



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

**2021-22**

**SECOND QUARTER  
REPORT**

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

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**FOOTHILL-DE ANZA  
COMMUNITY COLLEGE DISTRICT**

**2021-22  
SECOND QUARTER REPORT**

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**2021-22**  
**Second Quarter Report**  
**SUMMARY OF MAJOR CHANGES**

The District has completed its financial analysis for the second quarter of operation (October 1, 2021 through December 31, 2021). Enclosed in this document is a reporting for all of the funds the District maintains as authorized by the California Education Code. The short description at the beginning of each fund report explains the purpose of the fund and recent financial trends that may have changed from the Adopted Budget. Also included in this report is a supplemental information section that contains the State Quarterly Report (311Q).

**General Purpose Fund**

**Enrollment & Productivity**

Under the 2021-22 Adopted Budget assumptions, we anticipated serving 26,221 resident and nonresident full-time equivalent students (FTES). This number reflected estimated resident enrollment of 23,605 FTES and nonresident enrollment of 2,616 FTES. Based on trends seen for the summer, fall and winter quarters, the District is experiencing a significant enrollment decline with resident projected at 20,678 and nonresident at 1,903 totaling 22,581 for an overall decline of 13.9% over last year. The negative corresponding effect on ongoing revenue and current projections is described below.

For fiscal year 2021-22, productivity is budgeted at 512 (WSCH/FTEF), reflecting the continuing strategy of balancing student access as well as managing productivity and budget; however, the District is experiencing a lower productivity due to the decline in enrollment in summer, fall and winter quarters.

**Revenues**

Nonresident revenue is budgeted at \$17.8 million or \$3 million lower than the previous fiscal year's Adopted Budget of \$20.8 million. At the first quarter, the District projected an additional \$1 million less in nonresident revenue due to the continued decline in the number of units enrolled compared to the prior year. In the second quarter with the continued decline of enrolled units in winter, the projected revenue was adjusted by an additional \$300K for a total of \$1.3 million less or \$16.5 million from the \$17.8 million in ongoing revenue planned at Adopted Budget.

There was initial optimism that the fall census data would improve beyond the early signs of significant decline that was noted during the Adopted Budget development. Although the 2021-22 summer and early fall revenue collection analysis revealed a dramatic +30% decline in nonresident revenue as compared to the prior year at the same point in time, given the proactive measures and other positive initiatives about new markets for the international program, for the Adopted Budget the decline was

budgeted at 18% in hopes that the nonresident registrations and corresponding revenue would increase as the District moved closer to the fall term start. However, based on the post-census fall and winter numbers, the projected annual enrollment reduction appears to be 26% barring a significant turn in the spring. Given the continued enrollment decline, a corresponding acknowledgement of nonresident revenue decline in the projections is noted in the second quarter. The units and revenue trends will continue to be carefully monitored and the revenue projections will be updated accordingly in the coming quarters.

### **Expenditures**

At the second quarter, the certificated salaries category is projected to be \$1.3 million over budget. This projection is net of the savings from full-time faculty vacancies, increased projected part-time faculty costs due to the full-time vacancies, and the board approved one-time remote work payment paid in December. The vacancy savings is primarily from positions not being filled due to timing, recruitment constraints, and resignations/retirements.

The classified salaries category is projected to be \$170K over budget. The net overage is a result of savings (float) from unfilled vacant classified positions offset by the projected one-time board approved classified remote work payment. At year-end, any float from vacant classified and management positions is transferred to the colleges and Central Services as additional one-time 'B' budget.

The benefits category is projecting a net savings of \$660K versus budget as a result of vacant positions and benefits related to Supplemental Retirement Program (SRP) certificated positions. Though the salary projections are higher than the budgeted amount, the benefits savings is primarily related to the full-time vacant positions. The difference in the corresponding benefits versus salary projections reflects the fact that the one-time remote work payments were excluded from creditable and pensionable compensation and therefore did not incur higher employer pension contribution benefit expense.

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

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

### **Supplemental Retirement Program**

The Supplemental Retirement Program (SRP) reserve is used to meet the yearly part-time faculty backfill, cover increased retiree health care costs and fund the \$1.2 million in premium and

administrative fee costs of the five-year program commitment from 2019-20 through 2023-24. The program called for the Certificated SRP positions to be held vacant for Years 1, 2, and 3 to collect the necessary savings to meet the five-year program commitment.

As previously shared, early retiree savings along with longer than anticipated vacant Classified retiree positions resulted in higher-than-expected savings during Year 1 and 2 of the program. After analyzing the SRP reserves, 18 certificated instructional faculty positions have been released in fiscal year 2021-22. The remaining positions will be released as originally planned at the end of Year 3 (2021-22). The projected year-end balance is \$2.8 million which will be sufficient to meet the last two years of the SRP obligation for annuity payments and cost of the program.

### **Fund Balance**

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

After the second quarter, we are projecting the net change in fund balance of negative \$900K leaving an ending fund balance of \$33.4 million. Of the ending fund balance, \$11.7 million is related to the District and campus carryforwards, \$2.4 million for encumbrances and restricted carryforwards, \$2.8 million for the Supplemental Retirement Plan (SRP) reserve and \$9.8 million for the recommended 5% reserve leaving \$6.7 million in projected Stability Fund balance. Once the classified retroactive pay related to the classification and compensation study is finalized and processed, the campus carryforwards will be adjusted accordingly which may also affect the projected stability fund balance. Due to the three-year timeframe and the nuanced calculations that involve each employee's pay situation, estimating the impact was too complicated to achieve an accurate amount for projections. The adjustment will be reflected in the third quarter's financial report.

The District's Stability Fund balance is intended to offset any actual shortfalls at the end of the year and has done so for many prior fiscal years. The Stability Fund balance at June 30, 2022 is projected to be approximately \$6.7 million after the board approved remote work compensation payment for non-faculty groups.

In spite of its funding status, either Student Centered Funding Formula (SCFF) or community supported, it is critical that the District continues to prioritize maintaining a healthy stability fund to weather any economic downturns or other unforeseen challenges. As shown by the volatility in nonresident revenue, having a stability fund to balance out unexpected shortfalls is critical in keeping the finances of the District stable and allowing for the uninterrupted support and success of our students.

The likelihood of the District becoming community supported, previously known as basic aid district continues to be uncertain and appears less likely as the year continues. Four indicators, FTES, assessed value growth, the education revenue augmentation fund (ERAF) adjustment and the total state apportionment, needed to perform and trend in certain ways for the District to move to community supported status. To date, these indicators have all moved in the “wrong” direction:

- Resident FTES continues to decline, resulting in lower enrollment revenue projections.
- The latest estimates of property tax revenue for the District from Santa Clara County in February 2022 show a lower than expected growth rate of 2.69% and a substantial negative adjustment to the District’s Education Revenue Augmentation Fund amount.
- Though definitely welcome news in the overall picture, the projected 5.33% COLA for 2022-23 also raises the total computational revenue received through the state apportionment process, resulting in a higher target for the District to achieve community supported status.

As a result, the District needs to focus on both maximizing the amount of revenue it can earn from the SCFF as well as planning for a potential change to community supported funding. If the District remains on SCFF funding, it will also need to address the end of Hold Harmless, now projected at the end of fiscal year 2024-25. Due to this uncertainty, as well as the reduction in both resident and nonresident FTES, maintaining a strong stability fund will be critical in ensuring the District has the resources to weather any unforeseen circumstances and continue to provide critical services to its students.

**Table 1**

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

<b>Projected Revenue vs. Projected Expenses</b>	
<b>Beginning Balance, July 1, 2021</b>	<b>\$ 34,261,493</b>
Revenue	\$ 195,023,799
Expenses and Transfers Out	(195,915,716)
Net Change in Fund Balance (Projected)	<b>\$ (891,916)</b>
<b>Projected Net Fund Balance, June 30, 2022</b>	<b>\$ 33,369,577</b>

<b>Fund Balance Allocation</b>	<b>\$ 33,369,577</b>
Less: "B" Budget Carryforwards (Designated)	
Foothill "B"	\$ (7,300,000)
De Anza "B"	(250,000)
Central Services "B"	(4,100,000)
	<b>\$ (11,650,000)</b>
Less: Districtwide "A" Carryforwards (Restricted)	\$ (345,000)
Less: Encumbrance Carryforwards (Designated)	\$ (2,100,000)
Less: Supplemental Retirement Plan (Designated)	\$ (2,800,000)
Less: Adopted Budget Reserves @ 5% (Restricted)	\$ (9,795,786)
<b>Projected Stability Fund Balance, June 30, 2022</b>	<b>\$ 6,678,791</b>

## Table 2 Analysis of FTES

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

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

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

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

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

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

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

20-21 P2 compared to 19-20 P-A  
% 1,033 -988 44  
4.5% -27.2% 0.2%

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

20-21 P-A compared to 19-20 P-A  
% 563 -1,012 -448  
2.4% -27.9% -1.7%

<b>21-22 P1</b>	<b>Resident Credit</b>	<b>Non-Credit</b>	<b>Total Apportionment</b>	<b>Non-Resident</b>	<b>Total</b>
De Anza	13,421	61	13,482	1,324	14,806
Foothill	7,029	167	7,196	578	7,775
<b>Total</b>	<b>20,450</b>	<b>228</b>	<b>20,678</b>	<b>1,903</b>	<b>22,581</b>

21-22 P1 compared to 20-21 P-A  
% -2,927 -714 -3,640  
-12.4% -27.3% -13.9%

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## Foothill-De Anza Community College District

### 2021-22 Second Quarter Report

#### FUND 114 - GENERAL PURPOSE

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	16,706,000	16,706,000	15,809,641	95%	16,706,000	0
Local Revenue	179,560,950	179,617,799	83,050,943	46%	178,317,799	1,300,000
<b>TOTAL REVENUE</b>	<b>\$ 196,266,950</b>	<b>\$ 196,323,799</b>	<b>\$ 98,860,584</b>	<b>50%</b>	<b>\$ 195,023,799</b>	<b>\$ 1,300,000</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 80,191,955	\$ 79,677,234	\$ 37,027,182	46%	\$ 81,000,000	\$(1,322,766)
Classified Salaries	36,917,456	36,931,077	16,604,802	45%	37,100,000	(168,923)
Employee Benefits	48,930,603	49,659,219	21,215,238	43%	49,000,000	659,219
Materials and Supplies	3,457,081	3,484,318	750,030	22%	2,410,000	1,074,318
Operating Expenses	18,057,889	20,045,713	8,666,990	43%	18,900,000	1,145,713
Capital Outlay	324,842	373,210	130,888	35%	310,000	63,210
<b>TOTAL EXPENSES</b>	<b>\$ 187,879,825</b>	<b>\$ 190,170,770</b>	<b>\$ 84,395,129</b>	<b>44%</b>	<b>\$ 188,720,000</b>	<b>\$ 1,450,770</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	50,000	50,000	0	0%	50,000	0
Transfers-out	(6,353,210)	(7,078,054)	(3,465,471)	49%	(7,245,716)	167,662
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (6,303,210)</b>	<b>\$ (7,028,054)</b>	<b>\$ (3,465,471)</b>	<b>49%</b>	<b>\$ (7,195,716)</b>	<b>\$ 167,662</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 2,083,914	\$ (875,025)	\$ 10,999,984		\$ (891,916)	\$ (16,891)
Beginning Balance, July 1	34,261,493	34,261,493	34,261,493		34,261,493	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 36,345,408</b>	<b>\$ 33,386,468</b>	<b>\$ 45,261,478</b>		<b>\$ 33,369,577</b>	<b>\$ (16,891)</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

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

	General		Self-Sustaining		Total Unrestricted		Restricted & Categorical		Special Educ.		Federal Work Study		Parking		Campus Center		Total Restricted		TOTAL GENERAL FUND		
	Fund 114	Fund 115	Fund 115	General Fund	Fund 121/131	Fund 122	Fund 123	Fund 125	Fund 128	Fund 123	Fund 125	Fund 128	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund	
<b>REVENUE</b>																					
Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 32,520,675	\$ 0	\$ 452,572	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 32,973,247	\$ 0	\$ 0	\$ 0	\$ 32,973,247	\$ 32,973,247	\$ 32,973,247	\$ 32,973,247	
State Revenue	16,706,000	3,991,571	3,991,571	20,697,571	57,155,277	3,255,494	0	0	0	0	0	0	60,410,771	0	0	0	60,410,771	81,108,342	81,108,342	81,108,342	
Local Revenue	178,317,799	6,683,815	6,683,815	185,001,615	2,312,695	0	0	0	0	0	1,840,000	4,152,695	189,154,310	0	0	0	189,154,310	189,154,310	189,154,310	189,154,310	
<b>TOTAL REVENUE</b>	<b>\$ 195,023,799</b>	<b>\$ 10,675,386</b>	<b>\$ 10,675,386</b>	<b>\$ 205,699,186</b>	<b>\$ 91,988,647</b>	<b>\$ 3,255,494</b>	<b>\$ 452,572</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,840,000</b>	<b>\$ 97,536,713</b>	<b>\$ 303,235,899</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 97,536,713</b>	<b>\$ 303,235,899</b>	<b>\$ 303,235,899</b>	<b>\$ 303,235,899</b>	
<b>EXPENSES</b>																					
Certificated Salaries	\$ 81,000,000	\$ 765,304	\$ 765,304	\$ 81,765,304	\$ 12,425,289	\$ 3,044,232	\$ 0	\$ 84,174	\$ 0	\$ 0	\$ 84,174	\$ 15,553,695	\$ 97,319,000	\$ 0	\$ 0	\$ 0	\$ 15,553,695	\$ 97,319,000	\$ 97,319,000	\$ 97,319,000	
Classified Salaries	37,100,000	2,675,719	2,675,719	39,775,719	16,035,802	2,184,832	506,504	679,823	680,794	679,823	679,823	20,087,755	59,863,474	0	0	0	20,087,755	59,863,474	59,863,474	59,863,474	
Employee Benefits	49,000,000	1,222,505	1,222,505	50,222,505	8,530,691	1,726,651	0	359,253	308,975	359,253	359,253	10,925,570	61,148,075	0	0	0	10,925,570	61,148,075	61,148,075	61,148,075	
Materials and Supplies	2,410,000	100,000	100,000	2,510,000	6,804,140	26,000	0	195,000	0	0	195,000	7,025,140	9,535,140	0	0	0	7,025,140	9,535,140	9,535,140	9,535,140	
Operating Expenses	18,900,000	4,710,342	4,710,342	23,610,342	30,403,597	296,394	0	205,000	145,000	205,000	205,000	31,049,990	54,660,332	0	0	0	31,049,990	54,660,332	54,660,332	54,660,332	
Capital Outlay	310,000	89,600	89,600	399,600	5,488,184	34,730	0	180,000	0	0	180,000	5,702,914	6,102,514	0	0	0	5,702,914	6,102,514	6,102,514	6,102,514	
<b>TOTAL EXPENSES</b>	<b>\$ 188,720,000</b>	<b>\$ 9,563,470</b>	<b>\$ 9,563,470</b>	<b>\$ 198,283,470</b>	<b>\$ 79,687,703</b>	<b>\$ 7,312,839</b>	<b>\$ 506,504</b>	<b>\$ 1,703,250</b>	<b>\$ 1,134,769</b>	<b>\$ 1,134,769</b>	<b>\$ 1,703,250</b>	<b>\$ 90,345,064</b>	<b>\$ 288,628,534</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 90,345,064</b>	<b>\$ 288,628,534</b>	<b>\$ 288,628,534</b>	<b>\$ 288,628,534</b>	
<b>TRANSFERS AND OTHER</b>																					
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 418	\$ 4,057,015	\$ 53,932	\$ 0	\$ 1,134,769	\$ 0	\$ 0	\$ 5,246,134	\$ 5,246,134	\$ 0	\$ 0	\$ 0	\$ 5,246,134	\$ 5,246,134	\$ 5,246,134	\$ 5,246,134	
Other Sources	0	3,984,172	3,984,172	3,984,172	0	0	0	118,528	0	0	118,528	118,528	4,102,700	0	0	0	118,528	4,102,700	4,102,700	4,102,700	
Intrafund Transfers	50,000	(50,000)	(50,000)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Transfers-out	(7,245,716)	(289,195)	(289,195)	(7,534,911)	0	0	0	0	0	0	0	0	(7,534,911)	0	0	0	0	(7,534,911)	(7,534,911)	(7,534,911)	
Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other Outgo	0	0	0	0	(12,018,034)	0	0	0	0	0	0	(12,018,034)	(12,018,034)	0	0	0	(12,018,034)	(12,018,034)	(12,018,034)	(12,018,034)	
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (7,195,716)</b>	<b>\$ 3,644,976</b>	<b>\$ 3,644,976</b>	<b>\$ (3,550,740)</b>	<b>\$ (12,017,616)</b>	<b>\$ 4,057,015</b>	<b>\$ 53,932</b>	<b>\$ 118,528</b>	<b>\$ 1,134,769</b>	<b>\$ 1,134,769</b>	<b>\$ 118,528</b>	<b>\$ (6,653,373)</b>	<b>\$ (10,204,112)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (6,653,373)</b>	<b>\$ (10,204,112)</b>	<b>\$ (10,204,112)</b>	<b>\$ (10,204,112)</b>	
<b>FUND BALANCE</b>																					
Net Change in Fund Balance	\$ (891,916)	\$ 4,756,893	\$ 4,756,893	\$ 3,864,976	\$ 283,328	\$ (330)	\$ 0	\$ 255,278	\$ 0	\$ 0	\$ 255,278	\$ 538,276	\$ 4,403,253	\$ 0	\$ 0	\$ 0	\$ 538,276	\$ 4,403,253	\$ 4,403,253	\$ 4,403,253	
Beginning Balance, July 1	34,261,493	10,572,475	10,572,475	44,833,968	10,771,969	330	0	251,158	0	0	251,158	11,023,457	55,857,426	0	0	0	11,023,457	55,857,426	55,857,426	55,857,426	
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>NET FUND BALANCE, June 30</b>	<b>\$ 33,369,577</b>	<b>\$ 15,329,368</b>	<b>\$ 15,329,368</b>	<b>\$ 48,698,945</b>	<b>\$ 11,055,297</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 506,436</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 506,436</b>	<b>\$ 11,561,734</b>	<b>\$ 60,260,678</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 11,561,734</b>	<b>\$ 60,260,678</b>	<b>\$ 60,260,678</b>	<b>\$ 60,260,678</b>	

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

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

	TOTAL GENERAL FUND	Child				Enterprise Funds	Student Financial Aid Fund 74, 75	Other Trust (OPEB) Fund 79	TOTAL DISTRICT ALL FUNDS	Internal Service Fund 60
		Debt Service Fund 20	Development Fund 30	Capital Projects Fund 40	Development Fund 30					
<b>REVENUE</b>										
Federal Revenue	\$ 32,973,247	\$ 0	\$ 10,000	\$ 0	\$ 0	\$ 39,505,406	\$ 0	\$ 72,488,653	\$ 0	
State Revenue	81,108,342	0	903,414	8,838,843	0	4,289,971	0	95,140,570	0	
Local Revenue	189,154,310	69,473,266	1,626,221	775,000	1,455,303	700,000	0	263,184,100	62,960,257	
<b>TOTAL REVENUE</b>	<b>\$ 303,235,899</b>	<b>\$ 69,473,266</b>	<b>\$ 2,539,635</b>	<b>\$ 9,613,843</b>	<b>\$ 1,455,303</b>	<b>\$ 44,495,377</b>	<b>\$ 0</b>	<b>\$ 430,813,323</b>	<b>\$ 62,960,257</b>	
<b>EXPENSES</b>										
Cost of Sales	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,888,631	\$ 0	\$ 0	\$ 1,888,631	\$ 0	
Certificated Salaries	97,319,000	0	389,462	0	0	0	0	97,708,462	0	
Classified Salaries	59,863,474	0	1,300,849	305,416	715,059	0	0	62,184,798	0	
Employee Benefits	61,148,075	0	623,874	131,143	315,069	0	0	62,218,162	62,960,257	
Materials and Supplies	9,535,140	0	170,770	0	0	176,806	0	9,882,717	0	
Operating Expenses	54,660,332	0	52,720	2,772,785	300,001	523,194	0	58,309,032	0	
Capital Outlay	6,102,514	0	1,960	3,449,325	13,000	0	0	9,566,798	0	
<b>TOTAL EXPENSES</b>	<b>\$ 288,628,534</b>	<b>\$ 0</b>	<b>\$ 2,539,635</b>	<b>\$ 6,658,670</b>	<b>\$ 3,231,760</b>	<b>\$ 700,000</b>	<b>\$ 0</b>	<b>\$ 301,758,600</b>	<b>\$ 62,960,257</b>	
<b>TRANSFERS AND OTHER</b>										
Transfers-in	\$ 5,246,134	\$ 0	\$ 0	\$ 288,777	\$ 0	\$ 0	\$ 1,500,000	\$ 7,034,911	\$ 500,000	
Other Sources	4,102,700	0	851,452	0	2,864,966	0	0	7,819,117	0	
Intrafund Transfers	0	0	0	0	0	0	0	0	0	
Transfers-out	(7,534,911)	0	0	0	0	0	0	(7,534,911)	0	
Contingency	0	0	0	0	0	0	0	0	0	
Other Outgo	(12,018,034)	(69,473,266)	0	0	(21,627)	(43,795,377)	0	(125,308,305)	0	
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (10,204,112)</b>	<b>\$ (69,473,266)</b>	<b>\$ 851,452</b>	<b>\$ 288,777</b>	<b>\$ 2,843,338</b>	<b>\$ (43,795,377)</b>	<b>\$ 1,500,000</b>	<b>\$ (117,989,188)</b>	<b>\$ 500,000</b>	
<b>FUND BALANCE</b>										
Net Change in Fund Balance	\$ 4,403,253	\$ 0	\$ 851,452	\$ 3,243,950	\$ 1,066,881	\$ 0	\$ 1,500,000	\$ 11,065,535	\$ 500,000	
Beginning Balance, July 1	55,857,426	66,833,301	979,292	112,538,575	3,541,475	15,026	33,499,788	273,264,882	8,169,165	
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	
<b>NET FUND BALANCE, June 30</b>	<b>\$ 60,260,678</b>	<b>\$ 66,833,301</b>	<b>\$ 1,830,744</b>	<b>\$ 115,782,525</b>	<b>\$ 4,608,356</b>	<b>\$ 15,026</b>	<b>\$ 34,999,788</b>	<b>\$ 284,330,417</b>	<b>\$ 8,669,165</b>	

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

TO

Fund	Unrestricted General Funds		Restricted General Funds						All Other Funds						Total
	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Debt Service 20	Child Developmt 30	Capital Projects 40	Enterprise Funds	Internal Service 60	Financial Aid 74/75	Other Trust (OPEB) 79	
114				4,057,015	53,932	1,134,769						500,000	74,75	1,500,000	7,245,716
115	50,000		418						288,777						339,195
121/131															
122															0
123															0
125															0
128															0
20															0
30															0
40															0
Enterprise															0
60															0
74/75															0
79															0
Total	50,000	0	418	4,057,015	53,932	1,134,769	0	0	288,777	0	500,000	0	74,75	1,500,000	7,584,911

Inter-Fund Transfers:

Fund 114 to 122: 4,057,015 for Special Ed match  
 Fund 114 to 123: 53,932 for Federal Work Study match  
 Fund 114 to 125: 1,134,769 to offset Parking Fund operating deficit  
 Fund 114 to 60: 500,000 to support RSF Fund Balance  
 Fund 114 to 79: 1,500,000 for 2021-2022 OPEB Liability  
 Fund 115 to 121/131: 418 to offset unpaid balance in OTI Fund  
 Fund 115 to 40: 288,777 for District Office Building FF&E

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

Intra-Fund Transfers (Between Restricted General Funds):

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

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

	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	Restricted & Categorical Fund 121/131	Special Educ. Fund 122	Federal Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
<b>REVENUE</b>										
Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 9,419,406	\$ 0	\$ 83,968	\$ 0	\$ 0	\$ 9,503,374	\$ 9,503,374
State Revenue	15,809,641	2,125,679	17,935,320	49,267,540	1,816,206	0	0	0	51,083,747	69,019,067
Local Revenue	83,050,943	2,898,584	85,949,527	3,113,776	0	0	0	1,142,578	4,256,353	90,205,880
<b>TOTAL REVENUE</b>	<b>\$ 98,860,584</b>	<b>\$ 5,024,263</b>	<b>\$ 103,884,847</b>	<b>\$ 61,800,722</b>	<b>\$ 1,816,206</b>	<b>\$ 83,968</b>	<b>\$ 0</b>	<b>\$ 1,142,578</b>	<b>\$ 64,843,474</b>	<b>\$ 168,728,321</b>
<b>EXPENSES</b>										
Certificated Salaries	\$ 37,027,182	\$ 334,404	\$ 37,361,586	\$ 3,580,527	\$ 1,188,143	\$ 0	\$ 0	\$ 42,087	\$ 4,810,758	\$ 42,172,343
Classified Salaries	16,604,802	1,145,771	17,750,573	6,019,599	997,140	118,107	382,375	295,991	7,813,212	25,563,785
Employee Benefits	21,215,238	511,636	21,726,873	3,579,589	838,829	0	104,532	180,637	4,703,587	26,430,460
Materials and Supplies	750,030	65,900	815,930	1,093,780	8,009	0	0	240	1,102,029	1,917,959
Operating Expenses	8,666,990	834,780	9,501,769	19,154,784	40,514	0	9,583	55,415	19,260,297	28,762,066
Capital Outlay	130,888	7,616	138,504	578,097	34,730	0	0	0	612,827	751,331
<b>TOTAL EXPENSES</b>	<b>\$ 84,395,129</b>	<b>\$ 2,900,106</b>	<b>\$ 87,295,235</b>	<b>\$ 34,006,378</b>	<b>\$ 3,107,364</b>	<b>\$ 118,107</b>	<b>\$ 496,489</b>	<b>\$ 574,371</b>	<b>\$ 38,302,709</b>	<b>\$ 125,597,944</b>
<b>TRANSFERS AND OTHER</b>										
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 418	\$ 1,449,326	\$ 16,145	\$ 0	\$ 0	\$ 1,465,889	\$ 1,465,889
Other Sources	0	3,984,172	3,984,172	0	0	0	0	118,528	118,528	4,102,700
Intrafund Transfers	0	0	0	0	0	0	0	0	0	0
Transfers-out	(3,465,471)	(159,258)	(3,624,730)	0	0	0	0	0	0	(3,624,730)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	(10,515,546)	0	0	0	0	(10,515,546)	(10,515,546)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (3,465,471)</b>	<b>\$ 3,824,913</b>	<b>\$ 359,442</b>	<b>\$ (10,515,128)</b>	<b>\$ 1,449,326</b>	<b>\$ 16,145</b>	<b>\$ 0</b>	<b>\$ 118,528</b>	<b>\$ (8,931,129)</b>	<b>\$ (8,571,687)</b>
<b>FUND BALANCE</b>										
Net Change in Fund Balance	\$ 10,999,984	\$ 5,949,069	\$ 16,949,054	\$ 17,279,215	\$ 158,168	\$ (17,993)	\$ (496,489)	\$ 686,735	\$ 17,609,636	\$ 34,558,689
Beginning Balance, July 1	34,261,493	10,572,475	44,833,968	10,771,969	330	0	0	251,158	11,023,457	55,857,426
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 45,261,478</b>	<b>\$ 16,521,544</b>	<b>\$ 61,783,022</b>	<b>\$ 28,051,185</b>	<b>\$ 158,498</b>	<b>\$ (17,993)</b>	<b>\$ (496,489)</b>	<b>\$ 937,893</b>	<b>\$ 28,633,093</b>	<b>\$ 90,416,115</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

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

	TOTAL GENERAL FUND	Child					Student Financial Aid Fund 74, 75	Other Trust (OPEB) Fund 79	TOTAL DISTRICT ALL FUNDS	Internal Service Fund 60
		Debt Service Fund 20	Development Fund 30	Capital Projects Fund 40	Enterprise Funds	Other Trust (OPEB) Fund 79				
<b>REVENUE</b>										
Federal Revenue	\$ 9,503,374	\$ 0	\$ 22,436	\$ 0	\$ 0	\$ 8,748,040	\$ 0	\$ 18,273,851	\$ 0	
State Revenue	69,019,067	0	525,610	4,596,198	0	5,032,856	0	79,173,731	0	
Local Revenue	90,205,880	3,651,031	854,500	262,314	1,166,876	251,206	0	96,391,806	28,767,933	
<b>TOTAL REVENUE</b>	<b>\$ 168,728,321</b>	<b>\$ 3,651,031</b>	<b>\$ 1,402,546</b>	<b>\$ 4,858,512</b>	<b>\$ 1,166,876</b>	<b>\$ 14,032,102</b>	<b>\$ 0</b>	<b>\$ 193,839,388</b>	<b>\$ 28,767,933</b>	
<b>EXPENSES</b>										
Cost of Sales	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,777,325	\$ 0	\$ 0	\$ 1,777,325	\$ 0	
Certificated Salaries	42,172,343	0	160,137	0	0	0	0	42,332,480	0	
Classified Salaries	25,563,785	0	537,742	160,422	403,500	0	0	26,665,449	0	
Employee Benefits	26,430,460	0	286,440	62,055	190,406	0	0	26,969,362	27,912,234	
Materials and Supplies	1,917,959	0	38,176	0	0	176,806	0	2,132,942	0	
Operating Expenses	28,762,066	0	8,140	677,986	279,606	239,260	0	29,967,059	0	
Capital Outlay	751,331	0	1,960	1,101,447	0	0	0	1,854,739	0	
<b>TOTAL EXPENSES</b>	<b>\$ 125,597,944</b>	<b>\$ 0</b>	<b>\$ 1,032,595</b>	<b>\$ 2,001,911</b>	<b>\$ 2,650,837</b>	<b>\$ 416,066</b>	<b>\$ 0</b>	<b>\$ 131,699,354</b>	<b>\$ 27,912,234</b>	
<b>TRANSFERS AND OTHER</b>										
Transfers-in	\$ 1,465,889	\$ 0	\$ 0	\$ 158,840	\$ 0	\$ 0	\$ 1,500,000	\$ 3,124,730	\$ 500,000	
Other Sources	4,102,700	0	851,452	0	2,864,966	0	0	7,819,117	0	
Intrafund Transfers	0	0	0	0	0	0	0	0	0	
Transfers-out	(3,624,730)	0	0	0	0	0	0	(3,624,730)	0	
Contingency	0	0	0	0	0	0	0	0	0	
Other Outgo	(10,515,546)	(60,835,757)	0	0	(21,627)	(10,228,895)	0	(81,601,825)	0	
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (8,571,687)</b>	<b>\$ (60,835,757)</b>	<b>\$ 851,452</b>	<b>\$ 158,840</b>	<b>\$ 2,843,338</b>	<b>\$ (10,228,895)</b>	<b>\$ 1,500,000</b>	<b>\$ (74,282,708)</b>	<b>\$ 500,000</b>	
<b>FUND BALANCE</b>										
Net Change in Fund Balance	\$ 34,558,689	\$ (57,184,726)	\$ 1,221,403	\$ 3,015,441	\$ 1,359,377	\$ 3,387,141	\$ 1,500,000	\$ (12,142,674)	\$ 1,355,700	
Beginning Balance, July 1	55,857,426	66,833,301	979,292	112,538,575	3,541,475	15,026	33,499,788	273,264,882	8,169,165	
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	
<b>NET FUND BALANCE, June 30</b>	<b>\$ 90,416,115</b>	<b>\$ 9,648,575</b>	<b>\$ 2,200,695</b>	<b>\$ 115,554,016</b>	<b>\$ 4,900,852</b>	<b>\$ 3,402,167</b>	<b>\$ 34,999,788</b>	<b>\$ 261,122,208</b>	<b>\$ 9,524,865</b>	

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS AS OF 12-31-21

TO

Fund	Unrestricted General Funds		Restricted General Funds					All Other Funds						Total	
	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Debt Service 20	Child Developmt 30	Capital Projects 40	Enterprise Funds	Internal Service 60	Financial Aid 74/75		Other Trust (OPEB) 79
114				1,449,326	16,145							500,000	74,75	1,500,000	3,465,471
115			418						158,840						159,258
121/131															0
122															0
123															0
125															0
128															0
20															0
30															0
40															0
Enterprise															0
60															0
74/75															0
79															0
Total	0	0	418	1,449,326	16,145	0	0	0	158,840	0	0	500,000	0	1,500,000	3,624,730

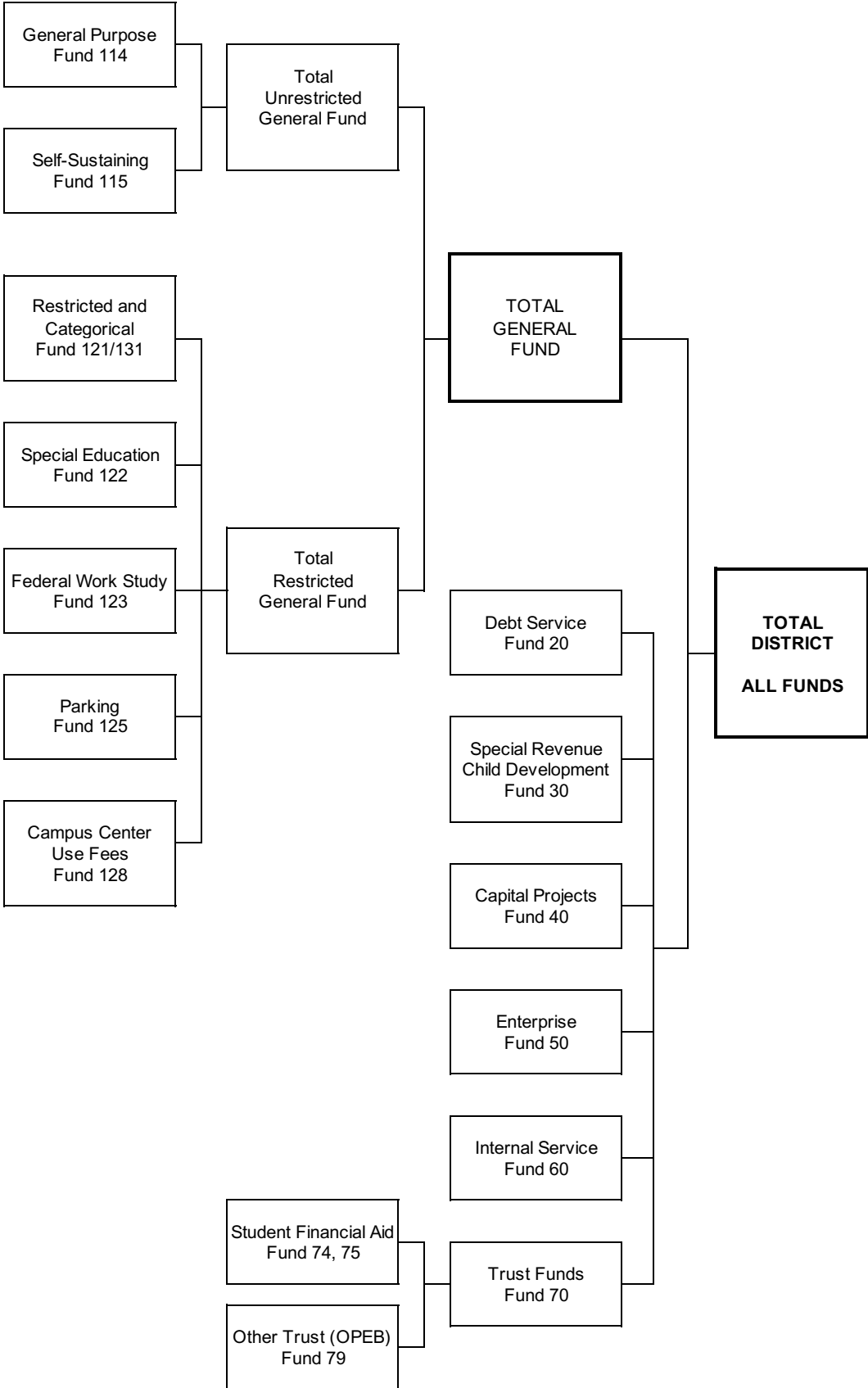
Inter-Fund Transfers:

- Fund 114 to 122: 1,449,326 for Special Ed match
- Fund 114 to 123: 16,145 for Federal Work Study match
- Fund 114 to 60: 500,000 to increase Benefits Rate Stabilization Fund (RSF) balance
- Fund 114 to 79: 1,500,000 for 2021-22 OPEB Liability
- Fund 115 to 121/131: 418 to offset unpaid balance in OTI Fund
- Fund 115 to 40: 158,840 for District Office Building FF&E

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

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

# ALL FUNDS CHART



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

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

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

**Current Status:**

In the second quarter, the Self-Sustaining Fund received \$3,984,172 from HEERF federal funds, for fiscal year 2019-20 and 2020-21 lost revenue backfills due to COVID-19 pandemic.
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## Foothill-De Anza Community College District

### 2021-22 Second Quarter Report

#### FUND 115 - SELF SUSTAINING

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	3,991,571	3,991,571	2,125,679	53%	3,991,571	0
Local Revenue	6,675,815	6,683,815	2,898,584	43%	6,683,815	0
<b>TOTAL REVENUE</b>	<b>\$ 10,667,386</b>	<b>\$ 10,675,386</b>	<b>\$ 5,024,263</b>	<b>47%</b>	<b>\$ 10,675,386</b>	<b>\$ 0</b>

EXPENSES	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Certificated Salaries	\$ 765,304	\$ 765,304	\$ 334,404	44%	\$ 765,304	\$ 0
Classified Salaries	2,676,026	2,675,719	1,145,771	43%	2,675,719	0
Employee Benefits	1,222,505	1,222,505	511,636	42%	1,222,505	0
Materials and Supplies	50,653	50,542	65,900	130%	100,000	(49,458)
Operating Expenses	4,751,800	4,759,800	834,780	18%	4,710,342	49,458
Capital Outlay	89,600	89,600	7,616	8%	89,600	0
<b>TOTAL EXPENSES</b>	<b>\$ 9,555,888</b>	<b>\$ 9,563,470</b>	<b>\$ 2,900,106</b>	<b>30%</b>	<b>\$ 9,563,470</b>	<b>\$ 0</b>

TRANSFERS AND OTHER	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	3,984,172	0%	3,984,172	(3,984,172)
Intrafund Transfers	(50,000)	(50,000)	0	0%	(50,000)	0
Transfers-out	(288,777)	(289,195)	(159,258)	55%	(289,195)	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (338,777)</b>	<b>\$ (339,195)</b>	<b>\$ 3,824,913</b>	<b>-1128%</b>	<b>\$ 3,644,976</b>	<b>\$ (3,984,172)</b>

FUND BALANCE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Net Change in Fund Balance	\$ 772,721	\$ 772,721	\$ 5,949,069		\$ 4,756,893	\$ 3,984,172
Beginning Balance, July 1	10,572,475	10,572,475	10,572,475		10,572,475	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 11,345,196</b>	<b>\$ 11,345,196</b>	<b>\$ 16,521,544</b>		<b>\$ 15,329,368</b>	<b>\$ 3,984,172</b>

**RESTRICTED and CATEGORICAL  
Fund 121/131**

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

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

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

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

**Physical Plant and Instructional Support:** The Governor's Enacted Budget for 2021-22 includes an increase of \$511 million of one-time Proposition 98 General Fund to address deferred maintenance, which can be used for physical plant, instructional support and water conservation projects. These resources allow districts to protect investments previously made in facilities, and to improve students' experiences by investing in new instructional equipment. For 2021-22, the district received \$13,338,843 for Physical Plant and Instructional Support for which no local match is required. From the total, \$8,838,843 has been allocated for scheduled maintenance projects with the remaining \$4,500,000 budgeted in the Restricted and Categorical Fund for instructional equipment, and library materials.

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

The Chancellor's Office awarded the second five-year California Virtual Campus Online Education Initiative (CVC-OEI) grant to Foothill-De Anza Community College District. The CVC-OEI grant will be

\$20 million per year for five years, ending June 30, 2023. The Chancellor's Office awarded a second one-time augmentation grant to support special projects pertaining to improving CVC-OEI. This grant is for \$35 million and ends by June 30, 2022. CVC-OEI is budgeting \$27.34 million in expenditures for 2021-22, which includes \$20 million from year four of the operational grant, \$1.76 million from fiscal year 2020-21 operational grant, and \$5.58 million from the one-time 2018-19 augmentation grant. Fiscal year-to-date actual expense is 74% budget equivalent to \$20.11 million. There is no change to original budget.

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

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

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

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

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

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

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

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

**Current Status:**

In the second quarter, the budget revision includes an increase of \$450,000 in federal revenue for De Anza's Strengthening Institutions Program and a corresponding increase in multiple expense categories. Other Outgo category includes a transfer out from HEERF federal funds to Self-Sustaining Fund, Campus Use Fees Fund, Enterprise Fund, Child Development Fund, De Anza Associated Student Body, and Associated Students of Foothill College to backfill lost revenue in the amount of \$8,370,448.

## Foothill-De Anza Community College District

### 2021-22 Second Quarter Report

#### FUND 121/131 - RESTRICTED and CATEGORICAL

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 32,520,675	\$ 32,520,675	\$ 9,419,406	29%	\$ 32,520,675	\$ 0
State Revenue	56,705,277	57,155,277	49,267,540	86%	57,155,277	0
Local Revenue	2,312,695	2,312,695	3,113,776	135%	2,312,695	0
<b>TOTAL REVENUE</b>	<b>\$ 91,538,647</b>	<b>\$ 91,988,647</b>	<b>\$ 61,800,722</b>	<b>67%</b>	<b>\$ 91,988,647</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 12,164,649	\$ 12,425,289	\$ 3,580,527	29%	\$ 12,425,289	\$ 0
Classified Salaries	16,011,146	16,035,802	6,019,599	38%	16,035,802	0
Employee Benefits	8,440,987	8,530,691	3,579,589	42%	8,530,691	0
Materials and Supplies	6,787,140	6,804,140	1,093,780	16%	6,804,140	0
Operating Expenses	30,345,597	30,403,597	19,154,784	63%	30,403,597	0
Capital Outlay	5,488,184	5,488,184	578,097	11%	5,488,184	0
<b>TOTAL EXPENSES</b>	<b>\$ 79,237,703</b>	<b>\$ 79,687,703</b>	<b>\$ 34,006,378</b>	<b>43%</b>	<b>\$ 79,687,703</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 418	\$ 418	100%	\$ 418	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	(12,018,034)	(12,018,034)	(10,515,546)	87%	(12,018,034)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (12,018,034)</b>	<b>\$ (12,017,616)</b>	<b>\$ (10,515,128)</b>	<b>87%</b>	<b>\$ (12,017,616)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 282,910	\$ 283,328	\$ 17,279,215		\$ 283,328	\$ 0
Beginning Balance, July 1	10,771,969	10,771,969	10,771,969		10,771,969	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 11,054,879</b>	<b>\$ 11,055,297</b>	<b>\$ 28,051,185</b>		<b>\$ 11,055,297</b>	<b>\$ 0</b>

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

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

**Current Status:**

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

### 2021-22 Second Quarter Report

#### FUND 122 - SPECIAL EDUCATION

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	3,255,494	3,255,494	1,816,206	56%	3,255,494	0
Local Revenue	0	0	0	0%	0	0
<b>TOTAL REVENUE</b>	<b>\$ 3,255,494</b>	<b>\$ 3,255,494</b>	<b>\$ 1,816,206</b>	<b>56%</b>	<b>\$ 3,255,494</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 3,044,232	\$ 3,044,232	\$ 1,188,143	39%	\$ 3,044,232	\$ 0
Classified Salaries	2,184,832	2,184,832	997,140	46%	2,184,832	0
Employee Benefits	1,726,651	1,726,651	838,829	49%	1,726,651	0
Materials and Supplies	26,000	26,000	8,009	31%	26,000	0
Operating Expenses	321,123	321,123	40,514	13%	296,394	24,730
Capital Outlay	10,000	10,000	34,730	347%	34,730	(24,730)
<b>TOTAL EXPENSES</b>	<b>\$ 7,312,839</b>	<b>\$ 7,312,839</b>	<b>\$ 3,107,364</b>	<b>42%</b>	<b>\$ 7,312,839</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 4,057,015	\$ 4,057,015	\$ 1,449,326	36%	\$ 4,057,015	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 4,057,015</b>	<b>\$ 4,057,015</b>	<b>\$ 1,449,326</b>	<b>36%</b>	<b>\$ 4,057,015</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (330)	\$ (330)	\$ 158,168		\$ (330)	\$ 0
Beginning Balance, July 1	330	330	330		330	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 158,498</b>		<b>\$ 0</b>	<b>\$ 0</b>

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

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

**Current Status:**

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

## 2021-22 Second Quarter Report

### FUND 123 - FEDERAL WORK STUDY

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 452,572	\$ 452,572	\$ 83,968	19%	\$ 452,572	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	0	0	0	0%	0	0
<b>TOTAL REVENUE</b>	<b>\$ 452,572</b>	<b>\$ 452,572</b>	<b>\$ 83,968</b>	<b>19%</b>	<b>\$ 452,572</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	506,504	506,504	118,107	23%	506,504	0
Employee Benefits	0	0	0	0%	0	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	0	0	0	0%	0	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 506,504</b>	<b>\$ 506,504</b>	<b>\$ 118,107</b>	<b>23%</b>	<b>\$ 506,504</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 53,932	\$ 53,932	\$ 16,145	30%	\$ 53,932	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 53,932</b>	<b>\$ 53,932</b>	<b>\$ 16,145</b>	<b>30%</b>	<b>\$ 53,932</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (17,993)		\$ 0	\$ 0
Beginning Balance, July 1	0	0	0		0	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (17,993)</b>		<b>\$ 0</b>	<b>\$ 0</b>

**PARKING****Fund 125**

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

**Current Status:**

In the second quarter, the projections reflect the district's decision to waive parking fees for spring quarter. The fees for summer, fall, and winter quarter were also waived. As a result, the transfer in from the General Purpose Fund is projected to increase to \$1,134,769 to allow the Parking Fund to break even for the year.

**Foothill-De Anza Community College District**

**2021-22  
Second Quarter Report**

**FUND 125 - PARKING**

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Projected Total</b>	<b>Variance</b>
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	392,506	167,662	0	0%	0	167,662
<b>TOTAL REVENUE</b>	<b>\$ 392,506</b>	<b>\$ 167,662</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>\$ 167,662</b>

<b>EXPENSES</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Projected Total</b>	<b>Variance</b>
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	680,794	680,794	382,375	56%	680,794	0
Employee Benefits	308,975	308,975	104,532	34%	308,975	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	145,000	145,000	9,583	7%	145,000	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 1,134,769</b>	<b>\$ 1,134,769</b>	<b>\$ 496,489</b>	<b>44%</b>	<b>\$ 1,134,769</b>	<b>\$ 0</b>

<b>TRANSFERS AND OTHER</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Projected Total</b>	<b>Variance</b>
Transfers-in	\$ 742,264	\$ 967,108	\$ 0	0%	\$ 1,134,769	\$ (167,662)
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 742,264</b>	<b>\$ 967,108</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 1,134,769</b>	<b>\$ (167,662)</b>

<b>FUND BALANCE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Projected Total</b>	<b>Variance</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ (496,489)		\$ 0	\$ 0
Beginning Balance, July 1	0	0	0		0	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (496,489)</b>		<b>\$ 0</b>	<b>\$ 0</b>

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

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

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

**Current Status:**

In the second quarter, the Campus Center Use Fees Fund received \$118,528 from HEERF federal funds for fiscal year 2019-20 and 2020-21 lost revenue backfills, due to COVID-19 pandemic.
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# Foothill-De Anza Community College District

## 2021-22 Second Quarter Report

### FUND 128 - CAMPUS CENTER USE FEES

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	1,840,000	1,840,000	1,142,578	62%	1,840,000	0
<b>TOTAL REVENUE</b>	<b>\$ 1,840,000</b>	<b>\$ 1,840,000</b>	<b>\$ 1,142,578</b>	<b>62%</b>	<b>\$ 1,840,000</b>	<b>\$ 0</b>

EXPENSES	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Certificated Salaries	\$ 84,174	\$ 84,174	\$ 42,087	50%	\$ 84,174	\$ 0
Classified Salaries	679,823	679,823	295,991	44%	679,823	0
Employee Benefits	359,253	359,253	180,637	50%	359,253	0
Materials and Supplies	195,000	195,000	240	0%	195,000	0
Operating Expenses	205,000	205,000	55,415	27%	205,000	0
Capital Outlay	180,000	180,000	0	0%	180,000	0
<b>TOTAL EXPENSES</b>	<b>\$ 1,703,250</b>	<b>\$ 1,703,250</b>	<b>\$ 574,371</b>	<b>34%</b>	<b>\$ 1,703,250</b>	<b>\$ 0</b>

TRANSFERS AND OTHER	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	118,528	0%	118,528	(118,528)
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 118,528</b>	<b>0%</b>	<b>\$ 118,528</b>	<b>\$ (118,528)</b>

FUND BALANCE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Net Change in Fund Balance	\$ 136,750	\$ 136,750	\$ 686,735		\$ 255,278	\$ 118,528
Beginning Balance, July 1	251,158	251,158	251,158		251,158	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 387,908</b>	<b>\$ 387,908</b>	<b>\$ 937,893</b>		<b>\$ 506,436</b>	<b>\$ 118,528</b>

## DEBT SERVICE

### Fund 20

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

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

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

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

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

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

## Foothill-De Anza Community College District

### 2021-22 Second Quarter Report

#### FUND 20 - DEBT SERVICE

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	69,473,266	69,473,266	3,651,031	5%	69,473,266	0
<b>TOTAL REVENUE</b>	<b>\$ 69,473,266</b>	<b>\$ 69,473,266</b>	<b>\$ 3,651,031</b>	<b>5%</b>	<b>\$ 69,473,266</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	0	0	0	0%	0	0
Employee Benefits	0	0	0	0%	0	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	0	0	0	0%	0	0
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	(69,473,266)	(69,473,266)	(60,835,757)	88%	(69,473,266)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (69,473,266)</b>	<b>\$ (69,473,266)</b>	<b>\$ (60,835,757)</b>	<b>88%</b>	<b>\$ (69,473,266)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ (57,184,726)		\$ 0	\$ 0
Beginning Balance, July 1	66,833,301	66,833,301	66,833,301		66,833,301	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 66,833,301</b>	<b>\$ 66,833,301</b>	<b>\$ 9,648,575</b>		<b>\$ 66,833,301</b>	<b>\$ 0</b>

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

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

**Current Status:**

In the second quarter, the Child Development Fund received \$851,452 from HEERF federal funds for fiscal year 2019-20 and 2020-21 lost revenue backfills, due to COVID-19 pandemic.
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# Foothill-De Anza Community College District

## 2021-22 Second Quarter Report

### FUND 30 - CHILD DEVELOPMENT

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 10,000	\$ 10,000	\$ 22,436	224%	\$ 10,000	\$ 0
State Revenue	903,414	903,414	525,610	58%	903,414	0
Local Revenue	1,626,221	1,626,221	854,500	53%	1,626,221	0
<b>TOTAL REVENUE</b>	<b>\$ 2,539,635</b>	<b>\$ 2,539,635</b>	<b>\$ 1,402,546</b>	<b>55%</b>	<b>\$ 2,539,635</b>	<b>\$ 0</b>
Certificated Salaries	\$ 389,462	\$ 389,462	\$ 160,137	41%	\$ 389,462	\$ 0
Classified Salaries	1,300,849	1,300,849	537,742	41%	1,300,849	0
Employee Benefits	623,874	623,874	286,440	46%	623,874	0
Materials and Supplies	170,770	170,770	38,176	22%	170,770	0
Operating Expenses	53,000	53,000	8,140	15%	52,720	280
Capital Outlay	1,680	1,680	1,960	117%	1,960	(280)
<b>TOTAL EXPENSES</b>	<b>\$ 2,539,635</b>	<b>\$ 2,539,635</b>	<b>\$ 1,032,595</b>	<b>41%</b>	<b>\$ 2,539,635</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	851,452	0%	851,452	(851,452)
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 851,452</b>	<b>0%</b>	<b>\$ 851,452</b>	<b>\$ (851,452)</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ 1,221,403		\$ 851,452	\$ 851,452
Beginning Balance, July 1	979,292	979,292	979,292		979,292	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 979,292</b>	<b>\$ 979,292</b>	<b>\$ 2,200,695</b>		<b>\$ 1,830,744</b>	<b>\$ 851,452</b>

## CAPITAL PROJECTS

### Fund 40

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

Budgets are reported on a project basis against expenditures incurred over the years the project is active which is referred to as project-to-date expenditures. Actual revenues and expenditures are also reported and accounted for on a fiscal year basis. Funding may come from either outside sources, such as state sources, General Obligation Bonds, or from transferring resources from internal funds to fund projects that meet the capitalization threshold and requirements for the assets being created. Facilities and Operations assumes fiscal responsibility for most of these financial accounts and reconciles these accounts with the project cost accounting system. The district currently has a number of major capital outlay projects, clean energy projects, scheduled maintenance, and bond funded projects either under construction or in various planning stages.

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

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

Restricted state funding such as scheduled maintenance is also reported in this financial statement. The Governor's Enacted Budget for 2021-22 includes an increase of \$511 million of one-time Proposition 98 General Fund to address deferred maintenance, which can be used for physical plant, instructional support and water conservation projects. These resources allow districts to protect investments previously made in facilities, and to improve students' experiences by investing in new instructional equipment. For 2021-22, the district received \$13,338,843 for Physical Plant and Instructional Support for which no local match is required. From the total, \$8,838,843 has been

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

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

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

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

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

**Current Status:**

In the second quarter, the budget revision includes an increase of \$1,181,558 in the capital outlay category for the Measure G Bond Program for computer equipment spending in support of students, faculty and staff that occurred in the second quarter; as well as, a projection for computer equipment spending through fourth quarter.

## Foothill-De Anza Community College District

### 2021-22 Second Quarter Report

#### FUND 40 - CAPITAL PROJECTS Capital Outlay, Measure C & Measure G Bond Programs

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	13,481,288	8,838,843	4,596,198	52%	8,838,843	0
Local Revenue	775,000	775,000	262,314	34%	775,000	0
<b>TOTAL REVENUE</b>	<b>\$ 14,256,288</b>	<b>\$ 9,613,843</b>	<b>\$ 4,858,512</b>	<b>51%</b>	<b>\$ 9,613,843</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	305,416	305,416	160,422	53%	305,416	0
Employee Benefits	131,143	131,143	62,055	47%	131,143	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	2,772,785	2,772,785	677,986	24%	2,772,785	0
Capital Outlay	2,267,767	3,449,325	1,101,447	32%	3,449,325	0
<b>TOTAL EXPENSES</b>	<b>\$ 5,477,113</b>	<b>\$ 6,658,670</b>	<b>\$ 2,001,911</b>	<b>30%</b>	<b>\$ 6,658,670</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 288,777	\$ 288,777	\$ 158,840	55%	\$ 288,777	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 288,777</b>	<b>\$ 288,777</b>	<b>\$ 158,840</b>	<b>55%</b>	<b>\$ 288,777</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 9,067,952	\$ 3,243,950	\$ 3,015,441		\$ 3,243,950	\$ 0
Beginning Balance, July 1	112,538,575	112,538,575	112,538,575		112,538,575	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 121,606,528</b>	<b>\$ 115,782,525</b>	<b>\$ 115,554,016</b>		<b>\$ 115,782,525</b>	<b>\$ 0</b>

## Foothill-De Anza Community College District

### 2021-22 Second Quarter Report

#### FUND 40 - CAPITAL OUTLAY (UNRESTRICTED & RESTRICTED)

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	13,481,288	8,838,843	4,596,198	52%	8,838,843	0
Local Revenue	0	0	67,762	0%	0	0
<b>TOTAL REVENUE</b>	<b>\$ 13,481,288</b>	<b>\$ 8,838,843</b>	<b>\$ 4,663,960</b>	<b>53%</b>	<b>\$ 8,838,843</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	0	0	0	0%	0	0
Employee Benefits	0	0	0	0%	0	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	1,466,743	1,466,743	47,946	3%	1,466,743	0
Capital Outlay	109,253	109,253	47,949	44%	109,253	0
<b>TOTAL EXPENSES</b>	<b>\$ 1,575,996</b>	<b>\$ 1,575,996</b>	<b>\$ 95,895</b>	<b>6%</b>	<b>\$ 1,575,996</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 288,777	\$ 288,777	\$ 158,840	55%	\$ 288,777	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 288,777</b>	<b>\$ 288,777</b>	<b>\$ 158,840</b>	<b>55%</b>	<b>\$ 288,777</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 12,194,069	\$ 7,551,624	\$ 4,726,906		\$ 7,551,624	\$ 0
Beginning Balance, July 1	14,522,847	14,522,847	14,522,847		14,522,847	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 26,716,916</b>	<b>\$ 22,074,471</b>	<b>\$ 19,249,753</b>		<b>\$ 22,074,471</b>	<b>\$ 0</b>

**Foothill-De Anza Community College District**

**2021-22  
Second Quarter Report**

**FUND 40 - MEASURE C BOND PROGRAM**

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Projected Total</b>	<b>Variance</b>
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	75,000	75,000	30,443	41%	75,000	0
<b>TOTAL REVENUE</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 30,443</b>	<b>41%</b>	<b>\$ 75,000</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	282,191	282,191	147,502	52%	282,191	0
Employee Benefits	129,043	129,043	59,681	46%	129,043	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	768,311	768,311	421,649	55%	768,311	0
Capital Outlay	2,158,514	2,158,514	971,941	45%	2,158,514	0
<b>TOTAL EXPENSES</b>	<b>\$ 3,338,060</b>	<b>\$ 3,338,060</b>	<b>\$ 1,600,772</b>	<b>48%</b>	<b>\$ 3,338,060</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ (3,263,060)	\$ (3,263,060)	\$ (1,570,330)		\$ (3,263,060)	\$ 0
Beginning Balance, July 1	14,760,691	14,760,691	14,760,691		14,760,691	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 11,497,631</b>	<b>\$ 11,497,631</b>	<b>\$ 13,190,361</b>		<b>\$ 11,497,631</b>	<b>\$ 0</b>

**Foothill-De Anza Community College District**

**2021-22  
Second Quarter Report**

**FUND 40 - MEASURE G BOND PROGRAM**

<b>REVENUE</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual to Date</b>	<b>Percent to Date</b>	<b>Projected Total</b>	<b>Variance</b>
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	700,000	700,000	164,109	23%	700,000	0
<b>TOTAL REVENUE</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ 164,109</b>	<b>23%</b>	<b>\$ 700,000</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	23,225	23,225	12,920	56%	23,225	0
Employee Benefits	2,100	2,100	2,374	113%	2,100	0
Materials and Supplies	0	0	0	0%	0	0
Operating Expenses	537,731	537,731	208,392	39%	537,731	0
Capital Outlay	0	1,181,558	81,558	7%	1,181,558	0
<b>TOTAL EXPENSES</b>	<b>\$ 563,056</b>	<b>\$ 1,744,613</b>	<b>\$ 305,244</b>	<b>17%</b>	<b>\$ 1,744,613</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 136,944	\$ (1,044,613)	\$ (141,135)		\$ (1,044,613)	\$ 0
Beginning Balance, July 1	83,255,037	83,255,037	83,255,037		83,255,037	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 83,391,981</b>	<b>\$ 82,210,424</b>	<b>\$ 83,113,902</b>		<b>\$ 82,210,424</b>	<b>\$ 0</b>

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

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

**Enterprise Fund**

*Foothill and De Anza Bookstores*

The Foothill and De Anza bookstores operations have been outsourced to a third-party company, Follett, effective October 21, 2021. The overall business activities have been significantly affected by the COVID-19 pandemic. During the time the bookstores were operating internally in fiscal year 21-22, Foothill and De Anza had a net loss of \$166K and \$1.09 million respectively. In the second quarter, the net loss was offset by HEERF federal funds. The federal lost revenue backfill covered fiscal year 2019-20 & 2020-21 resulted in a positive fund balance of \$185K for Foothill and \$1.5 million for De Anza.

*De Anza Dining Services*

Business activities have been significantly affected by the COVID-19 pandemic. Dining services should open on a limited basis during the winter quarter. In the second quarter, the dining services received HEERF federal funds for fiscal year 2019-20 & 2020-21 lost revenue backfill leaving a projected fund balance of 1.35 million.

**De Anza Event Center**

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

**Foothill-De Anza Community College District**

**2021-22  
Second Quarter Report**

**ENTERPRISE FUND**

REVENUE	Adopted Budget Total	FH	DA	DA Dining	DA Event	Actual to Date Total	Projected Total
		Bookstore	Bookstore	Services	Center		
		Actual to Date					
Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State Revenue	0	0	0	0	0	0	0
Local Revenue	4,615,384	413,292	714,324	34,973	4,286	1,166,876	1,455,303
<b>TOTAL REVENUE</b>	<b>\$ 4,615,384</b>	<b>\$ 413,292</b>	<b>\$ 714,324</b>	<b>\$ 34,973</b>	<b>\$ 4,286</b>	<b>\$ 1,166,876</b>	<b>\$ 1,455,303</b>

EXPENSES							
Cost of Sales	\$ 3,306,371	\$ 351,320	\$ 1,403,100	\$ 22,905	\$ 0	\$ 1,777,325	\$ 1,888,631
Certificated Salaries	0	0	0	0	0	0	0
Classified Salaries	1,297,040	102,997	163,849	130,941	5,712	403,500	715,059
Employee Benefits	495,181	43,094	74,036	70,337	2,939	190,406	315,069
Materials and Supplies	0	0	0	0	0	0	0
Operating Expenses	499,934	68,269	164,007	36,081	11,250	279,606	300,001
Capital Outlay	13,000	0	0	0	0	0	13,000
<b>TOTAL EXPENSES</b>	<b>\$ 5,611,526</b>	<b>\$ 565,679</b>	<b>\$ 1,804,991</b>	<b>\$ 260,265</b>	<b>\$ 19,902</b>	<b>\$ 2,650,837</b>	<b>\$ 3,231,760</b>

TRANSFERS AND OTHER							
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	340,054	351,743	1,131,638	1,381,585	0	2,864,966	2,864,966
Transfers-out	0	0	0	0	0	0	0
Contingency	0	0	0	0	0	0	0
Other Outgo	(21,281)	(13,851)	(5,161)	(2,615)	0	(21,627)	(21,627)
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 318,773</b>	<b>\$ 337,892</b>	<b>\$ 1,126,477</b>	<b>\$ 1,378,970</b>	<b>\$ 0</b>	<b>\$ 2,843,338</b>	<b>\$ 2,843,338</b>

FUND BALANCE							
Net Change in Fund Balance	\$ (677,369)	\$ 185,505	\$ 35,810	\$ 1,153,678	\$ (15,615)	\$ 1,359,377	\$ 1,066,881
Beginning Balance, July 1	3,541,475	0	1,470,464	201,320	1,869,691	3,541,475	3,541,475
Adjustments to Beginning Balance	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 2,864,106</b>	<b>\$ 185,505</b>	<b>\$ 1,506,274</b>	<b>\$ 1,354,997</b>	<b>\$ 1,854,076</b>	<b>\$ 4,900,852</b>	<b>\$ 4,608,356</b>

## INTERNAL SERVICE

### Fund 60

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

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

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

#### **Current Status:**

In the second quarter, the budget revision includes a one-time board approved transfer of \$500,000 to the Rate Stabilization Fund (RSF) from the General Purpose Fund to address the increase in medical benefits, particularly changes to the CalPERS medical plans.
--

## Foothill-De Anza Community College District

### 2021-22 Second Quarter Report

#### FUND 60 - INTERNAL SERVICE

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Contributions - Active Benefits	\$ 50,460,257	\$ 50,460,257	\$ 22,859,597	45%	\$ 50,460,257	\$ 0
Contributions - Retiree Benefits	7,400,000	7,400,000	3,577,533	48%	7,400,000	0
Employee Contributions	5,100,000	5,100,000	2,330,803	46%	5,100,000	0
<b>TOTAL REVENUE</b>	<b>\$ 62,960,257</b>	<b>\$ 62,960,257</b>	<b>\$ 28,767,933</b>	<b>46%</b>	<b>\$ 62,960,257</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Medical/Prescription/Vision/Dental	\$ 28,238,057	\$ 28,238,057	\$ 14,058,494	50%	\$ 28,238,057	\$ 0
Pension/Retirement	30,450,100	30,450,100	12,409,681	41%	30,450,100	0
Worker's Comp/Ext Sk Lv/Vac Pay	2,804,200	2,804,200	671,564	24%	2,804,200	0
Unemployment Insurance	92,900	92,900	117,619	127%	117,619	(24,719)
Other	1,375,000	1,375,000	654,875	48%	1,350,281	24,719
<b>TOTAL EXPENSES</b>	<b>\$ 62,960,257</b>	<b>\$ 62,960,257</b>	<b>\$ 27,912,234</b>	<b>44%</b>	<b>\$ 62,960,257</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 500,000	\$ 500,000	100%	\$ 500,000	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>100%</b>	<b>\$ 500,000</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ 0	\$ 500,000	\$ 1,355,700		\$ 500,000	\$ 0
Beginning Balance, July 1	8,169,165	8,169,165	8,169,165		8,169,165	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 8,169,165</b>	<b>\$ 8,669,165</b>	<b>\$ 9,524,865</b>		<b>\$ 8,669,165</b>	<b>\$ 0</b>

**STUDENT FINANCIAL AID****Fund 74, 75**

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

**Current Status:**

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

### 2021-22 Second Quarter Report

#### FUND 74, 75 - STUDENT FINANCIAL AID

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 39,505,406	\$ 39,505,406	\$ 8,748,040	22%	\$ 39,505,406	\$ 0
State Revenue	4,289,971	4,289,971	5,032,856	117%	4,289,971	0
Local Revenue	700,000	700,000	251,206	36%	700,000	0
<b>TOTAL REVENUE</b>	<b>\$ 44,495,377</b>	<b>\$ 44,495,377</b>	<b>\$ 14,032,102</b>	<b>32%</b>	<b>\$ 44,495,377</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Classified Salaries	0	0	0	0%	0	0
Employee Benefits	0	0	0	0%	0	0
Materials and Supplies	0	0	176,806	0%	176,806	(176,806)
Operating Expenses	700,000	700,000	239,260	34%	523,194	176,806
Capital Outlay	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ 416,066</b>	<b>59%</b>	<b>\$ 700,000</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo (Grants in Aid)	(43,795,377)	(43,795,377)	(10,228,895)	23%	(43,795,377)	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ (43,795,377)</b>	<b>\$ (43,795,377)</b>	<b>\$ (10,228,895)</b>	<b>23%</b>	<b>\$ (43,795,377)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 0	\$ 0	\$ 3,387,141		\$ 0	\$ 0
Beginning Balance, July 1	15,026	15,026	15,026		15,026	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 15,026</b>	<b>\$ 15,026</b>	<b>\$ 3,402,167</b>		<b>\$ 15,026</b>	<b>\$ 0</b>

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

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

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

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

**Current Status:**

No change from Adopted Budget.
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	Contribution	Investment Income	Administrative Expense	Investment Expense	Balance
Balance					\$ 4,724,776
2010-11	\$ 400,000	\$ 1,187,227	\$ (7,001)	\$ -	6,305,002
2011-12	250,000	17,217	(7,348)	-	6,564,871
2012-13	500,000	764,116	(10,916)	-	7,818,071
2013-14	1,500,000	1,551,327	(12,568)	-	10,856,830
2014-15	1,500,000	35,123	(11,948)	-	12,380,005
2015-16	1,500,000	119,591	(5,912)	(4,323)	13,989,362
2016-17	1,500,000	1,474,081	(7,242)	(5,295)	16,950,906
2017-18	1,500,000	1,358,140	(9,213)	(6,736)	19,793,097
2018-19	1,500,000	1,322,259	(10,276)	(7,513)	22,597,567
2019-20	1,500,000	834,102	(11,753)	(8,593)	24,911,322
2020-21	1,500,000	7,113,648	(14,543)	(10,640)	33,499,788
2021-22*	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 34,999,788

Source: CERBT Annual Statements

\* Projected

**Foothill-De Anza Community College District**

**2021-22  
Second Quarter Report**

**FUND 79 - OTHER TRUST (OPEB)**

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Investment Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
<b>TOTAL REVENUE</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Administrative Expenses	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Investment Expenses	0	0	0	0%	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	100%	\$ 1,500,000	\$ 0
Other Sources	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>100%</b>	<b>\$ 1,500,000</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000		\$ 1,500,000	\$ 0
Beginning Balance, July 1	33,499,788	33,499,788	33,499,788		33,499,788	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 34,999,788</b>	<b>\$ 34,999,788</b>	<b>\$ 34,999,788</b>		<b>\$ 34,999,788</b>	<b>\$ 0</b>

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# **SUPPLEMENTAL INFORMATION**

**Quarterly Financial Status Report, CCFS-311Q**  
**ENTER OR EDIT CURRENT DATA**

**CHANGE THE PERIOD** ▼

Fiscal Year: 2021-2022

Quarter Ended: (Q2) Dec 31, 2021

District: (420) Foothill-Deanza

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Projected Actuals as of June 30 (Col. 4)
<b>I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>					
<b>Revenues:</b>					
A.					
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	206,934,336	206,999,186	103,884,847	205,699,186
A.2	Other Financing Sources (Object 8900)	0	0	3,984,172	3,984,172
A.3	<b>Total Unrestricted Revenue (A.1 + A.2)</b>	206,934,336	206,999,186	107,869,019	209,683,358
<b>Expenditures:</b>					
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	197,435,713	199,734,240	87,295,235	198,283,470
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	6,641,988	7,367,250	3,624,730	7,534,911
B.3	<b>Total Unrestricted Expenditures (B.1 + B.2)</b>	204,077,701	207,101,490	90,919,965	205,818,381
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	2,856,635	-102,304	16,949,054	3,864,977
D.	<b>Fund Balance, Beginning</b>	44,833,968	44,833,968	44,833,968	44,833,968
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	44,833,968	44,833,968	44,833,968	44,833,968
E.	<b>Fund Balance, Ending (C. + D.2)</b>	47,690,603	44,731,564	61,783,022	48,698,945
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	23.4%	21.6%	68%	23.7%

**SAVE EDITS >>>**

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

G.1	Annualized FTES (excluding apprentice and non-resident)	
-----	---	--

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

	Amount as of the Specified Quarter Ended	
H.1	Cash, excluding borrowed funds	93,259,941
H.2	Cash, borrowed funds only	0
H.3	Total Cash (H.1 + H.2)	93,259,941

**IV. Has the district settled any employee contracts during this quarter? For first quarter reporting, has the district settled any employee contracts during the fourth quarter of the prior fiscal year or during the first quarter of the current year?**

Yes  No

If yes, complete the following: (If multi-year settlement, provide information for all years covered.)

Contract Period Settled (Specify)	Management		Permanent		Academic		Temporary		Classified	
	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *
YYYY.YY										
<b>a. SALARIES:</b>										
Year 1:										
Year 2:										
Year 3:										
<b>b. BENEFITS:</b>										
Year 1:										
Year 2:										
Year 3:										

**SAVE EDITS >>>**

\* As specified in Collective Bargaining Agreement or other Employment Contract

c. Provide an explanation on how the district intends to fund the salary and benefit increases, and also identify the revenue source/object code.

**2000** Characters Remaining

d. Did any contracts settled in this time period cover part-time, temporary faculty?  Yes  No

d.1 Does the contract include minimum standards for the terms of reemployment preference and evaluation for part-time, temporary faculty in order to remain eligible to receive Student Equity and Achievement Program funds?  Yes  No

\*As a condition for receiving Student Equity and Achievement Program funds, negotiations between districts and the exclusive representative for part-time, temporary faculty must include minimum standards for the terms of reemployment preference and evaluation as outlined in Education Code section 87482.3. Education Code section 78222(d)(2) links the negotiation requirement to the receipt of funds for the Student Equity and Achievement Program.

d.2 Does the collective bargaining agreement achieve parity between compensation for full-time and part-time, temporary faculty?  Yes  No

V. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)?  Yes  No

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

**2000** Characters Remaining

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

This year?  
Next year?

Yes  
 Yes  
 No  
 No

Describe the problem(s) and action(s) to be taken. If the district is projecting deficit spending (a negative value for section I.C above) or an ending unrestricted general fund balance less than 10% of annual expenditures (section I.F.1 above), please identify the primary factors contributing to deficit spending and/or describe the district's reserve balance management strategy. Provide additional information as needed to CCFS311admin@ccco.edu.

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

1555 Characters Remaining

<<< EXIT WITHOUT SAVING

SAVE EDITS >>>

California Community Colleges, Chancellor's Office  
Fiscal Services Unit  
1102 Q Street, Suite 4550  
Sacramento, California 95811

Send questions to:  
[ccfs311admin@ccco.edu](mailto:ccfs311admin@ccco.edu)

**RESOLUTION  
2022-03**

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

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

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

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

**BUDGET REVISIONS**

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

**Fund 114 - General Purpose Fund**

The major revision to the General Purpose Fund includes an increase to local revenue for revenue received from Foundation (\$15,677) for reassigned time backfill, with corresponding increases to the salaries and benefits categories, procard rebate (\$4,234), for the sales of surplus items (\$21,261), with corresponding increases to the operating expenses category; and a transfer out to the Internal Service Fund (\$500,000) to support the Rate Stabilization Fund.

<b>Sources Account Series</b>		<b>Uses Account Series</b>	
0xxx - Revenue	\$ 41,172	1000 - Certificated Salaries	\$ 13,945
Decrease in Fund Balance	500,000	3000 - Employee Benefits	1,732
		5000 - Operating Expenses	25,495
		7000 - Transfers/Other Outgo	500,000
<b>Totals</b>	<b>\$ 541,172</b>		<b>\$ 541,172</b>

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

The major revision to the Restricted and Categorical Fund includes a revision to increase federal revenue by \$450,000 for Strengthening Institutions Program (SIP) grant, with corresponding increases to expenses categories.

<b>Sources Account Series</b>		<b>Uses Account Series</b>	
0xxx - Revenue	\$ 450,000	1000 - Certificated Salaries	\$ 260,640
		2000 - Classified Salaries	24,656
		3000 - Employee Benefits	89,705
		4000 - Materials and Supplies	17,000
		5000 - Operating Expenses	58,000
<b>Totals</b>	<b>\$ 450,000</b>		<b>\$ 450,000</b>

**Fund 40 - Capital Project Fund**

The major revision to the Capital Project Fund includes a revision to increase capital outlay category (\$1,181,558) for Measure G Bond Program.

<b>Sources Account Series</b>		<b>Uses Account Series</b>	
Decrease in Fund Balance	\$ 1,181,558	6000 - Capital Outlay	\$ 1,181,558
<b>Totals</b>	<b>\$ 1,181,558</b>		<b>\$ 1,181,558</b>

**Fund 60 - Internal Service Fund**

The major revision to the Internal Service Fund includes a transfer in from the General Purpose Fund (\$500,000) to support the Rate Stabilization Fund.

<b>Sources Account Series</b>		<b>Uses Account Series</b>	
8900 - Transfers/Other Sources	\$ 500,000	Increase in Fund Balance	\$ 500,000
<b>Totals</b>	<b>\$ 500,000</b>		<b>\$ 500,000</b>

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

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on March 14, 2022.

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

**RESOLUTION  
2022-04**

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

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

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

**BUDGET TRANSFERS**

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

**Fund 114 - General Purpose Fund**

<b>From Account Series</b>		<b>To Account Series</b>	
1000 - Certificated Salaries	\$ 27,651	2000 - Classified Salaries	\$ 14,625
4000 - Materials and Supplies	10,000	3000 - Employee Benefits	4,683
		5000 - Operating Expenses	18,343
<b>Totals</b>	<b>\$ 37,651</b>		<b>\$ 37,651</b>

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

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on March 14, 2022.

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

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**Fund 115 - Self-Sustaining Fund**  
**Fund Balance Report for Fiscal Year 2021-22**  
**Ending Balance Reported as of December 31, 2021**

<b>Fund</b>	<b>Fund Description</b>	<b>Beginning Balance</b>	<b>Net Change</b>	<b>Ending Balance</b>
<b>Foothill Funds</b>				
115000	Apprenticeship-Foothill	2,055,468	1,760,383	3,815,851
115001	Apprenticeship-Foothill Unrest cont	372,253	-	372,253
115002	Apprenticeship-Accounting	11,818	-	11,818
115050	Anthropology - Field work	4,328	-	4,328
115051	Anthrop Campus Abroad Reserve	30,866	(8,079)	22,787
115063	Off Cmp Short Courses Dental Hyg	17,817	8,688	26,505
115100	FH Speaker Series	10,995	-	10,995
115101	FH Anthro Program-Hawaii 20	251	-	251
115105	FH-Youth Program	26,295	-	26,295
115111	Box Office - Foothill	66,077	-	66,077
115112	Xerox - Foothill	9,161	-	9,161
115113	Stage Studies - Foothill	18,748	-	18,748
115114	Drama Production-Foothill	17,115	94,656	111,771
115115	Facilities Rental-FH Fine Arts	192,847	361,389	554,235
115116	Vending - Foothill	4,155	-	4,155
115117	Facilities Rental Foothill	791,357	845,523	1,636,880
115119	International Programs	408,193	(43,371)	364,823
115122	FH International Student Hlth Svcs	22,080	-	22,080
115135	Child Development Conference	7,737	-	7,737
115138	KFJC Carrier	26,443	-	26,443
115142	FH-MAA Health Services	188,411	-	188,411
115146	FH-MAA Program	60,174	-	60,174
115148	Vending-Sunnyvale Center	48,809	-	48,809
115149	FH Community Education	8,579	155,695	164,274
115151	Contract Ed	51,998	-	51,998
115171	President's Fund Foothill	2,044	-	2,044
115175	FH-Athletics General	99,597	(51,116)	48,480
115176	FH-Athletics - Teams	3,333	-	3,333
115177	FH-Football	610	13,055	13,665
115178	FH-Men's Basketball	1,007	-	1,007
115179	FH-Women's Basketball	383	-	383
115180	FH-Softball	1,695	-	1,695
115181	FH-Volleyball	736	-	736
115182	FH-Aquatics	8,685	(1,670)	7,015
115183	FH-Dance	9,743	-	9,743
115184	FH-KCI Community Ed Classes	5,761	40,956	46,717
115187	FH Food Concessionaires	356,194	149,860	506,054
115191	FH-Workforce Development	44,022	-	44,022
115192	FH-Corporate Internship Program	23,352	-	23,352
115195	FH-VTA SmartPass	-	106,233	106,233
115196	Dental Hygiene Clinic	23,758	78	23,835
115197	FH Science Learning Institute	61,424	-	61,424
115198	FH Print Services	98,358	(35,796)	62,562
115199	FH - KCI Support	300,000	-	300,000
115300	FH-MAA Counseling & Matriculation	2,961	-	2,961
	<b>Foothill Total:</b>	<b>5,495,637</b>	<b>3,396,483</b>	<b>8,892,120</b>
<b>De Anza Funds</b>				
115200	DA-La Voz Newspaper	-	12,386	12,386
115201	DA-Apprenticeship	108,460	(5,990)	102,470
115202	DA-MCNC/CACT Partnrs	5,248	-	5,248
115204	DA-Cheap	487	-	487
115205	DA-APALI	31,576	-	31,576
115206	DA-Job Fair	29,070	-	29,070
115207	DA-Telecourse Produc	111	-	111
115208	DA-Technology Rscs	9,969	-	9,969
115209	DA-Auto Tech	2,497	1,822	4,319

**Fund 115 - Self-Sustaining Fund**  
**Fund Balance Report for Fiscal Year 2021-22**  
**Ending Balance Reported as of December 31, 2021**

<b>Fund</b>	<b>Fund Description</b>	<b>Beginning Balance</b>	<b>Net Change</b>	<b>Ending Balance</b>
<b>De Anza Funds Con't</b>			-	
115210	DA-Reprographics	64,907	(868)	64,039
115212	DA-Physical Educ	26,742	-	26,742
115213	DA-Ashland Field Trp	5,691	-	5,691
115214	DA-CA Campus Camp	7,998	-	7,998
115216	DA-Planetarium	-	6,101	6,101
115218	DA-Short Courses	-	56,179	56,179
115219	DA-Creative Arts Fac Use	5,592	-	5,592
115220	DA-Comm Serv Reserve	250,000	-	250,000
115221	DA-Intl Student Ins	406,581	(158,441)	248,139
115222	DA-Extended Yr Progr	1,098,454	1,295,252	2,393,706
115224	DA-Summer Karate Cmp	252	-	252
115225	DA-DLC Extended Lmg	11,932	-	11,932
115226	DA-Use Of Facilities	935,957	330,336	1,266,293
115227	DA-Library Print Card	683	-	683
115228	DA-Baseball	8,504	(6,234)	2,269
115229	DA-Audio Visual	3,685	-	3,685
115230	DA-RLCC Conference	1,630	-	1,630
115231	DA-Softball	3,130	-	3,130
115232	DA-Football	10,460	8,624	19,084
115233	DA-Men's Basketball	2,793	(1,968)	825
115234	DA-Women's Bsktball	9,357	(4,062)	5,295
115235	DA-Men's Soccer	6,871	(550)	6,321
115236	DA-Women's Soccer	7,301	(1,678)	5,623
115237	DA-Women's Swim/Divg	612	-	612
115238	DA-Men's Tennis	51	-	51
115239	DA-Women's Tennis	91	-	91
115240	DA-Women's Trk & Fld	13,214	477	13,691
115241	DA-Women's Volleybl	15,167	(6,490)	8,677
115243	DA-Health Services	48,284	3,476	51,760
115245	DA-Prevention Trust	11,763	-	11,763
115246	DA-Athletics Trust	20,550	(20,550)	-
115247	DA-ESL	1,968	-	1,968
115249	DA President Fund	158	-	158
115252	DA-Intl Summer Progr	108,057	69,738	177,795
115253	OTI-MAA Program	207,452	(1,169)	206,284
115254	DA-ATM Services	47,500	(500)	47,000
115259	DA-Dist Learn Testing	325	-	325
115260	DA-Office of Instruction	2,099	-	2,099
115262	DA-Men's Track & Field	6,784	-	6,784
115263	DA-Women's Water Polo	45,266	(502)	44,764
115266	DA-Women's Badminton	25,761	(5,606)	20,155
115267	Equipment Room	130	-	130
115268	DA VPAC Facility Rent	306,885	210,264	517,149
115271	DA-Fitness Center Membership	144,653	(6,425)	138,227
115273	DA CDC Medical Admin Activits MAA	31,634	-	31,634
115274	DA-Vocal Music	2,468	(2,400)	68
115275	DA-Chamber Orchestra	1,959	-	1,959
115276	DA-Creative Arts	3,721	-	3,721
115277	DA-Dance	22,630	-	22,630
115278	DA-Jazz Instrumental	2,590	-	2,590
115279	DA-Patnoe	5,617	-	5,617
115280	DA-Wind Ensemble	1,242	-	1,242
115283	PE Facilities Rental	230,157	-	230,157
115284	DA-Ceramics	5,299	(194)	5,105
115285	DA-Photography	5,917	-	5,917
115286	DA-Euphrat Museum	58,147	51,286	109,433
115287	DA-ePrint	4,178	-	4,178
115289	DA-MCNC	104,569	36,850	141,419
115293	DA-College Life Vending	6,255	8,246	14,501
115294	DA-Red Wheelbarrow	2,895	(2,649)	246
115295	VTA SmartPass	282,487	170,573	453,060
115296	DA-CA History Ctr - Extended Year	5,124	-	5,124
115297	DA-Campus Abroad - Paris	1,002	9,900	10,902
<b>De Anza Total:</b>		<b>4,840,594</b>	<b>2,045,232</b>	<b>6,885,826</b>

**Fund 115 - Self-Sustaining Fund**  
**Fund Balance Report for Fiscal Year 2021-22**  
**Ending Balance Reported as of December 31, 2021**

<b>Fund</b>	<b>Fund Description</b>	<b>Beginning Balance</b>	<b>Net Change</b>	<b>Ending Balance</b>
<b>Central Services Funds</b>				
115401	Intl Student Insurance	-	507,355	507,355
115412	Computer Loan Prog-Admin	200,000	-	200,000
115413	Computer Loan Prog-Fee	36,244	-	36,244
	<b>Central Services Total:</b>	<b>236,244</b>	<b>507,355</b>	<b>743,599</b>
	<b>Fund 115 Total:</b>	<b>10,572,475</b>	<b>5,949,069</b>	<b>16,521,544</b>

**CAPITAL PROJECTS SUMMARY**

December 31, 2021

Fund	Project/Program Description	Beginning Fund Balance	Approved Project Budget	Revenue and Transfer-In	Current Year Expenditures & Transfer-Out	Project Inception-to-date Expenditures	Ending Fund Balance	Available Project Budget
<b>Capital Outlay (Unrestricted and Restricted)</b>								
<b>Foothill Projects</b>								
412002	FH-Facilities/Equipment Maintenance	\$ 1,340,889	\$ -	\$ 154,520	\$ -	\$ -	\$ 1,495,409	\$ -
412006	FHDA Ed Center Eq/Facilities Main	2,713,021	-	-	-	-	2,713,021	-
412008	FH Safety & Maintenance Projects	1,689,094	-	-	-	-	1,689,094	-
412010	FH Faculty Wifi Project	200,000	-	-	-	-	200,000	-
412014	FH Campus Center Lighting	16,147	-	-	305	-	15,842	-
412104	FH Faculty Ergonomic Furniture	5,914	-	-	-	-	5,914	-
<b>Total:</b>		<b>\$ 5,965,065</b>	<b>\$ -</b>	<b>\$ 154,520</b>	<b>\$ 305</b>	<b>\$ -</b>	<b>\$ 6,119,280</b>	<b>\$ -</b>
<b>De Anza Projects</b>								
411203	DA-Facilities/Equipment Maintenance	\$ 1,423,503	\$ -	\$ -	\$ -	\$ -	\$ 1,423,503	\$ -
411213	DA Photovoltaic (PV) System	1,323,843	-	67,762	1,943	-	1,389,663	-
<b>Total:</b>		<b>\$ 2,747,346</b>	<b>\$ -</b>	<b>\$ 67,762</b>	<b>\$ 1,943</b>	<b>\$ -</b>	<b>\$ 2,813,166</b>	<b>\$ -</b>
<b>Central Services Projects</b>								
411256	16/17DA Tile&FlatRoofRpic(CDC)PFP1&2	\$ 1,990	\$ -	\$ -	\$ 1,990	\$ -	\$ -	\$ -
413020	Business Services Project	5,383,583	-	-	29,593	-	5,353,990	-
413021	New District Office Bldg FF&E	-	-	158,840	-	-	158,840	-
413141	SC EMS and HVAC Improvements	-	-	-	(1,000)	-	1,000	-
413144	D120 HVAC Improvements	93,984	-	-	-	-	93,984	-
413406	District Office/Swing Space	284	-	-	74	-	210	-
413510	Scheduled Maintenance&RepairsGeneral	167,651	-	-	60,678	-	106,973	-
413513	Capital Project Clearing	-	-	-	-	-	-	-
<b>Total:</b>		<b>\$ 5,647,492</b>	<b>\$ -</b>	<b>\$ 158,840</b>	<b>\$ 91,335</b>	<b>\$ -</b>	<b>\$ 5,714,998</b>	<b>\$ -</b>
<b>Measure C Other Funding Sources</b>								
469103	FH PG&E CSI Rebate Project C162	\$ -	\$ 1,543,348	\$ -	\$ 39,990	\$ 1,543,348	\$ -	\$ -
469104	FH Lot 5 and 6 Project 162	-	685,469	-	100,477	685,469	-	-
469402	New District Office Bldg(Constr)404	-	3,418,000	-	16,366	3,414,759	-	3,241
469403	New District Office Bldg Equip 404	-	1,786,354	-	-	1,783,484	-	2,870
	Other Funding Sources Fund Balance	162,943	-	-	-	-	6,111	-
<b>Total:</b>		<b>\$ 162,943</b>	<b>\$ 7,433,172</b>	<b>\$ -</b>	<b>\$ 156,832</b>	<b>\$ 7,427,061</b>	<b>\$ 6,111</b>	<b>\$ 6,111</b>
<b>Scheduled Maintenance</b>								
471043	19/20SMDACampusCenterFlooringPPF2	\$ 1	\$ 79,444	\$ -	\$ 1	\$ 79,444	\$ -	\$ -
473010	21/22 Scheduled Maint One-Time Pool	-	8,838,843	4,596,198	-	-	-	8,838,843
	CY Closed Out Scheduled Maintenance Projects	-	-	-	-	-	4,596,198	-
<b>Total:</b>		<b>\$ 1</b>	<b>\$ 8,918,287</b>	<b>\$ 4,596,198</b>	<b>\$ 1</b>	<b>\$ 79,444</b>	<b>\$ 4,596,198</b>	<b>\$ 8,838,843</b>

**Capital Outlay (Unrestricted & Restricted) Total: \$ 14,522,847 \$ 16,351,458 \$ 4,977,321 \$ 250,415 \$ 7,506,504 \$ 19,249,753 \$ 8,844,954**

**CAPITAL PROJECTS SUMMARY**

December 31, 2021

Fund	Project/Program Description	Beginning Fund Balance	Approved Project Budget	Revenue and Transfer-In	Current Year Expenditures & Transfer-Out	Project Inception-to-date Expenditures	Ending Fund Balance	Available Project Budget
<b>Measure C Bond Program <sup>1</sup></b>								
	Fund Balance - Various Projects	\$ 14,571,829	\$ -	\$ -	\$ 1,600,772	\$ -	\$ 12,971,057	\$ -
	Interest Revenue	188,862	-	30,442.51	-	-	219,304.15	-
	<i>Measure C Projects Total:</i>	<i>\$ 14,760,691</i>	<i>\$ -</i>	<i>\$ 30,443</i>	<i>\$ 1,600,772</i>	<i>\$ -</i>	<i>\$ 13,190,361</i>	<i>\$ -</i>
<b>Measure G Bond Program <sup>1</sup></b>								
	Fund Balance Series A (Tax-Exempt) - Various Projects	\$ 19,385,215	\$ -	\$ -	\$ 305,244	\$ 920,029	\$ 19,079,971	\$ -
	Interest Revenue	27,765	-	38,910	-	-	66,676	-
	<i>Series A Total:</i>	<i>\$ 19,412,981</i>	<i>\$ -</i>	<i>\$ 38,910</i>	<i>\$ 305,244</i>	<i>\$ 920,029</i>	<i>\$ 19,146,647</i>	<i>\$ -</i>
	Fund Balance Series B (Taxable) - Various Projects	\$ 63,752,718	\$ -	\$ -	\$ -	\$ 26,247,282	\$ 63,752,718	\$ -
	Interest Revenue	89,338	-	125,199	-	-	214,537	-
	<i>Series B Total:</i>	<i>\$ 63,842,056</i>	<i>\$ -</i>	<i>\$ 125,199</i>	<i>\$ -</i>	<i>\$ 26,247,282</i>	<i>\$ 63,967,255</i>	<i>\$ -</i>
	Total Fund Balance Series A & B	\$ 83,137,933	\$ -	\$ -	\$ 305,244	\$ 27,167,311	\$ 82,832,689	\$ -
	Total Interest Revenue	117,104	-	164,109	-	-	281,213	-
	<i>Measure G Projects Total:</i>	<i>\$ 83,255,037</i>	<i>\$ -</i>	<i>\$ 164,109</i>	<i>\$ 305,244</i>	<i>\$ 27,167,311</i>	<i>\$ 83,113,902</i>	<i>\$ -</i>
	<b>Total</b>	<b>\$ 112,538,575</b>	<b>\$ 16,351,458</b>	<b>\$ 5,171,872</b>	<b>\$ 2,156,431</b>	<b>\$ 34,673,815</b>	<b>\$ 115,554,016</b>	<b>\$ 8,844,954</b>

Notes:

<sup>1</sup> Reflects current fiscal year bond program actual activity.

See the following pages for the Measure C Bond and Measure G Program Quarterly Summary Reports for budget, project details, and full program-to-date reporting.

# Quarterly Summary Board Report

## Measure C Bond Program

Reporting Period: Inception through 12/31/2021

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
<b>Foothill College Procurement</b>					
601 Furniture and Equipment (Excluding Tech Related Equipment) Foothill	\$13,303,451	\$15,404	\$15,404	\$11,699,888	\$1,603,563
611 Desktops	\$8,949,876	\$76,478	\$112,931	\$6,432,559	\$2,517,317
614 New Multi Media, Then Refresh	\$4,148,262	\$43,246	\$43,246	\$4,030,216	\$118,046
	<b>\$26,401,589</b>	<b>\$135,128</b>	<b>\$171,581</b>	<b>\$22,162,663</b>	<b>\$4,238,926</b>
<b>Totals for Procurement:</b>					
<b>Complete</b>					
100 Small Capital Repairs - Foothill	\$3,811,411	\$0	\$0	\$3,811,411	\$0
100Q Building 1500 Renovation	\$1,174,660	\$0	\$0	\$1,174,660	\$0
100R PE Reroofing	\$976,594	\$0	\$0	\$976,594	\$0
100S Irrigation Pump Replacement	\$258,260	\$0	\$0	\$258,260	\$0
100U Building 2500 Reroof	\$969,180	\$0	\$0	\$969,180	\$0
101 Forum	\$3,912,855	\$0	\$0	\$3,912,855	\$0
105 Modernization of Learning Support Center, Biology and General Classrooms	\$16,203,253	\$0	\$0	\$16,203,253	\$0
106 Modernization of Building 5700	\$361,698	\$0	\$0	\$361,698	\$0
109 Physical Education Lab Space	\$1,512,408	\$0	\$0	\$1,512,408	\$0
110 LA General Classrooms	\$3,064,580	\$0	\$0	\$3,064,580	\$0
111 Swing Space	\$965,079	\$0	\$0	\$965,079	\$0
112 Modernization of Administration Building & General Classrooms	\$7,132,515	\$0	\$0	\$7,132,515	\$0
113 Reconstruction of Stadium Bleachers & Press Box	\$1,816,465	\$0	\$0	\$1,816,465	\$0
115 Fine Arts Scene Shop	\$767,347	\$0	\$0	\$767,347	\$0
116 Japanese Cultural Center	\$120,234	\$0	\$0	\$120,234	\$0
117 Renovate Existing Footbridge	\$253,693	\$0	\$0	\$253,693	\$0
118 Storage Bldg at Swim Pool Area	\$536,837	\$0	\$0	\$536,837	\$0
120 Smithwick Theater	\$4,139,185	\$0	\$0	\$4,139,185	\$0
121 Library & ISC	\$15,131,676	\$0	\$0	\$15,131,676	\$0
123 Campus Wide Building System & Infrastructure Repairs/Upgrades	\$620,727	\$0	\$0	\$620,727	\$0
129 Mainline Irrigation - Phase II	\$158,942	\$0	\$0	\$158,942	\$0
130 Utility Lids - Phase II	\$572,116	\$0	\$0	\$572,116	\$0
132 Loop Road Resurfacing	\$1,012,739	\$0	\$0	\$1,012,739	\$0
134 Exterior Signage	\$351,451	\$0	\$0	\$351,451	\$0

See last page for definitions and notes



# Quarterly Summary Board Report

## Measure C Bond Program

Reporting Period: Inception through 12/31/2021

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

See last page for definitions and notes



# Quarterly Summary Board Report

Foothill-De Anza Community College District

## Measure C Bond Program

Reporting Period: Inception through 12/31/2021

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
<b>Consolidated</b>					
108 General Classrooms	\$0	\$0	\$0	\$0	\$0
114 Lot 2 & 3 Security Improvements	\$0	\$0	\$0	\$0	\$0
119 Tennis Court Improvements	\$0	\$0	\$0	\$0	\$0
122 TV Center	\$0	\$0	\$0	\$0	\$0
124 Loop Road Lighting & Safety	\$11,033	\$0	\$0	\$11,033	\$0
125 ADA Transition Plan	\$1,203	\$0	\$0	\$1,203	\$0
126 Lot 4	\$0	\$0	\$0	\$0	\$0
127 Lot 6	\$11,459	\$0	\$0	\$11,459	\$0
128 Complete Lot 1H	\$0	\$0	\$0	\$0	\$0
131 Exterior Lighting	\$0	\$0	\$0	\$0	\$0
133 Campus Fountains	\$0	\$0	\$0	\$0	\$0
136 Replace Storm Drains	\$0	\$0	\$0	\$0	\$0
137 Tree Maintenance and Replacement	\$0	\$0	\$0	\$0	\$0
138 Slurry Coat and Re-stripe Lots 2 & 3	\$0	\$0	\$0	\$0	\$0
139 Widen Access Road to PE	\$0	\$0	\$0	\$0	\$0
143 Replace Walkways	\$106,320	\$0	\$0	\$106,320	\$0
148 Veterinary Technology	\$0	\$0	\$0	\$0	\$0
151 Wireless Infrastructure	\$0	\$0	\$0	\$0	\$0
155 Pedestrian Bridge Lot 1	\$0	\$0	\$0	\$0	\$0
163 LA Division Office /Classrooms	\$9,816	\$0	\$0	\$9,816	\$0
171 Loop Road Re-Alignment & Pedestrian Safety Improv	\$186,997	\$0	\$0	\$186,997	\$0
605 Expansion of VDI Servers	\$0	\$0	\$0	\$0	\$0
606 Computer Equipment (Carts, Monitors)	\$0	\$0	\$0	\$0	\$0
609 Accommodation/Ergonomic Furniture & Equipment (Staff, Faculty and Administrators)	\$0	\$0	\$0	\$0	\$0
616 Accessibility Project for Classrooms and Labs (Counters, Tables, Desks, Chairs)	\$0	\$0	\$0	\$0	\$0
<b>Totals for Consolidated:</b>					<b>\$0</b>
199 Foothill Contingency	\$1,452,343	\$0	\$0	\$0	\$1,452,343
<b>Totals for Foothill College</b>					<b>\$135,128</b>
<b>Totals for Consolidated:</b>					<b>\$326,829</b>
<b>Totals for Foothill College</b>					<b>\$171,581</b>
<b>Totals for Consolidated:</b>					<b>\$206,862,515</b>
<b>Totals for Foothill College</b>					<b>\$5,691,268</b>

## De Anza College Procurement

See last page for definitions and notes



# Quarterly Summary Board Report

## Measure C Bond Program

Reporting Period: Inception through 12/31/2021

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
<b>Procurement</b>					
701 Furniture and Equipment (Excluding Tech Related Equipment) De Anza	\$15,517,359	\$0	\$0	\$15,143,366	\$373,993
705 Student Lab ADA Accessibility Project	\$1,165,828	\$0	\$0	\$11,651	\$1,154,178
706 Furniture Refresh for Students, Faculty, Staff and Administrators	\$2,420,904	\$195,705	\$449,295	\$2,187,475	\$233,428
707 Outdoor Furniture Update and Refresh	\$639,431	\$0	\$0	\$64,309	\$575,122
708 System Wide Infrastructure	\$505,174	\$0	\$0	\$75,093	\$430,081
711 Desktops	\$9,519,422	\$4,509	\$28,794	\$9,492,575	\$26,847
<b>Totals for Procurement:</b>	<b>\$29,768,118</b>	<b>\$200,214</b>	<b>\$478,089</b>	<b>\$26,974,468</b>	<b>\$2,793,650</b>
<b>Design</b>					
282 Upgrade E3 Design & Manf Tech Labs	\$914,000	\$45,251	\$45,251	\$45,251	\$868,750
<b>Totals for Design:</b>	<b>\$914,000</b>	<b>\$45,251</b>	<b>\$45,251</b>	<b>\$45,251</b>	<b>\$868,750</b>
<b>Closeout</b>					
279 Re-roof Science Buildings SC1 & SC2	\$1,618,527	\$592,274	\$600,422	\$1,022,384	\$596,143
280 Campus Center Floors Improvement	\$592,961	\$54,695	\$62,649	\$550,694	\$42,268
281 Instructional Writing Surfaces Remediation	\$265,293	\$1,583	\$2,060	\$224,026	\$41,268
<b>Totals for Closeout:</b>	<b>\$2,476,782</b>	<b>\$648,552</b>	<b>\$665,131</b>	<b>\$1,797,103</b>	<b>\$679,679</b>
<b>Complete</b>					
200 Small Capital Repairs - De Anza	\$3,174,620	\$0	\$0	\$3,174,620	\$0
202 L-7	\$3,805,020	\$0	\$0	\$3,805,020	\$0
203 Baldwin Winery & East Cottage "Historic Renovation"	\$6,159,985	\$0	\$0	\$6,159,985	\$0
205 Seminar Building & Multicultural Center	\$5,000,053	\$0	\$0	\$5,000,053	\$0
206 Stadium and Track	\$7,976,644	\$0	\$0	\$7,976,644	\$0
211 L-Quad Seating	\$158,918	\$0	\$0	\$158,918	\$0
214 Corporation Yard	\$4,008,793	\$0	\$0	\$4,008,793	\$0
215 Signage (Phase I)	\$671,069	\$0	\$0	\$671,069	\$0
216 Library	\$11,152,379	\$0	\$0	\$11,152,379	\$0
217 Secured Bicycle Storage for Students	\$227,117	\$0	\$0	\$227,117	\$0
218 Signage and Wayfinding	\$830,762	\$0	\$0	\$830,762	\$0
224 Campus Site Lighting (Phase I)	\$662,686	\$0	\$0	\$662,686	\$0
225 Campus Wide Electronic Locks	\$1,537,277	\$0	\$0	\$1,537,277	\$0

# Quarterly Summary Board Report

## Measure C Bond Program

Reporting Period: Inception through 12/31/2021

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
<b>Complete</b>					
226 Campus Wide Replacement/Repair of Interior and Exterior Finishes	\$1,259,670	\$0	\$0	\$1,259,670	\$0
227 Window Replacement Campus-wide	\$405,845	\$0	\$0	\$405,845	\$0
228 CDC Playground Maintenance & Shade Structure	\$439,291	\$0	\$0	\$439,291	\$0
229 Environmental Studies Area	\$972,869	\$0	\$0	\$972,869	\$0
236 Repair Tile Roofs	\$5,293,951	\$0	\$0	\$5,293,951	\$0
239 Flint Parking Structure Repairs	\$6,946,144	\$0	\$0	\$6,946,144	\$0
241 S2-S6 Phase II - Utility Master Plan - Phase I	\$14,822,225	\$0	\$0	\$14,822,225	\$0
245 ATC	\$11,631,949	\$0	\$0	\$11,631,949	\$0
247 G-Building	\$962,243	\$0	\$0	\$962,243	\$0
248 Campus Drive	\$3,669,717	\$0	\$0	\$3,669,717	\$0
251 Install Photovoltaic Arrays - Campus Wide	\$11,732,597	\$0	\$0	\$11,732,597	\$0
252 Elevator Upgrades - Campus Wide	\$733,108	\$0	\$0	\$733,108	\$0
253 ATC Central Plant Sound Attenuation	\$686,818	\$0	\$0	\$686,818	\$0
255 Auto Technology	\$4,064,329	\$0	\$0	\$4,064,329	\$0
256 Campus Center Phase II	\$2,156,931	\$0	\$0	\$2,156,931	\$0
261 Media & Learning Center	\$49,972,863	\$0	\$0	\$49,972,863	\$0
261G Group II Equip	\$1,900,378	\$0	\$0	\$1,900,378	\$0
263 Swing Space	\$1,238,195	\$0	\$0	\$1,238,195	\$0
264 Fire Alarm System Replacements Phase II	\$284,997	\$0	\$0	\$284,997	\$0
271 Forum	\$2,155,798	\$0	\$0	\$2,155,798	\$0
272 EIR	\$43,233	\$0	\$0	\$43,233	\$0
273 Roof and Trellis Repair: PE 1-2-6 & S7 - 8	\$1,562,017	\$0	\$0	\$1,562,017	\$0
274 Combined Site Improvements	\$8,580,539	\$0	\$0	\$8,580,539	\$0
275 L-7 Phase II	\$2,566,379	\$0	\$0	\$2,566,379	\$0
276 Campus Exterior Lighting	\$553,579	\$0	\$0	\$553,579	\$0
277 Planetarium Roof Replacement	\$84,340	\$0	\$0	\$84,340	\$0
278 Interior and Exterior Improvements	\$323,766	\$0	\$0	\$323,766	\$0
712 Printers	\$210,759	\$0	\$0	\$210,759	\$0
713 Refresh Multi Media Rooms	\$3,882,818	\$0	\$427	\$3,882,818	\$0
714 New Multi Media, Then Refresh	\$2,102,269	\$0	\$0	\$2,102,269	\$0
715 AV/Low Tech	\$17,683	\$0	\$0	\$17,683	\$0

See last page for definitions and notes



# Quarterly Summary Board Report

Foothill-De Anza Community College District

## Measure C Bond Program

Reporting Period: Inception through 12/31/2021

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
<b>Complete</b>					
<b>Totals for Complete:</b>	<b>\$186,622,626</b>	<b>\$0</b>	<b>\$427</b>	<b>\$186,622,626</b>	<b>\$0</b>
<b>Consolidated</b>					
204 PE Quad Breezeway	\$0	\$0	\$0	\$0	\$0
207 Demolition of Staff House	\$0	\$0	\$0	\$0	\$0
209 Wireless Infrastructure- Phase II & III	\$0	\$0	\$0	\$0	\$0
210 Asphalt Walks	\$0	\$0	\$0	\$0	\$0
213 East Cottage "Historic Renovation"	\$0	\$0	\$0	\$0	\$0
219 Irrigation - Branches	\$0	\$0	\$0	\$0	\$0
220 Landscaping Phase II	\$0	\$0	\$0	\$0	\$0
221 Campus Exterior Lighting Phase II	\$0	\$0	\$0	\$0	\$0
222 Resurface Parking Lots E & I	\$0	\$0	\$0	\$0	\$0
223 Construct Parking Lot K	\$0	\$0	\$0	\$0	\$0
230 Sunken Garden	\$0	\$0	\$0	\$0	\$0
233 Slip Line Storm Drain Main Lines	\$0	\$0	\$0	\$0	\$0
235 Repair Stone Pavers in Court Yards	\$0	\$0	\$0	\$0	\$0
238 Slurry Seal Lots A, B, and Flint Center Parking Garage	\$0	\$0	\$0	\$0	\$0
242 L5 Central Plant	\$0	\$0	\$0	\$0	\$0
249 Baseball & Softball Fields	\$0	\$0	\$0	\$0	\$0
250 ADA Transition Plan	\$0	\$0	\$0	\$0	\$0
254 Construct New Covered Gathering Area	\$0	\$0	\$0	\$0	\$0
257 Financial Aid Outreach Office	\$0	\$0	\$0	\$0	\$0
258 Multicultural Center	\$0	\$0	\$0	\$0	\$0
262 Planetarium Expansion	\$0	\$0	\$0	\$0	\$0
265 Parking and Circulation	\$0	\$0	\$0	\$0	\$0
<b>Totals for Consolidated:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Cancelled</b>					
201 A8	\$190,936	\$0	\$0	\$190,936	\$0
208 Phase II - Renovation of A9	\$0	\$0	\$0	\$0	\$0
212 Master Landscaping (Phase I)	\$0	\$0	\$0	\$0	\$0
259 Renovation of Admin. Phase II	\$0	\$0	\$0	\$0	\$0

See last page for definitions and notes



# Quarterly Summary Board Report

## Measure C Bond Program

Reporting Period: Inception through 12/31/2021

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
<b>Cancelled</b>					
260 Construct New Transit Center	\$18,319	\$0	\$0	\$18,319	\$0
<b>Totals for Cancelled:</b>					
	<b>\$209,255</b>	<b>\$0</b>	<b>\$0</b>	<b>\$209,255</b>	<b>\$0</b>
299 De Anza Program Contingency	\$1,155,519	\$0	\$0	\$0	\$1,155,519
<b>Totals for De Anza College</b>					
	<b>\$221,146,298</b>	<b>\$894,017</b>	<b>\$1,188,898</b>	<b>\$215,648,702</b>	<b>\$5,497,597</b>
<b>District</b>					
<b>Procurement</b>					
370 Server Growth	\$200,132	\$0	\$0	\$123,517	\$76,615
391 Wireless Infrastructure - Phase II & III	\$968,122	\$0	\$0	\$868,122	\$100,000
430 Desktops	\$1,038,573	\$1,329	\$25,806	\$1,017,319	\$21,255
<b>Totals for Procurement:</b>					
	<b>\$2,206,827</b>	<b>\$1,329</b>	<b>\$25,806</b>	<b>\$2,008,958</b>	<b>\$197,869</b>
<b>Closeout</b>					
404 New District Offices	\$22,288,497	\$0	(\$16,366)	\$22,288,497	\$0
405 ETS Facilities	\$1,461,144	\$0	\$0	\$1,330,519	\$130,625
431 Printers	\$33,292	(\$5,049)	(\$436)	\$32,856	\$436
801 Foothill-DeAnza Education Center	\$41,034,156	(\$395)	\$2,485	\$41,031,276	\$2,880
<b>Totals for Closeout:</b>					
	<b>\$64,817,089</b>	<b>(\$5,444)</b>	<b>(\$14,316)</b>	<b>\$64,683,148</b>	<b>\$133,941</b>
<b>Complete</b>					
301 Phone Equipment	\$2,297,540	\$0	\$0	\$2,297,540	\$0
310 Network and Security	\$4,722,637	\$0	\$0	\$4,722,637	\$0
320 Consultants Spec Network Routers	\$97,305	\$0	\$0	\$97,305	\$0
330 Labor to Refresh Computers	\$2,292,077	\$0	\$0	\$2,292,077	\$0
340 Labor to Install Network Equip/Routers etc	\$510,094	\$0	\$0	\$510,094	\$0
350 Replace ERP	\$10,584,942	\$0	\$0	\$10,584,942	\$0
351 ERP Hardware Refresh	\$232,651	\$0	\$0	\$232,651	\$0
360 Server Refresh	\$1,994,653	\$0	\$0	\$1,994,653	\$0
390 Wireless Infrastructure	\$658,903	\$0	\$0	\$658,903	\$0
400 District Vehicles	\$3,194,909	\$0	\$0	\$3,194,909	\$0
403G Group II Equip	\$522,600	\$0	\$0	\$522,600	\$0

# Quarterly Summary Board Report

## Measure C Bond Program

Reporting Period: Inception through 12/31/2021

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
<b>Complete</b>					
405B Network Room Renovation	\$1,863,879	\$4,321	\$4,321	\$1,863,879	\$0
<b>Totals for Complete:</b>	<b>\$28,972,190</b>	<b>\$4,321</b>	<b>\$4,321</b>	<b>\$28,972,190</b>	<b>\$0</b>
<b>Consolidated</b>					
380 Pay Off Existing Loan	\$0	\$0	\$0	\$0	\$0
401 Grounds and Landscaping	\$0	\$0	\$0	\$0	\$0
402 Repairs & Resurfacing of Roads & Parking	\$0	\$0	\$0	\$0	\$0
403 Data Center "C"	\$128,415	\$0	\$0	\$128,415	\$0
899 District Program Contingency - Property Acquisition	\$0	\$0	\$0	\$0	\$0
910 Pay Off Existing Debt	\$0	\$0	\$0	\$0	\$0
<b>Totals for Consolidated:</b>	<b>\$128,415</b>	<b>\$0</b>	<b>\$0</b>	<b>\$128,415</b>	<b>\$0</b>
<b>Program Overhead and Other</b>					
501 Pass through Account for OH Collection	\$0	\$0	\$0	\$0	\$0
510 Pass through Account for FET OH Collection	\$0	\$0	\$0	\$0	\$0
520 Program Overhead	\$691,323	\$121,522	\$224,482	\$224,482	\$466,841
COI Cost of Issuance/Other	\$1,801,622	\$0	\$0	\$1,801,622	\$0
<b>Totals for Program Overhead and Other:</b>	<b>\$2,492,945</b>	<b>\$121,522</b>	<b>\$224,482</b>	<b>\$2,026,104</b>	<b>\$466,841</b>
Unallocated Interest Earnings	\$30,443	\$0	\$0	\$0	\$30,443
<b>Totals for District</b>	<b>\$98,647,910</b>	<b>\$121,729</b>	<b>\$240,294</b>	<b>\$97,818,816</b>	<b>\$829,094</b>
<b>Whole Program Contingency</b>					
499 District Program Contingency	\$1,172,403	\$0	\$0	\$0	\$1,172,403
599 Catastrophic Contingency	\$0	\$0	\$0	\$0	\$0
<b>Totals for Whole Program Contingency</b>	<b>\$1,172,403</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,172,403</b>
<b>Measure C Bond Program List Totals:</b>	<b>\$527,520,395</b>	<b>\$1,150,873</b>	<b>\$1,600,772</b>	<b>\$514,330,033</b>	<b>\$13,190,362</b>

### Report Notes & Definitions

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

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# Reconciliation Report

Foothill-De Anza Community College District (G)

## Measure G Bond Program

Reporting Period: Inception through 12/31/2021

Funding Sources / Series Summary		A	B	C	D	E (C+D)	(A+B) - E
Funding Source	Series	Series Sale	Interest Earned	BMET Imported Expense Data	BMET Adjustments	Total Expenses	Remaining Balance
<b>Measure G</b>							
	Series A	\$20,000,000	\$66,676	\$920,029	\$0	\$920,029	\$19,146,647
	Series B	\$90,000,000	\$214,537	\$26,247,282	\$0	\$26,247,282	\$63,967,255
	<b>Measure G Totals:</b>	<b>\$110,000,000</b>	<b>\$281,213</b>	<b>\$27,167,311</b>	<b>\$0</b>	<b>\$27,167,311</b>	<b>\$83,113,902</b>
	<b>Measure G Bond Program Totals:</b>	<b>\$110,000,000</b>	<b>\$281,213</b>	<b>\$27,167,311</b>	<b>\$0</b>	<b>\$27,167,311</b>	<b>\$83,113,902</b>

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

<b>Measure G</b>						
Project Number	Project Name	Prior	FY20-21	FY21-22	Grand Total	
303	Refresh Academic and Business Computer	\$0	\$0	\$81,558	\$81,558	
503	Program Overhead	\$0	\$143,120	\$111,488	\$254,608	
505	Refinance Flint Center Parking Garage	\$0	\$25,055,632	\$0	\$25,055,632	
506	Renovate Carriage House	\$0	\$34,800	\$4,360	\$39,160	
508	Relocate Utilities DA Event Center	\$0	\$209,733	(\$209,733)	\$0	
509	Relocate Utilities-Telecom	\$0	\$0	\$313,211	\$313,211	
510	Structural Upgrade Griffin House	\$0	\$40,720	\$4,360	\$45,080	
597	Cost of Issuance	\$0	\$1,378,062	\$0	\$1,378,062	
	<b>Measure G Totals:</b>	<b>\$0</b>	<b>\$26,862,067</b>	<b>\$305,244</b>	<b>\$27,167,311</b>	
	<b>Measure G Bond Program Totals:</b>	<b>\$0</b>	<b>\$26,862,067</b>	<b>\$305,244</b>	<b>\$27,167,311</b>	

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

<b>Measure G - Series A</b>						
Project Number	Project Name	Prior	FY20-21	FY21-22	Grand Total	
303	Refresh Academic and Business Computer	\$0	\$0	\$81,558	\$81,558	
503	Program Overhead	\$0	\$143,120	\$111,488	\$254,608	
506	Renovate Carriage House	\$0	\$34,800	\$4,360	\$39,160	
508	Relocate Utilities DA Event Center	\$0	\$209,733	(\$209,733)	\$0	
509	Relocate Utilities-Telecom	\$0	\$0	\$313,211	\$313,211	
510	Structural Upgrade Griffin House	\$0	\$40,720	\$4,360	\$45,080	
597	Cost of Issuance	\$0	\$186,412	\$0	\$186,412	
	<b>Measure G - Series A Totals:</b>	<b>\$0</b>	<b>\$614,785</b>	<b>\$305,244</b>	<b>\$920,029</b>	

<b>Measure G - Series B</b>						
Project Number	Project Name	Prior	FY20-21	FY21-22	Grand Total	
505	Refinance Flint Center Parking Garage	\$0	\$25,055,632	\$0	\$25,055,632	
597	Cost of Issuance	\$0	\$1,191,650	\$0	\$1,191,650	
	<b>Measure G - Series B Totals:</b>	<b>\$0</b>	<b>\$26,247,282</b>	<b>\$0</b>	<b>\$26,247,282</b>	
	<b>Measure G Bond Program Totals:</b>	<b>\$0</b>	<b>\$26,862,067</b>	<b>\$305,244</b>	<b>\$27,167,311</b>	

# Quarterly Summary Board Report

## Foothill-De Anza Community College District (G)

### Measure G Bond Program

Reporting Period: Inception through 12/31/2021

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
<b>Foothill College</b>					
FH-001 Swing Space	\$1,376,600.00	\$0.00	\$0.00	\$0.00	\$1,376,600.00
FH-002 Heating, Ventilation and Air Conditioning Equipment and System Components and Physical Plants Upgrades	\$44,740,700.00	\$0.00	\$0.00	\$0.00	\$44,740,700.00
FH-003 Building Exterior, Roofing and Waterproofing Campus-wide Renovations	\$27,532,700.00	\$0.00	\$0.00	\$0.00	\$27,532,700.00
FH-004 Infrastructure and Distribution Piping Improvements Heating, Ventilation and Air Conditioning Upgrades Campus-wide	\$17,208,000.00	\$0.00	\$0.00	\$0.00	\$17,208,000.00
FH-005 Restroom Facilities Upgrades and Improvements	\$688,300.00	\$0.00	\$0.00	\$0.00	\$688,300.00
FH-006 Renovate and Expand Student Success Centers	\$2,753,300.00	\$0.00	\$0.00	\$0.00	\$2,753,300.00
FH-007 Renovate and Upgrade Existing Classroom Facilities	\$1,652,000.00	\$0.00	\$0.00	\$0.00	\$1,652,000.00
FH-008 Pool and Physical Educational Facilities Improvements	\$16,519,600.00	\$0.00	\$0.00	\$0.00	\$16,519,600.00
FH-009 Accessibility Pathway and Outdoor Garden Classroom	\$688,300.00	\$0.00	\$0.00	\$0.00	\$688,300.00
FH-010 Football Field/Stadium Accessibility	\$1,376,600.00	\$0.00	\$0.00	\$0.00	\$1,376,600.00
FH-011 Site Improvements	\$12,389,800.00	\$0.00	\$0.00	\$0.00	\$12,389,800.00
FH-012 Site Access, Signage and Wayfinding Improvements Campus-wide	\$15,831,400.00	\$0.00	\$0.00	\$0.00	\$15,831,400.00
FH-013 Lighting Improvements Campus-wide	\$2,753,300.00	\$0.00	\$0.00	\$0.00	\$2,753,300.00
FH-014 Natural Gas Service and Distribution and Electrification	\$5,506,600.00	\$0.00	\$0.00	\$0.00	\$5,506,600.00
FH-015 Electrical Systems Renovations and Upgrades Campus-wide	\$13,766,500.00	\$0.00	\$0.00	\$0.00	\$13,766,500.00
FH-016 Building Management System Upgrades Campus-wide	\$2,064,900.00	\$0.00	\$0.00	\$0.00	\$2,064,900.00
FH-017 Campus Contingency (Foothill)	\$8,781,400.00	\$0.00	\$0.00	\$0.00	\$8,781,400.00
<b>Foothill College Project Totals</b>					<b>\$175,630,000.00</b>
<b>De Anza College</b>					
DA-001 Fire Alarm and Fire Suppression Modification and Upgrades	\$4,818,400.00	\$0.00	\$0.00	\$0.00	\$4,818,400.00
DA-002 Site Improvements	\$5,506,700.00	\$0.00	\$0.00	\$0.00	\$5,506,700.00
DA-003 Perimeter Campus Roadway, Pathway and Traffic Improvements	\$6,883,400.00	\$0.00	\$0.00	\$0.00	\$6,883,400.00
DA-004 Signage and Wayfinding Improvements Campus-wide	\$1,376,700.00	\$0.00	\$0.00	\$0.00	\$1,376,700.00
DA-005 Replacement of the Creative Arts Quad Buildings	\$55,066,900.00	\$0.00	\$0.00	\$0.00	\$55,066,900.00
DA-006 Swing Space	\$1,376,700.00	\$0.00	\$0.00	\$0.00	\$1,376,700.00
DA-007 Building Exterior, Roofing and Waterproofing Campus-wide Renovations	\$20,650,100.00	\$0.00	\$0.00	\$0.00	\$20,650,100.00
DA-008 Infrastructure and Distribution Piping Improvements Heating, Ventilation and Air Conditioning Upgrades Campus-wide	\$13,766,800.00	\$0.00	\$0.00	\$0.00	\$13,766,800.00
DA-009 Heating, Ventilation and Air Conditioning Equipment and System Components & Physical Plant Operation Upgrades	\$20,650,100.00	\$0.00	\$0.00	\$0.00	\$20,650,100.00

See last page for definitions and notes



# Quarterly Summary Board Report

## Foothill-De Anza Community College District (G)

### Measure G Bond Program

Reporting Period: Inception through 12/31/2021

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
DA-010 Physical Plant replacement attached to Flint Center and Creative Arts Quad Buildings	\$9,636,700.00	\$0.00	\$0.00	\$0.00	\$9,636,700.00
DA-011 Furniture, Fixtures and Equipment	\$6,883,400.00	\$0.00	\$0.00	\$0.00	\$6,883,400.00
DA-012 Student Health Services Renovation	\$2,065,000.00	\$0.00	\$0.00	\$0.00	\$2,065,000.00
DA-013 Building Interior and Exterior Improvements Campus-wide	\$5,506,700.00	\$0.00	\$0.00	\$0.00	\$5,506,700.00
DA-014 Physical Education Gymnasium Building Renovations	\$1,376,600.00	\$0.00	\$0.00	\$0.00	\$1,376,600.00
DA-015 Softball Facility Renovation and Repairs	\$2,065,000.00	\$0.00	\$0.00	\$0.00	\$2,065,000.00
DA-016 Pool and Physical Educational Quad Facilities Improvements	\$8,260,100.00	\$0.00	\$0.00	\$0.00	\$8,260,100.00
DA-017 Automotive Technology Facilities Improvements and Modernization	\$1,032,500.00	\$0.00	\$0.00	\$0.00	\$1,032,500.00
DA-018 Campus Contingency (De Anza)	\$8,781,200.00	\$0.00	\$0.00	\$0.00	\$8,781,200.00
<b>De Anza College Project Totals</b>	<b>\$175,703,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$175,703,000.00</b>
<b>Central Services</b>					
CS-001 Equipment and Vehicles Acquisitions	\$3,000,000.00	\$0.00	\$0.00	\$0.00	\$3,000,000.00
CS-002 District-wide Security System Upgrades	\$13,000,000.00	\$0.00	\$0.00	\$0.00	\$13,000,000.00
CS-003 ETS Storage Facilities	\$3,000,000.00	\$0.00	\$0.00	\$0.00	\$3,000,000.00
CS-004 Central Services Contingency	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00
<b>Central Services Project Totals</b>	<b>\$20,000,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,000,000.00</b>
<b>Educational Technology Services (ETS)</b>					
300 Upgrade Learning Space Tech - FH	\$13,865,081.20	\$0.00	\$0.00	\$0.00	\$13,865,081.20
301 Upgrade Learning Space Tech - DA	\$13,978,098.40	\$0.00	\$0.00	\$0.00	\$13,978,098.40
302 Upgrade Meeting Room Space Tech - CS	\$807,820.40	\$0.00	\$0.00	\$0.00	\$807,820.40
303 Refresh Academic and Business Computer	\$26,389,200.00	\$81,557.51	\$81,557.51	\$81,557.51	\$26,307,642.49
304 Server and Disk Storage Systems	\$2,262,000.00	\$0.00	\$0.00	\$0.00	\$2,262,000.00
305 Network Upgrades and Enhancements	\$15,079,300.00	\$0.00	\$0.00	\$0.00	\$15,079,300.00
306 Upgrades to Network Service Rooms	\$11,309,700.00	\$0.00	\$0.00	\$0.00	\$11,309,700.00
307 IT Security Upgrades and Enhancements	\$7,539,200.00	\$0.00	\$0.00	\$0.00	\$7,539,200.00
308 Upgrade Voice Communication Systems	\$3,769,600.00	\$0.00	\$0.00	\$0.00	\$3,769,600.00
399 Educational Technology Services (ETS) Contingency	\$5,000,000.00	\$0.00	\$0.00	\$0.00	\$5,000,000.00
ETS-01 Learning Space Technology Upgrades and Enhancements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ETS-04 Assistive Listening Devices for Hearing Impaired Individuals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Educational Technology Services (ETS) Project Totals</b>	<b>\$100,000,000.00</b>	<b>\$81,557.51</b>	<b>\$81,557.51</b>	<b>\$81,557.51</b>	<b>\$99,918,442.49</b>

# Quarterly Summary Board Report

## Foothill-De Anza Community College District (G)

### Measure G Bond Program

Reporting Period: Inception through 12/31/2021

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
<b>District-Wide</b>					
503 Program Overhead	\$43,621,937.92	\$88,375.60	\$111,488.36	\$254,608.13	\$43,367,329.79
505 Refinance Flint Center Parking Garage	\$25,055,631.89	\$0.00	\$0.00	\$25,055,631.89	\$0.00
506 Renovate Carriage House	\$1,827,100.00	\$4,206.25	\$4,360.00	\$39,159.77	\$1,787,940.23
507 De Anza Event Center and Utilities Relocation	\$99,728,800.00	\$0.00	\$0.00	\$0.00	\$99,728,800.00
508 Relocate Utilities DA Event Center	\$0.00	(\$209,733.22)	(\$209,733.22)	\$0.00	\$0.00
509 Relocate Utilities-Telecom	\$2,000,000.00	\$313,211.30	\$313,211.30	\$313,211.30	\$1,686,788.70
510 Structural Upgrade Griffin House	\$5,444,200.00	\$4,206.25	\$4,360.00	\$45,079.94	\$5,399,120.06
597 Cost of Issuance	\$1,378,062.08	\$0.00	\$0.00	\$1,378,062.08	\$0.00
599 District-wide Contingency	\$14,657,071.79	\$0.00	\$0.00	\$0.00	\$14,657,071.79
DW-005 District-wide Energy and Sustainability Projects	\$12,718,300.00	\$0.00	\$0.00	\$0.00	\$12,718,300.00
DW-006 Employee and Student Housing	\$200,000,000.00	\$0.00	\$0.00	\$0.00	\$200,000,000.00
DW-008 Program Catastrophic Contingency	\$20,353,000.00	\$0.00	\$0.00	\$0.00	\$20,353,000.00
<b>District-Wide Project Totals</b>	<b>\$426,784,103.68</b>	<b>\$200,266.18</b>	<b>\$223,686.44</b>	<b>\$27,085,753.11</b>	<b>\$399,698,350.57</b>
<b>District</b>					
Unallocated Interest Earnings	\$164,109.13	\$0.00	\$0.00	\$0.00	\$164,109.13
<b>Measure G Bond Program List Totals:</b>	<b>\$898,281,212.81</b>	<b>\$281,823.69</b>	<b>\$305,243.95</b>	<b>\$27,167,310.62</b>	<b>\$871,113,902.19</b>

#### Report Notes & Definitions

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

## CAPITAL PROJECTS

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

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

In the “**Meetings**” box located in the middle of the web page, click on the “**Citizens’ Bond Oversight Committee**” link, then click “**2022**” and select “**Mar 8, 2022 (Tue)**” to pull up the Citizens’ Bond Oversight Committee Agenda. Then click on “**View the Agenda**” and select “**Projects Financial Update.**” From here, click the attachments to launch the reports.

The Measure C and Measure G reports will be available for viewing by Tuesday, March 8, 2022.

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

