



FOOTHILL-DE ANZA
Community College District

2021-22

**FIRST QUARTER
REPORT**

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FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

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**FOOTHILL-DE ANZA
COMMUNITY COLLEGE DISTRICT**

**2021-22
FIRST QUARTER REPORT**

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2021-22
First Quarter Report
SUMMARY OF MAJOR CHANGES

The District has completed its financial analysis for the first quarter of operation (July 1, 2021 through September 30, 2021). Enclosed in this document is a reporting for all of the funds the District maintains as authorized by the California Education Code. The short description at the beginning of each fund report explains the purpose of the fund and recent financial trends that may have changed from the Adopted Budget. Also, included in this report is a supplemental information section that contains the State Quarterly Report (311Q).

General Purpose Fund

Enrollment & Productivity

Under the 2021-22 Adopted Budget assumptions, we anticipated serving 26,221 resident and nonresident full-time equivalent students (FTES). This number reflected estimated resident enrollment of 23,605 FTES and nonresident enrollment of 2,616 FTES. Based on trends seen for the summer and fall quarters, the District is experiencing a significant decline in both resident and nonresident enrollment which as described below will have a corresponding negative effect on revenue projections.

For fiscal year 2021-22, productivity is budgeted at 512 (WSCH/FTEF), reflecting the continuing strategy of balancing student access as well as managing productivity and budget; however, the District is experiencing a lower productivity due to the decline in enrollment in summer and fall quarters. The campus enrollment management teams are monitoring student enrollment and course offerings to determine if changes need to be made to the current approach.

Revenues

Nonresident revenue is budgeted at \$17.8 million or \$3 million lower than the previous fiscal year's Adopted Budget of \$20.8 million. At the first quarter, the District is projecting an additional \$1 million decline in nonresident revenue due to the continued decline in the number of units enrolled compared to the prior year. If the current trend continues, it is likely that this amount will be further reduced.

There was initial optimism that the fall census data would improve beyond the early signs of significant decline that was noted during the Adopted Budget development. Although the 2021-22 Summer and early Fall revenue collection analysis revealed a dramatic +30% decline in nonresident 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, for the Adopted Budget the decline was budgeted at 18% in hopes that the nonresident registrations and corresponding revenue would increase as the District moved closer to the Fall term start. However, based on the post-census Fall numbers, the District has continued to experience a decline of 26% for the Fall quarter. Given the

continued enrollment decline, a corresponding acknowledgement of nonresident revenue decline in the projections is noted in the first quarter. The units and revenue trends will continue to be carefully monitored and the revenue projections will be updated accordingly in the coming quarters.

Expenditures

At the first quarter, the certificated salaries category is projecting an estimated budget savings of \$2 million generated from vacant certificated positions. This savings is primarily due to vacant positions not being filled due to timing, recruitment constraints, and resignations/retirements. It is anticipated that vacant full-time faculty positions may result in an increase to part-time faculty costs. The board approved one-time remote work payment to certificated faculty members will offset against any certificated salary savings.

The classified salaries category is projecting a net budget savings of \$800K. The net savings is a result of unfilled vacant classified positions. Traditionally any float from vacant classified and management positions is transferred to the colleges and Central Services as additional one-time 'B' budget.

The benefits category is projecting a net savings of \$450K over the budget resulting from vacant positions and benefits related to Supplemental Retirement Program (SRP) certificated positions. The projections include a one-time board approved payment of \$500,000 to the Rate Stabilization Fund (RSF) to address an increase in medical benefits, particularly changes to the CalPERS medical plans.

The projections for certificated, classified and benefits categories may change as the year progresses as positions are filled with new hires and decisions are made on staffing priorities. We will continue to monitor these balances and update the projections accordingly.

As the District works to reopen the campuses, the lower on-site activity versus that of pre-pandemic times continues to cause a decline in expenditures for overall materials and supplies, operating, and in capital expense categories as compared to previous years.

Supplemental Retirement Program

The Supplemental Retirement Program (SRP) reserve is used to meet the yearly part-time faculty backfill, cover increased retiree health care costs and fund the \$1.2 million in premium and administrative fee costs of the five-year program commitment from 2019-20 through 2023-24. The program called for the Certificated SRP positions to be held vacant for Years 1, 2, and 3 to collect the necessary savings to meet the five-year program commitment.

As previously shared, early retiree savings along with longer than anticipated vacant Classified retiree positions resulted in higher-than-expected savings during Years 1 and 2 of the Program. After analyzing the SRP reserves, 18 certificated instructional faculty positions have been released in 2021-22 year. The remaining positions will be released as originally planned at the end of year three. The

projected year-end balance is \$2.8 million which will be sufficient to meet the last two years of the SRP obligation for annuity payments and cost of the program.

Fund Balance

The 2021-22 Adopted Budget projected a net adjusted change in fund balance of \$600K leaving an ending funding balance of \$33.6 million, of which \$11.7 million is related to District and campus carryforwards, \$9.8 million related for the reserve, \$2.8 million for the SRP Reserve and \$2.5 million for encumbrance and restricted carryforwards. The remaining amount of \$6.8 million is allocated to the District's Stability Fund.

After the first quarter, we are projecting the net change in fund balance of \$1.4 million mainly a result from the one-time savings in previously identified areas leaving an ending fund balance of \$35.7 million. Of the ending fund balance, \$11.7 million is related to the District and campus carryforwards, \$2.4 million for encumbrances and restricted carryforwards, \$2.8 million for the Supplemental Retirement Plan (SRP) reserve and \$9.7 million for the recommended 5% reserve leaving \$9.1 million in projected Stability Fund balance.

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 prior fiscal years. The Stability Fund balance at June 30, 2022 is projected to be approximately \$9.1 million after the Board approved remote work compensation payment and Rate Stabilization Fund support transfer. In spite of its funding status, either Student Centered Funding Formula (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 unforeseen 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 and success of our students.

As discussed in the 2021-22 Adopted Budget, the likelihood of the District becoming a community supported or basic aid District continues to be uncertain. The reduction in resident FTES is a significant component for both SCFF and basic aid revenue projections. The first estimates of property tax revenue are due from Santa Clara County in November 2021, which should allow a better evaluation of the District's apportionment status moving into the next fiscal year.

As a result of both the nonresident and apportionment status uncertainty, maintaining a strong stability fund is critical to ensure the District has the resources to weather any unforeseen circumstances. These necessary resources are vital given the changing COVID-19 pandemic landscape and to prepare for the transition to community supported funding or the expiration of the temporary SCFF hold-harmless funding.

Table 1

Summary of Net Change
Projected Fund Balance and Carryforwards

Projected Revenue vs. Projected Expenses	
Beginning Balance, July 1, 2021	\$ 34,261,493
Revenue	\$ 195,282,627
Expenses and Transfers Out	(193,848,054)
Net Change in Fund Balance (Projected)	\$ 1,434,573
Projected Net Fund Balance, June 30, 2022	\$ 35,696,066

Fund Balance Allocation	\$ 35,696,066
Less: "B" Budget Carryforwards (Designated)	
Foothill "B"	\$ (7,300,000)
De Anza "B"	\$ (250,000)
Central Services "B"	(4,100,000)
	\$ (11,650,000)
Less: Districtwide "A" Carryforwards (Restricted)	\$ (322,000)
Less: Encumbrance Carryforwards (Designated)	\$ (2,100,000)
Less: Supplemental Retirement Plan (Designated)	\$ (2,800,000)
Less: Adopted Budget Reserves @ 5% (Restricted)	\$ (9,692,403)
Projected Stability Fund Balance, June 30, 2022	\$ 9,131,664

Table 2
Analysis of FTES

16-17 P-Annual Recalc	Resident Credit	Non- Credit	Total Apportionment	Non- Resident	Total
De Anza	15,341	0	15,341	2,857	18,197
Foothill	10,178	449	10,627	1,757	12,384
Total	25,519	449	25,968	4,614	30,581

16-17 P-A compared to 15-16 P-Annual
% -1,175
-4.3%

17-18 P-Annual	Resident Credit	Non- Credit	Total Apportionment	Non- Resident	Total
De Anza	14,323	0	14,323	2,768	17,092
Foothill	9,638	522	10,160	1,673	11,833
Total	23,962	522	24,484	4,441	28,925

17-18 P-A compared to 16-17 P-A ReCalc
% -1,484
-5.7%

18-19 P-Annual Recal	Resident Credit	Non- Credit	Total Apportionment	Non- Resident	Total
De Anza	13,588	2	13,590	2,662	16,251
Foothill	9,312	433	9,745	1,425	11,171
Total	22,900	435	23,335	4,087	27,422

18-19 P-A ReCalc compared to 17-18 P-A
% -1,149
-4.7%

19-20 P Annual	Resident Credit	Non- Credit	Total Apportionment	Non- Resident	Total
De Anza	13,441	6	13,446	2,468	15,914
Foothill	9,262	333	9,595	1,160	10,755
Total	22,703	339	23,042	3,628	26,669

19-20 P-A compared to 18-19 P-A ReCalc
% -293
-1.3%

20-21 P1	Resident Credit	Non- Credit	Total Apportionment	Non- Resident	Total
De Anza	14,394	20	14,414	1,845	16,259
Foothill	9,288	295	9,583	836	10,419
Total	23,682	315	23,997	2,681	26,678

20-21 P1 compared to 19-20 P-A
% 956
4.1%

20-21 P2	Resident Credit	Non- Credit	Total Apportionment	Non- Resident	Total
De Anza	14,406	22	14,429	1,840	16,269
Foothill	9,359	287	9,646	799	10,445
Total	23,765	309	24,074	2,639	26,714

20-21 P2 compared to 19-20 P-A
% 1,033
4.5%

20-21 P Annual	Resident Credit	Non- Credit	Total Apportionment	Non- Resident	Total
De Anza	14,202	27	14,229	1,797	16,026
Foothill	9,081	295	9,376	819	10,195
Total	23,283	322	23,605	2,616	26,221

20-21 P-A compared to 19-20 P-A
% 563
2.4%

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Foothill-De Anza Community College District

2021-22 First Quarter Report

FUND 114 - GENERAL PURPOSE

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	16,706,000	16,706,000	4,960,346	30%	16,706,000	0
Local Revenue	179,560,950	179,576,627	15,488,335	9%	178,576,627	1,000,000
TOTAL REVENUE	\$ 196,266,950	\$ 196,282,627	\$ 20,448,681	10%	\$ 195,282,627	\$ 1,000,000
EXPENSES						
Certificated Salaries	\$ 80,191,955	\$ 79,690,940	\$ 12,491,977	16%	\$ 79,900,000	\$ (209,060)
Classified Salaries	36,917,456	36,916,452	8,002,302	22%	36,100,000	816,452
Employee Benefits	48,930,603	49,652,804	10,540,271	21%	49,200,000	452,804
Materials and Supplies	3,457,081	3,494,318	247,877	7%	2,410,000	1,084,318
Operating Expenses	18,057,889	20,001,875	5,504,867	28%	18,900,000	1,101,875
Capital Outlay	324,842	373,210	106,148	28%	310,000	63,210
TOTAL EXPENSES	\$ 187,879,825	\$ 190,129,598	\$ 36,893,440	19%	\$ 186,820,000	\$ 3,309,598
TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	50,000	50,000	0	0%	50,000	0
Transfers-out	(6,353,210)	(6,578,054)	(512,456)	8%	(7,078,054)	500,000
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
TOTAL TRFs/OTHER SOURCES	\$ (6,303,210)	\$ (6,528,054)	\$ (512,456)	8%	\$ (7,028,054)	\$ 500,000
FUND BALANCE						
Net Change in Fund Balance	\$ 2,083,914	\$ (375,025)	\$ (16,957,216)		\$ 1,434,573	\$ 1,809,598
Beginning Balance, July 1	34,261,493	34,261,493	34,261,493		34,261,493	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 36,345,408	\$ 33,886,468	\$ 17,304,277		\$ 35,696,066	\$ 1,809,598

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2021-22
General Funds Summary
Year-End Projections**

	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	Restricted & Categorical Fund 121/131	Special Educ. Fund 122	Federal Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
REVENUE										
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	61,205,277	3,255,494	0	0	0	64,460,771	85,158,342
Local Revenue	178,576,627	6,683,815	185,260,443	2,312,695	0	0	167,662	1,840,000	4,320,357	189,580,799
TOTAL REVENUE	\$ 195,282,627	\$ 10,675,386	\$ 205,958,014	\$ 96,038,647	\$ 3,255,494	\$ 452,572	\$ 167,662	\$ 1,840,000	\$ 101,754,375	\$ 307,712,389
EXPENSES										
Certificated Salaries	\$ 79,900,000	\$ 765,304	\$ 80,665,304	\$ 12,164,649	\$ 3,044,232	\$ 0	\$ 0	\$ 84,174	\$ 15,293,055	\$ 95,958,360
Classified Salaries	36,100,000	2,675,719	38,775,719	16,011,146	2,184,832	506,504	680,794	679,823	20,063,099	58,838,818
Employee Benefits	49,200,000	1,222,505	50,422,505	8,440,987	1,726,651	0	308,975	359,253	10,835,866	61,258,370
Materials and Supplies	2,410,000	50,542	2,460,542	6,787,140	26,000	0	0	195,000	7,008,140	9,468,682
Operating Expenses	18,900,000	4,759,800	23,659,800	30,345,597	321,123	0	145,000	205,000	31,016,720	54,676,520
Capital Outlay	310,000	89,600	399,600	5,488,184	10,000	0	0	180,000	5,678,184	6,077,784
TOTAL EXPENSES	\$ 186,820,000	\$ 9,563,470	\$ 196,383,470	\$ 79,237,703	\$ 7,312,839	\$ 506,504	\$ 1,134,769	\$ 1,703,250	\$ 89,895,064	\$ 286,278,534
TRANSFERS AND OTHER										
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 418	\$ 4,057,015	\$ 53,932	\$ 967,108	\$ 0	\$ 5,078,472	\$ 5,078,472
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	(7,078,054)	(289,195)	(7,367,250)	0	0	0	0	0	0	(7,367,250)
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	\$ (7,028,054)	\$ (339,195)	\$ (7,367,250)	\$ (12,017,616)	\$ 4,057,015	\$ 53,932	\$ 967,108	\$ 0	\$ (6,939,562)	\$ (14,306,812)
FUND BALANCE										
Net Change in Fund Balance	\$ 1,434,573	\$ 772,721	\$ 2,207,294	\$ 4,783,328	\$ (330)	\$ 0	\$ 0	\$ 136,750	\$ 4,919,748	\$ 7,127,043
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	\$ 35,696,066	\$ 11,345,196	\$ 47,041,263	\$ 15,555,297	\$ 0	\$ 0	\$ 0	\$ 387,908	\$ 15,943,206	\$ 62,984,468

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2021-22
All Funds Summary
Year-End Projections**

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	85,158,342	0	903,414	8,838,843	0	4,289,971	0	99,190,570	0
Local Revenue	189,580,799	69,473,266	1,626,221	775,000	4,615,384	700,000	0	266,770,671	62,960,257
TOTAL REVENUE	\$ 307,712,389	\$ 69,473,266	\$ 2,539,635	\$ 9,613,843	\$ 4,615,384	\$ 44,495,377	\$ 0	\$ 438,449,894	\$ 62,960,257
EXPENSES									
Cost of Sales	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,306,371	\$ 0	\$ 0	\$ 3,306,371	\$ 0
Certificated Salaries	95,958,360	0	389,462	0	0	0	0	96,347,822	0
Classified Salaries	58,838,818	0	1,300,849	305,416	1,297,040	0	0	61,742,124	0
Employee Benefits	61,258,370	0	623,874	131,143	495,181	0	0	62,508,569	62,960,257
Materials and Supplies	9,468,682	0	170,770	0	0	157,973	0	9,797,426	0
Operating Expenses	54,676,520	0	53,000	2,772,785	499,934	542,027	0	58,544,266	0
Capital Outlay	6,077,784	0	1,680	2,267,767	13,000	0	0	8,360,231	0
TOTAL EXPENSES	\$ 286,278,534	\$ 0	\$ 2,539,635	\$ 5,477,113	\$ 5,611,526	\$ 700,000	\$ 0	\$ 300,606,808	\$ 62,960,257
TRANSFERS AND OTHER									
Transfers-in	\$ 5,078,472	\$ 0	\$ 0	\$ 288,777	\$ 0	\$ 0	\$ 1,500,000	\$ 6,867,249	\$ 500,000
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	(7,367,250)	0	0	0	0	0	0	(7,367,250)	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	\$ (14,306,812)	\$ (69,473,266)	\$ 0	\$ 288,777	\$ 318,773	\$ (43,795,377)	\$ 1,500,000	\$(125,467,905)	\$ 500,000
FUND BALANCE									
Net Change in Fund Balance	\$ 7,127,043	\$ 0	\$ 0	\$ 4,425,507	\$ (677,369)	\$ 0	\$ 1,500,000	\$ 12,375,181	\$ 500,000
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	\$ 62,984,468	\$ 66,833,301	\$ 979,292	\$ 116,964,083	\$ 2,864,106	\$ 15,026	\$ 34,999,788	\$ 285,640,063	\$ 8,669,165

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RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS PROJECTED FOR 6-30-22

	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	967,108						500,000		1,500,000	7,078,054
115	50,000		418							288,777					339,195
121/131															0
122															0
123															0
125															0
128															0
20															0
30															0
40															0
Enterprise															0
60															0
74/75															0
79															0
Total	50,000	0	418	4,057,015	53,932	967,108	0	0	0	288,777	0	500,000	0	1,500,000	7,417,250

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: 967,108 to offset Parking Fund operating deficit
Fund 114 to 60: 500,000 to support RSF Fund Balance

Fund 114 to 79: 1,500,000 for 2021-2022 OPEB Liability
Fund 115 to 121/131: 418 to offset unpaid balance in OTI Fund
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):

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2021-22
General Funds Summary
Actuals to Date**

	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	Restricted & Categorical Fund 121/131	Special Educ. Fund 122	Federal Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
REVENUE										
Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 516,530	\$ 0	\$ 13,531	\$ 0	\$ 0	\$ 530,061	\$ 530,061
State Revenue	4,960,346	1,144,597	6,104,943	37,296,231	1,096,560	0	0	0	38,392,791	44,497,734
Local Revenue	15,488,335	2,088,882	17,577,217	1,805,797	0	0	0	759,878	2,565,675	20,142,892
TOTAL REVENUE	\$ 20,448,681	\$ 3,233,479	\$ 23,682,159	\$ 39,618,558	\$ 1,096,560	\$ 13,531	\$ 0	\$ 759,878	\$ 41,488,527	\$ 65,170,687
EXPENSES										
Certificated Salaries	\$ 12,491,977	\$ 142,554	\$ 12,634,531	\$ 1,403,829	\$ 482,953	\$ 0	\$ 0	\$ 21,044	\$ 1,907,825	\$ 14,542,356
Classified Salaries	8,002,302	628,106	8,630,407	2,883,125	407,267	30,685	188,935	145,014	3,655,026	12,285,434
Employee Benefits	10,540,271	260,766	10,801,037	1,710,935	381,548	0	52,685	89,739	2,234,906	13,035,943
Materials and Supplies	247,877	36,333	284,210	509,959	924	0	0	66	510,949	795,159
Operating Expenses	5,504,867	266,297	5,771,164	16,307,469	7,715	0	0	13,429	16,328,613	22,099,777
Capital Outlay	106,148	409	106,556	59,855	23,356	0	0	0	83,211	189,767
TOTAL EXPENSES	\$ 36,893,440	\$ 1,334,465	\$ 38,227,905	\$ 22,875,172	\$ 1,303,762	\$ 30,685	\$ 241,620	\$ 269,292	\$ 24,720,531	\$ 62,948,436
TRANSFERS AND OTHER										
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 418	\$ 509,274	\$ 3,182	\$ 0	\$ 0	\$ 512,874	\$ 512,874
Other Sources	0	0	0	0	0	0	0	0	0	0
Intrafund Transfers	0	0	0	0	0	0	0	0	0	0
Transfers-out	(512,456)	(82,454)	(594,910)	0	0	0	0	0	0	(594,910)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	(1,191,186)	0	0	0	0	(1,191,186)	(1,191,186)
TOTAL TRANSFERS/OTHER SOURCES	\$ (512,456)	\$ (82,454)	\$ (594,910)	\$ (1,190,768)	\$ 509,274	\$ 3,182	\$ 0	\$ 0	\$ (678,311)	\$ (1,273,221)
FUND BALANCE										
Net Change in Fund Balance	\$ (16,957,216)	\$ 1,816,560	\$ (15,140,656)	\$ 15,552,618	\$ 302,073	\$ (13,972)	\$ (241,620)	\$ 490,586	\$ 16,089,685	\$ 949,029
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	\$ 17,304,277	\$ 12,389,035	\$ 29,693,313	\$ 26,324,587	\$ 302,403	\$ (13,972)	\$ (241,620)	\$ 741,744	\$ 27,113,142	\$ 56,806,455

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2021-22
All Funds Summary
Actuals to Date**

	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	\$ 530,061	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,641,819	\$ 0	\$ 2,171,880	\$ 0
State Revenue	44,497,734	0	131,233	2,474,876	0	4,476,984	0	51,580,827	0
Local Revenue	20,142,892	142,024	436,261	67,762	946,143	154,510	0	21,889,591	13,628,876
TOTAL REVENUE	\$ 65,170,687	\$ 142,024	\$ 567,494	\$ 2,542,638	\$ 946,143	\$ 6,273,312	\$ 0	\$ 75,642,297	\$ 13,628,876
EXPENSES									
Cost of Sales	\$ 0	\$ 0	\$ 0	\$ 0	\$ 736,828	\$ 0	\$ 0	\$ 736,828	\$ 0
Certificated Salaries	14,542,356	0	62,903	0	0	0	0	14,605,259	0
Classified Salaries	12,285,434	0	268,375	77,735	234,248	0	0	12,865,791	0
Employee Benefits	13,035,943	0	140,802	29,547	110,320	0	0	13,316,612	13,897,762
Materials and Supplies	795,159	0	12,016	0	0	157,973	0	965,149	0
Operating Expenses	22,099,777	0	0	185,995	70,399	154,275	0	22,510,446	0
Capital Outlay	189,767	0	1,960	218,676	0	0	0	410,403	0
TOTAL EXPENSES	\$ 62,948,436	\$ 0	\$ 486,057	\$ 511,952	\$ 1,151,794	\$ 312,248	\$ 0	\$ 65,410,488	\$ 13,897,762
TRANSFERS AND OTHER									
Transfers-in	\$ 512,874	\$ 0	\$ 0	\$ 82,036	\$ 0	\$ 0	\$ 0	\$ 594,910	\$ 0
Other Sources	0	0	0	0	0	0	0	0	0
Intrafund Transfers	0	0	0	0	0	0	0	0	0
Transfers-out	(594,910)	0	0	0	0	0	0	(594,910)	0
Contingency	0	0	0	0	0	0	0	0	0
Other Outgo	(1,191,186)	(60,826,922)	0	0	(15,902)	(4,694,580)	0	(66,728,590)	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (1,273,221)	\$ (60,826,922)	\$ 0	\$ 82,036	\$ (15,902)	\$ (4,694,580)	\$ 0	\$ (66,728,590)	\$ 0
FUND BALANCE									
Net Change in Fund Balance	\$ 949,029	\$ (60,684,898)	\$ 81,437	\$ 2,112,722	\$ (221,553)	\$ 1,266,484	\$ 0	\$ (56,496,780)	\$ (268,886)
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	\$ 56,806,455	\$ 6,148,403	\$ 1,060,729	\$ 114,651,297	\$ 3,319,921	\$ 1,281,509	\$ 33,499,788	\$ 216,768,102	\$ 7,900,279

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS AS OF 9-30-21

TO															
	Unrestricted General Funds		Restricted General Funds					All Other Funds							
	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
FROM	114			509,274	3,182										512,456
	115		418							82,036					82,454
	121/131														0
	122														0
	123														0
	125														0
	128														0
	20														0
	30														0
	40														0
	Enterprise														0
	60														0
	74/75														0
	79														0
	Total	0	0	418	509,274	3,182	0	0	0	0	82,036	0	0	0	0

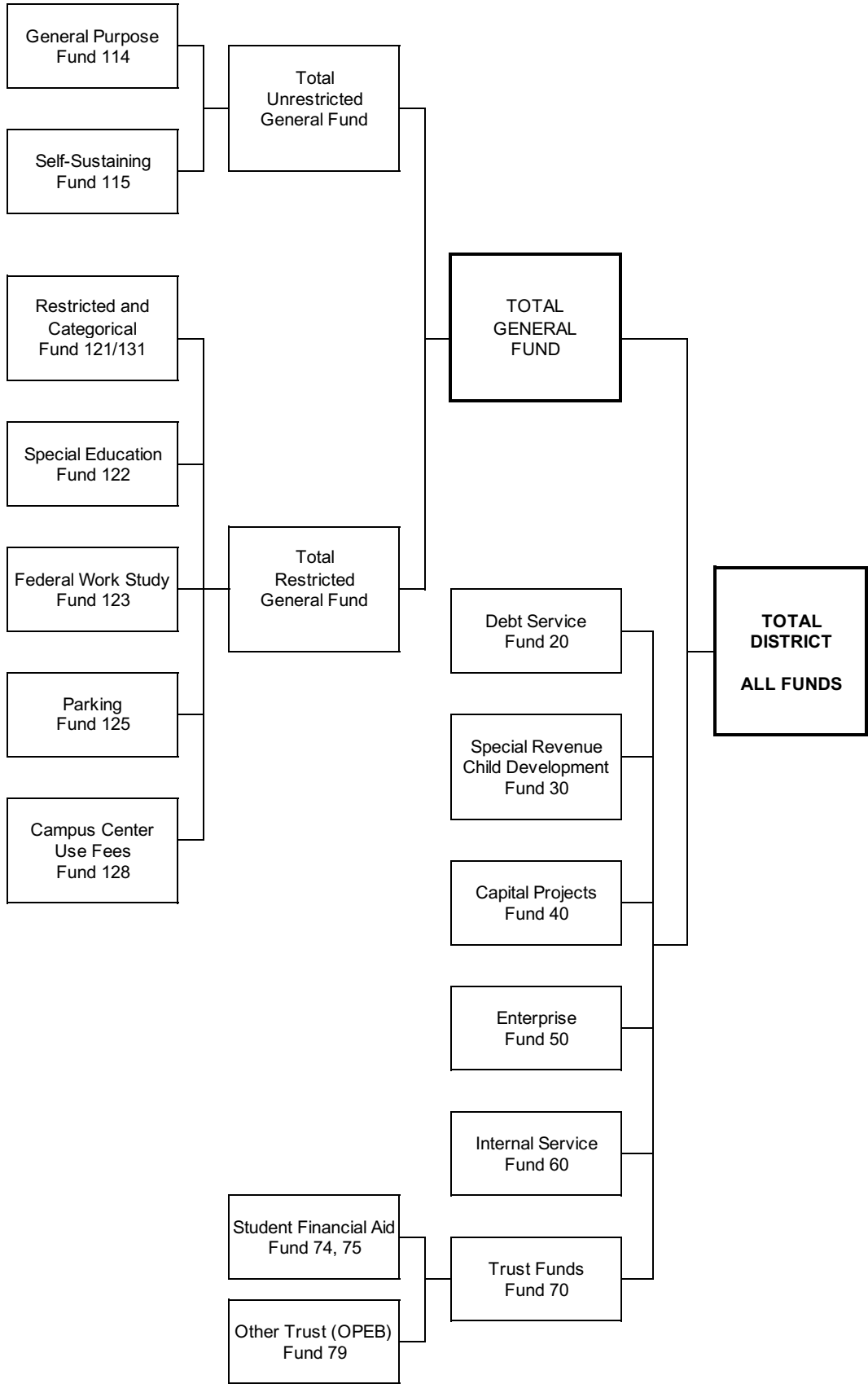
Inter-Fund Transfers:

Fund 114 to 122: 509,274 for Special Ed match
 Fund 114 to 123: 3,182 for Federal Work Study match
 Fund 115 to 121/131: 418 to offset unpaid balance in OTI Fund
 Fund 115 to 40: 82,036 for District Office Building FF&E

 **Intra-Fund Transfers (Between Unrestricted General Funds):**

 **Intra-Fund Transfers (Between Restricted General Funds):**

ALL FUNDS CHART



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.

Current Status:

No change from Adopted Budget.

Foothill-De Anza Community College District

2021-22 First Quarter Report

FUND 115 - SELF SUSTAINING

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	3,991,571	3,991,571	1,144,597	29%	3,991,571	0
Local Revenue	6,675,815	6,683,815	2,088,882	31%	6,683,815	0
TOTAL REVENUE	\$ 10,667,386	\$ 10,675,386	\$ 3,233,479	30%	\$ 10,675,386	\$ 0

EXPENSES						
Certificated Salaries	\$ 765,304	\$ 765,304	\$ 142,554	19%	\$ 765,304	\$ 0
Classified Salaries	2,676,026	2,675,719	628,106	23%	2,675,719	0
Employee Benefits	1,222,505	1,222,505	260,766	21%	1,222,505	0
Materials and Supplies	50,653	50,542	36,333	72%	50,542	0
Operating Expenses	4,751,800	4,759,800	266,297	6%	4,759,800	0
Capital Outlay	89,600	89,600	409	0%	89,600	0
TOTAL EXPENSES	\$ 9,555,888	\$ 9,563,470	\$ 1,334,465	14%	\$ 9,563,470	\$ 0

TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	(50,000)	(50,000)	0	0%	(50,000)	0
Transfers-out	(288,777)	(289,195)	(82,454)	29%	(289,195)	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
TOTAL TRFs/OTHER SOURCES	\$ (338,777)	\$ (339,195)	\$ (82,454)	24%	\$ (339,195)	\$ 0

FUND BALANCE						
Net Change in Fund Balance	\$ 772,721	\$ 772,721	\$ 1,816,560		\$ 772,721	\$ 0
Beginning Balance, July 1	10,572,475	10,572,475	10,572,475		10,572,475	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 11,345,196	\$ 11,345,196	\$ 12,389,035		\$ 11,345,196	\$ 0

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.

Physical Plant and Instructional Support: 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 received \$13,338,843 for Physical Plant and Instructional Support for which no local match is required. From the total, \$8,838,843 has been allocated for scheduled maintenance projects with the remaining \$4,500,000 budgeted in the Restricted and Categorical Fund for instructional equipment, and library materials.

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. Fiscal year-to-date actual expense is 61% budget equivalent to \$16.78 million. There is no change to original budget.

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 a 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 the COVID-19 pandemic.

Current Status:

In the first quarter, the budget revision includes an increase of 4.5 million in state revenue for Physical Plant and Instructional Support, originally budgeted in the Capital Project Fund, to fund instructional equipment and library materials.
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Foothill-De Anza Community College District

2021-22 First Quarter Report

FUND 121/131 - RESTRICTED and CATEGORICAL

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 32,520,675	\$ 32,520,675	\$ 516,530	2%	\$ 32,520,675	\$ 0
State Revenue	56,705,277	61,205,277	37,296,231	61%	61,205,277	0
Local Revenue	2,312,695	2,312,695	1,805,797	78%	2,312,695	0
TOTAL REVENUE	\$ 91,538,647	\$ 96,038,647	\$ 39,618,558	41%	\$ 96,038,647	\$ 0

EXPENSES						
Certificated Salaries	\$ 12,164,649	\$ 12,164,649	\$ 1,403,829	12%	\$ 12,164,649	\$ 0
Classified Salaries	16,011,146	16,011,146	2,883,125	18%	16,011,146	0
Employee Benefits	8,440,987	8,440,987	1,710,935	20%	8,440,987	0
Materials and Supplies	6,787,140	6,787,140	509,959	8%	6,787,140	0
Operating Expenses	30,345,597	30,345,597	16,307,469	54%	30,345,597	0
Capital Outlay	5,488,184	5,488,184	59,855	1%	5,488,184	0
TOTAL EXPENSES	\$ 79,237,703	\$ 79,237,703	\$ 22,875,172	29%	\$ 79,237,703	\$ 0

TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 418	\$ 418	100%	\$ 418	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	(12,018,034)	(12,018,034)	(1,191,186)	10%	(12,018,034)	0
TOTAL TRFs/OTHER SOURCES	\$ (12,018,034)	\$ (12,017,616)	\$ (1,190,768)	10%	\$ (12,017,616)	\$ 0

FUND BALANCE						
Net Change in Fund Balance	\$ 282,910	\$ 4,783,328	\$ 15,552,618		\$ 4,783,328	\$ 0
Beginning Balance, July 1	10,771,969	10,771,969	10,771,969		10,771,969	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 11,054,879	\$ 15,555,297	\$ 26,324,587		\$ 15,555,297	\$ 0

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.

Current Status:

No change from Adopted Budget.

Foothill-De Anza Community College District

2021-22 First Quarter Report

FUND 122 - SPECIAL EDUCATION

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	3,255,494	3,255,494	1,096,560	34%	3,255,494	0
Local Revenue	0	0	0	0%	0	0
TOTAL REVENUE	\$ 3,255,494	\$ 3,255,494	\$ 1,096,560	34%	\$ 3,255,494	\$ 0
EXPENSES						
Certificated Salaries	\$ 3,044,232	\$ 3,044,232	\$ 482,953	16%	\$ 3,044,232	\$ 0
Classified Salaries	2,184,832	2,184,832	407,267	19%	2,184,832	0
Employee Benefits	1,726,651	1,726,651	381,548	22%	1,726,651	0
Materials and Supplies	26,000	26,000	924	4%	26,000	0
Operating Expenses	321,123	321,123	7,715	2%	321,123	0
Capital Outlay	10,000	10,000	23,356	234%	10,000	0
TOTAL EXPENSES	\$ 7,312,839	\$ 7,312,839	\$ 1,303,762	18%	\$ 7,312,839	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 4,057,015	\$ 4,057,015	\$ 509,274	13%	\$ 4,057,015	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
TOTAL TRFs/OTHER SOURCES	\$ 4,057,015	\$ 4,057,015	\$ 509,274	13%	\$ 4,057,015	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ (330)	\$ (330)	\$ 302,073		\$ (330)	\$ 0
Beginning Balance, July 1	330	330	330		330	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 302,403		\$ 0	\$ 0

FEDERAL WORK STUDY**Fund 123**

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

Current Status:

No change from Adopted Budget.

Foothill-De Anza Community College District

2021-22 First Quarter Report

FUND 123 - FEDERAL WORK STUDY

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 452,572	\$ 452,572	\$ 13,531	3%	\$ 452,572	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	0	0	0	0%	0	0
TOTAL REVENUE	\$ 452,572	\$ 452,572	\$ 13,531	3%	\$ 452,572	\$ 0
EXPENSES						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	506,504	506,504	30,685	6%	506,504	0
Employee Benefits	0	0	0	0%	0	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	0	0	0	0%	0	0
Capital Outlay	0	0	0	0%	0	0
TOTAL EXPENSES	\$ 506,504	\$ 506,504	\$ 30,685	6%	\$ 506,504	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 53,932	\$ 53,932	\$ 3,182	6%	\$ 53,932	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
TOTAL TRFs/OTHER SOURCES	\$ 53,932	\$ 53,932	\$ 3,182	6%	\$ 53,932	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (13,972)		\$ 0	\$ 0
Beginning Balance, July 1	0	0	0		0	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ (13,972)		\$ 0	\$ 0

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.

Current Status:

In the first quarter, the projections reflect the district's decision to waive parking fees for Winter quarter; Summer and Fall quarters were also waived. As a result, the transfer in from the General Purpose Fund is projected to increase by \$224,844 to allow the Parking Fund to break even for the year.

Foothill-De Anza Community College District

2021-22 First Quarter Report

FUND 125 - PARKING

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	392,506	167,662	0	0%	167,662	0
TOTAL REVENUE	\$ 392,506	\$ 167,662	\$ 0	0%	\$ 167,662	\$ 0
EXPENSES						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	680,794	680,794	188,935	28%	680,794	0
Employee Benefits	308,975	308,975	52,685	17%	308,975	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	145,000	145,000	0	0%	145,000	0
Capital Outlay	0	0	0	0%	0	0
TOTAL EXPENSES	\$ 1,134,769	\$ 1,134,769	\$ 241,620	21%	\$ 1,134,769	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 742,264	\$ 967,108	\$ 0	0%	\$ 967,108	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
TOTAL TRFs/OTHER SOURCES	\$ 742,264	\$ 967,108	\$ 0	0%	\$ 967,108	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (241,620)		\$ 0	\$ 0
Beginning Balance, July 1	0	0	0		0	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ (241,620)		\$ 0	\$ 0

CAMPUS CENTER USE FEES**Fund 128**

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

In November 2006, the district issued a Certificate of Participation for \$11.33 million, which paid for a portion of the new Foothill Campus Center building and a portion of the renovation of the De Anza Campus Center building. This Certificate of Participation was refinanced in December 2016. The campus center student use fees from both campuses will cover the annual debt service. The Campuses' portion of the 2016 Certificate of Participation matured on April 1, 2021.

Current Status:

No change from Adopted Budget.

Foothill-De Anza Community College District

2021-22 First Quarter Report

FUND 128 - CAMPUS CENTER USE FEES

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	1,840,000	1,840,000	759,878	41%	1,840,000	0
TOTAL REVENUE	\$ 1,840,000	\$ 1,840,000	\$ 759,878	41%	\$ 1,840,000	\$ 0

EXPENSES						
Certificated Salaries	\$ 84,174	\$ 84,174	\$ 21,044	25%	\$ 84,174	\$ 0
Classified Salaries	679,823	679,823	145,014	21%	679,823	0
Employee Benefits	359,253	359,253	89,739	25%	359,253	0
Materials and Supplies	195,000	195,000	66	0%	195,000	0
Operating Expenses	205,000	205,000	13,429	7%	205,000	0
Capital Outlay	180,000	180,000	0	0%	180,000	0
TOTAL EXPENSES	\$ 1,703,250	\$ 1,703,250	\$ 269,292	16%	\$ 1,703,250	\$ 0

TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
TOTAL TRFs/OTHER SOURCES	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0

FUND BALANCE						
Net Change in Fund Balance	\$ 136,750	\$ 136,750	\$ 490,586		\$ 136,750	\$ 0
Beginning Balance, July 1	251,158	251,158	251,158		251,158	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 387,908	\$ 387,908	\$ 741,744		\$ 387,908	\$ 0

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 are made on September 1 and March 1 of each year. The estimated annual payment is \$577,630. The lease agreement matures 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

2021-22 First Quarter Report

FUND 20 - DEBT SERVICE

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	69,473,266	69,473,266	142,024	0%	69,473,266	0
TOTAL REVENUE	\$ 69,473,266	\$ 69,473,266	\$ 142,024	0%	\$ 69,473,266	\$ 0

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

TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	(69,473,266)	(69,473,266)	(60,826,922)	88%	(69,473,266)	0
TOTAL TRFs/OTHER SOURCES	\$ (69,473,266)	\$ (69,473,266)	\$ (60,826,922)	88%	\$ (69,473,266)	\$ 0

FUND BALANCE						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (60,684,898)		\$ 0	\$ 0
Beginning Balance, July 1	66,833,301	66,833,301	66,833,301		66,833,301	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 66,833,301	\$ 66,833,301	\$ 6,148,403		\$ 66,833,301	\$ 0

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.

Current Status:

No change from Adopted Budget.

Foothill-De Anza Community College District

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FUND 30 - CHILD DEVELOPMENT

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 10,000	\$ 10,000	\$ 0	0%	\$ 10,000	\$ 0
State Revenue	903,414	903,414	131,233	15%	903,414	0
Local Revenue	1,626,221	1,626,221	436,261	27%	1,626,221	0
TOTAL REVENUE	\$ 2,539,635	\$ 2,539,635	\$ 567,494	22%	\$ 2,539,635	\$ 0
Certificated Salaries	\$ 389,462	\$ 389,462	\$ 62,903	16%	\$ 389,462	\$ 0
Classified Salaries	1,300,849	1,300,849	268,375	21%	1,300,849	0
Employee Benefits	623,874	623,874	140,802	23%	623,874	0
Materials and Supplies	170,770	170,770	12,016	7%	170,770	0
Operating Expenses	53,000	53,000	0	0%	53,000	0
Capital Outlay	1,680	1,680	1,960	117%	1,680	0
TOTAL EXPENSES	\$ 2,539,635	\$ 2,539,635	\$ 486,057	19%	\$ 2,539,635	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
TOTAL TRFs/OTHER SOURCES	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ 0	\$ 0	\$ 81,437		\$ 0	\$ 0
Beginning Balance, July 1	979,292	979,292	979,292		979,292	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 979,292	\$ 979,292	\$ 1,060,729		\$ 979,292	\$ 0

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 a 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, scheduled maintenance, and bond funded projects either under construction or in various planning stages.

This fund is presented in four distinct schedules to report financial activity for the fiscal year. A comprehensive Capital Projects financial statement that encompasses all project activity and funding sources followed by three separate financial statements by funding source that are described below. Information of activity by project/campus and project-to-date expenditures are located at the end of this report in the Capital Projects Summary followed by the Bond Quarterly Reports.

Capital Outlay (Unrestricted and Restricted): Project activity reported in the Capital Outlay financial statement consists of projects that are fully or partially funded by unrestricted sources that are typically transferred from the general fund.

Restricted state funding such as scheduled maintenance is also reported in this financial statement. 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 received \$13,338,843 for Physical Plant and Instructional Support for which no local match is required. From the total, \$8,838,843 has been

allocated for scheduled maintenance projects with the remaining \$4,500,000 budgeted in the Restricted and Categorical Fund for instructional equipment, and library materials.

Measure C Bond: 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.

Current Status:

In the first quarter, the budget revision includes a decrease of 4.5 million in state revenue for Physical Plant and Instructional Support, originally budgeted in the Capital Project Fund and now budgeted in Restricted and Categorical fund, to support instructional equipment and library materials.
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Foothill-De Anza Community College District

2021-22 First Quarter Report

FUND 40 - CAPITAL PROJECTS

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	13,481,288	8,838,843	2,474,876	28%	8,838,843	0
Local Revenue	775,000	775,000	67,762	9%	775,000	0
TOTAL REVENUE	\$ 14,256,288	\$ 9,613,843	\$ 2,542,638	26%	\$ 9,613,843	\$ 0
EXPENSES						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	305,416	305,416	77,735	25%	305,416	0
Employee Benefits	131,143	131,143	29,547	23%	131,143	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	2,772,785	2,772,785	185,995	7%	2,772,785	0
Capital Outlay	2,267,767	2,267,767	218,676	10%	2,267,767	0
TOTAL EXPENSES	\$ 5,477,113	\$ 5,477,113	\$ 511,952	9%	\$ 5,477,113	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 288,777	\$ 288,777	\$ 82,036	28%	\$ 288,777	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
TOTAL TRFs/OTHER SOURCES	\$ 288,777	\$ 288,777	\$ 82,036	28%	\$ 288,777	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ 9,067,952	\$ 4,425,507	\$ 2,112,722		\$ 4,425,507	\$ 0
Beginning Balance, July 1	112,538,575	112,538,575	112,538,575		112,538,575	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 121,606,528	\$ 116,964,083	\$ 114,651,297		\$ 116,964,083	\$ 0

Foothill-De Anza Community College District

2021-22 First Quarter Report

FUND 40 - CAPITAL OUTLAY (UNRESTRICTED & RESTRICTED)

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	13,481,288	8,838,843	2,474,876	28%	8,838,843	0
Local Revenue	0	0	67,762	0%	0	0
TOTAL REVENUE	\$ 13,481,288	\$ 8,838,843	\$ 2,542,638	29%	\$ 8,838,843	\$ 0
EXPENSES						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	0	0	0	0%	0	0
Employee Benefits	0	0	0	0%	0	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	1,466,743	1,466,743	(9,315)	-1%	1,466,743	0
Capital Outlay	109,253	109,253	47,949	44%	109,253	0
TOTAL EXPENSES	\$ 1,575,996	\$ 1,575,996	\$ 38,633	2%	\$ 1,575,996	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 288,777	\$ 288,777	\$ 82,036	28%	\$ 288,777	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
TOTAL TRFs/OTHER SOURCES	\$ 288,777	\$ 288,777	\$ 82,036	28%	\$ 288,777	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ 12,194,069	\$ 7,551,624	\$ 2,586,041		\$ 7,551,624	\$ 0
Beginning Balance, July 1	14,522,847	14,522,847	14,522,847		14,522,847	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 26,716,916	\$ 22,074,471	\$ 17,108,888		\$ 22,074,471	\$ 0

Foothill-De Anza Community College District

2021-22 First Quarter Report

FUND 40 - MEASURE C BOND PROGRAM

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	75,000	75,000	0	0%	75,000	0
TOTAL REVENUE	\$ 75,000	\$ 75,000	\$ 0	0%	\$ 75,000	\$ 0

EXPENSES	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	282,191	282,191	73,535	26%	282,191	0
Employee Benefits	129,043	129,043	29,426	23%	129,043	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	768,311	768,311	176,211	23%	768,311	0
Capital Outlay	2,158,514	2,158,514	170,727	8%	2,158,514	0
TOTAL EXPENSES	\$ 3,338,060	\$ 3,338,060	\$ 449,899	13%	\$ 3,338,060	\$ 0

TRANSFERS AND OTHER	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
TOTAL TRFs/OTHER SOURCES	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0

FUND BALANCE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Net Change in Fund Balance	\$ (3,263,060)	\$ (3,263,060)	\$ (449,899)		\$ (3,263,060)	\$ 0
Beginning Balance, July 1	14,760,691	14,760,691	14,760,691		14,760,691	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 11,497,631	\$ 11,497,631	\$ 14,310,792		\$ 11,497,631	\$ 0

Foothill-De Anza Community College District

2021-22 First Quarter Report

FUND 40 - MEASURE G BOND PROGRAM

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	700,000	700,000	0	0%	700,000	0
TOTAL REVENUE	\$ 700,000	\$ 700,000	\$ 0	0%	\$ 700,000	\$ 0
EXPENSES						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	23,225	23,225	4,200	18%	23,225	0
Employee Benefits	2,100	2,100	121	6%	2,100	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	537,731	537,731	19,099	4%	537,731	0
Capital Outlay	0	0	0	0%	0	0
TOTAL EXPENSES	\$ 563,056	\$ 563,056	\$ 23,420	4%	\$ 563,056	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
TOTAL TRFs/OTHER SOURCES	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ 136,944	\$ 136,944	\$ (23,420)		\$ 136,944	\$ 0
Beginning Balance, July 1	83,255,037	83,255,037	83,255,037		83,255,037	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 83,391,981	\$ 83,391,981	\$ 83,231,617		\$ 83,391,981	\$ 0

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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, the operations are being outsourced to a third-party company, Follet. 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-De Anza Community College District

2021-22 First Quarter Report

ENTERPRISE FUND

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	4,615,384	4,615,384	946,143	20%	4,615,384	0
TOTAL REVENUE	\$ 4,615,384	\$ 4,615,384	\$ 946,143	20%	\$ 4,615,384	\$ 0
EXPENSES						
Cost of Sales	\$ 3,306,371	\$ 3,306,371	\$ 736,828	22%	\$ 3,306,371	\$ 0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	1,297,040	1,297,040	234,248	18%	1,297,040	0
Employee Benefits	495,181	495,181	110,320	22%	495,181	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	499,934	499,934	70,399	14%	499,934	0
Capital Outlay	13,000	13,000	0	0%	13,000	0
TOTAL EXPENSES	\$ 5,611,526	\$ 5,611,526	\$ 1,151,794	21%	\$ 5,611,526	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	340,054	340,054	0	0%	340,054	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	(21,281)	(21,281)	(15,902)	75%	(21,281)	0
TOTAL TRFs/OTHER SOURCES	\$ 318,773	\$ 318,773	\$ (15,902)	-5%	\$ 318,773	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ (677,369)	\$ (677,369)	\$ (221,553)		\$ (677,369)	\$ 0
Beginning Balance, July 1	3,541,475	3,541,475	3,541,475		3,541,475	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 2,864,106	\$ 2,864,106	\$ 3,319,921		\$ 2,864,106	\$ 0

Foothill-De Anza Community College District

2021-22 First Quarter Report

ENTERPRISE FUND - FOOTHILL

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	1,282,900	1,282,900	344,999	27%	1,282,900	0
TOTAL REVENUE	\$ 1,282,900	\$ 1,282,900	\$ 344,999	27%	\$ 1,282,900	\$ 0
EXPENSES						
Cost of Sales	\$ 1,017,600	\$ 1,017,600	\$ 241,717	24%	\$ 1,017,600	\$ 0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	334,295	334,295	75,404	23%	334,295	0
Employee Benefits	112,493	112,493	31,725	28%	112,493	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	158,566	158,566	22,195	14%	158,566	0
Capital Outlay	0	0	0	0%	0	0
TOTAL EXPENSES	\$ 1,622,954	\$ 1,622,954	\$ 371,041	23%	\$ 1,622,954	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	340,054	340,054	0	0%	340,054	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	(10,462)	0%	0	0
TOTAL TRFs/OTHER SOURCES	\$ 340,054	\$ 340,054	\$ (10,462)	-3%	\$ 340,054	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (36,504)		\$ 0	\$ 0
Beginning Balance, July 1	0	0	0		0	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ (36,504)		\$ 0	\$ 0

Foothill-De Anza Community College District

2021-22 First Quarter Report

ENTERPRISE FUND - DE ANZA

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	3,311,594	3,311,594	601,008	18%	3,311,594	0
TOTAL REVENUE	\$ 3,311,594	\$ 3,311,594	\$ 601,008	18%	\$ 3,311,594	\$ 0
EXPENSES						
Cost of Sales	\$ 2,288,771	\$ 2,288,771	\$ 495,111	22%	\$ 2,288,771	\$ 0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	962,745	962,745	156,940	16%	962,745	0
Employee Benefits	382,688	382,688	77,615	20%	382,688	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	294,368	294,368	44,454	15%	294,368	0
Capital Outlay	13,000	13,000	0	0%	13,000	0
TOTAL EXPENSES	\$ 3,941,572	\$ 3,941,572	\$ 774,119	20%	\$ 3,941,572	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	(21,281)	(21,281)	(5,440)	26%	(21,281)	0
TOTAL TRFs/OTHER SOURCES	\$ (21,281)	\$ (21,281)	\$ (5,440)	26%	\$ (21,281)	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ (651,259)	\$ (651,259)	\$ (178,552)		\$ (651,259)	\$ 0
Beginning Balance, July 1	1,671,783	1,671,783	1,671,783		1,671,783	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 1,020,524	\$ 1,020,524	\$ 1,493,232		\$ 1,020,524	\$ 0

Foothill-De Anza Community College District

2021-22 First Quarter Report

ENTERPRISE FUND - DE ANZA EVENT CENTER

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	20,890	20,890	136	1%	20,890	0
TOTAL REVENUE	\$ 20,890	\$ 20,890	\$ 136	1%	\$ 20,890	\$ 0
EXPENSES						
Cost of Sales	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	0	0	1,904	0%	0	0
Employee Benefits	0	0	980	0%	0	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	47,000	47,000	3,750	8%	47,000	0
Capital Outlay	0	0	0	0%	0	0
TOTAL EXPENSES	\$ 47,000	\$ 47,000	\$ 6,634	14%	\$ 47,000	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
TOTAL TRFs/OTHER SOURCES	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ (26,110)	\$ (26,110)	\$ (6,498)		\$ (26,110)	\$ 0
Beginning Balance, July 1	1,869,691	1,869,691	1,869,691		1,869,691	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 1,843,581	\$ 1,843,581	\$ 1,863,194		\$ 1,843,581	\$ 0

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.

Current Status:

The first quarter projections include a one-time board approved transfer of \$500,000 to the Rate Stabilization Fund (RSF) from the General Purpose Fund to address an increase in medical benefits, particularly changes to the CalPERS medical plans.

Foothill-De Anza Community College District

2021-22 First Quarter Report

FUND 60 - INTERNAL SERVICE

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Contributions - Active Benefits	\$ 50,460,257	\$ 50,460,257	\$ 10,748,376	21%	\$ 50,460,257	\$ 0
Contributions - Retiree Benefits	7,400,000	7,400,000	1,737,107	23%	7,400,000	0
Employee Contributions	5,100,000	5,100,000	1,143,393	22%	5,100,000	0
TOTAL REVENUE	\$ 62,960,257	\$ 62,960,257	\$ 13,628,876	22%	\$ 62,960,257	\$ 0
EXPENSES						
Medical/Prescription/Vision/Dental	\$ 28,238,057	\$ 28,238,057	\$ 7,195,533	25%	\$ 28,238,057	\$ 0
Pension/Retirement	30,450,100	30,450,100	6,039,069	20%	30,450,100	0
Worker's Comp/Ext Sk Lv/Vac Pay	2,804,200	2,804,200	372,111	13%	2,804,200	0
Unemployment Insurance	92,900	92,900	(20,054)	-22%	92,900	0
Other	1,375,000	1,375,000	311,103	23%	1,375,000	0
TOTAL EXPENSES	\$ 62,960,257	\$ 62,960,257	\$ 13,897,762	22%	\$ 62,960,257	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 500,000	\$ (500,000)
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
TOTAL TRFs/OTHER SOURCES	\$ 0	\$ 0	\$ 0	0%	\$ 500,000	\$ (500,000)
Net Change in Fund Balance	\$ 0	\$ 0	\$ (268,886)		\$ 500,000	\$ (500,000)
Beginning Balance, July 1	8,169,165	8,169,165	8,169,165		8,169,165	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 8,169,165	\$ 8,169,165	\$ 7,900,279		\$ 8,669,165	\$ (500,000)

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.

Current Status:

No change from Adopted Budget.

Foothill-De Anza Community College District

2021-22 First Quarter Report

FUND 74, 75 - STUDENT FINANCIAL AID

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 39,505,406	\$ 39,505,406	\$ 1,641,819	4%	\$ 39,505,406	\$ 0
State Revenue	4,289,971	4,289,971	4,476,984	104%	4,289,971	0
Local Revenue	700,000	700,000	154,510	22%	700,000	0
TOTAL REVENUE	\$ 44,495,377	\$ 44,495,377	\$ 6,273,312	14%	\$ 44,495,377	\$ 0
EXPENSES						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	0	0	0	0%	0	0
Employee Benefits	0	0	0	0%	0	0
Materials and Supplies	0	0	157,973	0%	157,973	(157,973)
Operating Expenses	700,000	700,000	154,275	22%	542,027	157,974
Capital Outlay	0	0	0	0%	0	0
TOTAL EXPENSES	\$ 700,000	\$ 700,000	\$ 312,248	45%	\$ 700,000	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo (Grants in Aid)	(43,795,377)	(43,795,377)	(4,694,580)	11%	(43,795,377)	0
TOTAL TRFs/OTHER SOURCES	\$ (43,795,377)	\$ (43,795,377)	\$ (4,694,580)	11%	\$ (43,795,377)	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ 0	\$ 0	\$ 1,266,484		\$ 0	\$ 0
Beginning Balance, July 1	15,026	15,026	15,026		15,026	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 15,026	\$ 15,026	\$ 1,281,509		\$ 15,026	\$ 0

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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.

Current Status:

No change from Adopted Budget.

	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

2021-22 First Quarter Report

FUND 79 - OTHER TRUST (OPEB)

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Investment Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
TOTAL REVENUE	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
EXPENSES						
Administrative Expenses	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Investment Expenses	0	0	0	0%	0	0
TOTAL EXPENSES	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
TRANSFERS AND OTHER						
Transfers-in	\$ 1,500,000	\$ 1,500,000	\$ 0	0%	\$ 1,500,000	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
TOTAL TRFs/OTHER SOURCES	\$ 1,500,000	\$ 1,500,000	\$ 0	0%	\$ 1,500,000	\$ 0
FUND BALANCE						
Net Change in Fund Balance	\$ 1,500,000	\$ 1,500,000	\$ 0		\$ 1,500,000	\$ 0
Beginning Balance, July 1	33,499,788	33,499,788	33,499,788		33,499,788	0
Adjustments to Beginning Balance	0	0	0		0	0
NET FUND BALANCE, June 30	\$ 34,999,788	\$ 34,999,788	\$ 33,499,788		\$ 34,999,788	\$ 0

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SUPPLEMENTAL INFORMATION

CALIFORNIA COMMUNITY COLLEGES CHANCELLOR'S OFFICE

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

CHANGE THE PERIOD ▾

Fiscal Year: 2021-2022

District: (420) FOOTHILL-DEANZA

Quarter Ended: (Q1) Sep 30, 2021

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22
Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	217,692,247	209,090,577	199,703,525	205,958,014
A.2	Other Financing Sources (Object 8900)	59,291	561,627	316,903	0
A.3	Total Unrestricted Revenue (A.1 + A.2)	217,751,538	209,652,204	200,020,428	205,958,014
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	210,620,623	196,374,917	192,972,847	196,383,470
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	10,036,427	11,630,761	9,449,896	7,367,250
B.3	Total Unrestricted Expenditures (B.1 + B.2)	220,657,050	208,005,678	202,422,743	203,750,720
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	-2,905,512	1,646,526	-2,402,315	2,207,294
D.	Fund Balance, Beginning	48,495,269	45,589,757	47,236,283	44,833,968
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	48,495,269	45,589,757	47,236,283	44,833,968
E.	Fund Balance, Ending (C. + D.2)	45,589,757	47,236,283	44,833,968	47,041,262
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	20.7%	22.7%	22.1%	23.1%

II. Annualized Attendance FTES:

		Actual 2018-19	Actual 2019-20	Actual 2020-21	Projected 2021-22
G.1	Annualized FTES (excluding apprentice and non-resident)	23,335	23,042		N/A

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

		As of the specified quarter ended for each fiscal year			
		2018-19	2019-20	2020-21	2021-22
H.1	Cash, excluding borrowed funds		82,754,360	64,489,295	63,898,286
H.2	Cash, borrowed funds only		0	0	0
H.3	Total Cash (H.1+ H.2)	70,027,225	82,754,360	64,489,295	63,898,286

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

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
I.	Revenues:				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	206,934,336	206,958,014	23,682,159	11.4%
I.2	Other Financing Sources (Object 8900)	0	0	0	
I.3	Total Unrestricted Revenue (I.1 + I.2)	206,934,336	206,958,014	23,682,159	11.4%
J.	Expenditures:				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	197,435,713	199,693,068	38,227,905	19.1%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	6,641,988	6,867,250	594,910	8.7%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	204,077,701	206,560,318	38,822,815	18.8%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	2,856,635	397,696	-15,140,656	
L	Adjusted Fund Balance, Beginning	44,833,968	44,833,968	44,833,968	
L.1	Fund Balance, Ending (C. + L.2)	47,690,603	45,231,664	29,693,312	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	23.4%	21.9%		

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

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

VII. Does the district have significant fiscal problems that must be addressed?**This year?
Next year?****YES
YES****If yes, what are the problems and what actions will be taken? (Enter explanation below, include additional pages if needed.)**

The District will continue to rely on the temporary hold-harmless revenue provided under the Student-Centered Funding Formula and reserves to balance any immediate structural deficits in the short-term and evaluate factors needed to maintain a structurally balanced budget during the 2021-22 fiscal year. The District is experiencing a decline in both resident and nonresident enrollment and is evaluating the overall impact to ongoing funding.

**RESOLUTION
2021-30**

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 an increase to local revenue for revenue received from Foundation (\$15,677) for backfills, with corresponding increases to the salaries and benefits categories; and a revision to increase transfer out to the Parking Fund (\$224,844).

Sources Account Series		Uses Account Series	
0xxx - Revenue	\$ 15,677	1000 - Certificated Salaries	\$ 13,945
Decrease in Fund Balance	224,844	3000 - Employee Benefits	1,732
		7000 - Transfers/Other Outgo	224,844
Totals	\$ 240,521		\$ 240,521

Fund 115 - Self-Sustaining Fund

The major revisions to the Self-Sustaining Fund include an increase to local revenue (\$8,000) for revenue received from Foundation, with a corresponding increase to the operating expenses category; and an increase in transfer out to the Restricted and Categorical Fund to offset unpaid OTI balance (\$418), with a corresponding decrease in the salaries and materials and supplies categories.

Sources Account Series		Uses Account Series	
0xxx - Revenue	\$ 8,000	5000 - Operating Expenses	\$ 8,000
2000 - Classified Salaries	307	7000 - Transfers/Other Outgo	418
4000 - Materials and Supplies	111		
Totals	\$ 8,418		\$ 8,418

Fund 121/131 - Restricted and Categorical Fund

The major revisions to the Restricted and Categorical Fund include a transfer in from the Self-Sustaining Fund to offset unpaid OTI balance (\$418), with a corresponding increase in the salaries and materials and supplies categories; and a revision to increase state revenue by \$4.5 million from Physical and Instructional Support fund, originally budgeted in the Capital Project Fund, for instructional equipment and library materials.

Sources Account Series		Uses Account Series	
0xxx - Revenue	\$ 4,500,000	2000 - Classified Salaries	\$ 307
8900 - Transfers/Other Sources	418	4000 - Materials and Supplies	111
		Increase in Fund Balance	4,500,000
Totals	\$ 4,500,418		\$ 4,500,418

Fund 40 - Capital Project Fund

The major revision to the Capital Project Fund includes a decrease to state revenue by 4.5 million from Physical and Instructional Support fund, to allocate to the Restricted and Categorical Fund, for instructional equipment and library materials.

Sources Account Series		Uses Account Series	
Decrease in Fund Balance	\$ 4,500,000	0xxx - Revenue	\$ 4,500,000
Totals	\$ 4,500,000		\$ 4,500,000

Fund 125 - Parking Fund

The major revision to the Parking Fund includes a revision to decrease revenue with a corresponding increase to the transfer in category (\$224,844).

Sources Account Series		Uses Account Series	
8900 - Transfers/Other Sources	\$ 224,844	0xxx - Revenue	\$ 224,844
Totals	\$ 224,844		\$ 224,844

AYES

NOES

ABSENT

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on November 1, 2021.

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

**RESOLUTION
2021-31**

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			
1000	-	Certificated Salaries	\$ 514,960	3000	-	Employee Benefits	\$ 720,469
2000	-	Classified Salaries	\$ 1,004	4000	-	Materials and Supplies	37,237
5000	-	Operating Expenses	290,109	6000	-	Capital Outlay	48,368
Totals			\$ 806,074				\$ 806,074

AYES

NOES

ABSENT

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on November 1, 2021.

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

Fund 115 - Self-Sustaining Fund
Fund Balance Report for Fiscal Year 2021-22
Ending Balance Reported as of September 30, 2021

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
Foothill Funds				
115000	Apprenticeship-Foothill	2,055,468	992,480	3,047,948.11
115001	Apprenticeship-Foothill Unrest cont	372,253	-	372,252.54
115002	Apprenticeship-Accounting	11,818	-	11,818.31
115050	Anthropology - Field work	4,328	-	4,327.63
115051	Anthrop Campus Abroad Reserve	30,866	(3,779)	27,086.85
115063	Off Cmp Short Courses Dental Hyg	17,817	8,688	26,504.76
115100	FH Speaker Series	10,995	-	10,995.00
115101	FH Anthro Program-Hawaii 20	251	-	251.00
115105	FH-Youth Program	26,295	-	26,295.31
115111	Box Office - Foothill	66,077	-	66,076.82
115112	Xerox - Foothill	9,161	-	9,160.69
115113	Stage Studies - Foothill	18,748	-	18,747.56
115114	Drama Production-Foothill	17,115	(16,636)	479.12
115115	Facilities Rental-FH Fine Arts	192,847	(43,735)	149,111.84
115116	Vending - Foothill	4,155	-	4,155.08
115117	Facilities Rental Foothill	791,357	203,194	994,550.84
115119	International Programs	408,193	(21,907)	386,286.44
115122	FH International Student Hlth Svcs	22,080	-	22,079.61
115135	Child Development Conference	7,737	-	7,736.75
115138	KFJC Carrier	26,443	-	26,442.79
115142	FH-MAA Health Services	188,411	-	188,410.99
115146	FH-MAA Program	60,174	-	60,174.15
115148	Vending-Sunnyvale Center	48,809	-	48,809.21
115149	FH Community Education	8,579	(1,424)	7,154.87
115151	Contract Ed	51,998	-	51,998.00
115171	President's Fund Foothill	2,044	-	2,044.20
115175	FH-Athletics General	99,597	(15,509)	84,087.34
115176	FH-Athletics - Teams	3,333	-	3,332.52
115177	FH-Football	610	16,689	17,299.16
115178	FH-Men's Basketball	1,007	-	1,007.15
115179	FH-Women's Basketball	383	-	382.81
115180	FH-Softball	1,695	-	1,695.04
115181	FH-Volleyball	736	-	736.28
115182	FH-Aquatics	8,685	(645)	8,039.84
115183	FH-Dance	9,743	-	9,743.26
115184	FH-KCI Community Ed Classes	5,761	-	5,761.37
115187	FH Food Concessionaires	356,194	-	356,194.24
115191	FH-Workforce Development	44,022	-	44,022.49
115192	FH-Corporate Internship Program	23,352	-	23,351.85
115195	FH-VTA SmartPass	-	77,710	77,709.93
115196	Dental Hygiene Clinic	23,758	(1,852)	21,905.70
115197	FH Science Learning Institute	61,424	-	61,424.09
115198	FH Print Services	98,358	(16,337)	82,021.09
115199	FH - KCI Support	300,000	-	300,000.00
115300	FH-MAA Counseling & Matriculation	2,961	-	2,961
Foothill Total		5,495,637	1,176,937	6,672,573.66

De Anza Funds

115201	DA-Apprenticeship	108,460	(5,990)	102,470.14
115202	DA-MCNC/CACT Partnrs	5,248	-	5,248.22
115204	DA-Cheap	487	-	486.71
115205	DA-APALI	31,576	-	31,575.98
115206	DA-Job Fair	29,070	-	29,069.50
115207	DA-Telecourse Produc	111	-	110.62
115208	DA-Technology Rscs	9,969	-	9,969.37
115209	DA-Auto Tech	2,497	(867)	1,630.55
115210	DA-Reprographics	64,907	(48,455)	16,452.72
115212	DA-Physical Educ	26,742	-	26,742.01
115213	DA-Ashland Field Trp	5,691	-	5,691.45
115214	DA-CA Campus Camp	7,998	-	7,998.48
115216	DA-Planetarium	-	(41,845)	(41,845.29)
115218	DA-Short Courses	-	(23,306)	(23,305.86)
115219	DA-Creative Arts Fac Use	5,592	-	5,591.75
115220	DA-Comm Serv Reserve	250,000	-	250,000.00
115221	DA-Intl Student Ins	406,581	(70,842)	335,738.53
115222	DA-Extended Yr Progr	1,098,454	310,148	1,408,602.05
115224	DA-Summer Karate Cmp	252	-	252.22
115225	DA-DLC Extended Lrng	11,932	-	11,931.97
115226	DA-Use Of Facilities	935,957	(138,821)	797,136.21
115227	DA-Library Print Card	683	-	682.62
115228	DA-Baseball	8,504	(6,234)	2,269.22
115229	DA-Audio Visual	3,685	-	3,684.73
115230	DA-RLCC Conference	1,630	-	1,629.62
115231	DA-Softball	3,130	-	3,130.34
115232	DA-Football	10,460	3,479	13,939.35
115233	DA-Men's Basketball	2,793	-	2,793.01
115234	DA-Women's Bsktball	9,357	-	9,356.92
115235	DA-Men's Soccer	6,871	(485)	6,386.44
115236	DA-Women's Soccer	7,301	(230)	7,070.64
115237	DA-Women's Swim/Divg	612	-	611.50
115238	DA-Men's Tennis	51	-	50.84
115239	DA-Women's Tennis	91	-	90.83
115240	DA-Women's Trk & Fld	13,214	(130)	13,084.24
115241	DA-Women's Volleybll	15,167	(696)	14,470.73
115243	DA-Health Services	48,284	(160)	48,123.96
115245	DA-Prevention Trust	11,763	-	11,762.68
115246	DA-Athletics Trust	20,550	(13,458)	7,091.84
115247	DA-ESL	1,968	-	1,967.61
115249	DA President Fund	158	-	157.57
115252	DA-Intl Summer Progr	108,057	-	108,056.61
115253	OTI-MAA Program	207,452	(1,067)	206,385.35
115254	DA-ATM Services	47,500	-	47,500.00
115259	DA-Dist Learn Testing	325	-	324.54

De Anza Funds, Con't.

115260	DA-Office of Instruction	2,099	-	2,098.80
115262	DA-Men's Track & Field	6,784	-	6,784.00
115263	DA-Women's Water Polo	45,266	-	45,266.19
115266	DA-Women's Badminton	25,761	131	25,891.54
115267	Equipment Room	130	-	130.00
115268	DA VPAC Facility Rent	306,885	(4,500)	302,384.74
115271	DA-Fitness Center Membership	144,653	-	144,652.59
115273	DA CDC Medical Admin Activits MAA	31,634	-	31,634.38
115274	DA-Vocal Music	2,468	-	2,467.83
115275	DA-Chamber Orchestra	1,959	-	1,958.67
115276	DA-Creative Arts	3,721	-	3,720.58
115277	DA-Dance	22,630	-	22,629.66
115278	DA-Jazz Instrumental	2,590	-	2,590.09
115279	DA-Patnoe	5,617	-	5,616.59
115280	DA-Wind Ensemble	1,242	-	1,242.00
115283	PE Facilities Rental	230,157	-	230,156.51
115284	DA-Ceramics	5,299	-	5,299.11
115285	DA-Photography	5,917	-	5,917.00
115286	DA-Euphrat Museum	58,147	23,472	81,619.12
115287	DA-ePrint	4,178	-	4,178.00
115289	DA-MCNC	104,569	-	104,569.13
115293	DA-College Life Vending	6,255	-	6,255
115294	DA-Red Wheelbarrow	2,895	-	2,895
115295	UTA SmartPass	282,487	138,809	421,296.02
115296	DA-CA History Ctr - Extended Year	5,124	-	5,123.91
115297	DA-Campus Abroad - Paris	1,002	-	1,002
De Anza Total		4,840,594	118,953	4,959,547

Central Services Funds

115401	Intl Student Insurance	-	520,670.56	520,670.56
115412	Computer Loan Prog-Admin	200,000.00	-	200,000.00
115413	Computer Loan Prog-Fee	36,244.14	-	36,244.14
District Total:		236,244.14	520,670.56	756,914.70

Fund 115 Total:	10,572,474.90	1,816,560.22	12,389,035.12
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CAPITAL PROJECTS SUMMARY

September 30, 2021

Fund	Project/Program Description	Beginning Fund Balance	Approved Project Budget	Revenue and Transfer-In	Current Year Expenditures & Transfer-Out	Project Inception-to-date	Ending Fund Balance	Available Project Budget
Capital Outlay (Unrestricted and Restricted)								
Foothill Projects								
412002	FH-Facilities/Equipment Maintenance	\$ 1,340,889	\$ -	\$ -	\$ -	\$ -	\$ 1,340,889	\$ -
412003	FH Athletic Facilities Maintenance	-	-	-	-	-	0	-
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	16,147	-	-	305	-	15,842	-
412015	FH CampusExterior Site LightingP39	-	-	-	-	-	-	-
412016	FH FootballField SnackShack Removal	-	-	-	-	-	-	-
412104	FH Faculty Ergonomic Furniture	5,914	-	-	-	-	5,914	-
Total:		\$ 5,965,065	\$ -	\$ -	\$ 305	\$ -	\$ 5,964,760	\$ -
De Anza Projects								
411203	DA-Facilities/Equipment Maintenance	\$ 1,423,503	\$ -	\$ -	\$ -	\$ -	\$ 1,423,503	\$ -
411213	DA Photovoltaic (PV) System	1,323,843	-	67,762	1,943	-	1,389,663	-
Total:		\$ 2,747,346	\$ -	\$ 67,762	\$ 1,943	\$ -	\$ 2,813,166	\$ -
Central Services Projects								
411256	16/17DATile&FlatRoofRplc(CDC)PFP1&2	\$ 1,990	\$ -	\$ -	\$ 1,990	\$ -	\$ -	\$ -
412507	FH ElectricVehicle ChargingStations	-	-	0	0	-	0	-
413020	Business Services Project	5,383,583	-	0	29,593	-	5,353,990	-
413021	New District Office Bldg FF&E	-	-	82,036	0	-	82,036	-
413141	SC EMS and HVAC Improvements	-	-	-	(1,000)	-	1,000	-
413144	D120 HVAC Improvements	93,984	-	-	0	-	93,984	-
413146	New District Office Building Constr	-	-	-	0	-	0	-
413147	FH PV Solar Repair Parking Lot 3	-	-	-	0	-	0	-
413406	District Office/Swing Space	284	-	-	0	-	284	-
413509	Measure G Reimbursement	0	-	-	0	-	0	-
413510	ScheduledMaintenance&RepairsGeneral	167,651	-	-	3,491	-	164,160	-
413513	Capital Project Clearing	0	-	-	0	-	0	-
Total:		\$ 5,647,492	\$ -	\$ 82,036	\$ 34,074	\$ -	\$ 5,695,454	\$ -
Measure C Other Funding Sources								
469103	FH PG&E CSI Rebate Project C162	\$ -	\$ 1,583,338	\$ -	\$ -	\$ 1,543,348	\$ -	\$ 39,990
469104	FH Lot 5 and 6 Project 162	-	800,000	-	(14,054)	685,469	-	114,531
469402	New District Office Bldg(Constr)404	-	3,418,000	-	16,366	3,414,759	-	3,241
469403	New District Office Bldg Equip 404	-	1,786,354	-	-	1,783,484	-	2,870
	Other Funding Soruces Fund Balance	162,943	-	-	-	-	160,631	-
Total:		\$ 162,943	\$ 7,587,692	\$ -	\$ 2,312	\$ 7,427,061	\$ 160,631	\$ 160,631

CAPITAL PROJECTS SUMMARY

September 30, 2021

Fund	Project/Program Description	Beginning Fund Balance	Approved Project Budget	Revenue and Transfer-In	Current Year Expenditures & Transfer-Out	Project Inception-to-date	Ending Fund Balance	Available Project Budget
State Proposition								
415117	P39FHCampusExteriorSiteLighting	\$ -	\$ 486,331	\$ -	\$ -	\$ 486,331	\$ -	\$ -
	Total:	\$ -	\$ 486,331	\$ -	\$ -	\$ 486,331	\$ -	\$ -
Scheduled Maintenance								
471040	18/19SMDAMechanicalImprovementsPFP3	\$ -	\$ 84,239	\$ -	\$ -	\$ 84,239	\$ -	\$ -
471042	19/20SMDAExtEnvlpReprs&RefnshngPFP1	-	89,535	-	-	89,535	-	-
471043	19/20SMDACampusCenterFlooringPFP2	-	79,444	-	-	79,443	-	-
473010	21/22 Scheduled Maint One-Time Pool	-	8,838,843	2,474,876	-	-	2,474,877	8,838,843
	CY Closed Out Scheduled Maintenance Projects	-	-	-	-	-	-	-
	Total:	\$ -	\$ 9,092,061	\$ 2,474,876	\$ -	\$ 253,217	\$ 2,474,877	\$ 8,838,843
Capital Outlay(Unrestricted & Restricted) Total:		\$ 14,522,847	\$ 17,166,084	\$ 2,624,674	\$ 38,633	\$ 8,166,609	\$ 17,108,888	\$ 8,999,474
Measure C Bond Program ¹								
	Fund Balance - Various Projects	\$ 14,571,829	\$ -	\$ -	\$ 449,899	\$ -	\$ 14,121,931	\$ -
	Interest Revenue	188,862	-	-	-	-	188,862	-
	Measure C Projects Total:	\$ 14,760,691	\$ -	\$ -	\$ 449,899	\$ -	\$ 14,310,792	\$ -
Measure G Bond Program ¹								
	Fund Balance - Various Projects	\$ 83,137,933	\$ -	\$ -	\$ 23,420	\$ -	\$ 83,114,513	\$ -
	Interest Revenue	117,104	-	-	-	-	117,104	-
	Measure G Projects Total:	\$ 83,255,037	\$ -	\$ -	\$ 23,420	\$ -	\$ 83,231,617	\$ -
Total:		\$ 112,538,575	\$ 17,166,084	\$ 2,624,674	\$ 511,952	\$ 8,166,609	\$ 114,651,297	\$ 8,999,474

Notes:

¹ Reflects current fiscal year bond program actual activity. See the following pages for the Measure C Bond and Measure G 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 9/30/2021

DRAFT

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	\$0	\$0	\$11,684,484	\$1,618,967	12/28/2006	6/30/2022	✓	✓
611 Desktops	\$8,949,876	\$36,453	\$36,453	\$6,356,081	\$2,593,795	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	\$0	\$0	\$3,986,970	\$161,292	11/1/2006	6/30/2022	✓	✓
Totals for Procurement:	\$26,612,521	\$36,453	\$36,453	\$22,109,860	\$4,502,661				
Design									
176 Upgrade Doors and Hardware	\$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	\$0	\$0	\$13,468,168	\$80,950	7/9/2008	3/31/2021	✓	✓
Totals for Closeout:	\$13,549,118	\$0	\$0	\$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	\$0	\$0	\$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	\$0	\$0	\$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		

See last page for definitions and notes



Quarterly Summary Report

Foothill-De Anza Community College District

Measure C Bond Program - Bond Only

Reporting Period: Inception through 9/30/2021

DRAFT

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		

See last page for definitions and notes



Quarterly Summary Report

Foothill-De Anza Community College District

Measure C Bond Program - Bond Only

Reporting Period: Inception through 9/30/2021

DRAFT

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	\$0	\$0	\$146,942	\$0	7/1/2018	6/30/2021		
Totals for Complete:	\$164,782,283	\$0	\$0	\$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				

See last page for definitions and notes



Quarterly Summary Report

Foothill-De Anza Community College District

Measure C Bond Program - Bond Only

Reporting Period: Inception through 9/30/2021

DRAFT

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	\$36,453	\$36,453	\$200,727,387	\$5,826,396				

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	\$0	\$0	\$11,651	\$1,154,178	7/1/2018	6/30/2022	✓	✓
706 Furniture Refresh for Students, Faculty, Staff and Administrators	\$2,420,904	\$253,590	\$253,590	\$1,991,770	\$429,134	7/1/2018	6/30/2022	✓	✓
707 Outdoor Furniture Update and Refresh	\$414,431	\$0	\$0	\$64,309	\$350,122	7/1/2018	6/30/2022	✓	✓
708 System Wide Infrastructure	\$505,174	\$0	\$0	\$75,093	\$430,081	7/1/2018	6/30/2022	✓	✓
711 Desktops	\$9,519,422	\$24,285	\$24,285	\$9,488,066	\$31,356	7/1/2008	6/30/2022	✓	✓
713 Refresh Multi Media Rooms	\$3,882,819	\$427	\$427	\$3,882,818	\$0	7/16/2007	6/30/2022	✓	✓
Totals for Procurement:	\$33,767,186	\$278,302	\$278,302	\$30,657,072	\$3,110,114				

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	\$0	\$0	\$323,766	\$3,838	8/1/2019	12/31/2021	✓	✓
279 Re-roof Science Buildings SC1 & SC2	\$1,618,527	\$8,148	\$8,148	\$430,109	\$1,188,418	9/14/2020	12/31/2021	✓	✓
280 Campus Center Floors Improvement	\$586,873	\$7,954	\$7,954	\$495,998	\$90,875	3/22/2021	6/30/2022	✓	✓
281 Instructional Writing Surfaces Remediation	\$265,293	\$477	\$477	\$222,443	\$42,850	3/31/2021	6/30/2022	✓	✓
Totals for Construction:	\$2,798,298	\$16,579	\$16,579	\$1,472,317	\$1,325,981				

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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See last page for definitions and notes



Quarterly Summary Report

Foothill-De Anza Community College District

Measure C Bond Program - Bond Only

Reporting Period: Inception through 9/30/2021

DRAFT

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		

See last page for definitions and notes



Quarterly Summary Report

Foothill-De Anza Community College District

Measure C Bond Program - Bond Only

Reporting Period: Inception through 9/30/2021

DRAFT

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	\$0	\$0	\$182,416,041	\$0				

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				

See last page for definitions and notes



Quarterly Summary Report

Foothill-De Anza Community College District

Measure C Bond Program - Bond Only

Reporting Period: Inception through 9/30/2021

DRAFT

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	\$294,881	\$294,881	\$214,754,685	\$6,391,613				
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	\$0	\$0	\$123,517	\$20,000	7/1/2013	6/30/2022	✓	✓
391 Wireless Infrastructure - Phase II & III	\$968,122	\$0	\$0	\$868,122	\$100,000	5/1/2009	6/30/2022	✓	✓
430 Desktops	\$1,038,573	\$24,477	\$24,477	\$1,015,989	\$22,584	1/1/2007	6/30/2022	✓	✓
Totals for Procurement:	\$4,482,753	\$24,477	\$24,477	\$4,305,169	\$177,584				
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	(\$16,366)	(\$16,366)	\$22,288,497	\$446,183	6/30/2014	2/28/2021	✓	✓
405 ETS Facilities	\$1,461,144	\$0	\$0	\$1,330,519	\$130,625	11/1/2014	12/31/2021	✓	✓
405B Network Room Renovation	\$1,863,879	\$0	\$0	\$1,859,557	\$4,321	7/1/2015	12/31/2021	✓	✓
801 Foothill-DeAnza Education Center	\$41,571,515	\$2,880	\$2,880	\$41,031,671	\$539,843	7/10/2007	12/30/2021	✓	✓

See last page for definitions and notes



Quarterly Summary Report

Foothill-De Anza Community College District

Measure C Bond Program - Bond Only

Reporting Period: Inception through 9/30/2021

DRAFT

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									
Totals for Closeout:	\$67,885,483	(\$13,486)	(\$13,486)	\$66,742,895	\$1,142,588				
Complete									
310 Network and Security	\$4,722,637	\$0	\$0	\$4,722,637	\$0	5/1/2007	6/30/2019		
320 Consultants Spec Network Routers	\$97,305	\$0	\$0	\$97,305	\$0	9/1/2007	6/30/2021		
330 Labor to Refresh Computers	\$2,292,077	\$0	\$0	\$2,292,077	\$0	10/13/2008	6/30/2018		
340 Labor to Install Network Equipt/Routers etc	\$510,094	\$0	\$0	\$510,094	\$0	3/1/2010	6/30/2020		
350 Replace ERP	\$10,584,942	\$0	\$0	\$10,584,942	\$0	11/1/2007	6/30/2019		
360 Server Refresh	\$1,994,653	\$0	\$0	\$1,994,653	\$0	1/30/2009	6/30/2018		
390 Wireless Infrastructure	\$658,903	\$0	\$0	\$658,903	\$0	9/1/2008	6/30/2016		
400 District Vehicles	\$3,194,909	\$0	\$0	\$3,194,909	\$0	7/1/2007	6/30/2017		
403G Group II Equip	\$522,600	\$0	\$0	\$522,600	\$0	2/1/2011	3/31/2017		
431 Printers	\$33,292	\$4,613	\$4,613	\$37,905	(\$4,613)	3/1/2007	6/30/2021		
Totals for Complete:	\$24,611,412	\$4,613	\$4,613	\$24,616,026	(\$4,613)				
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	\$102,960	\$102,960	\$102,960	\$588,363	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	\$102,960	\$102,960	\$1,904,582	\$588,363				
Unallocated Interest Earnings	\$30,721	\$0	\$0	\$0	\$30,721				

See last page for definitions and notes



Quarterly Summary Report

Measure C Bond Program - Bond Only

Reporting Period: Inception through 9/30/2021

DRAFT

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	\$99,631,730	\$118,565	\$118,565	\$97,697,087	\$1,934,643				
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:	\$527,489,952	\$449,899	\$449,899	\$513,179,159	\$14,310,793				

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

✓	<p>Ok: Project has normal range of issues.</p> <p>Cost (Contingency): ¹ Contingency ≥ 5% of Budget Remaining</p> <p>Schedule Large Capital Projects (Required Occupancy Date - Forecast Completion Date): ² > 2 Months Schedule Contingency</p> <p>Schedule Other Projects (Required Occupancy Date - Forecast Completion Date): ² > 1 Months Schedule Contingency</p>
▲	<p>Caution: Project has significant issue(s), however, project team has a solution and/or options.</p> <p>Cost (Contingency): ¹ Contingency < 5% and ≥ 3% Budget Remaining</p> <p>Schedule Large Capital Projects (Required Occupancy Date - Forecast Completion Date): ² > 1 and < 2 Months Schedule Contingency</p> <p>Schedule Other Projects (Required Occupancy Date - Forecast Completion Date): ² ~ 1 Month Schedule Contingency</p>
✗	<p>Problem: Project has significant issue(s) without a current solution.</p> <p>Cost (Contingency): ¹ Contingency < 3% of Budget Remaining</p> <p>Schedule Large Capital Projects (Required Occupancy Date - Forecast Completion Date): ² < 1 Month Schedule Contingency</p> <p>Schedule Other Projects (Required Occupancy Date - Forecast Completion Date): ² < 2 Weeks Schedule Contingency</p>

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 usably 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

Measure C Bond Program - Bond Only

Reporting Period: Inception through 9/30/2021

DRAFT

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
Caution Project Details									



Quarterly Summary Report

Foothill-De Anza Community College District (G)

Measure G Bond Program

Reporting Period: Inception through 9/30/2021

DRAFT

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



Quarterly Summary Report

Foothill-De Anza Community College District (G)

Measure G Bond Program

Reporting Period: Inception through 9/30/2021

DRAFT

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)

303 Refresh Academic and Business Computer	\$26,389,200	\$0	\$0	\$0	\$26,389,200			✓	✓
304 Server and Disk Storage Systems	\$2,262,000	\$0	\$0	\$0	\$2,262,000			✓	✓
ETS-01 Learning Space Technology Upgrades and Enhancements	\$0	\$0	\$0	\$0	\$0			✓	✓

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 9/30/2021

DRAFT

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-04 Assistive Listening Devices for Hearing Impaired Individuals	\$0	\$0	\$0	\$0	\$0			✓	✓
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	\$71,349,000	\$0	\$0	\$0	\$71,349,000				

District

503 Program Overhead	\$43,621,938	\$23,113	\$23,113	\$166,233	\$43,455,705			✓	✓
505 Refinance Flint Center Parking Garage	\$25,055,632	\$0	\$0	\$25,055,632	\$0			✓	✓
506 Renovate Carriage House	\$1,827,100	\$154	\$154	\$34,954	\$1,792,146			✓	✓
507 De Anza Event Center	\$90,154,400	\$0	\$0	\$0	\$90,154,400			✓	✓
508 Relocate Utilities DA Event Center	\$11,574,400	\$0	\$0	\$209,733	\$11,364,667			✓	✓
510 Structural Upgrade Griffin House	\$5,444,200	\$154	\$154	\$40,874	\$5,403,326			✓	✓
597 Cost of Issuance	\$1,378,062	\$0	\$0	\$1,378,062	\$0			✓	✓
599 District-wide Contingency	\$14,539,968	\$0	\$0	\$0	\$14,539,968			✓	✓
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			✓	✓
Unallocated Interest Earnings	\$117,104	\$0	\$0	\$0	\$117,104				
District Project Totals	\$426,784,104	\$23,420	\$23,420	\$26,885,487	\$399,898,617				
Measure G Project List Total:	\$869,466,104	\$23,420	\$23,420	\$26,885,487	\$842,580,617				

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 9/30/2021

DRAFT

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 ≥ 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 usably 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



CAPITAL PROJECTS

The first quarter **Measure C** and **Measure G** supplemental reports will be posted on the BoardDocs website at the following URL:

<https://go.boarddocs.com/ca/fhda/Board.nsf/Public>

In the “**Meetings**” box located in the middle of the web page, click on the “**Citizens’ Bond Oversight Committee**” link, then click “**2021**” and select “**Dec 7, 2021 (Tue)**” to pull up the Citizens’ Bond Oversight Committee Agenda. Then click on “**View the Agenda**” and select “**Projects Financial Update.**” From here, click the attachments to launch the reports.

The Measure C and Measure G reports will be available for viewing by Tuesday, December 7, 2021.

(Please note that the Citizens’ Bond Oversight Committee agendas, meeting minutes, annual reports and audit reports issued prior to June 10, 2014 can be accessed through the Measure C website at: <http://measurec.fhda.edu/meeting-minutes-agendas/> .)

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