



2022-23

ADOPTED BUDGET

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

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**FOOTHILL-DE ANZA
COMMUNITY COLLEGE DISTRICT
2022-2023 ADOPTED BUDGET**

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2022-23 Adopted Budget

September 12, 2022

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

Overview

- 2021-22 Ending Fund Balance
- State Budget Update
- 2022-23 Assumptions, Projected Revenues/Expenses and Fund Balance
- FTES Trends, Hold Harmless Floor, and Basic Aid Status
- Multi-year Projections, Declining Stability Fund & Future Fiscal Planning



2021-22

Ending Fund Balance & Reserve Allocations

☐ **\$29.0M 2021-22 Fund Balance Allocation:**

- \$12.2M – Colleges & Central Services “B” budget carryover
- \$2.5M – Districtwide & Encumbrance carryover
- \$2.8M – Supplemental Retirement Program Reserve
- \$10.2M – Maintain district’s budgeted 5% reserve
- **\$1.3M – Actual Stability Fund Balance**



Final State Budget Apportionment Revenues

- ☐ Cost-of-living adjustment (COLA) of 6.56%
- ☐ Increases to SCFF Metric Funding Rates and Base Allocations
 - ☐ Improves SCFF Revenue, less reliance on hold harmless
 - ☐ Does not provide an overall increase to funding.
- ☐ Hold Harmless extends through 2024-25 with SCFF “Floor”
 - ☐ Two more years of potential revenue growth through COLA
 - ☐ No auto COLAs beginning 2025-26
 - ☐ Reset and fix Base revenue at 2024-25 levels
 - ☐ No increase in funding; Hold harmless merely changes type of revenue from temporary to ongoing.



Other Major Revenue Assumptions

- ☐ New 2022-23 State Budget funding investments are a mix of ongoing (47%) & one-time funding (53%) and are mainly restricted.
 - ☐ State is recognizing potential future downturn, so the majority of new investments are strategically funded as one-time and generally restricted.
 - ☐ Ongoing and *unrestricted* revenue increase is limited to COLA with other ongoing being restricted for specific purposes or reimbursement based – FTFH, Part-time Faculty Health Insurance/Office Hours.
 - ☐ Require staffing resources to understand restrictions and requirements; Reporting and tracking efforts
- ☐ Reduce Nonresident Revenue Dependency
 - ☐ Major exposure for the General Fund since significant amount of budgeted revenue is currently treated as ongoing
 - ☐ Continue treating incremental annual tuition increases as temporary



Revenue Assumption Changes 2022-23 Tentative to Adopted Budget

Tentative – May Revise Budget

- ☐ COLA of 6.56% or \$10.8 million for the District
- ☐ SCFF Revenue at \$175.6M
 - Growth to Base and Reduce Hold Harmless
 - Hold Harmless Floor in 2024-25
- ☐ Nonresident Revenue \$17.7M
 - Assuming flat PY units
 - Continue incremental increase noted as “temporary revenue”

Adopted – Final State Budget

- ☐ No Change
- ☐ Shift Hold Harmless to Ongoing
- ☐ Nonresident Revenue \$15.5M
 - Assuming 12% decline in PY units or \$2.2M lower than Tentative budget
 - Continue incremental increase noted as “temporary revenue”

2022-23 General Fund Revenue

2022-23 Tentative Budget Revenue	\$210.1M
State Apportionment SCFF Base Adjustments	4.8M
Hold Harmless to Base	7.0M
Nonresident Tuition	(2.0M)
Other State & Local Revenue	<u>.2M</u>
Net Ongoing Revenue Changes	\$10.0M
Nonresident Tuition Rate Incremental - <i>Temporary</i>	(.2M)
Hold Harmless to Base – <i>Temporary</i>	<u>(11.8M)</u>
Total 2022-23 Adopted Budget Revenue	\$208.1M



2022-23 General Fund Expenditures

2022-23 Tentative Budget Expenditures Net Transfers	\$208.9M
Net Benefits - STRS/PERS, Unemployment, Workers Comp	1.1M
Classified Salaries	0.9M
DSPS/Parking/FWS Support Transfers	(0.9M)
Operating/Supplies	(0.6M)
Certificated & Part-time Faculty Net Adjustment	(0.5M)
Net Changes	\$(0.0M)
Total 2022-23 Adopted Budget Expenditures and Net Transfers	\$208.9M



2022-23 Projected Ending Fund Balance

Beginning Fund Balance, July 1, 2022	\$29.0M
Net Projected Change	(0.8M)
Projected Ending Fund Balance, June 30, 2023	\$28.2M

Fund Balance Allocation:

College & Central Services Carryforwards	\$12.2M
Districtwide Restricted Carryforwards	2.5M
Supplemental Retirement Plan (SRP)	1.2M
Required 5% Budgeted Reserve	<u>10.4M</u>

Projected Stability Fund Balance, June 30, 2023	\$ 1.9M
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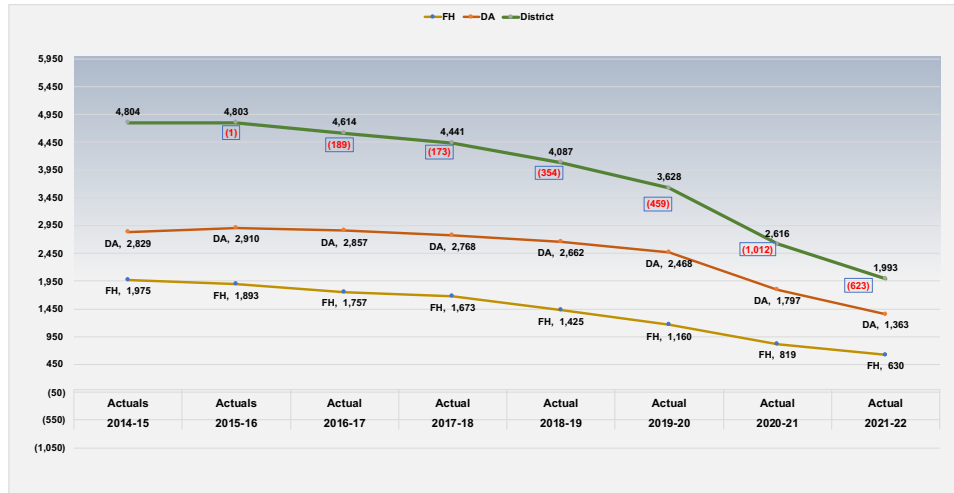


Nonresident FTES, Units, and Revenue Observations

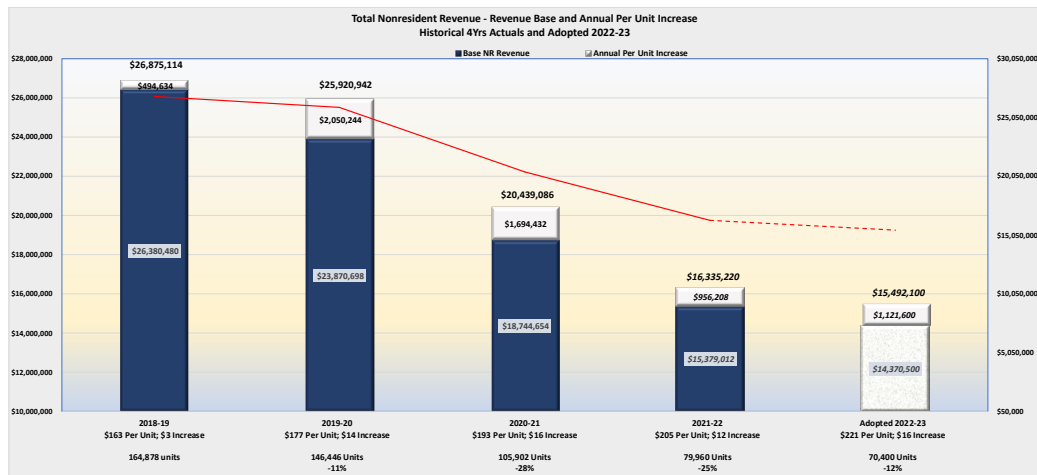
- ☐ 2021-22 actual loss of 623 Nonresident FTES or 24% over prior year. Since 2014-15, a cumulative loss of over 2,811 Nonresident FTES or 59%.
- ☐ Since 2018-19, the cumulative ongoing revenue loss is \$10.4M and units decline is +50%.
- ☐ In 2019-20 Adopted Budget, nonresident revenue accounted for 15% of Base Revenue, in 2022-23 it is 7%.
- ☐ Actual revenue loss was \$4.1M or 20% in 2021-22.
- ☐ Continue strategy to continue to reduce ongoing revenue dependency due to consistent decline and volatility.



Nonresident FTES Trends - District with Campus Detail



Nonresident FTES Revenue Decline and Exposure

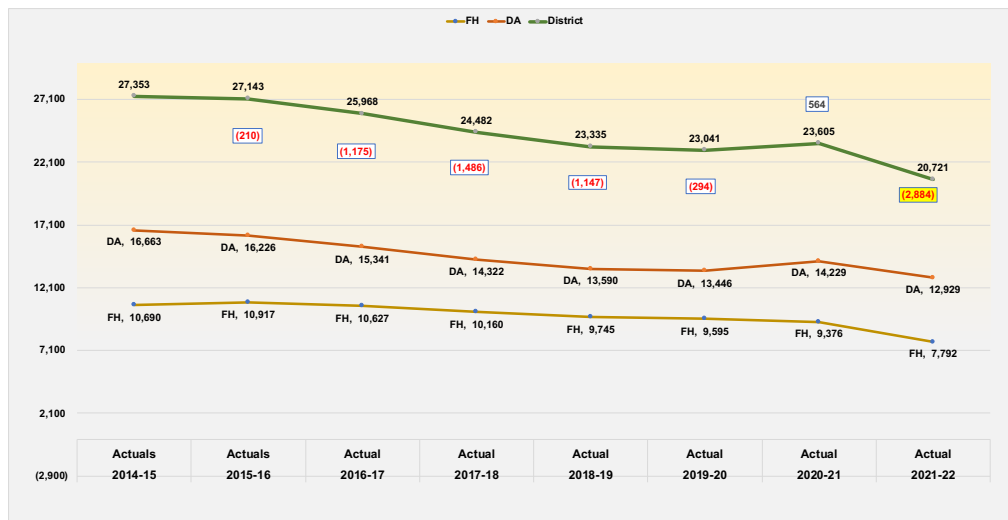


Resident FTES Trends - Observations

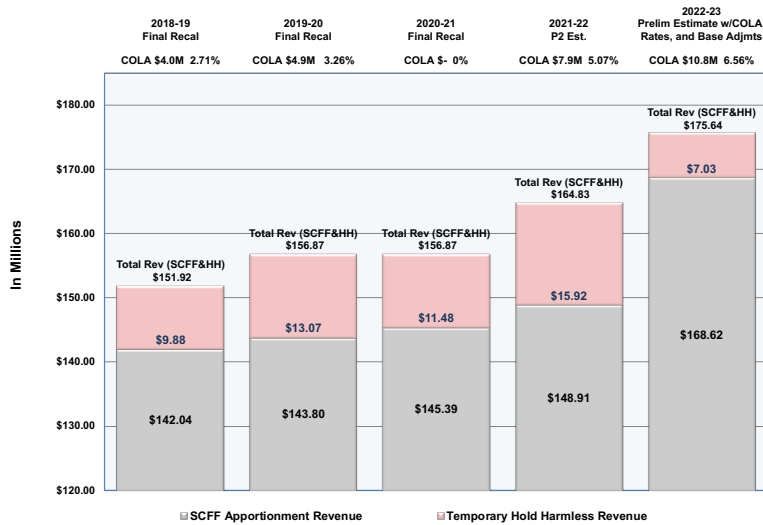
- ❑ 2021-22 actual loss of 2,884 Resident FTES or 12% over prior year is the steepest decline experienced in the last seven years – since 2014-15, a cumulative loss of over 6,632 Resident FTES or 24%.
- ❑ Increase to base revenue reduces the amount of FTES recovery needed, but the District would have to grow 1,400+ FTES to see increase in SCFF revenue.
- ❑ Other funding, such as Scheduled Maintenance, is allocated on actual FTES, so the reduced FTES is felt in other areas.



Resident FTES Trends - District with Campus Detail 2014-15 to 2021-22



SCFF Metrics vs. Hold Harmless* 2024-25 Funding Floor and Stagnant Revenue



- Past revenue growth mainly attributable to COLA and now base increases – not SCFF metric improvement.
- Must focus on SCFF metrics - Basic Aid is unlikely in the near future, and 70% of funding is still dependent on FTES.
- Even with 2024-25 SCFF Floor, the HH difference **must** first be **earned** within the SCFF metrics **before** new COLA revenue is possible.

*\$7.03M in Hold Harmless represents an *estimated* 1,452 credit FTES

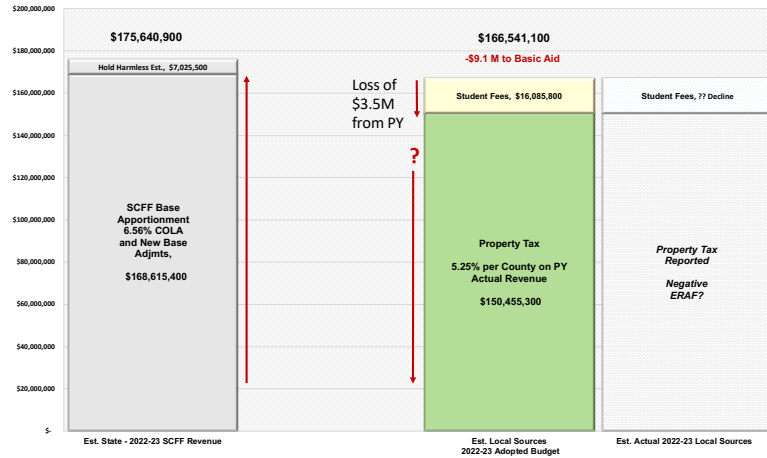
Basic Aid Evaluation 2022-23

- ❑ Reminder – basic aid/community supported status occurs when a district's local property tax and enrollment revenues exceed what it would receive from the state in apportionment.
- ❑ Very unlikely the District will change to basic aid/community supported status in the 2022-23 fiscal year.
- ❑ Main economic indicators are moving in the opposite direction
 - *Increasing* – State apportionment target is growing from cost-of-living-adjustment and base increases raising the total computation revenue (TCR) amount from the state, which means a higher target to reach for our local sources
 - *Decreasing* – Enrollment revenue is declining
 - *Unknown* – Education Revenue Augmentation Fund adjustment
 - *Decreasing* – Property tax revenue is lower than historical 6% growth
 - Projected 5.25% for 2022-23, but actual was 4.7% in 2021-22 for District

2022-23 Increasing State vs. Declining Local Sources Impact on Basic Aid

Transition depends on key factors which are trending in the opposite direction to reach Basic Aid.

- 1) SCFF/HH State Apportionment
- 2) Enrollment Fees
- 3) Property Tax Revenues
- 4) Negative ERAF



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

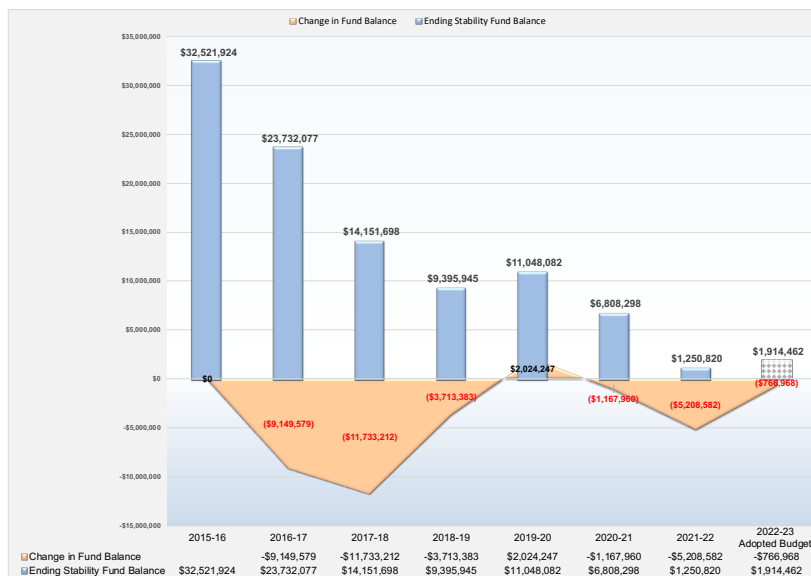
2022-23 Adopted Budget

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

Description	2021-22 Adopted Budget	2021-22 Actuals	2022-23 Adopted Budget	2023-24 Projection	2024-25 Projection
Resident FTES (F/T Equiv Student)	23,605	20,722	20,722	20,722	20,722
FTES Decline	563	(2,883)	(2,883)		
FTES Decline %	2.44%	-12.21%	-12.21%	0.00%	0.00%
COLA	5.07%	5.07%	6.56%	0.00%	0.00%
Ongoing Revenues	\$183,829,850	\$182,765,035	\$207,016,482	\$207,266,482	\$207,516,482
Ongoing Expenses & Net Transfers Out*	192,983,036	204,851,548	208,905,050	209,655,050	210,405,050
Structural Surplus/(Deficit)	(\$9,153,186)	(\$22,086,513)	(\$1,888,568)	(\$2,388,568)	(\$2,888,568)
One-Time and Temporary Revenue	12,437,100	16,877,931	1,121,600	1,121,600	1,121,600
One-Time Expenditures & Transfers; Expenditure Savings	(3,900,000)	0	0	1,000,000	1,000,000
Net Change in Fund Balance	(\$616,086)	(\$5,208,582)	(\$766,968)	(\$266,968)	(\$766,968)
Beginning Fund Balance	34,261,494	34,261,494	29,052,912	28,285,944	28,018,976
Net Change in Fund Balance	(616,086)	(5,208,582)	(766,968)	(266,968)	(766,968)
Ending Fund Balance	\$33,645,408	\$29,052,912	\$28,285,944	\$28,018,976	\$27,252,008
Less: Carryforwards/Restricted					
Colleges/CS/DW Carryforwards, 5% Reserves	26,837,448	27,802,092	26,371,482	25,141,645	25,179,145
FHDA Stability Fund Balance	\$6,807,960	\$1,250,820	\$1,914,462	\$2,877,331	\$2,072,863



Stability Fund Balance Historical Decline 2015-16 to 2021-22 Actuals and 2022-23 Projected



Note: Stability Fund is also affected by the levels of carryforward, SRP Reserve, and General Reserve amounts.

Moving Forward in this Fiscal Environment

- ❑ Experiencing another favorable state budget
 - ❑ Early economic indicators show a slowdown in the state's economy, but time will tell.
- ❑ SCFF Revised Floor - Basic Aid is not likely in 2022-23
 - ❑ Assuming the District will stay under SCFF funding after 2024-25, planning needs to start to maximize those factors
 - ❑ Review of ongoing expenses due to absence of COLA increases in two years and the changing student needs in light of "new normal"
- ❑ Monitoring of nonresident external and internal factors to determine impact on stability of revenue.
- ❑ Due to Stability Fund spend down, General Fund can only bear a \$1.9M revenue shortfall, deficit, or mid-year state budget cuts in 2022-23.
- ❑ At best, the District needs to strategically plan for two years of potential COLA and then a period of static revenue.

Questions?





2022-23 Adopted Budget Overview

The Adopted Budget for fiscal year 2022-23 reflects the changes that occurred between the Governor's proposed budget in May and the state budget negotiated by the Governor and Legislature in June. The final state budget continued to reflect the positive economic conditions being experienced in California, albeit with increasing concern about the future economic stability of the state. The conservative trend of allocating one-time versus ongoing money for new spending was left in place, allowing the state to roll-back funding in future years if needed. As noted in the May Revise, the tendency to distribute this funding through smaller, specifically focused funding programs may have additional impacts on resource needs for planning and reporting.

Some of the key items in the final state budget are:

- Ongoing Funding Allocations
 - Cost-of-living adjustment (COLA) was maintained at 6.56% for the Student Centered Funding Formula (SCFF) or \$10.8 million to the District's allocation.
 - 6.56% COLA to various categorical programs.
 - \$600 million for an increase to the SCFF funding rates for the base, supplemental, and success allocations. This increase improves the ongoing portion of the District's calculated SCFF revenue and reduces the Hold Harmless portion but does not bring new funding to the District.
 - \$25 million to modernize community college technology and protect data
- One-Time Funding Allocations
 - \$840 million for deferred maintenance, or \$17.7 million to the District.
 - \$650 million block grant to assist districts in addressing issues related to the pandemic. The District's portion is \$16.1 million.
 - \$75 million to modernize community college technology and protect data, with the allocation method to be determined.

There were numerous allocations to programs with specific purposes, both ongoing and one-time, and the system continues to receive information about the funding allocation process and the requirements for receiving the funding. While recovery from the pandemic is still a primary concern, funding part-time

faculty insurance, enrollment strategies, basic needs and housing were among priorities that received specific allocations. It is also worth noting that in some cases the ability to receive funding is being tied to completely unrelated metrics. For example, to receive the block grant funding related to the pandemic, a district must report part-time faculty medical coverage data.

The proposed change to the Hold Harmless funding, namely setting a district's funding "floor" at the amount it earns in the 2024-25 fiscal year was approved in the final state budget. Effective in 2025-26, districts will be funded at either the amount generated under the SCFF or the 2024-25 "floor", whichever amount is higher. The intent is to mitigate the potential "cliff" that might be experienced when a district is required to drop from Hold Harmless to SCFF funding. It is important to note that cost-of-living adjustments (COLA) will not be applied to this new "floor" unless specifically addressed in the state's annual budget language. Therefore, a district would be frozen at this revenue level until its earned SCFF funding through the District's performance exceeds the "floor" using the defined formula metrics. The District anticipates remaining under Hold Harmless until the funding's scheduled end in the 2024-25 fiscal year. After this time, barring any increases to base funding or specific budget allocations, the District would need to grow its FTES and improve its supplemental and student success metrics in order to increase its revenue allocation from the state. The District is not likely to achieve basic aid/community supported status in the near future.

In addition to revenue, several other key factors continue to be monitored, in particular the change in FTES, the likely ongoing expense growth versus the unlikely ongoing revenue growth, continued pandemic effects, and financial reserve levels. The latter is especially critical in light of the State Chancellor's Office recommendation that districts maintain two months of average operating expenses as a reserve in lieu of the traditional 5%. For the District, this would likely take us from approximately a \$10 million general reserve to closer to \$34 million, which includes carryforwards and the stability fund.

Revenues

The Adopted Budget plans for \$208.1 million in Unrestricted General Fund revenue, which is \$11.9 million higher than prior year's Adopted Budget. It is important to note that the majority of this increase is due to COLA as the FTES of the District once again declined in 2021-22. The final resident enrollment results were 20,722 FTES, a loss of 12% or 2,883 resident FTES from last fiscal year.

The 6.56% COLA increase resulted in a total of \$10.8 million in additional revenue, plus \$2.6 million in Full-Time Faculty Hiring and \$700,000 in other revenue increases. This increase was offset by a decline of \$2.2 million in Nonresident revenue. The Adopted Budget assumes the District will continue to be funded under the Student Centered Funding Formula with the Hold Harmless provision at \$175.6 million. After applying the COLA, funding rate increases, and base increase, the portion attributed to

the SCFF ongoing base funding rose to an estimated \$168.6 million with the Hold Harmless revenue portion at \$7 million.

Nonresident revenue is budgeted at \$15.5 million or \$2.3 million less than last year's Adopted Budget of \$17.8 million. The decrease reflects -12%, or just under half the loss of units over the last two years. The reduction in units is an acknowledgment of the consistent declining trend in this area. An optimistic 2021-22 approach was taken in hopes that nonresident FTES would recover as the effects of the pandemic began to normalize. Unfortunately, the recovery of enrollment did not materialize with the actual revenue generated in 2021-22 at \$16.4 million which was 20% or \$3.7 million lower than prior year actuals. The current year's \$15.5 million revenue budget assumes \$14.4 million as ongoing base revenue with \$1.1 million related to the increase in per unit cost approved by the Board of Trustees in February 2022. We will continue to show any increase in the nonresident revenue beyond the base as temporary revenue to reduce our dependency on this volatile and diminishing revenue source.

Expenditures

The total estimated general fund 2022-23 Adopted Budget expenditures and net transfers equal \$208.9 million with overall expenses increasing by a net \$14.7 million over the 2021-22 Adopted Budget. The overall net change was mainly the result of approximately \$13.4 million in salary/benefits expenditures related to ongoing COLA for all labor groups, classification and compensation increases for classified, administrators and confidential groups, part-time faculty parity pay, increased STRS/PERS contribution rates, and increases in Unemployment Insurance, offset by position eliminations/retirements and a decrease in the workers compensation rate. The workers compensation rate will continue to be reviewed as operations normalize after several years of remote work due to the pandemic. There was a net \$1.3 million increase in operating expenditures for required property liability insurance rising premiums, technology, maintenance and facilities support contracts.

Projected Operating Results, Fund Balance and Stability Fund

The Adopted Budget has a deficit operating result of \$766,000 and an ending fund balance of \$28.2 million. The District's Stability Fund balance is intended to offset shortfalls at the end of the year and has done so for many of the last few fiscal years. In the past, it has also provided for strategic deficit spending during budget reductions, allowing a longer planning time to minimize layoffs and other impacts. The Stability Fund balance at June 30, 2023 is approximately \$1.9 million, a low amount in light of the projected economic challenges ahead. Given the aforementioned recommended reserve of two months, even after factoring in the carryforwards from the campuses and Central Services, the District would still be short \$6 million.

In spite of its funding status, either SCFF/Hold Harmless or community supported, it is critical that the District continues to prioritize keeping a healthy stability fund to weather any economic downturns or other challenges. As shown by the volatility in nonresident revenue, having a stability fund to compensate for short-term unexpected shortfalls and allow for long-term planning is essential in keeping the finances of the District stable and allowing for the continued support of our students as we adjust to any upcoming changes.

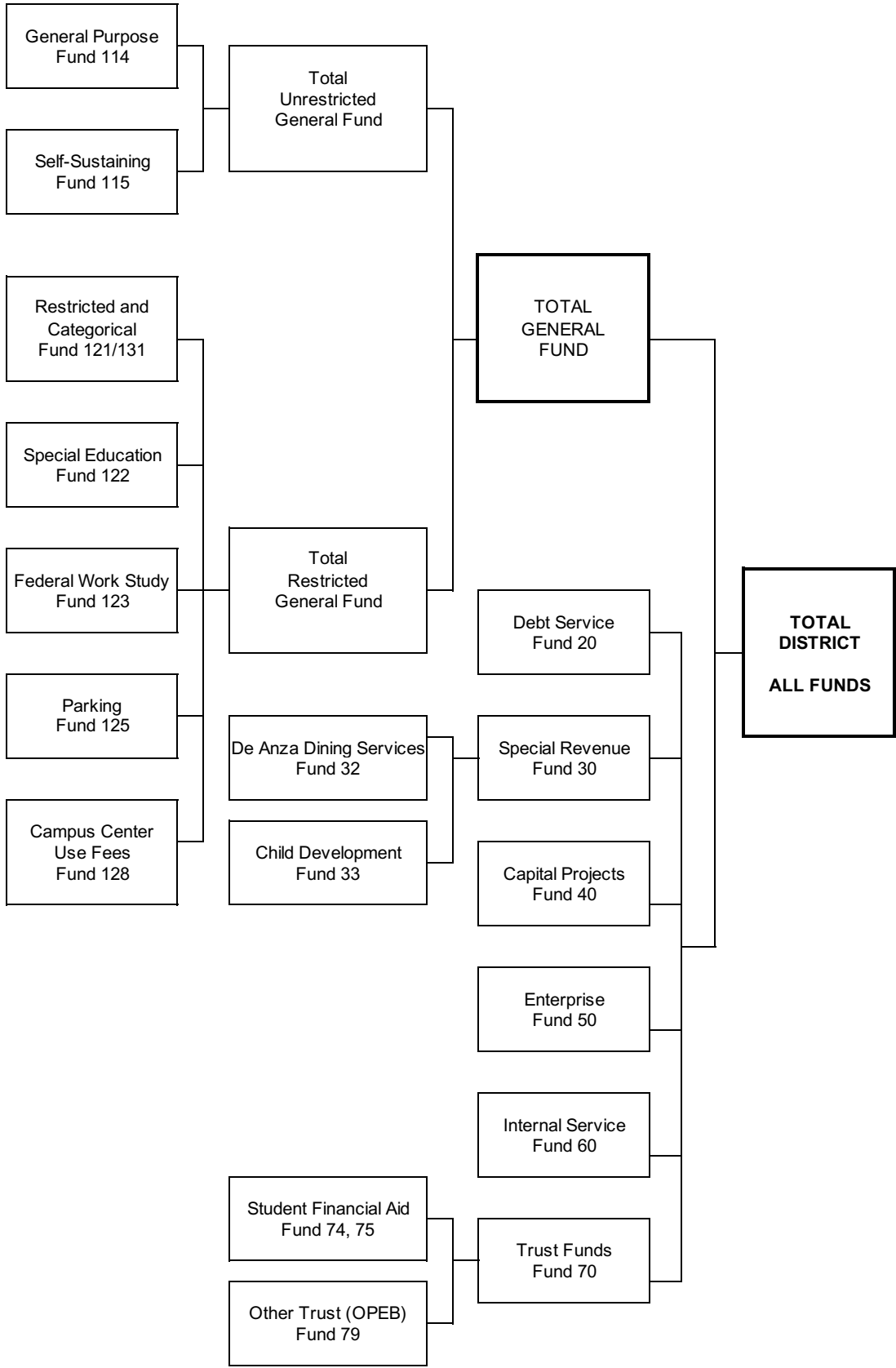
Looking Beyond 2022-23

Actions taken during the next few years will clearly define the fiscal needs and health of the District. The extension and establishment of a new “floor” for the Hold Harmless funding is beneficial, but it’s critical that the District use these two years to plan and position itself for a circumstance where its ongoing revenue may be static, or potentially decline as has been proven with unstable nonresident revenue. The reimagining that is being conducted in 2022-23 is a prime opportunity to not only look at how the District provides educational opportunities for its students, but also to establish financial priorities and targets, including healthy reserves.

Renewed attention to SCCF student success metrics is a priority, an action that by necessity has not played a key role in the last few years due to pandemic challenges. During this time the District has been extremely fortunate to benefit from the revenue stability and COLA increases provided under Hold Harmless since 2018-19, even though enrollment was rapidly declining. Managing the SCFF student success metrics and understanding the impact for each College are critical components to better position the District to continue to grow after Hold Harmless ends.

As always, being flexible and adaptable to change will be key in the District’s ability to not only reach a stable fiscal state but also continue to provide the high-level instructional and support services expected by our students, faculty, staff and community.

ALL FUNDS CHART



FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2022-23
Adopted Budget Summary
for GENERAL FUNDS**

REVENUE	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	Restricted & Categorical Fund 121/131	Special Education Fund 122	Federal Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total		TOTAL GENERAL FUND
									Restricted General Fund	General Fund	
Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 25,008,315	\$ 0	\$ 448,514	\$ 0	\$ 0	\$ 25,456,829	\$ 0	\$ 25,456,829
State Revenue	51,109,800	4,011,660	55,121,460	60,443,271	4,188,502	0	0	0	64,631,774	0	119,753,234
Local Revenue	157,028,282	5,203,569	162,231,851	2,487,567	0	0	442,454	1,600,000	4,530,020	0	166,761,871
TOTAL REVENUE	\$ 203,138,082	\$ 9,215,229	\$ 217,353,311	\$ 87,939,153	\$ 4,188,502	\$ 448,514	\$ 442,454	\$ 1,600,000	\$ 94,618,623	\$ 0	\$ 311,971,934
EXPENSES											
Certificated Salaries	\$ 84,280,570	\$ 735,192	\$ 85,015,762	\$ 8,291,142	\$ 3,216,760	\$ 0	\$ 0	\$ 97,927	\$ 11,605,829	\$ 0	\$ 96,621,591
Classified Salaries	40,634,988	2,806,378	43,441,366	16,284,863	2,646,290	500,151	757,298	694,667	20,883,269	0	64,324,635
Employee Benefits	54,566,536	1,351,355	55,917,891	9,495,611	2,155,351	0	292,069	385,629	12,328,660	0	68,246,551
Materials and Supplies	2,917,361	564,020	3,481,381	7,806,432	11,602	0	0	125,000	7,943,034	0	11,424,415
Operating Expenses	19,804,023	2,291,300	22,095,323	27,824,573	292,045	0	145,000	265,000	28,526,618	0	50,621,941
Capital Outlay	314,000	40,000	354,000	10,161,822	7,443	0	0	395,000	10,564,266	0	10,918,266
TOTAL EXPENSES	\$ 202,517,478	\$ 7,788,245	\$ 210,305,724	\$ 79,864,444	\$ 8,329,490	\$ 500,151	\$ 1,194,367	\$ 1,963,223	\$ 91,851,675	\$ 0	\$ 302,157,399
TRANSFERS AND OTHER											
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,134,022	\$ 51,637	\$ 751,913	\$ 0	\$ 4,937,572	\$ 0	\$ 4,937,572
Other Sources	0	0	0	0	0	0	0	0	0	0	0
Intrafund Transfers	50,000	(50,000)	0	0	0	0	0	0	0	0	0
Transfers-out	(6,437,572)	(240,169)	(6,677,741)	0	0	0	0	0	0	0	(6,677,741)
Contingency	0	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	(7,892,085)	0	0	0	0	(7,892,085)	0	(7,892,085)
TOTAL TRANSFERS/OTHER SOURCES	\$ (6,387,572)	\$ (290,169)	\$ (6,677,741)	\$ (7,892,085)	\$ 4,134,022	\$ 51,637	\$ 751,913	\$ 0	\$ (2,954,513)	\$ 0	\$ (9,632,254)
FUND BALANCE											
Net Change in Fund Balance	\$ (766,968)	\$ 1,136,815	\$ 369,846	\$ 182,624	\$ (6,966)	\$ 0	\$ 0	\$ (363,223)	\$ (187,565)	\$ 0	\$ 182,281
Beginning Balance, July 1	29,052,911	12,832,110	41,885,021	11,790,272	6,966	0	0	597,223	12,394,461	0	54,279,482
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 28,285,943	\$ 13,968,924	\$ 42,254,867	\$ 11,972,896	\$ 0	\$ 0	\$ 0	\$ 233,999	\$ 12,206,896	\$ 0	\$ 54,461,763

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2022-23
Adopted Budget Summary
for ALL FUNDS**

	TOTAL GENERAL FUND	Debt Service Fund 20	Dining Services Fund 32	Child Development Fund 33	Capital Projects Fund 40	Enterprise Fund 50	Student Financial Aid Fund 74, 75	Other Trust (OPEB) Fund 79	TOTAL	
									DISTRICT ALL FUNDS	Internal Service Fund 60
REVENUE										
Federal Revenue	\$ 25,456,829	\$ 0	\$ 0	10,000	\$ 0	\$ 0	26,303,233	\$ 0	\$ 51,770,062	\$ 0
State Revenue	119,753,234	0	0	1,158,418	26,455,449	0	13,114,972	0	160,482,073	0
Local Revenue	166,761,871	73,698,799	465,000	1,626,221	335,000	12,000	600,000	0	243,498,891	70,684,575
TOTAL REVENUE	\$ 311,971,934	\$ 73,698,799	\$ 465,000	\$ 2,794,639	\$ 26,790,449	\$ 12,000	\$ 40,018,205	\$ 0	\$ 455,751,026	\$ 70,684,575
EXPENSES										
Certificated Salaries	96,621,591	0	0	419,984	0	0	0	0	97,041,575	0
Classified Salaries	64,324,635	0	573,296	1,436,572	1,374,777	23,044	0	0	67,732,324	0
Employee Benefits	68,246,551	0	274,067	728,618	645,909	11,651	0	0	69,906,796	70,684,575
Materials and Supplies	11,424,415	0	0	163,456	0	0	0	0	11,587,871	0
Operating Expenses	50,621,941	0	279,376	44,329	8,382,981	45,000	600,000	0	59,973,627	0
Capital Outlay	10,918,266	0	10,000	1,680	6,340,374	0	0	0	17,270,320	0
TOTAL EXPENSES	\$ 302,157,399	\$ 0	\$ 1,136,739	\$ 2,794,639	\$ 16,744,041	\$ 79,695	\$ 600,000	\$ 0	\$ 323,512,513	\$ 70,684,575
TRANSFERS AND OTHER										
Transfers-in	\$ 4,937,572	\$ 0	\$ 0	\$ 0	\$ 240,169	\$ 0	\$ 0	\$ 1,500,000	\$ 6,677,741	\$ 0
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	(6,677,741)	0	0	0	0	0	0	0	(6,677,741)	0
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	(7,892,085)	(73,698,799)	0	0	0	0	(39,418,205)	0	(121,009,089)	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (9,632,254)	\$ (73,698,799)	\$ 0	\$ 0	\$ 240,169	\$ 0	\$ (39,418,205)	\$ 1,500,000	\$ (121,009,089)	\$ 0
FUND BALANCE										
Net Change in Fund Balance	\$ 182,281	\$ 0	\$ (671,739)	\$ 0	\$ 10,286,577	\$ (67,695)	\$ 0	\$ 1,500,000	\$ 11,229,425	\$ 0
Beginning Balance, July 1	54,279,482	69,886,152	677,479	2,374,345	106,736,923	1,802,529	15,026	30,245,035	266,016,970	6,968,358
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 54,461,763	\$ 69,886,152	\$ 5,740	\$ 2,374,345	\$ 117,023,501	\$ 1,734,833	\$ 15,026	\$ 31,745,035	\$ 277,246,395	\$ 6,968,358

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS FOR 2022-23

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	De Anza Dining Svcs 32	Child Developmnt 33	Capital Projects 40	Enterprise Fund 50	Internal Service 60	Financial Aid 74/75	Other Trust (OPEB) 79	
114				4,134,022	51,637	751,913									1,500,000	6,437,572
115	50,000										240,169					290,169
121/131																0
122																0
123																0
125																0
128																0
20																0
32																0
33																0
40																0
50																0
60																0
74/75																0
79																0
Total	50,000	0	0	4,134,022	51,637	751,913	0	0	0	0	240,169	0	0	0	1,500,000	6,727,741

F R O M

Inter-Fund Transfers:

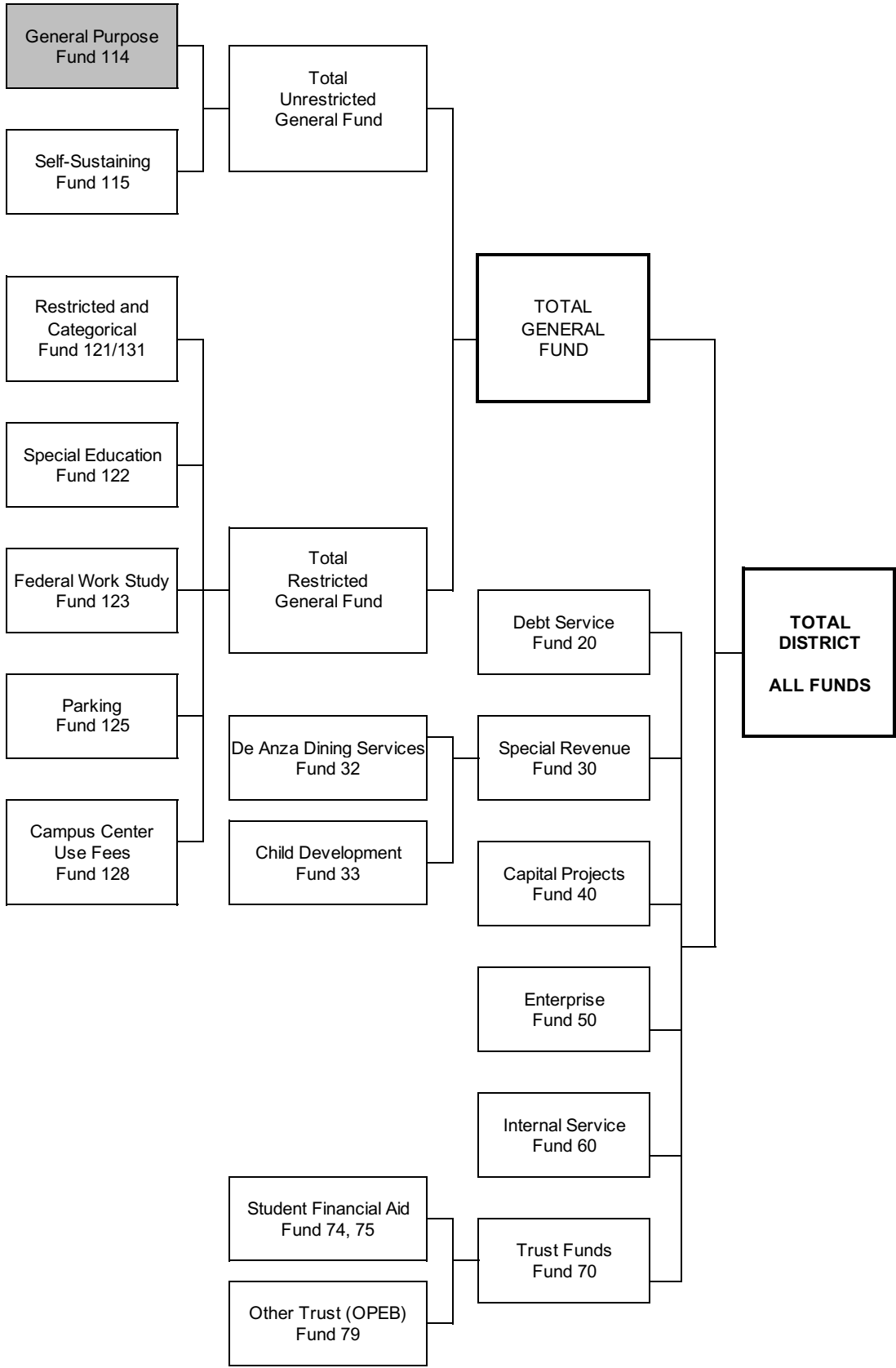
Fund 114 to 122: 4,134,022 for Special Ed match
Fund 114 to 123: 51,637 for FH Federal Work Study match
Fund 114 to 125: 751,913 to offset Parking Fund operating deficit
Fund 114 to 79: 1,500,000 for 2022-23 OPEB Liability
Fund 115 to 40: 240,169 for District Office Building FF&E

Intra-Fund Transfers (Between Unrestricted General Funds):

Fund 115 to 114: 50,000 for Foothill commencement

Intra-Fund Transfers (Between Restricted General Funds):

ALL FUNDS CHART



GENERAL PURPOSE FUND**Fund 114**

The General Purpose fund is part of the unrestricted general fund. This fund accounts for the majority of the district's revenues and expenditures. Approximately 85% of this fund's revenue typically comes from base apportionment revenue, 7% from non-resident tuition, 2% from lottery proceeds, and 6% from other sources.

Base apportionment revenue is comprised of four revenue sources:

- Property Taxes 70.5%
- Student Enrollment Fees 9%
- State General Apportionment 1%
- EPA (Prop 30) Proceeds 19.5%

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

General Purpose Fund expenses account for the majority of the district's operating expenses. Ongoing salaries and benefits comprise 86% of the total budgeted general fund expenses.

Fixed expenses such as leases, utilities, debt payments, insurance premiums, bank and credit card fees, collective bargaining costs, district-wide software maintenance, and a transfer out to DSP&S (Disabled Student Programs and Services), Federal Work Student Program and Parking Fund comprise 10% of the total general fund expenses. The remaining 4% constitutes the campuses' and Central Services' discretionary B budget, approximately \$8.6 million.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 114 General Purpose

2022-23 BUDGETS

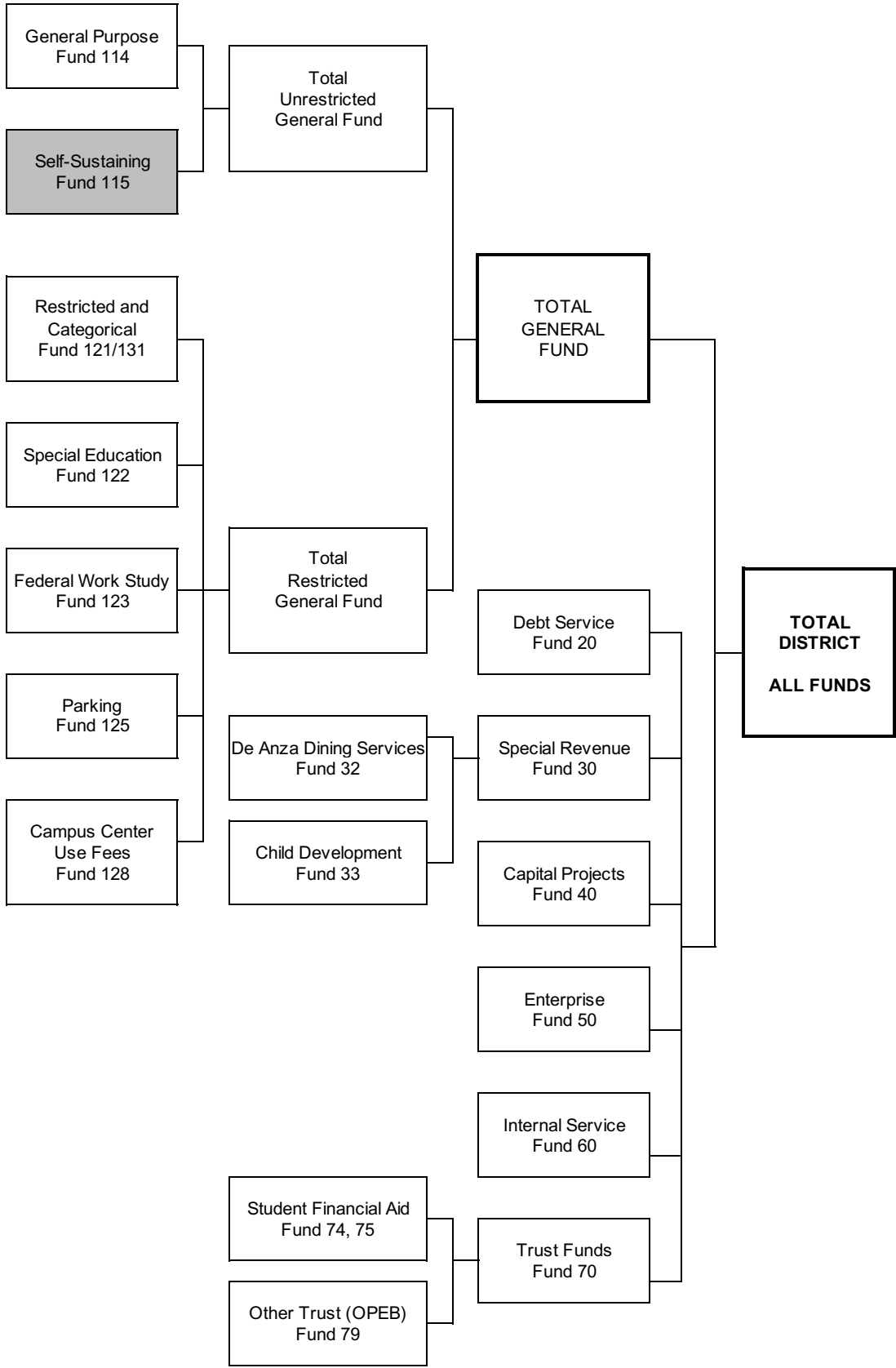
REVENUE	Foothill College	De Anza College	Central Services	District-Wide	Total Fund 114
State					
Apportionment	\$ 0	\$ 0	\$ 0	\$ 2,583,700	\$ 2,583,700
EPA Proceeds	0	0	0	33,917,600	33,917,600
State Lottery	0	0	0	3,861,600	3,861,600
Mandated Cost Block Grant	0	0	0	677,200	677,200
STRS On-Behalf Payments	0	0	0	5,910,000	5,910,000
Full-Time Faculty Hiring	0	0	0	3,722,300	3,722,300
Other State	0	0	0	437,400	437,400
Total State Revenue	\$ 0	\$ 0	\$ 0	\$ 51,109,800	\$ 51,109,800
Local					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 123,317,600	\$ 123,317,600
Resident Enrollment (Gross)	372,910	205,472	0	16,085,800	16,664,182
Non-Resident Enrollment	0	0	0	15,492,100	15,492,100
Interest Income	0	0	0	1,000,000	1,000,000
Other Local	266,300	288,100	0	0	554,400
Total Local Revenue	\$ 639,210	\$ 493,572	\$ 0	\$ 155,895,500	\$ 157,028,282
TOTAL REVENUE	\$ 639,210	\$ 493,572	\$ 0	\$ 207,005,300	\$ 208,138,082
EXPENSES					
Contract Teachers	\$ 18,632,454	\$ 23,314,450	\$ 0	\$ 0	\$ 41,946,903
Contract Non-Teachers	5,293,928	7,427,824	1,060,450	0	13,782,201
Other Teachers	8,301,269	19,114,349	0	0	27,415,618
Other Non-Teachers	160,200	742,772	0	232,875	1,135,847
Total Certificated Salaries	\$ 32,387,851	\$ 50,599,395	\$ 1,060,450	\$ 232,875	\$ 84,280,570
Contract Non-Instructional	\$ 6,553,401	\$ 9,981,717	\$ 19,835,173	\$ 598,776	\$ 36,969,067
Contract Instructional Aides	400,056	2,043,895	0	0	2,443,952
Other Non-Instructional	301,802	30,280	172,218	717,670	1,221,970
Other Instructional Aides	0	0	0	0	0
Students	0	0	0	0	0
Total Classified Salaries	\$ 7,255,260	\$ 12,055,892	\$ 20,007,390	\$ 1,316,446	\$ 40,634,988
Total Salaries	\$ 39,643,110	\$ 62,655,287	\$ 21,067,840	\$ 1,549,321	\$ 124,915,558
Total Staff Benefits	\$ 12,366,577	\$ 18,580,564	\$ 9,852,783	\$ 13,766,612	\$ 54,566,536
Total Materials and Supplies	\$ 1,129,110	\$ 0	\$ 1,788,251	\$ 0	\$ 2,917,361
Contracted Services	\$ 0	\$ 0	\$ 0	\$ 173,100	\$ 173,100
Lease of Equipment & Facilities	0	0	0	96,200	96,200
Utilities	0	0	0	3,672,059	3,672,059
Other Operating	1,436,607	996,541	2,459,676	10,969,839	15,862,664
Total Operating	\$ 1,436,607	\$ 996,541	\$ 2,459,676	\$ 14,911,198	\$ 19,804,023
Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0	0
Other Capital Outlay	227,000	0	87,000	0	314,000
Total Capital Outlay	\$ 227,000	\$ 0	\$ 87,000	\$ 0	\$ 314,000
TOTAL EXPENSES	\$ 54,802,404	\$ 82,232,393	\$ 35,255,551	\$ 30,227,131	\$ 202,517,478
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0	0
Intrafund Transfers	50,000	0	0	0	50,000
Transfers-out	0	0	0	(6,437,572)	(6,437,572)
Contingency	0	0	0	0	0
Other Outgo	0	0	0	0	0
TOTAL TRANS/OTHER SOURCES	\$ 50,000	\$ 0	\$ 0	\$ (6,437,572)	\$ (6,387,572)
Net Change in Fund Balance	\$ (54,113,194)	\$ (81,738,821)	\$ (35,255,551)	\$ 170,340,597	\$ (766,968)
Beginning Balance, July 1	0	0	0	0	29,052,911
Adjustments to Beginning Balance	0	0	0	0	0
NET FUND BALANCE, June 30	\$ (54,113,194)	\$ (81,738,821)	\$ (35,255,551)	\$ 170,340,597	\$ 28,285,943

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 114
General Purpose**

REVENUE	TOTAL DISTRICT		
	Adopted Budget 21-22	Actual 21-22	Budget 22-23
State			
Apportionment	\$ 2,489,900	\$ 928,572	\$ 2,583,700
EPA Proceeds	2,360,000	36,083,305	33,917,600
State Lottery	3,933,200	4,397,772	3,861,600
Mandated Cost Block Grant	723,900	729,802	677,200
STRS On-Behalf Payments	5,670,000	5,591,316	5,910,000
Full-Time Faculty Hiring	1,087,500	3,722,295	3,722,300
Other State	441,500	436,702	437,400
Total State Revenue	\$ 16,706,000	\$ 51,889,764	\$ 51,109,800
Local			
Property Taxes	\$ 140,075,400	\$ 112,884,281	\$ 123,317,600
Resident Enrollment (Gross)	20,119,400	16,647,708	16,664,182
Non-Resident Enrollment	17,794,800	16,396,848	15,492,100
Interest Income	1,000,000	959,673	1,000,000
Other Local	571,350	864,693	554,400
Total Local Revenue	\$ 179,560,950	\$ 147,753,201	\$ 157,028,282
TOTAL REVENUE	\$ 196,266,950	\$ 199,642,966	\$ 208,138,082
EXPENSES			
Contract Teachers	\$ 37,948,957	\$ 33,824,245	\$ 41,946,903
Contract Non-Teachers	11,942,427	14,591,205	13,782,201
Other Teachers	29,781,906	35,601,219	27,415,618
Other Non-Teachers	518,665	1,404,817	1,135,847
Total Certificated Salaries	\$ 80,191,955	\$ 85,421,486	\$ 84,280,570
Contract Non-Instructional	\$ 34,016,970	\$ 34,097,524	\$ 36,969,067
Contract Instructional Aides	2,096,306	2,267,342	2,443,952
Other Non-Instructional	804,180	2,281,378	1,221,970
Other Instructional Aides	0	0	0
Students	0	431,756	0
Total Classified Salaries	\$ 36,917,456	\$ 39,078,000	\$ 40,634,988
Total Salaries	\$ 117,109,411	\$ 124,499,486	\$ 124,915,558
Total Staff Benefits	\$ 48,930,603	\$ 52,293,337	\$ 54,566,536
Total Materials and Supplies	\$ 3,457,081	\$ 2,257,465	\$ 2,917,361
Contracted Services	\$ 226,850	\$ 5,044,789	\$ 173,100
Lease of Equipment & Facilities	94,344	127,210	96,200
Utilities	3,485,011	3,969,282	3,672,059
Other Operating	14,251,684	9,195,893	15,862,664
Total Operating	\$ 18,057,889	\$ 18,337,173	\$ 19,804,023
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	189,432	0
Other Capital Outlay	324,842	68,380	314,000
Total Capital Outlay	\$ 324,842	\$ 257,812	\$ 314,000
TOTAL EXPENSES	\$ 187,879,825	\$ 197,645,272	\$ 202,517,478
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	125,196	0
Intrafund Transfers	50,000	50,000	50,000
Transfers-out	(6,353,210)	(7,381,472)	(6,437,572)
Contingency	0	0	0
Other Outgo	0	0	0
TOTAL TRANS/OTHER SOURCES	\$ (6,303,210)	\$ (7,206,276)	\$ (6,387,572)
Net Change in Fund Balance	\$ 2,083,914	\$ (5,208,582)	\$ (766,968)
Beginning Balance, July 1	34,261,493	34,261,493	29,052,911
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 36,345,408	\$ 29,052,911	\$ 28,285,943

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.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 115 Self-Sustaining

2022-23 BUDGETS

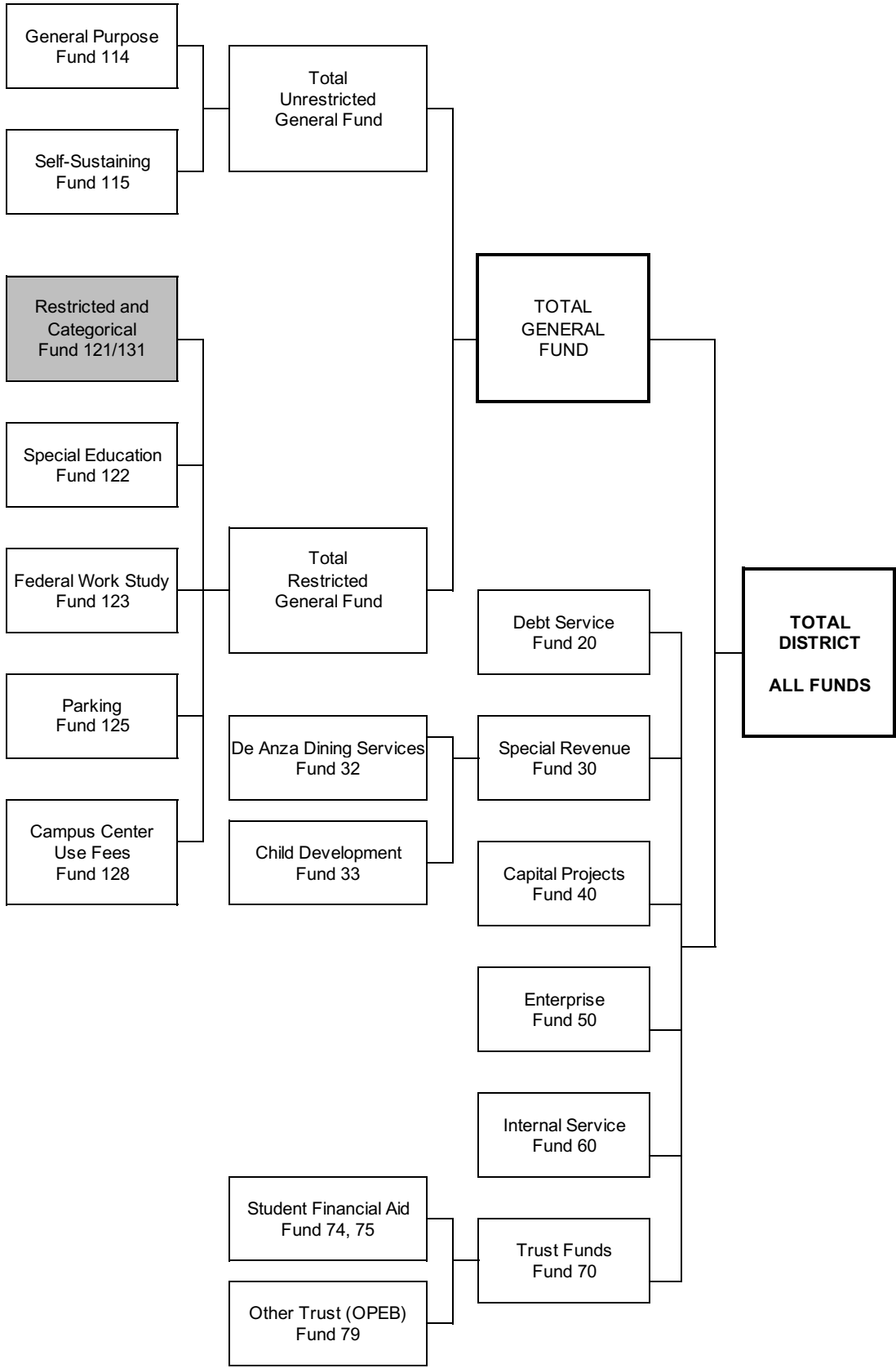
REVENUE	Foothill College	De Anza College	Central Services	Total Fund 115
State				
Apportionment	\$ 4,011,660	\$ 0	\$ 0	\$ 4,011,660
STRS On-Behalf Payments	0	0	0	0
Total State Revenue	\$ 4,011,660	\$ 0	\$ 0	\$ 4,011,660
Local				
Contract Services	\$ 0	\$ 0	\$ 0	\$ 0
Facilities Rental	460,000	500,000	0	960,000
Field Trip Revenue	189,000	0	0	189,000
Sales	0	41,300	0	41,300
Short Courses	69,000	115,000	0	184,000
Other Local	315,800	1,530,300	1,983,169	3,829,269
Total Local Revenue	\$ 1,033,800	\$ 2,186,600	\$ 1,983,169	\$ 5,203,569
TOTAL REVENUE	\$ 5,045,460	\$ 2,186,600	\$ 1,983,169	\$ 9,215,229
EXPENSES				
Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	261,010	182,882	0	443,892
Other Teachers	285,800	0	0	285,800
Other Non-Teachers	5,500	0	0	5,500
Total Certificated Salaries	\$ 552,310	\$ 182,882	\$ 0	\$ 735,192
Contract Non-Instructional	\$ 766,380	\$ 1,596,698	\$ 0	\$ 2,363,078
Contract Instructional Aides	0	0	0	0
Other Non-Instructional	115,800	327,500	0	443,300
Other Instructional Aides	0	0	0	0
Students	0	0	0	0
Total Classified Salaries	\$ 882,180	\$ 1,924,198	\$ 0	\$ 2,806,378
Total Salaries	\$ 1,434,489	\$ 2,107,081	\$ 0	\$ 3,541,570
Total Staff Benefits	\$ 499,795	\$ 851,560	\$ 0	\$ 1,351,355
Total Materials and Supplies	\$ 192,650	\$ 371,370	\$ 0	\$ 564,020
Contracted Services	\$ 0	\$ 75,000	\$ 0	\$ 75,000
Lease of Equipment & Facilities	0	32,000	0	32,000
Utilities	0	0	0	0
Other Operating	297,300	180,000	1,707,000	2,184,300
Total Operating	\$ 297,300	\$ 287,000	\$ 1,707,000	\$ 2,291,300
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	30,000	0	30,000
Other Capital Outlay	10,000	0	0	10,000
Total Capital Outlay	\$ 10,000	\$ 30,000	\$ 0	\$ 40,000
TOTAL EXPENSES	\$ 2,434,234	\$ 3,647,011	\$ 1,707,000	\$ 7,788,245
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Intrafund Transfers	(42,836)	28,836	(36,000)	(50,000)
Transfers-out	0	0	(240,169)	(240,169)
Other Outgo	0	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (42,836)	\$ 28,836	\$ (276,169)	\$ (290,169)
Net Change in Fund Balance	\$ 2,568,390	\$ (1,431,575)	\$ 0	\$ 1,136,815
Beginning Balance, July 1	6,795,415	5,800,450	236,244	12,832,110
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 9,363,805	\$ 4,368,875	\$ 236,244	\$ 13,968,924

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 115 Self-Sustaining

TOTAL DISTRICT			
REVENUE	Adopted Budget 21-22	Actual 21-22	Budget 22-23
State			
Apportionment	\$ 3,991,571	\$ 3,409,650	\$ 4,011,660
STRS On-Behalf Payments	0	9,056	0
Total State Revenue	\$ 3,991,571	\$ 3,418,706	\$ 4,011,660
Local			
Contract Services	\$ 0	\$ 0	\$ 0
Facilities Rental	656,500	811,536	960,000
Field Trip Revenue	28,000	20,174	189,000
Sales	44,750	54,697	41,300
Short Courses	94,000	138,357	184,000
Other Local	5,852,565	3,518,306	3,829,269
Total Local Revenue	\$ 6,675,815	\$ 4,543,071	\$ 5,203,569
TOTAL REVENUE	\$ 10,667,386	\$ 7,961,777	\$ 9,215,229
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	480,504	334,364	443,892
Other Teachers	270,800	376,451	285,800
Other Non-Teachers	14,000	17,742	5,500
Total Certificated Salaries	\$ 765,304	\$ 728,558	\$ 735,192
Contract Non-Instructional	\$ 2,103,726	\$ 1,944,460	\$ 2,363,078
Contract Instructional Aides	0	0	0
Other Non-Instructional	572,300	552,526	443,300
Other Instructional Aides	0	0	0
Students	0	26,963	0
Total Classified Salaries	\$ 2,676,026	\$ 2,523,949	\$ 2,806,378
Total Salaries	\$ 3,441,331	\$ 3,252,507	\$ 3,541,570
Total Staff Benefits	\$ 1,222,505	\$ 1,126,894	\$ 1,351,355
Total Materials and Supplies	\$ 50,653	\$ 198,309	\$ 564,020
Contracted Services	\$ 0	\$ 2,818,531	\$ 75,000
Lease of Equipment & Facilities	0	142,551	32,000
Utilities	0	1,107	0
Other Operating	4,751,800	1,749,493	2,184,300
Total Operating	\$ 4,751,800	\$ 4,711,682	\$ 2,291,300
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	33,822	30,000
Other Capital Outlay	89,600	0	10,000
Total Capital Outlay	\$ 89,600	\$ 33,822	\$ 40,000
TOTAL EXPENSES	\$ 9,555,888	\$ 9,323,214	\$ 7,788,245
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	3,984,172	0
Intrafund Transfers	(50,000)	(50,000)	(50,000)
Transfers-out	(288,777)	(313,099)	(240,169)
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (338,777)	\$ 3,621,072	\$ (290,169)
Net Change in Fund Balance	\$ 772,721	\$ 2,259,635	\$ 1,136,815
Beginning Balance, July 1	10,572,475	10,572,475	12,832,110
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 11,345,196	\$ 12,832,110	\$ 13,968,924

ALL FUNDS CHART



**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. For fiscal year 2022-23, the district is budgeting \$25 million in federal, \$60.4 million in state, and \$2.5 million in local funding. 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. For fiscal year 2022-23, the allocation is \$933K.

Student Equity & Achievement (SSSP, Student Equity, & Basic Skills), Board Financial Assistance Program (BFAP), 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. For fiscal year 2022-23 the district is expected to receive \$15.1 million in funding from the combined categorical programs.

Instructional Equipment and Library Materials (Block Grant): The District is budgeting \$4.5 million from carryforward in State funding to meet instructional equipment and library materials needs.

California Virtual Campus - Online Education Initiative (CVC-OEI) - formerly Online Education Initiative (OEI): The goal of the initiative is to increase the number of California students who obtain associate degrees and transfer to four-year universities by dramatically increasing the number of online classes available to community college students and providing those students with comprehensive support services to help them succeed. The original five-year OEI grant ended on June 30, 2018. The Chancellor's Office awarded the second five-year California Virtual Campus Online Education Initiative (CVC-OEI) grant to Foothill-De Anza Community College District in 2019. The CVC-OEI grant receives \$20 million per year for five years, ending June 30, 2023.

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. The allocation for fiscal year 2022-23 is \$491K.

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. The local allocation for fiscal year 2022-23 is \$2.5 million.

Guided Pathways: The 2022-23 California State Budget provided \$47.5 million in one-time grants for California community colleges with the district receiving \$759K. 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, reducing, and eliminating achievement gaps. The district is receiving \$3.8 million in fiscal year 2022-23.

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

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

19 pandemic. The district has spent \$14.6 million of the \$37.9 million allocations. For fiscal year 2022-23, the district is budgeting \$23.3 million.

Strengthening Institutions Programs (SIP): Awarded by the United States Department of Education under Title III. This \$2.25 million federal grant was awarded to De Anza College for five years from 2021 to 2026. The program helps eligible Institutions of Higher Education to become self-sufficient and expand their capacity to serve low-income students by providing funds to improve and strengthen the academic quality, institutional management, and fiscal stability of eligible institutions.

National Science Foundation: De Anza College's Design and Manufacturing Technologies Department (DMT) received \$525K of federal funding to be spent over next three years. The Manufacturing Automation and Additive Design Excellence (MAADE) project builds on DMT's existing curriculum and industry partnerships to keep pace with technological advances and meet workforce demand for qualified CNC machinists, CAD designers, and additive manufacturing/3D printing technicians.

Basic Needs Center: This is an on-going state funding for the purpose of establishing on-campus Basic Needs Center and designate at least one staff person as the Basic Needs Coordinator to provide holistic, comprehensive basic needs services and resources to students to support their successful matriculation through the California community colleges system and beyond. The allocation for fiscal year 2022-23 is \$758K.

Mental Health Program: Senate Bill 129 (Budget Act of 2021) includes \$30M in ongoing local assistance funds to support expanding the availability of mental health services available to California community college students. The allocation for fiscal year 2022-23 is \$654K.

Retention and Enrollment Outreach: State funding to be used primarily to engage former community college students that may have withdrawn from college due to the impacts of COVID-19, as well as with current community college students that may be hesitant to remain in college and prospective students that may be hesitant to enroll in a community college due to COVID19. The allocation for fiscal year 2022-23 is \$2.1 million.

Basic Needs Center (Student Food and Housing Support): Assembly Bill 132 (the Postsecondary Education Trailer Bill) provides \$100 million in one-time funding to help California community colleges provide comprehensive basic needs services to reduce equity and achievement gaps among traditionally underrepresented student populations across California. The allocation for fiscal year 2022-23 is \$553K.

Dream Resource Liaisons Support Funds: Established to ensure that each California Community Colleges has a staff person designated as a Dreamer Resource Liaison, or UndocuLiaison, who is knowledgeable in available financial aid, social services, state-funded immigration legal services, internships, externships, and academic opportunities for all students meeting the requirements set forth in Section 68130.5, including undocumented students. The allocation for fiscal year 2022-23 is \$222K.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 121/131 Restricted and Categorical

2022-23 BUDGETS

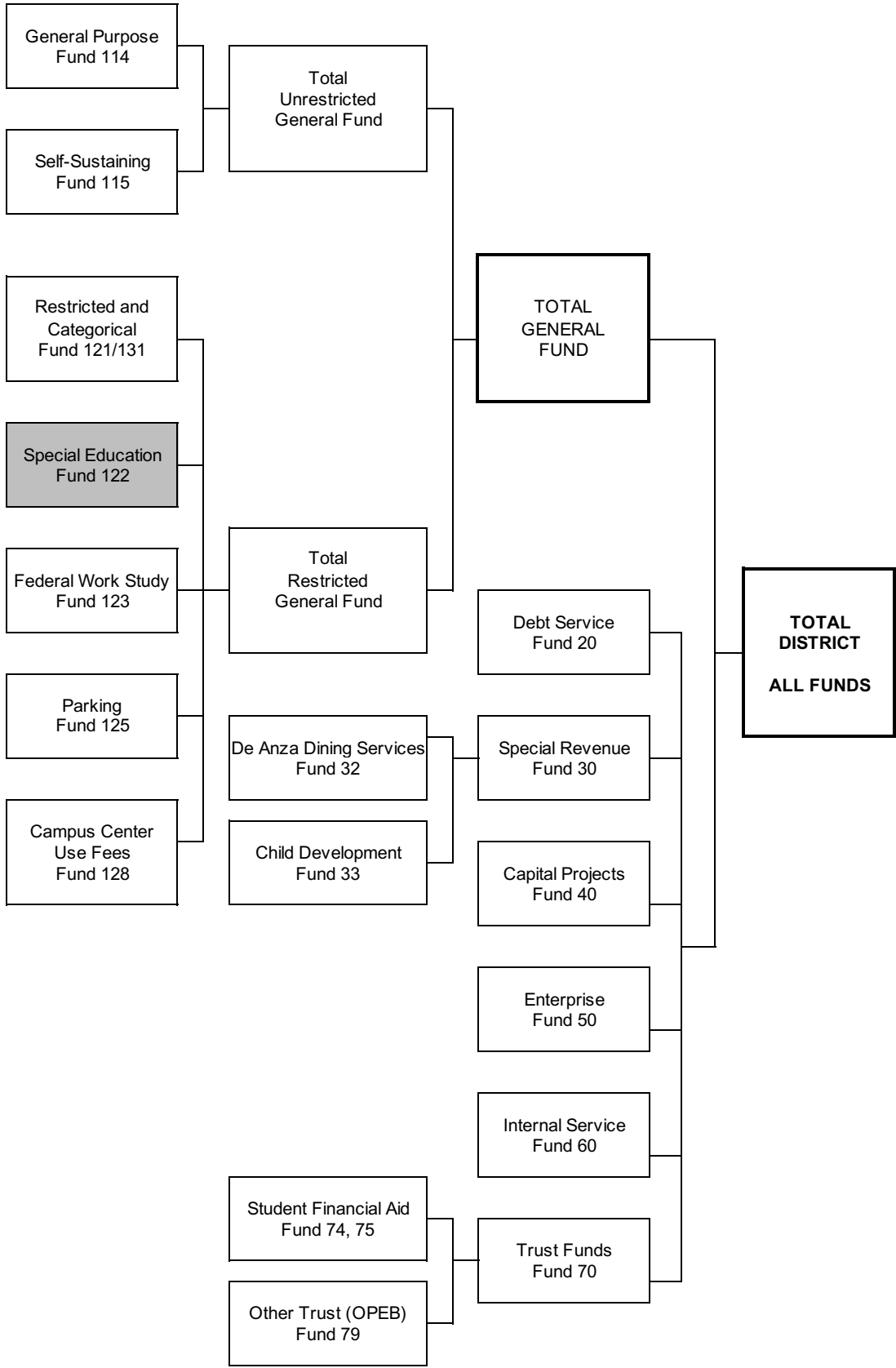
REVENUE	Foothill College	De Anza College	Central Services	Total Fund 121/131
WIA	\$ 0	\$ 29,000	\$ 0	\$ 29,000
Financial Aid Admin. Allowance	5,000	14,000	0	19,000
Perkins Career & Tech Ed Act (CTEA)	373,254	559,880	0	933,134
Higher Ed Emergency Relief Fund (HEERF)	6,200,417	17,143,469	0	23,343,886
National Science Foundation (NSF)	29,387	170,003	0	199,390
Other Federal	0	483,905	0	483,905
Total Federal Revenue	\$ 6,608,058	\$ 18,400,257	\$ 0	\$ 25,008,315
Student Equity & Achievement	\$ 4,708,483	\$ 5,908,144	\$ 0	\$ 10,616,627
Board Financial Assistance Program	397,476	624,124	0	1,021,600
Staff Development	0	0	0	0
Staff Diversity	5,675	5,675	246,983	258,333
EOPS (Parts A & B)	839,935	1,829,368	0	2,669,303
CARE	97,348	100,078	0	197,426
Instructional Equipment Block Grant	1,000,000	3,500,000	0	4,500,000
Online Education Initiative (OEI)	0	0	25,110,150	25,110,150
CalWORKs	0	354,017	0	354,017
STRS On-Behalf Payments	0	0	0	0
Other State	7,157,627	8,457,318	100,870	15,715,815
Total State Revenue	\$ 14,206,544	\$ 20,778,724	\$ 25,458,003	\$ 60,443,271
Health Service Fees	\$ 650,000	\$ 1,065,551	\$ 0	\$ 1,715,551
Other Local	0	298,905	473,111	772,016
Total Local Revenue	\$ 650,000	\$ 1,364,456	\$ 473,111	\$ 2,487,567
TOTAL REVENUE	\$ 21,464,602	\$ 40,543,437	\$ 25,931,114	\$ 87,939,153
EXPENSES				
Contract Teachers	\$ 0	\$ 482,146	\$ 0	\$ 482,146
Contract Non-Teachers	2,976,232	3,697,501	274,031	6,947,764
Other Teachers	0	0	0	0
Other Non-Teachers	205,592	460,640	195,000	861,232
Total Certificated Salaries	\$ 3,181,824	\$ 4,640,287	\$ 469,031	\$ 8,291,142
Contract Non-Instructional	\$ 4,391,157	\$ 6,591,066	\$ 3,968,881	\$ 14,951,105
Contract Instructional Aides	7,689	78,472	0	86,161
Other Non-Instructional	14,130	1,203,467	30,000	1,247,598
Other Instructional Aides	0	0	0	0
Students	0	0	0	0
Total Classified Salaries	\$ 4,412,977	\$ 7,873,006	\$ 3,998,881	\$ 16,284,863
Total Salaries	\$ 7,594,801	\$ 12,513,293	\$ 4,467,912	\$ 24,576,005
Total Staff Benefits	\$ 3,030,981	\$ 4,674,530	\$ 1,790,100	\$ 9,495,611
Total Materials and Supplies	\$ 2,606,623	\$ 5,150,508	\$ 49,302	\$ 7,806,432
Contracted Services	\$ 1,611,379	\$ 1,689,360	\$ 19,269,195	\$ 22,569,934
Lease of Equipment & Facilities	0	0	0	0
Utilities	0	0	0	0
Other Operating	1,080,498	4,538,759	(364,618)	5,254,639
Total Operating	\$ 2,691,877	\$ 6,228,119	\$ 18,904,577	\$ 27,824,573
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	2,567,770	7,579,053	15,000	10,161,822
Other Capital Outlay	0	0	0	0
Total Capital Outlay	\$ 2,567,770	\$ 7,579,053	\$ 15,000	\$ 10,161,822
TOTAL EXPENSES	\$ 18,492,051	\$ 36,145,502	\$ 25,226,891	\$ 79,864,444
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Intrafund Transfers	0	0	0	0
Transfers-out	0	0	0	0
Other Outgo/Grants in Aid	(2,972,551)	(4,919,533)	0	(7,892,085)
TOTAL TRANSFERS/OTHER SOURCES	\$ (2,972,551)	\$ (4,919,533)	\$ 0	\$ (7,892,085)
Net Change in Fund Balance	\$ 0	\$ (521,598)	\$ 704,223	\$ 182,624
Beginning Balance, July 1	3,417,422	5,266,567	3,106,284	11,790,272
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 3,417,422	\$ 4,744,968	\$ 3,810,507	\$ 11,972,896

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 121/131 Restricted and Categorical

TOTAL DISTRICT			
REVENUE	Adopted Budget 21-22	Actual 21-22	Budget 22-23
WIA	\$ 29,000	\$ 15,115	\$ 29,000
Financial Aid Admin. Allowance	24,935	23,955	19,000
Perkins Career & Tech Ed Act (CTEA)	754,887	772,589	933,134
Higher Ed Emergency Relief Fund (HEERF)	31,630,999	11,951,921	23,343,886
National Science Foundation (NSF)	0	0	199,390
Other Federal	80,854	76,334	483,905
Total Federal Revenue	\$ 32,520,675	\$ 12,839,914	\$ 25,008,315
Student Equity & Achievement	\$ 10,200,380	\$ 10,505,140	\$ 10,616,627
Board Financial Assistance Program	789,531	806,966	1,021,600
Staff Development	0	2,084	0
Staff Diversity	50,000	22,915	258,333
EOPS (Parts A & B)	2,213,905	2,193,214	2,669,303
CARE	160,831	140,585	197,426
Instructional Equipment Block Grant	112,653	199,682	4,500,000
Online Education Initiative (OEI)	27,349,789	23,639,639	25,110,150
CalWORKs	354,329	511,557	354,017
STRS On-Behalf Payments	0	525,443	0
Other State	15,473,859	15,550,829	15,715,815
Total State Revenue	\$ 56,705,277	\$ 54,098,055	\$ 60,443,271
Health Service Fees	\$ 1,619,586	\$ 1,450,509	\$ 1,715,551
Other Local	693,109	582,591	772,016
Total Local Revenue	\$ 2,312,695	\$ 2,033,100	\$ 2,487,567
TOTAL REVENUE	\$ 91,538,647	\$ 68,971,069	\$ 87,939,153
EXPENSES			
Contract Teachers	\$ 433,482	\$ 335,251	\$ 482,146
Contract Non-Teachers	6,194,900	5,656,722	6,947,764
Other Teachers	0	192,443	0
Other Non-Teachers	5,536,266	1,947,391	861,232
Total Certificated Salaries	\$ 12,164,649	\$ 8,131,807	\$ 8,291,142
Contract Non-Instructional	\$ 11,838,145	\$ 10,457,478	\$ 14,951,105
Contract Instructional Aides	0	72,785	86,161
Other Non-Instructional	4,052,579	1,285,696	1,247,598
Other Instructional Aides	120,422	0	0
Students	0	675,923	0
Total Classified Salaries	\$ 16,011,146	\$ 12,491,882	\$ 16,284,863
Total Salaries	\$ 28,175,795	\$ 20,623,688	\$ 24,576,005
Total Staff Benefits	\$ 8,440,987	\$ 8,094,924	\$ 9,495,611
Total Materials and Supplies	\$ 6,787,140	\$ 2,712,367	\$ 7,806,432
Contracted Services	\$ 24,323,683	\$ 21,156,654	\$ 22,569,934
Lease of Equipment & Facilities	0	0	0
Utilities	0	3,677	0
Other Operating	6,021,914	1,674,333	5,254,639
Total Operating	\$ 30,345,597	\$ 22,834,664	\$ 27,824,573
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	5,488,184	1,990,369	10,161,822
Other Capital Outlay	0	15,147	0
Total Capital Outlay	\$ 5,488,184	\$ 2,005,517	\$ 10,161,822
TOTAL EXPENSES	\$ 79,237,703	\$ 56,271,159	\$ 79,864,444
Transfers-in	\$ 0	\$ 470,422	\$ 0
Other Sources	0	0	0
Intrafund Transfers	0	0	0
Transfers-out	0	(384,500)	0
Other Outgo/Grants in Aid	(12,018,034)	(11,767,529)	(7,892,085)
TOTAL TRANSFERS/OTHER SOURCES	\$ (12,018,034)	\$ (11,681,607)	\$ (7,892,085)
Net Change in Fund Balance	\$ 282,910	\$ 1,018,303	\$ 182,624
Beginning Balance, July 1	10,771,969	10,771,969	11,790,272
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 11,054,879	\$ 11,790,272	\$ 11,972,896

ALL FUNDS CHART



SPECIAL EDUCATION**Fund 122**

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

For the 2022-23 adopted budget, we anticipate receiving approximately \$4.2 million in state revenues for Special Education. Expenses for the Special Education Fund are estimated at \$8.3 million. The district anticipates transferring in \$4.1 million from the General Purpose Fund as college effort and to balance the fund. The college effort funds are necessary to meet the state requirement for receiving state Disabled Student Programs and Services (DSP&S) revenues and serving students with special needs.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 122 Special Education

2022-23 BUDGETS

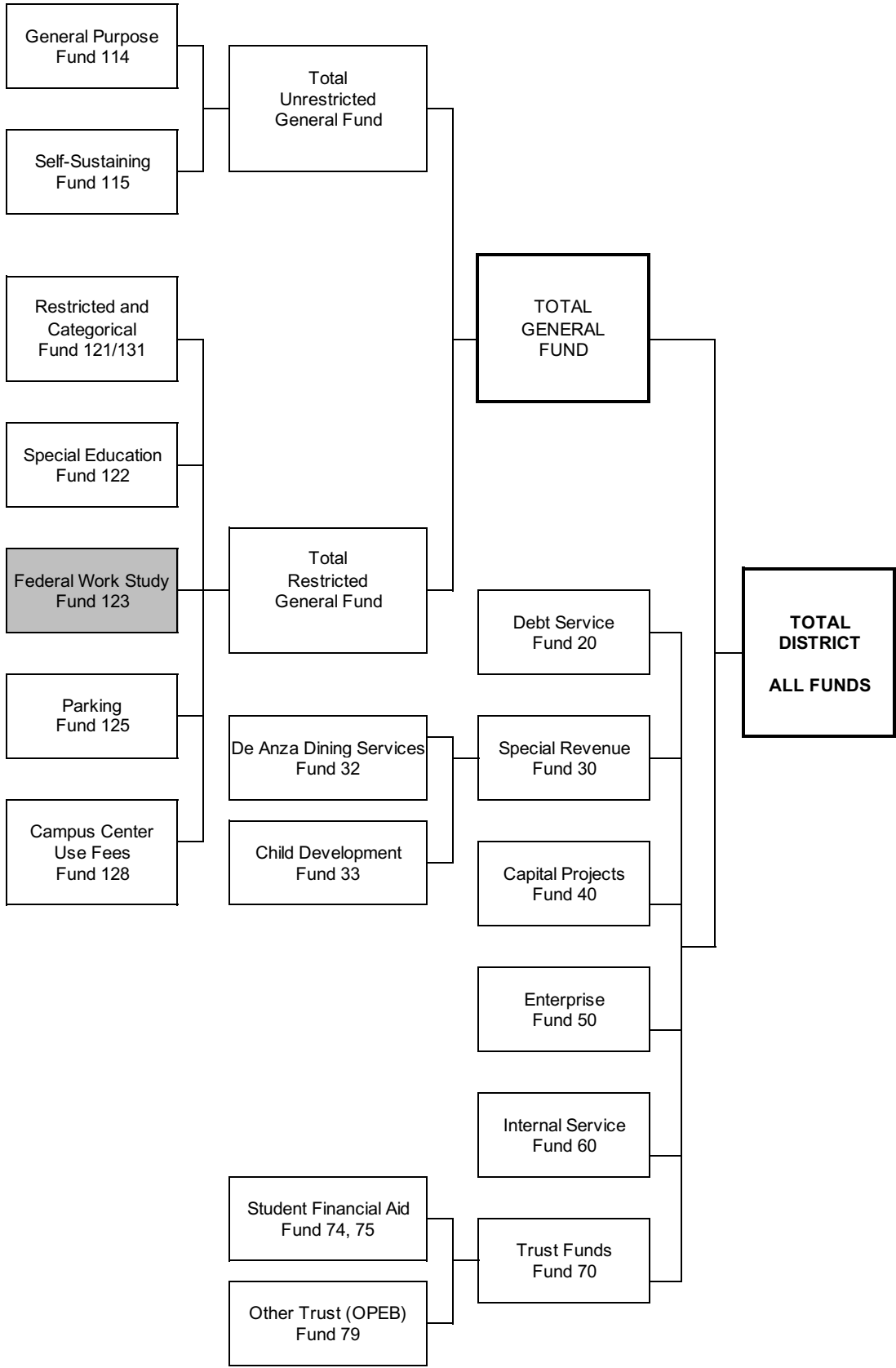
REVENUE	Foothill College	De Anza College	Total Fund 122
State			
Special Education Apportionment	\$ 1,984,590	\$ 2,203,912	\$ 4,188,502
Department of Rehabilitation	0	0	0
STRS On-Behalf Payments	0	0	0
Total State Revenue	\$ 1,984,590	\$ 2,203,912	\$ 4,188,502
Local			
Other Local	\$ 0	\$ 0	\$ 0
Total Local Revenue	\$ 0	\$ 0	\$ 0
TOTAL REVENUE	\$ 1,984,590	\$ 2,203,912	\$ 4,188,502
EXPENSES			
Contract Teachers	\$ 187,561	\$ 652,150	\$ 839,711
Contract Non-Teachers	694,826	1,046,001	1,740,827
Other Teachers	402,515	233,707	636,222
Other Non-Teachers	0	0	0
Total Certificated Salaries	\$ 1,284,902	\$ 1,931,858	\$ 3,216,760
Contract Non-Instructional	\$ 288,572	\$ 1,220,649	\$ 1,509,221
Contract Instructional Aides	0	990,473	990,473
Other Non-Instructional	70,207	76,389	146,596
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 358,779	\$ 2,287,511	\$ 2,646,290
Total Salaries	\$ 1,643,681	\$ 4,219,369	\$ 5,863,049
Total Staff Benefits	\$ 492,352	\$ 1,662,998	\$ 2,155,351
Total Materials and Supplies	\$ 5,000	\$ 6,602	\$ 11,602
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	247,045	45,000	292,045
Total Operating	\$ 247,045	\$ 45,000	\$ 292,045
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	5,000	2,443	7,443
Total Capital Outlay	\$ 5,000	\$ 2,443	\$ 7,443
TOTAL EXPENSES	\$ 2,393,078	\$ 5,936,412	\$ 8,329,490
Transfers-in	\$ 402,567	\$ 3,731,455	\$ 4,134,022
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 402,567	\$ 3,731,455	\$ 4,134,022
Net Change in Fund Balance	\$ (5,921)	\$ (1,045)	\$ (6,966)
Beginning Balance, July 1	5,921	1,045	6,966
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 122 Special Education

REVENUE	TOTAL DISTRICT		
	Adopted Budget 21-22	Actual 21-22	Budget 22-23
State			
Special Education Apportionment	\$ 3,255,494	\$ 3,032,664	\$ 4,188,502
Department of Rehabilitation	0	0	0
STRS On-Behalf Payments	0	205,916	0
Total State Revenue	\$ 3,255,494	\$ 3,238,580	\$ 4,188,502
Local			
Other Local	\$ 0	\$ 0	\$ 0
Total Local Revenue	\$ 0	\$ 0	\$ 0
TOTAL REVENUE	\$ 3,255,494	\$ 3,238,580	\$ 4,188,502
EXPENSES			
Contract Teachers	\$ 868,658	\$ 597,565	\$ 839,711
Contract Non-Teachers	1,539,352	1,465,245	1,740,827
Other Teachers	636,222	421,350	636,222
Other Non-Teachers	0	92,267	0
Total Certificated Salaries	\$ 3,044,232	\$ 2,576,427	\$ 3,216,760
Contract Non-Instructional	\$ 1,237,687	\$ 1,211,058	\$ 1,509,221
Contract Instructional Aides	822,372	865,274	990,473
Other Non-Instructional	124,773	129,691	146,596
Other Instructional Aides	0	0	0
Students	0	42,968	0
Total Classified Salaries	\$ 2,184,832	\$ 2,248,991	\$ 2,646,290
Total Salaries	\$ 5,229,065	\$ 4,825,418	\$ 5,863,049
Total Staff Benefits	\$ 1,726,651	\$ 2,041,311	\$ 2,155,351
Total Materials and Supplies	\$ 26,000	\$ 9,037	\$ 11,602
Contracted Services	\$ 0	\$ 42,936	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	321,123	73,302	292,045
Total Operating	\$ 321,123	\$ 116,237	\$ 292,045
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	43,810	0
Other Capital Outlay	10,000	2,988	7,443
Total Capital Outlay	\$ 10,000	\$ 46,798	\$ 7,443
TOTAL EXPENSES	\$ 7,312,839	\$ 7,038,802	\$ 8,329,490
Transfers-in	\$ 4,057,015	\$ 3,806,858	\$ 4,134,022
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 4,057,015	\$ 3,806,858	\$ 4,134,022
Net Change in Fund Balance	\$ (330)	\$ 6,636	\$ (6,966)
Beginning Balance, July 1	330	330	6,966
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 6,966	\$ 0

ALL FUNDS CHART



FEDERAL WORK STUDY**Fund 123**

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

For fiscal year 2022-23, the Department of Education has offered a waiver for the 25% District contribution. De Anza college opted to take the waiver while Foothill college continues making the district contributions as in past years.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 123 Federal Work Study

2022-23 BUDGETS

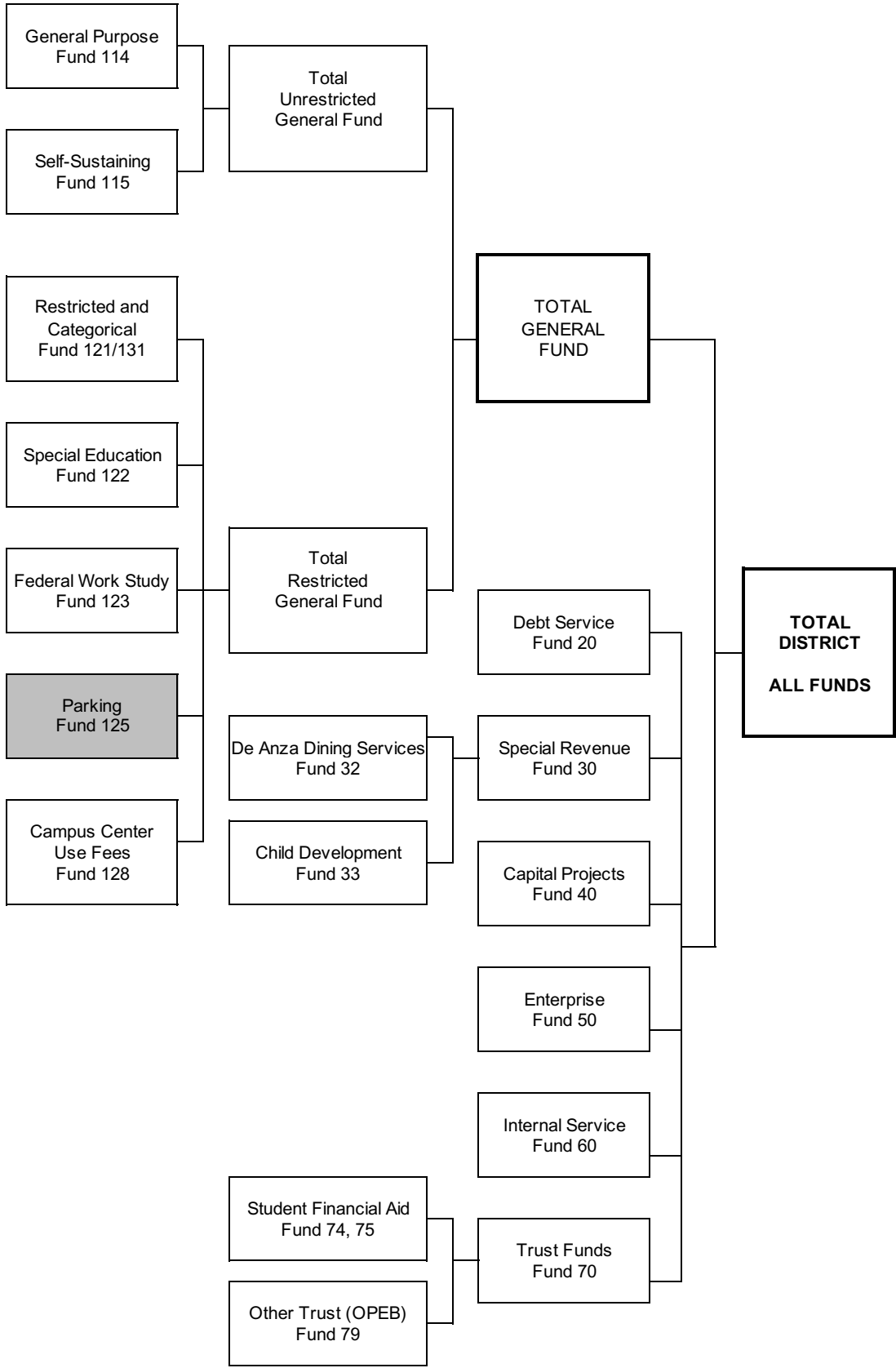
REVENUE	Foothill College	De Anza College	Total Fund 123
Federal			
Federal Work Study	\$ 154,911	\$ 293,603	\$ 448,514
Other Federal	0	0	0
TOTAL REVENUE	\$ 154,911	\$ 293,603	\$ 448,514
EXPENSES			
Other Non-Teachers	\$ 0	\$ 0	\$ 0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Other Non-Instructional	\$ 0	\$ 0	\$ 0
Students-FWS	206,548	293,603	500,151
Total Classified Salaries	\$ 206,548	\$ 293,603	\$ 500,151
Total Staff Benefits	\$ 0	\$ 0	\$ 0
Total Materials and Supplies	\$ 0	\$ 0	\$ 0
Total Operating	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 206,548	\$ 293,603	\$ 500,151
Transfers-in	\$ 51,637	\$ 0	\$ 51,637
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 51,637	\$ 0	\$ 51,637
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 123 Federal Work Study

TOTAL DISTRICT			
REVENUE	Adopted Budget 21-22	Actual 21-22	Budget 22-23
Federal			
Federal Work Study	\$ 452,572	\$ 438,042	\$ 448,514
Other Federal	0	0	0
TOTAL REVENUE	\$ 452,572	\$ 438,042	\$ 448,514
EXPENSES			
Other Non-Teachers	\$ 0	\$ 0	\$ 0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Other Non-Instructional	\$ 0	\$ 22,831	\$ 0
Students-FWS	506,504	309,763	500,151
Total Classified Salaries	\$ 506,504	\$ 332,595	\$ 500,151
Total Staff Benefits	\$ 0	\$ 10,564	\$ 0
Total Materials and Supplies	\$ 0	\$ 0	\$ 0
Total Operating	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 506,504	\$ 343,158	\$ 500,151
Transfers-in	\$ 53,932	\$ 37,687	\$ 51,637
Other Sources	0	0	0
Transfers-out	0	(132,571)	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 53,932	\$ (94,883)	\$ 51,637
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0

ALL FUNDS CHART



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.

The district is planning to charge parking fees for only Winter and Spring Quarters in fiscal year 2022-23. The excess of operating expenses over revenue of \$752K will be covered, as in prior years, by a transfer in from the General Purpose Fund to allow the Parking Fund to break even for the year.

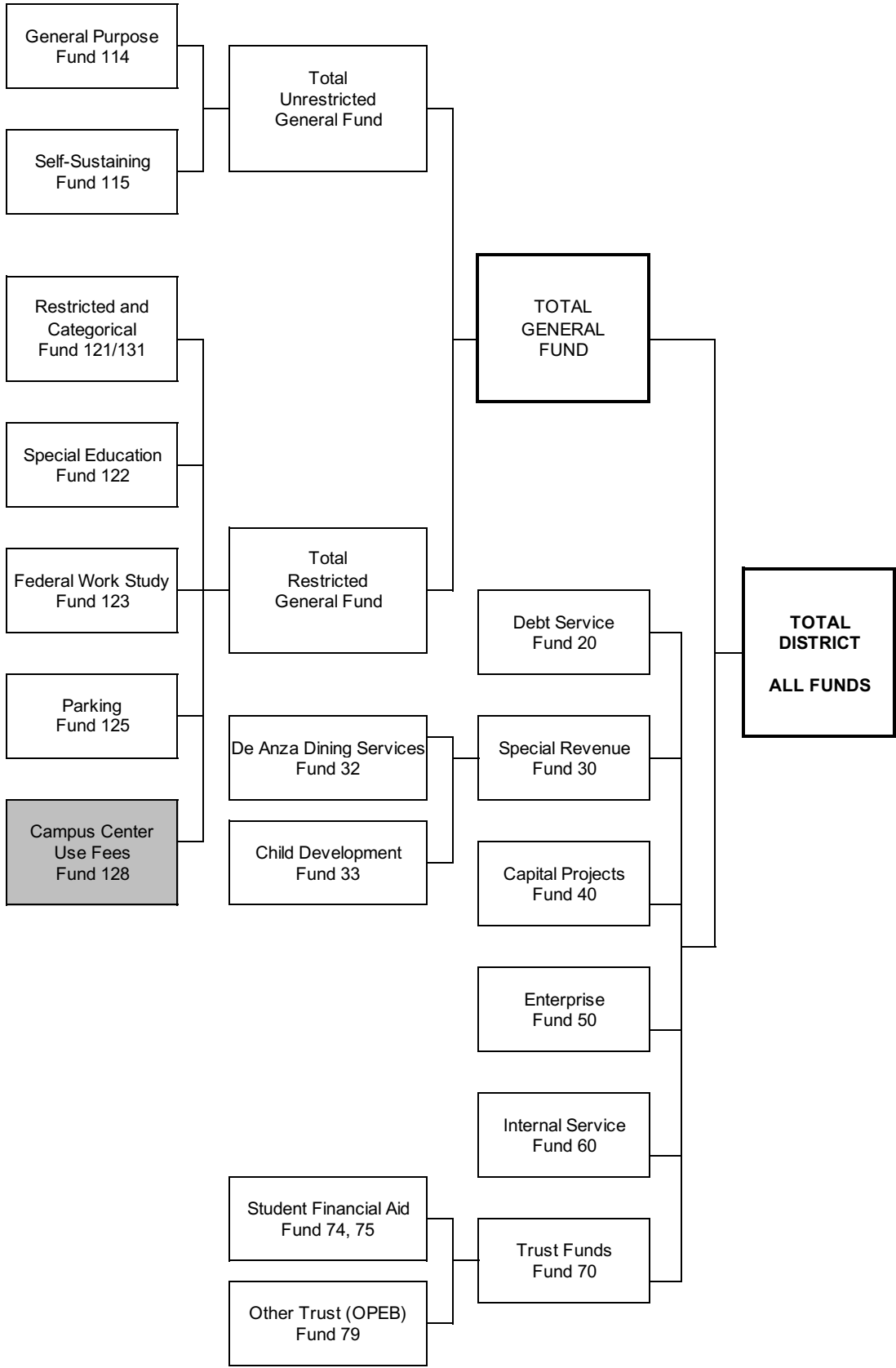
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 125 Parking

2022-23 BUDGETS

REVENUE	Adopted Budget 21-22	Actual 21-22	Budget 22-23
State			
Other State	\$ 0	\$ 0	\$ 0
Total State Revenue	\$ 0	\$ 0	\$ 0
Local			
Decals	\$ 194,617	\$ 0	\$ 204,313
Daily Permits	164,905	0	197,014
Special Events Parking	32,984	0	41,127
Other Local Revenue	0	0	0
Total Local Revenue	\$ 392,506	\$ 0	\$ 442,454
TOTAL REVENUE	\$ 392,506	\$ 0	\$ 442,454
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	0	0	0
Other Teachers	0	0	0
Other Non-Teachers	0	0	0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Contract Non-Instructional	\$ 680,794	\$ 514,659	\$ 757,298
Contract Instructional Aides	0	251,963	0
Other Non-Instructional	0	0	0
Other Instructional Aides	0	0	0
Students	0	46,831	0
Total Classified Salaries	\$ 680,794	\$ 813,453	\$ 757,298
Total Salaries	\$ 680,794	\$ 813,453	\$ 757,298
Total Staff Benefits	\$ 308,975	\$ 218,816	\$ 292,069
Total Materials and Supplies	\$ 0	\$ 0	\$ 0
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	145,000	34,731	145,000
Total Operating	\$ 145,000	\$ 34,731	\$ 145,000
Site Improvement	\$ 0	\$ 0	\$ 0
Buildings	0	0	0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 1,134,769	\$ 1,067,000	\$ 1,194,367
Transfers-in	\$ 742,264	\$ 1,067,000	\$ 751,913
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 742,264	\$ 1,067,000	\$ 751,913
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0

ALL FUNDS CHART



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 repair and replacement of existing student campus center facilities, and personnel support of campus center operations.

For fiscal year 2022-23, the campus center use fees fund is projected to receive \$1.6 million in local revenue. Expenses are estimated at \$1.96 million. The Campus Center Use Fees Fund is projecting a deficit of \$363K, leaving the fund balance at \$234K.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 128 Campus Center Use Fees

2022-23 BUDGETS

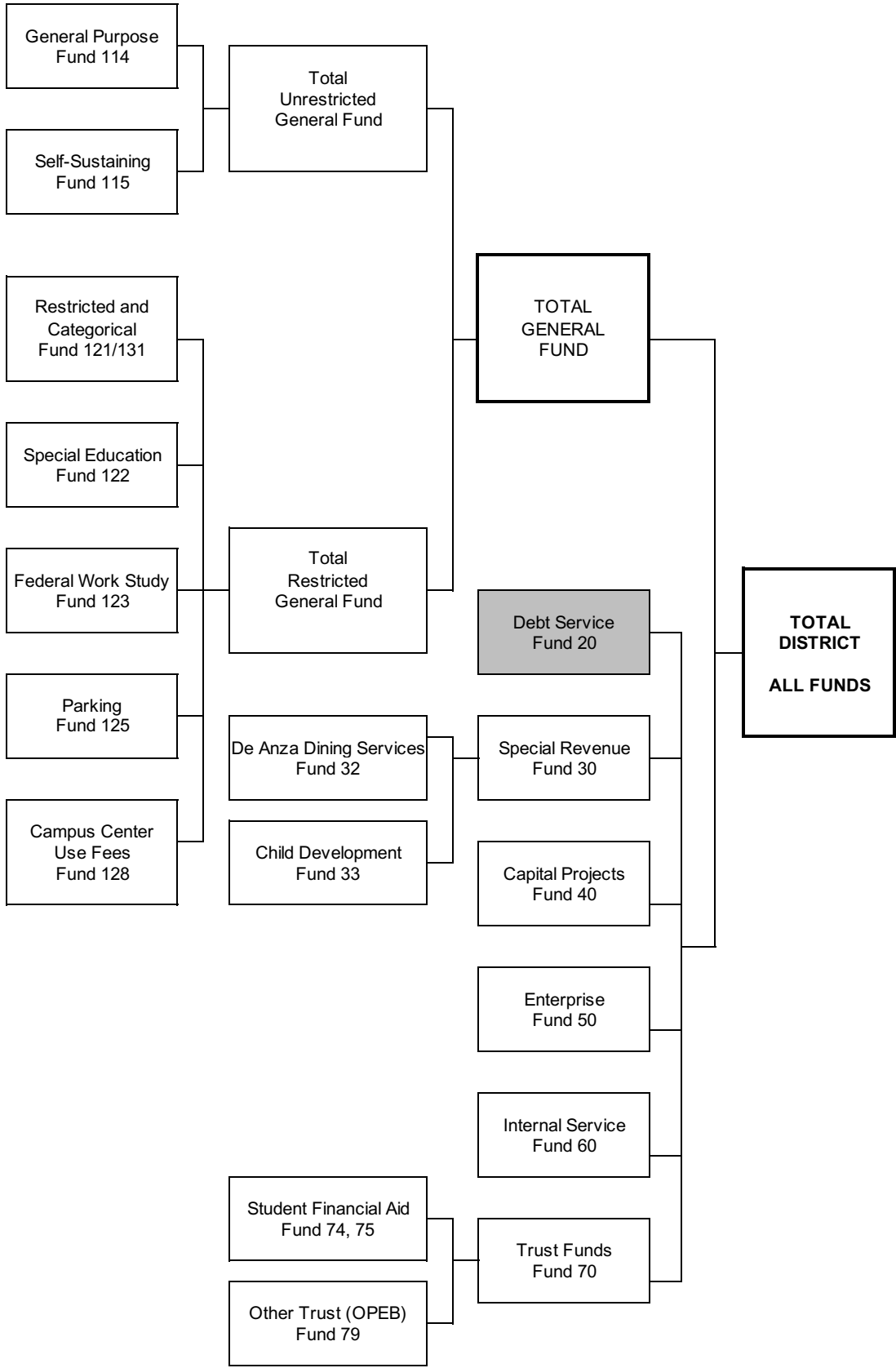
REVENUE	Foothill College	De Anza College	Total Fund 128
State			
STRS On-Behalf Payments	\$ 0	\$ 0	\$ 0
Total State Revenue	\$ 0	\$ 0	\$ 0
Local			
Campus Center Use Fees	\$ 650,000	\$ 950,000	\$ 1,600,000
Interest Income	0	0	0
Other Local	0	0	0
Total Local Revenue	\$ 650,000	\$ 950,000	\$ 1,600,000
TOTAL REVENUE	\$ 650,000	\$ 950,000	\$ 1,600,000
EXPENSES			
Contract Non-Teachers	\$ 97,927	\$ 0	\$ 97,927
Total Certificated Salaries	\$ 97,927	\$ 0	\$ 97,927
Contract Non-Instructional	\$ 195,074	\$ 499,593	\$ 694,667
Contract Instructional Aides	0	0	0
Other Non-Instructional	0	0	0
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 195,074	\$ 499,593	\$ 694,667
Total Salaries	\$ 293,001	\$ 499,593	\$ 792,594
Total Staff Benefits	\$ 130,785	\$ 254,843	\$ 385,629
Total Materials and Supplies	\$ 50,000	\$ 75,000	\$ 125,000
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	200,000	65,000	265,000
Total Operating	\$ 200,000	\$ 65,000	\$ 265,000
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	145,000	250,000	395,000
Total Capital Outlay	\$ 145,000	\$ 250,000	\$ 395,000
TOTAL EXPENSES	\$ 818,787	\$ 1,144,436	\$ 1,963,223
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ (168,787)	\$ (194,436)	\$ (363,223)
Beginning Balance, July 1	324,802	272,421	597,223
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 156,015	\$ 77,984	\$ 233,999

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 128 Campus Center Use Fees

TOTAL DISTRICT			
REVENUE	Adopted Budget 21-22	Actual 21-22	Budget 22-23
State			
STRS On-Behalf Payments	\$ 0	\$ 0	\$ 0
Total State Revenue	\$ 0	\$ 0	\$ 0
Local			
Campus Center Use Fees	\$ 1,840,000	\$ 1,541,770	\$ 1,600,000
Interest Income	0	0	0
Other Local	0	0	0
Total Local Revenue	\$ 1,840,000	\$ 1,541,770	\$ 1,600,000
TOTAL REVENUE	\$ 1,840,000	\$ 1,541,770	\$ 1,600,000
EXPENSES			
Contract Non-Teachers	\$ 84,174	\$ 93,552	\$ 97,927
Total Certificated Salaries	\$ 84,174	\$ 93,552	\$ 97,927
Contract Non-Instructional	\$ 619,823	\$ 626,526	\$ 694,667
Contract Instructional Aides	0	0	0
Other Non-Instructional	60,000	8,633	0
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 679,823	\$ 635,158	\$ 694,667
Total Salaries	\$ 763,997	\$ 728,710	\$ 792,594
Total Staff Benefits	\$ 359,253	\$ 396,179	\$ 385,629
Total Materials and Supplies	\$ 195,000	\$ 11,793	\$ 125,000
Contracted Services	\$ 0	\$ 107,800	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	33,766	0
Other Operating	205,000	28,872	265,000
Total Operating	\$ 205,000	\$ 170,437	\$ 265,000
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	7,113	0
Other Capital Outlay	180,000	0	395,000
Total Capital Outlay	\$ 180,000	\$ 7,113	\$ 395,000
TOTAL EXPENSES	\$ 1,703,250	\$ 1,314,234	\$ 1,963,223
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	118,528	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 118,528	\$ 0
Net Change in Fund Balance	\$ 136,750	\$ 346,064	\$ (363,223)
Beginning Balance, July 1	251,158	251,158	597,223
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 387,908	\$ 597,223	\$ 233,999

ALL FUNDS CHART



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 lease agreement is no longer active as it matured on September 1, 2020.

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

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

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

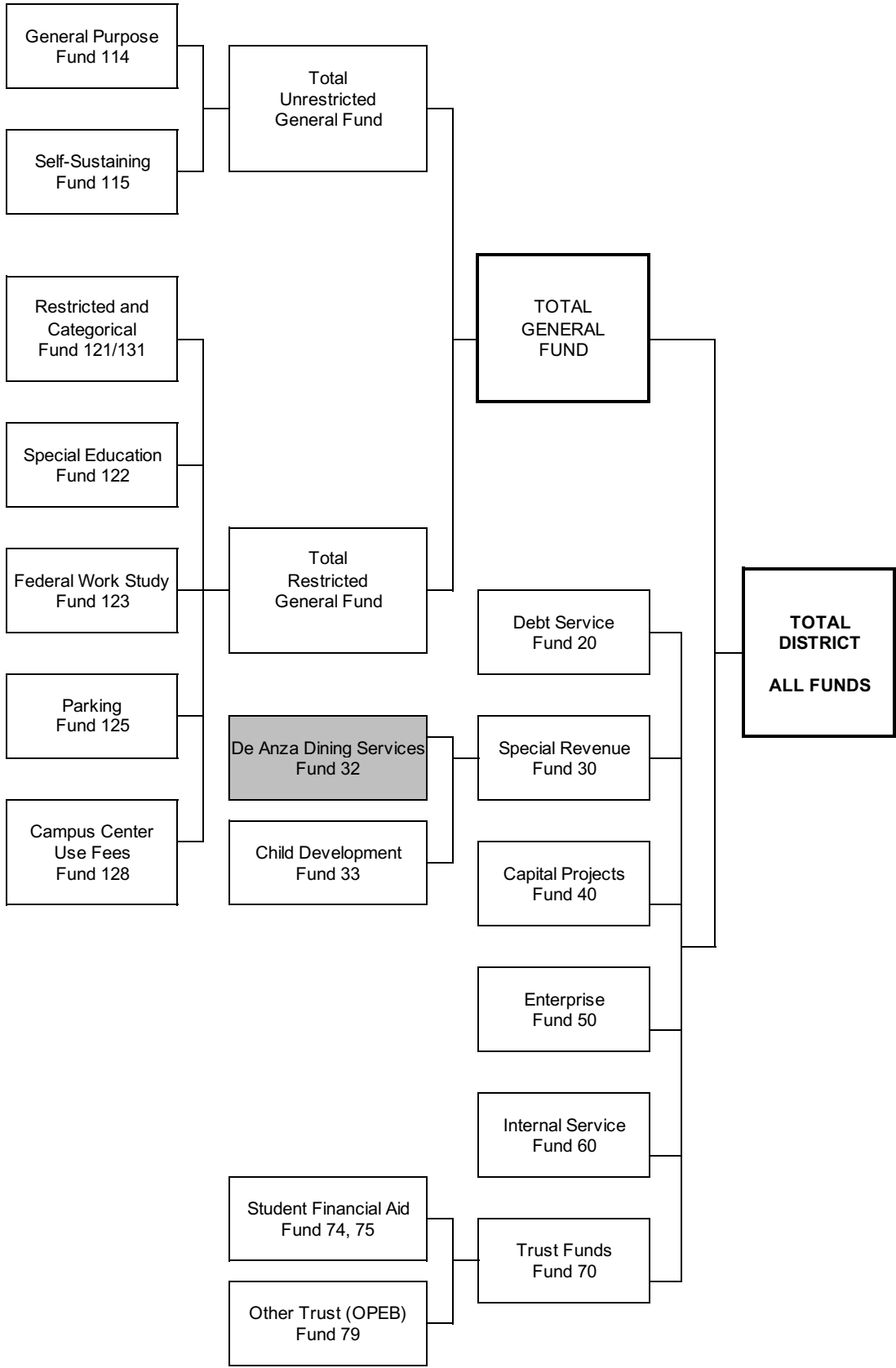
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 20 Debt Service

2022-23 BUDGETS

	Adopted Budget 21-22	Actual 21-22	Budget 22-23
REVENUE			
Local			
Property Taxes	\$ 69,473,266	\$ 72,321,955	\$ 73,698,799
Interest Income	0	180,676	0
Other Local	0	0	0
TOTAL REVENUE	\$ 69,473,266	\$ 72,502,631	\$ 73,698,799
EXPENSES			
Other Operating	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 0	\$ 0	\$ 0
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	(69,473,266)	(69,449,780)	(73,698,799)
TOTAL TRANSFERS/OTHER SOURCES	\$ (69,473,266)	\$ (69,449,780)	\$ (73,698,799)
Net Change in Fund Balance	\$ 0	\$ 3,052,851	\$ 0
Beginning Balance, July 1	66,833,301	66,833,301	69,886,152
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 66,833,301	\$ 69,886,152	\$ 69,886,152

ALL FUNDS CHART



DE ANZA DINING SERVICES**Fund 32**

The De Anza Dining Services Special Revenue Fund was created in March 2022, as a result of transitioning the De Anza Dining Services financial operations from the Enterprise Fund. Under the new Special Revenue Fund structure, De Anza Dining Services will focus on providing dining services to the students, faculty, and staff of the college. The revenues obtained through retail services, catering, conference clients, and food vendors are intended to maintain a certain level of service, not fully recover the costs of providing such services. Since the objective is not cost recovery or profit, the college plans on subsidizing the operation through other sources as long as those funds are available.

In the fiscal year 2022-2023, we are budgeting \$465K in total revenue and \$1.14 million in total expenses which will contribute a net loss of \$672K. The net loss is expected to be absorbed by the fund balance.

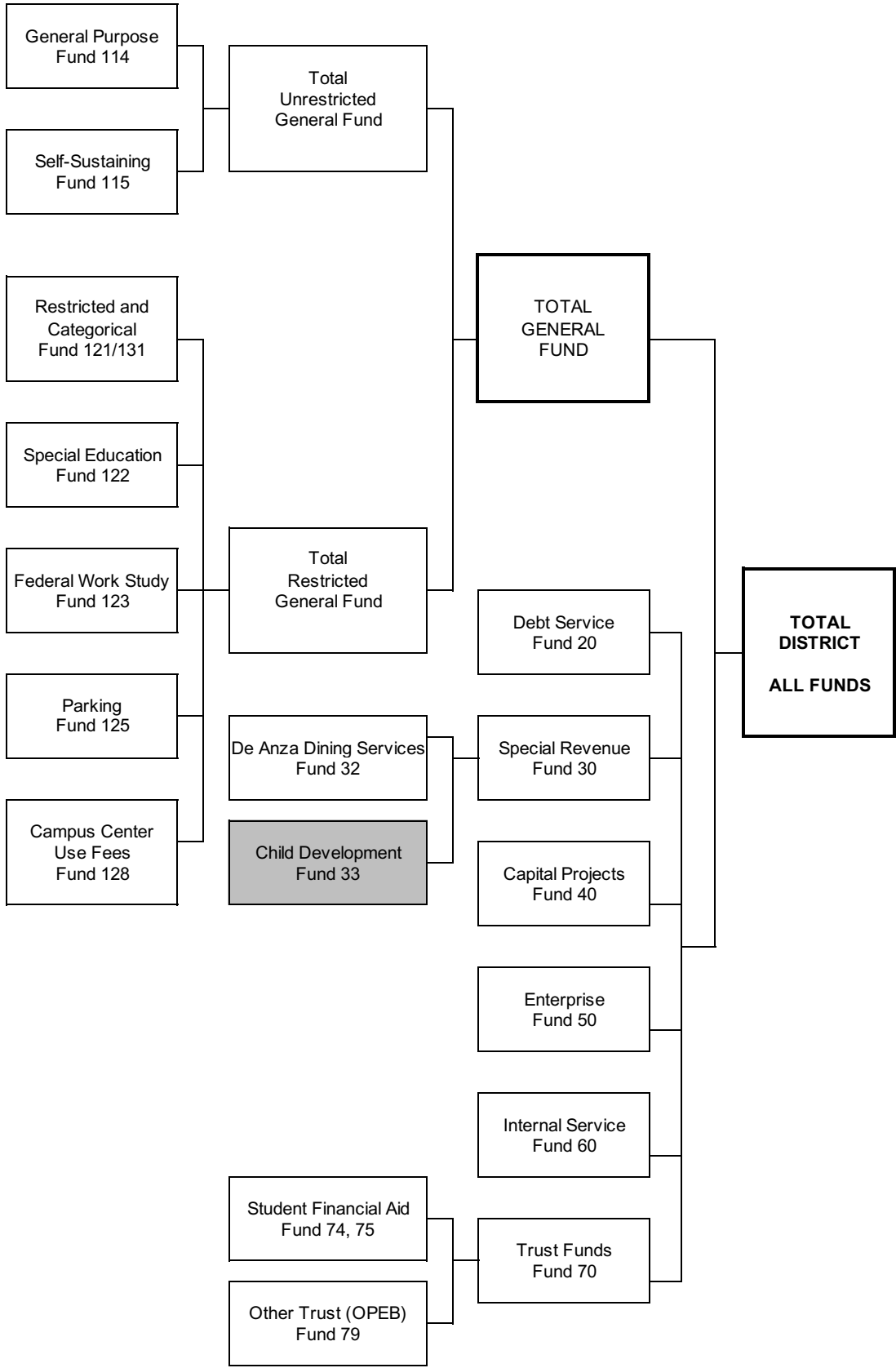
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 32 De Anza Dining Services

2022-23 BUDGETS

REVENUE	Adopted Budget 21-22	Actual 21-22	Budget 22-23
Local	\$ 323,400	\$ 138,417	\$ 465,000
TOTAL REVENUE	\$ 323,400	\$ 138,417	\$ 465,000
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	0	0	0
Other Teachers	0	0	0
Other Non-Teachers	0	0	0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Contract Non-Instructional	\$ 442,500	\$ 417,684	\$ 543,296
Contract Instructional Aides	0	0	0
Other Non-Instructional	0	9,743	30,000
Other Instructional Aides	0	0	0
Students	0	48,557	0
Total Classified Salaries	\$ 442,500	\$ 475,984	\$ 573,296
Total Salaries	\$ 442,500	\$ 475,984	\$ 573,296
Total Staff Benefits	\$ 195,000	\$ 252,966	\$ 274,067
Total Materials and Supplies	\$ 0	\$ 16,707	\$ 0
General Administration	\$ 2,350	\$ 0	\$ 0
Costs of Goods Sold	134,211	0	232,500
Depreciation	16,250	0	9,000
Utilities	37,876	0	37,876
Other Operating	0	298,186	0
Total Operating	\$ 190,687	\$ 298,186	\$ 279,376
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	13,000	0	0
Other Capital Outlay	0	0	10,000
Total Capital Outlay	\$ 13,000	\$ 0	\$ 10,000
TOTAL EXPENSES	\$ 841,187	\$ 1,043,843	\$ 1,136,739
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	1,381,585	0
Intrafund Transfers	0	0	0
Transfers-out	0	0	0
Other Outgo	(300)	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (300)	\$ 1,381,585	\$ 0
Net Change in Fund Balance	\$ (518,087)	\$ 476,159	\$ (671,739)
Beginning Balance, July 1	201,320	201,320	677,479
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ (316,767)	\$ 677,479	\$ 5,740

ALL FUNDS CHART



CHILD DEVELOPMENT**Fund 33**

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

For fiscal year 2022-23, we are budgeting \$1.6 million in revenue from local parent fees, \$659K from state contracts, \$499K from state tax bailout funds, and \$10K in revenue for federal and state food reimbursement. We are budgeting total revenue and related expenses of approximately \$2.8 million for the Child Development Fund.

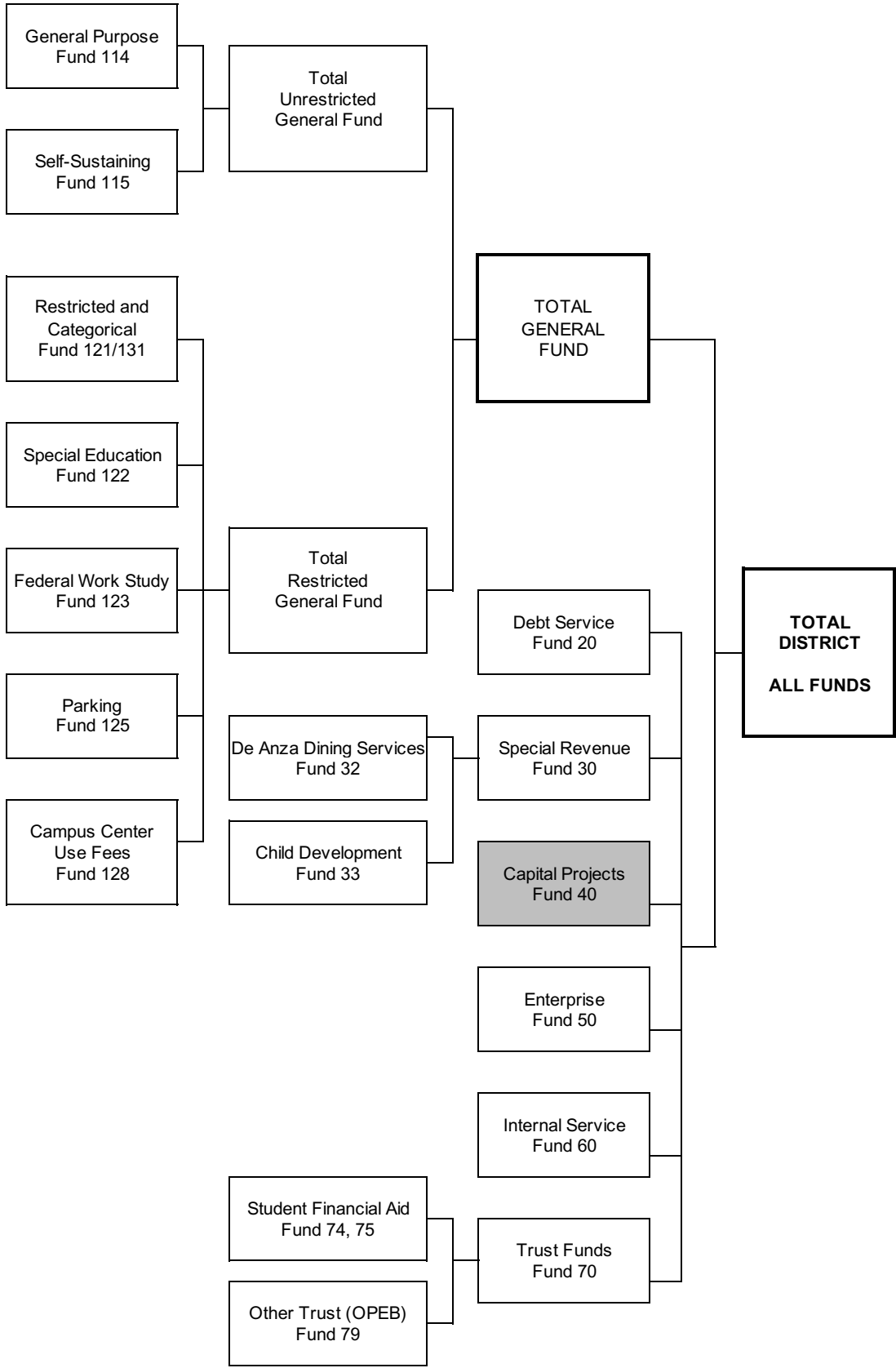
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 33 Child Development

2022-23 BUDGETS

REVENUE	Adopted Budget 21-22	Actual 21-22	Budget 22-23
Federal			
Child Care Food Program	\$ 10,000	\$ 27,020	\$ 10,000
Other Federal	0	0	0
Total Federal Revenue	\$ 10,000	\$ 27,020	\$ 10,000
State			
Department of Education	\$ 443,240	\$ 530,429	\$ 658,705
Child Dev. Center Tax Bailout	459,874	468,690	499,413
Child Care Food Program	300	464	300
STRS On-Behalf Payments	0	41,273	0
Other State	0	19,200	0
Total State Revenue	\$ 903,414	\$ 1,060,056	\$ 1,158,418
Local			
Parent Fees	\$ 0	\$ 0	\$ 0
Parent Fees - Non Certified	1,626,221	1,701,522	1,626,221
Other Local	0	0	0
Interest Income	0	0	0
Total Local Revenue	\$ 1,626,221	\$ 1,701,522	\$ 1,626,221
TOTAL REVENUE	\$ 2,539,635	\$ 2,788,598	\$ 2,794,639
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	289,462	290,697	319,984
Other Teachers	0	0	0
Other Non-Teachers	100,000	60,896	100,000
Total Certificated Salaries	\$ 389,462	\$ 351,593	\$ 419,984
Contract Non-Instructional	\$ 1,130,849	\$ 997,265	\$ 1,285,839
Contract Instructional Aides	0	0	0
Other Non-Instructional	150,000	100,958	130,733
Other Instructional Aides	0	0	0
Students	20,000	3,281	20,000
Total Classified Salaries	\$ 1,300,849	\$ 1,101,505	\$ 1,436,572
Total Salaries	\$ 1,690,311	\$ 1,453,098	\$ 1,856,556
Total Staff Benefits	\$ 623,874	\$ 656,281	\$ 728,618
Total Materials and Supplies	\$ 170,770	\$ 118,789	\$ 163,456
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	53,000	14,868	44,329
Total Operating	\$ 53,000	\$ 14,868	\$ 44,329
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	1,680	1,960	1,680
Total Capital Outlay	\$ 1,680	\$ 1,960	\$ 1,680
TOTAL EXPENSES	\$ 2,539,635	\$ 2,244,996	\$ 2,794,639
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	851,452	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 851,452	\$ 0
Net Change in Fund Balance	\$ 0	\$ 1,395,053	\$ 0
Beginning Balance, July 1	979,292	979,292	2,374,345
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 979,292	\$ 2,374,345	\$ 2,374,345

ALL FUNDS CHART



CAPITAL PROJECTS

Fund 40

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

Budgets are reported on a project basis against expenditures incurred over the years the project is active which is referred to as project-to-date expenditures. Actual revenues and expenditures are also reported and accounted for on fiscal year basis. Funding may come from either outside sources, such as state sources, General Obligation Bonds, or from transferring resources from internal funds to fund projects that meet the capitalization threshold and requirements for the assets being created. Facilities and Operations assumes fiscal responsibility for most of these financial accounts and reconciles these accounts with the project cost accounting system. The district currently has a number of major capital outlay projects, clean energy projects, 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 2022-23 includes an increase of approximately \$840.7 million one-time Proposition 98 General Fund to address deferred maintenance needs, which can be used for physical plant, instructional support, water conservation and (for the first time) energy efficiency projects. These resources allow districts to protect investments previously made in facilities, and to improve students' experiences by investing in new instructional equipment. For fiscal year 2022-23, this district will receive \$17,691,225 for Physical Plant and Instructional Support, for which no local match is required.

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 2022-23 Adopted Budget to repair or replace aging plumbing systems to prevent flooding and water damage, improve water conservation and install systems that will help manage future droughts; improve deteriorating gas, electrical, sewer and plumbing lines and systems; replace aging internet and electrical wiring; improve earthquake safety; upgrade, repair, and maintain classrooms and labs for science, technology, engineering, math-related fields, and career preparation fields like healthcare and early childhood education, as well as improve vocational classrooms and labs for auto repair and technology training programs; construct new permanent buildings; and to improve access to college facilities for students with disabilities.

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

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

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 40 Capital Projects

2022-23 BUDGETS

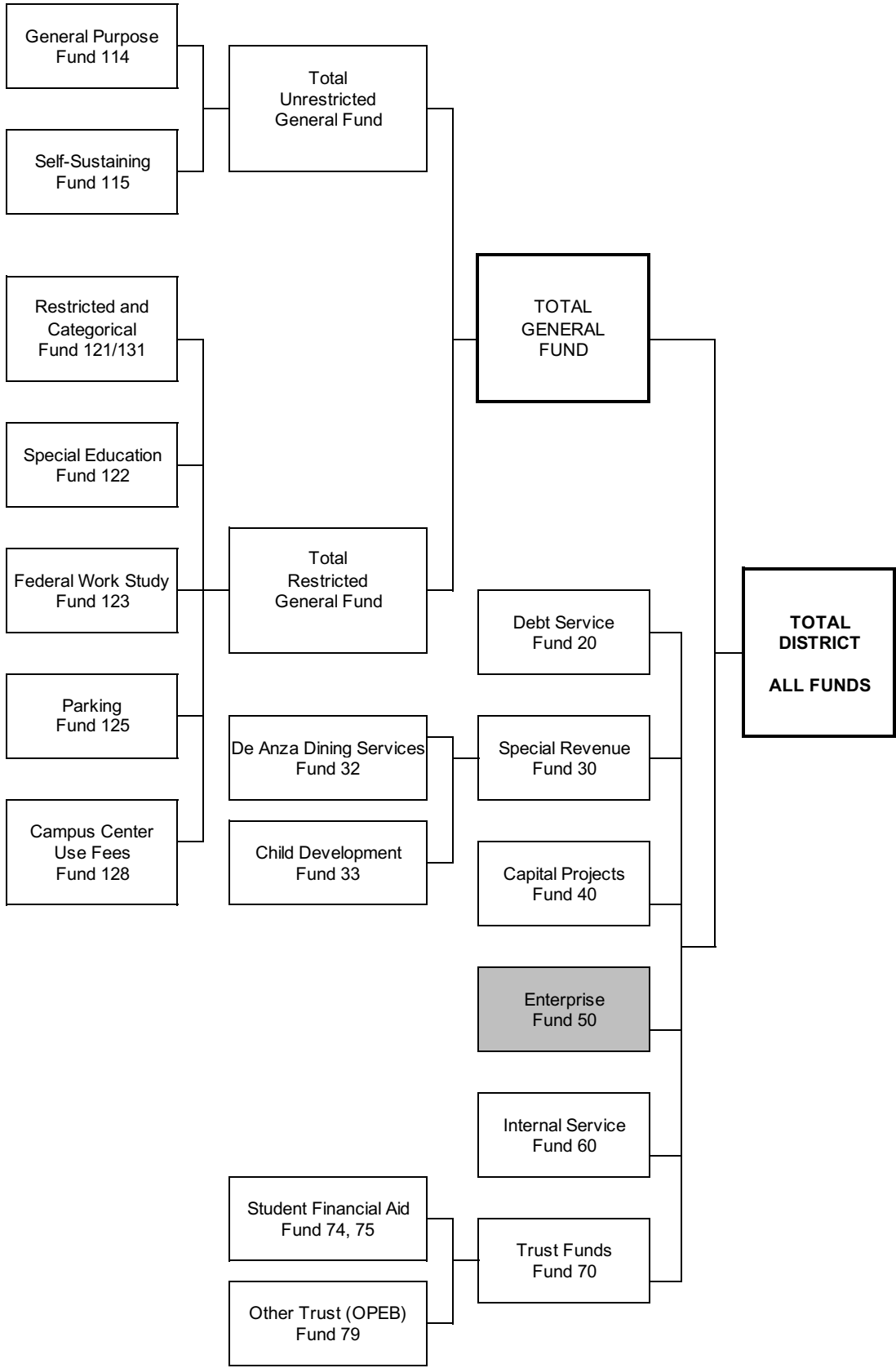
REVENUE	Capital Outlay	Measure C Bond Program	Measure G Bond Program	Total Fund 40
State	\$ 26,455,449	\$ 0	\$ 0	\$ 26,455,449
Local	0	35,000	300,000	335,000
TOTAL REVENUE	\$ 26,455,449	\$ 35,000	\$ 300,000	\$ 26,790,449
EXPENSES				
Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	0	0	0	0
Other Teachers	0	0	0	0
Other Non-Teachers	0	0	0	0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-Instructional	\$ 0	\$ 126,762	\$ 1,248,015	\$ 1,374,777
Contract Instructional Aides	0	0	0	0
Other Non-Instructional	0	0	0	0
Other Instructional Aides	0	0	0	0
Students	0	0	0	0
Total Classified Salaries	\$ 0	\$ 126,762	\$ 1,248,015	\$ 1,374,777
Total Salaries	\$ 0	\$ 126,762	\$ 1,248,015	\$ 1,374,777
Total Staff Benefits	\$ 0	\$ 65,701	\$ 580,208	\$ 645,909
Total Materials and Supplies	\$ 0	\$ 0	\$ 0	\$ 0
Contracted Services	\$ 1,398,811	\$ 350,000	\$ 1,203,901	\$ 2,952,712
Lease of Equipment & Facilities	0	0	0	0
Utilities	0	0	0	0
Other Operating	152,351	150,000	5,127,918	5,430,269
Total Operating	\$ 1,551,162	\$ 500,000	\$ 6,331,819	\$ 8,382,981
Site Improvement	\$ 0	\$ 0	\$ 0	\$ 0
Buildings	1,750,000	750,000	0	2,500,000
Equipment-New & Replacement	53,125	750,000	3,037,249	3,840,374
Other Capital Outlay	0	0	0	0
Total Capital Outlay	\$ 1,803,125	\$ 1,500,000	\$ 3,037,249	\$ 6,340,374
TOTAL EXPENSES	\$ 3,354,287	\$ 2,192,463	\$ 11,197,291	\$ 16,744,041
Transfers-in	\$ 240,169	\$ 0	\$ 0	\$ 240,169
Other Sources	0	0	0	0
Intrafund Transfers	0	0	0	0
Transfers-out	0	0	0	0
Other Outgo	0	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 240,169	\$ 0	\$ 0	\$ 240,169
Net Change in Fund Balance	\$ 23,341,331	\$ (2,157,463)	\$ (10,897,291)	\$ 10,286,577
Beginning Balance, July 1	14,671,355	12,078,047	79,987,521	106,736,923
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 38,012,687	\$ 9,920,584	\$ 69,090,230	\$ 117,023,501

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 40 Capital Projects

TOTAL DISTRICT			
REVENUE	Adopted Budget 21-22	Actual 21-22	Budget 22-23
State	\$ 13,481,288	\$ 74,619	\$ 26,455,449
Local	775,000	947,153	335,000
TOTAL REVENUE	\$ 14,256,288	\$ 1,021,772	\$ 26,790,449
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	0	0	0
Other Teachers	0	0	0
Other Non-Teachers	0	0	0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Contract Non-Instructional	\$ 282,191	\$ 317,353	\$ 1,374,777
Contract Instructional Aides	0	0	0
Other Non-Instructional	23,225	10,908	0
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 305,416	\$ 328,261	\$ 1,374,777
Total Salaries	\$ 305,416	\$ 328,261	\$ 1,374,777
Total Staff Benefits	\$ 131,143	\$ 130,213	\$ 645,909
Total Materials and Supplies	\$ 0	\$ 0	\$ 0
Contracted Services	\$ 0	\$ 765,513	\$ 2,952,712
Lease of Equipment & Facilities	0	74	0
Utilities	0	0	0
Other Operating	2,772,785	1,593,732	5,430,269
Total Operating	\$ 2,772,785	\$ 2,359,320	\$ 8,382,981
Site Improvement	\$ 0	\$ 0	\$ 0
Buildings	0	886,956	2,500,000
Equipment-New & Replacement	0	3,431,279	3,840,374
Other Capital Outlay	2,267,767	0	0
Total Capital Outlay	\$ 2,267,767	\$ 4,318,234	\$ 6,340,374
TOTAL EXPENSES	\$ 5,477,113	\$ 7,136,029	\$ 16,744,041
Transfers-in	\$ 288,777	\$ 312,605	\$ 240,169
Other Sources	0	0	0
Intrafund Transfers	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 288,777	\$ 312,605	\$ 240,169
Net Change in Fund Balance	\$ 9,067,953	\$ (5,801,652)	\$ 10,286,577
Beginning Balance, July 1	112,538,575	112,538,575	106,736,923
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 121,606,528	\$ 106,736,923	\$ 117,023,501

ALL FUNDS CHART



ENTERPRISE FUND**Fund 50****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.

Bookstores

The Foothill and De Anza bookstores operations were outsourced to a third-party company, Follett, in October 2021. The financial closeout was completed in the 4th quarter of all District Bookstore operations. The final balances were \$125,196 for Foothill and \$1,455,904 for De Anza. Foothill transferred the fund balance to the Unrestricted General Fund to apply towards short-term bookstore obligations that are occurring within Unrestricted General Fund. De Anza is evaluating their overall needs and priorities and will determine where to apply remaining funds and transfer funds accordingly in 2022-23 fiscal year.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Enterprise Fund Fund 50 De Anza Event Center

2022-23 BUDGETS

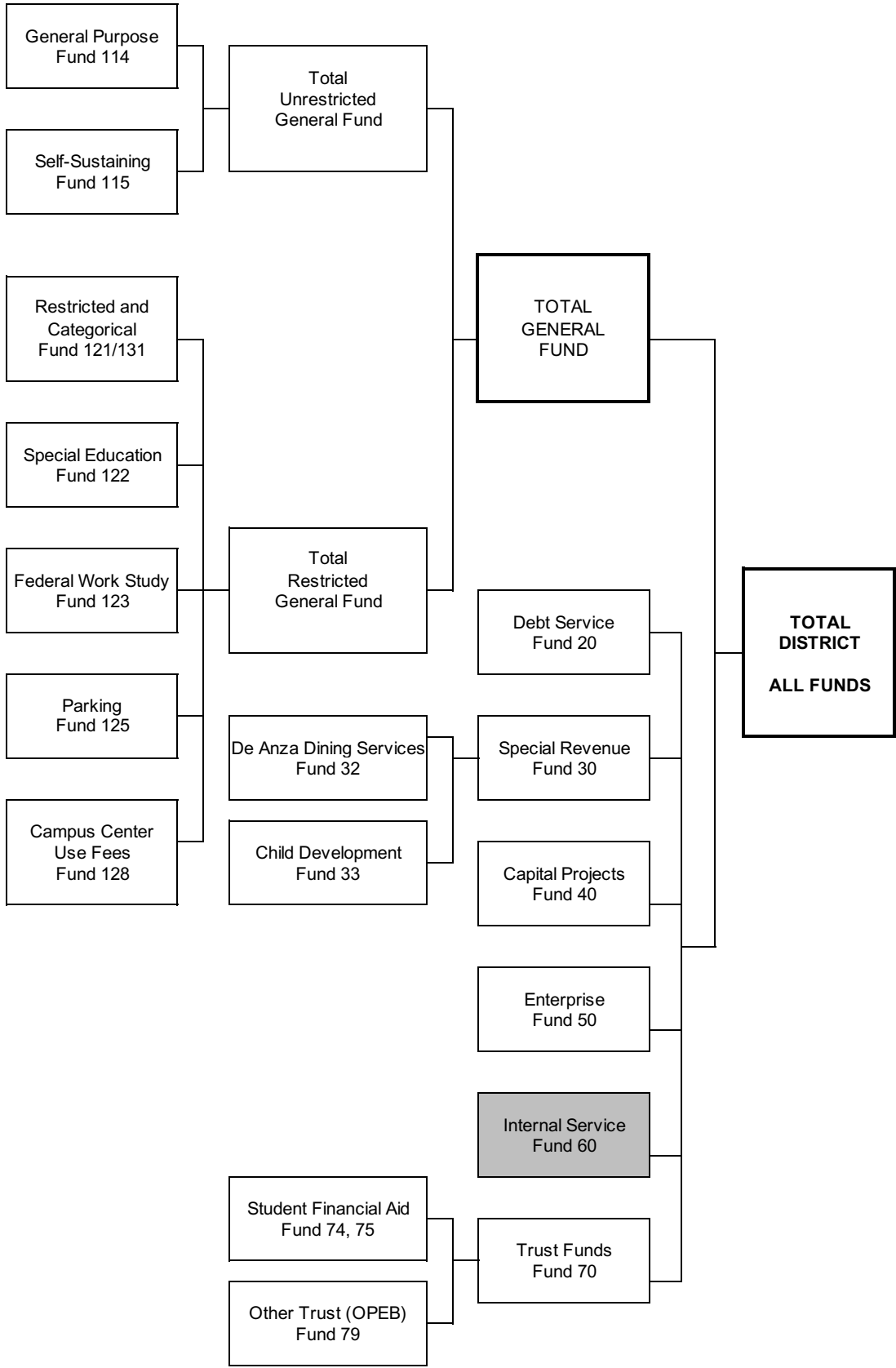
REVENUE	Adopted Budget 21-22	Actual 21-22	Budget 22-23
Local			
Event	\$ 0	\$ 0	\$ 0
Theatre Services	0	0	0
Box Office	0	0	0
Concession	0	0	0
Interest Income	20,890	12,917	12,000
Other Local	0	0	0
TOTAL REVENUE	\$ 20,890	\$ 12,917	\$ 12,000
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	0	0	0
Other Teachers	0	0	0
Other Non-Teachers	0	0	0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Contract Non-Instructional	\$ 0	\$ 23,050	\$ 23,044
Contract Instructional Aides	0	0	0
Other Non-Instructional	0	0	0
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 0	\$ 23,050	\$ 23,044
Total Salaries	\$ 0	\$ 23,050	\$ 23,044
Total Staff Benefits	\$ 0	\$ 12,030	\$ 11,651
Total Materials and Supplies	\$ 0	\$ 0	\$ 0
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	47,000	45,000	45,000
Total Operating	\$ 47,000	\$ 45,000	\$ 45,000
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 47,000	\$ 80,080	\$ 79,695
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ (26,110)	\$ (67,163)	\$ (67,695)
Beginning Balance, July 1	1,869,691	1,869,691	1,802,529
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 1,843,581	\$ 1,802,529	\$ 1,734,833

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Enterprise Fund Fund 50

REVENUE	FOOTHILL BOOKSTORE		DE ANZA BOOKSTORE	
	Adopted Budget 21-22	Actual 21-22	Adopted Budget 21-22	Actual 21-22
Local				
Sales	\$ 1,258,714	\$ 401,595	\$ 2,847,959	\$ 705,472
Other Local	12,997	11,705	140,235	8,852
TOTAL REVENUE	\$ 1,271,711	\$ 413,300	\$ 2,988,194	\$ 714,324
EXPENSES				
Cost of Sales	\$ 918,876	\$ 351,320	\$ 2,154,560	\$ 1,424,826
Management Salaries	\$ 138,640	\$ 45,781	\$ 72,000	\$ 29,940
Contract Salaries	94,283	29,509	413,245	113,612
Student Salaries	55,100	3,937	35,000	16,664
Other	50,872	23,769	0	3,633
Total Salaries	\$ 338,895	\$ 102,997	\$ 520,245	\$ 163,849
Total Staff Benefits	\$ 112,493	\$ 43,094	\$ 187,688	\$ 74,036
General Administration	\$ 142,981	\$ 121,987	\$ 210,000	\$ 181,686
Depreciation	1,460	730	10,000	5,000
Utilities	17,606	3,189	17,892	5,964
Other Operating	0	0	0	0
Total Operating	\$ 162,047	\$ 125,905	\$ 237,892	\$ 192,650
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0
Other Capital Outlay	0	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 1,532,311	\$ 623,316	\$ 3,100,385	\$ 1,855,361
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	300,000	351,743	0	1,131,638
Transfers-out	0	0	0	0
Other Outgo	(39,401)	(141,727)	(20,981)	(5,161)
TOTAL TRANSFERS/OTHER SOURCES	\$ 260,599	\$ 210,016	\$ (20,981)	\$ 1,126,477
Net Increase (Decrease) in Retained Earnings	\$ 0	\$ 0	\$ (133,172)	\$ (14,560)
Beginning Balance, July 1	0	0	1,470,464	1,470,464
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 1,337,292	\$ 1,455,904

ALL FUNDS CHART



INTERNAL SERVICE**Fund 60**

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

In the past, this fund was used almost exclusively as an accounting convenience to charge benefits in one fund and then distribute them to all other funds. Certain positive or negative ending balances are closed to the Unrestricted General Purpose Fund at year-end. Benefits accounting analysis continues to improve on the various benefit types, requirements, costs, and funding. As more information becomes available, changes to improve reporting and accounting efficiency have been implemented. As an example, activities are monitored separately with performance measured in accordance to specific objectives and timelines which has an effect on the Rate Stabilization Fund (RSF).

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

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 60 Internal Service

2022-23 BUDGETS

REVENUE	Active Employees	Retirees	Total Fund 60
Contributions - Active Benefits	\$ 58,184,575	\$ 0	\$ 58,184,575
Contributions - Retiree Benefits	0	7,400,000	7,400,000
Employee Contributions	5,100,000	0	5,100,000
State - PTF Health Reimbursement	0	0	0
TOTAL REVENUE	\$ 63,284,575	\$ 7,400,000	\$ 70,684,575
EXPENSES			
Medical/Prescription/Dental/Vision	\$ 22,605,375	\$ 7,400,000	\$ 30,005,375
Retirement	36,214,000	0	36,214,000
Worker's Comp/Ext Sk Lv/Vac Pay	2,078,200	0	2,078,200
Unemployment Insurance	1,012,000	0	1,012,000
Other	1,375,000	0	1,375,000
TOTAL EXPENSES	\$ 63,284,575	\$ 7,400,000	\$ 70,684,575
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	6,968,358
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 6,968,358

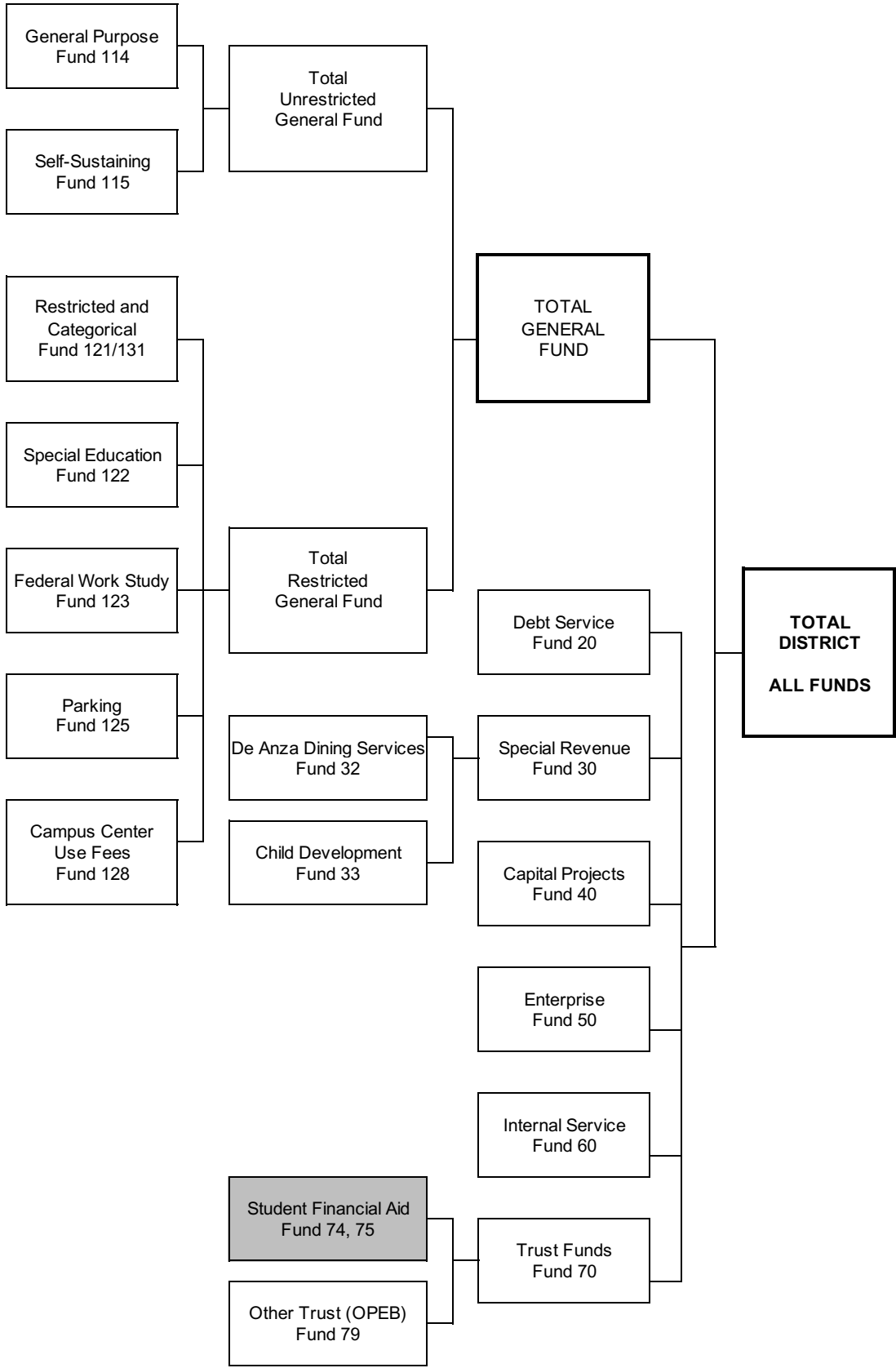
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 60 Internal Service

ACTIVE EMPLOYEES AND RETIREES

REVENUE	Adopted Budget 21-22	Actual 21-22	Budget 22-23
Contributions - Active Benefits	\$ 50,460,257	\$ 51,212,224	\$ 58,184,575
Contributions - Retiree Benefits	7,400,000	7,350,869	7,400,000
Employee Contributions	5,100,000	4,844,827	5,100,000
State - PTF Health Reimbursement	0	13,695	0
TOTAL REVENUE	\$ 62,960,257	\$ 63,421,615	\$ 70,684,575
EXPENSES			
Medical/Prescription/Dental/Vision	\$ 28,238,057	\$ 29,292,392	\$ 30,005,375
Retirement	30,450,100	30,133,149	36,214,000
Worker's Comp/Ext Sk Lv/Vac Pay	2,804,200	2,733,006	2,078,200
Unemployment Insurance	92,900	758,173	1,012,000
Other	1,375,000	2,205,701	1,375,000
TOTAL EXPENSES	\$ 62,960,257	\$ 65,122,422	\$ 70,684,575
Transfers-in	\$ 0	\$ 500,000	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 500,000	\$ 0
Net Change in Fund Balance	\$ 0	\$ (1,200,807)	\$ 0
Beginning Balance, July 1	8,169,165	8,169,165	6,968,358
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 8,169,165	\$ 6,968,358	\$ 6,968,358

ALL FUNDS CHART



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. In the 2022-23 fiscal year, the district is expected to receive \$26.3 million in federal funds for student financial aid.

The state programs include Extended Opportunity Programs and Services (EOPS) grants, Cal Grants, the Student Success Completion Grant (SSCG) and one-time funding from the Emergency Financial Assistance for California Community College Students. For 2022-23 fiscal year, the districts state funding increased by \$8.8 million mainly due to increased funding from SSCG and the one-time funding for Emergency Financial Assistance. Local programs include a variety of scholarships.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 74, 75 Student Financial Aid

2022-23 BUDGETS

REVENUE	Foothill College	De Anza College	Total Fund 700
Federal			
Pell Grants	\$ 5,000,000	\$ 12,000,000	\$ 17,000,000
SEOG	183,017	358,206	541,223
Higher Ed Emergency Relief Fund (HEERF)	768,242	7,968,768	8,737,010
Other Federal	15,000	10,000	25,000
Total Federal Revenue	\$ 5,966,259	\$ 20,336,974	\$ 26,303,233
State			
EOPS	\$ 0	\$ 0	\$ 0
Cal Grant	700,000	1,200,000	1,900,000
Other State	3,853,494	7,361,478	11,214,972
Total State Revenue	\$ 4,553,494	\$ 8,561,478	\$ 13,114,972
Local			
Interest Income	\$ 0	\$ 0	\$ 0
Other Local	300,000	300,000	600,000
Total Local Revenue	\$ 300,000	\$ 300,000	\$ 600,000
TOTAL REVENUE	\$ 10,819,753	\$ 29,198,452	\$ 40,018,205
EXPENSES			
Total Materials and Supplies	\$ 0	\$ 0	\$ 0
Operating Expenses	\$ 300,000	\$ 300,000	\$ 600,000
TOTAL EXPENSES	\$ 300,000	\$ 300,000	\$ 600,000
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo/Grants in Aid	(10,519,753)	(28,898,452)	(39,418,205)
TOTAL TRANSFERS/OTHER SOURCES	\$ (10,519,753)	\$ (28,898,452)	\$ (39,418,205)
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	9,942	5,084	15,026
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 9,942	\$ 5,084	\$ 15,026

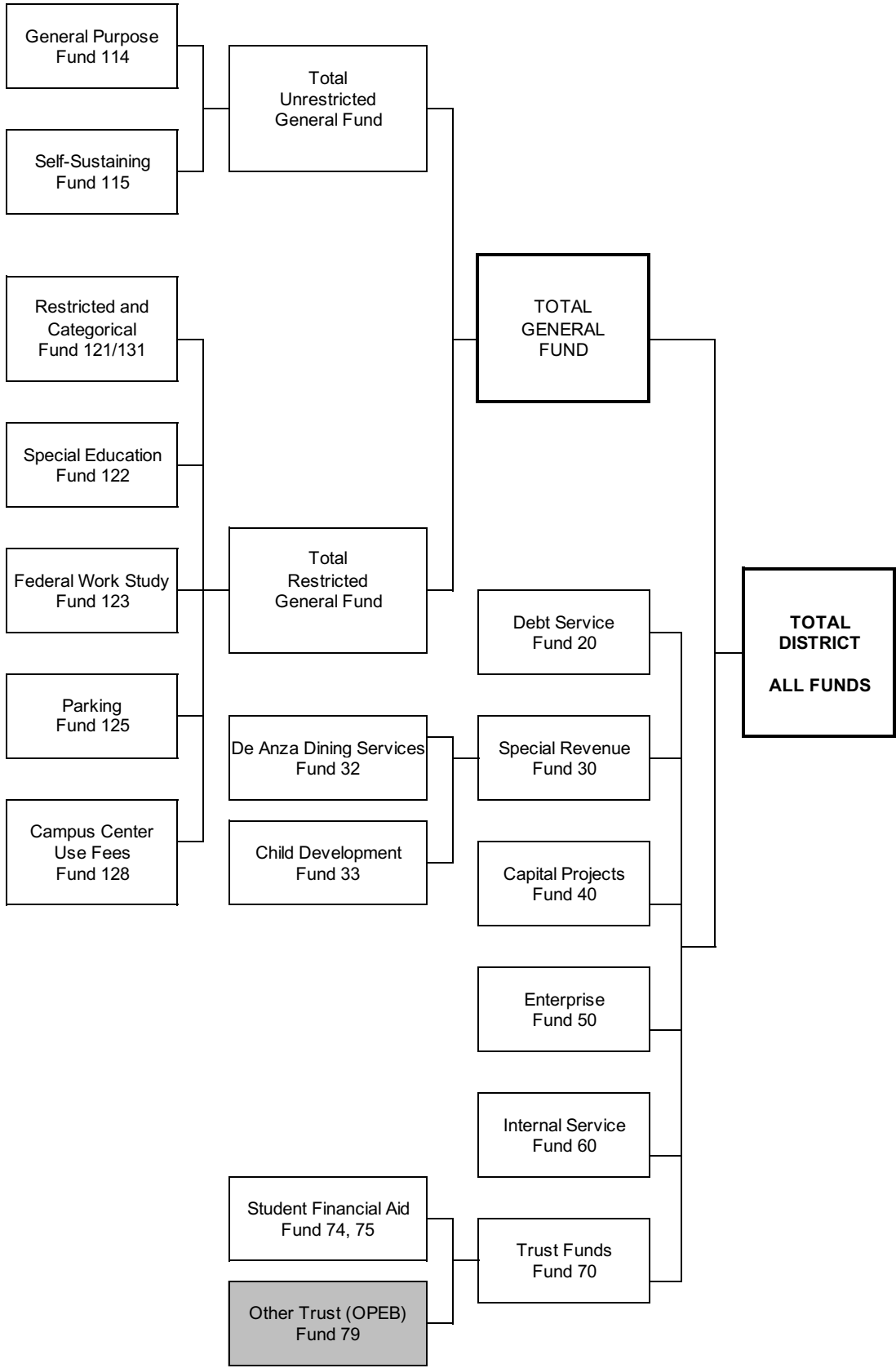
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 74, 75 Student Financial Aid

TOTAL DISTRICT

REVENUE	Adopted Budget 21-22	Actual 21-22	Budget 22-23
Federal			
Pell Grants	\$ 18,500,000	\$ 17,152,970	\$ 17,000,000
SEOG	539,949	535,918	541,223
Higher Ed Emergency Relief Fund (HEERF)	20,420,457	11,683,447	8,737,010
Other Federal	45,000	20,180	25,000
Total Federal Revenue	\$ 39,505,406	\$ 29,392,515	\$ 26,303,233
State			
EOPS	\$ 0	\$ 0	\$ 0
Cal Grant	1,950,000	2,030,249	1,900,000
Other State	2,339,971	2,900,025	11,214,972
Total State Revenue	\$ 4,289,971	\$ 4,930,274	\$ 13,114,972
Local			
Interest Income	\$ 0	\$ 0	\$ 0
Other Local	700,000	1,067,126	600,000
Total Local Revenue	\$ 700,000	\$ 1,067,126	\$ 600,000
TOTAL REVENUE	\$ 44,495,377	\$ 35,389,915	\$ 40,018,205
EXPENSES			
Total Materials and Supplies	\$ 0	\$ 11,128	\$ 0
Operating Expenses	\$ 700,000	\$ 1,062,298	\$ 600,000
TOTAL EXPENSES	\$ 700,000	\$ 1,073,426	\$ 600,000
Transfers-in	\$ 0	\$ 517,071	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo/Grants in Aid	(43,795,377)	(34,833,560)	(39,418,205)
TOTAL TRANSFERS/OTHER SOURCES	\$ (43,795,377)	\$ (34,316,489)	\$ (39,418,205)
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	15,026	15,026	15,026
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 15,026	\$ 15,026	\$ 15,026

ALL FUNDS CHART



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 2022-23 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 \$31,745,035 for fiscal year 2022-23.

	Contribution	Investment Income	Administrative Expense	Investment Expense	Investment Loss	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	-	(16,703)	(12,213)	(4,725,837)	30,245,035
2022-23*	\$ 1,500,000	\$ -	\$ -	\$ -		\$ 31,745,035

Source: CERBT Annual Statements

* Projected

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 79 Other Trust (OPEB)

TOTAL DISTRICT

REVENUE	Adopted Budget 21-22	Actual 21-22	Budget 22-23
Investment Revenue	\$ 0	\$ 0	\$ 0
TOTAL REVENUE	\$ 0	\$ 0	\$ 0
EXPENSES			
Administrative Expenses	\$ 0	\$ 16,703	\$ 0
Investment Expenses	0	12,213	0
TOTAL EXPENSES	\$ 0	\$ 28,916	\$ 0
Transfers-in	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo/Other Uses	0	(4,725,837)	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 1,500,000	\$ (3,225,837)	\$ 1,500,000
Net Change in Fund Balance	\$ 1,500,000	\$ (3,254,753)	\$ 1,500,000
Beginning Balance, July 1	33,499,788	33,499,788	30,245,035
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 34,999,788	\$ 30,245,035	\$ 31,745,035

SUPPLEMENTAL INFORMATION

**RESOLUTION
2022-22**

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

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

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

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

BUDGET REVISIONS

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

Fund 114 - General Purpose Fund

The major revisions to the General Purpose Fund include a net increase to campus and Central Services revenues (\$70,047), with corresponding increases to the materials and operating expenses categories; increases to local revenue for revenue received from De Anza Student Accounts for student tutors (\$62,552), for the sales of surplus items (\$18,408), and for Procard rebates (\$11,288), with corresponding increases to various expense categories; transfers out to the Restricted and Categorical Fund to close out Foothill Health fees fund (\$448,394) and for salary backfill (\$4,784), with corresponding decreases to the operating expenses, salaries and benefits categories; an increase to State revenue for revenue received for the Full-Time Faculty Hiring (\$2,634,773) with a corresponding increase to the certificated salaries category.

Sources Account Series			Uses Account Series		
0xxx	- Revenue	\$ 2,797,069	1000	- Certificated Salaries	\$ 2,634,773
5000	- Operating Expenses	438,424	2000	- Classified Salaries	57,249
			3000	- Employee Benefits	519
			4000	- Materials and Supplies	73,024
			7000	- Transfer/Other Outgo	469,928
Totals		\$ 3,235,493			\$ 3,235,493

Fund 115 - Self-Sustaining Fund

The major revisions to the Self-Sustaining Fund include a transfer to the Restricted and Categorical Fund (\$77) for OTI support with a corresponding decrease to the operating expenses category.

Sources Account Series			Uses Account Series		
5000	- Operating Expenses	\$ 77	7000	- Transfer/Other Outgo	\$ 77
Totals		\$ 77			\$ 77

Fund 121/131 - Restricted and Categorical Fund

The major revisions to the Restricted and Categorical Fund include transfers in from the General Purpose Fund to close out Foothill Health fees fund (\$448,395), for salary backfill (\$4,784), and to close out OTI fund (\$16,749), with corresponding increases to the operating expenses, salaries and benefits categories; a transfer in from the Self-Sustaining Fund (\$77) to close out OTI fund, with a corresponding increase to the operating expenses category; and a transfer out to the Student Financial Aid Fund (\$105,575) for student grants in aid and scholarships, with corresponding decreases to the student grants in aid and operating expenses categories.

Sources Account Series		Uses Account Series	
8900 - Transfers/Other Sources	\$ 470,004	2000 - Classified Salaries	\$ 4,388
7000 - Student Grants in Aid	102,200	3000 - Employee Benefits	395
		5000 - Operating Expenses	461,845
		7000 - Transfer/Other Outgo	105,575
Totals	\$ 572,204		\$ 572,204

Fund 123 - Federal Work Study Fund

The major revisions to the Federal Work Study Fund include a transfer out to the Student Financial Aid Fund for SEOG student grants in aid, with a corresponding decrease to the salaries category (\$132,571).

Sources Account Series		Uses Account Series	
2000 - Classified Salaries	\$ 132,571	7000 - Transfers/Other Outgo	\$ 132,571
Totals	\$ 132,571		\$ 132,571

Fund 74, 75 - Student Financial Aid Fund

The major revisions to the Student Financial Aid Fund include transfers in from the Restricted and Categorical Fund for student grants in aid and scholarships (\$105,575), with a corresponding increase to the student grants in aid and operating expenses categories; a transfer in from the Federal Work Study Fund for SEOG student grants in aid, with a corresponding increase to the student grants in aid category (\$132,571).

Sources Account Series		Uses Account Series	
8900 - Transfers/Other Sources	\$ 238,146	5000 - Operating Expenses	\$ 3,375
		7000 - Student Grants in Aid	234,771
Totals	\$ 238,146		\$ 238,146

AYES

NOES

ABSENT

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on September 12, 2022.

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

**RESOLUTION
2022-23**

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

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

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

BUDGET TRANSFERS

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

Fund 114 - General Purpose Fund

From Account Series			To Account Series		
2000	- Classified Salaries	\$ 72,211	1000	- Certificated Salaries	\$ 239,948
4000	- Materials and Supplies	120,000	3000	- Employee Benefits	24,565
6000	- Capital Outlay	200,000	5000	- Operating Expenses	127,698
Totals					
		\$ 392,211			\$ 392,211

AYES _____
NOES _____
ABSENT _____

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on September 12, 2022.

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

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2021-22
Actual Summary
for GENERAL FUNDS**

	General		Self-Sustaining	Total		Restricted & Categorical	Special Educ.		Federal Work Study	Parking		Campus Center	Total		TOTAL GENERAL FUND
	Fund 114	Fund 115		Unrestricted General Fund	Fund 121/131		Fund 122	Fund 123		Fund 125	Fund 128		General Fund	Restricted	
REVENUE															
Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12,839,914	\$ 0	\$ 0	\$ 438,042	\$ 0	\$ 0	\$ 0	\$ 0	\$ 13,277,955	\$ 13,277,955	\$ 13,277,955
State Revenue	51,889,764	3,418,706		55,308,470	54,098,055	3,238,580	0	0	0	0	0	0	57,336,635	57,336,635	112,645,105
Local Revenue	147,753,201	4,543,071		152,296,273	2,033,100	0	0	0	0	0	1,541,770	0	3,574,870	3,574,870	155,871,143
TOTAL REVENUE	\$ 199,642,966	\$ 7,961,777		\$ 207,604,743	\$ 68,971,069	\$ 3,238,580	\$ 438,042	\$ 0	\$ 1,541,770	\$ 0	\$ 1,541,770	\$ 0	\$ 74,189,460	\$ 74,189,460	\$ 281,794,203
EXPENSES															
Certificated Salaries	\$ 85,421,486	\$ 728,558		\$ 86,150,044	\$ 8,131,807	\$ 2,576,427	\$ 0	\$ 0	\$ 93,552	\$ 0	\$ 93,552	\$ 0	\$ 10,801,785	\$ 10,801,785	\$ 96,951,829
Classified Salaries	39,078,000	2,523,949		41,601,949	12,491,882	2,248,991	332,595	813,453	635,158				16,522,078	16,522,078	58,124,026
Employee Benefits	52,293,337	1,126,894		53,420,231	8,094,924	2,041,311	10,564	218,816	396,179				10,761,794	10,761,794	64,182,025
Materials and Supplies	2,257,465	198,309		2,455,774	2,712,367	9,037	0	0	11,793				2,733,197	2,733,197	5,188,972
Operating Expenses	18,337,173	4,711,682		23,048,856	22,834,664	116,237	0	34,731	170,437				23,156,070	23,156,070	46,204,925
Capital Outlay	257,812	33,822		291,634	2,005,517	46,798	0	0	7,113				2,059,428	2,059,428	2,351,062
TOTAL EXPENSES	\$ 197,645,272	\$ 9,323,214		\$ 206,968,486	\$ 56,271,159	\$ 7,038,802	\$ 343,158	\$ 1,067,000	\$ 1,314,234	\$ 1,067,000	\$ 1,314,234	\$ 0	\$ 66,034,352	\$ 66,034,352	\$ 273,002,839
TRANSFERS AND OTHER															
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 470,422	\$ 3,806,858	\$ 37,687	\$ 1,067,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,381,967	\$ 5,381,967	\$ 5,381,967
Other Sources	125,196	3,984,172		4,109,368	0	0	0	0	118,528	0	118,528	0	118,528	118,528	4,227,896
Intrafund Transfers	50,000	(50,000)		0	0	0	0	0	0	0	0	0	0	0	0
Transfers-out	(7,381,472)	(313,099)		(7,694,572)	(384,500)	0	(132,571)	0	0	0	0	0	(517,071)	(517,071)	(8,211,642)
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	0	(11,767,529)	0	0	0	0	0	0	0	(11,767,529)	(11,767,529)	(11,767,529)
TOTAL TRANSFERS/OTHER SOURCES	\$ (7,206,276)	\$ 3,621,072		\$ (3,585,204)	\$ (11,681,607)	\$ 3,806,858	\$ (94,883)	\$ 1,067,000	\$ 118,528	\$ 1,067,000	\$ 118,528	\$ 0	\$ (6,784,105)	\$ (6,784,105)	\$ (10,369,309)
FUND BALANCE															
Net Change in Fund Balance	\$ (5,208,582)	\$ 2,259,635		\$ (2,948,947)	\$ 1,018,303	\$ 6,636	\$ 0	\$ 0	\$ 346,064	\$ 0	\$ 346,064	\$ 0	\$ 1,371,003	\$ 1,371,003	\$ (1,577,944)
Beginning Balance, July 1	34,261,493	10,572,475		44,833,968	10,771,969	330	0	0	251,158	0	251,158	0	11,023,457	11,023,457	55,857,426
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 29,052,911	\$ 12,832,110		\$ 41,885,021	\$ 11,790,272	\$ 6,966	\$ 0	\$ 0	\$ 597,223	\$ 0	\$ 597,223	\$ 0	\$ 12,394,461	\$ 12,394,461	\$ 54,279,482

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2021-22
Actual Summary
for ALL FUNDS**

	TOTAL GENERAL FUND	Debt Service Fund 20	Dining Services Fund 32	De Anza Fund 32	Child Development Fund 33	Capital Projects Fund 40	Enterprise Fund 50	Student Financial Aid Fund 74, 75	Other Trust (OPEB) Fund 79	TOTAL DISTRICT ALL FUNDS	Internal Service Fund 60
REVENUE											
Federal Revenue	\$ 13,277,955	\$ 0	\$ 0	\$ 0	\$ 27,020	\$ 0	\$ 0	\$ 29,392,515	\$ 0	\$ 42,697,490	\$ 0
State Revenue	112,645,105	0	0	0	1,060,056	74,619	0	4,930,274	0	118,710,053	0
Local Revenue	155,871,143	72,502,631	138,417	138,417	1,701,522	947,153	1,140,541	1,067,126	0	233,368,534	63,421,615
TOTAL REVENUE	\$ 281,794,203	\$ 72,502,631	\$ 138,417	\$ 138,417	\$ 2,788,598	\$ 1,021,772	\$ 1,140,541	\$ 35,389,915	\$ 0	\$ 394,776,077	\$ 63,421,615
EXPENSES											
Cost of Sales	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,776,146	\$ 0	\$ 0	\$ 1,776,146	\$ 0
Certificated Salaries	96,951,829	0	0	0	351,593	0	0	0	0	97,303,422	0
Classified Salaries	58,124,026	0	475,984	475,984	1,101,505	328,261	289,896	0	0	60,319,673	0
Employee Benefits	64,182,025	0	252,966	252,966	656,281	130,213	129,159	0	0	65,350,645	65,122,422
Materials and Supplies	5,188,972	0	16,707	16,707	118,789	0	0	11,128	0	5,335,595	0
Operating Expenses	46,204,925	0	298,186	298,186	14,868	2,359,320	363,555	1,062,298	28,916	50,332,068	0
Capital Outlay	2,351,062	0	0	0	1,960	4,318,234	0	0	0	6,671,256	0
TOTAL EXPENSES	\$ 273,002,839	\$ 0	\$ 1,043,843	\$ 1,043,843	\$ 2,244,996	\$ 7,136,029	\$ 2,558,756	\$ 1,073,426	\$ 28,916	\$ 287,088,805	\$ 65,122,422
TRANSFERS AND OTHER											
Transfers-in	\$ 5,381,967	\$ 0	\$ 0	\$ 0	\$ 0	\$ 312,605	\$ 0	\$ 517,071	\$ 1,500,000	\$ 7,711,642	\$ 500,000
Other Sources	4,227,896	0	1,381,585	1,381,585	851,452	0	1,483,381	0	0	7,944,314	0
Intrafund Transfers	0	0	0	0	0	0	0	0	0	0	0
Transfers-out	(8,211,642)	0	0	0	0	0	0	0	0	(8,211,642)	0
Contingency	0	0	0	0	0	0	0	0	0	0	0
Other Outgo	(11,767,529)	(69,449,780)	0	0	0	0	(146,888)	(34,833,560)	(4,725,837)	(120,923,594)	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (10,369,309)	\$ (69,449,780)	\$ 1,381,585	\$ 1,381,585	\$ 851,452	\$ 312,605	\$ 1,336,493	\$ (34,316,489)	\$ (3,225,837)	\$ (113,479,280)	\$ 500,000
FUND BALANCE											
Net Change in Fund Balance	\$ (1,577,944)	\$ 3,052,851	\$ 476,159	\$ 476,159	\$ 1,395,053	\$ (5,801,652)	\$ (81,723)	\$ 0	\$ (3,254,753)	\$ (5,792,008)	\$ (1,200,807)
Beginning Balance, July 1	55,857,426	66,833,301	201,320	201,320	979,292	112,538,575	3,340,156	15,026	33,499,788	273,264,883	8,169,165
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 54,279,482	\$ 69,886,152	\$ 677,479	\$ 677,479	\$ 2,374,345	\$ 106,736,923	\$ 3,258,433	\$ 15,026	\$ 30,245,035	\$ 267,472,874	\$ 6,968,358

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS AS OF 6-30-22

TO

Fund	Unrestricted General Funds		Restricted General Funds					All Other Funds							Other Trust (OPEB) 79	Total
	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Debt Service 20	De Anza Dining Svcs 32	Child Development 33	Capital Projects 40	Enterprise Funds 50	Internal Service 60	Financial Aid 74/75		
114			469,928	3,806,858	37,687	1,067,000							500,000		7,381,472	
115	50,000		495								312,605				1,500,000	7,381,472
121/131																363,099
122														384,500		384,500
123																0
125														132,571		132,571
128																0
20																0
32																0
33																0
40																0
Enterprise																0
60																0
74/75																0
79																0
Total	50,000	0	470,422	3,806,858	37,687	1,067,000	0	0	0	0	312,605	0	500,000	517,071	1,500,000	8,261,642

Inter-Fund Transfers:

\$8,211,642

Fund 114 to 121/131:

4,784 for salary backfill
448,395 to offset FH Health Fees fund deficit
16,749 to offset OTI fund deficit

Fund 114 to 122:

3,806,858 for Special Ed match

Fund 114 to 123:

37,687 for Federal Work Study match

Fund 114 to 125:

1,067,000 to offset Parking Fund operating deficit

Fund 114 to 60:

500,000 to increase Benefits Rate Stabilization Fund (RSF) balance

Fund 114 to 79:

1,500,000 for 2021-22 OPEB Liability

Intra-Fund Transfers (Between Unrestricted General Funds):

Fund 115 to 114: 50,000 for Foothill commencement

Intra-Fund Transfers (Between Restricted General Funds):

Fund 115 to 121/131: 495 to offset OTI fund deficit
Fund 115 to 40: 312,605 for District Office Building FF&E
Fund 121/131 to 74/75: 6,300 for scholarships
Fund 123 to 74/75: 378,200 for student grants in aid
Fund 123 to 74/75: 132,571 to close out DA SEOG

Changes in Fund 114 Revenue and Expenses

	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	%
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	%
Revenues											
Base Revenue	134,771,820	136,739,187	146,354,376	147,014,090	148,029,453	152,040,367	155,385,593	156,665,835	165,840,938	175,640,900	84.39%
Prior Year Apportionment	2,508,247	2,285,969	837,068	651,317	178,382	13	(118,173)	79,760	(52,243)	0	0.00%
Other Apportionment - BOG	414,316	447,324	205,439	406,787	286,341	266,235	227,254	227,869	208,252	214,300	0.10%
State Lottery	3,985,122	4,140,710	4,803,722	4,606,325	4,579,233	4,557,137	3,998,911	4,339,744	4,397,772	3,861,600	1.86%
Nonresident Tuition	26,445,199	28,373,396	28,115,878	26,887,735	26,812,845	26,452,344	26,014,023	20,502,660	16,396,848	15,492,100	7.44%
State Mandated Costs	779,060	760,480	764,710	758,565	738,662	715,110	743,180	709,877	729,802	677,200	0.33%
Mandated Cost Obligation (One Time)		1,199,398	15,119,132	2,494,848	725,411						0.00%
STRS On-Behalf Payments			4,252,952	3,664,118	4,758,023	9,496,333	5,147,235	5,606,928	5,591,316	5,910,000	2.84%
Other Revenues											
PT Faculty Funding	702,925	702,925	565,177	562,072	542,904	546,220	482,291	501,763	430,282	486,900	0.23%
Full-Time Faculty Hiring						1,087,522	1,087,522	1,087,522	3,722,295	3,722,300	1.79%
2% Resident Enrollment Fees	810,957	739,843	751,855	716,043	393,588	424,342	417,742	397,487	328,282	328,382	0.16%
Interest Income	381,148	546,418	806,943	1,092,530	1,486,815	2,417,700	2,569,918	1,137,027	959,673	1,000,000	0.48%
Campus Generated Revenues	2,082,835	1,832,289	2,060,365	1,978,247	1,660,948	1,747,123	1,573,866	1,058,539	986,314	804,400	0.39%
Other Revenues	20,416	350,029	464,341	64,620	123,105	2,939,206	109,080	51,921	103,436	0	0.00%
Total Revenues	172,902,045	178,117,970	205,101,957	190,897,297	190,315,709	202,689,651	197,638,441	192,366,933	199,642,966	208,138,082	100.00%
Expenses											
Salaries	111,453,924	111,552,914	122,724,377	127,400,588	124,668,404	121,209,888	116,881,733	115,995,246	124,499,486	124,915,558	59.80%
Benefits	33,316,024	33,932,178	41,085,595	44,425,597	47,377,502	56,166,424	49,191,678	49,111,785	52,293,337	54,566,536	26.12%
Materials and Supplies	2,373,426	2,536,465	2,860,283	2,781,777	2,746,812	2,218,072	2,045,546	1,356,881	2,257,465	2,917,361	1.40%
Operating Expenses	15,177,755	15,774,850	16,992,610	18,032,253	18,749,601	16,732,813	16,188,897	17,776,783	18,337,173	19,804,023	9.48%
Capital Outlay	413,999	537,321	304,852	634,793	476,025	323,655	293,351	250,281	257,812	314,000	0.15%
Transfers (net)	11,245,455	9,186,082	11,684,627	6,771,867	8,030,577	9,752,183	11,012,989	9,043,917	7,206,276	6,387,572	3.06%
Total Expenses	173,980,583	173,519,810	195,652,343	200,046,876	202,048,921	206,403,034	195,614,195	193,534,893	204,851,548	208,905,051	100.00%
Net Surplus/(Deficit)	(1,078,538)	4,598,159	9,449,615	(9,149,579)	(11,733,212)	(3,713,383)	2,024,246	(1,167,960)	(5,208,582)	(766,969)	(a)
Beginning Fund Balance	45,032,144	43,953,606	48,551,766	58,001,381	48,851,802	37,118,590	33,405,207	35,429,453	34,261,493	29,052,911	(b)
Ending Fund Balance	43,953,606	48,551,766	58,001,381	48,851,802	37,118,590	33,405,207	35,429,453	34,261,493	29,052,911	28,285,942	(a+b)
Designated Carryforwards (see below)	18,804,632	16,642,395	15,619,457	15,117,381	12,864,446	13,689,110	14,600,663	17,776,451	17,559,515	15,926,230	(c)
5% Reserve	8,700,000	8,680,000	9,860,000	10,002,344	10,102,446	10,320,152	9,780,710	9,676,745	10,242,577	10,445,253	(d)
Stability Fund Balance	16,448,973	23,229,370	32,521,924	23,732,077	14,151,698	9,395,945	11,048,081	6,808,298	1,250,818	1,914,460	(a+b)-c-d
Notes											
Designated Carryforwards (CF):											
FH,DA,CS Carryforward	12,242,743										
Districtwide Carryforward	339,330										
Encumbrance & Reservations CF	2,126,773										
SRP Carryforward	1,217,384										
Total:	15,926,230										

Facts at a Glance

Revenues and Expenditures, Unrestricted General Fund (General Purpose Fund 114 & Self-Sustaining Fund 115)											21-22 Actual	22-23 Budget
Revenues	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	20-21 Actual	20-21 Actual	21-22 Actual	22-23 Budget
	185,381,250	190,596,966	219,047,010	205,052,448	204,645,122	214,723,032	209,090,577	199,703,524	199,703,524	207,604,743	207,604,743	217,353,311
Salaries	114,053,378	114,103,955	125,547,736	129,929,069	127,347,400	124,265,680	119,995,129	118,745,137	118,745,137	127,751,992	127,751,992	128,457,129
Benefits	33,959,328	34,567,929	41,744,197	45,044,304	48,005,734	54,036,139	50,099,895	50,044,495	50,044,495	53,420,231	53,420,231	55,917,891
Other	37,651,016	39,014,136	41,415,409	38,190,006	39,324,686	39,326,727	37,349,027	33,316,207	33,316,207	29,381,467	29,381,467	32,608,446
Total Expenses/Transfers	185,663,721	187,686,020	208,707,342	213,163,378	214,677,820	217,628,545	207,444,051	202,105,839	202,105,839	210,553,690	210,553,690	216,983,465
Ending Fund Balance	53,388,287	56,299,232	66,638,899	58,527,969	48,495,270	45,589,757	47,236,283	44,833,968	44,833,968	41,885,021	41,885,021	42,254,867
Salary Expenditures, Fund 114 (General Purpose Fund Only)												
	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	20-21 Actual	20-21 Actual	21-22 Actual	22-23 Budget
Contract Faculty	40,494,850	40,722,794	42,099,238	43,960,431	42,383,003	43,329,667	39,331,494	38,914,471	38,914,471	40,958,941	40,958,941	48,158,321
Part-Time Faculty	33,648,656	36,082,017	39,859,039	40,614,029	38,618,094	34,476,167	35,831,391	35,093,618	35,093,618	37,006,036	37,006,036	28,551,465
Management	8,380,972	8,934,139	10,346,469	10,565,627	11,360,173	11,246,547	11,376,655	11,430,280	11,430,280	12,649,514	12,649,514	13,380,087
Classified	27,072,867	23,764,513	28,708,506	30,041,887	30,441,124	30,419,447	28,746,485	29,159,872	29,159,872	32,133,575	32,133,575	33,603,715
Students & Casuals	1,856,579	2,049,452	1,711,125	2,218,615	1,866,011	1,738,060	1,595,709	1,397,005	1,397,005	1,751,419	1,751,419	1,221,970
Total	111,453,924	111,552,914	122,724,377	127,400,588	124,668,404	121,209,888	116,881,733	115,995,246	115,995,246	124,499,486	124,499,486	124,915,558
Productivity												
	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	20-21 Actual	20-21 Actual	21-22 Actual	22-23 Budget
WSCH per Teaching FTE	526	522	520	489	486	512	510	511	511	474	474	490
FTES												
	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	20-21 Actual	20-21 Actual	21-22 Actual	22-23 Budget
Resident	27,441	27,353	27,143	25,967	24,484	23,335	23,042	23,605	23,605	20,722	20,722	20,722
Non-Resident	4,591	4,805	4,803	4,621	4,441	4,087	3,628	2,616	2,616	1,993	1,993	1,993
Total FTES	32,032	32,158	31,946	30,588	28,925	27,422	26,669	26,221	26,221	22,715	22,715	22,715
Revenues and Expenditures, Restricted General Fund (Categorical, Special Ed, Federal Work Study, Parking & Campus Center Use Fee Funds)												
	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	20-21 Actual	20-21 Actual	21-22 Actual	22-23 Budget
Revenues & Transfers In	28,258,144	35,129,150	42,513,322	58,750,845	66,545,781	59,320,469	79,048,556	86,343,467	86,343,467	79,689,955	79,689,955	99,556,195
Expenditures & Transfers Out	27,494,968	34,880,467	43,267,189	58,373,203	66,099,600	58,891,795	77,926,675	85,486,215	85,486,215	78,318,952	78,318,952	99,743,760
Fund Balance	8,297,013	8,545,696	7,791,828	8,169,470	8,615,650	9,044,324	10,166,205	11,023,457	11,023,457	12,394,460	12,394,460	12,206,895

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

2022-23 Adopted Budget

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

Description	2021-22 Adopted Budget	2021-22 Actuals	2022-23 Adopted Budget	2023-24 Projection	2024-25 Projection
Resident FTES (F/T Equiv Student)	23,605	20,722	20,722	20,722	20,722
FTES Decline	563	(2,883)	(2,883)		
FTES Decline %	2.44%	-12.21%	-12.21%	0.00%	0.00%
COLA	5.07%	5.07%	6.56%	0.00%	0.00%
Ongoing Revenues	\$183,829,850	\$182,765,035	\$207,016,482	\$207,266,482	\$207,516,482
Ongoing Expenses & Net Transfers Out*	192,983,036	204,851,548	208,905,050	209,655,050	210,405,050
Structural Surplus/(Deficit)	(\$9,153,186)	(\$22,086,513)	(\$1,888,568)	(\$2,388,568)	(\$2,888,568)
One-Time and Temporary Revenue	12,437,100	16,877,931	1,121,600	1,121,600	1,121,600
One-Time Expenditures & Transfers; Expenditure Savings	(3,900,000)	0	0	1,000,000	1,000,000
Net Change in Fund Balance	(\$616,086)	(\$5,208,582)	(\$766,968)	(\$266,968)	(\$766,968)
Beginning Fund Balance	34,261,494	34,261,494	29,052,912	28,285,944	28,018,976
Net Change in Fund Balance	(616,086)	(5,208,582)	(766,968)	(266,968)	(766,968)
Ending Fund Balance	\$33,645,408	\$29,052,912	\$28,285,944	\$28,018,976	\$27,252,008
Less: Carryforwards/Restricted					
Colleges/CS/DW Carryforwards, 5% Reserves	26,837,448	27,802,092	26,371,482	25,141,645	25,179,145
FHDA Stability Fund Balance	\$6,807,960	\$1,250,820	\$1,914,462	\$2,877,331	\$2,072,863

Comparison of FTE - 2018-19 through 2022-23
(This chart represents filled and vacant FTE at the beginning of each year)

22-23 (Adopted)	SELF-SUSTAINING										Billback (Foundation/ASB)	SELF-INSURED	CAPITAL	TOTAL	
	GENERAL	SUSTAINING	G	CATEGORICA	L	EDUCATION	SPECIAL	PARKING	CAMPUS CENTER	DEVELOPMENT					CHILD SERVICES
A1-Executive	5.9			0.2											6
A2-Certificated Manager	22.9	3.0		10.6			2.0	0.4	0.5		1.0			2.0	42
A3-Non-Certificated Manager	34.2	0.7		14.4					0.5			0.8		7.0	60
B1-Board of Trustees Member	5.0														5
C1-Classified-ACE	225.9	21.2		125.9			28.0	2.5	0.9		13.0	0.8		11.3	434
C2-Classified-ACE, less than 50%	3.0	1.0		2.0			5.0				7.0			1.0	19
C3-Classified CSEA	69.3	3.7		8.1			2.0	1.1	8.5			5.8		0.8	88
C4-Supervisor	26.5	0.5		0.1							1.0			2.0	42
C5-Confidential	9.9														11
C6-Police Officers' Association	6.4							3.6						1.0	10
F1.2-Certificated Instructor	411.9			53.1			19.0							1.0	485
F3-Certificated Instructor-Childcare											2.0				2
F7-(Headcount)-Early Retiree	21.0			1.0			0.0								22
PT Faculty Budgeted	841.9	30.0		215.3			56.0	7.6	10.3		24.0	7.4		25.0	1226
	344.0														
21-22 (Adopted)															
A1-Executive	5.85			0.15											6
A2-Certificated Manager	24.3	3.0		9.1			2.0		0.5		1.0			2.1	42
A3-Non-Certificated Manager	32.2	0.6		13.4				0.4	0.5					9.96	58
B1-Board of Trustees Member	5														5
C1-Classified-ACE	220.7	21.2		122.1			28.0	2.5	0.9		13.0			23.0	436
C2-Classified-ACE, less than 50%	4.0	2.0		2.0			5.0				7.0			2.0	22
C3-Classified CSEA	69.3	3.7		8.0			2.0	1.1	8.3					6.8	88
C4-Supervisor	24.6	0.5		0.1							1.0			2.0	40
C5-Confidential	9.9														11
C6-Police Officers' Association	6.4							3.6						1.0	10
F1.2-Certificated Instructor	405.2			54.3			20.0							1.0	480
F3-Certificated Instructor-Childcare											2.0				2
F7-(Headcount)-Early Retiree	23.2			1.8			1.0								26
FTE	830.6	30.9		210.9			58.0	7.6	10.1		24.0			46.8	1,227
PT faculty budgeted (GF & Spec. Ed only)	427.4													3.0	
20-21 (Adopted)															
A1-Executive	5.85			0.15											6
A2-Certificated Manager	24.8	3.0		7.6			2.0		0.5		1.0			2.1	41
A3-Non-Certificated Manager	31.96	0.6		12.4				0.4	0.5					10.16	57
B1-Board of Trustees Member	5														5
C1-Classified-ACE	217.7	21.2		122.1			27.0	2.5	0.9		13.0			25.0	434
C2-Classified-ACE, less than 50%	4.0	2.0		2.0			5.0				7.0			2.0	22
C3-Classified CSEA	69.3	3.7		8.0			2.0	1.1	8.3					6.8	88
C4-Supervisor	24.6	0.5		0.1							1.0			2.0	40
C5-Confidential	9.9														11
C6-Police Officers' Association	6.4							3.6						1.0	10
F1.2-Certificated Instructor	404.5			52.5			20.0							1.0	478
F3-Certificated Instructor-Childcare											5.0				5
F7-(Headcount)-Early Retiree	23.0			1.0											24
FTE	826.9	30.9		204.8			57.0	7.6	10.1		27.0			49.0	1,221
PT faculty budgeted (GF & Spec. Ed only)	453.4													3.0	

	SELF-SUSTAINING										BOOKSTORES/ STUDENT ACCTS/ FOUNDATION										TOTAL
	GENERAL		SUSTAINING		CATEGORICAL		SPECIAL		PARKING		CAMPUS CENTER		CHILD DEVELOPMENT		DINING SERVICES		SELF-INSURED		CAPITAL		
	114	115	121/131	L	EDUCATION	122	125	128	300	114080	600	400	6	42	58	5	467	5	30	1,212	
19-20 (Adopted)																					
A1-Executive	5.75		0.3																		
A2-Certificated Manager	25.47	3.0	7.9		2.0			0.5	1.0	2.1											
A3-Non-Certificated Manager	31.96	0.6	13.4				0.4	0.5		10.16	1.1										
B1-Board of Trustees Member	5																				
C1-Classified-ACE	219.6	21.8	115.2		25.0		2.5	0.9	12.0	25.0	2.5	2.6									
C2-Classified-ACE, less than 50%	5.0	2.0	2.0		5.0				7.0	2.0											
C3-Classified CSEA	69.3	3.7						8.3		6.8											
C4-Supervisor	24.6	0.5	8.3		2.0		0.7		1.0	2.0		0.9									
C5-Confidential	9.9		0.1																		
C6-Police Officers' Association	6.4						3.6														
F1,2-Certificated Instructor	401.5		45.5		19.0				5.0	1.0											
F3-Certificated Instructor-Childcare																					
F7-Headcount-Early Retiree	29.0				1.0																
FTE	833.4	31.5	192.6		54.0		7.2	10.1	26.0	49.0	4.6	3.5									
PT faculty budgeted (GF & Spec. Ed only)																					
18-19 (Adopted)																					
A1-Executive	5.75		0.3																		
A2-Certificated Manager	27.8	2.3	5.4		2.0			0.5	1.0	2.1											
A3-Non-Certificated Manager	34.06	0.4	9.2				0.7	0.4		10.0	1.1	1.2									
B1-Board of Trustees Member	5																				
C1-Classified-ACE	268.3	19.9	101.6		27.0		2.5	1.9	10.0	23.0	2.5	3.2									
C2-Classified-ACE, less than 50%	5.0	2.0	2.0		5.0				7.0	2.0											
C3-Classified CSEA	78.0	1.1						8.3		6.8											
C4-Supervisor	25.8		6.2		3.0		1.1		1.0	2.0		0.9									
C5-Confidential	9.9		0.1																		
C6-Police Officers' Association	6.4						3.6														
F1,2-Certificated Instructor	430.3		37.7		18.0																
F3-Certificated Instructor-Childcare									5.0												
F7-Headcount-Early Retiree	40.0				1.0																
FTE	936.3	25.6	162.4		56.0		7.9	11.1	24.0	45.8	4.6	5.3									
PT faculty budgeted (GF & Spec. Ed only)																					

2022-23

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

2022-23 Budgeted Allocation: \$33,917,600

Description	Acct Code	Division	Program Code	Labor	Benefits	Total Labor & Benefits
Instructional	1160	English	150100	4,898,412	1,679,230	6,577,642
Instructional	1160	Mathematics, General	170100	4,831,926	1,669,920	6,501,847
Instructional	1160	Business Management	050600	1,254,974	424,570	1,679,544
Instructional	1160	Biology, General	040100	1,146,675	498,057	1,644,733
Instructional	1160	Other Interdisciplinary Stud	499900	1,100,407	466,807	1,567,214
Instructional	1160	Other Interdisciplinary Stud	499900	1,019,247	366,314	1,385,561
Instructional	1160	Physical Education	083500	975,109	340,799	1,315,908
Instructional	1160	Biology, General	040100	866,335	355,121	1,221,456
Instructional	1160	Information Technology, Gener	070100	866,303	348,246	1,214,548
Instructional	1160	Chemistry, General	190500	852,087	361,955	1,214,042
Instructional	1160	Psychology, General	200100	794,149	268,669	1,062,818
Instructional	1160	Physical Education	083500	766,356	306,680	1,073,037
Instructional	1160	Speech Communication	150600	756,504	255,933	1,012,437
Instructional	1160	Automotive Technology	094800	734,068	306,922	1,040,990
Instructional	1160	Accounting	050200	693,452	234,602	928,054
Instructional	1160	Chemistry, General	190500	683,027	319,210	1,002,237
Instructional	1160	Anthropology	220200	629,890	213,098	842,988
Instructional	1160	Ethnic Studies	220300	620,854	210,041	830,895
Instructional	1160	Humanities	490300	607,215	205,427	812,642
Instructional	1160	Economics	220400	591,136	199,987	791,123
Instructional	1160	Reading	152000	130,939	66,947	197,885
Total 2022-23 Projected Expenditures				24,819,063	9,098,537	33,917,600

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on September 12, 2022.

2021-22

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

**Funds Received in Fiscal Year 2021-22:
\$35,079,141 for FY 2021-22 & \$1,004,164 in PY adjustments**

Description	Acct Code	Division	Program Code	Labor	Benefits	Total Labor & Benefits
Instructional	1160	Accounting	050200	529,374	201,672	731,046
Instructional	1160	Administration of Justice	210500	90,086	19,985	110,071
Instructional	1160	Veterinary Technician (Licensed)	010210	246,534	78,486	325,020
Instructional	1160	Anthropology	220200	442,091	138,370	580,461
Instructional	1160	Photography	101100	256,143	71,049	327,192
Instructional	1160	Graphic Art, Design	103000	435,379	139,943	575,322
Instructional	1160	Art	100200	527,925	186,592	714,517
Instructional	1160	Astronomy	191100	183,427	63,412	246,838
Instructional	1160	Automotive Technology	094800	541,622	203,976	745,597
Instructional	1160	Biology, General	040100	1,578,076	529,253	2,107,330
Instructional	1160	Biotechnology, Biomedical Tech	043000	38,699	15,677	54,377
Instructional	1160	Business Management	050600	1,027,715	350,409	1,378,124
Instructional	1160	Chemistry, General	190500	1,308,599	470,598	1,779,197
Instructional	1160	Child Develop/Early Care, Educ	130500	462,190	166,453	628,643
Instructional	1160	Commercial Music	100500	56,433	23,338	79,772
Instructional	1160	Computer Science (transfer)	070600	403,188	150,836	554,025
Instructional	1160	Computer Software Development	070700	110,223	26,816	137,039
Instructional	1160	Dance	100800	103,103	27,736	130,839
Instructional	1160	Dental Assistant	124010	83,450	23,984	107,434
Instructional	1160	Dental Hygienist	124020	324,454	97,002	421,455
Instructional	1160	Drafting Technology	095300	83,578	28,156	111,734
Instructional	1160	Dramatic Arts	100700	158,131	82,346	240,477
Instructional	1160	Engineering, General	090100	324,247	110,844	435,092
Instructional	1160	English	150100	3,818,364	1,277,688	5,096,052
Instructional	1160	Environmental Studies	030200	309,559	106,979	416,538
Instructional	1160	Fine Arts, General	100100	189,745	59,873	249,618
Instructional	1160	Foreign Languages, General	110100	348,350	125,619	473,969
Instructional	1160	Geology	191400	244,233	83,001	327,234
Instructional	1160	Horticulture	010900	90,086	27,615	117,701
Instructional	1160	Information Technology, Gener	070100	844,056	273,089	1,117,145
Instructional	1160	Manufacturing, Industrial Tech	095600	158,464	52,326	210,791
Instructional	1160	Mathematics, General	170100	4,057,648	1,484,455	5,542,103
Instructional	1160	Media, Communications, General	060100	228,974	72,281	301,256
Instructional	1160	Medical Assisting	120800	106,599	28,221	134,820
Instructional	1160	Music	100400	492,231	139,056	631,287
Instructional	1160	Registered Nursing	123010	196,071	94,935	291,006
Instructional	1160	Office Tech/Office Comput Appl	051400	92,567	35,443	128,011
Instructional	1160	Other Engin, Related Industr	099900	77,574	22,842	100,416
Instructional	1160	Paramedic	125100	57,917	19,039	76,956
Instructional	1160	Pharmacy Technology	122100	44,842	9,201	54,043
Instructional	1160	Philosophy	150900	226,001	73,199	299,200
Instructional	1160	Physical Education	083500	1,866,201	722,956	2,589,157
Instructional	1160	Physics, General	190200	457,597	178,721	636,318
Instructional	1160	Psychology, General	200100	717,600	210,049	927,649
Instructional	1160	Television-incl TV/film/video	060420	306,150	105,624	411,774
Instructional	1160	Radiologic Technology	122500	215,573	65,203	280,776
Instructional	1160	Reading	152000	405,023	133,696	538,719
Instructional	1160	Respiratory Care/Therapy	121000	218,385	84,170	302,555
Instructional	1160	Speech Communication	150600	936,436	366,013	1,302,449
Total 2021-22 Expenditures				26,020,915	9,058,226	35,079,141

Fund 115 - Self-Sustaining Fund
Fund Balance Report for Fiscal Year 2021-22
Ending Balance Reported as of June 30, 2022

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
Foothill Funds				
115000	Apprenticeship-Foothill	2,055,468	127,977	2,183,445
115001	Apprenticeship-Foothill Unrest cont	372,253	-	372,253
115002	Apprenticeship-Accounting	11,818	-	11,818
115050	Anthropology - Field work	4,328	(248)	4,080
115051	Anthrop Campus Abroad Reserve	30,866	(13,920)	16,946
115063	Off Cmp Short Courses Dental Hyg	17,817	7,362	25,179
115100	FH Speaker Series	10,995	(43)	10,952
115101	FH Anthro Program-Hawaii 20	251	(251)	-
115105	FH-Youth Program	26,295	-	26,295
115111	Box Office - Foothill	66,077	-	66,077
115112	Xerox - Foothill	9,161	-	9,161
115113	Stage Studies - Foothill	18,748	-	18,748
115114	Drama Production-Foothill	17,115	13,055	30,170
115115	Facilities Rental-FH Fine Arts	192,847	337,185	530,032
115116	Vending - Foothill	4,155	-	4,155
115117	Facilities Rental Foothill	791,357	676,085	1,467,442
115119	International Programs	408,193	(75,433)	332,760
115122	FH International Student Hlth Svcs	22,080	-	22,080
115135	Child Development Conference	7,737	-	7,737
115138	KFJC Carrier	26,443	-	26,443
115142	FH-MAA Health Services	188,411	-	188,411
115146	FH-MAA Program	60,174	-	60,174
115148	Vending-Sunnyvale Center	48,809	188	48,997
115149	FH Community Education	8,579	157,892	166,471
115151	Contract Ed	51,998	-	51,998
115171	President's Fund Foothill	2,044	-	2,044
115175	FH-Athletics General	99,597	21,002	120,599
115176	FH-Athletics - Teams	3,333	(1,874)	1,459
115177	FH-Football	610	2,760	3,370
115178	FH-Men's Basketball	1,007	(894)	113
115179	FH-Women's Basketball	383	(328)	55
115180	FH-Softball	1,695	-	1,695
115181	FH-Volleyball	736	-	736
115182	FH-Aquatics	8,685	(4,234)	4,451
115183	FH-Dance	9,743	-	9,743
115184	FH-KCI Community Ed Classes	5,761	40,956	46,717
115187	FH Food Concessionaires	356,194	77,460	433,654
115191	FH-Workforce Development	44,022	-	44,022
115192	FH-Corporate Internship Program	23,352	-	23,352
115196	Dental Hygiene Clinic	23,758	6,877	30,634
115197	FH Science Learning Institute	61,424	-	61,424
115198	FH Print Services	98,358	(71,796)	26,562
115199	FH - KCI Support	300,000	-	300,000
115300	FH-MAA Counseling & Matriculation	2,961	-	2,961
	Foothill Total:	5,495,637	1,299,779	6,795,415
De Anza Funds				
115200	DA-La Voz Newspaper	-	12,386	12,386
115201	DA-Apprenticeship	108,460	(5,990)	102,470
115202	DA-MCNC/CACT Partnrs	5,248	-	5,248
115204	DA-Cheap	487	-	487
115205	DA-APALI	31,576	-	31,576
115206	DA-Job Fair	29,070	-	29,070
115207	DA-Telecourse Produc	111	-	111
115208	DA-Technology Rscs	9,969	-	9,969
115209	DA-Auto Tech	2,497	1,427	3,924

Fund 115 - Self-Sustaining Fund
Fund Balance Report for Fiscal Year 2021-22
Ending Balance Reported as of June 30, 2022

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
De Anza Funds Con't				
115210	DA-Reprographics	64,907	(64,907)	-
115212	DA-Physical Educ	26,742	(1,552)	25,190
115213	DA-Ashland Field Trp	5,691	-	5,691
115214	DA-CA Campus Camp	7,998	-	7,998
115215	DA-Sculpture Fac Use	-	-	-
115216	DA-Planetarium	-	10,087	10,087
115217	DA-Campus Abroad	-	-	-
115218	DA-Short Courses	-	958	958
115219	DA-Creative Arts Fac Use	5,592	-	5,592
115220	DA-Comm Serv Reserve	250,000	-	250,000
115221	DA-Intl Student Ins	406,581	(264,269)	142,311
115222	DA-Extended Yr Progr	1,098,454	934,765	2,033,219
115224	DA-Summer Karate Cmp	252	-	252
115225	DA-DLC Extended Lrng	11,932	-	11,932
115226	DA-Use Of Facilities	935,957	60,844	996,800
115227	DA-Library Print Card	683	(0)	682
115228	DA-Baseball	8,504	(8,504)	-
115229	DA-Audio Visual	3,685	-	3,685
115230	DA-RLCC Conference	1,630	-	1,630
115231	DA-Softball	3,130	-	3,130
115232	DA-Football	10,460	13,774	24,234
115233	DA-Men's Basketball	2,793	(1,968)	825
115234	DA-Women's Bsktball	9,357	(5,589)	3,768
115235	DA-Men's Soccer	6,871	(5,947)	924
115236	DA-Women's Soccer	7,301	(2,067)	5,234
115237	DA-Women's Swim/Divg	612	-	612
115238	DA-Men's Tennis	51	-	51
115239	DA-Women's Tennis	91	-	91
115240	DA-Women's Trk & Fld	13,214	(1,124)	12,090
115241	DA-Women's Volleybll	15,167	(8,842)	6,325
115243	DA-Health Services	48,284	29,687	77,971
115245	DA-Prevention Trust	11,763	-	11,763
115246	DA-Athletics Trust	20,550	(17,661)	2,889
115247	DA-ESL	1,968	-	1,968
115249	DA President Fund	158	-	158
115252	DA-Intl Summer Progr	108,057	69,673	177,730
115253	OTI-MAA Program	207,452	(207,452)	-
115254	DA-ATM Services	47,500	(18,869)	28,631
115259	DA-Dist Learn Testing	325	-	325
115260	DA-Office of Instruction	2,099	-	2,099
115262	DA-Men's Track & Field	6,784	-	6,784
115263	DA-Women's Water Polo	45,266	(3,761)	41,505
115266	DA-Women's Badminton	25,761	(2,644)	23,117
115267	Equipment Room	130	-	130
115268	DA VPAC Facility Rent	306,885	221,387	528,272
115271	DA-Fitness Center Membership	144,653	(12,373)	132,279
115273	DA CDC Medical Admin Activits MAA	31,634	61,423	93,057
115274	DA-Vocal Music	2,468	(1,968)	500
115275	DA-Chamber Orchestra	1,959	(900)	1,059
115276	DA-Creative Arts	3,721	-	3,721
115277	DA-Dance	22,630	-	22,630
115278	DA-Jazz Instrumental	2,590	-	2,590
115279	DA-Patnoe	5,617	(1,263)	4,354
115280	DA-Wind Ensemble	1,242	-	1,242
115283	PE Facilities Rental	230,157	(1,010)	229,147
115284	DA-Ceramics	5,299	(2,756)	2,543
115285	DA-Photography	5,917	-	5,917
115286	DA-Euphrat Museum	58,147	(32,330)	25,817
115287	DA-ePrint	4,178	94	4,272
115289	DA-MCNC	104,569	35,813	140,382
115293	DA-College Life Vending	6,255	6,885	13,139
115294	DA-Red Wheelbarrow	2,895	(97)	2,798
115295	VTA SmartPass	282,487	175,501	457,988
115296	DA-CA History Ctr - Extended Year	5,124	-	5,124

Fund 115 - Self-Sustaining Fund
Fund Balance Report for Fiscal Year 2021-22
Ending Balance Reported as of June 30, 2022

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
115297	DA-Campus Abroad - Paris	1,002	(1,002)	-
	De Anza Total:	4,840,594	959,857	5,800,450
Central Services Funds				
115401	Intl Student Insurance	-	-	-
115404	Foothill - AT&T Cell Site	-	-	-
115412	Computer Loan Prog-Admin	200,000	-	200,000
115413	Computer Loan Prog-Fee	36,244	-	36,244
	Central Services Total:	236,244	-	236,244
Fund 115 Total:		10,572,475	2,259,635	12,832,110

CAPITAL PROJECTS SUMMARY

June 30, 2022

Fund	Project/Program Description	Beginning Fund Balance	Approved Project Budget	Revenue and Transfer-In	Current Year Expenditures & Transfer-Out	Project Inception-to-date Expenditures	Ending Fund Balance	Available Project Budget
Capital Outlay (Unrestricted and Restricted)								
Foothill Projects								
412002	FH-Facilities/Equipment Maintenance	\$ 1,340,889	\$ -	\$ 154,520	\$ 32,573	\$ -	\$ 1,462,837	\$ -
412006	FHDA Ed Center Eq/Facilities Main	2,713,021	-	-	-	-	2,713,021	-
412008	FH Safety & Maintenance Projects	1,689,094	-	-	73,875	-	1,615,219	-
412010	FH Faculty Wifi Project	200,000	-	-	3,191	-	196,809	-
412014	FH Campus Center Lighting	16,147	-	-	305	-	15,842	-
412104	FH Faculty Ergonomic Furniture	5,914	-	-	-	-	5,914	-
Total:		\$ 5,965,065	\$ -	\$ 154,520	\$ 109,943	\$ -	\$ 6,009,642	\$ -
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	16/17DA Tile&FlatRoofRplc(CDC)PFP1&2	\$ 1,990	\$ -	\$ -	\$ 1,990	\$ -	\$ -	\$ -
413020	Business Services Project	5,383,583	-	96,718	90,929	-	5,389,372	-
413021	New District Office Bldg FF&E	-	-	312,605	-	-	312,605	-
413141	SC EMS and HVAC Improvements	-	-	-	(1,000)	-	1,000	-
413144	D120 HVAC Improvements	93,984	-	-	-	-	93,984	-
413406	District Office/Swing Space	284	-	-	74	-	210	-
413510	Scheduled Maintenance&RepairsGeneral	167,651	-	-	116,274	-	51,377	-
413513	Capital Project Cleaning	-	-	-	-	-	-	-
Total:		\$ 5,647,492	\$ -	\$ 409,323	\$ 208,267	\$ -	\$ 5,848,548	\$ -
Measure C Other Funding Sources								
469103	FH PG&E CSI Rebate Project C162	\$ -	\$ 1,543,348	\$ (39,990)	\$ -	\$ 1,543,348	\$ -	\$ -
469104	FH Lot 5 and 6 Project 162	-	685,469	(114,531)	(14,054)	685,469	-	-
469402	New District Office Bldg(Consp)404	-	3,414,759	(3,241)	16,366	3,414,759	-	-
469403	New District Office Bldg Equip 404	-	1,789,521	3,167	6,037	1,789,521	-	-
	Other Funding Sources Fund Balance	162,943	-	-	-	-	(0)	-
Total:		\$ 162,943	\$ 7,433,098	\$ (154,595)	\$ 8,349	\$ 7,433,098	\$ (0)	\$ -
Scheduled Maintenance								
471043	19/20SMDACampusCenterFlooringPFP2	\$ 1	\$ 79,444	\$ -	\$ 1	\$ 79,444	\$ -	\$ -
474000	21/22 Scheduled Maint One-Time Pool	-	8,838,843	74,619	-	-	8,838,843	(30,525)
474100	21/22SMRoofRplcmntSmithwckTheatrP1	-	-	-	30,525	30,525	-	(18,300)
474202	21/22SM Exterior Painting CW P13	-	-	-	18,300	18,300	-	(25,794)
474204	21/22SM Fire Alarm Replacement P16	-	-	-	25,794	25,794	-	-
	CY Closed Out Scheduled Maintenance Projects	-	-	-	-	-	-	-
Total:		\$ 1	\$ 8,918,287	\$ 74,619	\$ 74,619	\$ 154,062	\$ -	\$ 8,764,224
Capital Outlay (Unrestricted & Restricted) Total:								
		\$ 14,522,847	\$ 16,351,384	\$ 551,629	\$ 403,121	\$ 7,587,160	\$ 14,671,355	\$ 8,764,224

CAPITAL PROJECTS SUMMARY

June 30, 2022

Fund	Project/Program Description	Beginning Fund Balance	Approved Project Budget	Revenue and Transfer-In	Current Year Expenditures & Transfer-Out	Project Inception-to-date Expenditures	Ending Fund Balance	Available Project Budget
Measure C Bond Program ¹								
	Fund Balance - Various Projects	\$ 14,571,829	\$ -	\$ -	\$ 2,793,587	\$ -	\$ 11,778,243	\$ -
	Interest Revenue	188,862	-	110,943	-	-	299,805	-
	<i>Measure C Projects Total:</i>	<i>\$ 14,760,691</i>	<i>\$ -</i>	<i>\$ 110,943</i>	<i>\$ 2,793,587</i>	<i>\$ -</i>	<i>\$ 12,078,047</i>	<i>\$ -</i>
Measure G Bond Program ¹								
	Fund Balance Series A (Tax-Exempt) - Various Projects	\$ 19,385,215	\$ -	\$ -	\$ 3,939,321	\$ 4,554,106	\$ 15,445,894	\$ -
	Interest Revenue	27,765	-	159,285	-	-	187,050	-
	<i>Series A Total:</i>	<i>\$ 19,412,981</i>	<i>\$ -</i>	<i>\$ 159,285</i>	<i>\$ 3,939,321</i>	<i>\$ 4,554,106</i>	<i>\$ 15,632,945</i>	<i>\$ -</i>
	Fund Balance Series B (Taxable) - Various Projects	\$ 63,752,718	\$ -	\$ -	\$ -	\$ 26,247,282	\$ 63,752,718	\$ -
	Interest Revenue	89,338	-	512,520	-	-	601,858	-
	<i>Series B Total:</i>	<i>\$ 63,842,056</i>	<i>\$ -</i>	<i>\$ 512,520</i>	<i>\$ -</i>	<i>\$ 26,247,282</i>	<i>\$ 64,354,576</i>	<i>\$ -</i>
	Total Fund Balance Series A & B	\$ 83,137,933	\$ -	\$ -	\$ 3,939,321	\$ 30,801,388	\$ 79,198,612	\$ -
	Total Interest Revenue	117,104	-	671,805	-	-	788,908	-
	<i>Measure G Projects Total:</i>	<i>\$ 83,255,037</i>	<i>\$ -</i>	<i>\$ 671,805</i>	<i>\$ 3,939,321</i>	<i>\$ 30,801,388</i>	<i>\$ 79,987,521</i>	<i>\$ -</i>
	Total	\$ 112,538,575	\$ 16,351,384	\$ 1,334,377	\$ 7,136,029	\$ 38,388,548	\$ 106,736,923	\$ 8,764,224

Notes:

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

Quarterly Summary Board Report

Foothill-De Anza Community College District

Measure C Bond Program

Reporting Period: Inception through 6/30/2022

DRAFT

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
Foothill College					
Active					
802 Sunnyvale Ed Center HVAC System Replacement and Classroom Renovation	\$5,680,597	\$0	\$0	\$0	\$5,680,597
Totals for Active:	\$5,680,597	\$0	\$0	\$0	\$5,680,597
Closeout					
601 Furniture and Equipment (Excluding Tech Related Equipment) Foothill	\$11,705,554	\$1,929	\$21,071	\$11,705,554	\$0
611 Desktops	\$6,447,933	\$12,580	\$128,305	\$6,447,933	\$0
614 New Multi Media, Then Refresh	\$4,039,132	\$8,916	\$52,162	\$4,039,132	\$0
Totals for Closeout:	\$22,192,619	\$23,425	\$201,537	\$22,192,619	\$0
Complete					
100 Small Capital Repairs - Foothill	\$3,811,411	\$0	\$0	\$3,811,411	\$0
100Q Building 1500 Renovation	\$1,174,660	\$0	\$0	\$1,174,660	\$0
100R PE Reroofing	\$976,594	\$0	\$0	\$976,594	\$0
100S Irrigation Pump Replacement	\$258,260	\$0	\$0	\$258,260	\$0
100U Building 2500 Reroof	\$969,180	\$0	\$0	\$969,180	\$0
101 Forum	\$3,912,855	\$0	\$0	\$3,912,855	\$0
105 Modernization of Learning Support Center, Biology and General Classrooms	\$16,203,253	\$0	\$0	\$16,203,253	\$0
106 Modernization of Building 5700	\$361,698	\$0	\$0	\$361,698	\$0
109 Physical Education Lab Space	\$1,512,408	\$0	\$0	\$1,512,408	\$0
110 LA General Classrooms	\$3,064,580	\$0	\$0	\$3,064,580	\$0
111 Swing Space	\$965,079	\$0	\$0	\$965,079	\$0
112 Modernization of Administration Building & General Classrooms	\$7,132,515	\$0	\$0	\$7,132,515	\$0
113 Reconstruction of Stadium Bleachers & Press Box	\$1,816,465	\$0	\$0	\$1,816,465	\$0
115 Fine Arts Scene Shop	\$767,347	\$0	\$0	\$767,347	\$0
116 Japanese Cultural Center	\$120,234	\$0	\$0	\$120,234	\$0
117 Renovate Existing Footbridge	\$253,693	\$0	\$0	\$253,693	\$0
118 Storage Bldg at Swim Pool Area	\$536,837	\$0	\$0	\$536,837	\$0
120 Smithwick Theater	\$4,139,185	\$0	\$0	\$4,139,185	\$0
121 Library & ISC	\$15,131,676	\$0	\$0	\$15,131,676	\$0
123 Campus Wide Building System & Infrastructure Repairs/Upgrades	\$620,727	\$0	\$0	\$620,727	\$0

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Quarterly Summary Board Report

Foothill-De Anza Community College District

Measure C Bond Program

Reporting Period: Inception through 6/30/2022

DRAFT

Phase/Project Name		Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
Complete						
129	Mainline Irrigation - Phase II	\$158,942	\$0	\$0	\$158,942	\$0
130	Utility Lids - Phase II	\$572,116	\$0	\$0	\$572,116	\$0
132	Loop Road Resurfacing	\$1,012,739	\$0	\$0	\$1,012,739	\$0
134	Exterior Signage	\$351,451	\$0	\$0	\$351,451	\$0
135	Utility and Technology Infrastructure	\$8,515,900	\$0	\$0	\$8,515,900	\$0
141	Exterior Painting & Bird Remediation	\$621,983	\$0	\$0	\$621,983	\$0
142	Soccer and Softball Complex	\$4,077,771	\$0	\$0	\$4,077,771	\$0
144	Central Campus Site Improvements	\$9,809,110	\$0	\$0	\$9,809,110	\$0
147	Ornamental Horticulture & Veterinary Technology Demo.	\$182,567	\$0	\$0	\$182,567	\$0
149	Choral Rehearsal Hall	\$150,002	\$0	\$0	\$150,002	\$0
153	Dental Hygiene/Radiology Renovation	\$254,814	\$0	\$0	\$254,814	\$0
154	Install Photovoltaic Arrays - Campus Wide	\$11,738,853	\$0	\$0	\$11,738,853	\$0
160	Physical Sciences and Engineering Center	\$57,627,320	\$0	\$0	\$57,627,320	\$0
160G	Group II Equip	\$1,073,647	\$0	\$0	\$1,073,647	\$0
161	Fire Alarm System Replacements Phase II	\$1,576,697	\$0	\$0	\$1,576,697	\$0
162	Parking and Circulation	\$13,468,168	\$0	\$0	\$13,468,168	\$0
172	Environmental Impact Report	\$282,730	\$0	\$0	\$282,730	\$0
173	Print Shop and Plant Services Facility	\$287,833	\$0	\$0	\$287,833	\$0
174	Fire Alarm System Replacement Phase III	\$900,374	\$0	\$0	\$900,374	\$0
175	Repair and Upgrade Miscellaneous Projects	\$451,424	\$0	\$0	\$451,424	\$0
176	Upgrade Doors and Hardware	\$40,247	\$0	\$0	\$40,247	\$0
607	Outdoor and Indoor Student Seating (PSEC Café, 5000, 5100, 5400, etc.)	\$13,440	\$0	\$0	\$13,440	\$0
608	Faculty/Staff/Administrator Office Refresh (Furniture)	\$15,311	\$0	\$0	\$15,311	\$0
610	Classroom Furniture Replacement	\$35,717	\$0	\$0	\$35,717	\$0
612	Printers	\$82,325	\$0	\$0	\$82,325	\$0
613	Refresh Multi Media Rooms	\$1,152,489	\$0	\$0	\$1,152,489	\$0
615	AV/Low Tech	\$43,456	\$0	\$0	\$43,456	\$0
617	Instructional Equipment for BH, FA & PE 18-19	\$146,942	\$0	\$0	\$146,942	\$0
Totals for Complete:		\$178,373,023	\$0	\$0	\$178,373,023	\$0

Consolidated

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Quarterly Summary Board Report

Foothill-De Anza Community College District

Measure C Bond Program

Reporting Period: Inception through 6/30/2022

DRAFT

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
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
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:					\$0
					\$326,829

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Quarterly Summary Board Report

Foothill-De Anza Community College District

Measure C Bond Program

Reporting Period: Inception through 6/30/2022

DRAFT

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
199 Foothill Contingency	\$0	\$0	\$0	\$0	\$0
Totals for Foothill College					
	\$206,573,068	\$23,425	\$201,537	\$200,892,471	\$5,680,597
De Anza College					
Procurement					
705 Student Lab ADA Accessibility Project	\$211,653	\$0	\$0	\$11,651	\$200,003
706 Furniture Refresh for Students, Faculty, Staff and Administrators	\$3,638,943	\$282,355	\$737,019	\$2,475,200	\$1,163,743
707 Outdoor Furniture Update and Refresh	\$816,063	\$290,852	\$290,852	\$355,161	\$460,901
708 System Wide Infrastructure	\$638,704	\$18,045	\$93,163	\$168,256	\$470,448
Totals for Procurement:					
	\$5,305,363	\$591,252	\$1,121,034	\$3,010,267	\$2,295,096
Design					
282 Upgrade E3 Design & Manf Tech Labs	\$1,549,194	\$56,332	\$131,701	\$131,701	\$1,417,493
Totals for Design:					
	\$1,549,194	\$56,332	\$131,701	\$131,701	\$1,417,493
Closeout					
279 Re-roof Science Buildings SC1 & SC2	\$1,466,401	\$169,756	\$1,044,440	\$1,466,401	\$0
280 Campus Center Floors Improvement	\$630,132	\$41,918	\$142,088	\$630,132	\$0
281 Instructional Writing Surfaces Remediation	\$224,292	\$213	\$2,325	\$224,292	\$0
711 Desktops	\$9,495,637	\$3,047	\$31,841	\$9,495,622	\$15
713 Refresh Multi Media Rooms	\$3,889,795	\$6,977	\$7,404	\$3,889,795	\$0
Totals for Closeout:					
	\$15,706,257	\$221,911	\$1,228,098	\$15,706,242	\$15
Complete					
200 Small Capital Repairs - De Anza	\$3,174,620	\$0	\$0	\$3,174,620	\$0
202 L-7	\$3,805,020	\$0	\$0	\$3,805,020	\$0
203 Baldwin Winery & East Cottage "Historic Renovation"	\$6,159,985	\$0	\$0	\$6,159,985	\$0
205 Seminar Building & Multicultural Center	\$5,000,053	\$0	\$0	\$5,000,053	\$0
206 Stadium and Track	\$7,976,644	\$0	\$0	\$7,976,644	\$0
211 L-Quad Seating	\$158,918	\$0	\$0	\$158,918	\$0
214 Corporation Yard	\$4,008,793	\$0	\$0	\$4,008,793	\$0
215 Signage (Phase I)	\$671,069	\$0	\$0	\$671,069	\$0
216 Library	\$11,152,379	\$0	\$0	\$11,152,379	\$0

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Quarterly Summary Board Report

Foothill-De Anza Community College District

Measure C Bond Program

Reporting Period: Inception through 6/30/2022

DRAFT

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
Complete					
217 Secured Bicycle Storage for Students	\$227,117	\$0	\$0	\$227,117	\$0
218 Signage and Wayfinding	\$830,762	\$0	\$0	\$830,762	\$0
224 Campus Site Lighting (Phase I)	\$662,686	\$0	\$0	\$662,686	\$0
225 Campus Wide Electronic Locks	\$1,537,277	\$0	\$0	\$1,537,277	\$0
226 Campus Wide Replacement/Repair of Interior and Exterior Finishes	\$1,259,670	\$0	\$0	\$1,259,670	\$0
227 Window Replacement Campus-wide	\$405,845	\$0	\$0	\$405,845	\$0
228 CDC Playground Maintenance & Shade Structure	\$439,291	\$0	\$0	\$439,291	\$0
229 Environmental Studies Area	\$972,869	\$0	\$0	\$972,869	\$0
236 Repair Tile Roofs	\$5,293,951	\$0	\$0	\$5,293,951	\$0
239 Flint Parking Structure Repairs	\$6,946,144	\$0	\$0	\$6,946,144	\$0
241 S2- S6 Phase II - Utility Master Plan - Phase I	\$14,822,225	\$0	\$0	\$14,822,225	\$0
245 ATC	\$11,631,949	\$0	\$0	\$11,631,949	\$0
247 G-Building	\$962,243	\$0	\$0	\$962,243	\$0
248 Campus Drive	\$3,669,717	\$0	\$0	\$3,669,717	\$0
251 Install Photovoltaic Arrays - Campus Wide	\$11,732,597	\$0	\$0	\$11,732,597	\$0
252 Elevator Upgrades - Campus Wide	\$733,108	\$0	\$0	\$733,108	\$0
253 ATC Central Plant Sound Attenuation	\$686,818	\$0	\$0	\$686,818	\$0
255 Auto Technology	\$4,064,329	\$0	\$0	\$4,064,329	\$0
256 Campus Center Phase II	\$2,156,931	\$0	\$0	\$2,156,931	\$0
261 Media & Learning Center	\$49,972,863	\$0	\$0	\$49,972,863	\$0
261G Group II Equip	\$1,900,378	\$0	\$0	\$1,900,378	\$0
263 Swing Space	\$1,238,195	\$0	\$0	\$1,238,195	\$0
264 Fire Alarm System Replacements Phase II	\$284,997	\$0	\$0	\$284,997	\$0
271 Forum	\$2,155,798	\$0	\$0	\$2,155,798	\$0
272 EIR	\$43,233	\$0	\$0	\$43,233	\$0
273 Roof and Trellis Repair: PE 1-2-6 & S7 - 8	\$1,562,017	\$0	\$0	\$1,562,017	\$0
274 Combined Site Improvements	\$8,580,539	\$0	\$0	\$8,580,539	\$0
275 L-7 Phase II	\$2,566,379	\$0	\$0	\$2,566,379	\$0
276 Campus Exterior Lighting	\$553,579	\$0	\$0	\$553,579	\$0
277 Planetarium Roof Replacement	\$84,340	\$0	\$0	\$84,340	\$0
278 Interior and Exterior Improvements	\$323,766	\$0	\$0	\$323,766	\$0

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Quarterly Summary Board Report

Foothill-De Anza Community College District

Measure C Bond Program

Reporting Period: Inception through 6/30/2022

DRAFT

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
Complete					
701 Furniture and Equipment (Excluding Tech Related Equipment) De Anza	\$15,143,366	\$0	\$0	\$15,143,366	\$0
712 Printers	\$210,759	\$0	\$0	\$210,759	\$0
714 New Multi Media, Then Refresh	\$2,102,269	\$0	\$0	\$2,102,269	\$0
715 AV/Low Tech	\$17,683	\$0	\$0	\$17,683	\$0
Totals for Complete: \$197,883,173					
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
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					

Cancelled

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Quarterly Summary Board Report

Foothill-De Anza Community College District

Measure C Bond Program

Reporting Period: Inception through 6/30/2022

DRAFT

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
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	\$771,321	\$0	\$0	\$0	\$771,321
Totals for De Anza College					
	\$221,424,562	\$869,494	\$2,480,833	\$216,940,637	\$4,483,925
District					
Procurement					
370 Server Growth	\$205,787	\$5,654	\$61,753	\$185,270	\$20,516
391 Wireless Infrastructure - Phase II & III	\$968,536	\$3,877	\$7,990	\$876,112	\$92,424
430 Desktops	\$1,041,555	\$23,910	\$49,716	\$1,041,228	\$327
Totals for Procurement:					
	\$2,215,878	\$33,441	\$119,459	\$2,102,610	\$113,267
Closeout					
404 New District Offices	\$22,288,808	\$311	(\$16,055)	\$22,288,808	\$0
405 ETS Facilities	\$1,461,144	\$0	\$0	\$1,330,519	\$130,625
405B Network Room Renovation	\$1,864,314	\$436	\$4,757	\$1,864,314	\$0
431 Printers	\$33,321	\$465	\$29	\$33,321	\$0
801 Foothill-DeAnza Education Center	\$41,031,817	\$541	\$3,026	\$41,031,817	\$0
Totals for Closeout:					
	\$66,679,404	\$1,752	(\$8,242)	\$66,548,779	\$130,625
Complete					
301 Phone Equipment	\$2,297,540	\$0	\$0	\$2,297,540	\$0
310 Network and Security	\$4,722,637	\$0	\$0	\$4,722,637	\$0
320 Consultants Spec Network Routers	\$97,305	\$0	\$0	\$97,305	\$0
330 Labor to Refresh Computers	\$2,292,077	\$0	\$0	\$2,292,077	\$0
340 Labor to Install Network Equip/Routers etc	\$510,094	\$0	\$0	\$510,094	\$0
350 Replace ERP	\$10,584,942	\$0	\$0	\$10,584,942	\$0

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Quarterly Summary Board Report

Foothill-De Anza Community College District

Measure C Bond Program

Reporting Period: Inception through 6/30/2022

DRAFT

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
Complete					
351 ERP Hardware Refresh	\$232,651	\$0	\$0	\$232,651	\$0
360 Server Refresh	\$1,994,653	\$0	\$0	\$1,994,653	\$0
390 Wireless Infrastructure	\$658,903	\$0	\$0	\$658,903	\$0
400 District Vehicles	\$3,194,909	\$0	\$0	\$3,194,909	\$0
403G Group II Equip	\$522,600	\$0	\$0	\$522,600	\$0
Totals for Complete:					
	\$27,108,312	\$0	\$0	\$27,108,312	\$0
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
510 Pass through Account for FET OH Collection	\$0	\$0	\$0	\$0	\$0
520 Program Overhead	\$382,971	(\$343,467)	\$0	\$0	\$382,971
COI Cost of Issuance/Other	\$1,801,622	\$0	\$0	\$1,801,622	\$0
Totals for Program Overhead and Other:					
	\$2,184,593	(\$343,467)	\$0	\$1,801,622	\$382,971
Unallocated Interest Earnings	\$31,867	\$0	\$0	\$0	\$31,867
Totals for District					
	\$98,348,470	(\$308,274)	\$111,216	\$97,689,739	\$668,731
Whole Program Contingency					
499 District Program Contingency	\$1,254,795	\$0	\$0	\$0	\$1,254,795
599 Catastrophic Contingency	\$0	\$0	\$0	\$0	\$0
Totals for Whole Program Contingency					
	\$1,254,795	\$0	\$0	\$0	\$1,254,795
Measure C Bond Program List Totals:					
	\$527,600,895	\$584,646	\$2,793,587	\$515,522,847	\$12,078,048

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Quarterly Summary Board Report

Measure C Bond Program

Reporting Period: Inception through 6/30/2022

DRAFT

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
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Report Notes & Definitions

Bond Expenses: Represents paid and accrued expenses through the reporting period end date.
Project numbers and names current as of the run date of the report.
Rounding factors may apply.



Reconciliation Report

Foothill-De Anza Community College District (G)

Measure G Bond Program

Reporting Period: Inception through 6/30/2022

Funding Sources / Series Summary		A	B	C	D	E (C+D)	(A+B) - E
Funding Source	Series	Series Sale	Interest Earned	BMET Imported Expense Data	BMET Adjustments	Total Expenses	Remaining Balance
Measure G							
	Series A	\$20,000,000	\$187,050	\$4,554,106	\$0	\$4,554,106	\$15,632,945
	Series B	\$90,000,000	\$601,858	\$26,247,282	\$0	\$26,247,282	\$64,354,576
	Measure G Totals:	\$110,000,000	\$788,908	\$30,801,388	\$0	\$30,801,388	\$79,987,521
Measure G Bond Program Totals:		\$110,000,000	\$788,908	\$30,801,388	\$0	\$30,801,388	\$79,987,521

Expense Summary - Funding Source (By Project and Fiscal Year)

Measure G					
Project Number	Project Name	Prior	FY20-21	FY21-22	Grand Total
100	Upgrade Restrooms to Gender Neutral	\$0	\$0	\$10,304	\$10,304
202	New Services for Students Building	\$0	\$0	\$176,367	\$176,367
212	Modernize Building Interior and Exteriors	\$0	\$0	\$1,286	\$1,286
300	Upgrade Learning Space Tech - FH	\$0	\$0	\$10,422	\$10,422
301	Upgrade Learning Space Tech - DA	\$0	\$0	\$14,817	\$14,817
303	Refresh Academic and Business Computer	\$0	\$0	\$1,378,363	\$1,378,363
304	Server and Disk Storage Systems	\$0	\$0	\$2,870	\$2,870
305	Network Upgrades and Enhancements	\$0	\$0	\$887,145	\$887,145
503	Program Overhead	\$0	\$143,120	\$797,787	\$940,907
505	Refinance Flint Center Parking Garage	\$0	\$25,055,632	\$0	\$25,055,632
506	Renovate Carriage House	\$0	\$34,800	\$77,664	\$112,464
508	Relocate Utilities DA Event Center	\$0	\$209,733	(\$209,733)	\$0
509	De Anza Event Center and Utility Relocation	\$0	\$0	\$534,538	\$534,538
510	Structural Upgrade Griffin House	\$0	\$40,720	\$257,490	\$298,210
597	Cost of Issuance	\$0	\$1,378,062	\$0	\$1,378,062
Measure G Totals:		\$0	\$26,862,067	\$3,939,321	\$30,801,388
Measure G Bond Program Totals:		\$0	\$26,862,067	\$3,939,321	\$30,801,388

Quarterly Summary Board Report

Foothill-De Anza Community College District (G)

Measure G Bond Program

Reporting Period: Inception through 6/30/2022

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
Foothill College					
100 Upgrade Restrooms to Gender Neutral	\$688,300	\$10,304	\$10,304	\$10,304	\$677,996
104 Renovate Football Stadium East Bleachers	\$1,376,600	\$0	\$0	\$0	\$1,376,600
105 Modernization Campus Wide Building Exteriors - FH	\$27,532,700	\$0	\$0	\$0	\$27,532,700
106 Improve ADA Pathways to Outdoor Classroom	\$688,300	\$0	\$0	\$0	\$688,300
107 Modernize and Expand Student Success Centers	\$2,753,300	\$0	\$0	\$0	\$2,753,300
108 Upgrade Infrastructure and HVAC Systems - FH	\$61,948,700	\$0	\$0	\$0	\$61,948,700
FH-001 Swing Space	\$1,376,600	\$0	\$0	\$0	\$1,376,600
FH-004 Infrastructure and Distribution Piping Improvements Heating, Ventilation and Air Conditioning Upgrades Campus-wide	\$0	\$0	\$0	\$0	\$0
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-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		\$10,304	\$10,304	\$10,304	\$175,619,696
De Anza College					
201 Upgrade Fire Alarms and Supression Systems	\$4,818,400	\$0	\$0	\$0	\$4,818,400
202 New Services for Students Building	\$64,703,600	\$176,367	\$176,367	\$176,367	\$64,527,233
203 Modernization Campus Wide Building Exteriors - DA	\$20,650,100	\$0	\$0	\$0	\$20,650,100
204 Convert Existing Facility to Beach Volleyball	\$2,065,000	\$0	\$0	\$0	\$2,065,000
205 Upgrade Infrastructure and HVAC Systems - DA	\$34,416,900	\$0	\$0	\$0	\$34,416,900
212 Modernize Building Interior and Exteriors	\$5,506,700	\$1,286	\$1,286	\$1,286	\$5,505,414
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
DA-006 Swing Space	\$1,376,700	\$0	\$0	\$0	\$1,376,700

See last page for definitions and notes



Quarterly Summary Board Report

Foothill-De Anza Community College District (G)

Measure G Bond Program

Reporting Period: Inception through 6/30/2022

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
DA-008 Infrastructure and Distribution Piping Improvements Heating, Ventilation and Air Conditioning Upgrades Campus-wide	\$0	\$0	\$0	\$0	\$0
DA-010 Physical Plant replacement attached to Flint Center and Creative Arts Quad Buildings	\$0	\$0	\$0	\$0	\$0
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-014 Physical Education Gymnasium Building Renovations	\$1,376,600	\$0	\$0	\$0	\$1,376,600
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	\$177,653	\$177,653	\$177,653	\$175,525,347
Central Services					
400 Upgrade Security Systems	\$13,000,000	\$0	\$0	\$0	\$13,000,000
CS-001 Equipment and Vehicles Acquisitions	\$3,000,000	\$0	\$0	\$0	\$3,000,000
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)					
300 Upgrade Learning Space Tech - FH	\$13,865,081	\$10,422	\$10,422	\$10,422	\$13,854,659
301 Upgrade Learning Space Tech - DA	\$13,978,098	\$14,817	\$14,817	\$14,817	\$13,963,282
302 Upgrade Meeting Room Space Tech - CS	\$807,820	\$0	\$0	\$0	\$807,820
303 Refresh Academic and Business Computer	\$26,389,200	\$1,296,806	\$1,378,363	\$1,378,363	\$25,010,837
304 Server and Disk Storage Systems	\$2,262,000	\$2,870	\$2,870	\$2,870	\$2,259,130
305 Network Upgrades and Enhancements	\$15,079,300	\$887,145	\$887,145	\$887,145	\$14,192,155
306 Upgrades to Network Service Rooms	\$11,309,700	\$0	\$0	\$0	\$11,309,700
307 IT Security Upgrades and Enhancements	\$7,539,200	\$0	\$0	\$0	\$7,539,200
308 Upgrade Voice Communication Systems	\$3,769,600	\$0	\$0	\$0	\$3,769,600
399 Educational Technology Services (ETS) Contingency	\$5,000,000	\$0	\$0	\$0	\$5,000,000
ETS-01 Learning Space Technology Upgrades and Enhancements	\$0	\$0	\$0	\$0	\$0
ETS-04 Assistive Listening Devices for Hearing Impaired Individuals	\$0	\$0	\$0	\$0	\$0
Educational Technology Services (ETS) Project Totals					
	\$100,000,000	\$2,212,060	\$2,293,617	\$2,293,617	\$97,706,383

See last page for definitions and notes



Quarterly Summary Board Report

Foothill-De Anza Community College District (G)

Measure G Bond Program

Reporting Period: Inception through 6/30/2022

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
District-Wide					
503 Program Overhead	\$43,621,938	\$517,635	\$797,787	\$940,907	\$42,681,031
505 Refinance Flint Center Parking Garage	\$25,055,632	\$0	\$0	\$25,055,632	\$0
506 Renovate Carriage House	\$1,827,100	\$23,561	\$77,664	\$112,464	\$1,714,636
507 De Anza Event Center and Utilities Relocation	\$0	\$0	\$0	\$0	\$0
508 Relocate Utilities DA Event Center	\$0	\$0	(\$209,733)	\$0	\$0
509 De Anza Event Center and Utility Relocation	\$101,728,800	\$160,937	\$534,538	\$534,538	\$101,194,262
510 Structural Upgrade Griffin House	\$5,444,200	\$190,297	\$257,490	\$298,210	\$5,145,990
597 Cost of Issuance	\$1,378,062	\$0	\$0	\$1,378,062	\$0
599 District-wide Contingency	\$14,970,084	\$0	\$0	\$0	\$14,970,084
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
District-Wide Project Totals		\$892,430	\$1,457,747	\$28,319,813	\$398,777,303

District

Unallocated Interest Earnings	\$358,792	\$0	\$0	\$0	\$358,792
Measure G Bond Program List Totals:		\$3,292,447	\$3,939,321	\$30,801,388	\$867,987,521

Report Notes & Definitions

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

Project numbers and names current as of the run date of the report.

Rounding factors may apply.

See last page for definitions and notes



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**California Community Colleges
Gann Limit Worksheet
Budget Year 2022-23**

DISTRICT: **FOOTHILL-DEANZA**
DATE: June 2, 2022

I. Appropriations Limit:

A. Appropriations Limit		\$ 146,403,522
B. Price Factor:	<u>1.0755</u>	
C. Population factor:		
1 2020-21	Second Period Actual FTES	<u>24,074.1200</u>
2 2021-22	Second Period Actual FTES	<u>21,229.9900</u>
	Population Change Factor	<u>0.8819</u>
	(C.2. divided by C.1.)	
D. Limit adjusted by inflation and population factors		\$ 138,861,318
	(line A multiplied by line B and line C.3.)	
E. Adjustments to increase limit:		
1 Transfers in of financial responsibility	
2 Temporary voter approved increases	_____	
3 Total adjustments - increase		-
F. Adjustments to decrease limit:		
1 Transfers out of financial responsibility	
2 Temporary voter approved increases	_____	
3 Total adjustments - decrease		-
G. Appropriations Limit		\$ 138,861,318

II. Appropriations Subject to Limit

A. State Aid ¹	\$ 17,428,360
B. State Subventions ²	437,400
C. Local Property taxes	149,472,100
D. Estimated excess Debt Service taxes	
E. Estimated Parcel taxes, Square Foot taxes, etc.	
F. Interest on proceeds of taxes	
G. Less: Costs for Unreimbursed Mandates ³	737,152
H. Appropriations Subject to Limit	\$ 166,600,708

Please contact Jubilee Smallwood, jsmallwood@cccco.edu, for any instructions regarding the Gann Limit.

¹ Includes Unrestricted General Apportionment, Apprenticeship Allowance, Prop 55 Education Protection Account tax revenue, Full-Time Faculty, Part-Time Faculty Compensation, Part-Time Health Benefits, Part-Time Faculty Office Hours

² Home Owners Property Tax Relief, Timber Yield Tax, etc...

³ Local Appropriations for Unreimbursed State, Court, and Federal Mandates. This may include amounts of district money spent for unreimbursed mandates such as the federally-required Medicare payments and Social Security contributions for hourly, temporary, part-time, and student employees not covered by PERS or STRS.

GLOSSARY

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

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

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

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

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

Appropriations Limitation: See Gann Limitation.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Funds, Restricted: Restricted funds are monies designated by law or a donor agency for specific purposes. Some restricted fund monies which are unspent may be carried over to the next fiscal year. The

use of the carryover funds is usually limited by law to the specified purpose(s) for which the funds were originally collected.

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

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

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

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

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

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

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

LEA: Local Educational Agency.

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

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

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

Certificated Salaries (account series 1000)

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

Classified Salaries (account series 2000)

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

Employee Benefits (account series 3000)

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

Books, Supplies & Misc. (account series 4000)

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

Operating Expenses (account series 5000)

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

Capital Outlay (account series 6000)

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

Other Outgo (account series 7000)

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

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

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

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

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

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

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

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

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

Revenue: Addition to assets not accompanied by an obligation to perform services or deliver products. This is in contrast to *income*, which is accompanied by an obligation to perform services or deliver products. General apportionment is generally regarded as revenue while categorical funds are treated as income. Proceeds, on the other hand, are cash receipts recorded appropriately as revenue or income. The three terms are often treated, albeit incorrectly, as interchangeable terms.

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

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

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

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

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

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

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

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

Federal Aid:

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

State Aid:

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

Student Centered Funding Formula (SCFF): The Student Centered Funding Formula (SCFF) implemented in 2018-19 allocates funding to community college districts to meet the goals and commitments set forth in the California Community College's Vision for Success to close the achievement gaps and boosting key student success outcomes. The SCFF supports access to funding through enrollment-based funding, as well as student equity. The SCFF targets funds to districts that serve low-income students and student success equitably by providing districts with additional resources for

successful student outcomes. The SCFF includes the following three allocations: Base Allocation, Student Success Allocation and Student Success Allocation. There is also a temporary Hold Harmless provision category effective through 2023-24.

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

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

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

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

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

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

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

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