation and Air Conditioning Equipment and System Components & Physical Plant Operation Upgrades	\$20,650,100	\$0	\$0	\$0	\$20,650,100			✓	✓
DA-010 Physical Plant replacement attached to Flint Center and Creative Arts Quad Buildings	\$9,636,700	\$0	\$0	\$0	\$9,636,700			✓	✓
DA-011 Furniture, Fixtures and Equipment	\$6,883,400	\$0	\$0	\$0	\$6,883,400			✓	✓
DA-012 Student Health Services Renovation	\$2,065,000	\$0	\$0	\$0	\$2,065,000			✓	✓
DA-013 Building Interior and Exterior Improvements Campus-wide	\$5,506,700	\$0	\$0	\$0	\$5,506,700			✓	✓
DA-014 Physical Education Gymnasium Building Renovations	\$1,376,600	\$0	\$0	\$0	\$1,376,600			✓	✓
DA-015 Softball Facility Renovation and Repairs	\$2,065,000	\$0	\$0	\$0	\$2,065,000			✓	✓
DA-016 Pool and Physical Educational Quad Facilities Improvements	\$8,260,100	\$0	\$0	\$0	\$8,260,100			✓	✓
DA-017 Automotive Technology Facilities Improvements and Modernization	\$1,032,500	\$0	\$0	\$0	\$1,032,500			✓	✓
DA-018 Campus Contingency (De Anza)	\$8,781,200	\$0	\$0	\$0	\$8,781,200			✓	✓
De Anza College Project Totals	\$175,703,000	\$0	\$0	\$0	\$175,703,000				
Central Services									
CS-001 Equipment and Vehicles Acquisitions	\$3,000,000	\$0	\$0	\$0	\$3,000,000			✓	✓
CS-002 District-wide Security System Upgrades	\$13,000,000	\$0	\$0	\$0	\$13,000,000			✓	✓
CS-003 ETS Storage Facilities	\$3,000,000	\$0	\$0	\$0	\$3,000,000			✓	✓
CS-004 Central Services Contingency	\$1,000,000	\$0	\$0	\$0	\$1,000,000			✓	✓
Central Services Project Totals	\$20,000,000	\$0	\$0	\$0	\$20,000,000				
Educational Technology Services (ETS)									
ETS-01 Learning Space Technology Upgrades and Enhancements	\$27,896,700	\$0	\$0	\$0	\$27,896,700			✓	✓
ETS-02 Academic and Business Computer Refresh	\$26,389,200	\$0	\$0	\$0	\$26,389,200			✓	✓

See last page for definitions and notes



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Quarterly Summary Report

Foothill-De Anza Community College District (G)

Measure G Bond Program

Reporting Period: Inception through 6/30/2021

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining	Start Date	End Date	Cost Status	Sched Status
ETS-03 Servers and Disk Storage Equipment for Remote Desktop Support	\$2,262,000	\$0	\$0	\$0	\$2,262,000			✓	✓
ETS-04 Assistive Listening Devices for Hearing Impaired Individuals	\$754,300	\$0	\$0	\$0	\$754,300			✓	✓
ETS-05 Wired and Wireless Network Upgrades and Enhancements	\$15,079,300	\$0	\$0	\$0	\$15,079,300			✓	✓
ETS-06 Building-based Network Service Room Upgrades	\$11,309,700	\$0	\$0	\$0	\$11,309,700			✓	✓
ETS-07 District-wide Data Network Security Systems Upgrades and Enhancements	\$7,539,200	\$0	\$0	\$0	\$7,539,200			✓	✓
ETS-08 Voice Communication Systems Upgrades	\$3,769,600	\$0	\$0	\$0	\$3,769,600			✓	✓
ETS-09 Educational Technology Services (ETS) Contingency	\$5,000,000	\$0	\$0	\$0	\$5,000,000			✓	✓
Educational Technology Services (ETS) Project Totals	\$100,000,000	\$0	\$0	\$0	\$100,000,000				
District									
503 Program Overhead	\$43,621,938	\$143,120	\$143,120	\$143,120	\$43,478,818			✓	✓
505 Refinance Flint Center Parking Garage	\$25,055,632	\$25,055,632	\$25,055,632	\$25,055,632	\$0			✓	✓
506 Renovate Carriage House	\$1,827,100	\$34,800	\$34,800	\$34,800	\$1,792,300			✓	✓
507 De Anza Event Center	\$90,154,400	\$0	\$0	\$0	\$90,154,400			✓	✓
508 Relocate Utilities DA Event Center	\$11,574,400	\$92,074	\$209,733	\$209,733	\$11,364,667			✓	✓
597 Cost of Issuance	\$1,378,062	\$1,378,062	\$1,378,062	\$1,378,062	\$0			✓	✓
599 District-wide Contingency	\$14,539,968	\$0	\$0	\$0	\$14,539,968			✓	✓
DW-003 Griffin House Renovations	\$5,444,200	\$40,720	\$40,720	\$40,720	\$5,403,480			✓	✓
DW-005 District-wide Energy and Sustainability Projects	\$12,718,300	\$0	\$0	\$0	\$12,718,300			✓	✓
DW-006 Employee and Student Housing	\$200,000,000	\$0	\$0	\$0	\$200,000,000			✓	✓
DW-008 Program Catastrophic Contingency	\$20,353,000	\$0	\$0	\$0	\$20,353,000			✓	✓
MG-XXX Measure G - Catchall	\$0	\$0	\$0	\$0	\$0			✓	✓
Unallocated Interest Earnings	\$117,104	\$0	\$0	\$0	\$117,104			✓	✓
District Project Totals	\$426,784,104	\$26,744,407	\$26,862,067	\$26,862,067	\$399,922,037				
Measure G Project List Total:	\$898,117,104	\$26,744,407	\$26,862,067	\$26,862,067	\$871,255,037				

See last page for definitions and notes



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Quarterly Summary Report

Foothill-De Anza Community College District (G)

Measure G Bond Program

Reporting Period: Inception through 6/30/2021

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining	Start Date	End Date	Cost Status	Sched Status
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Report Notes & Definitions

Start Date: Scheduled start date or first expenditure, whichever comes first.

End Date: When project is available for intended use.

Bond Expenses To Date: Represents paid and accrued expenses through the reporting period end date. Rounding factors may apply.

Project Status Guidelines

 **Ok:** Project has normal range of issues.

Cost (Contingency): 1 Contingency \geq 5% of Budget Remaining

Schedule Large Capital Projects (Required Occupancy Date - Forecast Completion Date): 2 > 2 Months Schedule Contingency


Schedule Other Projects (Required Occupancy Date - Forecast Completion Date): 2 > 1 Months Schedule Contingency

 **Caution:** Project has significant issue(s), however, project team has a solution and/or options.

Cost (Contingency): 1 Contingency < 5% and \geq 3% Budget Remaining

Schedule Large Capital Projects (Required Occupancy Date - Forecast Completion Date): 2 > 1 and < 2 Months Schedule Contingency

Schedule Other Projects (Required Occupancy Date - Forecast Completion Date): 2 ~ 1 Month Schedule Contingency

 **Problem:** Project has significant issue(s) without a current solution.

Cost (Contingency): 1 Contingency < 3% of Budget Remaining

Schedule Large Capital Projects (Required Occupancy Date - Forecast Completion Date): 2 < 1 Month Schedule Contingency

Schedule Other Projects (Required Occupancy Date - Forecast Completion Date): 2 < 2 Weeks Schedule Contingency

1 **Budget Remaining =** Total Budget – Cost to Date – Encumbered

2 **Forecast Completion Date =** Project is ready to be occupied for its intended purpose (Work is useably complete including equipment installation and outfitting. Some punch list items may remain and financial closeout may still be pending).

Problem Project Details

N/A

Caution Project Details

See last page for definitions and notes



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CALIFORNIA COMMUNITY COLLEGES
GANN LIMIT WORKSHEET
Budget Year 2021-22

DISTRICT: **FOOTHILL-DEANZA**
DATE:

I. 2021-22 Appropriations Limit:			
A.	2020-21 Appropriations Limit		\$ 239,223,873
B.	2021-22 Price Factor:	1.0573	
C.	Population factor:		
	1 2019-20 Second Period Actual FTES ¹	23,067.4100	
	2 2020-21 Second Period Actual FTES ¹	24,074.1200	
	3 2021-22 Population Change Factor	1.0436	
	(C.2. divided by C.1.)		
D.	2020-21 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)		\$ 263,959,210
E.	Adjustments to increase limit:		
	1 Transfers in of financial responsibility		
	2 Temporary voter approved increases		
	3 Total adjustments - increase		-
F.	Adjustments to decrease limit:		
	1 Transfers out of financial responsibility		
	2 Temporary voter approved increases		
	3 Total adjustments - decrease		-
G.	2021-22 Appropriations Limit		\$ 263,959,210
II. 2020-21 Appropriations Subject to Limit			
A.	State Aid ²		\$ 31,365,971
B.	State Subventions ³		441,500
C.	Local Property taxes		115,414,000
D.	Estimated excess Debt Service taxes		
E.	Estimated Parcel taxes, Square Foot taxes, etc.		
F.	Interest on proceeds of taxes		
G.	Less: Costs for Unreimbursed Mandates ⁴		817,949
H.	2021-22 Appropriations Subject to Limit		\$ 146,403,522
III. A.	District is within Appropriations Limit		117,555,688

¹Second period actual FTES corresponds to total resident FTES as reported on the second period CCFS-320 report.

² Includes Unrestricted General Apportionment, Apprenticeship Allowance, Prop 55 Education Protection Account tax revenue, Full-Time Faculty, Part-Time Faculty Compensation, Part-Time Health Benefits, Part-Time Faculty Office Hours

³ Home Owners Property Tax Relief, Timber Yield Tax, etc...

⁴ Local Appropriations for Unreimbursed State, Court, and Federal Mandates. This may include amounts of district money spent for unreimbursed mandates such as the federally-required Medicare payments and Social Security contributions for hourly, temporary, part-time, and student employees not covered by PERS or STRS.

GLOSSARY

Abatements: The cancellation of part or all of a receipt or expense previously recorded.

Accounts Payable: Amounts due and owing to persons, business firms, governmental units or others for goods or services purchased and received but unpaid as of June 30. This is different from an *encumbrance*, which is goods or services purchased but not received or paid by June 30.

Accounts Receivable: Amounts due and owing from persons, business firms, governmental units or others for goods or services provided but uncollected prior to June 30.

Appropriations: Funds set aside or budgeted for a specific time period and specific purpose. The state legislature sets the appropriations for community colleges and other agencies through the Budget Act each year. The deadline for the Budget Act to be passed is July 1 but the legislature and governor rarely adhere to this deadline. The Board of Trustees sets the appropriations limits for the district when it approves the budget. The tentative budget must be approved prior to July 1, and the final budget must be approved prior to September 15. The trustees must approve revisions and changes to the appropriations limits by resolution.

Appropriation for Contingency: An official budget category established by the state for schools to budget contingency funds. Expenditures are not to be made from this category. Rather, transfers are made as required to the appropriate expenditure categories.

Appropriations Limitation: See Gann Limitation.

Assessed Valuation: A value of land, residential or business property set by the county assessor for property tax purposes. The value is the cost of any newly built or purchased property, or the value on March 1, 1975, of continuously owned property plus an annual increase of 2% (see Proposition 13). The assessed value is not equivalent to the market value, due to limitations of annual increase.

Associated Students Funds: These funds are designated to account for monies held in trust by the district for organized student body associations established pursuant to Chapter 1, Division 7, Part 47, of the Education Code (commencing with Section 76060).

The governing board must provide for the supervision of all monies raised by any student body or student organization using the name of the college (ECS 76065).

Audit: An examination of documents, records and accounts for the purpose of determining (1) that all present fairly the financial position of the district; (2) that they are in conformity with prescribed accounting procedures; and (3) that they are consistent with the preceding year.

Balance Sheet: A statement that shows assets, liabilities, reserves and fund balance or fund deficit of the community college district as of a specified date. It exhibits the financial condition of a district. Balance sheets are provided in the "311" report and in the district's external auditor's report.

Basic Aid District: A community college or K-12 district that does not receive state funds because its revenues from local property taxes and student enrollment fees provide more than it would receive under the Student Centered Funding Formula (SCFF).

Board Financial Assistance Program – Student Financial Aid Administrative Allowance (BFAP-SFAA): Funds are solely dedicated to cover the cost of the delivery of student financial aid. Some of the costs allowed are for financial aid professional, technical, clerical or temporary help (including student help) who report in a direct line to the Financial Aid Director, staff training, software and hardware, development of outreach materials...etc.

Bonded Debt Limit: The maximum amount of bonded debt for which a community college district may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed

valuation of the district. General Obligation Bond issues require a 55% vote of the electorate. These are known as Prop 39 Bonds, replacing the law that lowered the approval limit from 66-2/3 to 55%.

Measure E Bond was passed in November 1999 for a maximum authorization of \$248,000,000.

Measure C Bond was passed in June 2006 for a maximum authorization of \$490,800,000.

Measure G Bond was passed in March 2020 for a maximum authorization of \$898,000,000.

Bonded Indebtedness: A district's debt obligation incurred by the sale of bonds.

Bookstore Fund: This fund has been classified as an enterprise fund designated to receive the proceeds derived from the district's operation of the colleges' bookstores. All necessary expenses, including salaries, wages, and costs of capital improvements for the bookstores may be paid from generated revenue.

California College Promise – AB 19: California College Promise provides direct assistance to eligible California residents to cover the cost of fees, books, supplies...etc.

College Promise Grants (formally known as, Board of Governor's Fee Waivers): The California College Promise Grant, formerly known as the Board of Governors Enrollment Fee Waiver (BOGW), waives enrollment fees for qualified students.

Capital Outlay: Capital outlay expenditures are those that result in the acquisition of, or addition to, fixed assets. They are expenditures for land or existing buildings, improvement of sites, construction of buildings, additions to buildings, remodeling of buildings, or initial or additional equipment.

Capital Project Funds: Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of capital outlay items.

Categorical Funds: Categorical Funds are those resources that come from federal and state government agencies. In general, funds received by categorical programs such as Student Equity & Achievement, Strong Workforce, EOPS, CARE, BFAP, PERKINS...etc. are restricted for a specific purpose. These funds must comply with the requirements of the program and are governed by additional laws and regulations, fiscal management, special reporting, audit...etc.

Child Development Fund: The Child Development Fund is the fund designated to account for all revenues for or from the operation of childcare and development services under Chapter 2, Division 1, Part 5, of the Education Code (commencing with Section 8200).

Consumer Price Index (CPI): A measure of change in the cost of living compiled by the United States Bureau of Labor Statistics. Consumer price indices are calculated regularly for the United States, California, some regions within California, and selected cities. (See Gann Limit.)

COP: Certificates of Participation are used to finance the lease/purchase of capital projects. Essentially, they are the issuance of shares in the lease for a specified term.

Current Assets: Assets that are available to meet the cost of operations or to pay current liabilities.

Current Expense of Education: Usually regarded as expenses other than capital outlay, community services, and selected categorical funds.

Current Liabilities: Amounts due and payable for goods and services received prior to the end of the fiscal year.

Debt Service Funds: Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

Disabled Student Programs & Services (DSP&S): The purpose of these special programs and services is to integrate disabled students into the general college population; to provide educational intervention leading to vocational preparation, transfer or general education; to increase independence; or to refer students to the community resources most appropriate to their needs.

Education Protection Account (EPA): The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. The EPA funding is a component of an LEA's total revenue limit, community college total computational revenue, or charter school general purpose entitlement.

Employee Benefits: Examples are (1) group health or life insurance payments; (2) contributions to employee retirement (STRS-State Teachers Retirement System or PERS-Public Employees Retirement System); (3) OASDI (Social Security) and Medicare taxes; (4) workers' compensation payments; and (5) unemployment insurance.

Encumbrances: Obligations in the form of purchases, contracts, and other commitments that have been ordered but not yet received. At year-end, there are often many such orders. For year-end encumbrances, the budgets are carried over to the next fiscal year to cover the expenses that are recorded when the items have been received or services rendered. Year-end encumbrances tend to distort both the year-end balance of the just-completed fiscal year and the new year's expense budget. When reviewing year-end reports and new budgets, one must be especially careful regarding encumbrances so as not to misinterpret the true financial condition of the district.

Enrollment Fees: Enrollment Fees is authorized by the Education Code 76300 and 76140(k) and California Code of Regulations Section 58500 et seq. The fee amount is set by legislative statute as a mandatory fee charged on a per unit basis for semester or quarter.

EOPS: Extended Opportunity Programs and Services. Amounts apportioned for the purpose of providing allowable supplemental services through EOPS to encourage enrollment of students challenged by language, social and/or economic disadvantages.

Fifty Percent Law: Section 84362 of the Education Code, commonly known as the Fifty Percent Law, requires each community college district to spend at least half of its "current expense of education" each fiscal year on the "salaries of classroom instructors." Salaries include benefits and the salaries of instructional aides.

Fiscal Year: Twelve calendar months; in California, it is the period beginning July 1 and ending June 30. Some special projects use a fiscal year beginning October 1 and ending September 30, which is consistent with the federal government's fiscal year.

Fixed Assets: Property of a permanent nature having continuing value; e.g. land, buildings and equipment.

Full-time Equivalent Student (FTES): The number of students in attendance as determined by actual count for each class hour of attendance or by prescribed census periods. Every 525 hours of actual attendance counts as one FTES. The number 525 is derived from the fact that 175 days of instruction are required each year, and students attending classes three hours per day for 175 days will be in attendance for 525 hours. That is, three times 175 equals 525. FTES has replaced ADA. Districts complete Apportionment Attendance Reports (CCFS-320) and Apprenticeship Attendance Reports (CCFS-321) to report attendance. These are carefully reviewed by auditors. The importance of these reviews lies in the fact that the two reports serve as the basis for allocating state general apportionment to community college districts.

Funds, Restricted: Restricted funds are monies designated by law or a donor agency for specific purposes. Some restricted fund monies which are unspent may be carried over to the next fiscal year. The use of the carryover funds is usually limited by law to the specified purpose(s) for which the funds were originally collected.

Funds, Unrestricted: Unrestricted funds are monies not designated by law or a donor agency for a specific purpose are considered unrestricted. Unrestricted funds may need to be accounted for separately or may have been designated by the Board for a specific purpose, but they are still legally regarded as unrestricted since the designation may be changed at the Board's discretion.

Gann Limitation: A ceiling on each year's appropriations supported by tax dollars. The limit applies to all governmental entities, including school districts. The base year was 1978/79. The amount is adjusted each year, based on a price index and the growth of the student population.

General Ledger: A basic group of accounts in which all transactions of a fund are recorded.

General Purpose Tax Rate: The district's tax rate, determined by statute as interpreted by the county controller. Base rate was established in 1978, after the passage of Proposition 13, and changes have occurred based on a complex formula using tax rate areas.

Governmental Funds: These are accounting segregations of financial resources for attaining institutional objectives. Expendable assets are assigned to the various governmental funds according to the purposes for which they may, or must, be used. Governmental accounting measurements focus on determining financial flow of operating revenues and expenditures, rather than net income.

Hold Harmless: The temporary Hold Harmless provision under Student Centered Funding Formula, allows the College/district to continue to receive state funds based on 2017-2018 funding adjusted for cost-of-living adjustments (COLAs). This funding is above what the district would have generated under the SCFF metrics. Currently, the Hold Harmless provision has been extended through 2023-24.

Homeowners Property Tax Relief Revenue: Local tax revenue for reimbursement of lost revenue due to homeowners' property tax exemptions pursuant to GC 16120.

LEA: Local Educational Agency.

Mandated Costs: School district expenses which occur because of federal or state laws, decisions of federal or state courts, federal or state administrative regulations, or initiative measures (See SB 90, 1977).

Non-Resident Tuition: A student who is not a resident of California is required, under the uniform student residency requirements, to pay a tuition fee as prescribed by ECS 76140. The nonresident tuition fee rate is required to be established annually by March 1st for the subsequent academic year. Education Code Section 76140 provides the parameters including a minimum and maximum to set a District's nonresident tuition rate based on recent standardized financial data adjusted for inflation. Education Code Section 76141 also allows for an optional additional capital outlay fee to offset costs associated with capital, maintenance and equipment costs as outlined in statute.

Objects of Expenditure: Objects of expenditure are articles purchased or services obtained by a school district, such as:

Certificated Salaries (account series 1000)

Includes expenditures for full-time, part-time and prorated portions of salaries for all certificated personnel.

Classified Salaries (account series 2000)

Includes expenditures for full-time, part-time and prorated portions of salaries for all classified personnel.

Employee Benefits (account series 3000)

Includes all expenditures for employers' contributions to retirement plans, and for health and welfare benefits for employees or their dependents, retired employees and Board members.

Books, Supplies & Misc. (account series 4000)

Includes expenditures for books, supplies, materials, and miscellaneous.

Operating Expenses (account series 5000)

Includes expenditures for consultants, travel, conferences, membership dues, insurance, utilities, rentals, leases, elections, audits, repair and maintenance contracts, and other contracted services.

Capital Outlay (account series 6000)

Includes expenditures for sites, improvement of buildings, books and media for libraries, and new equipment.

Other Outgo (account series 7000)

Includes expenditures for retirement of debt, interfund transfers, other transfers, appropriations for contingencies, and student financial aid.

PERS: Public Employees' Retirement System. State law requires school district classified employees, school districts and the state to contribute to the fund for full-time classified employees.

Prior Years Taxes: Amounts provided from tax levies of prior years and adjustments to taxes reported in prior years. These include delinquent secured and unsecured tax receipts, applicable penalties and any tax sale proceeds of prior years.

Proceeds of Taxes: Defined in the Gann Amendment as revenues from taxes plus regulatory licenses, user charges and user fees, to the extent that such proceeds exceed the costs reasonably borne in providing the regulation, product or service.

Productivity: The efficiency with which we use our resources. The ideal faculty productivity is measured by WSCH/FTES. WSCH is Weekly Student Contact Hours and FTES is Full-Time Equivalent Students.

Proposition 13 (1978): An initiative amendment passed in June 1978, which added Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. The measure also defines assessed value and the voting requirements to levy new taxes.

Proposition 98 (1988): An amendment to the California Constitution establishing minimum funding levels for K-14 education and changing some of the provisions of Proposition 4 (Gann limit).

Redevelopment Agency (RDA): Effective October 1, 2011, ABX1 26 dissolved all redevelopment agencies and community development agencies, hereinafter referred to as RDAs. Upon dissolution, any property tax revenues that would have been allocated to the RDAs are to be made available to cities, counties, special districts, and school and community college districts. RDA property tax revenue due to community college districts is allocated to the Prop 98 state funding formula for K-14 districts.

Reserves: Funds set aside to provide for estimated future expenditures, offset planned operating deficits, unexpected revenue shortfalls, or for other purposes. Districts that have less than a 5% reserve are subject to a fiscal 'watch' to monitor their financial condition.

Revenue: Addition to assets not accompanied by an obligation to perform services or deliver products. This is in contrast to *income*, which is accompanied by an obligation to perform services or deliver products. General apportionment is generally regarded as revenue while categorical funds are treated as income.

Proceeds, on the other hand, are cash receipts recorded appropriately as revenue or income. The three terms are often treated, albeit incorrectly, as interchangeable terms.

Revolving Fund: The district is authorized (ECS 85400-85405) to establish a revolving cash account for the use of the chief business official in securing or purchasing services or materials.

Secured Property Tax Revenue: Local tax revenue generated from assessed real property value such as homes and business buildings (business property that is leased is unsecured property). Secured taxes are assessed against secured property.

Senate Bill 90 (1977), Chapter 1135/77: A law passed by the California legislature in 1977 that allowed districts to submit claims to the state for reimbursement for increased costs resulting from increased services mandated by the state or by executive orders. Mandated cost provisions were added to the California Constitution upon the passage of Proposition 4 in 1979.

State General Apportionments: The state general apportionment is the main source of unrestricted general fund revenue for most community college districts. It is calculated under the Student Centered Funding Formula to arrive at a district's Total Computational Revenue or TCR. The TCR is funded by various sources that include local property taxes, student fees, and other state funds. There are other types of apportionments for programs such as special education, apprenticeship, and EOPS.

Strong Workforce Program (SWP): The SWP helps to develop and create more workforce opportunities to lift low-wage workers into living-wage jobs, with the goal of creating one million more middle-skill workers. The district receives funding through apportionment.

STRS: State Teachers' Retirement System. State law requires school district employees, school districts, and the state to contribute to the fund for full-time certificated employees.

STRS On-Behalf: Recent GASB Statements have required that school districts recognize on their financial statements the contributions made by the State of California to CalSTRS on behalf of school districts for their employees. This reporting change became necessary with the implementation of GASB Statements 68 and 71 in the 2014-15 fiscal year. The contributions made by the state are based on rates defined in Education Code Sections 22955.1 and 22954 and vary from year to year.

Student Financial Aid Funds: Funds designated to account for the deposit and direct payment of government-funded student financial aid.

Federal Aid:

- Pell Grants
- SEOG (Supplemental Educational Opportunity Grant)
- Perkins
- Higher Education Emergency Relief Fund I (CARES Student)
- Higher Education Emergency Relief Fund II (CRRSSA Student)
- Higher Education Emergency Relief Fund III (ARP Student)

State Aid:

- EOPS (Extended Opportunity Programs & Services)
- CAL Grants
- California College Promise
- Disaster Relief Emergency Student Financial Aid
- Early Action Emergency Financial Aid (SB85)
- Student Success Completion

Student Centered Funding Formula (SCFF): The Student Centered Funding Formula (SCFF) implemented in 2018-19 allocates funding to community college districts to meet the goals and

commitments set forth in the California Community College's Vision for Success to close the achievement gaps and boosting key student success outcomes. The SCFF supports access to funding through enrollment-based funding, as well as student equity. The SCFF targets funds to districts that serve low-income students and student success equitably by providing districts with additional resources for successful student outcomes. The SCFF includes the following three allocations: Base Allocation, Student Success Allocation and Student Success Allocation. There is also a temporary Hold Harmless provision category effective through 2023-24.

Student Equity and Achievement Program (SEA): The Student Equity and Achievement (SEA) Program was established in Education Code (EC) 78222 with the intent of supporting Guided Pathways and the system wide goal to eliminate achievement gaps. In 2018, the SEA Program merged funding from three initiatives: The Student Success and Support Program; the Basic Skills Initiative; and Student Equity.

Supplemental Property Tax Revenue: Local property tax revenue generated from the supplemental roll since the last secured roll was issued due to reassessments of base year property value for supplement events such as change in ownership or completion of new construction.

TOP: Taxonomy of Program. This was formerly called the Classification of Instructional Disciplines. Districts are required for state purposes to report expenditures by categories identified in the "311." The major categories are:

- Instructional
- Instructional Administration
- Instructional Support Services
- Admissions and Records
- Counseling and Guidance
- Other Student Services
- Operations and Maintenance
- Planning and Policymaking
- General Institutional Support
- Community Services
- Ancillary Services
- Property Acquisitions
- Long-term Debt
- Transfers
- Appropriation for Contingencies

TRANS: Tax Revenue Anticipation Notes. These are issued to finance short-term cash flow needs. The notes are paid off within a 13-month period using the proceeds of current fiscal year taxes.

Unsecured Property Tax Revenue: Local property tax revenue generated for the district's share of the one percent ad valorem property tax on the unsecured roll for moveable property such as boats, airplanes, furniture, and equipment in a business.

PERKINS V: Federal funds established to improve career-technical education programs, integrate academic and career-technical instruction, serve special populations, and meet gender equity needs. These allocations are a part of the state's Vocational Education Basic Grant Award from the U.S. Department of Education under the Strengthening Career and Technical Education for the 21st Century Act (Perkins V), previously known as the Carl D. Perkins Career and Technical Education Improvement Act of 2006 (Perkins IV).

Warrant: A written order drawn to pay a specified amount to a designated payee. For example, the district issues payroll warrants to employees each month. Payroll warrants are commonly referred to as "A" warrants, while warrants for goods and services are referred to as "B" warrants. When there aren't enough funds to back warrants, they may be *registered*. That means they act as IOUs. In July of 1992, for example, the state issued registered warrants until it had enough cash to pay for them.

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