



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

**2020-21**

**SECOND QUARTER**  
**REPORT**

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

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**FOOTHILL-DE ANZA  
COMMUNITY COLLEGE DISTRICT**

**2020-21  
SECOND QUARTER REPORT**

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**2020-21**  
**Second Quarter Report**  
**SUMMARY OF MAJOR CHANGES**

The District has completed its financial analysis for the second quarter of operation (October 1, 2020 through December 31, 2020). Enclosed in this document is a reporting for all of the funds the district maintains as authorized by the California Education Code. The short description at the beginning of each fund report explains the purpose of the fund and recent financial trends that may have changed from the Adopted Budget. Also, included in this report is a supplemental information section that contains the State Quarterly Report (311Q).

**General-Purpose Fund**

**Enrollment**

Due to the ongoing pandemic restrictions, the campuses and district central services continue to work remotely and instruction is mainly being provided through distance learning. The Allied Health program laboratory classes are being conducted on site to allow students to have the in-person practical experience that is essential for this area of study.

Under the Adopted Budget assumptions, we anticipated serving 26,669 resident and non-resident FTES. This number reflected resident enrollment of 23,042 FTES and non-resident enrollment of 3,628 FTES. While enrollment was up in the summer session, it has remained essentially flat for the Fall and Winter Quarters. However, the robust summer translated to a projected 640 FTES increase for an overall projected Resident FTES total of 23,997, a 956 or 4.1% increase. Conversely, non-resident enrollment decreased by 946 FTES leaving a net zero impact on overall projected FTES at this time. The enrollment trends will continue to be carefully monitored for both areas as we continue through the remainder of the fiscal year.

The pandemic and its accompanying shelter-in-place requirements continue to affect instruction and operational processes. Additional funding from the federal and state governments is assisting in offsetting some of the general fund expenses, such as personal protective equipment, equipment for distance education and the facility changes needed to meet social distancing regulations. However, the true magnitude of the cost, time and adjustments that will be needed to bring students, staff and faculty back to campus continues to be evaluated at this time. The District is working on plans and developing measures to ensure the safety of its students and staff, including estimates of ongoing costs associated with these efforts.

### **Productivity**

For Fiscal year 2020-21, productivity is budgeted at 512 (WSCH/FTEF), reflecting the continuing strategy of balancing student access as well as managing productivity and budget. The enrollment management teams are monitoring student enrollment and course offerings consistent with this approach.

### **Revenue**

Apportionment revenue of \$156.9 million remains consistent and as anticipated in the Adopted Budget. However, based on P1 Apportionment Report, the hold harmless component has dropped to \$11.5 million from the \$14.1 million planned in the Adopted Budget. This demonstrates an improvement to the ongoing funding situation under the Student Centered Funding Formula (SCFF) metrics, specifically the increase in Resident FTES. Non-resident revenue appears to be tracking with the reduced Adopted Budget's \$20.8 million which was lowered by \$6 million from 2019-20 as a result of the pandemic.

The District is evaluating the potential backfill of other areas of lost revenue as an eligible claim allowed under The Higher Education Emergency Relief Fund II (HEERF II) as authorized by the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA). The requirements under this HEERF II funding allow the institution to recover revenue connected with operational areas and programs that were impacted by the pandemic.

### **Expenditure**

At second quarter, the certificated salaries category is projecting an estimated \$2.4 million net cost increase over budget. The net increase is due to higher part-time faculty cost which is offset with the budget saving from vacant certificated positions (unpaid leaves, retirements, resignations during the year).

The classified salaries category is projecting a net savings of \$2 million. The net savings is a result of unfilled regular and SRP (supplemental retirement program) vacant classified positions. Traditionally any float from vacant classified and management positions is transferred to the colleges or Central Services as additional one-time 'B' budget.

Benefits category is also projecting a net savings of \$1.6M over the budget resulting from vacant positions and benefits related to SRP certificated positions.

Due to the campus closure, the district is experiencing a decline in expenditures in materials and supplies, operating as well as in capital expense categories.

### **Supplemental Retirement Program**

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

As previously shared, early retiree savings along with longer than anticipated vacant Classified retiree positions resulted in higher than expected savings during Years 1 and 2 of the program. The projected year-end June 30, 2021 reserve is \$3.5 million. Recent projections indicate that sufficient reserves may be reached sooner than anticipated which may allow for a partial release of a certain number of Certificated positions in the 2021-22 year.

### **Fund Balance**

Due the one-time savings noted above, the change in fund balance is projected to be \$3.9 million resulting in a projected fund balance of \$39.3 million, of which \$10.2 million is related to District and Campus Carryforwards, \$9.4 related for the reserve, \$3.5 million for the SRP Reserve and \$2.5 million for Encumbrance and Restricted Carryforwards. The remaining amount of \$13.7 million is allocated to the District's Stability Fund.

As of Adopted budget, we estimated the projected stability fund at \$7.7 million, which included an estimated \$3 million to cover reclassification and compensation studies implemented in the 2020-21 budget year but retroactive to July 1, 2019. The studies are close to being finalized at which time the full cost of the retroactive implication and current year will be determined. The estimated Stability Fund balance as of second quarter is \$13.7 million, which will be further reduced when the final negotiated compensation adjustments are approved and processed.

The Stability Fund is a one-time resource used to temporarily offset future operating cost increases and potential revenue reductions in the short or long-term and allow strategic planning for long-term solutions. It is important to keep that purpose in mind as the state recovers from the economic and cultural effects of the pandemic and moves forward into a "new normal". In spite of more optimistic information about vaccinations and the timing of a return to on-campus instruction and work activities, it is likely that our educational world will have a much different look and feel than it did one year ago and it may take time and resources to adjust to those changes.



### **Looking Ahead**

State revenue reductions can unexpectedly vary from anticipated levels due to current year deficits enacted by the state. In addition, the historical downward trend of the district's enrollment as well as the ongoing evolution of the SCFF still leave uncertainty regarding the possibility of permanent revenue changes in the coming years. Though the temporarily increased revenue due to the hold-harmless provision tempers these impacts and shows a positive effect on the out-year projections contained in our "Multi-Year Projections for General Purpose Fund (Fund 114)" model, any major increases to ongoing expenditures will likely cause the budget to fall into a significant structural deficit state when measured against projected ongoing revenue. It's critical that the District continue to evaluate its ongoing resources versus ongoing expenses to ensure that it maintains a strong fiscal position and avoids deficit spending. Earlier this fiscal year, the District took the proactive step of identifying budget "collateral" that could be used for reductions in the case of an economic downturn from the pandemic. Though it appears that the economy has a brighter outlook than anticipated, continuing to prepare for fiscal challenges will better position us to provide exemplary instruction and support services to our students while meeting what we now know can be a rapidly changing world.

**Table 1**

**Summary of Net Change**  
**Projected Fund Balance and Carryforwards**

<b>Projected Revenue vs. Projected Expenses</b>	
<b>Beginning Balance, July 1, 2020</b>	<b>\$ 35,429,453</b>
Revenue	\$ 192,034,772
Expenses and Transfers Out	(188,138,389)
Net Change in Fund Balance (Projected)	<b>\$ 3,896,384</b>
<b>Projected Net Fund Balance, June 30, 2021</b>	<b>\$ 39,325,837</b>

<b>Fund Balance Allocation</b>	<b>\$ 39,325,837</b>
Less: "B" Budget Carryforwards (Designated)	
Foothill "B"	\$ (6,600,000)
De Anza "B"	0
Central Services "B"	(3,600,000)
	<b>\$ (10,200,000)</b>
Less: Districtwide "A" Carryforwards (Restricted)	\$ (384,559)
Less: Encumbrance Carryforwards (Designated)	\$ (2,100,000)
Less: Supplemental Retirement Plan (Designated)	\$ (3,500,000)
Less: Adopted Budget Reserves @ 5% (Restricted)	\$ (9,406,919)
<b>Projected 2021-22 Stability Fund</b>	<b>\$ 13,734,358</b>

**Table 2**  
**Analysis of FTES**

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

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

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

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

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

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

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

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

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

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

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# Foothill-De Anza Community College District

## 2020-21 Second Quarter Report

### FUND 114 - GENERAL PURPOSE

REVENUE	Adopted Budget	Revised Budget <sup>(1)</sup>	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	19,083,553	19,083,553	5,903,293	31%	19,083,553	0
Local Revenue	172,908,590	172,951,219	87,405,318	51%	172,951,219	0
<b>TOTAL REVENUE</b>	<b>\$ 191,992,143</b>	<b>\$ 192,034,772</b>	<b>\$ 93,308,611</b>	<b>49%</b>	<b>\$ 192,034,772</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 81,496,309	\$ 79,996,720	\$ 35,877,160	45%	\$ 82,411,861	\$ (2,415,141)
Classified Salaries	34,167,087	34,276,608	16,026,794	47%	32,300,000	1,976,608
Employee Benefits	47,179,786	48,930,318	20,544,699	42%	47,300,000	1,630,318
Materials and Supplies	3,437,036	3,685,812	513,522	14%	1,500,000	2,185,812
Operating Expenses	16,325,555	18,097,442	8,060,203	45%	15,050,000	3,047,442
Capital Outlay	326,115	369,104	154,025	42%	250,000	119,104
<b>TOTAL EXPENSES</b>	<b>\$ 182,931,888</b>	<b>\$ 185,356,004</b>	<b>\$ 81,176,403</b>	<b>44%</b>	<b>\$ 178,811,861</b>	<b>\$ 6,544,143</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 26,854	\$ 26,854	100%	\$ 26,854	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	50,000	50,000	0	0%	50,000	0
Transfers-out	(9,103,382)	(9,103,382)	(3,865,266)	42%	(9,103,382)	0
Contingency	0	0	0	0%	0	0
Other Outgo	(300,000)	(300,000)	0	0%	(300,000)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (9,353,382)</b>	<b>\$ (9,326,528)</b>	<b>\$ (3,838,412)</b>	<b>41%</b>	<b>\$ (9,326,528)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (293,126)	\$ (2,647,760)	\$ 8,293,796		\$ 3,896,384	\$ 6,544,143
Beginning Balance, July 1	35,429,453	35,429,453	35,429,453		35,429,453	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 35,136,327</b>	<b>\$ 32,781,693</b>	<b>\$ 43,723,249</b>		<b>\$ 39,325,837</b>	<b>\$ 6,544,143</b>

<sup>(1)</sup> Revised Budget includes revisions for Supplemental Retirement Plan from Certificated Salaries to Employee Benefits and Operating Expenses categories. These revisions will be reflected in the third quarter budget revisions and transfers resolutions.

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2020-21  
General Funds Summary  
Year-End Projections**

	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	Restricted & Categorical Fund 121/131	Special Educ. Fund 122	Federal Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
<b>REVENUE</b>										
Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 6,522,171	\$ 0	\$ 446,195	\$ 0	\$ 0	\$ 6,968,366	\$ 6,968,366
State Revenue	19,083,553	4,196,376	23,279,929	71,178,829	3,091,269	0	0	0	74,270,097	97,550,027
Local Revenue	172,951,219	4,240,198	177,191,418	2,790,334	0	0	226,000	1,952,930	4,969,264	182,160,681
<b>TOTAL REVENUE</b>	<b>\$ 192,034,772</b>	<b>\$ 8,436,575</b>	<b>\$ 200,471,347</b>	<b>\$ 80,491,333</b>	<b>\$ 3,091,269</b>	<b>\$ 446,195</b>	<b>\$ 226,000</b>	<b>\$ 1,952,930</b>	<b>\$ 86,207,727</b>	<b>\$ 286,679,074</b>
<b>EXPENSES</b>										
Certificated Salaries	\$ 82,411,861	\$ 651,174	\$ 83,063,035	\$ 8,081,397	\$ 2,896,265	\$ 0	\$ 0	\$ 76,515	\$ 11,054,177	\$ 94,117,212
Classified Salaries	32,300,000	2,199,028	34,499,028	13,705,833	2,058,563	594,927	813,923	615,412	17,788,658	52,287,686
Employee Benefits	47,300,000	1,099,054	48,399,054	7,897,376	1,826,593	0	272,787	314,414	10,311,170	58,710,224
Materials and Supplies	1,500,000	137,475	1,637,475	3,359,861	26,330	0	0	45,514	3,431,704	5,069,180
Operating Expenses	15,050,000	2,729,568	17,779,568	41,455,956	65,327	0	181,000	105,000	41,807,283	59,586,851
Capital Outlay	250,000	165,500	415,500	1,719,005	33,906	0	0	15,000	1,767,911	2,183,411
<b>TOTAL EXPENSES</b>	<b>\$ 178,811,861</b>	<b>\$ 6,981,799</b>	<b>\$ 185,793,660</b>	<b>\$ 76,219,427</b>	<b>\$ 6,906,985</b>	<b>\$ 594,927</b>	<b>\$ 1,267,710</b>	<b>\$ 1,171,855</b>	<b>\$ 86,160,904</b>	<b>\$ 271,954,565</b>
<b>TRANSFERS AND OTHER</b>										
Transfers-in	\$ 26,854	\$ 0	\$ 26,854	\$ 355,769	\$ 3,811,363	\$ 148,732	\$ 1,539,643	\$ 0	\$ 5,855,507	\$ 5,882,361
Other Sources	0	0	0	0	0	0	0	0	0	0
Intrafund Transfers	50,000	(50,000)	0	0	0	0	0	0	0	0
Transfers-out	(9,103,382)	(274,448)	(9,377,829)	(32,104)	0	0	(497,934)	(776,895)	(1,306,933)	(10,684,762)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	(300,000)	0	(300,000)	(3,539,669)	0	0	0	0	(3,539,669)	(3,839,669)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (9,326,528)</b>	<b>\$ (324,448)</b>	<b>\$ (9,650,975)</b>	<b>\$ (3,216,003)</b>	<b>\$ 3,811,363</b>	<b>\$ 148,732</b>	<b>\$ 1,041,710</b>	<b>\$ (776,895)</b>	<b>\$ 1,008,906</b>	<b>\$ (8,642,070)</b>
<b>FUND BALANCE</b>										
Net Change in Fund Balance	\$ 3,896,384	\$ 1,130,328	\$ 5,026,711	\$ 1,055,903	\$ (4,354)	\$ 0	\$ 0	\$ 4,180	\$ 1,055,728	\$ 6,082,439
Beginning Balance, July 1	35,429,453	11,806,830	47,236,283	9,897,768	4,354	0	0	264,083	10,166,205	57,402,488
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 39,325,837</b>	<b>\$ 12,937,157</b>	<b>\$ 52,262,994</b>	<b>\$ 10,953,671</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 268,263</b>	<b>\$ 11,221,933</b>	<b>\$ 63,484,927</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2020-21  
All Funds Summary  
Year-End Projections**

<b>REVENUE</b>	<b>TOTAL GENERAL FUND</b>	<b>Debt Service Fund 20</b>	<b>Child Development Fund 30</b>	<b>Capital Projects Fund 40</b>	<b>Enterprise Funds</b>	<b>Student Financial Aid Fund 74, 75</b>	<b>Other Trust (OPEB) Fund 79</b>	<b>TOTAL DISTRICT ALL FUNDS</b>	<b>Internal Service Fund 60</b>
Federal Revenue	\$ 6,968,366	\$ 0	\$ 10,000	\$ 0	\$ 0	\$ 17,244,954	\$ 0	\$ 24,223,320	\$ 0
State Revenue	97,550,027	0	957,926	530,641	0	3,575,839	0	102,614,433	0
Local Revenue	182,160,681	40,812,467	1,572,568	250,000	4,849,267	600,000	0	230,244,984	60,393,981
<b>TOTAL REVENUE</b>	<b>\$ 286,679,074</b>	<b>\$ 40,812,467</b>	<b>\$ 2,540,494</b>	<b>\$ 780,641</b>	<b>\$ 4,849,267</b>	<b>\$ 21,420,793</b>	<b>\$ 0</b>	<b>\$ 357,082,737</b>	<b>\$ 60,393,981</b>
<b>EXPENSES</b>									
Cost of Sales	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,335,890	\$ 0	\$ 0	\$ 3,335,890	\$ 0
Certificated Salaries	94,117,212	0	414,417	0	0	0	0	94,531,629	0
Classified Salaries	52,287,686	0	1,224,523	277,017	1,394,250	0	0	55,183,476	0
Employee Benefits	58,710,224	0	682,174	123,278	497,530	0	0	60,013,207	60,393,981
Materials and Supplies	5,069,180	0	202,700	2,000	0	25,189	0	5,299,068	0
Operating Expenses	59,586,851	0	15,000	6,027,622	1,145,839	580,061	0	67,355,373	0
Capital Outlay	2,183,411	0	1,680	19,892,192	0	0	0	22,077,283	0
<b>TOTAL EXPENSES</b>	<b>\$ 271,954,565</b>	<b>\$ 0</b>	<b>\$ 2,540,494</b>	<b>\$ 26,322,109</b>	<b>\$ 6,373,509</b>	<b>\$ 605,250</b>	<b>\$ 0</b>	<b>\$ 307,795,927</b>	<b>\$ 60,393,981</b>
<b>TRANSFERS AND OTHER</b>									
Transfers-in	\$ 5,882,361	\$ 3,041,118	\$ 0	\$ 256,033	\$ 0	\$ 5,250	\$ 1,500,000	\$ 10,684,762	\$ 0
Other Sources	0	24,725	0	0	300,000	0	0	324,725	0
Intrafund Transfers	0	0	0	0	0	0	0	0	0
Transfers-out	(10,684,762)	0	0	0	0	0	0	(10,684,762)	0
Contingency	0	0	0	0	0	0	0	0	0
Other Outgo	(3,839,669)	(43,878,311)	0	0	(61,382)	(20,820,793)	0	(68,600,154)	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (8,642,070)</b>	<b>\$ (40,812,467)</b>	<b>\$ 0</b>	<b>\$ 256,033</b>	<b>\$ 238,618</b>	<b>\$ (20,815,543)</b>	<b>\$ 1,500,000</b>	<b>\$ (68,275,429)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>									
Net Change in Fund Balance	\$ 6,082,439	\$ 0	\$ 0	\$ (25,285,435)	\$ (1,285,623)	\$ 0	\$ 1,500,000	\$ (18,988,619)	\$ 0
Beginning Balance, July 1	57,402,488	32,833,546	741,028	35,088,457	4,419,960	18,622	24,911,322	155,415,423	9,317,580
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 63,484,927</b>	<b>\$ 32,833,546</b>	<b>\$ 741,028</b>	<b>\$ 9,803,022</b>	<b>\$ 3,134,337</b>	<b>\$ 18,622</b>	<b>\$ 26,411,322</b>	<b>\$ 136,426,804</b>	<b>\$ 9,317,580</b>

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**RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS PROJECTED FOR 6-30-21**

FROM	TO														
	Unrestricted General Funds		Restricted General Funds					All Other Funds							Total
	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Debt Service 20	Child Developmt 30	Capital Projects 40	Enterprise Funds	Internal Service 60	Financial Aid 74/75	Other Trust (OPEB) 79	
114			355,769	3,811,363	148,732	1,539,643		1,747,874						1,500,000	9,103,382
115	50,000							18,415		256,033					324,448
121/131	26,854												5,250		32,104
122															0
123															0
125								497,934							497,934
128								776,895							776,895
20															0
30															0
40															0
Enterprise															0
60															0
74/75															0
79															0
Total	76,854	0	355,769	3,811,363	148,732	1,539,643	0	3,041,118	0	256,033	0	0	5,250	1,500,000	10,734,762

**Inter-Fund Transfers:**

**Fund 114 to 122:** 3,811,363 for Special Ed match  
**Fund 114 to 121:** 355,769 to offset FH Health Fees Fund deficit  
**Fund 114 to 123:** 148,732 for Federal Work Study match  
**Fund 114 to 125:** 1,539,643 to offset Parking Fund operating deficit  
**Fund 114 to 20:** 1,747,874 for Debt Service  
**Fund 114 to 79:** 1,500,000 for 2020-2021 OPEB Liability

**Fund 115 to 20:** 18,415 for capital lease payments  
**Fund 115 to 40:** 256,033 for District Office Building FF&E  
**Fund 121/131 to 114:** 26,854 for fiscal year 19/20 COVID-19 related expense reimbursement  
**Fund 121/131 to 74/75:** 5,250 for scholarships  
**Fund 125 to 20:** 497,934 for capital lease payments  
**Fund 128 to 20:** 776,895 for Debt Service

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

**Fund 115 to 114:** 50,000 for Foothill commencement

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

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2020-21  
General Funds Summary  
Actuals to Date**

	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	Restricted & Categorical Fund 121/131	Special Educ. Fund 122	Federal Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
<b>REVENUE</b>										
Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 1,235,893	\$ 0	\$ 68,034	\$ 0	\$ 0	\$ 1,303,927	\$ 1,303,927
State Revenue	5,903,293	2,022,067	7,925,360	67,110,336	2,443,996	0	0	0	69,554,332	77,479,693
Local Revenue	87,405,318	3,016,389	90,421,707	3,040,119	0	0	510	1,359,680	4,400,309	94,822,016
<b>TOTAL REVENUE</b>	<b>\$ 93,308,611</b>	<b>\$ 5,038,456</b>	<b>\$ 98,347,067</b>	<b>\$ 71,386,348</b>	<b>\$ 2,443,996</b>	<b>\$ 68,034</b>	<b>\$ 510</b>	<b>\$ 1,359,680</b>	<b>\$ 75,258,568</b>	<b>\$ 173,605,635</b>
<b>EXPENSES</b>										
Certificated Salaries	\$ 35,877,160	\$ 310,156	\$ 36,187,316	\$ 3,750,524	\$ 1,229,373	\$ 0	\$ 0	\$ 40,126	\$ 5,020,022	\$ 41,207,338
Classified Salaries	16,026,794	952,091	16,978,885	5,866,841	911,444	105,694	388,006	289,189	7,561,175	24,540,060
Employee Benefits	20,544,699	426,852	20,971,551	3,390,604	774,247	51	124,645	160,442	4,449,989	25,421,540
Materials and Supplies	513,522	32,216	545,738	1,399,973	7,029	0	0	1,039	1,408,040	1,953,778
Operating Expenses	8,060,203	477,716	8,537,920	24,770,926	26,621	0	6,602	38,723	24,842,872	33,380,792
Capital Outlay	154,025	4,343	158,368	840,361	442	0	0	0	840,804	999,172
<b>TOTAL EXPENSES</b>	<b>\$ 81,176,403</b>	<b>\$ 2,203,373</b>	<b>\$ 83,379,777</b>	<b>\$ 40,019,229</b>	<b>\$ 2,949,155</b>	<b>\$ 105,745</b>	<b>\$ 519,253</b>	<b>\$ 529,519</b>	<b>\$ 44,122,902</b>	<b>\$ 127,502,678</b>
<b>TRANSFERS AND OTHER</b>										
Transfers-in	\$ 26,854	\$ 0	\$ 26,854	\$ 0	\$ 754,845	\$ 22,678	\$ 1,016,677	\$ 0	\$ 1,794,200	\$ 1,821,054
Other Sources	0	1,750	1,750	0	0	0	0	0	0	1,750
Intrafund Transfers	0	0	0	0	0	0	0	0	0	0
Transfers-out	(3,865,266)	(144,183)	(4,009,449)	(32,104)	0	0	(497,934)	(14,930)	(544,967)	(4,554,416)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	(2,571,799)	0	0	0	0	(2,571,799)	(2,571,799)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (3,838,412)</b>	<b>\$ (142,433)</b>	<b>\$ (3,980,845)</b>	<b>\$ (2,603,903)</b>	<b>\$ 754,845</b>	<b>\$ 22,678</b>	<b>\$ 518,743</b>	<b>\$ (14,930)</b>	<b>\$ (1,322,566)</b>	<b>\$ (5,303,411)</b>
<b>FUND BALANCE</b>										
Net Change in Fund Balance	\$ 8,293,796	\$ 2,692,650	\$ 10,986,446	\$ 28,763,216	\$ 249,686	\$ (15,033)	\$ 0	\$ 815,231	\$ 29,813,100	\$ 40,799,546
Beginning Balance, July 1	35,429,453	11,806,830	47,236,283	9,897,768	4,354	0	0	264,083	10,166,205	57,402,488
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 43,723,249</b>	<b>\$ 14,499,480</b>	<b>\$ 58,222,729</b>	<b>\$ 38,660,984</b>	<b>\$ 254,040</b>	<b>\$ (15,033)</b>	<b>\$ 0</b>	<b>\$ 1,079,314</b>	<b>\$ 39,979,305</b>	<b>\$ 98,202,034</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2020-21  
All Funds Summary  
Actuals to Date**

	<b>TOTAL GENERAL FUND</b>	Debt Service Fund 20	Child Development Fund 30	Capital Projects Fund 40	Enterprise Funds	Student Financial Aid Fund 74, 75	Other Trust (OPEB) Fund 79	<b>TOTAL DISTRICT ALL FUNDS</b>	Internal Service Fund 60
<b>REVENUE</b>									
Federal Revenue	\$ 1,303,927	\$ 0	\$ 2,901	\$ 0	\$ 0	\$ 9,414,392	\$ 0	\$ 10,721,220	\$ 0
State Revenue	77,479,693	0	460,876	530,641	0	3,174,949	0	81,646,158	0
Local Revenue	94,822,016	2,384,779	527,538	91,874	1,651,505	220,021	0	99,697,732	27,807,236
<b>TOTAL REVENUE</b>	<b>\$ 173,605,635</b>	<b>\$ 2,384,779</b>	<b>\$ 991,314</b>	<b>\$ 622,515</b>	<b>\$ 1,651,505</b>	<b>\$ 12,809,361</b>	<b>\$ 0</b>	<b>\$ 192,065,110</b>	<b>\$ 27,807,236</b>
<b>EXPENSES</b>									
Cost of Sales	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,302,018	\$ 0	\$ 0	\$ 1,302,018	\$ 0
Certificated Salaries	41,207,338	0	154,143	0	0	0	0	41,361,480	0
Classified Salaries	24,540,060	0	508,987	143,686	547,680	0	0	25,740,413	0
Employee Benefits	25,421,540	0	267,037	54,921	256,250	0	0	25,999,748	25,639,806
Materials and Supplies	1,953,778	0	21,923	0	0	12,594	0	1,988,295	0
Operating Expenses	33,380,792	0	623	653,149	182,726	286,844	0	34,504,134	0
Capital Outlay	999,172	0	1,400	3,034,926	0	0	0	4,035,498	0
<b>TOTAL EXPENSES</b>	<b>\$ 127,502,678</b>	<b>\$ 0</b>	<b>\$ 954,111</b>	<b>\$ 3,886,682</b>	<b>\$ 2,288,675</b>	<b>\$ 299,438</b>	<b>\$ 0</b>	<b>\$ 134,931,585</b>	<b>\$ 25,639,806</b>
<b>TRANSFERS AND OTHER</b>									
Transfers-in	\$ 1,821,054	\$ 1,102,344	\$ 0	\$ 125,768	\$ 0	\$ 5,250	\$ 1,500,000	\$ 4,554,416	\$ 0
Other Sources	1,750	462	0	0	0	0	0	2,212	0
Intrafund Transfers	0	0	0	0	0	0	0	0	0
Transfers-out	(4,554,416)	0	0	0	0	0	0	(4,554,416)	0
Contingency	0	0	0	0	0	0	0	0	0
Other Outgo	(2,571,799)	(31,860,186)	0	0	(31,124)	(10,539,280)	0	(45,002,389)	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (5,303,411)</b>	<b>\$ (30,757,380)</b>	<b>\$ 0</b>	<b>\$ 125,768</b>	<b>\$ (31,124)</b>	<b>\$ (10,534,030)</b>	<b>\$ 1,500,000</b>	<b>\$ (45,000,178)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>									
Net Change in Fund Balance	\$ 40,799,546	\$ (28,372,601)	\$ 37,202	\$ (3,138,399)	\$ (668,294)	\$ 1,975,893	\$ 1,500,000	\$ 12,133,347	\$ 2,167,430
Beginning Balance, July 1	57,402,488	32,833,546	741,028	35,088,457	4,419,960	18,622	24,911,322	155,415,423	9,317,580
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 98,202,034</b>	<b>\$ 4,460,945</b>	<b>\$ 778,230</b>	<b>\$ 31,950,058</b>	<b>\$ 3,751,666</b>	<b>\$ 1,994,514</b>	<b>\$ 26,411,322</b>	<b>\$ 167,548,770</b>	<b>\$ 11,485,010</b>

**RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS AS OF 12-31-20**

TO

	Unrestricted General Funds		Restricted General Funds							All Other Funds					
Fund	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Debt Service 20	Child Developmt 30	Capital Projects 40	Enterprise Funds	Internal Service 60	Financial Aid 74/75	Other Trust (OPEB) 79	Total
114				754,845	22,678	1,016,677		571,065						1,500,000	3,865,266
115								18,415		125,768					144,183
121/131	26,854												5,250		32,104
122															0
123															0
125								497,934							497,934
128								14,930							14,930
20															0
30															0
40															0
Enterprise															0
60															0
74/75															0
79															0
Total	26,854	0	0	754,845	22,678	1,016,677	0	1,102,344	0	125,768	0	0	5,250	1,500,000	4,554,416

**Inter-Fund Transfers:**

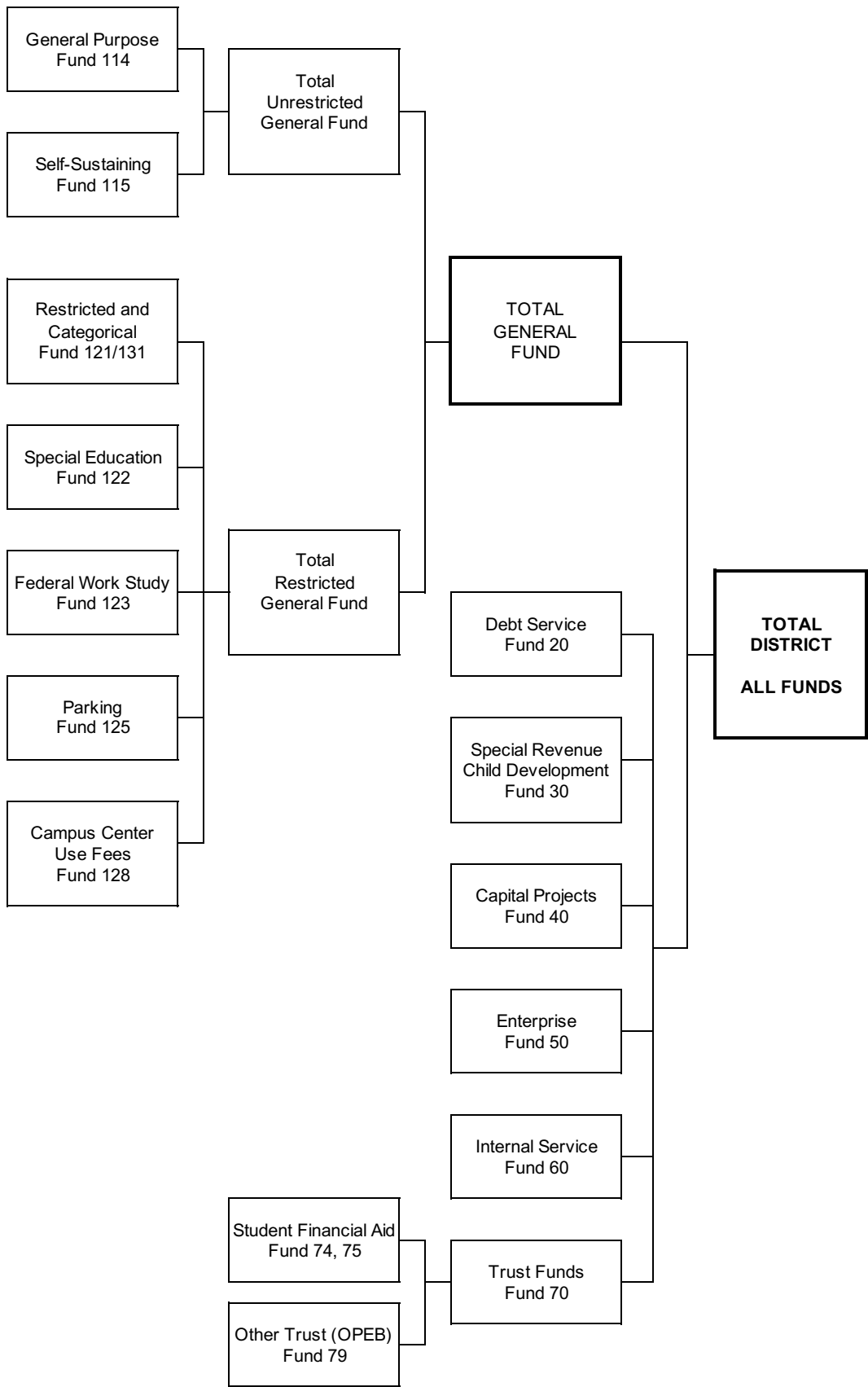
**Fund 114 to 122:** 754,845 for Special Ed match  
**Fund 114 to 123:** 22,678 for Federal Work Study match  
**Fund 114 to 125:** 1,016,677 to offset Parking Fund operating deficit  
**Fund 114 to 79:** 1,500,000 for 2020-2021 OPEB Liability  
**Fund 114 to 20:** 509,784 for Debt Service  
                     61,282 for capital lease payments  
**Fund 115 to 20:** 18,415 for capital lease payments

**Fund 115 to 40:** 125,768 for District Office Building FF&E  
**Fund 121/131 to 114:** 26,854 for fiscal year 19/20 COVID-19 Response Block Grant reimbursement  
**Fund 121/131 to 74/75:** 5,250 for scholarships  
**Fund 125 to 20:** 497,934 for capital lease payments  
**Fund 128 to 20:** 14,930 for Debt Service

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

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

# ALL FUNDS CHART



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

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

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

**Current Status:**

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

## 2020-21 Second Quarter Report

### FUND 115 - SELF SUSTAINING

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Projected Total</b>	<b>Variance</b>
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	4,196,376	4,196,376	2,022,067	48%	4,196,376	0
Local Revenue	4,240,198	4,240,198	3,016,389	71%	4,240,198	0
<b>TOTAL REVENUE</b>	<b>\$ 8,436,575</b>	<b>\$ 8,436,575</b>	<b>\$ 5,038,456</b>	<b>60%</b>	<b>\$ 8,436,575</b>	<b>\$ 0</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 651,174	\$ 651,174	\$ 310,156	48%	\$ 651,174	\$ 0
Classified Salaries	2,199,028	2,199,028	952,091	43%	2,199,028	0
Employee Benefits	1,099,054	1,099,054	426,852	39%	1,099,054	0
Materials and Supplies	137,475	137,475	32,216	23%	137,475	0
Operating Expenses	2,729,568	2,729,568	477,716	18%	2,729,568	0
Capital Outlay	165,500	165,500	4,343	3%	165,500	0
<b>TOTAL EXPENSES</b>	<b>\$ 6,981,800</b>	<b>\$ 6,981,799</b>	<b>\$ 2,203,373</b>	<b>32%</b>	<b>\$ 6,981,799</b>	<b>\$ 0</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	1,750	0%	0	0
Intrafund Transfers	(50,000)	(50,000)	0	0%	(50,000)	0
Transfers-out	(274,448)	(274,448)	(144,183)	53%	(274,448)	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (324,448)</b>	<b>\$ (324,448)</b>	<b>\$ (142,433)</b>	<b>44%</b>	<b>\$ (324,448)</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 1,130,327	\$ 1,130,328	\$ 2,692,650		\$ 1,130,328	\$ 0
Beginning Balance, July 1	11,806,830	11,806,830	11,806,830		11,806,830	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 12,937,157</b>	<b>\$ 12,937,157</b>	<b>\$ 14,499,480</b>		<b>\$ 12,937,157</b>	<b>\$ 0</b>

## **RESTRICTED and CATEGORICAL Fund 121/131**

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

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

**Student Equity & Achievement (SSSP, Student Equity, & Basic Skills), Staff Development, Staff Diversity, Extended Opportunity Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), and CalWORKs:** These programs target specific populations or services funded by the state.

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

**Physical Plant and Instructional Support:** The Governor's Enacted Budget for 2020-21 removes a one-time increase of \$7.6 million to fund deferred maintenance and instructional equipment. It also removes \$8.1 million in 2019-20 funds and \$1.5 million in re-appropriations, which combined with \$7.6 million in one-time funds, eliminates a total of \$17.2 million for deferred maintenance and instructional equipment for California Community Colleges.

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

The Chancellor's Office awarded the second five-year California Virtual Campus Online Education Initiative (CVC-OEI) grant to Foothill-De Anza Community College District. The CVC-OEI grant will be \$20 million per year for five years, ending June 30, 2023. The Chancellor's Office awarded a second one-time augmentation grant to support special projects pertaining to improving CVC-OEI. This grant is for \$35 million and anticipated to end by June 30, 2021. CVC-OEI is budgeting \$44.2 million in



expenditures for 2020-21, which includes \$20 million from the new CVC-OEI grant, an unspent \$6.56 million balance from the one-time 2016-17 augmentation grant, \$1.67 million from fiscal year 2019-20 operational grant, and \$16.21 million from the one-time 2018-19 augmentation grant.

**Adult Education Block Grant:** The Adult Education Block Grant Program provides adult education funding to county offices of education, school districts, and regional consortia to support Assembly Bill 86 specified programs. The intent of AB 86 is to expand and improve the provision of adult education with incremental investments beginning with fiscal year 2015-16.

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

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

**Guided Pathways:** The 2017-18 California State Budget provided \$150 million in one-time grants for California community colleges for five years. The Guided Pathways framework creates a highly structured approach to student success that provides all students with a set of clear course-taking patterns that promotes better enrollment decisions and prepares 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 the California Community Colleges, the number of students successfully completing a career education goal or transferring, and reducing and eliminating achievement gaps.

**Mellon Scholars Grant:** Funded by the Andrew W. Mellon Foundation, Foothill-De Anza was awarded a renewal for four-year \$1.833 million grant in 2020-21. These funds will 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.

**Early College Promise:** Santa Clara County awarded a \$300,000 grant to Foothill College, to be distributed equally over three fiscal years, beginning with 2018-19. The mission of the program is to help bridge the gap between high school and college and to increase participation in the dual enrollment Early College Promise Program at Foothill College. This program supports the educational goals of high school students through early exposure to college programming and accumulation of transferable college credits prior to high school graduation.

**CARES Act:** One-time funds provided through The CARES Act - Higher Education Emergency Relief Fund (HEERF) and the federal Coronavirus Relief Fund (CRF).

**Current Status:**

In the second quarter, changes to the Restricted and Categorical Fund include an increase in state revenue due to one-time Proposition 98 COVID-19 Block grant (\$1,399,998), an increase to local revenue due to a budget revision to the Mellon Scholars Grant (\$256,333), budget revisions to Strong Workforce Program (\$155,696), and Financial Aid Technology (\$1,138) with corresponding increases to various expense categories; and a transfer out to the Financial Aid Fund (\$5,250) with a corresponding decrease to operating expenses category.

# Foothill-De Anza Community College District

## 2020-21 Second Quarter Report

### FUND 121/131 - RESTRICTED and CATEGORICAL

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 6,522,171	\$ 6,522,171	\$ 1,235,893	19%	\$ 6,522,171	\$ 0
State Revenue	69,621,997	71,178,829	67,110,336	94%	71,178,829	0
Local Revenue	2,534,001	2,790,334	3,040,119	109%	2,790,334	0
<b>TOTAL REVENUE</b>	<b>\$ 78,678,169</b>	<b>\$ 80,491,333</b>	<b>\$ 71,386,348</b>	<b>89%</b>	<b>\$ 80,491,333</b>	<b>\$ 0</b>

EXPENSES						
Certificated Salaries	\$ 7,731,750	\$ 8,081,397	\$ 3,750,524	46%	\$ 8,081,397	\$ 0
Classified Salaries	13,407,302	13,705,833	5,866,841	43%	13,705,833	0
Employee Benefits	7,699,204	7,897,376	3,390,604	43%	7,897,376	0
Materials and Supplies	3,027,461	3,359,861	1,399,973	42%	3,359,861	0
Operating Expenses	40,949,334	41,455,956	24,770,926	60%	41,455,956	0
Capital Outlay	1,623,317	1,719,005	840,361	49%	1,719,005	0
<b>TOTAL EXPENSES</b>	<b>\$ 74,438,366</b>	<b>\$ 76,219,427</b>	<b>\$ 40,019,229</b>	<b>53%</b>	<b>\$ 76,219,427</b>	<b>\$ 0</b>

TRANSFERS AND OTHER						
Transfers-in	\$ 355,769	\$ 355,769	\$ 0	0%	\$ 355,769	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	0	(32,104)	(32,104)	100%	(32,104)	0
Contingency	0	0	0	0%	0	0
Other Outgo	(3,539,669)	(3,539,669)	(2,571,799)	73%	(3,539,669)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (3,183,899)</b>	<b>\$ (3,216,003)</b>	<b>\$ (2,603,903)</b>	<b>81%</b>	<b>\$ (3,216,003)</b>	<b>\$ 0</b>

FUND BALANCE						
Net Change in Fund Balance	\$ 1,055,903	\$ 1,055,903	\$ 28,763,216		\$ 1,055,903	\$ 0
Beginning Balance, July 1	9,897,768	9,897,768	9,897,768		9,897,768	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 10,953,671</b>	<b>\$ 10,953,671</b>	<b>\$ 38,660,984</b>		<b>\$ 10,953,671</b>	<b>\$ 0</b>

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

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

**Current Status:**

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

## 2020-21 Second Quarter Report

### FUND 122 - SPECIAL EDUCATION

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Projected Total</b>	<b>Variance</b>
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	3,091,269	3,091,269	2,443,996	79%	3,091,269	0
Local Revenue	0	0	0	0%	0	0
<b>TOTAL REVENUE</b>	<b>\$ 3,091,269</b>	<b>\$ 3,091,269</b>	<b>\$ 2,443,996</b>	<b>79%</b>	<b>\$ 3,091,269</b>	<b>\$ 0</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 2,896,265	\$ 2,896,265	\$ 1,229,373	42%	\$ 2,896,265	\$ 0
Classified Salaries	2,058,563	2,058,563	911,444	44%	2,058,563	0
Employee Benefits	1,826,593	1,826,593	774,247	42%	1,826,593	0
Materials and Supplies	26,330	26,330	7,029	27%	26,330	0
Operating Expenses	65,327	65,327	26,621	41%	65,327	0
Capital Outlay	33,906	33,906	442	1%	33,906	0
<b>TOTAL EXPENSES</b>	<b>\$ 6,906,985</b>	<b>\$ 6,906,985</b>	<b>\$ 2,949,155</b>	<b>43%</b>	<b>\$ 6,906,985</b>	<b>\$ 0</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 3,811,363	\$ 3,811,363	\$ 754,845	20%	\$ 3,811,363	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 3,811,363</b>	<b>\$ 3,811,363</b>	<b>\$ 754,845</b>	<b>20%</b>	<b>\$ 3,811,363</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (4,354)	\$ (4,354)	\$ 249,686		\$ (4,354)	\$ 0
Beginning Balance, July 1	4,354	4,354	4,354		4,354	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 254,040</b>		<b>\$ 0</b>	<b>\$ 0</b>

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

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

**Current Status:**

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

## 2020-21 Second Quarter Report

### FUND 123 - FEDERAL WORK STUDY

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Projected Total</b>	<b>Variance</b>
Federal Revenue	\$ 446,195	\$ 446,195	\$ 68,034	15%	\$ 446,195	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	0	0	0	0%	0	0
<b>TOTAL REVENUE</b>	<b>\$ 446,195</b>	<b>\$ 446,195</b>	<b>\$ 68,034</b>	<b>15%</b>	<b>\$ 446,195</b>	<b>\$ 0</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	594,927	594,927	105,694	18%	594,927	0
Employee Benefits	0	0	51	0%	0	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	0	0	0	0%	0	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 594,927</b>	<b>\$ 594,927</b>	<b>\$ 105,745</b>	<b>18%</b>	<b>\$ 594,927</b>	<b>\$ 0</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 148,732	\$ 148,732	\$ 22,678	15%	\$ 148,732	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 148,732</b>	<b>\$ 148,732</b>	<b>\$ 22,678</b>	<b>15%</b>	<b>\$ 148,732</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (15,033)		\$ 0	\$ 0
Beginning Balance, July 1	0	0	0		0	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (15,033)</b>		<b>\$ 0</b>	<b>\$ 0</b>

**PARKING****Fund 125**

Fees from parking permits are governed by the state Education Code section 76360. This fund collects all revenues and expenses associated with providing parking services at both campuses. Revenues are derived from sales of parking decals, daily permits, and fees from special events. Expenditures are restricted by state law to road and parking lot maintenance, parking security costs, related operating overhead and public transportation for students and staff. Unlike the health fee, the parking fee does not rise automatically with the Consumer Price Index. This results in continued reductions to security services for parking and virtually no dollars available for parking lot maintenance.

**Current Status:**

Due to COVID-19 pandemic, campus closures are planned through the end of the fiscal year. As a result, the parking fund will not generate the level of revenue needed to support the continuing operational costs. The new Higher Education Emergency Relief Fund II (HEERF II) permits recovery of lost revenue as a result of the pandemic. This option is currently being evaluated along with other in-person service revenue loss experienced during the allowable period.



# Foothill-De Anza Community College District

## 2020-21 Second Quarter Report

### FUND 125 - PARKING

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Projected Total</b>	<b>Variance</b>
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	226,000	226,000	510	0%	226,000	0
<b>TOTAL REVENUE</b>	<b>\$ 226,000</b>	<b>\$ 226,000</b>	<b>\$ 510</b>	<b>0%</b>	<b>\$ 226,000</b>	<b>\$ 0</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	813,923	813,923	388,006	48%	813,923	0
Employee Benefits	272,787	272,787	124,645	46%	272,787	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	181,000	181,000	6,602	4%	181,000	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 1,267,710</b>	<b>\$ 1,267,710</b>	<b>\$ 519,253</b>	<b>41%</b>	<b>\$ 1,267,710</b>	<b>\$ 0</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 1,539,643	\$ 1,539,643	\$ 1,016,677	66%	\$ 1,539,643	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	(497,934)	(497,934)	(497,934)	100%	(497,934)	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 1,041,710</b>	<b>\$ 1,041,710</b>	<b>\$ 518,743</b>	<b>50%</b>	<b>\$ 1,041,710</b>	<b>\$ 0</b>

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

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

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

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

**Current Status:**

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

## 2020-21 Second Quarter Report

### FUND 128 - CAMPUS CENTER USE FEES

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	1,952,930	1,952,930	1,359,680	70%	1,952,930	0
<b>TOTAL REVENUE</b>	<b>\$ 1,952,930</b>	<b>\$ 1,952,930</b>	<b>\$ 1,359,680</b>	<b>70%</b>	<b>\$ 1,952,930</b>	<b>\$ 0</b>

EXPENSES						
Certificated Salaries	\$ 76,515	\$ 76,515	\$ 40,126	52%	\$ 76,515	\$ 0
Classified Salaries	615,412	615,412	289,189	47%	615,412	0
Employee Benefits	314,414	314,414	160,442	51%	314,414	0
Materials and Supplies	45,514	45,514	1,039	2%	45,514	0
Operating Expenses	105,000	105,000	38,723	37%	105,000	0
Capital Outlay	15,000	15,000	0	0%	15,000	0
<b>TOTAL EXPENSES</b>	<b>\$ 1,171,855</b>	<b>\$ 1,171,855</b>	<b>\$ 529,519</b>	<b>45%</b>	<b>\$ 1,171,855</b>	<b>\$ 0</b>

TRANSFERS AND OTHER						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	(776,895)	(776,895)	(14,930)	2%	(776,895)	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (776,895)</b>	<b>\$ (776,895)</b>	<b>\$ (14,930)</b>	<b>2%</b>	<b>\$ (776,895)</b>	<b>\$ 0</b>

FUND BALANCE						
Net Change in Fund Balance	\$ 4,180	\$ 4,180	\$ 815,231		\$ 4,180	\$ 0
Beginning Balance, July 1	264,083	264,083	264,083		264,083	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 268,263</b>	<b>\$ 268,263</b>	<b>\$ 1,079,314</b>		<b>\$ 268,263</b>	<b>\$ 0</b>

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## DEBT SERVICE

### Fund 20

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

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

- **May 2000:** The district issued \$99.9 million of the General Obligation Bond, Series A, with effective interest rates of 4.25% to 6.26%. Payments of principal and interest are made August 1 and February 1 of each year.
- **October 2003:** The district issued \$90.1 million of the General Obligation Bond, Series B, with effective interest rates of 2% to 5.79%. Payments of principal and interest are made August 1 and February 1 of each year.
- **April 2005:** The district entered into a capital lease agreement with CitiMortgage, Inc., since acquired by PNCEF, LLC, to finance the purchase and installation of Photovoltaic Solar Collecting Systems at Foothill College and De Anza College. The amount of the lease is \$3,188,626 with a repayment term of over fifteen years. Savings from the utility charges will be used to service the debt payment each year. This lease is no longer active. It was refinanced in December 2016.
- **October 2005:** The district refinanced a portion (\$22,165,000) of the General Obligation Bond, Series B (original value \$90,100,063) with effective interest rates of 3% to 5.25%. Payments of principal and interest are made August 1 and February 1 of each year.
- **October 2005:** The district issued \$57.9 million of the General Obligation Bond, Series C, with effective interest rates of 4.81% to 5.03%. Payments of principal and interest are made August 1 and February 1 of each year.
- **November 2006:** The district financed a Certificate of Participation for \$11.33 million, with effective interest rates of 3.5% to 5%. Payments of principal and interest are made on September 1 and March 1 of each year. The estimated annual payment is \$1,020,254. The financed amount of the COP will be used for the renovation portion of the Foothill and De Anza Campus Center buildings and Foothill

Bookstore Equipment, Furniture and Fixtures. This Certificate of Participation is no longer active. It was refinanced in December 2016.

- **May 2007:** The district issued \$149,995,250 of the Election of 2006 General Obligation Bond, Series A, with effective interest rates of 4% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.
- **May 2007:** The district issued \$99,996,686 of the Election of 2006 General Obligation Bond, Series B, with effective interest rates of 4% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.
- **June 2011:** The district issued \$184 million of the Election of 2006 General Obligation Bond, Series C, with an effective interest rate of 5%. Payments of principal and interest are made August 1 and February 1 of each year.
- **May 2012:** The district issued a General Obligation Refunding Bond in an aggregate principal amount of \$70,735,000 to pay for the current refunding of a portion of the district's outstanding 2002 General Obligation Refunding Bonds, the advance refunding of a portion of the district's outstanding Election of 1999 General Obligation Bonds, Series B, the advance refunding of a portion of the district's outstanding Election of 1999 General Obligation Bonds, Series C, with effective interest rates of 0.25% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.
- **August 2013:** The district entered into a capital lease agreement with Capital One Public Funding, LLC, to refinance the 2003 Certificate of Participation of \$18.2 million. The refinanced lease amount of \$7.58 million constitutes the remainder of the refinanced \$18.2 million COP with effective interest rates of 1.75% for a term of eight years. Payments of principal and interest are made on September 1 and March 1 of each year. The estimated annual payment is \$577,630. The lease agreement matures on September 1, 2020.
- **August 2014:** The district issued a General Obligation Refunding Bond in an aggregate principal amount of \$103,015,000, which will be used to refund portions of the district's outstanding Election of 1999 General Obligation Bonds, Series C, Election of 2006 General Obligation Bonds, Series A, and Election of 2006 General Obligation Bonds, Series B, with effective interest rates of 0.86% to 3.36%. Payments of principal and interest are made August 1 and February 1 of each year.
- **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.

Debt Instruments	Final Payment Due	Net FY 2020/21 Payments	Unres Gen Fund Fund 114	Self-Sustaining Fund Fund 115	Parking Fund Fund 125	Campus Center Use Fees Fund 128	Foothill Enterprise
\$7.5M 2013 Refunding Lease	09/2020	\$ 577,630	\$ 61,282	\$ 18,415	\$ 497,934	\$ -	\$ -
\$27.7M 2016 COP	06/2041	2,488,213	\$ 1,686,593			\$ 776,895	\$ 24,725
Total Annual Payments		\$ 3,065,844	\$ 1,747,874	\$ 18,415	\$ 497,934	\$ 776,895	\$ 24,725
Outstanding Principal Balance as of 06/30/20			\$ 22,811,182	\$ 18,255	\$ 493,615	\$ 745,805	\$ 23,763



# Foothill-De Anza Community College District

## 2020-21 Second Quarter Report

### FUND 20 - DEBT SERVICE

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	40,812,467	40,812,467	2,384,779	6%	40,812,467	0
<b>TOTAL REVENUE</b>	<b>\$ 40,812,467</b>	<b>\$ 40,812,467</b>	<b>\$ 2,384,779</b>	<b>6%</b>	<b>\$ 40,812,467</b>	<b>\$ 0</b>

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

TRANSFERS AND OTHER						
Transfers-in	\$ 3,041,118	\$ 3,041,118	\$ 1,102,344	36%	\$ 3,041,118	\$ 0
Other Sources	24,725	24,725	462	2%	24,725	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	(43,878,311)	(43,878,311)	(31,860,186)	73%	(43,878,311)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (40,812,467)</b>	<b>\$ (40,812,467)</b>	<b>\$ (30,757,380)</b>	<b>75%</b>	<b>\$ (40,812,467)</b>	<b>\$ 0</b>

FUND BALANCE						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (28,372,601)		\$ 0	\$ 0
Beginning Balance, July 1	32,833,546	32,833,546	32,833,546		32,833,546	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 32,833,546</b>	<b>\$ 32,833,546</b>	<b>\$ 4,460,945</b>		<b>\$ 32,833,546</b>	<b>\$ 0</b>

**CHILD DEVELOPMENT****Fund 30**

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

**Current Status:**

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

## 2020-21 Second Quarter Report

### FUND 30 - CHILD DEVELOPMENT

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 10,000	\$ 10,000	\$ 2,901	29%	\$ 10,000	\$ 0
State Revenue	957,926	957,926	460,876	48%	957,926	0
Local Revenue	1,572,568	1,572,568	527,538	34%	1,572,568	0
<b>TOTAL REVENUE</b>	<b>\$ 2,540,494</b>	<b>\$ 2,540,494</b>	<b>\$ 991,314</b>	<b>39%</b>	<b>\$ 2,540,494</b>	<b>\$ 0</b>

Certificated Salaries	\$ 414,417	\$ 414,417	\$ 154,143	37%	\$ 414,417	\$ 0
Classified Salaries	1,224,523	1,224,523	508,987	42%	1,224,523	0
Employee Benefits	682,174	682,174	267,037	39%	682,174	0
Materials and Supplies	202,700	202,700	21,923	11%	202,700	0
Operating Expenses	15,000	15,000	623	4%	15,000	0
Capital Outlay	1,680	1,680	1,400	83%	1,680	0
<b>TOTAL EXPENSES</b>	<b>\$ 2,540,494</b>	<b>\$ 2,540,494</b>	<b>\$ 954,111</b>	<b>38%</b>	<b>\$ 2,540,494</b>	<b>\$ 0</b>

#### TRANSFERS AND OTHER

Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>\$ 0</b>

#### FUND BALANCE

Net Change in Fund Balance	\$ 0	\$ 0	\$ 37,202		\$ 0	\$ 0
Beginning Balance, July 1	741,028	741,028	741,028		741,028	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 741,028</b>	<b>\$ 741,028</b>	<b>\$ 778,230</b>		<b>\$ 741,028</b>	<b>\$ 0</b>

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## CAPITAL PROJECTS

### Fund 40

Each account in this fund represents a specific capital project 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 Audit and Finance subcommittee of the Board and the Citizens' Bond Oversight Committee.

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

**Capital Projects:** The Governor's Enacted Budget for 2020-21 removes a one-time increase of \$7.6 million to fund deferred maintenance and instructional equipment. It also removes \$8.1 million in 2019-20 funds and \$1.5 million in re-appropriations, which combined with \$7.6 million in one-time funds, eliminates a total of \$17.2 million for deferred maintenance and instructional equipment for California Community Colleges.

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

**Measure G Bond:** On March 3, 2020, voters in the district's service area approved by a 58.88% margin an \$898 million General Obligation Bond (Measure G). The bond measure will enable the Foothill-De Anza Community College District 2020-21 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. The first bond issuance is currently in progress with the sale and receipt of proceeds scheduled for April 2021. The proceeds will support key planning that will inform and refine the projects' scope and budget in coordination with schedule prioritization.

**Current Status:**

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

## 2020-21 Second Quarter Report

### FUND 40 - CAPITAL PROJECTS

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	530,641	530,641	530,641	100%	530,641	\$ 0
Local Revenue	250,000	250,000	91,874	37%	250,000	0
<b>TOTAL REVENUE</b>	<b>\$ 780,641</b>	<b>\$ 780,641</b>	<b>\$ 622,515</b>	<b>80%</b>	<b>\$ 780,641</b>	<b>\$ 0</b>

EXPENSES						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	277,017	277,017	143,686	52%	277,017	0
Employee Benefits	123,278	123,278	54,921	45%	123,278	0
Materials and Supplies	2,000	2,000	0	0%	2,000	0
Operating Expenses	6,027,622	6,027,622	653,149	11%	6,027,622	0
Capital Outlay	19,892,192	19,892,192	3,034,926	15%	19,892,192	0
<b>TOTAL EXPENSES</b>	<b>\$ 26,322,109</b>	<b>\$ 26,322,109</b>	<b>\$ 3,886,682</b>	<b>15%</b>	<b>\$ 26,322,109</b>	<b>\$ 0</b>

TRANSFERS AND OTHER						
Transfers-in	\$ 256,033	\$ 256,033	\$ 125,768	49%	\$ 256,033	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 256,033</b>	<b>\$ 256,033</b>	<b>\$ 125,768</b>	<b>49%</b>	<b>\$ 256,033</b>	<b>\$ 0</b>

FUND BALANCE						
Net Change in Fund Balance	\$ (25,285,435)	\$ (25,285,435)	\$ (3,138,399)		\$ (25,285,435)	\$ 0
Beginning Balance, July 1	35,088,457	35,088,457	35,088,457		35,088,457	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 9,803,022</b>	<b>\$ 9,803,022</b>	<b>\$ 31,950,058</b>		<b>\$ 9,803,022</b>	<b>\$ 0</b>

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

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

**Foothill Enterprise Fund**

*Bookstore*

Business activities are significantly affected by the COVID-19 pandemic, as the bookstore is closed through summer, fall, and winter quarter. A transfer in of \$300,000 from the General Purpose Fund is projected to balance the fund.

**De Anza Enterprise Fund**

*Bookstore & Dining Services*

Business activities are significantly affected by the COVID-19 pandemic, as the bookstore and dining services center are closed through summer, fall, and winter quarter. A net loss of \$601,502 has been projected for the De Anza Campus Center for fiscal year 2020-21:

Bookstore – \$185,032 Net Loss

Dining Services –\$416,470 Net Loss

**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.

# Foothill-De Anza Community College District

## 2020-21 Second Quarter Report

### ENTERPRISE FUND

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Projected Total</b>	<b>Variance</b>
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	4,849,267	4,849,267	1,651,505	34%	4,849,267	0
<b>TOTAL REVENUE</b>	<b>\$ 4,849,267</b>	<b>\$ 4,849,267</b>	<b>\$ 1,651,505</b>	<b>34%</b>	<b>\$ 4,849,267</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Cost of Sales	\$ 3,335,890	\$ 3,335,890	\$ 1,302,018	39%	\$ 3,335,890	\$ 0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	1,394,250	1,394,250	547,680	39%	1,394,250	0
Employee Benefits	497,530	497,530	256,250	52%	497,530	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	1,145,839	1,145,839	182,726	16%	1,145,839	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 6,373,509</b>	<b>\$ 6,373,509</b>	<b>\$ 2,288,675</b>	<b>36%</b>	<b>\$ 6,373,509</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	300,000	300,000	0	0%	300,000	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	(61,382)	(61,382)	(31,124)	51%	(61,382)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 238,618</b>	<b>\$ 238,618</b>	<b>\$ (31,124)</b>	<b>-13%</b>	<b>\$ 238,618</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (1,285,623)	\$ (1,285,623)	\$ (668,294)		\$ (1,285,623)	\$ 0
Beginning Balance, July 1	4,419,960	4,419,960	4,419,960		4,419,960	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 3,134,337</b>	<b>\$ 3,134,337</b>	<b>\$ 3,751,666</b>		<b>\$ 3,134,337</b>	<b>\$ 0</b>

# Foothill-De Anza Community College District

## 2020-21 Second Quarter Report

### ENTERPRISE FUND - Foothill

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Projected Total</b>	<b>Variance</b>
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	1,271,711	1,271,711	653,011	51%	1,271,711	0
<b>TOTAL REVENUE</b>	<b>\$ 1,271,711</b>	<b>\$ 1,271,711</b>	<b>\$ 653,011</b>	<b>51%</b>	<b>\$ 1,271,711</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Cost of Sales	\$ 918,876	\$ 918,876	\$ 572,333	62%	\$ 918,876	\$ 0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	338,895	338,895	134,505	40%	338,895	0
Employee Benefits	112,493	112,493	54,067	48%	112,493	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	162,047	162,047	61,479	38%	162,047	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 1,532,311</b>	<b>\$ 1,532,311</b>	<b>\$ 822,385</b>	<b>54%</b>	<b>\$ 1,532,311</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	300,000	300,000	0	0%	300,000	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	(39,401)	(39,401)	(19,895)	50%	(39,401)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 260,599</b>	<b>\$ 260,599</b>	<b>\$ (19,895)</b>	<b>-8%</b>	<b>\$ 260,599</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (189,270)		\$ 0	\$ 0
Beginning Balance, July 1	0	0	0		0	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (189,270)</b>		<b>\$ 0</b>	<b>\$ 0</b>

# Foothill-De Anza Community College District

## 2020-21 Second Quarter Report

### ENTERPRISE FUND - DE ANZA

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	3,562,194	3,562,194	990,130	28%	3,562,194	0
<b>TOTAL REVENUE</b>	<b>\$ 3,562,194</b>	<b>\$ 3,562,194</b>	<b>\$ 990,130</b>	<b>28%</b>	<b>\$ 3,562,194</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Cost of Sales	\$ 2,417,015	\$ 2,417,015	\$ 729,685	30%	\$ 2,417,015	\$ 0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	1,034,683	1,034,683	406,325	39%	1,034,683	0
Employee Benefits	375,000	375,000	198,745	53%	375,000	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	315,018	315,018	104,879	33%	315,018	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 4,141,715</b>	<b>\$ 4,141,715</b>	<b>\$ 1,439,635</b>	<b>35%</b>	<b>\$ 4,141,715</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	(21,981)	(21,981)	(11,229)	51%	(21,981)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (21,981)</b>	<b>\$ (21,981)</b>	<b>\$ (11,229)</b>	<b>51%</b>	<b>\$ (21,981)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (601,502)	\$ (601,502)	\$ (460,733)		\$ (601,502)	\$ 0
Beginning Balance, July 1	2,493,985	2,493,985	2,493,985		2,493,985	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 1,892,483</b>	<b>\$ 1,892,483</b>	<b>\$ 2,033,252</b>		<b>\$ 1,892,483</b>	<b>\$ 0</b>

# Foothill-De Anza Community College District

## 2020-21 Second Quarter Report

### ENTERPRISE FUND - DE ANZA EVENT CENTER

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Projected Total</b>	<b>Variance</b>
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	15,362	15,362	8,364	54%	15,362	0
<b>TOTAL REVENUE</b>	<b>\$ 15,362</b>	<b>\$ 15,362</b>	<b>\$ 8,364</b>	<b>54%</b>	<b>\$ 15,362</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Cost of Sales	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Certificated Salaries	0	0	0	0%	0	0
Classified Salaries	20,672	20,672	6,850	33%	20,672	0
Employee Benefits	10,037	10,037	3,438	34%	10,037	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	668,774	668,774	16,368	2%	668,774	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 699,483</b>	<b>\$ 699,483</b>	<b>\$ 26,655</b>	<b>4%</b>	<b>\$ 699,483</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (684,121)	\$ (684,121)	\$ (18,291)		\$ (684,121)	\$ 0
Beginning Balance, July 1	1,925,975	1,925,975	1,925,975		1,925,975	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 1,241,854</b>	<b>\$ 1,241,854</b>	<b>\$ 1,907,684</b>		<b>\$ 1,241,854</b>	<b>\$ 0</b>

**INTERNAL SERVICE****Fund 60**

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

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

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

**Current Status:**

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

## 2020-21 Second Quarter Report

### FUND 60 - INTERNAL SERVICE

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Projected Total</b>	<b>Variance</b>
Contributions - Active Benefits	\$ 47,893,981	\$ 47,893,981	\$ 21,593,973	45%	\$ 47,893,981	\$ 0
Contributions - Retiree Benefits	7,400,000	7,400,000	3,815,728	52%	7,400,000	0
Employee Contributions	5,100,000	5,100,000	2,397,534	47%	5,100,000	0
<b>TOTAL REVENUE</b>	<b>\$ 60,393,981</b>	<b>\$ 60,393,981</b>	<b>\$ 27,807,236</b>	<b>46%</b>	<b>\$ 60,393,981</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Medical/Prescription/Vision/Dental	\$ 26,698,355	\$ 26,698,355	\$ 13,985,302	52%	\$ 26,698,355	\$ 0
Pension/Retirement	28,996,600	28,996,600	10,425,666	36%	28,996,600	0
Worker's Comp/Ext Sk Lv/Vac Pay	2,736,500	2,736,500	597,062	22%	2,736,500	0
Unemployment Insurance	214,900	214,900	(10,939)	-5%	214,900	0
Other	1,747,626	1,747,626	642,716	37%	1,747,626	0
<b>TOTAL EXPENSES</b>	<b>\$ 60,393,981</b>	<b>\$ 60,393,981</b>	<b>\$ 25,639,806</b>	<b>42%</b>	<b>\$ 60,393,981</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 2,167,430		\$ 0	\$ 0
Beginning Balance, July 1	9,317,580	9,317,580	9,317,580		9,317,580	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 9,317,580</b>	<b>\$ 9,317,580</b>	<b>\$ 11,485,010</b>		<b>\$ 9,317,580</b>	<b>\$ 0</b>

**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 CARES Act. The state programs include Extended Opportunity Programs and Services (EOPS) grants and Cal Grants. The Student Success Completion Grant provides qualifying students with additional financial aid to help offset the cost of attendance to Community Colleges and aim to promote full-time attendance and successful on-time degree completion. Local programs include a variety of scholarships.

**Current Status:**

In the second quarter, changes to the Student Financial Aid Fund include a transfer from the Restricted and Categorical Fund, with a corresponding increase to the student Grants in Aid category (\$5,250).



# Foothill-De Anza Community College District

## 2020-21 Second Quarter Report

### FUND 74, 75 - STUDENT FINANCIAL AID

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Projected Total</b>	<b>Variance</b>
Federal Revenue	\$ 17,244,954	\$ 17,244,954	\$ 9,414,392	55%	\$ 17,244,954	\$ 0
State Revenue	3,575,839	3,575,839	3,174,949	89%	3,575,839	0
Local Revenue	600,000	600,000	220,021	37%	600,000	0
<b>TOTAL REVENUE</b>	<b>\$ 21,420,793</b>	<b>\$ 21,420,793</b>	<b>\$ 12,809,361</b>	<b>60%</b>	<b>\$ 21,420,793</b>	<b>\$ 0</b>

<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	0	0	0	0%	0	0
Employee Benefits	0	0	0	0%	0	0
Materials and Supplies	0	0	12,594	0%	25,189	(25,189)
Operating Expenses	600,000	605,250	286,844	47%	580,061	25,189
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 600,000</b>	<b>\$ 605,250</b>	<b>\$ 299,438</b>	<b>49%</b>	<b>\$ 605,250</b>	<b>\$ 0</b>

<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 5,250	\$ 5,250	100%	\$ 5,250	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo (Grants in Aid)	(20,820,793)	(20,820,793)	(10,539,280)	51%	(20,820,793)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (20,820,793)</b>	<b>\$ (20,815,543)</b>	<b>\$ (10,534,030)</b>	<b>51%</b>	<b>\$ (20,815,543)</b>	<b>\$ 0</b>

<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ 1,975,893		\$ 0	\$ 0
Beginning Balance, July 1	18,622	18,622	18,622		18,622	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 18,622</b>	<b>\$ 18,622</b>	<b>\$ 1,994,514</b>		<b>\$ 18,622</b>	<b>\$ 0</b>

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**OTHER TRUST (OPEB)****Fund 79**

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

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

For the 2020-21 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 \$26,411,322 for fiscal year 2020-21.

**Current Status:**

No change from Adopted Budget.
--------------------------------

	Contribution	Investment Income	Administrative Expense	Investment Expense	Balance
Balance					\$ 4,724,776
2010-11	\$ 400,000	\$ 1,187,227	\$ (7,001)	\$ -	6,305,002
2011-12	250,000	17,217	(7,348)	-	6,564,871
2012-13	500,000	764,116	(10,916)	-	7,818,071
2013-14	1,500,000	1,551,327	(12,568)	-	10,856,830
2014-15	1,500,000	35,123	(11,948)	-	12,380,005
2015-16	1,500,000	119,591	(5,912)	(4,323)	13,989,362
2016-17	1,500,000	1,474,081	(7,242)	(5,295)	16,950,906
2017-18	1,500,000	1,358,140	(9,213)	(6,736)	19,793,097
2018-19	1,500,000	1,322,259	(10,276)	(7,513)	22,597,567
2019-20	1,500,000	834,102	(11,753)	(8,593)	24,911,322
2020-21*	\$ 1,500,000	\$ -	\$ -	\$ -	26,411,322

Source: CERBT Annual Statements

\* Projected

# Foothill-De Anza Community College District

## 2020-21 Second Quarter Report

### FUND 79 - OTHER TRUST (OPEB)

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Investment Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
<b>TOTAL REVENUE</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>\$ 0</b>

EXPENSES						
Administrative Expenses	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Investment Expenses	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>\$ 0</b>

TRANSFERS AND OTHER						
Transfers-in	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	100%	\$ 1,500,000	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>100%</b>	<b>\$ 1,500,000</b>	<b>\$ 0</b>

FUND BALANCE						
Net Change in Fund Balance	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000		\$ 1,500,000	\$ 0
Beginning Balance, July 1	24,911,322	24,911,322	24,911,322		24,911,322	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 26,411,322</b>	<b>\$ 26,411,322</b>	<b>\$ 26,411,322</b>		<b>\$ 26,411,322</b>	<b>\$ 0</b>

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# **SUPPLEMENTAL INFORMATION**

# CALIFORNIA COMMUNITY COLLEGES CHANCELLOR'S OFFICE

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

CHANGE THE PERIOD 

Fiscal Year: 2020-2021

District: (420) FOOTHILL-DEANZA

Quarter Ended: (Q2) Dec 31, 2020

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2017-18	Actual 2018-19	Actual 2019-20	Projected 2020-2021

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

A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	204,645,121	217,692,247	209,090,577	200,471,347
A.2	Other Financing Sources (Object 8900)	696,130	59,291	561,627	0
A.3	<b>Total Unrestricted Revenue (A.1 + A.2)</b>	205,341,251	217,751,538	209,652,204	200,471,347
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	206,456,626	210,620,623	196,374,917	185,793,660
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	8,917,325	10,036,427	11,630,761	9,650,975
B.3	<b>Total Unrestricted Expenditures (B.1 + B.2)</b>	215,373,951	220,657,050	208,005,678	195,444,635
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	-10,032,700	-2,905,512	1,646,526	5,026,712
D.	<b>Fund Balance, Beginning</b>	58,527,969	48,495,269	45,589,757	47,236,283
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	58,527,969	48,495,269	45,589,757	47,236,283
E.	<b>Fund Balance, Ending (C. + D.2)</b>	48,495,269	45,589,757	47,236,283	52,262,995
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	22.5%	20.7%	22.7%	26.7%

### II. Annualized Attendance FTES: This data is being captured in CCFS-320 and is no longer required here.

G.1	Annualized FTES (excluding apprentice and non-resident)				
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### III. Total General Fund Cash Balance (Unrestricted and Restricted)

		As of the specified quarter ended for each fiscal year			
		2017-18	2018-19	2019-20	2020-2021
H.1	Cash, excluding borrowed funds		83,094,928	111,706,195	90,190,407
H.2	Cash, borrowed funds only		0	0	0
H.3	<b>Total Cash (H.1+ H.2)</b>	36,512,174	83,094,928	111,706,195	90,190,407



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

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
I.	<b>Revenues:</b>				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	200,428,718	200,471,347	98,347,067	49.1%
I.2	Other Financing Sources (Object 8900)	0	0	0	
I.3	<b>Total Unrestricted Revenue (I.1 + I.2)</b>	200,428,718	200,471,347	98,347,067	49.1%
J.	<b>Expenditures:</b>				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	189,913,687	192,337,804	83,379,777	43.4%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	9,677,829	9,650,975	3,980,845	41.2%
J.3	<b>Total Unrestricted Expenditures (J.1 + J.2)</b>	199,591,516	201,988,779	87,360,622	43.3%
K.	<b>Revenues Over(Under) Expenditures (I.3 - J.3)</b>	837,202	-1,517,432	10,986,445	
L	Adjusted Fund Balance, Beginning	47,236,283	47,236,283	47,236,283	
L.1	<b>Fund Balance, Ending (C. + L.2)</b>	48,073,485	45,718,851	58,222,728	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	24.1%	22.6%		

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**V. Has the district settled any employee contracts during this quarter?****NO****VI. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)?****YES****If yes, list events and their financial ramifications. (Enter explanation below, include additional pages if needed.)**

The District continues to experience local revenue losses as compared to prior year due to the COVID-19 pandemic and shelter-in-place orders. The revenue loss was related to operations that rely on in-person services such as bookstore, dining, childcare, facility rentals and parking.

**VII. Does the district have significant fiscal problems that must be addressed?**

**This year?**  
**Next year?**

**YES**  
**YES**

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

The District will continue to rely on the temporary hold-harmless revenue provided under the Student-Centered Funding Formula and reserves to balance any immediate structural deficits in the short-term and evaluate factors needed to maintain a structurally balanced budget during the 2020-21 fiscal year using updated student metrics and FTES levels.

In the meantime, the district will closely be monitoring the effects of the COVID-19 pandemic on the state budget and specifically any base apportionment reductions that may jeopardize funding of the hold harmless provision in the annual state budget process. As a precaution, the district has identified \$9M as a target for possible budget reductions in the 2021-22 fiscal year. In the meantime, the district will closely be monitoring the effects of the COVID-19 pandemic on the state budget and specifically any base apportionment reductions that may jeopardize funding of the hold harmless provision in the annual state budget process. As a precaution, the district has identified \$9M as a target for possible budget reductions in the 2021-22 fiscal year.

**RESOLUTION  
2021-03**

**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 increases to local revenue for revenue received from De Anza Student Accounts for student tutors (\$36,019), the sale of surplus items (\$3,000), and a procard rebate (\$988), with corresponding increases to the salaries, benefits, and operating expense categories.

Sources Account Series		Uses Account Series	
0xxx - Revenue	\$ 40,007	2000 - Classified Salaries	\$ 35,446
		3000 - Employee Benefits	573
		5000 - Operating Expenses	3,988
<b>Totals</b>	<b>\$ 40,007</b>		<b>\$ 40,007</b>

**Fund 121/131 - Restricted and Categorical Fund**

The major revisions to the Restricted and Categorical Fund include an increase in state revenue due to one-time Proposition 98 COVID-19 Block grant (\$1,399,998), an increase to local revenue due to a budget revision to the Mellon Scholars Grant (\$256,333), budget revisions to Strong Workforce Program (\$155,696), and Financial Aid Technology (\$1,138) with corresponding increases to various expense categories; and a transfer out to the Financial Aid Fund (\$5,250) for scholarships, with a corresponding decrease to operating expenses category.

Sources Account Series		Uses Account Series	
0xxx - Revenue	\$ 1,813,165	1000 - Certificated Salaries	\$ 349,647
		2000 - Classified Salaries	298,531
		3000 - Employee Benefits	198,173
		4000 - Materials & Supplies	332,400
		5000 - Operating Expenses	533,476
		6000 - Capital Outlay	95,688
		7000 - Transfers/Other Outgo	5,250
<b>Totals</b>	<b>\$ 1,813,165</b>		<b>\$ 1,813,165</b>

**Fund 74, 75 - Student Financial Aid Fund**

The major revisions to the Student Financial Aid Fund include a transfer from the Restricted and Categorical Fund for scholarships (\$5,250), with a corresponding increase to the operating expenses category.

Sources Account Series			Uses Account Series		
8900	- Transfers/Other Sources	\$ 5,250	7000	- Student Grants in Aid	\$ 5,250
<b>Totals</b>		<b>\$ 5,250</b>			<b>\$ 5,250</b>

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

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on March 15, 2021.

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

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**RESOLUTION  
2021-04**

**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)

**Fund 114 - General Purpose Fund**

From Account Series			To Account Series		
5000	- Operating Expenses	\$ 277,286	1000	- Certificated Salaries	\$ 247,756
			3000	- Employee Benefits	29,530
<b>Totals</b>		<b>\$ 277,286</b>			<b>\$ 277,286</b>

AYES	_____
NOES	_____
ABSENT	_____

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on March 15, 2021.

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

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**Fund 115 - Self-Sustaining Fund**  
**Fund Balance Report for Fiscal Year 2020-21**  
**Ending Balance Reported as of December 31, 2020**

<b>Fund</b>	<b>Fund Description</b>	<b>Beginning Balance</b>	<b>Net Change</b>	<b>Ending Balance</b>
<b>Foothill Funds</b>				
115000	Apprenticeship-Foothill	1,819,519.17	1,710,796.22	3,530,315.39
115001	Apprenticeship-Foothill Unrest cont	372,252.54	-	372,252.54
115002	Apprenticeship-Accounting	11,818.31	-	11,818.31
115050	Anthropology - Field work	4,327.63	-	4,327.63
115051	Anthrop Campus Abroad Reserve	30,866.22	-	30,866.22
115063	Off Cmp Short Courses Dental Hyg	14,358.88	3,457.98	17,816.86
115100	FH Speaker Series	13,537.99	(2,500.00)	11,037.99
115101	FH Anthro Program-Hawaii 20	-	251.00	251.00
115105	FH-Youth Program	26,295.31	-	26,295.31
115111	Box Office - Foothill	66,076.82	-	66,076.82
115112	Xerox - Foothill	9,160.69	-	9,160.69
115113	Stage Studies - Foothill	18,747.56	-	18,747.56
115114	Drama Production-Foothill	28,695.14	(512.87)	28,182.27
115115	Facilities Rental-FH Fine Arts	318,569.67	(56,369.97)	262,199.70
115116	Vending - Foothill	4,155.08	-	4,155.08
115117	Facilities Rental Foothill	1,164,786.68	90,634.40	1,255,421.08
115119	International Programs	471,061.30	(42,101.23)	428,960.07
115122	FH International Student Hlth Svcs	22,079.61	-	22,079.61
115135	Child Development Conference	7,736.75	-	7,736.75
115138	KFJC Carrier	26,442.79	-	26,442.79
115142	FH-MAA Health Services	151,328.57	-	151,328.57
115146	FH-MAA Program	60,174.15	-	60,174.15
115148	Vending-Sunnyvale Center	48,809.21	-	48,809.21
115149	FH Community Education	-	6,656.56	6,656.56
115151	Contract Ed	51,998.00	-	51,998.00
115171	President's Fund Foothill	33,881.40	(19,960.77)	13,920.63
115175	FH-Athletics General	54,361.46	(1,083.33)	53,278.13
115176	FH-Athletics - Teams	3,332.52	-	3,332.52
115177	FH-Football	610.22	-	610.22
115178	FH-Men's Basketball	1,007.15	-	1,007.15
115179	FH-Women's Basketball	282.81	100.00	382.81
115180	FH-Softball	1,695.04	-	1,695.04
115181	FH-Volleyball	736.28	-	736.28
115182	FH-Aquatics	8,684.84	-	8,684.84
115183	FH-Dance	9,743.26	-	9,743.26
115184	FH-KCI Community Ed Classes	5,761.37	-	5,761.37
115187	FH Food Concessionaires	406,194.24	-	406,194.24
115191	FH-Workforce Development	44,022.49	-	44,022.49
115192	FH-Corporate Internship Program	23,351.85	-	23,351.85
115195	FH-VTA SmartPass	-	25,006.25	25,006.25
115196	Dental Hygiene Clinic	10,550.24	4,435.47	14,985.71
115197	FH Science Learning Institute	61,424.09	-	61,424.09
115198	FH Print Services	189,949.36	(44,108.65)	145,840.71
115199	FH - KCI Support	300,000.00	-	300,000.00
115300	FH-MAA Counseling & Matriculation	2,961.03	-	2,961.03
	<b>Foothill</b>	<b>5,901,347.72</b>	<b>1,674,701.06</b>	<b>7,576,048.78</b>

**De Anza Funds**

115201 DA-Apprenticeship	108,460.19	-	108,460.19
115202 DA-MCNC/CACT Partnrs	5,248.22	-	5,248.22
115204 DA-Cheap	486.71	-	486.71
115205 DA-APALI	31,575.98	-	31,575.98
115206 DA-Job Fair	29,069.50	-	29,069.50
115207 DA-Telecourse Produc	110.62	-	110.62
115208 DA-Technology Rscs	9,969.37	-	9,969.37
115209 DA-Auto Tech	1,853.55	57.88	1,911.43
115210 DA-Reprographics	230,508.01	(74,373.71)	156,134.30
115212 DA-Physical Educ	26,742.01	-	26,742.01
115213 DA-Ashland Field Trp	5,691.45	-	5,691.45
115214 DA-CA Campus Camp	9,221.32	-	9,221.32
115218 DA-Short Courses	-	2,023.16	2,023.16
115219 DA-Creative Arts Fac Use	5,591.75	-	5,591.75
115220 DA-Comm Serv Reserve	250,000.00	-	250,000.00
115221 DA-Intl Student Ins	598,813.23	(110,781.79)	488,031.44
115222 DA-Extended Yr Progr	1,441,417.47	(65,248.13)	1,376,169.34
115224 DA-Summer Karate Cmp	252.22	-	252.22
115225 DA-DLC Extended Lrng	11,931.97	-	11,931.97
115226 DA-Use Of Facilities	1,434,992.57	(255,278.94)	1,179,713.63
115227 DA-Library Print Card	682.62	-	682.62
115228 DA-Baseball	3,539.60	2,844.00	6,383.60
115229 DA-Audio Visual	3,684.73	-	3,684.73
115230 DA-RLCC Conference	1,629.62	-	1,629.62
115231 DA-Softball	3,130.34	-	3,130.34
115232 DA-Football	11,160.00	(350.00)	10,810.00
115233 DA-Men's Basketball	2,987.32	-	2,987.32
115234 DA-Women's Bsktball	7,968.43	1,388.49	9,356.92
115235 DA-Men's Soccer	7,559.72	(688.28)	6,871.44
115236 DA-Women's Soccer	8,052.24	(358.91)	7,693.33
115237 DA-Women's Swim/Divg	611.50	-	611.50
115238 DA-Men's Tennis	50.84	-	50.84
115239 DA-Women's Tennis	90.83	-	90.83
115240 DA-Women's Trk & Fld	13,213.95	-	13,213.95
115241 DA-Women's Volleybll	15,382.20	(215.00)	15,167.20
115243 DA-Health Services	54,573.03	(5,309.07)	49,263.96
115245 DA-Prevention Trust	13,620.13	(137.00)	13,483.13
115246 DA-Athletics Trust	29,590.70	(1,375.25)	28,215.45
115247 DA-ESL	1,967.61	-	1,967.61
115249 DA President Fund	157.57	-	157.57
115252 DA-Intl Summer Progr	106,021.61	(225.00)	105,796.61
115253 OTI-MAA Program	52,403.76	-	52,403.76
115254 DA-ATM Services	47,500.00	-	47,500.00
115259 DA-Dist Learn Testing	324.54	-	324.54
115260 DA-Office of Instruction	2,098.80	-	2,098.80
115262 DA-Men's Track & Field	6,784.00	-	6,784.00
115263 DA-Women's Water Polo	46,967.84	(279.48)	46,688.36
115266 DA-Women's Badminton	27,388.44	(2,154.78)	25,233.66
115267 Equipment Room	130.00	-	130.00
115268 DA VPAC Facility Rent	317,959.39	(6,335.61)	311,623.78
115271 DA-Fitness Center Membership	150,584.27	(5,931.68)	144,652.59
115273 DA CDC Medical Admin Activits MAA	31,634.38	-	31,634.38
115274 DA-Vocal Music	2,467.83	-	2,467.83
115275 DA-Chamber Orchestra	1,958.67	-	1,958.67
115276 DA-Creative Arts	3,720.58	-	3,720.58
115277 DA-Dance	22,629.66	-	22,629.66



**De Anza Funds, Con't.**

115278 DA-Jazz Instrumental	2,590.09	-	2,590.09
115279 DA-Patnoe	5,616.59	-	5,616.59
115280 DA-Wind Ensemble	1,242.00	-	1,242.00
115283 PE Facilities Rental	230,156.51	-	230,156.51
115284 DA-Ceramics	6,962.56	-	6,962.56
115285 DA-Photography	5,917.00	-	5,917.00
115286 DA-Euphrat Museum	34,404.33	14,540.26	48,944.59
115287 DA-ePrint	4,177.97	-	4,177.97
115289 DA-MCNC	104,699.91	(130.78)	104,569.13
115293 DA-College Life Vending	12,327.15	(3,168.20)	9,158.95
115294 DA-Red Wheelbarrow	3,502.82	(3,326.84)	175.98
115295 VTA SmartPass	50,354.21	237,260.54	287,614.75
115296 DA-CA History Ctr - Extended Year	5,123.91	-	5,123.91
<b>De Anza Total</b>	<b>5,669,237.94</b>	<b>(277,554.12)</b>	<b>5,391,683.82</b>

**Central Services Funds**

115401 Intl Student Insurance	-	1,295,503.00	1,295,503.00
115412 Computer Loan Prog-Admin	200,000.00	-	200,000.00
115413 Computer Loan Prog-Fee	36,244.14	-	36,244.14
<b>Central Services</b>	<b>236,244.14</b>	<b>1,295,503.00</b>	<b>1,531,747.14</b>

<b>Total</b>	<b>11,806,829.80</b>	<b>2,692,649.94</b>	<b>14,499,479.74</b>
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**CAPITAL PROJECTS SUMMARY**

**December 31, 2020**

Banner		Project Description	Project Budget	Project-To-Date Activity				Total Funded Dollars	Available Balance
Fund	Organization			Actual Expenditures	Ending Fund Balance	Encumbrances & Reservations	Total Obligations		
Foothill Projects									
412002	110001	FH-Facilities/Equipment Maintenance	1,405,565	280,347	1,125,219	13,727	294,073	1,405,565	1,111,492
412003	110001	FH Athletic Facilities Maintenance	200,000	0	200,000	0	0	200,000	200,000
412006	110001	FHDA Ed Center Eq/Facilities Main	2,714,198	1,177	2,713,021	0	1,177	2,714,198	2,713,021
412008	110001	FH Safety & Maintenance Projects	1,692,537	3,443	1,689,094	0	3,443	1,692,537	1,689,094
412010	110001	FH Faculty Wifi Project	200,000	0	200,000	0	0	200,000	200,000
412014	133001	FH Campus Center Lighting	285,000	108,094	176,906	161,603	269,697	285,000	15,303
412015	110001	FH CampusExterior Site LightingP39	74,000	0	74,000	0	0	74,000	74,000
412016	110001	FH FootballField SnackShack Removal	21,000	0	21,000	0	0	21,000	21,000
412104	114118	FH Faculty Ergonomic Furniture	118,784	111,219	7,565	0	111,219	118,784	7,565
Foothill Projects Total:			6,711,085	504,280	6,206,805	175,330	679,609	6,711,085	6,031,475
De Anza Projects									
411203	210002	DA-Facilities/Equipment Maintenance	3,188,653	1,746,653	1,442,001	44,000	1,790,653	3,188,653	1,398,001
411213	210002	DA Photovoltaic (PV) System	1,416,338	83,429	1,332,908	12,175	95,604	1,416,338	1,320,733
De Anza Projects Total:			4,604,991	1,830,082	2,774,909	56,175	1,886,257	4,604,991	2,718,734
Central Services Projects									
411256	412030	16/17DATile&FlatRoofRplc(CDC)PFP1&2	21,805	19,815	1,990	1,990	21,805	21,805	0
412507	412030	FH ElectricVehicle ChargingStations	118,000	60,569	57,431	0	60,569	118,000	57,431
413020	411001	Business Services Project	4,607,943	86,851	4,521,092	0	86,851	4,607,943	4,521,092
413021	411001	New District Office Bldg FF&E	125,768	0	125,768	0	0	125,768	125,768
413141	412030	SC EMS and HVAC Improvements	75,000	24,724	50,276	3,000	27,724	75,000	47,276
413144	412030	D120 HVAC Improvements	185,000	77,036	107,964	46,587	123,623	185,000	61,377
413146	412030	New District Office Building Constr	27,200	7,093	20,108	20,108	27,200	27,200	0
413147	412030	FH PV Solar Repair Parking Lot 3	370,000	266,016	103,984	10,733	276,749	370,000	93,251
413406	411001	District Office/Swing Space	1,398,787	1,398,176	611	611	1,398,787	1,398,787	0
413509	412030	Measure G Reimbursement	0	766,166	(766,166)	1,400,796	2,166,963	0	(2,166,963)
413513	411001	Capital Project Clearing	0	0	0	117,851	117,851	0	(117,851)
Central Services Projects Total:			6,929,503	2,706,446	4,223,057	1,601,676	4,308,122	6,929,503	2,621,381
Measure C Projects									
Fund Balance - Various Projects <sup>1</sup>			17,540,227	0	17,540,227	1,967,409	1,967,409	17,540,227	15,572,818
Measure C Projects Total:			17,540,227	0	17,540,227	1,967,409	1,967,409	17,540,227	15,572,818
Measure C Other Funding Sources									
469103	110001	FH PG&E CSI Rebate Project C162	1,583,338	1,013,131	570,207	570,207	1,583,338	1,583,338	0
469104	110001	FH Lot 5 and 6 Project 162	800,000	630,873	169,127	30,558	661,431	800,000	138,569
469402	412030	New District Office Bldg(Constr)404	3,418,000	3,298,654	119,346	182,879	3,481,533	3,418,000	(63,533)
469403	412030	New District Office Bldg Equip 404	1,786,354	1,781,049	5,305	0	1,781,049	1,786,354	5,305
Measure C Other Funding Sources Projects Total:			7,587,692	6,723,707	863,985	783,644	7,507,352	7,587,692	80,340
Measure G Projects									
426200	211001	De Anza Event Center	0	35,222	(35,222)	537,774	572,996	0	(572,996)
Measure G Projects Total:			0	35,222	(35,222)	537,774	572,996	0	(572,996)

**CAPITAL PROJECTS SUMMARY**

**December 31, 2020**

Banner Fund      Organization		Project Description	Project Budget	Project-To-Date Activity			Total Funded Dollars	Available Balance	
				Actual Expenditures	Ending Fund Balance	Encumbrances & Reservations			Total Obligations
State Proposition									
415117	110001	P39FHCampusExteriorSiteLighting	513,251	486,331	26,920	0	486,331	513,251	26,920
State Proposition Projects Total:			513,251	486,331	26,920	0	486,331	513,251	26,920
Scheduled Maintenance									
		Fund Balance - State Scheduled Maintenance	2,847,032	2,600,107	246,926	0	2,600,107	2,847,032	246,926
		Yrs 14-15, 15-16 & 16-17 <sup>2</sup>							
471036	211001	17/18SMDAPECmplxGateReplacmntPFP6	656,000	650,969	5,031	0	650,969	656,000	5,031
471039	211001	18/19SMDA Exterior ImprovementsPFP1	290,679	289,151	1,528	1,528	290,679	290,679	0
471040	211001	18/19SMDAMechanicalImprovementsPFP3	84,239	84,059	180	0	84,059	84,239	180
471042	211001	19/20SMDAExtEnvlpReprs&RefnshngPFP1	89,536	73,266	16,270	16,269	89,535	89,536.00	1
471043	211001	19/20SMDACampusCenterFlooringPFP2	79,443	0.00	79,443	0	0.00	79,443	79,443
Scheduled Maintenance Projects Total:			4,046,929	3,697,552	349,377	17,797	3,715,350	4,046,929	331,580
Total			47,933,678	15,983,620	31,950,058	5,139,806	21,123,426	47,933,678	26,810,252

Footnotes:

<sup>1</sup> See Measure C Bond Program Quarterly Summary Report for project details

<sup>2</sup> Ending Fund Balance Transfer Pending CCCC Review

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## CAPITAL PROJECTS

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

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

In the “**Meetings**” box located in the middle of the web page, click on the “**Citizens’ Bond Oversight Committee**” link, then click “**2021**” and select “**Mar 9, 2021 (Tue)**” to pull up the Citizens’ Bond Oversight Committee Agenda. Then click on “**View the Agenda**” and select “**Projects Financial Update.**” From here, click the attachments to launch the reports.

The Measure C reports will be available for viewing by Tuesday, March 9, 2021.

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

