



FOOTHILL-DE ANZA
Community College District

2020-21

TENTATIVE BUDGET

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FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

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2020-21 Tentative Budget

June 8, 2020

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



Overview

- Projected 2019-20 Ending Fund Balance
- Latest Updates – May Revise and Student Centered Funding Formula (SCFF)
- 2020-21 Assumptions, Projected Revenues/Expenses and Fund Balance
- FTES Trends
- Future Fiscal Planning
- Looking Ahead – Extended Deadlines

Projected 2019-20 Ending Fund Balance – Allocation

☐ \$36.8M 2019-20 Projected Fund Balance Allocation:

- \$8.0M - Colleges & Central Services “B” budget carryover
- \$1.9M - Districtwide carryover
- \$2.0M – Supplemental Retirement Program Reserve
- \$9.7M - Maintain district’s budgeted 5% reserve
- **\$15.2M – Projected Stability Fund**

***Please note:** Stability Fund will fluctuate based on final year-end close figures and changes in carryforwards.*

Depending on timing, the reclassification implementation retro of \$3.5 – 4.5 million could also affect projected ending fund balance and the stability fund.

May Revise, SCFF & Basic Aid Update

- ☐ Uncertainty moving into new fiscal year and August Revision
 - Personal and corporate tax returns due 7/15
 - Delay of second property tax payment
 - Possibility of federal aid package could reverse cuts
- ☐ Proposed 10% reduction (2.31% COLA and 7.69% base)
- ☐ Three changes to SCFF
 - Rates locked in at fiscal year 2019-20 with COLA
 - Additional two years of hold harmless; Includes removal of prior years’ COLA from 2017-18 rates
 - 70/20/10 percentage split remains
- ☐ Community Funded/Basic Aid Status
 - Property tax + enrollment fee revenue > state apportionment
 - Based on 2019-20 revenue, FHDA is \$11 million or 7% from Basic Aid status
 - Assumes property tax and enrollment revenue stays the same or increases
 - Shrinking down to basic aid, not growing into it

**Major Revenue Assumptions
Best Case Scenario
2020-21 General Fund**

- ☐ May Revise 10% Reduction in State Apportionment
 - 2.3% forgone COLA
 - 7.7% base revenue decline
- ☐ Basic Aid Status
- ☐ Flat Property Tax and Enrollment Fees
- ☐ 30% Reduction in NonResident Revenue

**2020-21 General Fund
Revenue – Best Case Scenario**

2019-20 Base Revenue	\$ 200.1M
<small>(Local Property Tax, Resident Enrollment Fees, NonResident, STRS On-Behalf, and Other Revenues)</small>	
State Apportionment Reduction	(11.1M)
NonResident Tuition	(8.8M)
Local Revenue Adjustments	(0.4M)
Other State Apportionment (EPA/FTFH)	3.4M
STRS On-Behalf (corresponding expense)	<u>0.3M</u>
Net Changes	\$(16.6M)
2020-21 Total Tentative Budget Revenue	\$ 183.5M

2020-21 General Fund Expenditures

2019-20 Expenditures and Net Transfers	\$ 186.8M
COLA Increase 6%	7.0M
SRP Methodology Correction	(2.1M)
SRP Classified Position Adjmts	(0.4M)
Other Operating, Supplies, & Capital	(0.4M)
Net Salary Changes (Step/Column, PTF Adjmts, Position Funding Changes)	(2.3M)
Transfer Support – Parking, DSPS, Debt	1.0M
STRS On-Behalf (corresponding revenue)	0.3M
Net Benefits (STRS/PERS Rate Reduction)	<u>0.4M</u>
Net Changes	\$ 3.5M

2020-21 Tentative Budget Expenditures and Net Transfers	\$ 190.3M*
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**Anticipated reclassification of \$3.5 – 4.5 million will be reflected at Adopted Budget*

2020-21 Projected Ending Fund Balance – *Best Case Scenario*

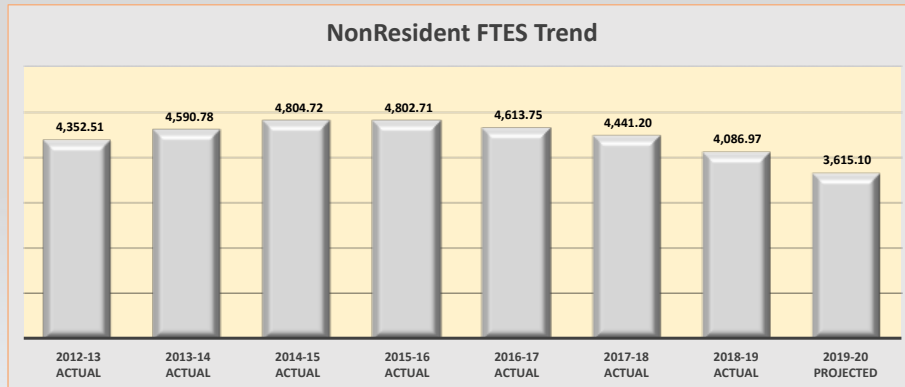
Projected Beginning Fund Balance, July 1, 2020	\$ 36.8M
Ongoing Structural Deficit and Projected Change	(6.8M)
<i>Anticipated Reclassification Implementation</i>	(4.6M)
Projected Ending Fund Balance, June 30, 2021	\$ 25.4M

Fund Balance Allocation:

College & Central Services Carryforwards	\$ 8.0M
Districtwide Restricted Carryforwards	1.9M
Supplemental Retirement Plan (SRP)	2.0M
Required 5% Budgeted Reserve	<u>9.7M</u>
Projected Stability Fund, June 30, 2021	\$ 3.8M

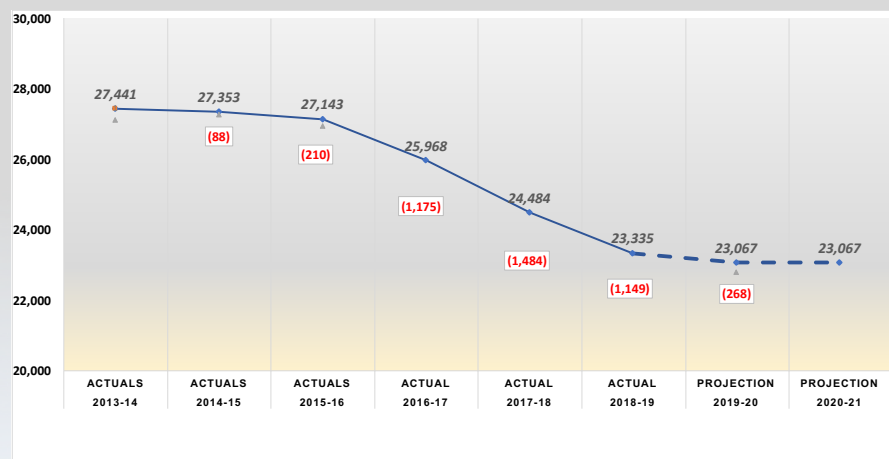
Please note: *Stability Fund will fluctuate based on final year-end close figures, actual reclassification costs and changes in carryforwards.*

NonResident FTES – Revenue Exposure



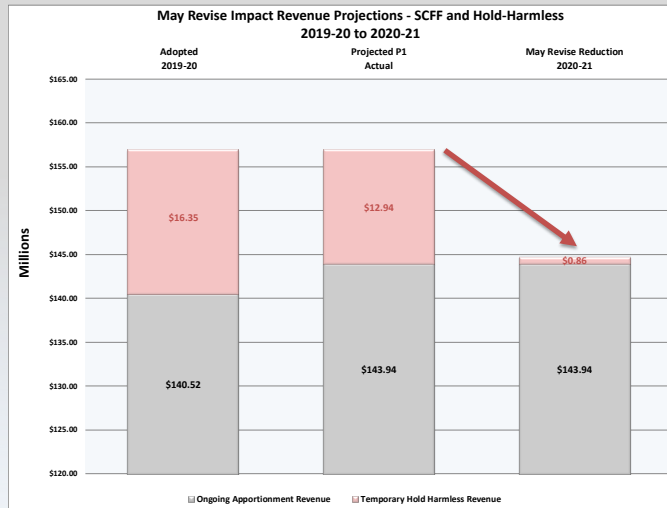
- In 2019-20 Adopted Budget, \$26.8M accounted for 15% of Base Revenue
- Best Case Scenario is assuming a 30% reduction of NonResident Revenue
- Evaluate exposure going forward of \$18.6M or 10% 2020-21 Revenue

Resident FTES Trend – ?



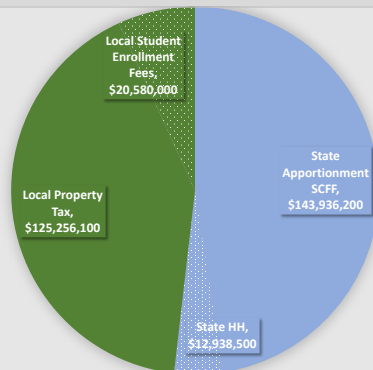
The enrollment effect of the pandemic is unknown...

May Revise Impact to SCFF and Hold-Harmless



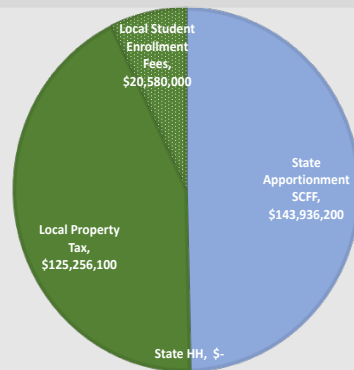
The 7.7% proposed base revenue reduction decrease base to \$144.8M and virtually eliminates hold-harmless revenue and results in Basic Aid status.

Sizing Down to Basic Aid (barely) through Revenue Loss



2019-20

Apportionment > Local
\$156.9 \$145.8M



Est. 2020-21

Apportionment < Local
\$143.9M \$145.8

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

2020-21 Tentative Budget - Best Case Scenario

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

Description	2019-20 Adopted Budget	2020-21 Tentative Budget	2021-22 Projection	2022-23 Projection
Resident FTES (F/T Equiv Student)	22,335	23,067	23,067	23,067
FTES Restoration	-4.29%	-1.15%	0.00%	0.00%
COLA	3.26%	0.00%	0.00%	0.00%
Ongoing Revenues	\$183,768,129	\$183,462,850	\$184,217,850	\$184,984,250
Ongoing Expenses & Net Transfers Out	186,838,886	194,845,189	192,753,789	194,313,494
Structural Surplus/(Deficit)	(\$3,070,757)	(\$11,382,339)	(\$8,535,939)	(\$9,329,244)
One-Time and Temporary Revenue	16,350,600	0	0	0
One-Time Expenditures & Transfers; Anticipated Compensation Adjustments	(11,625,000)	0	1,000,000	1,000,000
Net Change in Fund Balance	\$1,654,843	(\$11,382,339)	(\$7,535,939)	(\$8,329,244)
Beginning Fund Balance	33,405,207	36,856,980	25,474,641	17,938,702
Net Change in Fund Balance	1,654,843	(11,382,339)	(7,535,939)	(8,329,244)
Ending Fund Balance	\$35,060,050	\$25,474,641	\$17,938,702	\$9,609,458
Less: Carryforwards/Restricted				
Colleges/CS/DW Carryforwards, 5% Reserves	23,612,304	21,658,259	21,503,689	21,581,675
FHDA Stability Fund	\$11,447,746	\$3,816,381	(\$3,564,988)	(\$11,972,217)

Variance: +/- \$1-2 million subject to revenue fluctuations

Planning Within This Fiscal Environment

- ☐ Extremely "Tentative" Budget
- ☐ Uncertainty of effects from August Revision
- ☐ Depending on federal aid or other changes to state budget, FHDA could "float" in and out of basic aid
- ☐ Monitoring of non-resident to see what effect that will have on overall revenue
- ☐ Stability fund is anticipated to end at \$15.2 - \$10.7 million; taking into account the projected (\$7- 11.4 million) deficit, the balance would only last one year when the reclassification retro and its ongoing implementation are added.
- ☐ Current deficit necessitates budget planning to have a balanced budget for 2021-22

Looking Ahead – Extended Schedule

Key Final Budget Dates:

- ✓ Revised budget due from the legislature to the governor by June 15, 2020
- ✓ Governor must finalize budget by June 30, 2020 – pending July updated state revenue
- ✓ 2019-20 ending fund balance will be finalized
- ✓ State “August Revision” for updates to State Budget
- ✓ Late August and September revise FHDA Budget
- ✓ October 5, 2020 – Final Budget Adoption

Questions/Comments



**FOOTHILL-DE ANZA
COMMUNITY COLLEGE DISTRICT
2020-2021 TENTATIVE BUDGET**

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2020-21 Tentative Budget Overview

The budget for fiscal year 2020-21 reflects the significant economic challenges that have occurred over the last several months as a result of the (COVID-19) pandemic crisis. Given the uncertainty still surrounding the state budget revenues, such as the extension to July 15th for the submission of state income tax returns for individuals and businesses, delays in collecting the second property tax payment and the unknown effects of a potential federal aid package, there is every expectation that an “August Revision” will be issued to update the state budget to reflect these as well as other significant changes that occur over the next few months. If the economy continues to decline, state revenues may be reduced for several more years; the latest estimate from the Legislative Analyst’s Office (LAO) shows budget deficits continuing in 2023-24. If this is the case, then the state budget will continue to pass through deficits to the community college system.

While there is much information that still remains to be determined, the District has used the latest information outlined in the Governor’s May Revision to estimate its revenue base moving into fiscal year 2020-21. Due to the information previously noted, the “tentative” nature of this budget cannot be understated; there are many factors that may change within the next few months that could significantly affect the fiscal status of the District. However, the District must act on the current information contained in the May Revision and determine its best path forward.

Impact of the May Revision SCFF vs. Basic Aid:

The community college system will continue to be funded under the Student Centered Funding Formula (SCFF). The May Revision proposed three changes to the SCFF:

- The rates have been locked in at the fiscal year 2019-20 rates with annual cost of living adjustments (COLA) being the only future changes anticipated.
- An extension of an additional two years of hold harmless provision has been added to the formula, bringing the total to six years ending in fiscal year 2023-24 (formerly it was expected to end in fiscal year 2021-22.)
- The percentage split between the three components of the SCFF will remain at 70% FTES-Based Allocation, 20% Supplemental, and 10% Student Success Metrics.

In years without a base reduction, which is likely to happen in 2020-21, if districts maintain their workload and metric levels, they would continue to receive their computational revenue (TCR) plus the COLA applicable to each year. Due to the expected base reduction of 10% (7.69% plus elimination of the projected 2.31% COLA for 2020-21), hold harmless funding would also be adjusted down accordingly. Based on the latest estimates, FHDA is approximately \$11 million from community funded

or basic aid status, a circumstance where its property tax and enrollment income would be greater than its total computation revenue (TCR) calculated by the state. As a result, a reduction of 7.7% or \$12 million in its base funding would likely place the District in community funded/basic aid status, assuming that student enrollment fees and property tax revenue remain the same or move higher. If there were an occurrence that reduces this local revenue source, the District would likely remain in hold harmless status.

It is important to note that the District is shrinking down to community funded/basic aid status, not growing into it; therefore, the District will still be facing substantial revenue reductions. This possibility also places more significance for the District on the trailer bill language which states that community funded districts (basic aid) will share in any base reductions by having proportional reductions made to their categorical programs. As the District would bear most of its cut in reaching basic aid status, it is assumed the effect on our categorical programs would be minimized in fiscal year 2020-21 though it could be much more substantial moving into future years.

Other Revenue Considerations:

Due to the ongoing pandemic restrictions, including visa issues caused by federal office closures, the anticipated level of non-resident enrollment for 2020-21 is unknown at this point. In fiscal year 2019-20, non-resident enrollment fees comprised \$26.9 million or 15% of the District's General Fund ongoing revenue budget. The 2020-21 budget has incorporated an anticipated decline of 30%, which may be slightly offset by the higher non-resident fees. However, the true effect of travel restrictions and other shelter-in-place mandates will not be fully known until the Fall Quarter begins and enrollment rates become available.

The shelter-in-place mandate, as well as anticipated social distancing requirements when businesses and schools are allowed to open, continues to reduce or eliminate most revenue for the self-sustaining and enterprise functions of the district. While some of these areas have carryforward balances to assist in dealing with ongoing expenses without incoming revenue, other areas such as Parking (which partially funds the Police Department), do not. These areas will likely require additional funding support to maintain operations.

Final FHDA Funding and Budget Projections for 2020-21:

The total estimated revenue for the General Fund is \$183.5 million, including the projected reduced non-resident tuition revenue of \$18.2 million.

Our total estimated general fund expenditures and net transfers equal \$190.3 million. Due to changes in the methodology for tracking the Supplementary Retirement Plan (SRP), the proposed reduced STRS/PERS employer contribution rates, and other savings measures, overall expenses increased by

only \$3.5 million from the 2019-20 Adopted Budget. Combined with the slight projected surplus balance from the 2019-20 year, in spite of a reduction of almost \$17 million in revenue, the Tentative Budget is showing a deficit of approximately \$6.8 million. Again, there is a large amount of uncertainty going into the next fiscal year and a great deal may change over the next several months.

The District's Stability Fund balance is available to make up any actual shortfall at the end of the year. The Stability Fund balance at June 30, 2020 is projected to be approximately \$15.2 million. Given the ongoing nature of the deficit, the District is evaluating budget options to be able to have a balanced budget by the 2021-22 fiscal year.

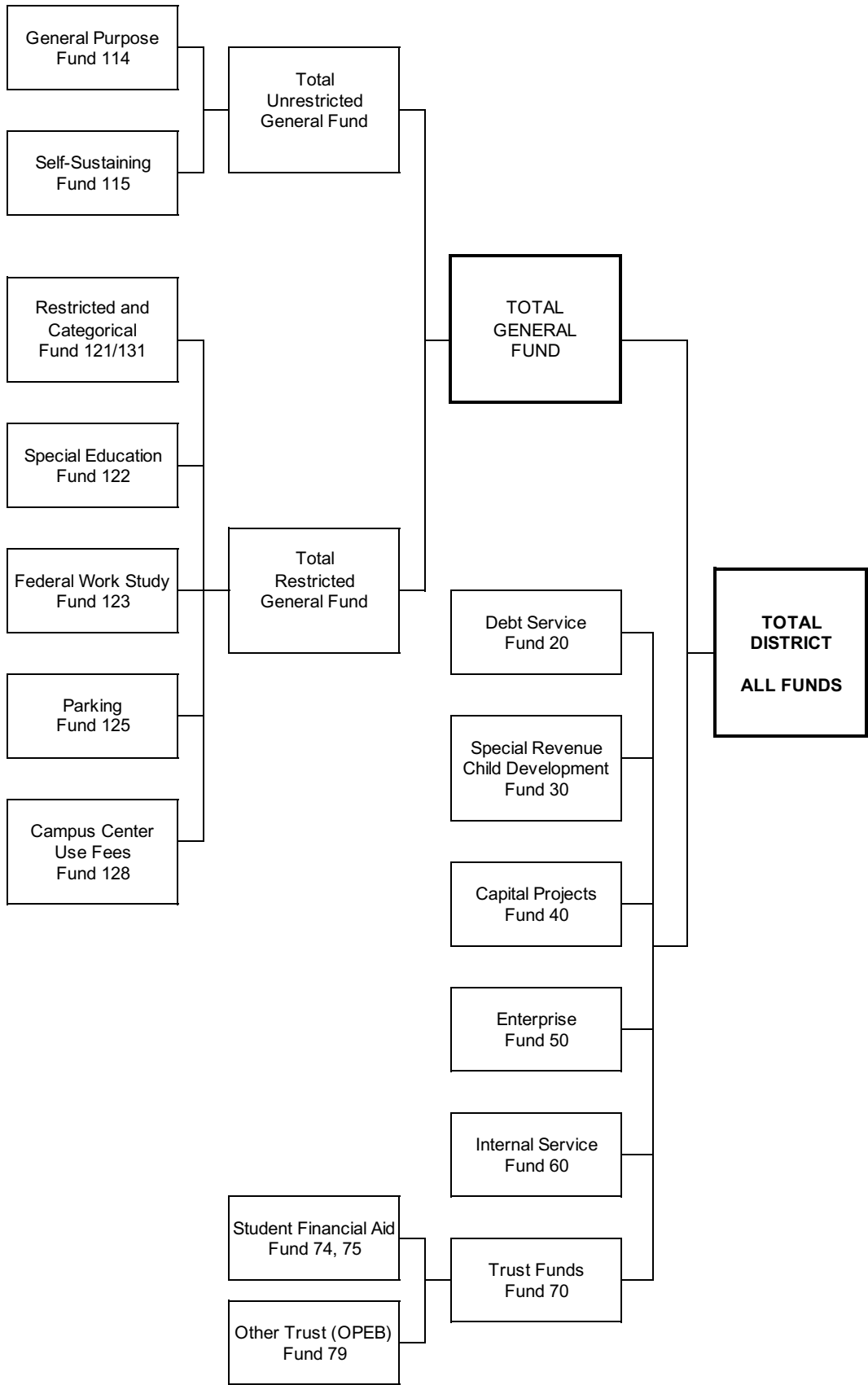
The District is currently reviewing and analyzing the effects of the reclassification studies, which are estimated at \$3.5 – \$4.5 million per year and retroactive to the beginning of 2019-20. These totals are not currently included in the Tentative Budget forecasts, but will be added into the Adopted Budget as the information is finalized. However, for illustration purposes, the reclassification estimates are incorporated in the Multiyear Projections Three Year Model beginning in 2020-21.

Looking Beyond 2020-21:

In these unprecedented times, the District will continue to review and evaluate new information as it comes from the state and other sources. The uncertain economic conditions combined with the ongoing pandemic requirements will provide further challenges as the District moves through the next fiscal year. The ability to adjust to changing conditions will be key in the District's ability to not only reach a stable fiscal state but also continue to provide the high-level instructional and support services expected by our students, staff and faculty.

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ALL FUNDS CHART



FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2020-21
Tentative Budget Summary
for GENERAL FUNDS**

	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	Restricted & Categorical Fund 121/131	Special Education Fund 122	Federal Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
REVENUE										
Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 835,617	\$ 0	\$ 446,195	\$ 0	\$ 0	\$ 1,281,812	\$ 1,281,812
State Revenue	17,054,800	4,191,434	21,246,234	68,673,144	3,089,312	0	0	0	71,762,457	93,008,691
Local Revenue	166,408,050	5,384,163	171,792,213	2,634,000	0	0	1,368,170	1,952,930	5,955,100	177,747,312
TOTAL REVENUE	\$ 183,462,850	\$ 9,575,597	\$ 193,038,447	\$ 72,142,761	\$ 3,089,312	\$ 446,195	\$ 1,368,170	\$ 1,952,930	\$ 78,999,368	\$ 272,037,816
EXPENSES										
Certificated Salaries	\$ 79,854,322	\$ 525,023	\$ 80,379,345	\$ 4,900,300	\$ 2,969,782	\$ 0	\$ 0	\$ 76,515	\$ 7,946,597	\$ 88,325,942
Classified Salaries	34,041,004	2,175,140	36,216,144	11,433,743	2,240,018	594,927	1,135,282	606,582	16,010,553	52,226,697
Employee Benefits	47,554,095	1,084,174	48,638,269	6,741,499	1,990,307	0	339,347	323,220	9,394,372	58,032,642
Materials and Supplies	3,535,670	56,652	3,592,322	1,705,610	35,000	0	0	50,023	1,790,633	5,382,956
Operating Expenses	16,513,893	2,777,568	19,291,461	42,640,645	143,608	0	181,000	105,000	43,070,253	62,361,714
Capital Outlay	350,754	226,500	577,254	578,133	30,000	0	0	15,000	623,133	1,200,387
TOTAL EXPENSES	\$ 181,849,737	\$ 6,845,058	\$ 188,694,795	\$ 67,999,931	\$ 7,408,714	\$ 594,927	\$ 1,655,629	\$ 1,176,340	\$ 78,835,541	\$ 267,530,336
TRANSFERS AND OTHER										
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,319,402	\$ 148,732	\$ 785,393	\$ 0	\$ 5,253,527	\$ 5,253,527
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	(8,501,401)	(274,448)	(8,775,849)	0	0	0	(497,934)	(776,895)	(1,274,829)	(10,050,678)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	(4,079,262)	0	0	0	0	(4,079,262)	(4,079,262)
TOTAL TRANSFERS/OTHER SOURCES	\$ (8,451,401)	\$ (324,448)	\$ (8,775,849)	\$ (4,079,262)	\$ 4,319,402	\$ 148,732	\$ 287,459	\$ (776,895)	\$ (100,564)	\$ (8,876,413)
FUND BALANCE										
Net Change in Fund Balance	\$ (6,838,289)	\$ 2,406,092	\$ (4,432,197)	\$ 63,569	\$ 0	\$ 0	\$ 0	\$ (305)	\$ 63,263	\$ (4,368,934)
Beginning Balance, July 1	36,856,981	14,520,872	51,377,853	8,832,492	0	0	0	237,594	9,070,085	60,447,938
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 30,018,692	\$ 16,926,964	\$ 46,945,656	\$ 8,896,060	\$ 0	\$ 0	\$ 0	\$ 237,288	\$ 9,133,348	\$ 56,079,004

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2020-21
Tentative Budget Summary
for ALL FUNDS**

	TOTAL GENERAL FUND	Debt Service Fund 20	Child Development Fund 30	Capital Projects Fund 40	Enterprise Funds	Student Financial Aid Fund 74, 75	Other Trust (OPEB) Fund 79	TOTAL DISTRICT ALL FUNDS	Internal Service Fund 60
REVENUE									
Federal Revenue	\$ 1,281,812	\$ 0	\$ 38,000	\$ 0	\$ 0	\$ 15,118,469	\$ 0	\$ 16,438,281	\$ 0
State Revenue	#REF!	0	944,103	200,000	0	3,150,000	0	#REF!	0
Local Revenue	177,747,312	40,812,467	1,572,568	250,000	5,720,293	600,000	0	226,702,640	60,047,118
TOTAL REVENUE	#REF!	\$ 40,812,467	\$ 2,554,671	\$ 450,000	\$ 5,720,293	\$ 18,868,469	\$ 0	#REF!	\$ 60,047,118
EXPENSES									
Cost of Sales	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,995,712	\$ 0	\$ 0	\$ 3,995,712	\$ 0
Certificated Salaries	88,325,942	0	513,094	0	0	0	0	88,839,036	0
Classified Salaries	52,226,697	0	1,415,597	276,915	1,416,476	0	0	55,335,685	0
Employee Benefits	58,032,642	0	694,448	128,461	493,150	0	0	59,348,701	60,047,118
Materials and Supplies	5,382,956	0	123,386	2,000	0	0	0	5,508,342	0
Operating Expenses	62,361,714	0	6,245	4,246,705	1,039,197	600,000	0	68,253,861	0
Capital Outlay	1,200,387	0	1,680	16,486,727	0	0	0	17,688,793	0
TOTAL EXPENSES	\$ 267,530,336	\$ 0	\$ 2,754,451	\$ 21,140,809	\$ 6,944,534	\$ 600,000	\$ 0	\$ 298,970,130	\$ 60,047,118
TRANSFERS AND OTHER									
Transfers-in	\$ 5,253,527	\$ 3,041,118	\$ 0	\$ 256,033	\$ 0	\$ 0	\$ 1,500,000	\$ 10,050,678	\$ 0
Other Sources	0	24,725	0	0	0	0	0	24,725	0
Intrafund Transfers	0	0	0	0	0	0	0	0	0
Transfers-out	(10,050,678)	0	0	0	0	0	0	(10,050,678)	0
Contingency	0	0	0	0	0	0	0	0	0
Other Outgo	(4,079,262)	(43,878,311)	0	0	(61,382)	(18,268,469)	0	(66,287,424)	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (8,876,413)	\$ (40,812,467)	\$ 0	\$ 256,033	\$ (61,382)	\$ (18,268,469)	\$ 1,500,000	\$ (66,262,698)	\$ 0
FUND BALANCE									
Net Change in Fund Balance	#REF!	\$ 0	\$ (199,780)	\$ (20,434,776)	\$ (1,285,623)	\$ 0	\$ 1,500,000	#REF!	\$ 0
Beginning Balance, July 1	60,447,938	31,584,117	762,680	31,452,327	4,578,530	33,379	24,097,567	152,956,538	9,586,219
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	#REF!	\$ 31,584,117	\$ 562,900	\$ 11,017,551	\$ 3,292,907	\$ 33,379	\$ 25,597,567	#REF!	\$ 9,586,219

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS FOR 2020-21

FROM		TO														
		Unrestricted General Funds		Restricted General Funds				All Other Funds								
	Fund	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Debt Service 20	Child Developmt 30	Capital Projects 40	Enterprise Funds	Internal Service 60	Financial Aid 74/75	Other Trust (OPEB) 79	Total
	114				4,319,402	148,732	785,393		1,747,874						1,500,000	8,501,401
	115	50,000							18,415		256,033					324,448
	121/131															0
	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	50,000	0	0	4,319,402	148,732	785,393	0	3,041,118	0	256,033	0	0	0	1,500,000	10,100,678	

Inter-Fund Transfers:

Fund 114 to 122: 4,319,402 for Special Ed match
Fund 114 to 123: 148,732 for Federal Work Study match
Fund 114 to 125: 785,393 to offset Parking Fund operating deficit
Fund 114 to 20: 1,747,874 for Debt Service
Fund 114 to 79: 1,500,000 for 2020-21 OPEB Liability

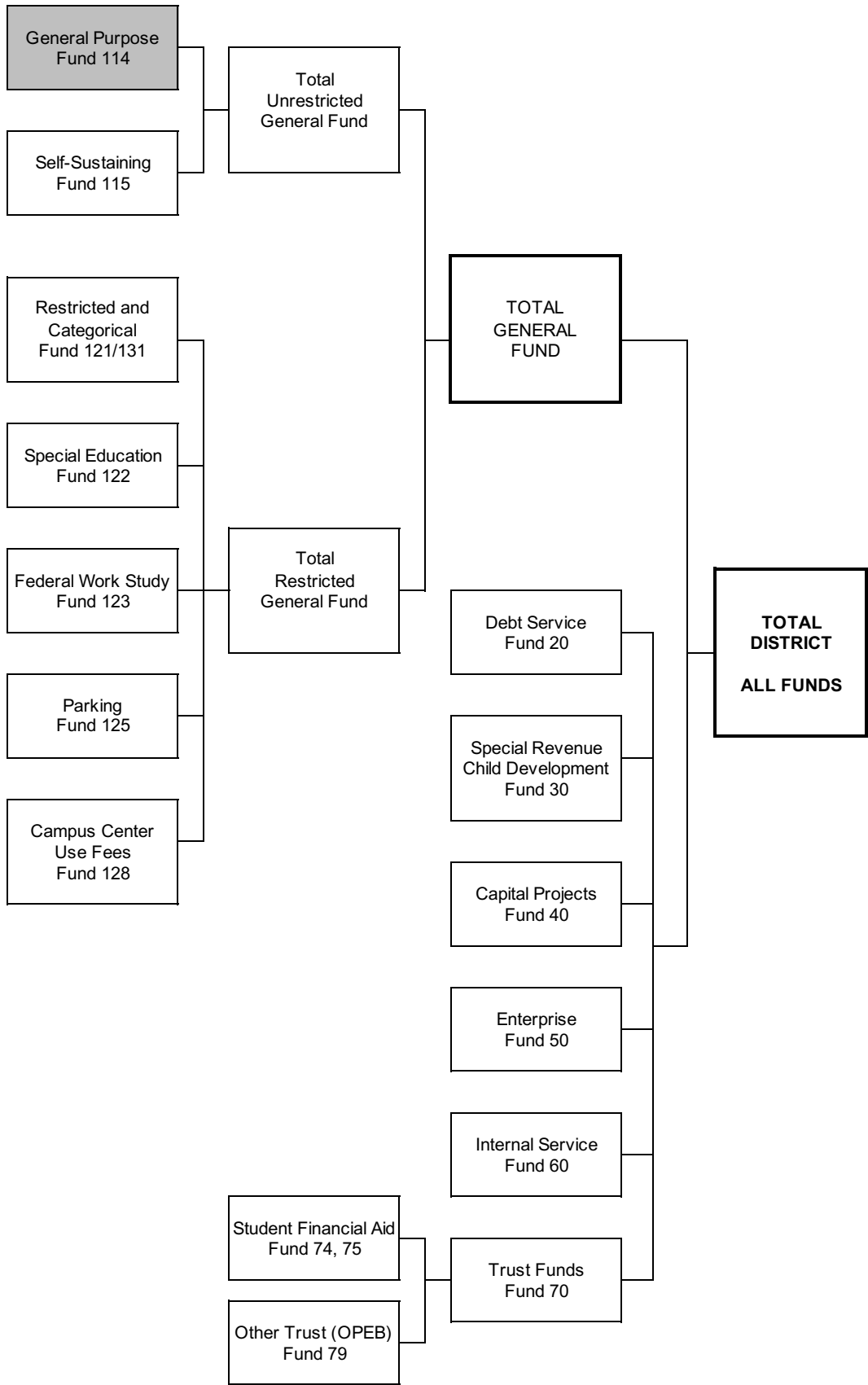
Fund 115 to 20: 18,415 for lease payments
Fund 115 to 40: 256,033 for District Office Building FF&E
Fund 125 to 20: 497,934 for capital lease payments
Fund 128 to 20: 776,895 for Debt Service

Intra-Fund Transfers (Between Unrestricted General Funds):

Fund 115 to 114: 50,000 for Foothill commencement

Intra-Fund Transfers (Between Restricted General Funds):

GENERAL PURPOSE FUND



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GENERAL PURPOSE FUND**Fund 114**

The General Purpose fund is part of the unrestricted general fund. This fund accounts for the majority of the district's revenues and expenditures. Approximately 81.3% of this fund's revenue typically comes from base apportionment revenue, 10% from non-resident tuition, 2.4% from lottery proceeds, and 6.3% from other sources.

Base apportionment revenue is comprised of four revenue sources:

- Property Taxes 84%
- Student Enrollment Fees 13.75%
- State General Apportionment 1%
- EPA (Prop 30) Proceeds 1.25%

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

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

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

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 114 General Purpose

2020-21 BUDGETS

REVENUE	Foothill College	De Anza College	Central Services	District-Wide	Total Fund 114
State					
Apportionment	\$ 0	\$ 0	\$ 0	\$ 2,269,700	\$ 2,269,700
EPA Proceeds	0	0	0	1,845,400	1,845,400
State Lottery	0	0	0	4,446,700	4,446,700
Mandated Cost Block Grant	0	0	0	695,700	695,700
STRS On-Behalf Payments	0	0	0	6,268,700	6,268,700
Full-Time Faculty Hiring	0	0	0	1,087,500	1,087,500
Other State	0	0	0	441,100	441,100
Total State Revenue	\$ 0	\$ 0	\$ 0	\$ 17,054,800	\$ 17,054,800
Local					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 123,749,900	\$ 123,749,900
Resident Enrollment (Gross)	399,359	250,641	0	20,580,000	21,230,000
Non-Resident Enrollment	0	0	0	18,200,000	18,200,000
Interest Income	0	0	0	1,000,000	1,000,000
Other Local	181,050	372,000	470,000	1,205,100	2,228,150
Total Local Revenue	\$ 580,409	\$ 622,641	\$ 470,000	\$ 164,735,000	\$ 166,408,050
TOTAL REVENUE	\$ 580,409	\$ 622,641	\$ 470,000	\$ 181,789,800	\$ 183,462,850
EXPENSES					
Contract Teachers	\$ 15,611,183	\$ 21,348,263	\$ 0	\$ 0	\$ 36,959,446
Contract Non-Teachers	4,485,718	5,733,852	885,075	0	11,104,645
Other Teachers	12,378,183	18,807,190	0	0	31,185,372
Other Non-Teachers	160,200	138,289	0	306,370	604,859
Total Certificated Salaries	\$ 32,635,284	\$ 46,027,594	\$ 885,075	\$ 306,370	\$ 79,854,322
Contract Non-Instructional	\$ 5,403,963	\$ 8,108,178	\$ 17,111,968	\$ 0	\$ 30,624,109
Contract Instructional Aides	329,388	1,696,994	0	0	2,026,381
Other Non-Instructional	301,802	229,658	409,772	449,282	1,390,514
Other Instructional Aides	0	0	0	0	0
Students	0	0	0	0	0
Total Classified Salaries	\$ 6,035,153	\$ 10,034,829	\$ 17,521,740	\$ 449,282	\$ 34,041,004
Total Salaries	\$ 38,670,436	\$ 56,062,423	\$ 18,406,814	\$ 755,652	\$ 113,895,326
Total Staff Benefits	\$ 10,459,312	\$ 15,388,340	\$ 7,930,669	\$ 13,775,773	\$ 47,554,095
Total Materials and Supplies	\$ 1,070,309	\$ 721,272	\$ 1,744,089	\$ 0	\$ 3,535,670
Contracted Services	\$ 0	\$ 0	\$ 0	\$ 226,850	\$ 226,850
Lease of Equipment & Facilities	0	0	0	91,608	91,608
Utilities	0	0	0	3,485,011	3,485,011
Other Operating	1,717,918	451,047	2,410,532	8,130,927	12,710,424
Total Operating	\$ 1,717,918	\$ 451,047	\$ 2,410,532	\$ 11,934,396	\$ 16,513,893
Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0	0
Other Capital Outlay	227,000	10,115	113,639	0	350,754
Total Capital Outlay	\$ 227,000	\$ 10,115	\$ 113,639	\$ 0	\$ 350,754
TOTAL EXPENSES	\$ 52,144,975	\$ 72,633,197	\$ 30,605,743	\$ 26,465,821	\$ 181,849,737
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0	0
Intrafund Transfers	50,000	0	0	0	50,000
Transfers-out	0	0	0	(8,501,401)	(8,501,401)
Contingency	0	0	0	0	0
Other Outgo	0	0	0	0	0
TOTAL TRANS/OTHER SOURCES	\$ 50,000	\$ 0	\$ 0	\$ (8,501,401)	\$ (8,451,401)
Net Change in Fund Balance	\$ (51,514,566)	\$ (72,010,556)	\$ (30,135,743)	\$ 146,822,577	\$ (6,838,289)
Beginning Balance, July 1	0	0	0	0	36,856,981
Adjustments to Beginning Balance	0	0	0	0	0
NET FUND BALANCE, June 30	\$ (51,514,566)	\$ (72,010,556)	\$ (30,135,743)	\$ 146,822,577	\$ 30,018,692

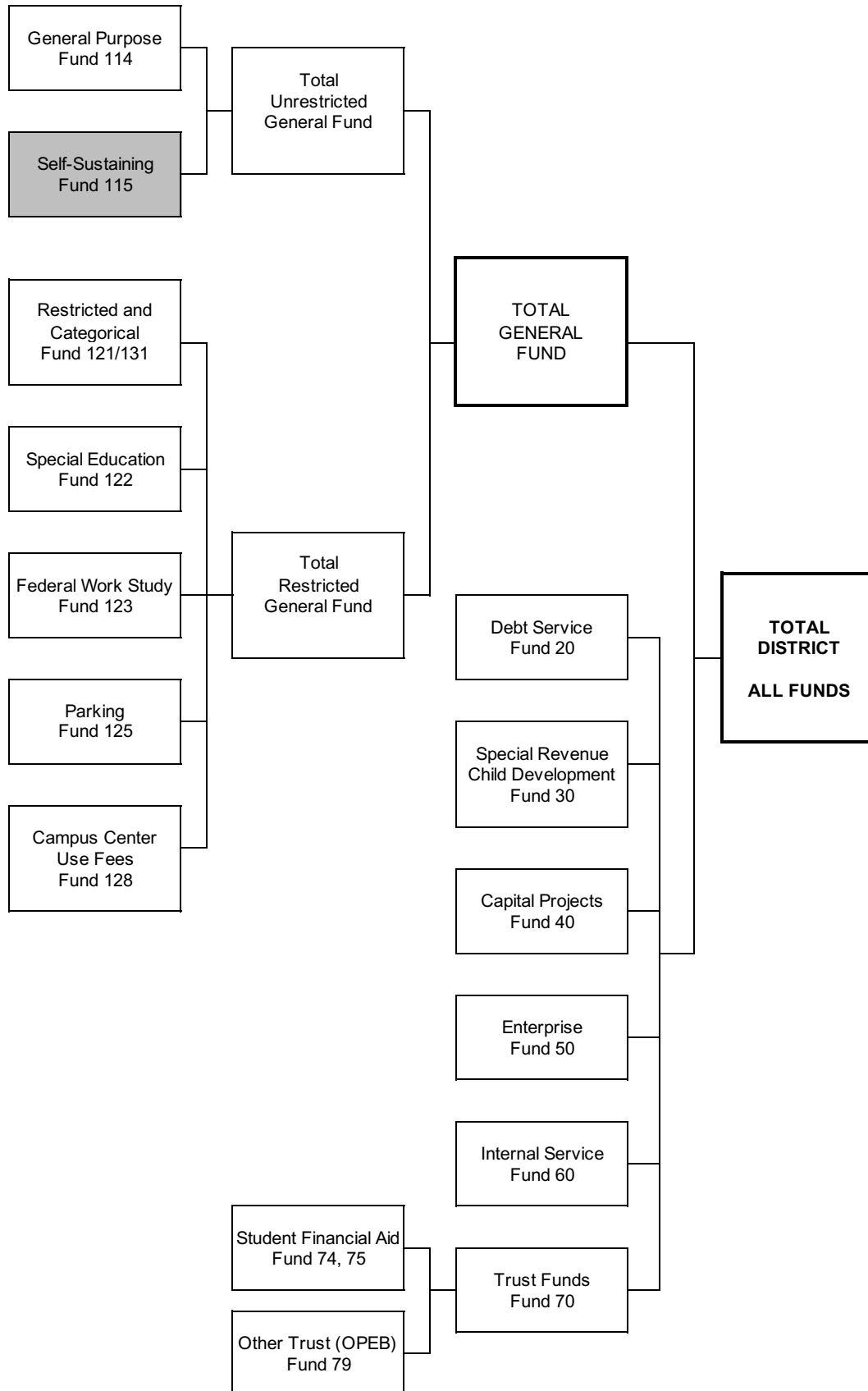
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 114 General Purpose

REVENUE	TOTAL DISTRICT		
	Adopted Budget 19-20	Projected Actual 19-20	Budget 20-21
State			
Apportionment	\$ 7,393,400	\$ 5,893,400	\$ 2,269,700
EPA Proceeds	2,952,000	2,952,000	1,845,400
State Lottery	4,195,600	4,195,600	4,446,700
Mandated Cost Block Grant	703,800	703,800	695,700
STRS On-Behalf Payments	5,968,657	5,968,657	6,268,700
Full-Time Faculty Hiring	1,087,500	1,087,500	1,087,500
Other State	447,400	447,400	441,100
Total State Revenue	\$ 22,748,357	\$ 21,248,357	\$ 17,054,800
Local			
Property Taxes	\$ 126,621,400	\$ 126,621,400	\$ 123,749,900
Resident Enrollment (Gross)	20,911,600	20,911,600	21,230,000
Non-Resident Enrollment	26,981,400	26,081,400	18,200,000
Interest Income	1,500,000	1,500,000	1,000,000
Other Local	1,355,972	1,446,034	2,228,150
Total Local Revenue	\$ 177,370,372	\$ 176,560,434	\$ 166,408,050
TOTAL REVENUE	\$ 200,118,729	\$ 197,808,791	\$ 183,462,850
EXPENSES			
Contract Teachers	\$ 37,192,060	\$ 32,849,114	\$ 36,959,446
Contract Non-Teachers	10,520,931	12,710,893	11,104,645
Other Teachers	30,565,133	35,290,089	31,185,372
Other Non-Teachers	595,510	549,903	604,859
Total Certificated Salaries	\$ 78,873,634	\$ 81,400,000	\$ 79,854,322
Contract Non-Instructional	\$ 29,684,219	\$ 28,633,820	\$ 30,624,109
Contract Instructional Aides	1,889,264	2,017,714	2,026,381
Other Non-Instructional	1,304,805	1,669,657	1,390,514
Other Instructional Aides	0	0	0
Students	0	478,809	0
Total Classified Salaries	\$ 32,878,288	\$ 32,800,000	\$ 34,041,004
Total Salaries	\$ 111,751,922	\$ 114,200,000	\$ 113,895,326
Total Staff Benefits	\$ 46,834,531	\$ 48,720,000	\$ 47,554,095
Total Materials and Supplies	\$ 3,559,157	\$ 2,804,634	\$ 3,535,670
Contracted Services	\$ 226,850	\$ 4,056,126	\$ 226,850
Lease of Equipment & Facilities	91,608	91,492	91,608
Utilities	3,485,011	2,779,127	3,485,011
Other Operating	13,021,873	10,547,650	12,710,424
Total Operating	\$ 16,825,341	\$ 17,474,395	\$ 16,513,893
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	198,878	0
Other Capital Outlay	407,393	223,235	350,754
Total Capital Outlay	\$ 407,393	\$ 422,113	\$ 350,754
TOTAL EXPENSES	\$ 179,378,344	\$ 183,621,142	\$ 181,849,737
Transfers-in	\$ 0	\$ 59,524	\$ 0
Other Sources	0	0	0
Intrafund Transfers	50,000	60,000	50,000
Transfers-out	(7,510,543)	(10,855,400)	(8,501,401)
Contingency	0	0	0
Other Outgo	0	0	0
TOTAL TRANS/OTHER SOURCES	\$ (7,460,543)	\$ (10,735,876)	\$ (8,451,401)
Net Change in Fund Balance	\$ 13,279,843	\$ 3,451,774	\$ (6,838,289)
Beginning Balance, July 1	33,405,207	33,405,207	36,856,981
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 46,685,050	\$ 36,856,981	\$ 30,018,692

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SELF-SUSTAINING FUND



SELF-SUSTAINING**Fund 115**

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

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

For the 2020-21 Tentative Budget, the Self-Sustaining funds are projected to have significant declines in revenue and operating expenses due to the impact of the ongoing COVID-19 pandemic. Major revenue decreases are due to the cancellation of facility rentals, on-campus De Anza Extended-Year program, and short courses. As a result, operating expenses are projected to decrease as well.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 115 Self-Sustaining

2020-21 BUDGETS

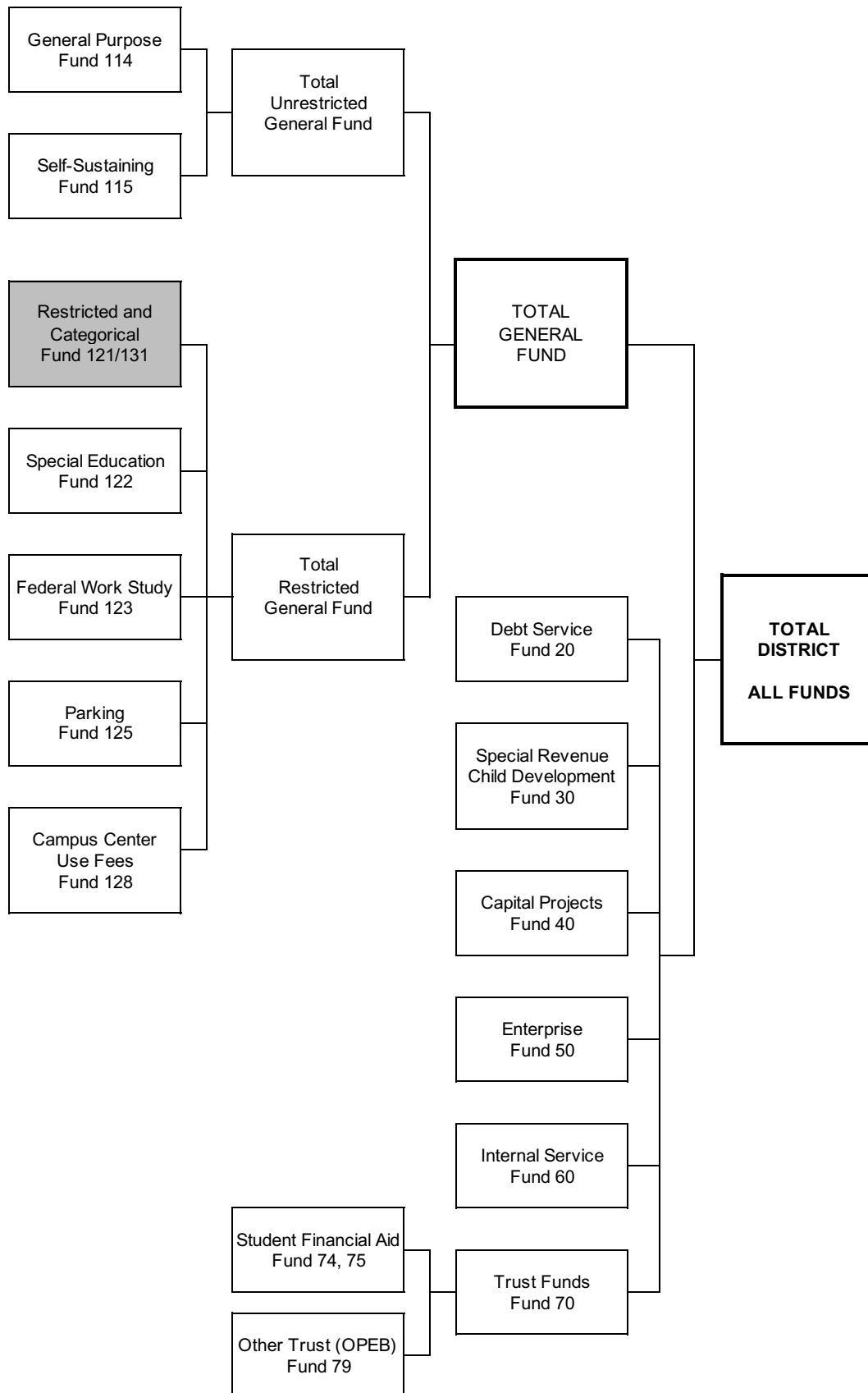
REVENUE	Foothill College	De Anza College	Central Services	Total Fund 115
State				
Apportionment	\$ 4,191,434	\$ 0	\$ 0	\$ 4,191,434
STRS On-Behalf Payments	0	0	0	0
Total State Revenue	\$ 4,191,434	\$ 0	\$ 0	\$ 4,191,434
Local				
Contract Services	\$ 9,000	\$ 0	\$ 0	\$ 9,000
Facilities Rental	722,000	405,000	0	1,127,000
Field Trip Revenue	0	0	0	0
Sales	0	105,000	0	105,000
Short Courses	135,500	25,000	0	160,500
Other Local	444,630	1,197,000	2,341,033	3,982,663
Total Local Revenue	\$ 1,311,130	\$ 1,732,000	\$ 2,341,033	\$ 5,384,163
TOTAL REVENUE	\$ 5,502,564	\$ 1,732,000	\$ 2,341,033	\$ 9,575,597
EXPENSES				
Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	182,961	156,862	0	339,823
Other Teachers	165,800	0	0	165,800
Other Non-Teachers	14,400	5,000	0	19,400
Total Certificated Salaries	\$ 363,161	\$ 161,862	\$ 0	\$ 525,023
Contract Non-Instructional	\$ 598,992	\$ 1,355,848	\$ 0	\$ 1,954,840
Contract Instructional Aides	0	0	0	0
Other Non-Instructional	184,300	36,000	0	220,300
Other Instructional Aides	0	0	0	0
Students	0	0	0	0
Total Classified Salaries	\$ 783,292	\$ 1,391,848	\$ 0	\$ 2,175,140
Total Salaries	\$ 1,146,454	\$ 1,553,709	\$ 0	\$ 2,700,163
Total Staff Benefits	\$ 377,186	\$ 706,988	\$ 0	\$ 1,084,174
Total Materials and Supplies	\$ 11,800	\$ 44,852	\$ 0	\$ 56,652
Contracted Services	\$ 0	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0	0
Utilities	0	0	0	0
Other Operating	273,425	550,460	1,953,683	2,777,568
Total Operating	\$ 273,425	\$ 550,460	\$ 1,953,683	\$ 2,777,568
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0
Other Capital Outlay	27,500	199,000	0	226,500
Total Capital Outlay	\$ 27,500	\$ 199,000	\$ 0	\$ 226,500
TOTAL EXPENSES	\$ 1,836,365	\$ 3,055,010	\$ 1,953,683	\$ 6,845,058
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Intrafund Transfers	(15,433)	96,750	(131,317)	(50,000)
Transfers-out	0	(18,415)	(256,033)	(274,448)
Other Outgo	0	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (15,433)	\$ 78,335	\$ (387,350)	\$ (324,448)
Net Change in Fund Balance	\$ 3,650,767	\$ (1,244,675)	\$ 0	\$ 2,406,092
Beginning Balance, July 1	5,595,523	6,352,783	236,244	14,520,872
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 9,246,290	\$ 5,108,108	\$ 236,244	\$ 16,926,964

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 115 Self-Sustaining

TOTAL DISTRICT			
REVENUE	Adopted Budget 19-20	Projected Actual 19-20	Budget 20-21
State			
Apportionment	\$ 3,516,980	\$ 3,523,740	\$ 4,191,434
STRS On-Behalf Payments	6,760	0	0
Total State Revenue	\$ 3,523,740	\$ 3,523,740	\$ 4,191,434
Local			
Contract Services	\$ 36,850	\$ 36,850	\$ 9,000
Facilities Rental	1,615,200	1,229,564	1,127,000
Field Trip Revenue	120,000	120,000	0
Sales	230,000	226,000	105,000
Short Courses	427,000	339,955	160,500
Other Local	7,951,427	7,622,674	3,982,663
Total Local Revenue	\$ 10,380,477	\$ 9,575,043	\$ 5,384,163
TOTAL REVENUE	\$ 13,904,217	\$ 13,098,783	\$ 9,575,597
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	312,528	312,528	339,823
Other Teachers	161,700	161,700	165,800
Other Non-Teachers	15,630	15,630	19,400
Total Certificated Salaries	\$ 489,858	\$ 489,858	\$ 525,023
Contract Non-Instructional	\$ 1,894,904	\$ 1,894,904	\$ 1,954,840
Contract Instructional Aides	0	0	0
Other Non-Instructional	975,300	975,300	220,300
Other Instructional Aides	0	0	0
Students	2,000	2,000	0
Total Classified Salaries	\$ 2,872,204	\$ 2,872,204	\$ 2,175,140
Total Salaries	\$ 3,362,062	\$ 3,362,062	\$ 2,700,163
Total Staff Benefits	\$ 1,088,108	\$ 1,088,108	\$ 1,084,174
Total Materials and Supplies	\$ 12,328	\$ 12,328	\$ 56,652
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	5,624,875	5,922,875	2,777,568
Total Operating	\$ 5,624,875	\$ 5,922,875	\$ 2,777,568
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	305,186	305,186	226,500
Total Capital Outlay	\$ 305,186	\$ 305,186	\$ 226,500
TOTAL EXPENSES	\$ 10,392,559	\$ 10,690,559	\$ 6,845,058
Transfers-in	\$ 0	\$ 300,000	\$ 0
Other Sources	0	0	0
Intrafund Transfers	(50,000)	(60,000)	(50,000)
Transfers-out	(311,902)	(311,902)	(274,448)
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (361,902)	\$ (71,902)	\$ (324,448)
Net Change in Fund Balance	\$ 3,149,756	\$ 2,336,322	\$ 2,406,092
Beginning Balance, July 1	12,184,550	12,184,550	14,520,872
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 15,334,306	\$ 14,520,872	\$ 16,926,964

RESTRICTED and CATEGORICAL FUND



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**RESTRICTED and CATEGORICAL
Fund 121/131**

Restricted and Categorical Funds are those resources that come from federal, state or local agencies. The majority of the revenue that is received in the Restricted and Categorical Fund originates from the state. For 2020-21, we are budgeting approximately \$68.7 million from the state for categorical and grant-funded programs. State grants and categorical funds include Student Equity & Achievement (SSSP, Student Equity, & Basic Skills), EOPS, CARE, CalWORKs, Instructional Equipment and Library Materials, Online Education Initiative (CVC-OEI), Strong Workforce, College Promise and Guided Pathways. The Governor's May revision proposes to reduce funding for the Strong Workforce Program (55%), the Adult Education program (10%) and the Student Equity and Achievement Program (15%). Should the reductions be included in the final state budget, the program budgets will be updated accordingly.

For 2020-21, we are budgeting approximately \$835,617 in federal revenue. Federal grants include Perkins Career and Technical Education (CTEA) among others. We are budgeting approximately \$2.6 million in local revenue. The majority of this local revenue is made up of health services fees. Local grants include Mellon Scholars and United Way Bay Area Integrated Services.

In general, funds received by categorical 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), 666Staff 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 May Revision for 2020-21 proposes to eliminate 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.

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 \$47.5 million in expenditures for 2020-21, which includes \$20 million from the new CVC-OEI grant, an unspent \$8.5 million balance from the one-time 2016-17 augmentation grant, and \$18.9 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 over the next 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 in partnership with the University of San Francisco, was awarded a four-year \$2.145 million grant in 2016-17, of which \$1.465 million goes to Foothill-De Anza and \$679,547 goes to USF. These funds support selected underserved and underrepresented students, identified as Mellon Scholars, in the study of humanities with the ultimate goal of obtaining a four-year college degree.

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.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 121/131 Restricted and Categorical

2020-21 BUDGETS

REVENUE	Foothill College	De Anza College	Central Services	Total Fund 121/131
WIA	\$ 0	\$ 29,000	\$ 0	\$ 29,000
Financial Aid Admin. Allowance	6,500	18,000	0	24,500
Perkins Career & Tech Ed Act (CTEA)	299,134	448,702	0	747,836
National Science Foundation (NSF)	0	0	0	0
Other Federal	0	34,281	0	34,281
Total Federal Revenue	\$ 305,634	\$ 529,983	\$ 0	\$ 835,617
Student Equity & Achievement (SSSP)	\$ 2,917,973	\$ 3,051,996	\$ 0	\$ 5,969,969
Student Equity & Achievement (St. Equity)	705,615	1,058,424	0	1,764,039
Student Equity & Achievement (Basic Skills)	221,709	714,606	0	936,315
Board Financial Assistance Program	322,424	471,718	0	794,142
Staff Diversity	5,110	5,110	34,780	45,000
EOPS (Parts A & B)	709,964	1,191,440	0	1,901,404
CARE	51,498	89,389	0	140,887
Instructional Equipment Block Grant	0	0	0	0
Online Education Initiative (OEI)	0	0	47,588,180	47,588,180
CalWORKs	0	327,353	0	327,353
STRS On-Behalf Payments	122,369	189,571	113,882	425,822
Other State	3,041,596	5,250,904	487,533	8,780,033
Total State Revenue	\$ 8,098,258	\$ 12,350,512	\$ 48,224,375	\$ 68,673,144
Health Service Fees	\$ 750,000	\$ 1,080,000	\$ 0	\$ 1,830,000
Other Local	114,000	290,000	400,000	804,000
Total Local Revenue	\$ 864,000	\$ 1,370,000	\$ 400,000	\$ 2,634,000
TOTAL REVENUE	\$ 9,267,892	\$ 14,250,495	\$ 48,624,375	\$ 72,142,761
EXPENSES				
Contract Teachers	\$ 0	\$ 192,590	\$ 0	\$ 192,590
Contract Non-Teachers	1,747,689	2,184,898	284,308	4,216,895
Other Teachers	0	0	0	0
Other Non-Teachers	151,815	259,000	80,000	490,815
Total Certificated Salaries	\$ 1,899,504	\$ 2,636,488	\$ 364,308	\$ 4,900,300
Contract Non-Instructional	\$ 2,681,196	\$ 4,205,458	\$ 3,742,607	\$ 10,629,261
Contract Instructional Aides	0	0	20,000	20,000
Other Non-Instructional	106,712	390,994	241,456	739,162
Other Instructional Aides	6,515	38,805	0	45,321
Students	0	0	0	0
Total Classified Salaries	\$ 2,794,424	\$ 4,635,257	\$ 4,004,063	\$ 11,433,743
Total Salaries	\$ 4,693,928	\$ 7,271,745	\$ 4,368,370	\$ 16,334,043
Total Staff Benefits	\$ 2,117,391	\$ 2,788,360	\$ 1,835,748	\$ 6,741,499
Total Materials and Supplies	\$ 658,459	\$ 989,551	\$ 57,600	\$ 1,705,610
Contracted Services	\$ 172,699	\$ 0	\$ 39,940,237	\$ 40,112,936
Lease of Equipment & Facilities	0	0	0	0
Utilities	0	0	0	0
Other Operating	364,953	565,211	1,597,544	2,527,708
Total Operating	\$ 537,653	\$ 565,211	\$ 41,537,781	\$ 42,640,645
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	227,355	335,778	15,000	578,133
Other Capital Outlay	0	0	0	0
Total Capital Outlay	\$ 227,355	\$ 335,778	\$ 15,000	\$ 578,133
TOTAL EXPENSES	\$ 8,234,787	\$ 11,950,645	\$ 47,814,499	\$ 67,999,931
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Intrafund Transfers	193,173	0	(193,173)	0
Transfers-out	0	0	0	0
Other Outgo/Grants in Aid	(1,226,278)	(2,852,984)	0	(4,079,262)
TOTAL TRANSFERS/OTHER SOURCES	\$ (1,033,105)	\$ (2,852,984)	\$ (193,173)	\$ (4,079,262)
Net Change in Fund Balance	\$ 0	\$ (553,134)	\$ 616,703	\$ 63,569
Beginning Balance, July 1	0	0	0	8,832,492
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ (553,134)	\$ 616,703	\$ 8,896,060

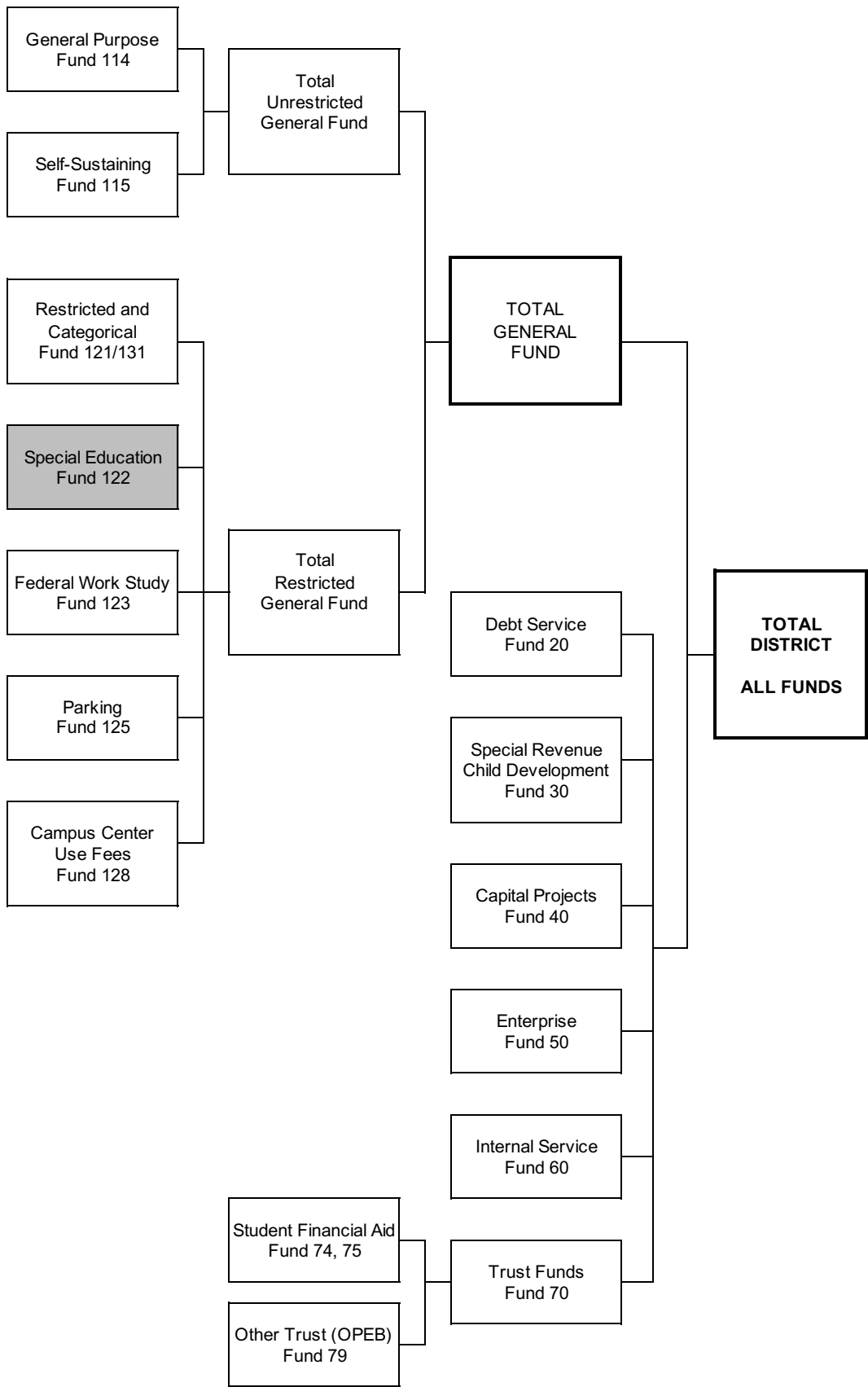
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 121/131 Restricted and Categorical

TOTAL DISTRICT			
REVENUE	Adopted Budget 19-20	Projected Actual 19-20	Budget 20-21
WIA	\$ 0	\$ 0	\$ 29,000
Financial Aid Admin. Allowance	27,000	27,000	24,500
Perkins Career & Tech Ed Act (CTEA)	771,565	771,565	747,836
National Science Foundation (NSF)	2,500	2,500	0
Other Federal	34,281	34,281	34,281
Total Federal Revenue	\$ 835,346	\$ 835,346	\$ 835,617
Student Equity & Achievement (SSSP)	\$ 7,051,662	\$ 7,023,492	\$ 5,969,969
Student Equity & Achievement (St. Equity)	2,083,664	2,075,341	1,764,039
Student Equity & Achievement (Basic Skills)	1,065,054	1,101,547	936,315
Board Financial Assistance Program	835,940	835,940	794,142
Staff Diversity	45,000	50,000	45,000
EOPS (Parts A & B)	1,938,208	2,001,478	1,901,404
CARE	153,530	153,530	140,887
Instructional Equipment Block Grant	281,632	281,632	0
Online Education Initiative (OEI)	57,762,644	57,762,644	47,588,180
CalWORKs	344,542	344,542	327,353
STRS On-Behalf Payments	425,822	425,822	425,822
Other State	10,359,942	11,289,273	8,780,033
Total State Revenue	\$ 82,347,640	\$ 83,345,241	\$ 68,673,144
Health Service Fees	\$ 1,830,000	\$ 1,830,000	\$ 1,830,000
Other Local	790,000	790,000	804,000
Total Local Revenue	\$ 2,620,000	\$ 2,620,000	\$ 2,634,000
TOTAL REVENUE	\$ 85,802,986	\$ 86,800,587	\$ 72,142,761
EXPENSES			
Contract Teachers	\$ 654,021	\$ 654,022	\$ 192,590
Contract Non-Teachers	4,654,999	4,679,999	4,216,895
Other Teachers	0	0	0
Other Non-Teachers	360,530	560,114	490,815
Total Certificated Salaries	\$ 5,669,550	\$ 5,894,134	\$ 4,900,300
Contract Non-Instructional	\$ 10,267,451	\$ 10,282,428	\$ 10,629,261
Contract Instructional Aides	0	0	20,000
Other Non-Instructional	1,330,410	1,051,377	739,162
Other Instructional Aides	0	0	45,321
Students	0	463,152	0
Total Classified Salaries	\$ 11,597,861	\$ 11,796,958	\$ 11,433,743
Total Salaries	\$ 17,267,411	\$ 17,691,092	\$ 16,334,043
Total Staff Benefits	\$ 6,739,117	\$ 6,739,378	\$ 6,741,499
Total Materials and Supplies	\$ 1,828,450	\$ 2,089,415	\$ 1,705,610
Contracted Services	\$ 49,107,269	\$ 53,545,244	\$ 40,112,936
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	5,607,208	1,150,000	2,527,708
Total Operating	\$ 54,714,477	\$ 54,695,244	\$ 42,640,645
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	15,000	1,186,103	578,133
Other Capital Outlay	1,000,501	0	0
Total Capital Outlay	\$ 1,015,501	\$ 1,186,103	\$ 578,133
TOTAL EXPENSES	\$ 81,564,957	\$ 82,401,232	\$ 67,999,931
Transfers-in	\$ 0	\$ 325,240	\$ 0
Other Sources	0	0	0
Intrafund Transfers	0	0	0
Transfers-out	0	(162,538)	0
Other Outgo/Grants in Aid	(4,432,266)	(4,461,294)	(4,079,262)
TOTAL TRANSFERS/OTHER SOURCES	\$ (4,432,266)	\$ (4,298,591)	\$ (4,079,262)
Net Change in Fund Balance	\$ (194,236)	\$ 100,764	\$ 63,569
Beginning Balance, July 1	8,731,728	8,731,728	8,832,492
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 8,537,492	\$ 8,832,492	\$ 8,896,060

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SPECIAL EDUCATION FUND



SPECIAL EDUCATION**Fund 122**

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

For the 2020-21 Tentative Budget, we anticipate receiving approximately \$2.9 million in state revenues for Special Education. Expenses for the Special Education Fund are estimated at \$7.2 million. The district anticipates to transfer in \$4.3 million from the General Purpose Fund as college effort and to balance the fund. The college effort funds are necessary to meet the state requirement for receiving state Disabled Student Programs and Services (DSP&S) revenues and serving students with special needs.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 122 Special Education

2020-21 BUDGETS

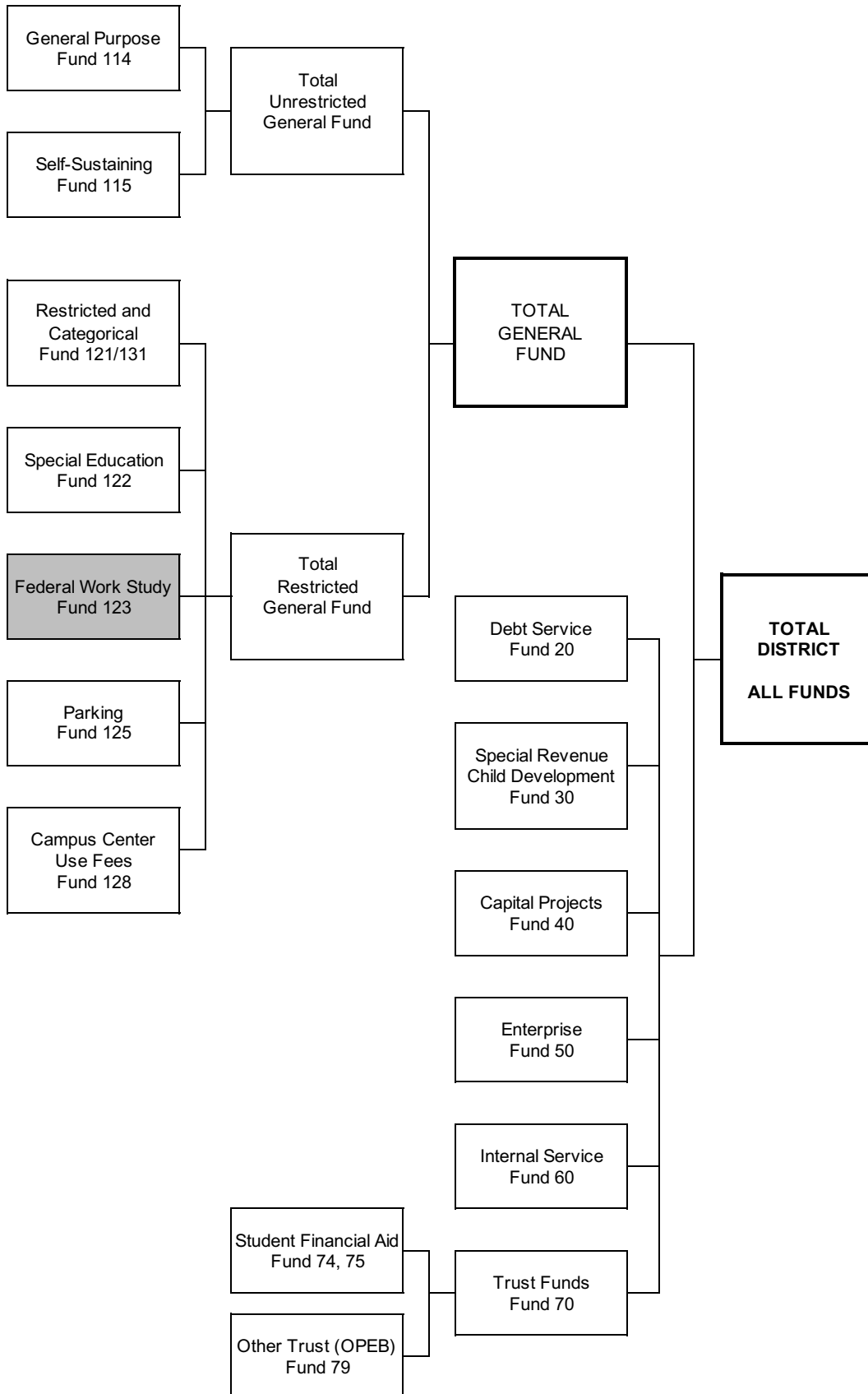
REVENUE	Foothill College	De Anza College	Total Fund 122
State			
Special Education Apportionment	\$ 1,277,154	\$ 1,643,993	\$ 2,921,147
Department of Rehabilitation	0	0	0
STRS On-Behalf Payments	68,529	99,636	168,165
TOTAL REVENUE	\$ 1,345,683	\$ 1,743,629	\$ 3,089,312
EXPENSES			
Contract Teachers	\$ 358,036	\$ 611,864	\$ 969,900
Contract Non-Teachers	438,918	855,606	1,294,524
Other Teachers	413,266	292,092	705,358
Other Non-Teachers	0	0	0
Total Certificated Salaries	\$ 1,210,220	\$ 1,759,562	\$ 2,969,782
Contract Non-Instructional	\$ 236,282	\$ 953,275	\$ 1,189,557
Contract Instructional Aides	0	907,847	907,847
Other Non-Instructional	62,386	80,229	142,615
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 298,668	\$ 1,941,350	\$ 2,240,018
Total Salaries	\$ 1,508,887	\$ 3,700,913	\$ 5,209,800
Total Staff Benefits	\$ 504,606	\$ 1,485,701	\$ 1,990,307
Total Materials and Supplies	\$ 10,000	\$ 25,000	\$ 35,000
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	43,608	100,000	143,608
Total Operating	\$ 43,608	\$ 100,000	\$ 143,608
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	10,000	20,000	30,000
Total Capital Outlay	\$ 10,000	\$ 20,000	\$ 30,000
TOTAL EXPENSES	\$ 2,077,101	\$ 5,331,614	\$ 7,408,714
Transfers-in	\$ 731,417	\$ 3,587,985	\$ 4,319,402
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 731,417	\$ 3,587,985	\$ 4,319,402
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 122 Special Education

REVENUE	TOTAL DISTRICT		
	Adopted Budget 19-20	Projected Actual 19-20	Budget 20-21
State			
Special Education Apportionment	\$ 3,074,892	\$ 3,088,866	\$ 2,921,147
Department of Rehabilitation	0	0	0
STRS On-Behalf Payments	168,165	168,165	168,165
TOTAL REVENUE	\$ 3,243,057	\$ 3,257,031	\$ 3,089,312
EXPENSES			
Contract Teachers	\$ 924,805	\$ 918,170	\$ 969,900
Contract Non-Teachers	1,261,925	1,319,743	1,294,524
Other Teachers	705,358	671,996	705,358
Other Non-Teachers	0	95,698	0
Total Certificated Salaries	\$ 2,892,088	\$ 3,005,607	\$ 2,969,782
Contract Non-Instructional	\$ 1,030,326	\$ 1,106,264	\$ 1,189,557
Contract Instructional Aides	702,725	744,804	907,847
Other Non-Instructional	147,615	101,473	142,615
Other Instructional Aides	0	0	0
Students	0	46,142	0
Total Classified Salaries	\$ 1,880,666	\$ 1,998,682	\$ 2,240,018
Total Salaries	\$ 4,772,754	\$ 5,004,289	\$ 5,209,800
Total Staff Benefits	\$ 1,748,479	\$ 1,790,977	\$ 1,990,307
Total Materials and Supplies	\$ 35,000	\$ 35,000	\$ 35,000
Contracted Services	\$ 0	\$ 144,774	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	144,774	0	143,608
Total Operating	\$ 144,774	\$ 144,774	\$ 143,608
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	16,196	0
Other Capital Outlay	41,183	24,987	30,000
Total Capital Outlay	\$ 41,183	\$ 41,183	\$ 30,000
TOTAL EXPENSES	\$ 6,742,190	\$ 7,016,223	\$ 7,408,714
Transfers-in	\$ 3,481,784	\$ 3,801,368	\$ 4,319,402
Other Sources	0	0	0
Transfers-out	0	(59,524)	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 3,481,784	\$ 3,741,843	\$ 4,319,402
Net Change in Fund Balance	\$ (17,349)	\$ (17,349)	\$ 0
Beginning Balance, July 1	17,349	17,349	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0

FEDERAL WORK STUDY FUND



FEDERAL WORK STUDY**Fund 123**

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

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 123 Federal Work Study

2020-21 BUDGETS

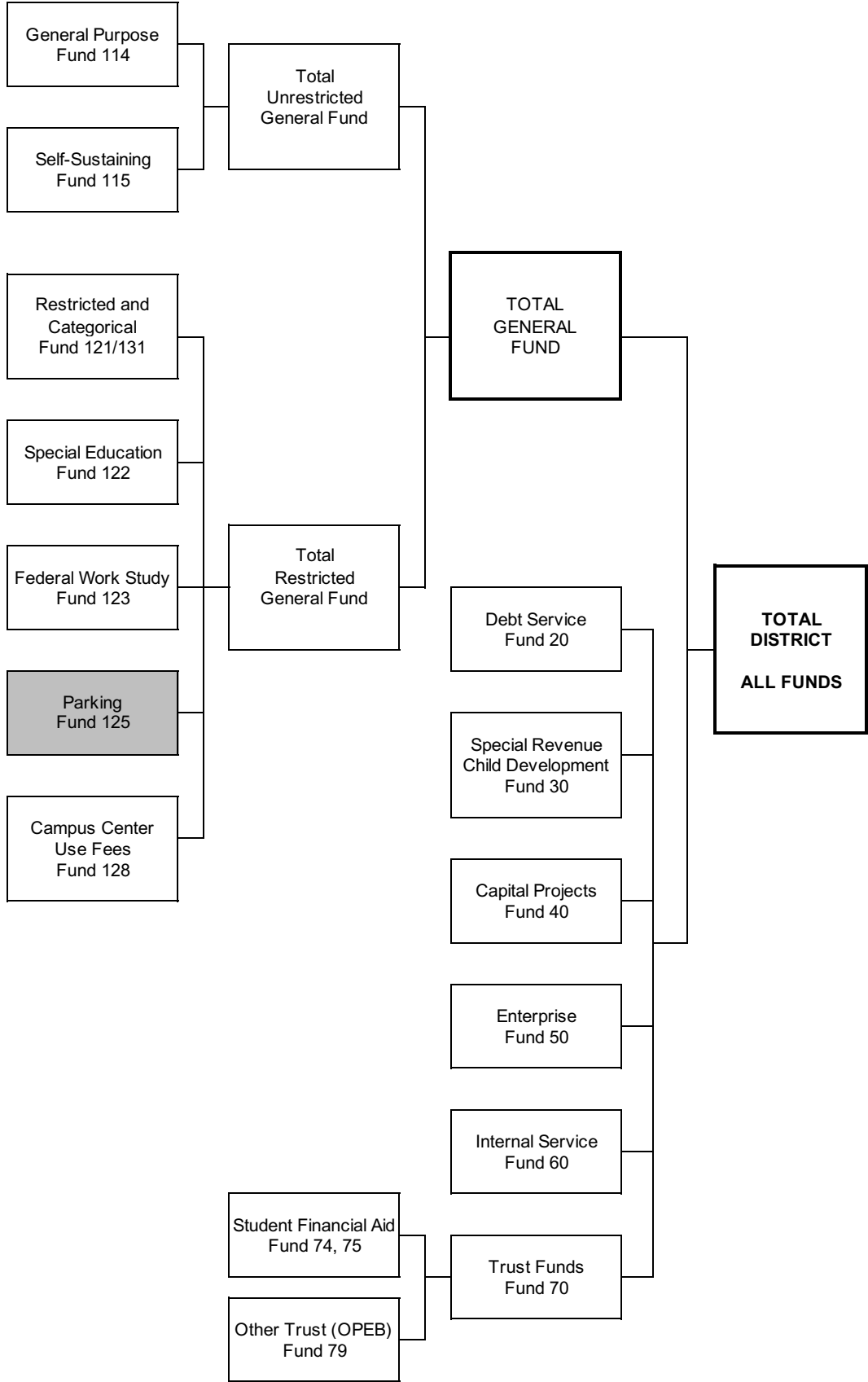
REVENUE	Foothill College	De Anza College	Total Fund 123
Federal			
Federal Work Study	\$ 153,747	\$ 292,448	\$ 446,195
Other Federal	0	0	0
TOTAL REVENUE	\$ 153,747	\$ 292,448	\$ 446,195
EXPENSES			
Other Non-Teachers	\$ 0	\$ 0	\$ 0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Other Non-Instructional	\$ 0	\$ 0	\$ 0
Students-FWS	204,996	389,931	594,927
Total Classified Salaries	\$ 204,996	\$ 389,931	\$ 594,927
Total Staff Benefits	\$ 0	\$ 0	\$ 0
Total Materials and Supplies	\$ 0	\$ 0	\$ 0
Total Operating	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 204,996	\$ 389,931	\$ 594,927
Transfers-in	\$ 51,249	\$ 97,483	\$ 148,732
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 51,249	\$ 97,483	\$ 148,732
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 123 Federal Work Study

TOTAL DISTRICT			
REVENUE	Adopted Budget 19-20	Projected Actual 19-20	Budget 20-21
Federal			
Federal Work Study	\$ 464,108	\$ 464,108	\$ 446,195
Other Federal	0	0	0
TOTAL REVENUE	\$ 464,108	\$ 464,108	\$ 446,195
EXPENSES			
Other Non-Teachers	\$ 0	\$ 0	\$ 0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Other Non-Instructional	\$ 0	\$ 5,908	\$ 0
Students-FWS	618,810	615,948	594,927
Total Classified Salaries	\$ 618,810	\$ 621,856	\$ 594,927
Total Staff Benefits	\$ 0	\$ 1,877	\$ 0
Total Materials and Supplies	\$ 0	\$ 415	\$ 0
Total Operating	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 618,810	\$ 624,148	\$ 594,927
Transfers-in	\$ 154,702	\$ 160,040	\$ 148,732
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 154,702	\$ 160,040	\$ 148,732
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0

PARKING FUND



PARKING**Fund 125**

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

As a result of the COVID-19 pandemic, we are projecting a decline in revenue due to the possibility of continued closure of the campuses through summer and fall quarters. For 2020-21, the projected transfer out of \$497,934 reflects a decrease compared to prior years, as the capital lease agreement matures on September 1, 2020. A transfer in of \$785,393 from the General Purpose fund is projected for the year to balance the Parking fund.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

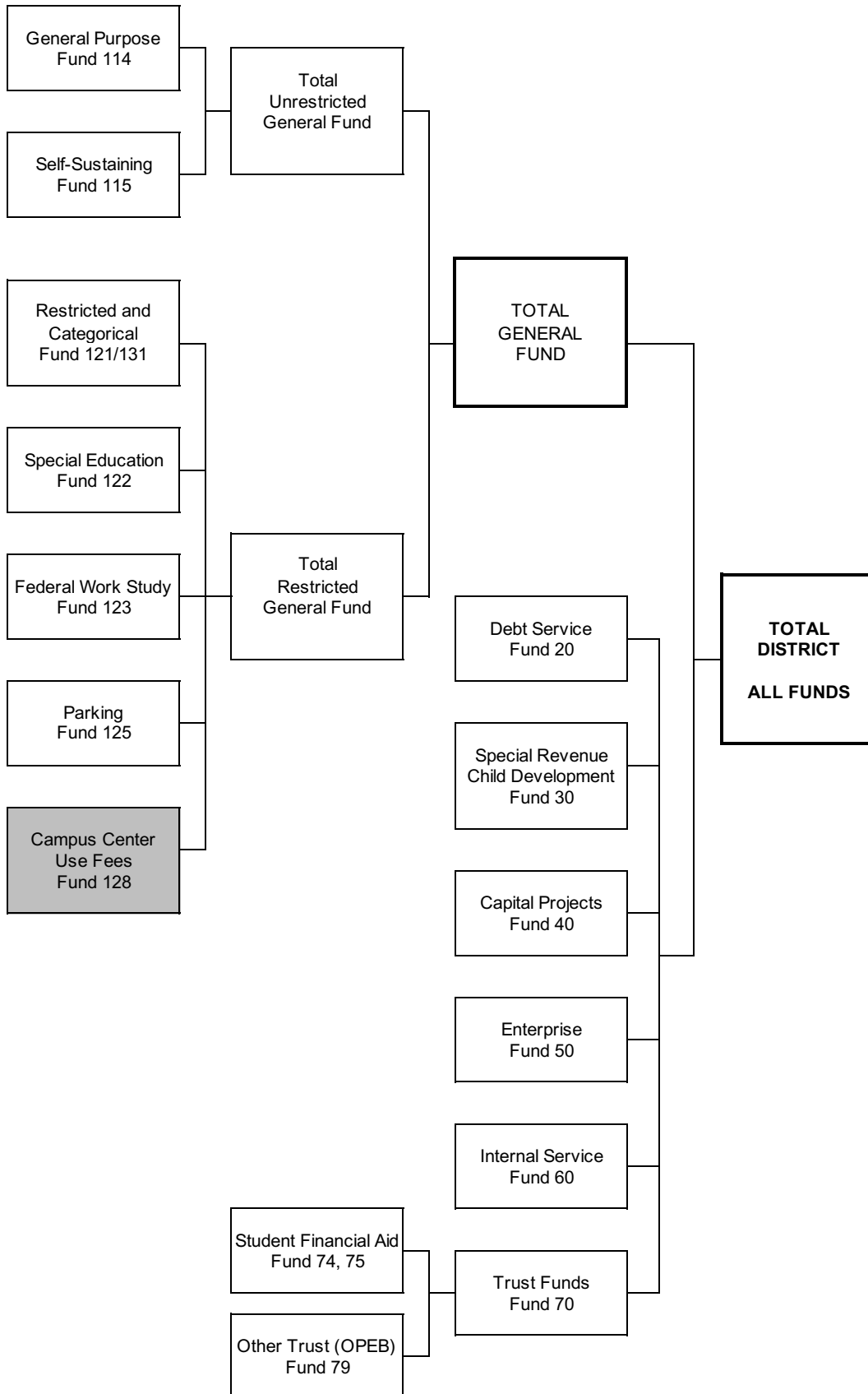
Fund 125 Parking

2020-21 BUDGETS

REVENUE	Adopted Budget 19-20	Projected Actual 19-20	Budget 20-21
State			
Other State	\$ 0	\$ 0	\$ 0
Total State Revenue	\$ 0	\$ 0	\$ 0
Local			
Decals	\$ 1,062,742	\$ 787,185	\$ 788,005
Daily Permits	640,197	474,201	480,148
Special Events Parking	240,598	178,213	100,016
Other Local Revenue	0	3,937	0
Total Local Revenue	\$ 1,943,537	\$ 1,443,536	\$ 1,368,170
TOTAL REVENUE	\$ 1,943,537	\$ 1,443,536	\$ 1,368,170
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	0	0	0
Other Teachers	0	0	0
Other Non-Teachers	0	0	0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Contract Non-Instructional	\$ 620,286	\$ 620,286	\$ 685,282
Contract Instructional Aides	0	0	0
Other Non-Instructional	252,666	252,666	450,000
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 872,952	\$ 872,952	\$ 1,135,282
Total Salaries	\$ 872,952	\$ 872,952	\$ 1,135,282
Total Staff Benefits	\$ 339,047	\$ 339,047	\$ 339,347
Total Materials and Supplies	\$ 0	\$ 0	\$ 0
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	160,000	160,000	181,000
Total Operating	\$ 160,000	\$ 160,000	\$ 181,000
Site Improvement	\$ 0	\$ 0	\$ 0
Buildings	0	0	0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 1,371,999	\$ 1,371,999	\$ 1,655,629
Transfers-in	\$ 424,330	\$ 924,330	\$ 785,393
Other Sources	0	0	0
Transfers-out	(995,867)	(995,867)	(497,934)
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (571,538)	\$ (71,537)	\$ 287,459
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0

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CAMPUS CENTER USE FEES FUND



CAMPUS CENTER USE FEES**Fund 128**

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

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.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 128 Campus Center Use Fees

2020-21 BUDGETS

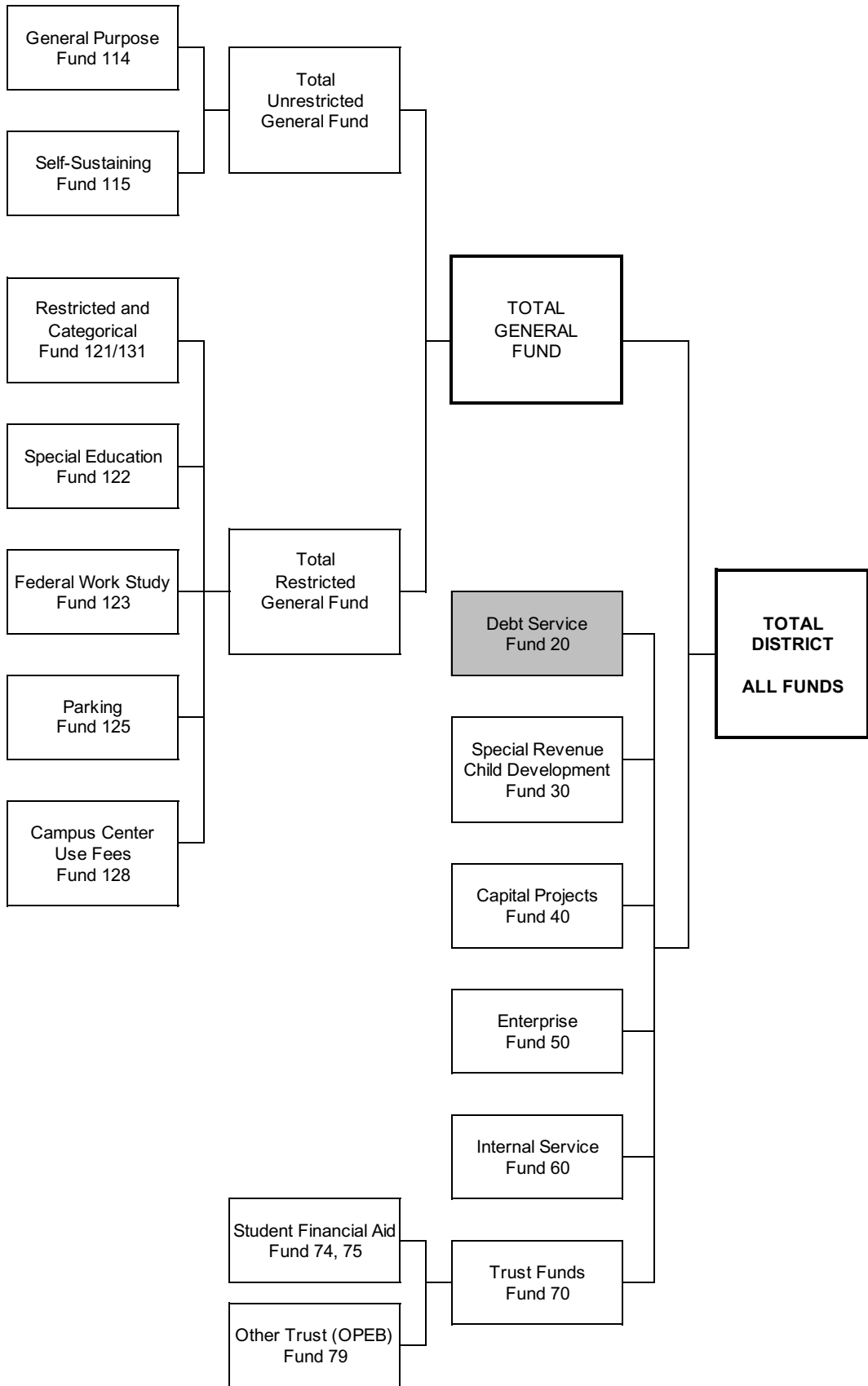
REVENUE	Foothill College	De Anza College	Total Fund 128
State			
STRS On-Behalf Payments	\$ 0	\$ 0	\$ 0
Total State Revenue	\$ 0	\$ 0	\$ 0
Local			
Campus Center Use Fees	\$ 872,930	\$ 1,080,000	\$ 1,952,930
Interest Income	0	0	0
Other Local	0	0	0
Total Local Revenue	\$ 872,930	\$ 1,080,000	\$ 1,952,930
TOTAL REVENUE	\$ 872,930	\$ 1,080,000	\$ 1,952,930
EXPENSES			
Contract Non-Teachers	\$ 76,515	\$ 0	\$ 76,515
Total Certificated Salaries	\$ 76,515	\$ 0	\$ 76,515
Contract Non-Instructional	\$ 168,497	\$ 436,085	\$ 604,582
Contract Instructional Aides	0	0	0
Other Non-Instructional	2,000	0	2,000
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 170,497	\$ 436,085	\$ 606,582
Total Staff Benefits	\$ 107,791	\$ 215,429	\$ 323,220
Total Materials and Supplies	\$ 30,000	\$ 20,023	\$ 50,023
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	105,000	0	105,000
Total Operating	\$ 105,000	\$ 0	\$ 105,000
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	15,000	0	15,000
Total Capital Outlay	\$ 15,000	\$ 0	\$ 15,000
TOTAL EXPENSES	\$ 504,803	\$ 671,537	\$ 1,176,340
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	(368,127)	(408,769)	(776,895)
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (368,127)	\$ (408,769)	\$ (776,895)
Net Change in Fund Balance	\$ 0	\$ (305)	\$ (305)
Beginning Balance, July 1	222,384	72,863	237,594
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 222,384	\$ 72,558	\$ 237,288

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 128
Campus Center Use Fees**

TOTAL DISTRICT			
REVENUE	Adopted Budget 19-20	Projected Actual 19-20	Budget 20-21
State			
STRS On-Behalf Payments	\$ 0	\$ 0	\$ 0
Total State Revenue	\$ 0	\$ 0	\$ 0
Local			
Campus Center Use Fees	\$ 2,000,000	\$ 1,900,000	\$ 1,952,930
Interest Income	0	0	0
Other Local	0	0	0
Total Local Revenue	\$ 2,000,000	\$ 1,900,000	\$ 1,952,930
TOTAL REVENUE	\$ 2,000,000	\$ 1,900,000	\$ 1,952,930
EXPENSES			
Contract Non-Teachers	\$ 67,135	\$ 67,135	\$ 76,515
Total Certificated Salaries	\$ 67,135	\$ 67,135	\$ 76,515
Contract Non-Instructional	\$ 584,864	\$ 584,864	\$ 604,582
Contract Instructional Aides	0	0	0
Other Non-Instructional	17,000	17,000	2,000
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 601,864	\$ 601,864	\$ 606,582
Total Staff Benefits	\$ 303,344	\$ 303,344	\$ 323,220
Total Materials and Supplies	\$ 75,000	\$ 52,320	\$ 50,023
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	60,000	124,000	105,000
Total Operating	\$ 60,000	\$ 124,000	\$ 105,000
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	32,680	15,000
Total Capital Outlay	\$ 0	\$ 32,680	\$ 15,000
TOTAL EXPENSES	\$ 1,107,342	\$ 1,181,342	\$ 1,176,340
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	(776,311)	(776,311)	(776,895)
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (776,311)	\$ (776,311)	\$ (776,895)
Net Change in Fund Balance	\$ 116,346	\$ (57,654)	\$ (305)
Beginning Balance, July 1	295,247	295,247	237,594
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 411,594	\$ 237,594	\$ 237,288

DEBT SERVICE FUND



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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	\$ 572,620	\$ 60,750	\$ 18,255	\$ 493,615	\$ -	\$ -
\$27.7M 2016 COP	06/2041	1,435,000	\$ 665,433			\$ 745,805	\$ 23,763
Total Annual Payments		\$ 2,007,620	\$ 726,183	\$ 18,255	\$ 493,615	\$ 745,805	\$ 23,763
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

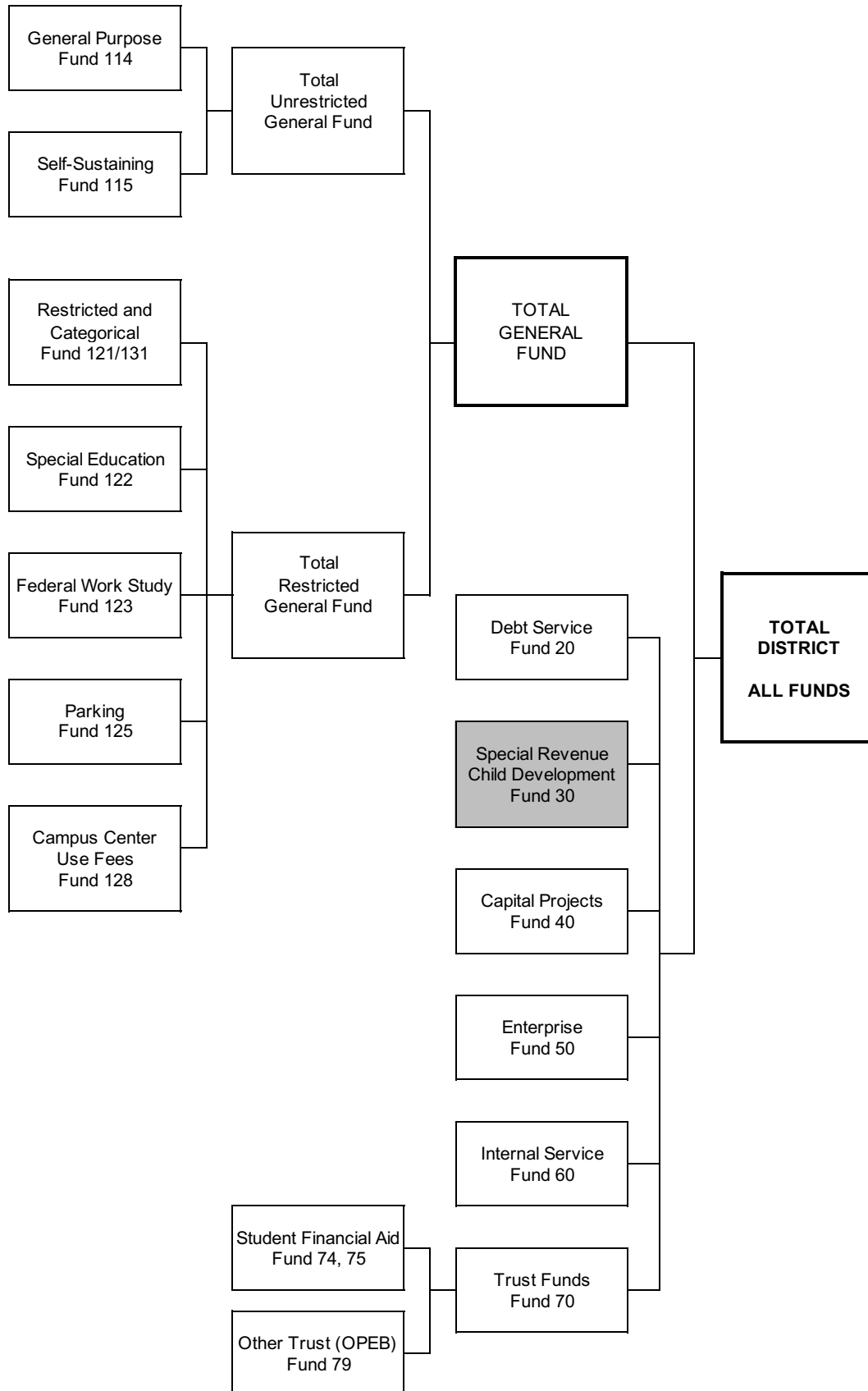
Fund 20 Debt Service

2020-21 BUDGETS

	Adopted Budget 19-20	Projected Actual 19-20	Budget 20-21
REVENUE			
Local			
Property Taxes	\$ 39,163,007	\$ 39,163,007	\$ 40,812,467
Interest Income	0	0	0
Other Local	0	0	0
TOTAL REVENUE	\$ 39,163,007	\$ 39,163,007	\$ 40,812,467
EXPENSES			
Other Operating	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 0	\$ 0	\$ 0
Transfers-in	\$ 3,758,736	\$ 3,758,736	\$ 3,041,118
Other Sources	24,680	24,680	24,725
Transfers-out	0	0	0
Other Outgo	(42,946,423)	(42,946,423)	(43,878,311)
TOTAL TRANSFERS/OTHER SOURCES	\$ (39,163,007)	\$ (39,163,007)	\$ (40,812,467)
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	31,584,117	31,584,117	31,584,117
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 31,584,117	\$ 31,584,117	\$ 31,584,117

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CHILD DEVELOPMENT FUND



CHILD DEVELOPMENT**Fund 30**

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

For 2020-21, we are budgeting \$1.57 million in revenue from local parent fees, \$443,240 from state contracts, \$436,880 from state tax bailout funds, and \$39,500 in revenue for federal and state food reimbursement. We are budgeting total revenue and related expenses of approximately \$2.75 million for the Child Development Fund. Due to the COVID-19 pandemic, a net loss of \$199,780 is projected for the year.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

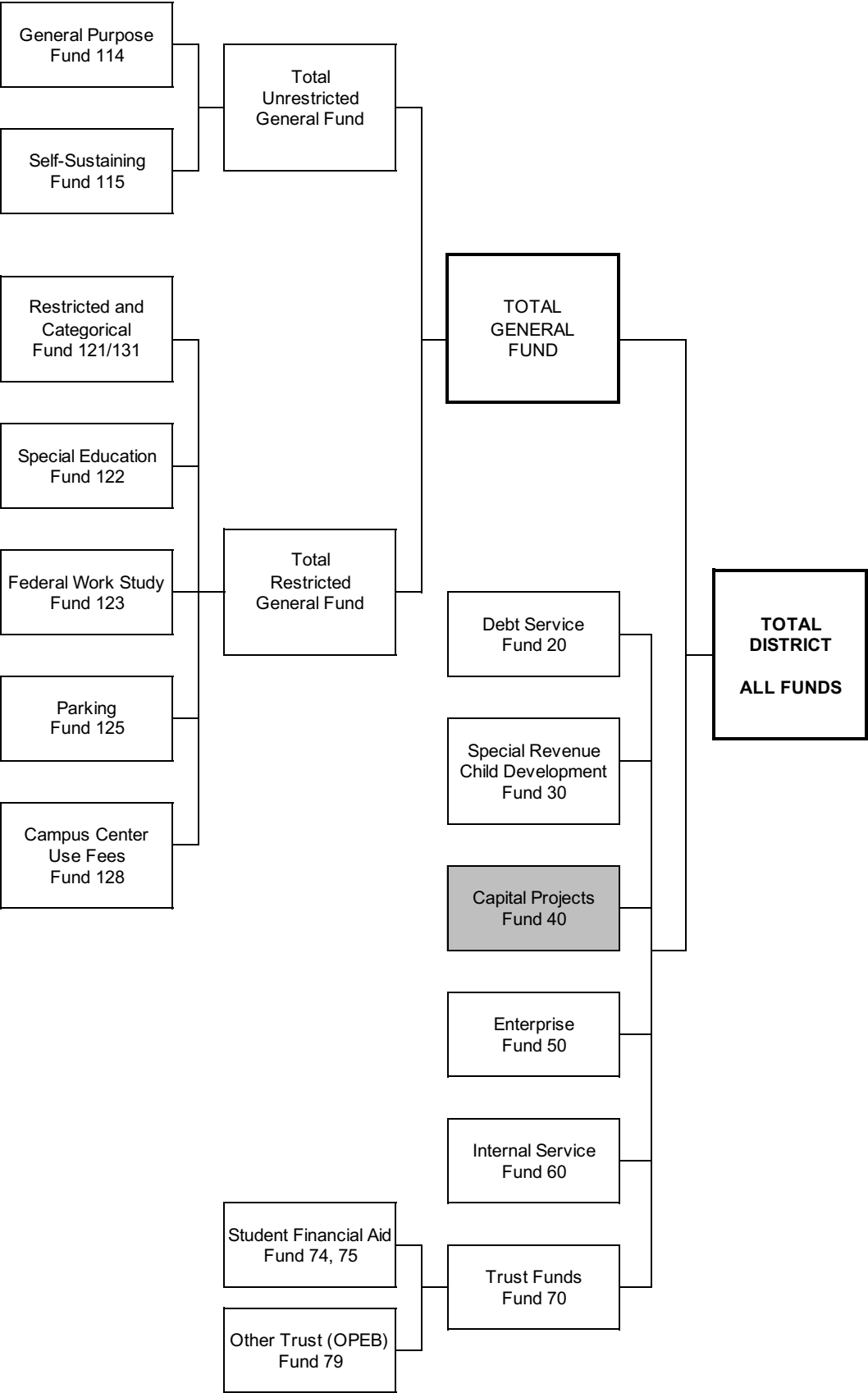
Fund 30 Child Development

2020-21 BUDGETS

REVENUE	Adopted Budget 19-20	Projected Actual 19-20	Budget 20-21
Federal			
Child Care Food Program	\$ 38,000	\$ 18,640	\$ 38,000
Other Federal	0	0	0
Total Federal Revenue	\$ 38,000	\$ 18,640	\$ 38,000
State			
Department of Education	\$ 413,101	\$ 443,240	\$ 443,240
Child Dev. Center Tax Bailout	459,874	459,874	436,880
Child Care Food Program	1,500	771	1,500
STRS On-Behalf Payments	62,483	0	62,483
Other State	0	0	0
Total State Revenue	\$ 936,958	\$ 903,885	\$ 944,103
Local			
Parent Fees	\$ 0	\$ 0	\$ 0
Parent Fees - Non Certified	1,972,568	1,532,813	1,572,568
Other Local	0	0	0
Interest Income	0	0	0
Total Local Revenue	\$ 1,972,568	\$ 1,532,813	\$ 1,572,568
TOTAL REVENUE	\$ 2,947,526	\$ 2,455,338	\$ 2,554,671
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	501,801	271,467	270,094
Other Teachers	0	0	0
Other Non-Teachers	190,000	242,891	243,000
Total Certificated Salaries	\$ 691,801	\$ 514,358	\$ 513,094
Contract Non-Instructional	\$ 1,007,299	\$ 910,480	\$ 1,084,597
Contract Instructional Aides	0	0	0
Other Non-Instructional	228,001	299,002	296,000
Other Instructional Aides	0	0	0
Students	32,000	34,352	35,000
Total Classified Salaries	\$ 1,267,300	\$ 1,243,834	\$ 1,415,597
Total Salaries	\$ 1,959,101	\$ 1,758,191	\$ 1,928,692
Total Staff Benefits	\$ 799,865	\$ 590,099	\$ 694,448
Total Materials and Supplies	\$ 176,560	\$ 120,814	\$ 123,386
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	10,000	18,931	6,245
Total Operating	\$ 10,000	\$ 18,931	\$ 6,245
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	2,000	1,680	1,680
Total Capital Outlay	\$ 2,000	\$ 1,680	\$ 1,680
TOTAL EXPENSES	\$ 2,947,526	\$ 2,489,715	\$ 2,754,451
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ 0	\$ (34,377)	(\$199,780)
Beginning Balance, July 1	797,057	797,057	762,680
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 797,057	\$ 762,680	\$ 562,900

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CAPITAL PROJECTS FUND



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' 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 that will receive the benefit from 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 May Revision for 2020-21 proposes to eliminate 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.

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

district 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.

ENTERPRISE FUND

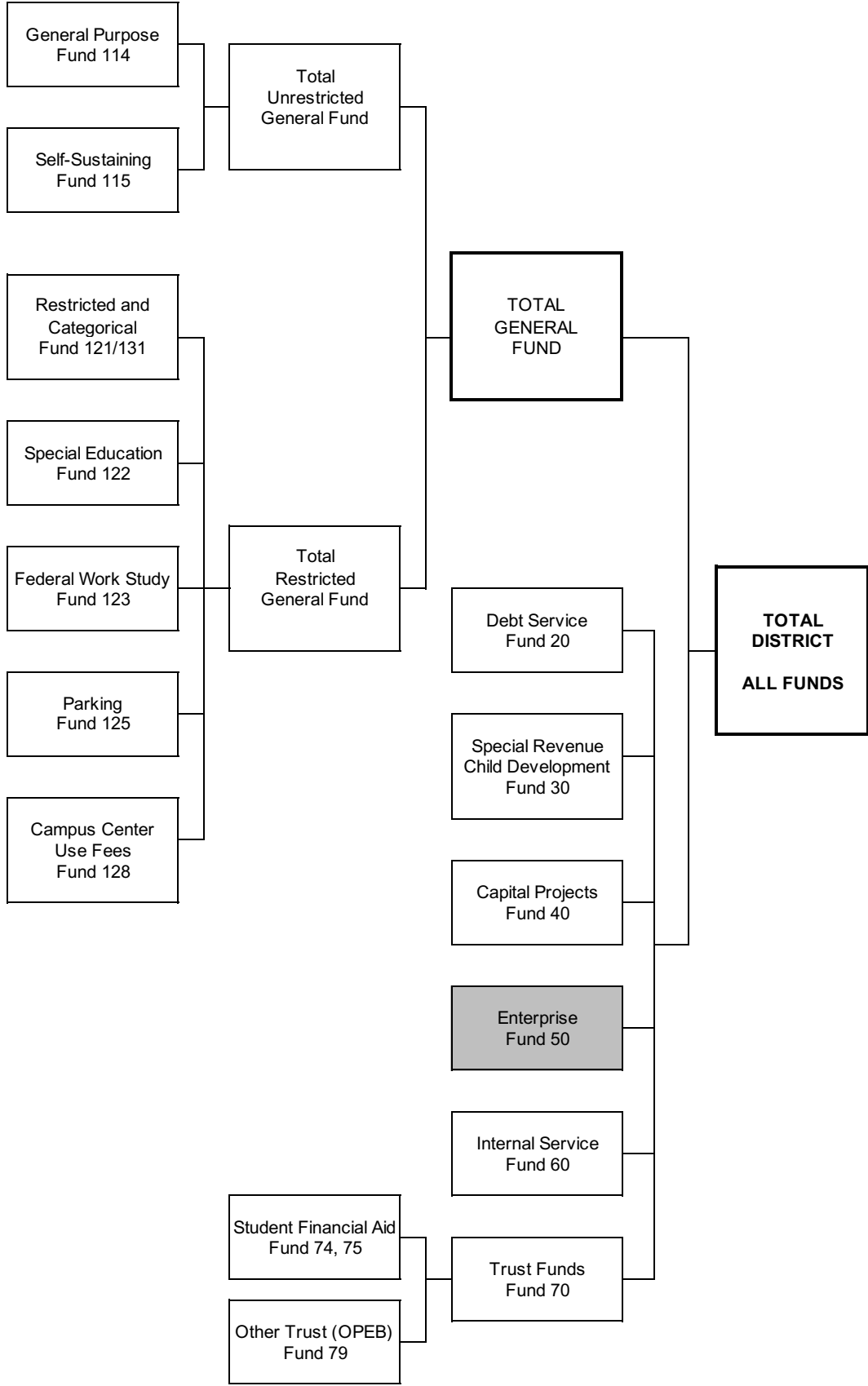
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 40 Capital Projects

2020-21 BUDGETS

REVENUE	Adopted Budget 19-20	Projected Actual 19-20	Budget 20-21
State	\$ 1,162,362	\$ 1,162,362	\$ 200,000
Local	250,000	506,780	250,000
TOTAL REVENUE	\$ 1,412,362	\$ 1,669,142	\$ 450,000
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	0	0	0
Other Teachers	0	0	0
Other Non-Teachers	0	0	0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Contract Non-Instructional	\$ 336,213	\$ 336,213	\$ 276,915
Contract Instructional Aides	0	0	0
Other Non-Instructional	0	0	0
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 336,213	\$ 336,213	\$ 276,915
Total Salaries	\$ 336,213	\$ 336,213	\$ 276,915
Total Staff Benefits	\$ 151,565	\$ 151,565	\$ 128,461
Total Materials and Supplies	\$ 4,340	\$ 4,340	\$ 2,000
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	4,936,543	2,436,543	4,246,705
Total Operating	\$ 4,936,543	\$ 2,436,543	\$ 4,246,705
Site Improvement	\$ 0	\$ 0	\$ 0
Buildings	0	0	0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	15,746,118	9,746,118	16,486,727
Total Capital Outlay	\$ 15,746,118	\$ 9,746,118	\$ 16,486,727
TOTAL EXPENSES	\$ 21,174,779	\$ 12,674,779	\$ 21,140,809
Transfers-in	\$ 275,072	\$ 275,072	\$ 256,033
Other Sources	0	0	0
Intrafund Transfers	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 275,072	\$ 275,072	\$ 256,033
Net Change in Fund Balance	\$ (19,487,344)	\$ (10,730,565)	\$ (20,434,776)
Beginning Balance, July 1	42,182,892	42,182,892	31,452,327
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 22,695,547	\$ 31,452,327	\$ 11,017,551

ENTERPRISE FUND



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

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

Foothill Enterprise Fund

Bookstore

Business activities are projected to be significantly affected by the COVID-19 pandemic, as the bookstore is projected to be closed through summer and possibly fall quarter. A break even is projected for fiscal year 2020-21; however, should any net loss be incurred, a transfer in from the General Purpose Fund is expected to balance the fund.

De Anza Enterprise Fund

Bookstore & Dining Services

Business activities are projected to be significantly affected by the COVID-19 pandemic as the bookstore and dining services center are projected to be closed through summer and fall 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 could better benefit the students and community. The District is beginning the process of soliciting input for a new facility with the intent of having design proposals ready for Board review in late 2020 or early 2021.

Foothill-DeAnza Community College District

Enterprise Fund

2020-21 BUDGETS

REVENUE	Foothill College	De Anza College	Flint Center	Total Enterprise
Local				
Sales	\$ 2,113,884	\$ 3,397,959	\$ 0	\$ 5,511,843
Other Local	28,853	164,235	15,362	208,450
TOTAL REVENUE	\$ 2,142,737	\$ 3,562,194	\$ 15,362	\$ 5,720,293
EXPENSES				
Cost of Sales	\$ 1,578,697	\$ 2,417,015	\$ 0	\$ 3,995,712
Management Salaries	\$ 129,570	\$ 130,000	\$ 0	\$ 259,570
Contract Salaries	126,051	764,683	20,672	911,406
Student Salaries	65,000	110,000	0	175,000
Other	40,500	30,000	0	70,500
Total Salaries	\$ 361,121	\$ 1,034,683	\$ 20,672	\$ 1,416,476
Total Staff Benefits	\$ 108,113	\$ 375,000	\$ 10,037	\$ 493,150
General Administration	\$ 36,339	\$ 233,000	\$ 0	\$ 269,339
Depreciation	1,460	26,250	0	27,710
Utilities	17,606	55,768	0	73,374
Other Operating	0	0	668,774	668,774
Total Operating	\$ 55,405	\$ 315,018	\$ 668,774	\$ 1,039,197
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0
Other Capital Outlay	0	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 2,103,336	\$ 4,141,715	\$ 699,483	\$ 6,944,534
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Transfers-out	0	0	0	0
Other Outgo	(39,401)	(21,981)	0	(61,382)
TOTAL TRANSFERS/OTHER SOURCES	\$ (39,401)	\$ (21,981)	\$ 0	\$ (61,382)
Net Increase (Decrease) in Retained Earnings	\$ 0	\$ (601,502)	\$ (684,121)	\$ (1,285,623)
Beginning Balance, July 1	0	2,624,793	1,953,737	4,578,530
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 2,023,291	\$ 1,269,616	\$ 3,292,907

Foothill-DeAnza Community College District

Enterprise Fund

TOTAL ENTERPRISE			
REVENUE	Adopted Budget 19-20	Projected Actual 19-20	Budget 20-21
Local			
Sales	\$ 8,240,682	\$ 6,507,338	\$ 5,511,843
Other Local	472,646	376,243	208,450
TOTAL REVENUE	\$ 8,713,328	\$ 6,883,582	\$ 5,720,293
EXPENSES			
Cost of Sales	\$ 5,555,578	\$ 4,663,345	\$ 3,995,712
Management Salaries	\$ 399,378	\$ 298,858	\$ 259,570
Contract Salaries	896,683	914,796	911,406
Student Salaries	602,158	560,497	175,000
Other	80,988	50,481	70,500
Total Salaries	\$ 1,979,207	\$ 1,824,632	\$ 1,416,476
Total Staff Benefits	\$ 578,947	\$ 545,700	\$ 493,150
General Administration	\$ 462,161	\$ 412,387	\$ 269,339
Depreciation	27,710	27,710	27,710
Utilities	73,374	73,374	73,374
Other Operating	0	443,342	668,774
Total Operating	\$ 563,245	\$ 956,813	\$ 1,039,197
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 8,676,977	\$ 7,990,489	\$ 6,944,534
Transfers-in	\$ 0	\$ 200,000	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	(68,888)	(68,888)	(61,382)
TOTAL TRANSFERS/OTHER SOURCES	\$ (68,888)	\$ 131,112	\$ (61,382)
Net Increase (Decrease) in Retained Earnings	\$ (32,537)	\$ (975,795)	\$ (1,285,623)
Beginning Balance, July 1	5,554,326	5,554,326	4,578,530
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 5,521,789	\$ 4,578,530	\$ 3,292,907

Foothill-DeAnza Community College District

Enterprise Fund

FOOTHILL BOOKSTORE

REVENUE	Adopted Budget 19-20	Projected Actual 19-20	Budget 20-21
Local			
Sales	\$ 2,196,043	\$ 1,954,505	\$ 2,113,884
Other Local	28,853	28,853	28,853
TOTAL REVENUE	\$ 2,224,896	\$ 1,983,358	\$ 2,142,737
EXPENSES			
Cost of Sales	\$ 1,614,218	\$ 1,614,218	\$ 1,578,697
Management Salaries	\$ 129,570	\$ 129,570	\$ 129,570
Contract Salaries	126,051	126,051	126,051
Student Salaries	70,100	70,100	65,000
Other	40,500	40,500	40,500
Total Salaries	\$ 366,221	\$ 366,221	\$ 361,121
Total Staff Benefits	\$ 108,113	\$ 108,113	\$ 108,113
General Administration	\$ 36,339	\$ 36,339	\$ 36,339
Depreciation	1,460	1,460	1,460
Utilities	17,606	17,606	17,606
Other Operating	0	0	0
Total Operating	\$ 55,405	\$ 55,405	\$ 55,405
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 2,143,957	\$ 2,143,957	\$ 2,103,336
Transfers-in	\$ 0	\$ 200,000	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	(39,401)	(39,401)	(39,401)
TOTAL TRANSFERS/OTHER SOURCES	\$ (39,401)	\$ 160,599	\$ (39,401)
Net Increase (Decrease) in Retained Earnings	\$ 41,538	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 41,538	\$ 0	\$ 0

Foothill-DeAnza Community College District

Enterprise Fund

DE ANZA BOOKSTORE & DINING SERVICES

REVENUE	Adopted Budget 19-20	Projected Actual 19-20	Budget 20-21
Local			
Sales	\$ 6,044,639	\$ 4,552,833	\$ 3,397,959
Other Local	443,793	336,201	164,235
TOTAL REVENUE	\$ 6,488,432	\$ 4,889,035	\$ 3,562,194
EXPENSES			
Cost of Sales	\$ 3,941,360	\$ 3,049,127	\$ 2,417,015
Management Salaries	\$ 269,808	\$ 169,288	\$ 130,000
Contract Salaries	770,632	788,745	764,683
Student Salaries	532,058	490,397	110,000
Other	40,488	9,981	30,000
Total Salaries	\$ 1,612,986	\$ 1,458,411	\$ 1,034,683
Total Staff Benefits	\$ 470,834	\$ 437,587	\$ 375,000
General Administration	\$ 425,822	\$ 376,048	\$ 233,000
Depreciation	26,250	26,250	26,250
Utilities	55,768	55,768	55,768
Other Operating	0	0	0
Total Operating	\$ 507,840	\$ 458,066	\$ 315,018
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 6,533,020	\$ 5,403,190	\$ 4,141,715
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	(29,487)	(29,487)	(21,981)
TOTAL TRANSFERS/OTHER SOURCES	\$ (29,487)	\$ (29,487)	\$ (21,981)
Net Increase (Decrease) in Retained Earnings	\$ (74,075)	\$ (543,642)	\$ (601,502)
Beginning Balance, July 1	3,168,436	3,168,436	2,624,793
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 3,094,360	\$ 2,624,793	\$ 2,023,291

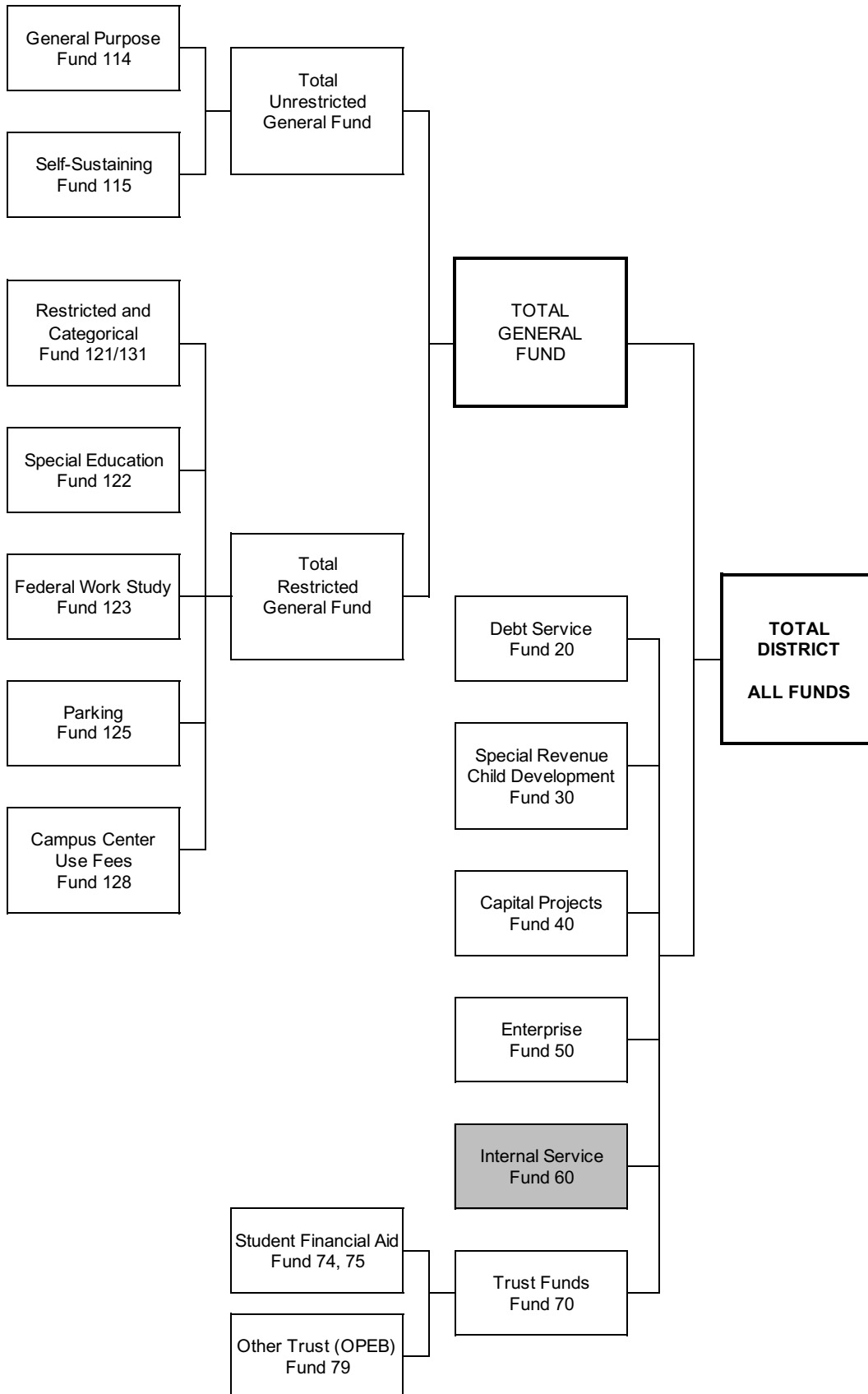
Foothill-DeAnza Community College District

Enterprise Fund

DE ANZA EVENT CENTER

	Adopted Budget		Projected Actual		Budget
REVENUE	19-20		19-20		20-21
Local					
Event	\$	0	\$	0	\$ 0
Theatre Services		0		0	0
Box Office		0		0	0
Concession		0		0	0
Interest Income		0		11,189	15,362
Other Local		0		0	0
TOTAL REVENUE	\$	0	\$	11,189	\$ 15,362
EXPENSES					
Contract Teachers	\$	0	\$	0	\$ 0
Contract Non-Teachers		0		0	0
Other Teachers		0		0	0
Other Non-Teachers		0		0	0
Total Certificated Salaries	\$	0	\$	0	\$ 0
Contract Non-Instructional	\$	0	\$	0	\$ 20,672
Contract Instructional Aides		0		0	0
Other Non-Instructional		0		0	0
Other Instructional Aides		0		0	0
Students		0		0	0
Total Classified Salaries	\$	0	\$	0	\$ 20,672
Total Salaries	\$	0	\$	0	\$ 20,672
Total Staff Benefits	\$	0	\$	0	\$ 10,037
Total Materials and Supplies	\$	0	\$	0	\$ 0
Contracted Services	\$	0	\$	0	\$ 0
Lease of Equipment & Facilities		0		0	0
Utilities		0		0	0
Other Operating		0		443,342	668,774
Total Operating	\$	0	\$	443,342	\$ 668,774
Buildings	\$	0	\$	0	\$ 0
Equipment-New & Replacement		0		0	0
Other Capital Outlay		0		0	0
Total Capital Outlay	\$	0	\$	0	\$ 0
TOTAL EXPENSES	\$	0	\$	443,342	\$ 699,483
NET INCOME FROM OPERATIONS	\$	0	\$	(432,153)	\$ (684,121)
Transfers-in	\$	0	\$	0	\$ 0
Other Sources		0		0	0
Transfers-out		0		0	0
Other Outgo		0		0	0
TOTAL TRANSFERS/OTHER SOURCES	\$	0	\$	0	\$ 0
Net Change in Fund Balance	\$	0	\$	(432,153)	\$ (684,121)
Beginning Balance, July 1		2,385,890		2,385,890	1,953,737
Adjustments to Beginning Balance		0		0	0
NET FUND BALANCE, June 30	\$	2,385,890	\$	1,953,737	\$ 1,269,616

INTERNAL SERVICE FUND



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INTERNAL SERVICE

Fund 60

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

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

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

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 60 Internal Service

2020-21 BUDGETS

REVENUE	Active Employees	Retirees	Total Fund 60
Contributions - Active Benefits	\$ 47,547,118	\$ 0	\$ 47,547,118
Contributions - Retiree Benefits	0	7,400,000	7,400,000
Employee Contributions	5,100,000	0	5,100,000
TOTAL REVENUE	\$ 52,647,118	\$ 7,400,000	\$ 60,047,118
EXPENSES			
Medical/Prescription/Dental/Vision	\$ 21,469,618	\$ 7,400,000	\$ 28,869,618
Retirement	26,702,500	0	26,702,500
Worker's Comp/Ext Sk Lv/Vac Pay	2,752,700	0	2,752,700
Unemployment Insurance	222,300	0	222,300
Other	1,500,000	0	1,500,000
TOTAL EXPENSES	\$ 52,647,118	\$ 7,400,000	\$ 60,047,118
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	9,586,219
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 9,586,219

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

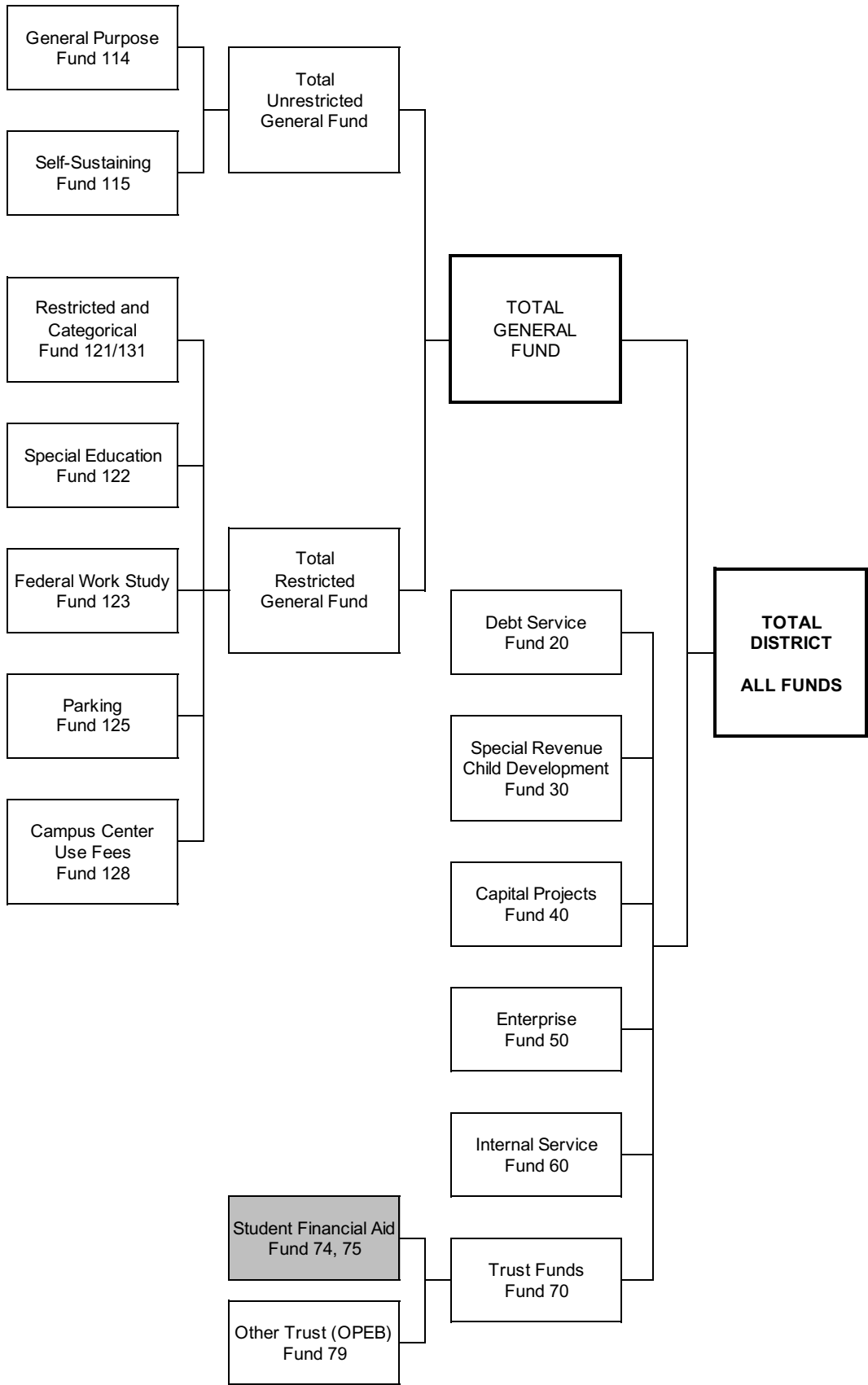
Fund 60 Internal Service

ACTIVE EMPLOYEES AND RETIREES

REVENUE	Adopted Budget 19-20	Projected Actual 19-20	Budget 20-21
Contributions - Active Benefits	\$ 46,860,848	\$ 46,860,848	\$ 47,547,118
Contributions - Retiree Benefits	7,400,000	7,400,000	7,400,000
Employee Contributions	5,100,000	5,100,000	5,100,000
TOTAL REVENUE	\$ 59,360,848	\$ 59,360,848	\$ 60,047,118
EXPENSES			
Medical/Prescription/Dental/Vision	\$ 28,183,348	\$ 28,183,348	\$ 28,869,618
Retirement	26,702,500	26,702,500	26,702,500
Worker's Comp/Ext Sk Lv/Vac Pay	2,752,700	2,752,700	2,752,700
Unemployment Insurance	222,300	222,300	222,300
Other	1,500,000	1,500,000	1,500,000
TOTAL EXPENSES	\$ 59,360,848	\$ 59,360,848	\$ 60,047,118
Transfers-in	\$ 0	\$ 2,000,000	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 2,000,000	\$ 0
Net Change in Fund Balance	\$ 0	\$ 2,000,000	\$ 0
Beginning Balance, July 1	7,586,219	7,586,219	9,586,219
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 7,586,219	\$ 9,586,219	\$ 9,586,219

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STUDENT FINANCIAL AID FUND



STUDENT FINANCIAL AID**Fund 74, 75**

These funds are used for federal, state, and local financial aid programs. The federal programs include Pell Grants, Supplemental Educational Opportunity Grants (SEOG), and AmeriCorps community service initiative grants. The state programs include Extended Opportunity Programs and Services (EOPS) grants and Cal Grants. The Financial Aid Technology Allocation and the Student Success Completion Grant provide 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.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 74, 75 Student Financial Aid

2020-21 BUDGETS

REVENUE	Foothill College	De Anza College	Total Fund 700
Federal			
Pell Grants	\$ 4,500,000	\$ 10,000,000	\$ 14,500,000
SEOG	179,508	378,961	558,469
Other Federal	30,000	30,000	60,000
Total Federal Revenue	\$ 4,709,508	\$ 10,408,961	\$ 15,118,469
State			
EOPS	\$ 0	\$ 0	\$ 0
Cal Grant	500,000	1,200,000	1,700,000
Other State	450,000	1,000,000	1,450,000
Total State Revenue	\$ 950,000	\$ 2,200,000	\$ 3,150,000
Local			
Interest Income	\$ 0	\$ 0	\$ 0
Other Local	300,000	300,000	600,000
Total Local Revenue	\$ 300,000	\$ 300,000	\$ 600,000
TOTAL REVENUE	\$ 5,959,508	\$ 12,908,961	\$ 18,868,469
EXPENSES			
Operating Expenses	\$ 300,000	\$ 300,000	\$ 600,000
TOTAL EXPENSES	\$ 300,000	\$ 300,000	\$ 600,000
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo/Grants in Aid	(5,659,508)	(12,608,961)	(18,268,469)
TOTAL TRANSFERS/OTHER SOURCES	\$ (5,659,508)	\$ (12,608,961)	\$ (18,268,469)
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	11,558	21,821	33,379
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 11,558	\$ 21,821	\$ 33,379

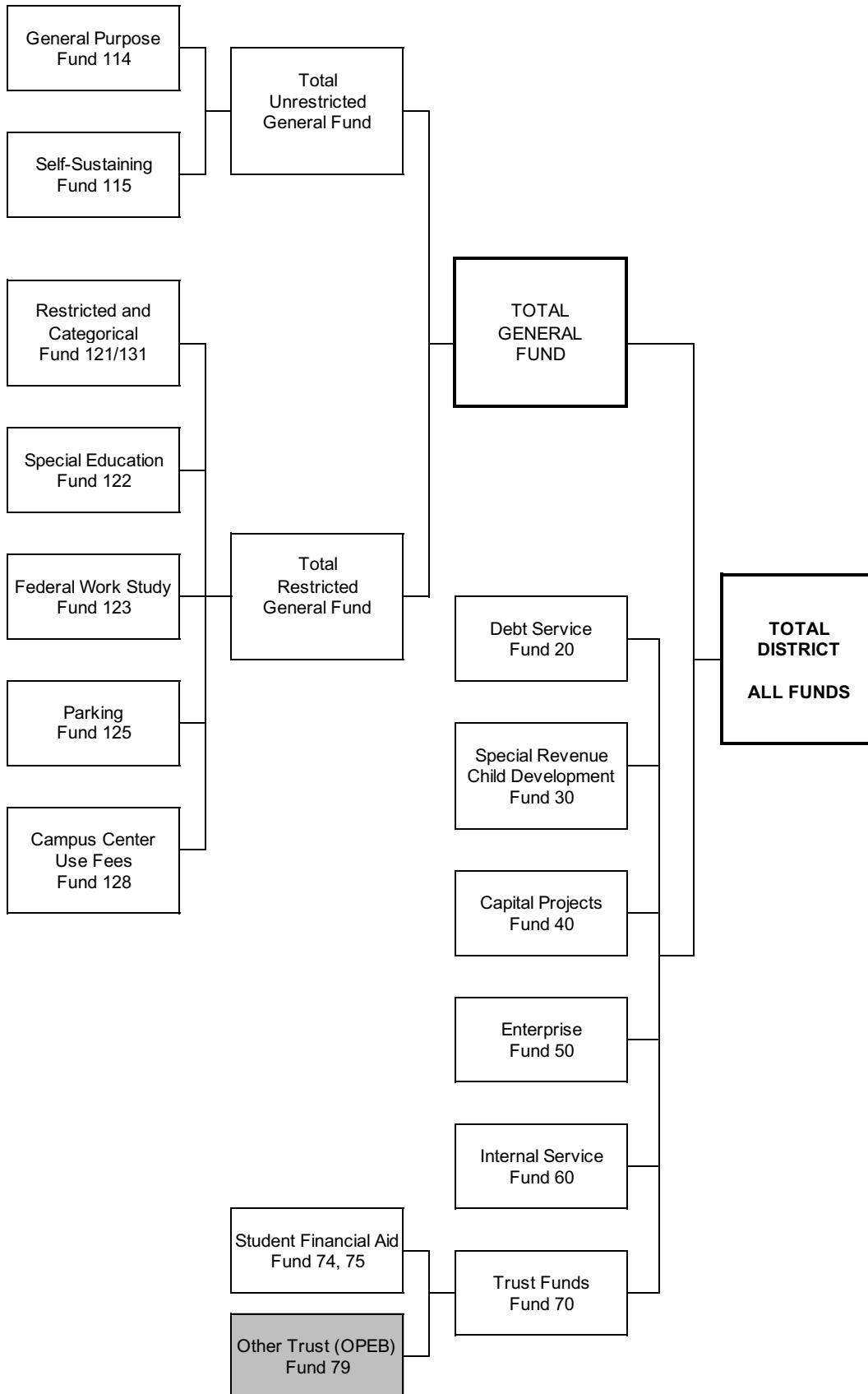
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 74, 75 Student Financial Aid

TOTAL DISTRICT

REVENUE	Adopted Budget 19-20	Projected Actual 19-20	Budget 20-21
Federal			
Pell Grants	\$ 14,000,000	\$ 14,000,000	\$ 14,500,000
SEOG	560,190	560,190	558,469
Other Federal	30,000	30,000	60,000
Total Federal Revenue	\$ 14,590,190	\$ 14,590,190	\$ 15,118,469
State			
EOPS	\$ 0	\$ 0	\$ 0
Cal Grant	1,408,000	1,408,000	1,700,000
Other State	1,920,041	1,821,203	1,450,000
Total State Revenue	\$ 3,328,041	\$ 3,229,203	\$ 3,150,000
Local			
Interest Income	\$ 0	\$ 0	\$ 0
Other Local	600,000	600,000	600,000
Total Local Revenue	\$ 600,000	\$ 600,000	\$ 600,000
TOTAL REVENUE	\$ 18,518,231	\$ 18,419,393	\$ 18,868,469
EXPENSES			
Operating Expenses	\$ 698,838	\$ 604,200	\$ 600,000
TOTAL EXPENSES	\$ 698,838	\$ 604,200	\$ 600,000
Transfers-in	\$ 0	\$ 157,200	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo/Grants in Aid	(17,819,393)	(17,972,393)	(18,268,469)
TOTAL TRANSFERS/OTHER SOURCES	\$ (17,819,393)	\$ (17,815,193)	\$ (18,268,469)
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	33,379	33,379	33,379
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 33,379	\$ 33,379	\$ 33,379

OTHER TRUST (OPEB)



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OTHER TRUST (OPEB)**Fund 79**

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

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

For the 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 \$25,597,567 for fiscal year 2020-21.

	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	\$ -	\$ -	\$ -	24,097,567
2020-21*	\$ 1,500,000	\$ -	\$ -	\$ -	25,597,567

Source: CERBT Annual Statements

* Projected

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Fund 79 Other Trust (OPEB)

TOTAL DISTRICT

REVENUE	Adopted Budget 19-20	Projected Actual 19-20	Budget 20-21
Investment Revenue	\$ 0	\$ 0	\$ 0
TOTAL REVENUE	\$ 0	\$ 0	\$ 0
EXPENSES			
Administrative Expenses	\$ 0	\$ 0	\$ 0
Investment Expenses	0	0	0
TOTAL EXPENSES	\$ 0	\$ 0	\$ 0
Transfers-in	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Net Change in Fund Balance	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Beginning Balance, July 1	22,597,567	22,597,567	24,097,567
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 24,097,567	\$ 24,097,567	\$ 25,597,567

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SUPPLEMENTAL INFORMATION

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2019-20
Projected Actual Summary
for GENERAL FUNDS**

	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	Restricted & Categorical Fund 121/131	Special Educ. Fund 122	Federal Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
REVENUE										
Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 835,346	\$ 0	\$ 464,108	\$ 0	\$ 0	\$ 1,299,454	\$ 1,299,454
State Revenue	21,248,357	3,523,740	24,772,097	83,345,241	3,257,031	0	0	0	86,602,272	111,374,369
Local Revenue	176,560,434	9,575,043	186,135,477	2,620,000	0	0	1,443,536	1,900,000	5,963,536	192,099,013
TOTAL REVENUE	\$ 197,808,791	\$ 13,098,783	\$ 210,907,574	\$ 86,800,587	\$ 3,257,031	\$ 464,108	\$ 1,443,536	\$ 1,900,000	\$ 93,865,262	\$ 304,772,836
EXPENSES										
Certificated Salaries	\$ 81,400,000	\$ 489,858	\$ 81,889,858	\$ 5,894,134	\$ 3,005,607	\$ 0	\$ 0	\$ 67,135	\$ 8,966,877	\$ 90,856,735
Classified Salaries	32,800,000	2,872,204	35,672,204	11,796,958	1,998,682	621,856	872,952	601,864	15,892,312	51,564,516
Employee Benefits	48,720,000	1,088,108	49,808,108	6,739,378	1,790,977	1,877	339,047	303,344	9,174,622	58,982,730
Materials and Supplies	2,804,634	12,328	2,816,962	2,089,415	35,000	415	0	52,320	2,177,150	4,994,112
Operating Expenses	17,474,395	5,922,875	23,397,270	54,695,244	144,774	0	160,000	124,000	55,124,018	78,521,288
Capital Outlay	422,113	305,186	727,299	1,186,103	41,183	0	0	32,680	1,259,966	1,987,265
TOTAL EXPENSES	\$ 183,621,142	\$ 10,690,559	\$ 194,311,701	\$ 82,401,232	\$ 7,016,223	\$ 624,148	\$ 1,371,999	\$ 1,181,342	\$ 92,594,945	\$ 286,906,645
TRANSFERS AND OTHER										
Transfers-in	\$ 59,524	\$ 300,000	\$ 359,524	\$ 325,240	\$ 3,801,368	\$ 160,040	\$ 924,330	\$ 0	\$ 5,210,978	\$ 5,570,502
Other Sources	0	0	0	0	0	0	0	0	0	0
Intrafund Transfers	60,000	(60,000)	0	0	0	0	0	0	0	0
Transfers-out	(10,855,400)	(311,902)	(11,167,302)	(162,538)	(59,524)	0	(995,867)	(776,311)	(1,994,241)	(13,161,543)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	(4,461,294)	0	0	0	0	(4,461,294)	(4,461,294)
TOTAL TRANSFERS/OTHER SOURCES	\$ (10,735,876)	\$ (71,902)	\$ (10,807,778)	\$ (4,298,591)	\$ 3,741,843	\$ 160,040	\$ (71,537)	\$ (776,311)	\$ (1,244,556)	\$ (12,052,334)
FUND BALANCE										
Net Change in Fund Balance	\$ 3,451,774	\$ 2,336,322	\$ 5,788,095	\$ 100,764	\$ (17,349)	\$ 0	\$ 0	\$ (57,654)	\$ 25,761	\$ 5,813,857
Beginning Balance, July 1	33,405,207	12,184,550	45,589,757	8,731,728	17,349	0	0	295,247	9,044,324	54,634,081
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 36,856,981	\$ 14,520,872	\$ 51,377,853	\$ 8,832,492	\$ 0	\$ 0	\$ 0	\$ 237,594	\$ 9,070,085	\$ 60,447,938

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2019-20
Projected Actual Summary
for ALL FUNDS**

	TOTAL GENERAL FUND	Debt Service Fund 20	Child Development Fund 30	Capital Projects Fund 40	Enterprise Funds	Student Financial Aid Fund 74, 75	Other Trust (OPEB) Fund 79	TOTAL DISTRICT ALL FUNDS	Internal Service Fund 60
REVENUE									
Federal Revenue	\$ 1,299,454	\$ 0	\$ 18,640	\$ 0	\$ 0	\$ 14,590,190	\$ 0	\$ 15,908,284	\$ 0
State Revenue	111,374,369	0	903,885	1,162,362	0	3,229,203	0	116,669,819	0
Local Revenue	192,099,013	39,163,007	1,532,813	506,780	6,883,582	600,000	0	240,785,195	59,360,848
TOTAL REVENUE	\$ 304,772,836	\$ 39,163,007	\$ 2,455,338	\$ 1,669,142	\$ 6,883,582	\$ 18,419,393	\$ 0	\$ 373,363,299	\$ 59,360,848
EXPENSES									
Cost of Sales	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,663,345	\$ 0	\$ 0	\$ 4,663,345	\$ 0
Certificated Salaries	90,856,735	0	514,358	0	0	0	0	91,371,093	0
Classified Salaries	51,564,516	0	1,243,834	336,213	1,824,632	0	0	54,969,194	0
Employee Benefits	58,982,730	0	590,099	151,565	545,700	0	0	60,270,094	59,360,848
Materials and Supplies	4,994,112	0	120,814	4,340	0	0	0	5,119,266	0
Operating Expenses	78,521,288	0	18,931	2,436,543	956,813	604,200	0	82,537,774	0
Capital Outlay	1,987,265	0	1,680	9,746,118	0	0	0	11,735,063	0
TOTAL EXPENSES	\$ 286,906,645	\$ 0	\$ 2,489,715	\$ 12,674,779	\$ 7,990,489	\$ 604,200	\$ 0	\$ 310,665,828	\$ 59,360,848
TRANSFERS AND OTHER									
Transfers-in	\$ 5,570,502	\$ 3,758,736	\$ 0	\$ 275,072	\$ 200,000	\$ 157,200	\$ 1,500,000	\$ 11,461,510	\$ 2,000,000
Other Sources	0	24,680	0	0	0	0	0	24,680	0
Intrafund Transfers	0	0	0	0	0	0	0	0	0
Transfers-out	(13,161,543)	0	0	0	0	0	0	(13,161,543)	0
Contingency	0	0	0	0	0	0	0	0	0
Other Outgo	(4,461,294)	(42,946,423)	0	0	(68,888)	(17,972,393)	0	(65,448,997)	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (12,052,334)	\$ (39,163,007)	\$ 0	\$ 275,072	\$ 131,112	\$ (17,815,193)	\$ 1,500,000	\$ (67,124,350)	\$ 2,000,000
FUND BALANCE									
Net Change in Fund Balance	\$ 5,813,857	\$ 0	\$ (34,377)	\$ (10,730,565)	\$ (975,795)	\$ 0	\$ 1,500,000	\$ (4,426,880)	\$ 2,000,000
Beginning Balance, July 1	54,634,081	31,584,117	797,057	42,182,892	5,554,326	33,379	22,597,567	157,383,418	7,586,219
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 60,447,938	\$ 31,584,117	\$ 762,680	\$ 31,452,327	\$ 4,578,530	\$ 33,379	\$ 24,097,567	\$ 152,956,538	\$ 9,586,219

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS PROJECTED FOR 6-30-20

F R O M	TO														
	Unrestricted General Funds		Restricted General Funds					All Other Funds							Total
	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	
114			325,240	3,801,368	154,702	924,330		1,949,760			200,000	2,000,000		1,500,000	10,855,400
115	60,000							36,830		275,072					371,902
121/131					5,338								157,200		162,538
122	59,524														59,524
123															0
125								995,867							995,867
128								776,336							776,336
20															0
30															0
40															0
Enterprise															0
60															0
74/75															0
79															0
Total	119,524	0	325,240	3,801,368	160,040	924,330	0	3,758,794	0	275,072	200,000	2,000,000	157,200	1,500,000	13,221,567

Inter-Fund Transfers:

Fund 114 to 121/131:	25,240	for expenses in excess of the amount covered by Fund 121/131	Fund 115 to 20:	36,830	for capital lease payments
	300,000	to offset Health Services Fund deficit	Fund 115 to 40:	275,072	for District Office Building FF&E
Fund 114 to 122:	3,467,810	for Special Ed match	Fund 121/131 to 74/75:	4,200	for scholarships
	65,484	for salary backfill		153,000	for student grants in aid
	268,074	for 6% COLA Salary and Benefit Adjustment	Fund 122 to 114:	59,524	for reassigned time
Fund 114 to 123:	154,702	for Federal Work Study match	Fund 125 to 20:	995,867	for capital lease payments
Fund 114 to 125:	924,330	to offset Parking Fund operating deficit	Fund 128 to 20:	776,336	for Debt Service
Fund 114 to 20:	1,949,760	for Debt Service			
Fund 114 to Enterprise:	200,000	to offset Foothill Bookstore Fund deficit			
Fund 114 to 60:	2,000,000	to increase Benefits Rate Stabilization Fund (RSF) balance			
Fund 114 to 79:	1,500,000	for 2019-2020 OPEB Liability			

Intra-Fund Transfers (Between Unrestricted General Funds):

Fund 115 to 114:	50,000	for Foothill commencement
	10,000	for KCI support

Intra-Fund Transfers (Between Restricted General Funds):

Fund 121/131 to 123:	5,338	for recalculation Administrative Cost Allowance
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Changes in Fund 114 Revenue and Expenses

	11-12 Actual	12-13 Actual	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Projected	20-21 Budget	%
Revenues											
Base Revenue	139,938,800	140,844,153	134,771,820	136,739,187	146,354,376	147,014,090	148,029,453	152,040,367	155,374,700	149,228,400	81.34%
Prior Year Apportionment	381,545	1,248,604	2,508,247	2,285,969	837,068	651,317	178,382	13	-	-	0.00%
Other Apportionment	252,134	428,262	414,316	447,324	205,439	406,787	286,341	266,235	266,200	227,300	0.12%
State Lottery	3,912,098	4,125,262	3,985,122	4,140,710	4,803,722	4,606,325	4,579,233	4,557,137	4,195,600	4,446,700	2.42%
Nonresident Tuition	21,591,661	24,372,504	26,445,199	28,373,396	28,115,878	26,887,735	26,812,845	26,452,344	26,081,400	18,200,000	9.92%
State Mandated Costs	18,558	1,226,899	779,060	760,480	764,710	758,565	738,662	715,110	703,800	695,700	0.38%
Mandated Cost Obligation (One Time)				1,199,398	15,119,132	2,494,848	725,411				0.00%
STRS On-Behalf Payments	-	-	-	-	4,252,952	3,664,118	4,758,023	9,496,333	5,968,657	6,268,700	3.42%
Other Revenues											0.00%
PT Faculty Funding	702,925	702,925	702,925	702,925	565,177	562,072	542,904	546,220	546,200	495,500	0.27%
Full-Time Faculty Hiring	-	-	-	-	-	-	-	1,087,522	1,087,500	1,087,500	0.59%
2% Resident Enrollment Fees	549,991	722,410	810,957	739,843	751,855	716,043	393,588	424,342	413,700	420,000	0.23%
Interest Income	607,525	451,017	381,148	546,418	806,943	1,092,530	1,486,815	2,417,700	1,500,000	1,000,000	0.55%
Campus Generated Revenues	2,466,221	2,385,312	2,082,835	1,832,289	2,060,365	1,978,247	1,660,948	1,747,123	1,468,978	1,253,050	0.68%
Other Revenues	24,155	205,363	20,416	350,029	464,341	64,620	123,105	52,379	202,057	140,000	0.08%
Total Revenues	170,445,614	176,712,712	172,902,045	178,117,970	205,101,957	190,897,297	190,315,709	199,802,824	197,808,791	183,462,850	100.00%
Expenses											
Salaries	112,465,255	110,990,373	111,453,924	111,552,914	122,724,377	127,400,588	124,668,404	121,209,888	114,200,000	113,895,326	59.85%
Benefits	38,617,293	35,497,277	33,316,024	33,932,178	41,085,595	44,425,597	47,377,502	53,279,596	48,720,000	47,554,095	24.99%
Materials and Supplies	2,731,637	2,801,466	2,373,426	2,536,465	2,860,283	2,781,777	2,746,812	2,218,072	2,804,634	3,535,670	1.86%
Operating Expenses	14,727,011	14,374,486	15,177,755	15,774,850	16,992,610	18,032,253	18,749,601	16,732,813	17,474,395	16,513,893	8.68%
Capital Outlay	209,430	158,701	413,999	537,321	304,852	634,793	476,025	323,655	422,113	350,754	0.18%
Transfers (net)	8,323,809	6,346,413	11,245,455	9,186,082	11,684,627	6,771,867	8,030,577	9,752,183	10,735,876	8,451,401	4.44%
Total Expenses	177,074,436	170,168,717	173,980,583	173,519,810	195,652,343	200,046,876	202,048,921	203,516,206	194,357,018	190,301,139	100.00%
Net Surplus/(Deficit)	(6,628,822)	6,543,995	(1,078,538)	4,598,159	9,449,615	(9,149,579)	(11,733,212)	(3,713,383)	3,451,773	(6,838,289)	(a)
Beginning Fund Balance	45,116,972	38,488,150	45,032,144	43,953,606	48,551,766	58,001,381	48,851,802	37,118,590	33,405,207	36,856,981	(b)
Ending Fund Balance	38,488,150	45,032,144	43,953,606	48,551,766	58,001,381	48,851,802	37,118,590	33,405,207	36,856,981	30,018,692	(a+b)
Designated Carryforwards (see below)	21,651,302	20,618,690	18,804,632	16,642,395	15,619,457	15,117,381	12,864,446	11,916,000	11,916,000	11,916,000	(c)
5% Reserve	10,060,000	9,890,000	8,700,000	8,680,000	9,860,000	10,002,344	10,102,446	10,175,810	9,717,851	9,515,057	(d)
Stability Fund Balance	6,776,848	14,523,454	16,448,973	23,229,370	32,521,924	23,732,077	14,151,698	11,313,397	15,223,130	8,587,635	(a+b)-c-d
Notes											
Designated Carryforwards (CF):											
FH,DA,CS Carryforward	8,000,000										
Districtwide Carryforward	191,000										
Encumbrance & Reservations CF	1,700,000										
SRP Carryforward	2,025,000										
Total:	11,916,000										

Facts at a Glance

Revenues and Expenditures, Unrestricted General Fund (General Purpose Fund 114 & Self-Sustaining Fund 115)											
	10-11 Actual	11-12 Actual	12-13 Actual	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Projected	20-21 Tentative
Revenues	193,668,626	181,047,851	188,688,914	185,381,250	190,596,966	219,047,010	205,052,448	204,645,122	214,723,032	210,907,574	193,038,447
Salaries	116,504,949	115,233,660	113,704,480	114,053,378	114,103,955	125,547,736	129,929,069	127,347,400	124,265,680	117,562,062	116,595,489
Benefits	37,550,107	39,347,222	36,173,607	33,959,328	34,567,929	41,744,197	45,044,304	48,005,734	54,036,139	49,808,108	48,638,269
Other	30,868,766	32,374,397	30,881,933	37,651,016	39,014,136	41,415,409	38,190,006	39,324,686	39,326,727	37,749,308	32,236,886
Total Expenses/Transfers	184,923,823	186,955,279	180,760,020	185,663,721	187,686,020	208,707,342	213,163,378	214,677,820	217,628,545	205,119,478	197,470,644
Ending Fund Balance	51,649,292	45,741,864	53,670,758	53,388,287	56,299,232	66,638,899	58,527,969	48,495,270	45,589,757	51,377,853	46,945,656
Salary Expenditures, Fund 114 (General Purpose Fund Only)											
	10-11 Actual	11-12 Actual	12-13 Actual	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Projected	20-21 Tentative
Contract Faculty	41,621,809	41,183,853	40,613,060	40,494,850	40,722,794	42,099,238	43,960,431	42,383,003	43,329,667	39,400,000	41,828,631
Part-Time Faculty	30,970,070	31,237,672	32,336,861	33,648,656	36,082,017	39,859,039	40,614,029	38,618,094	34,476,167	35,824,000	31,790,231
Management	8,047,187	8,304,694	8,154,116	8,380,972	8,934,139	10,346,469	10,565,627	11,360,173	11,246,547	10,772,000	10,707,733
Classified	30,515,343	29,464,034	28,147,218	27,072,867	23,764,513	28,708,506	30,041,887	30,441,124	30,419,447	26,500,000	28,178,217
Students & Casuals	2,386,717	2,275,003	1,739,119	1,856,579	2,049,452	1,711,125	2,218,615	1,866,011	1,738,060	1,704,000	1,390,514
Total	113,541,126	112,465,255	110,990,373	111,453,924	111,552,914	122,724,377	127,400,588	124,668,404	121,209,888	114,200,000	113,895,326
Productivity											
	10-11 Actual	11-12 Actual	12-13 Actual	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Projected	20-21 Tentative
WSCH per Teaching FTE	560	547	528	526	522	520	489	486	512	512	512
FTES											
	10-11 Actual	11-12 Actual	12-13 Actual	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Projected	20-21 Tentative
Resident	30,688	29,455	27,772	27,441	27,353	27,143	25,967	24,484	23,335	23,067	23,067
Non-Resident	3,958	4,076	4,353	4,591	4,805	4,803	4,621	4,441	4,087	3,560	3,560
Total FTES	34,646	33,531	32,124	32,032	32,158	31,946	30,588	28,925	27,422	26,627	26,627
Revenues and Expenditures, Restricted General Fund (Categorical, Special Ed, Federal Work Study, Parking & Campus Center Use Fee Funds)											
	10-11 Actual	11-12 Actual	12-13 Actual	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Projected	20-21 Tentative
Revenues & Transfers In	30,273,086	26,860,995	25,847,467	28,258,144	35,129,150	42,513,322	58,750,845	66,545,781	58,868,724	99,076,240	84,252,895
Expenditures & Transfers Out	29,024,864	25,934,340	24,850,816	27,494,968	34,880,467	43,267,189	58,373,203	66,099,600	58,440,050	99,050,479	84,189,632
Fund Balance	5,610,531	6,537,186	7,533,837	8,297,013	8,545,696	7,791,828	8,169,470	8,615,650	9,044,324	9,070,085	9,133,348

Comparison of FTE - 2012-13 through 2020-21
 (This chart represents filled and vacant FTE at the beginning of each year. Source document: Position Control Tracking)

	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORES/STUDENT ACCTS/FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
20-21 (Tentative)	114	115	121/131	122	125	128	300	114080	600	400	
A1-Executive	5.75		0.3								6
A2-Certificated Manager	23.8	3.0	7.6	2.0		0.5	1.0	2.1			40
A3-Non-Certificated Manager	31.96	0.6	12.4		0.4	0.5		10.16	1.1		57
B1-Board of Trustees Member	5										5
C1-Classified-ACE	215.7	22.2	121.2	27.0	2.5	0.6	12.0	24.3	2.5	2.1	430
C2-Classified-ACE, less than 50%	4.0	2.0	2.0	5.0			7.0	2.0			22
C3-Classified CSEA	67.3	3.7				8.3		6.8			86
C4-Supervisor	24.6	0.5	8.0	2.0	1.1		1.0	2.0		0.9	40
C5-Confidential	9.9		0.1						1.0		11
C6-Police Officers' Association	6.4				3.6						10
F1,2-Certificated Instructor	402.7		50.3	20.0							473
F3-Certificated Instructor-Childcare							5.0				5
F7-(Headcount)-Early Retiree	22.0			1.0							23
FTE	819.0	31.9	201.8	57.0	7.6	9.8	26.0	47.3	4.6	3.0	1,208
PT faculty budgeted (GF & Spec. Ed only)	453.4										

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

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

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CALIFORNIA COMMUNITY COLLEGES
GANN LIMIT WORKSHEET
Fiscal Year 2020-21

DISTRICT: **Foothill-De Anza CCD**
DATE: **May 21, 2020**

I. 2020-21 Appropriations Limit:			
A. 2019-20 Appropriations Limit		\$	231,408,473
B. 2020-21 Price Factor:	1.0373		
C. Population factor:			
1 2018-19 Second Period Actual FTES	23,145.9300		
2 2019-20 Second Period Actual FTES	23,067.4100		
3 2020-21 Population change factor (line C.2. divided by line C.1.)	0.9966		
D. 2019-20 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)		\$	239,223,873
E. Adjustments to increase limit:			
1 Transfers in of financial responsibility			
2 Temporary voter approved increases			
3 Total adjustments - increase			-
F. Adjustments to decrease limit:			
1 Transfers out of financial responsibility			
2 Temporary voter approved increases			
3 Total adjustments - decrease			-
G. 2020-21 Appropriations Limit		\$	239,223,873
II. 2020-21 Appropriations Subject to Limit:			
A. State Aid ¹		\$	7,583,734
B. State Subventions ²			441,100
C. Local Property taxes			124,815,000
D. Estimated excess Debt Service taxes			
E. Estimated Parcel taxes, Square Foot taxes, etc.			
F. Interest on proceeds of taxes			
G. Less: Costs for Unreimbursed Mandates ³			
H. 2020-21 Appropriations Subject to Limit		\$	132,839,834

¹ General Apportionment, Apprenticeship Allowance, Prop 55 Education Protection Account tax revenue

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

³ Local Appropriations for Unreimbursed State, Court, and Federal Mandates

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GLOSSARY

“A” and “B” Budgets

These are specific terms that the district uses to describe classifications of expenses.

“A” budget items are full-time salaries for faculty, staff, and administrators, as well as benefits costs, normally classified in the 1000, 2000, and 3000 account codes.

“B” budget items are operating expenses, normally falling into the 4000 and 5000 account codes.

Abatements

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

Accounts Payable

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

Accounts Receivable

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

American Recovery and Reinvestment Act of 2009 (ARRA)

Also known as The Recovery Act or Stimulus, this act was signed into law as a direct result of the economic crisis and intended to restart the economy. The stimulus contained extensive funding for science, engineering research and infrastructure, and more limited funding for education, social sciences and the arts.

Apportionments

Allocations of state or federal aid, local taxes, or other monies among school districts or other governmental units. Foothill-De Anza's *base revenue* provides most of the district's revenue.

The state general apportionment is equal to the base revenue less budgeted property taxes and student fees. There are other, but smaller, apportionments for programs such as special education, apprenticeship, and EOPS.

Appropriations

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

Appropriation for Contingency

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

Appropriations Limitation

See Gann Limitation.

Assessed Valuation

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

Associated Students Funds

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

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

Audit

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

Balance Sheet

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

Basic Aid District

A community college or K-12 district that does not receive state funds because its revenues from local property taxes provide more than it would receive under state formulas.

Basic Skills

This program provides funding for pre-collegiate courses to correct skills deficiencies. Districts can get additional funding for basic skills enrollment only when the total district enrollment exceeds their regularly funded enrollment "cap."

Board Financial Assistance Program (BFAP)

The purpose of BFAP is to offset the impact of the mandatory community college enrollment fee on low-income students who cannot afford to pay.

AB 1XX (Chapter 1, Statutes of 1984, Second Extraordinary Session) imposed a mandatory fee for community college credit courses.

Bonded Debt Limit

The maximum amount of bonded debt for which a community college district may legally obligate itself. The total amount of bonds issued cannot

exceed a stipulated percent of the assessed valuation of the district.

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

Measure E Bond was passed in November 1999 for a maximum authorization of \$248,000,000. All series of General Obligation Bond have been issued.

Measure C Bond was passed in June 2006 for a maximum authorization of \$490,800,000. All series of General Obligation Bond have been issued.

Bonded Indebtedness

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

Bookstore Fund

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

Capital Outlay

Capital outlay expenditures are those that result in the acquisition of, or addition to, fixed assets. They are expenditures for land or existing buildings, improvement of sites, construction of buildings, additions to buildings, remodeling of buildings, or initial or additional equipment. Construction-related salaries and expenses are included.

Capital Project Funds

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

Categorical Funds

Money from the state or federal government granted to qualifying districts for special

programs, such as Student Success & Support or Vocational Education. Expenditure of categorical funds is restricted to the fund's particular purpose. The funds are granted to districts in addition to their general apportionment.

Child Development Fund

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

COLA

Cost of Living Adjustment – change in state apportionment funding related to the CPI.

Consumer Price Index (CPI)

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

COP

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

Current Assets

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

Current Expense of Education

Usually regarded as expenses other than capital outlay, community services, and selected categorical funds.

Current Liabilities

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

Debt Service Funds

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

Disabled Student Programs & Services (DSP&S)

The purpose of these special programs and services is to integrate disabled students into the general college population; to provide educational intervention leading to vocational preparation, transfer or general education; to increase independence; or to refer students to the community resources most appropriate to their needs.

Education Protection Account (EPA)

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

Employee Benefits

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

Encumbrances

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

EOPS

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

Equalization Aid

State funds, included in the general apportionment, to help bring a district's funding up to the statewide average.

Fifty Percent Law

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

Fiscal Year

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

Fixed Assets

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

Full-time Equivalent Student (FTES)

The number of students in attendance as determined by actual count for each class hour of attendance or by prescribed census periods. Every 525 hours of actual attendance counts as one FTES. The number 525 is derived from the fact that 175 days of instruction are required each year, and students attending classes three hours per day for 175 days will be in attendance for 525 hours. That is, three times 175 equals 525. FTES has replaced ADA.

Districts complete Apportionment Attendance Reports (CCFS-320) and Apprenticeship Attendance Reports (CCFS-321) to report

attendance. These are carefully reviewed by auditors. The importance of these reviews lies in the fact that the two reports serve as the basis for allocating state general apportionment to community college districts.

Funds, Restricted

Those monies designated by law or a donor agency for specific purposes, such as Student Success & Support, Vocational Education or Health Services. Some restricted fund monies which are unspent may be carried over to the next fiscal year. The use of the carryover funds is usually limited by law to the specified purpose(s) for which the funds were originally collected. The Board of Trustees may *designate* funds for a restricted purpose, but the funds remain *unrestricted* and must be reported as such on state documents.

Funds, Unrestricted

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

Gann Limitation

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

General Ledger

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

General Purpose Tax Rate

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

Governmental Funds

These are accounting segregations of financial resources for attaining institutional objectives. Expendable assets are assigned to the various governmental funds according to the purposes for which they may, or must, be used.

Governmental accounting measurements focus on determining financial flow of operating revenues and expenditures, rather than net income.

Income

Includes both revenue and non-revenue receipts. Revenue receipts are derived from taxation. Non-revenue receipts come from the sale of an asset, product or service. The general apportionment is *revenue*; money from community education registration is *income*.

Inflation Factor

Adjustments for inflation, which are prescribed by law for school district apportionments. The factor is more commonly referred to as COLA (Cost of Living Adjustment).

LEA

Local Educational Agency.

Mandated Costs

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

Matriculation

The Seymour-Campbell Matriculation Act of 1986 was enacted through Chapter 1467 of the California Statutes of 1986. The purpose of Matriculation is to promote and sustain the efforts of students to reach their educational goals through a program of support services tailored to the needs of the individual students.

Students are obligated to express at least a broad educational intent upon entrance, and to declare a specific educational objective within a reasonable time after enrolling.

Non-Resident Tuition

A student who is not a resident of California is required, under the uniform student residency requirements, to pay a tuition fee as prescribed by ECS 76140.

Objects of Expenditure

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

Certificated Salaries (account series 1000)

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

Classified Salaries (account series 2000)

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

Employee Benefits (account series 3000)

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

Books, Supplies & Misc. (account series 4000)

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

Operating Expenses (account series 5000)

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

Capital Outlay (account series 6000)

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

Other Outgo (account series 7000)

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

Partnership for Excellence

The Partnership for Excellence is a mutual commitment by the state of California and the

California Community Colleges system to significantly expand the contributions of community colleges to the social and economic success of California.

PERS

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

Prior Years Taxes

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

Proceeds of Taxes

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

Program-Based Funding

Under the provisions of AB 1725, beginning in 1991/92, community colleges were no longer funded on the basis of ADA. Rather, the allocation of general apportionment revenue resources is based upon "workload" measures in the categories of: Instruction, Student Services, Instructional Administration, Facilities and Instructional Administration.

Proposition 13 (1978)

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

Proposition 98 (1988)

An amendment to the California Constitution establishing minimum funding levels for K-14

education and changing some of the provisions of Proposition 4 (Gann limit).

Redevelopment Agency (RDA)

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

Reserves

Funds set aside to provide for estimated future expenditures or deficits, for working capital, or for other purposes. Districts that have less than a 5% reserve are subject to a fiscal 'watch' to monitor their financial condition.

Revenue

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

Revolving Fund

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

Scheduled Maintenance

For several years, the state has provided special funding to community colleges for approved projects. The state provides for half the cost and the district provides for the other half. In instances of financial hardship, some districts may qualify for 90% state funding.

Secured Property

Property that cannot be moved, such as homes and business buildings (business property that is leased is unsecured property). Secured taxes are assessed against secured property.

Senate Bill 90 (1977), Chapter 1135/77

A law passed by the California legislature in 1977 that allowed districts to submit claims to the state for reimbursement for increased costs resulting from increased services mandated by the state or by executive orders. Mandated cost provisions were added to the California Constitution upon the passage of Proposition 4 in 1979.

STRS

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

Student Financial Aid Funds

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

Federal Aid:

Pell Grants
SEOG (Supplemental Educational Opportunity Grant)
Perkins

State Aid:

EOPS (Extended Opportunity Programs & Services)
CAL Grants

Student Success & Support Program (SSSP)

The Seymour-Campbell Student Success Act of 2012 revises and recasts the Seymour-Campbell Matriculation Act of 1986. The purpose of SSSP is to increase community college access and success by providing effective core matriculation services of orientation, assessment and placement, counseling, other education planning services, and academic interventions. The act specifies the responsibilities of students and institutions entering into the matriculation process. (See Matriculation.)

TOP

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

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

TRANS

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

Unsecured Property

Moveable property such as boats, airplanes, furniture, and equipment in a business. This property is taxed at the previous year's secured property tax rate.

Vocational Training Education Funds

Amounts provided through the Vocational Training Education Act (VTEA) for special studies, demonstration projects, and improvement and expansion of vocational instruction programs, special student service programs, etc.

Warrant

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

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