

**2020-2021**  
**District Budget Advisory Committee (DBAC)**

**Meeting Agenda - October 20, 2020**

**Location: Via Zoom**

<https://fhda-edu.zoom.us/j/97196097488?pwd=eEVlMkI2QXBjbzI0NktNOGRwZG5lZz09>

**Time: 1:30-3:00 p.m.**

Note Taker: Carla Maitland

Time	Agenda Topic	Discussion Leader
1:30-2:30	2020-21 Adopted Budget	Cheu
2:30-3:00	Other	Cheu
Handouts:	2020-21 Adopted Budget	

# **2020-21 Adopted Budget**

**October 5, 2020**

Susan Cheu, Vice Chancellor, Business Services

Raquel Puentes-Griffith, Executive Director, Fiscal Services

Sirisha Pingali, Director, Budget Operations



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

# Overview

- Actual 2019-20 Year-End Financial Results
- Planning Considerations
- 2020-21 Assumptions, Projected Revenues/Expenses and Fund Balance
- FTES, Nonresident, Basic Aid Update and Multiyear Projections
- Looking Ahead

# 2019-20 Year-End Financial Results

<b>Actual Ongoing Revenue</b>	<b>\$ 186.0M</b>
Less: Actual Ongoing Expenditures & Transfers	<u>195.6M</u>
<b>2019-20 Structural Deficit</b>	<b>\$ (9.6M)</b>
Temporary Revenues (SCFF Hold Harmless)	13.1M
Apportionment Deficit 0.95%	<u>(1.5M)</u>
<b>2019-20 Actual Net Change in Fund Balance</b>	<b>\$ 2.0M</b>
<hr/>	
<b><i>2019-20 Beginning Fund Balance</i></b>	<b><i>\$33.4M</i></b>
<i>Net Change in Fund Balance</i>	<u><i>2.0M</i></u>
<b><i>2019-20 Ending Fund Balance</i></b>	<b><i>\$35.4M</i></b>



# **Actual 2019-20**

## **Ending Fund Balance – Allocation**

### **☐ \$35.4M 2019-20 Actual Fund Balance Allocation:**

- \$9.7M – Colleges & Central Services “B” Budget Carryover
- \$2.8M – Districtwide Restricted Carryover and Encumbrances
- \$2.1M – Supplemental Retirement Carryover
- \$9.8M – Maintain district’s budgeted 5% reserve
- **\$11.0M – Ending Stability Fund**

# Planning Considerations for 2020-21

- ❑ While the additional 2 years of the hold harmless provision help in the short term, the district need to start planning now for the likely revenue reduction that will occur with full conversion to the SCFF in FY24-25
- ❑ FTES remains a major factor in the SCFF – based upon a 3-year average
  - FHDA continued to decline in 2019-20
  - Effect of pandemic and shelter-in-place on resident enrollment
    - Up in summer, trending to flat in Fall
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  - While 3-year average helps when numbers are being reduced, it also delays the effect of any increases
- ❑ Effect of economy at the local level - Property tax values; current year projecting increase, but possible decline in 2021-22.
- ❑ Anticipated increases to annual ongoing costs
  - What type of ongoing changes will result from changes due to social distancing requirements and student and employee expectations?
  - “Normal” annual increases

# **2020-21 General Fund Major Revenue Assumptions**

## **Tentative - May Revise**

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

## **Adopted – Final State Budget**

- ☐ No reductions in State Apportionment
  - 2.3% forgone COLA
  - Deferrals
- ☐ SCFF
- ☐ 3% Increase Property Tax and Flat Enrollment Fees
- ☐ 20% Reduction in Nonresident Revenue

# 2020-21 General Fund Revenue

<b>2020-21 Tentative Budget Ongoing Revenue</b>	<b>\$ 183.5M</b>
(Apportionment, Non Resident, STRS On-Behalf, Other Revenues)	
Nonresident Tuition	2.7M
Return to State Apportionment from Basic Aid Adjmt	(6.5M)
STRS On-Behalf (corresponding expense)	(.9M)
State Lottery	(.4M)
Local Revenue	<u>(.5M)</u>
<b>2020-21 Ongoing Revenue</b>	<b>\$177.9M</b>
<b><i>Temporary Revenue (Hold Harmless)</i></b>	<b><u>14.1M</u></b>
<b>2020-21 Total Adopted Budget Revenue</b>	<b>\$192.0M</b>

# 2020-21 General Fund Expenditures

<b>2020-21 Tentative Budget Ongoing Expenses and Net Transfers</b>	<b>\$ 190.3M</b>
Position Control Adjustment – Salaries & Benefits	1.8M
Support Transfers (Parking, FH Bookstore, Health Svcs)	0.9M
Part-Time Faculty Budget	0.5M
STRS On-Behalf (corresponding revenue)	(0.9M)
Other Adjustments – supplies, operating & capital	<u>(0.3M)</u>
<b>2020-21 Adopted Budget Expenditures</b>	<b>\$ 192.3M*</b>

*\*Does not include estimated \$3M Reclassification and Compensation Costs*

# 2020-21 Projected Ending Fund Balance

<b>Actual Beginning Fund Balance, July 1, 2020</b>	<b>\$ 35.4M</b>
Ongoing Structural Deficit	(14.4M)
Temporary Hold-Harmless Revenue	<u>14.1M</u>
Deficit	(.3M)
Reclassification and compensation costs (est. only)	<u>(3.0M)</u>
<b>Projected Ending Fund Balance, June 30, 2021</b>	<b>\$ 32.1M</b>

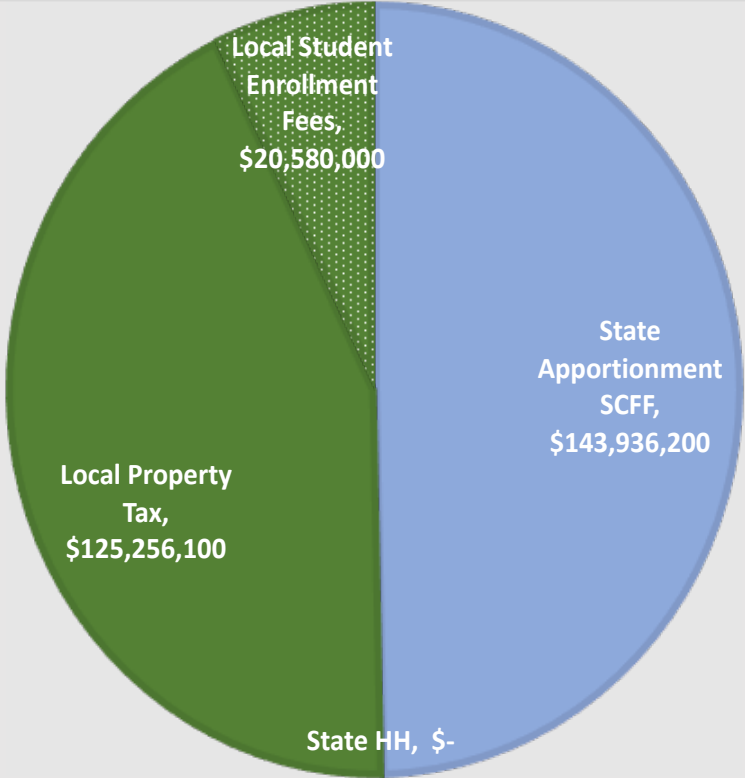
## **Fund Balance Allocation:**

College & Central Services "B" Budget Carryovers	\$ 9.7M
Districtwide Restricted Carryovers & Encumbrances	2.8M
Supplemental Retirement Plan Carryover	2.1M
Required 5% Budgeted Reserve	<u>9.8M</u>
<b>Projected Stability Fund, June 30, 2021</b>	<b>\$ 7.7M *</b>

\* Does include estimated \$3M Reclassification and Compensation Costs

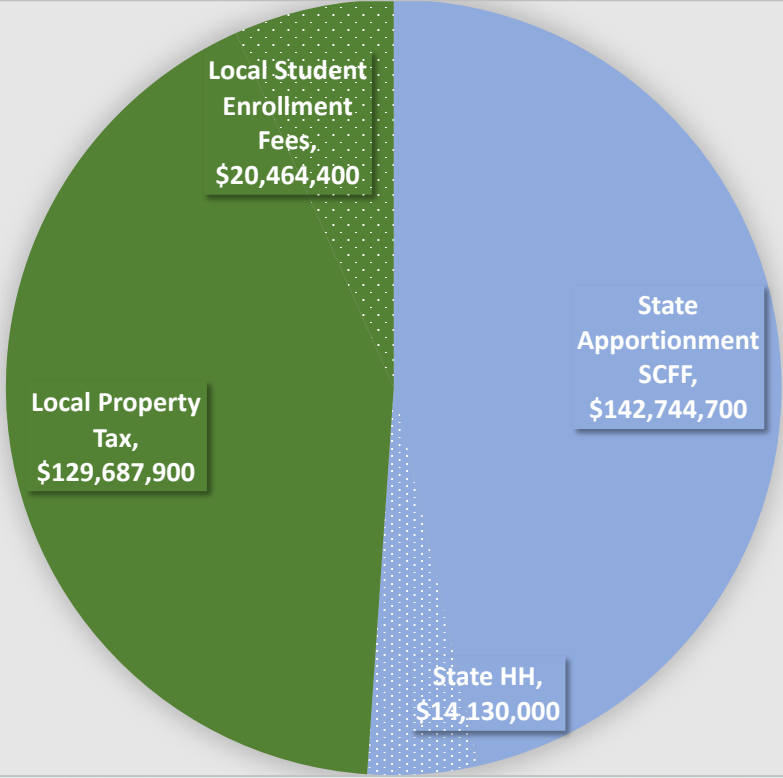


# Update on Basic Aid Status



**Tentative 2020-21**

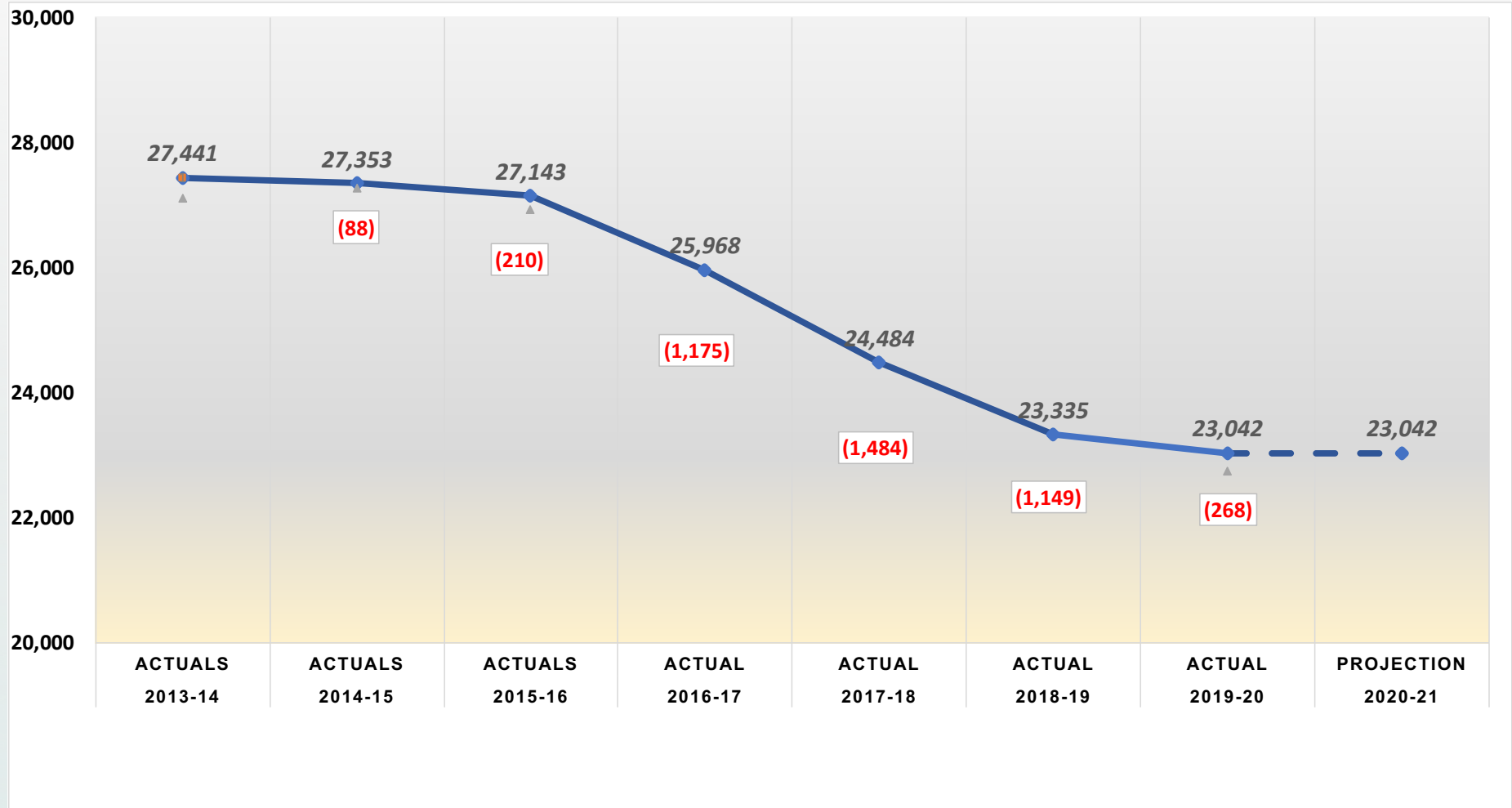
**Apportionment < Local**  
**\$143.9M      \$145.8**



**Adopted 2020-21**

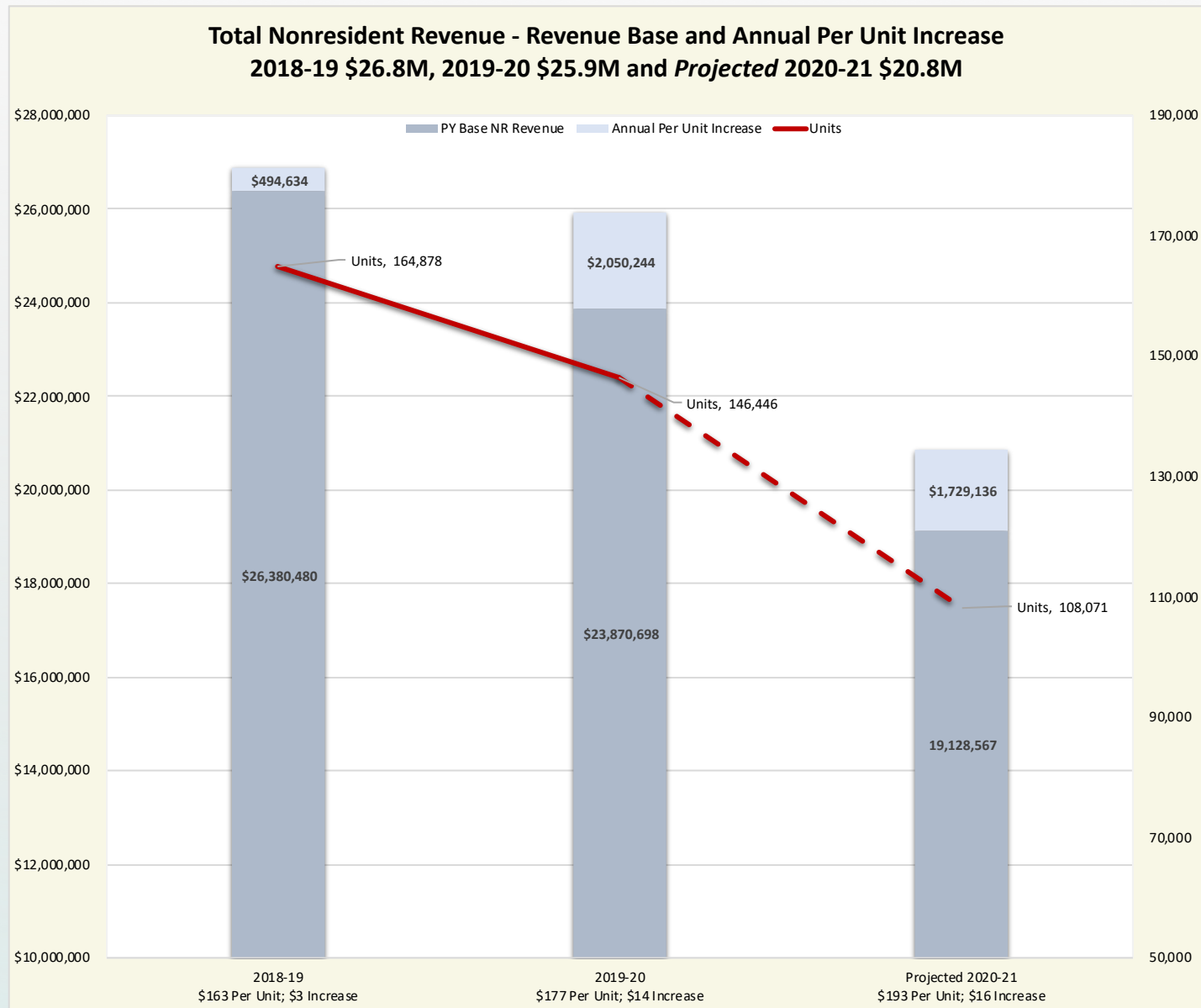
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**\$156.9M      \$150.2**

# Historical Resident FTES, Declines and 2020-21 Projection





# Nonresident Revenue Decline and Per Unit Rate Impact



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

**2020-21 Adopted Budget**

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

Description	2019-20 Actuals	2020-21 Adopted Budget	2021-22 Projection	2022-23 Projection
Resident FTES (F/T Equiv Student)	23,042	23,042	23,042	23,042
<b>FTES Decline/Restoration</b>	<b>-1.31%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
COLA	3.26%	0.00%	0.00%	0.00%

Ongoing Revenues	\$186,056,042	\$177,862,143	\$178,683,443	\$179,517,743
Ongoing Expenses & Net Transfers Out*	195,614,194	195,285,270	194,238,451	198,213,794
<b>Structural Surplus/(Deficit)</b>	<b>(\$9,558,152)</b>	<b>(\$17,423,127)</b>	<b>(\$15,555,008)</b>	<b>(\$18,696,051)</b>
One-Time and Temporary Revenue	11,582,399	14,130,000	14,130,000	14,130,000
One-Time Expenditures & Transfers; Expenditure Savings	0	0	(1,000,000)	(1,000,000)
<b>Net Change in Fund Balance</b>	<b>\$2,024,247</b>	<b>(\$3,293,127)</b>	<b>(\$2,425,008)</b>	<b>(\$5,566,051)</b>

Beginning Fund Balance	33,405,207	35,429,454	32,136,327	31,711,320
Net Change in Fund Balance	2,024,247	(3,293,127)	(425,008)	(3,566,051)
<b>Ending Fund Balance</b>	<b>\$35,429,454</b>	<b>\$32,136,327</b>	<b>\$31,711,320</b>	<b>\$28,145,269</b>

<b><u>Less: Carryforwards/Restricted</u></b>				
Colleges/CS/DW Carryforwards, 5% Reserves	24,381,372	24,364,925	24,362,585	24,561,352
<b>FHDA Stability Fund</b>	<b>\$11,048,082</b>	<b>\$7,771,402</b>	<b>\$7,348,735</b>	<b>\$3,583,917</b>

\*Assumes \$3M estimated ongoing reclassification/compensation costs.

# Looking Ahead

- ❑ Economic uncertainty due to worldwide effect of pandemic
  - State's avoidance of 2020-21 budget cuts through temporary solutions
  - Permanent effects on 2021-22 state budget
- ❑ Uncertainty of on-site versus remote learning status
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- ❑ Monitoring the continued evolution of the SCFF
  - Funding level at the state
  - Continuing changes to calculation process, especially for Student Success Metrics
  - Moving forward after the Hold Harmless Provision expires

# Questions/Comments



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



**2020-21**

**ADOPTED BUDGET**

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

## **Board of Trustees**

Pearl Cheng, President  
Peter Landsberger, Vice President  
Patrick Ahrens  
Laura Casas  
Gilbert Wong

Priya V., Foothill Student Trustee  
Max Meyberg, De Anza Student Trustee

## **Chancellor**

Judy C. Miner

## **Vice Chancellor, Business Services**

Susan Cheu

## **Executive Director, Fiscal Services**

Raquel Puentes-Griffith

## **Director, Budget Operations**

Sirisha Pingali

# 2020-21 Adopted Budget

**October 5, 2020**

Susan Cheu, Vice Chancellor, Business Services  
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Sirisha Pingali, Director, Budget Operations



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<b>2019-20 Ending Fund Balance</b>	<b>\$35.4M</b>

## Actual 2019-20 Ending Fund Balance – Allocation

### ❑ **\$35.4M 2019-20 Actual Fund Balance Allocation:**

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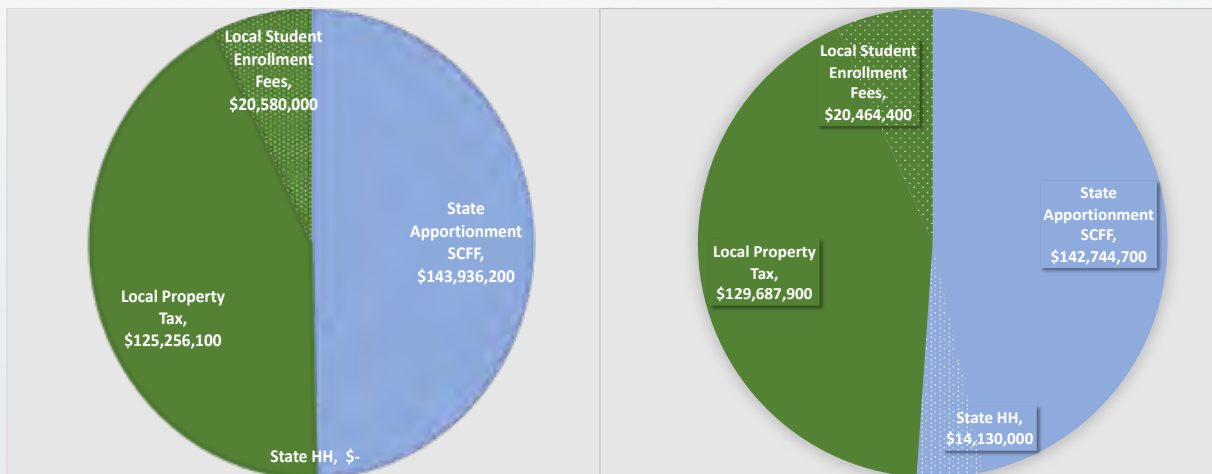
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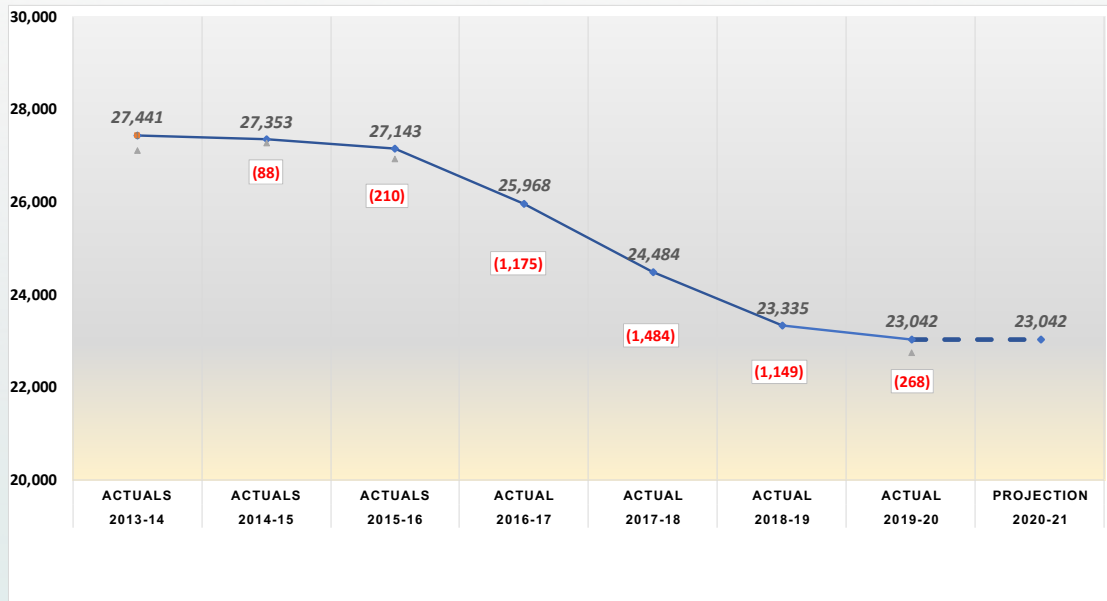
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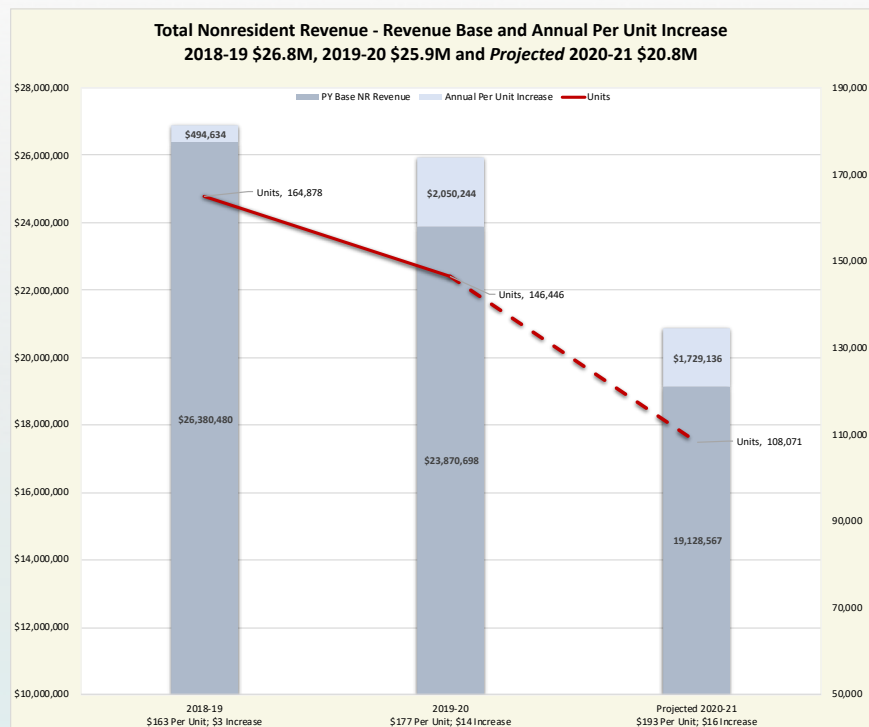
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# Questions/Comments



**FOOTHILL-DE ANZA**  
Community College District

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

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## **2020-21 Adopted Budget Overview**

The Adopted budget for fiscal year 2020-21 reflects the significant changes that occurred between the Governor's proposed budget in May and the state budget negotiated by the Governor and Legislature in June. The state budget ultimately reversed the Governor's proposed 10% reduction to the community college system, essentially leaving its funding at 2019-20 levels and adding two more years to the existing hold harmless protection. However, this change was partly funded by the use of deferrals, the practice of moving cash payments from one fiscal year to another, which will have an effect on the system as a whole since many districts will need to borrow funding to maintain adequate cash flow.

As a result of this change in funding levels for 2020-21, the District is no longer anticipating the likelihood of going into Basic Aid, also known as Community Supported, status in the 2020-21 year. The Adopted Budget has been recalculated based on funding under the SCFF hold harmless provision at an amount close to the 2019-20 levels. A cash flow analysis has been completed by district staff, and with careful planning the District should not be required to borrow funds due to cash flow needs in 2020-21; if the deferrals continue into future fiscal years this situation may change. It is also worth noting the state is anticipating a small deficit factor of 0.85% being applied to 2020-21; due to the preliminary nature of this information it has not been factored into the District's budget forecast, but we will continue to monitor the situation and adjust funding projections as necessary in the future.

### **Other Revenue Considerations:**

Due to the ongoing pandemic restrictions, including visa issues caused by federal office closures, the early indications to nonresident enrollment for 2020-21 are showing a 27% decline in units during the Summer and Fall terms thus far which translates to about a \$6 million reduction in ongoing revenue over prior year. In fiscal year 2019-20, nonresident enrollment fees comprised \$26.9 million or 15% of the District's General Fund ongoing revenue budget. The 2020-21 Adopted Budget has slightly improved the anticipated decline from the original 30% revenue reduction at Tentative Budget to a 20% revenue reduction which has been partially offset by the higher nonresident per unit tuition rates. However, the true effect of travel restrictions and other shelter-in-place mandates will not be fully known until the Fall quarter's enrollment levels are finalized to provide a solid basis to project the Winter and Spring enrollments.

The pandemic situation continues to affect District operations. At this time, both Fall and Winter Quarters will be offered primarily through remote instruction, with only a small number of Allied Health courses allowed to hold classes on site. Although the District has received aid from the state and

federal governments through various grants and the delivery personal protective equipment from Cal OES (California Governor's Office of Emergency Services), the effects of the shelter-in-place mandate are ongoing and significant. In addition to the physical and operational changes needed to meet social distancing guidelines, severe fiscal effects are anticipated for any programs that rely on revenue generated by on site users, including Dining Services, the Bookstores, Facility Rentals and the Parking Fund. As a result, the long-term impacts are difficult to quantify and will continue to be followed throughout the year.

### **Final FHDA Funding and Budget Projections for 2020-21:**

The total estimated revenue for the General Fund is \$192 million of which \$14.1 million is temporary hold harmless revenue. Approximately \$7.6 million of this amount is due to increased apportionment adjustments from returning the revenue to State Apportionment under the Student Centered Funding Formula versus the Tentative Budget's Basic Aid revenue assumptions. The other notable increase was \$2.7 million for nonresident revenue adjusting the decline from Tentative Budget's \$18.2 million to \$20.8 million.

Our total estimated general fund expenditures and net transfers equal \$192.3 million. Overall expenses increased by \$2.0 million from the 2020-21 Tentative Budget mainly due to an increase in General Fund support transfers in conjunction with local revenue losses in other fund's operations such as parking, bookstore and health services. The Adopted Budget is showing a structural deficit (ongoing revenue less ongoing expenses) of approximately \$14.4 million that is mitigated by the SCFF hold harmless temporary revenue of \$14.1 million netting a deficit of \$300k. The District is finalizing the reclassification and compensation studies, which are now estimated at \$3 million per year ongoing to the general fund. Since they were retroactive to the beginning of 2019-20 the estimates were accrued accordingly. For illustration purposes, the reclassification ongoing estimates are incorporated in the Multiyear Projections Three Year Model beginning in 2020-21 but not in the Adopted Budget totals.

The District's Stability Fund balance is available to make up any actual shortfall at the end of the year. The Stability Fund balance at June 30, 2021, assuming the reclassification and compensation studies' estimates, is projected to be approximately \$7.7 million. Given the ongoing economic uncertainty and the fact that the hold harmless provision must be funded as part of each year's state budget bill, the District is taking the preemptive action of initiating budget reduction planning in anticipation of future budget impacts, whether from an economic crises or the eventual end of the hold harmless provision. Both campuses and Central Services have been asked to provide collateral to cover any 2021-22 reductions, either from one-time or ongoing sources, allowing the district time to effectively plan and implement any needed long-term reductions. Of course, the hope is that the

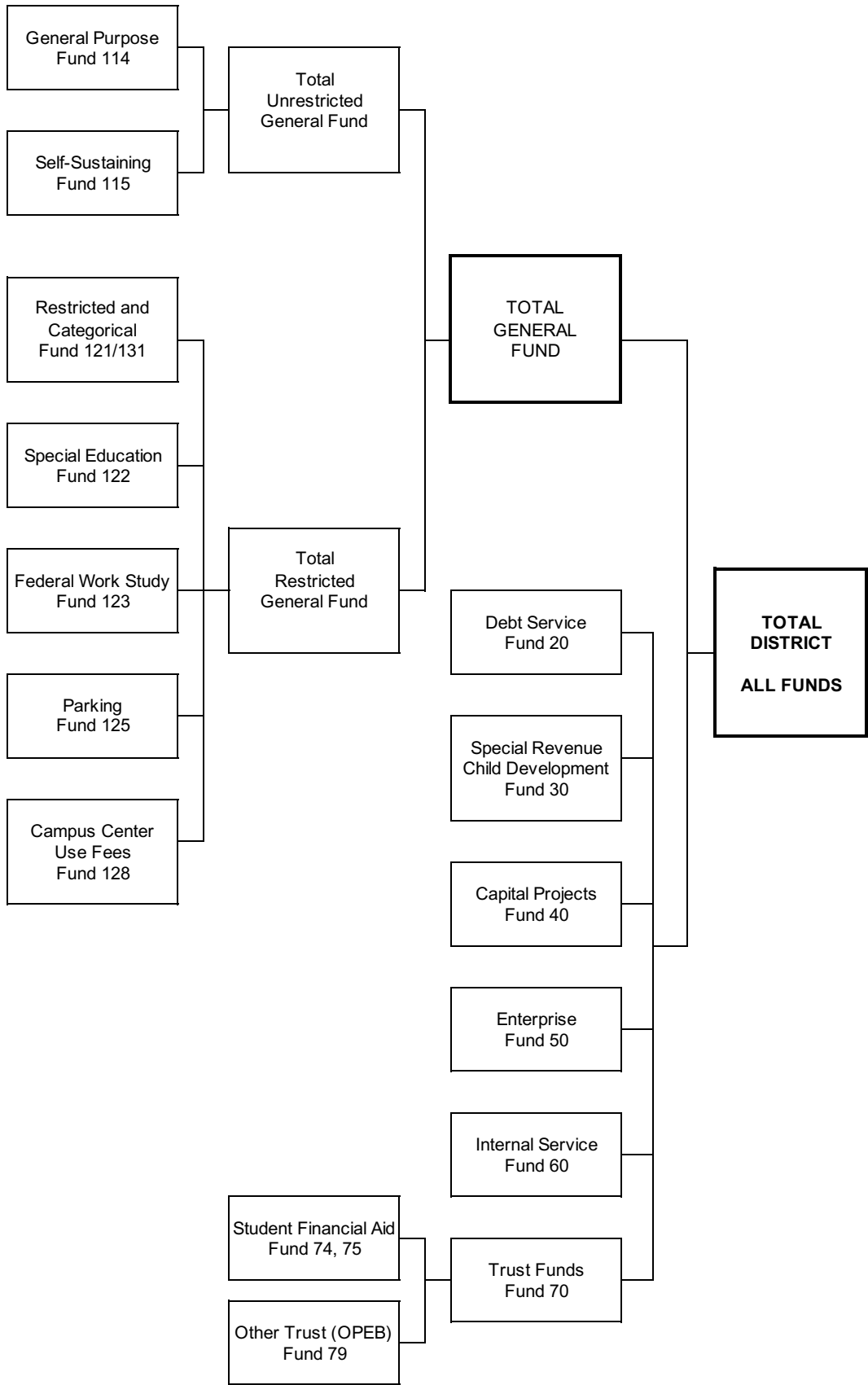
budget will be stable in the out years, but with the ongoing pandemic and its unknown toll on the world's economy, this planning will give the District the flexibility and resiliency it needs to deal with any unanticipated changes.

### **Looking Beyond 2020-21:**

In these unprecedented times, the District will continue to review and evaluate new information as it comes from the state and other sources and reflect those changes in our current year's budget as well as our multiyear forecasts. The ability to adjust to changing conditions, fiscal as well as operational in relation to social distancing requirements, will be key in the District's ability to not only reach a stable fiscal state but also continue to provide the high-level instructional and support services expected by our students, staff and faculty.

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# ALL FUNDS CHART



**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

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

	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	Restricted & Categorical Fund 121/131	Special Education Fund 122	Federal Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
<b>REVENUE</b>										
Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 6,522,171	\$ 0	\$ 446,195	\$ 0	\$ 0	\$ 6,968,366	\$ 6,968,366
State Revenue	19,083,553	4,196,376	23,279,929	69,621,997	3,091,269	0	0	0	72,713,265	95,993,195
Local Revenue	172,908,590	4,240,198	177,148,789	2,534,001	0	0	226,000	1,952,930	4,712,931	181,861,719
<b>TOTAL REVENUE</b>	<b>\$ 191,992,143</b>	<b>\$ 8,436,575</b>	<b>\$ 200,428,718</b>	<b>\$ 78,678,169</b>	<b>\$ 3,091,269</b>	<b>\$ 446,195</b>	<b>\$ 226,000</b>	<b>\$ 1,952,930</b>	<b>\$ 84,394,562</b>	<b>\$ 284,823,280</b>
<b>EXPENSES</b>										
Certificated Salaries	\$ 81,496,309	\$ 651,174	\$ 82,147,483	\$ 7,731,750	\$ 2,896,265	\$ 0	\$ 0	\$ 76,515	\$ 10,704,530	\$ 92,852,013
Classified Salaries	34,167,087	2,199,028	36,366,115	13,407,302	2,058,563	594,927	813,923	615,412	17,490,127	53,856,242
Employee Benefits	47,179,786	1,099,054	48,278,840	7,699,204	1,826,593	0	272,787	314,414	10,112,997	58,391,838
Materials and Supplies	3,437,036	137,475	3,574,512	3,027,461	26,330	0	0	45,514	3,099,304	6,673,816
Operating Expenses	16,325,555	2,729,568	19,055,123	40,949,334	65,327	0	181,000	105,000	41,300,661	60,355,784
Capital Outlay	326,115	165,500	491,615	1,623,317	33,906	0	0	15,000	1,672,223	2,163,838
<b>TOTAL EXPENSES</b>	<b>\$ 182,931,888</b>	<b>\$ 6,981,800</b>	<b>\$ 189,913,687</b>	<b>\$ 74,438,366</b>	<b>\$ 6,906,985</b>	<b>\$ 594,927</b>	<b>\$ 1,267,710</b>	<b>\$ 1,171,855</b>	<b>\$ 84,379,844</b>	<b>\$ 274,293,531</b>
<b>TRANSFERS AND OTHER</b>										
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 355,769	\$ 3,811,363	\$ 148,732	\$ 1,539,643	\$ 0	\$ 5,855,507	\$ 5,855,507
Other Sources	0	0	0	0	0	0	0	0	0	0
Intrafund Transfers	50,000	(50,000)	0	0	0	0	0	0	0	0
Transfers-out	(9,103,382)	(274,448)	(9,377,829)	0	0	0	(497,934)	(776,895)	(1,274,829)	(10,652,658)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	(300,000)	0	(300,000)	(3,539,669)	0	0	0	0	(3,539,669)	(3,839,669)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (9,353,382)</b>	<b>\$ (324,448)</b>	<b>\$ (9,677,829)</b>	<b>\$ (3,183,899)</b>	<b>\$ 3,811,363</b>	<b>\$ 148,732</b>	<b>\$ 1,041,710</b>	<b>\$ (776,895)</b>	<b>\$ 1,041,010</b>	<b>\$ (8,636,820)</b>
<b>FUND BALANCE</b>										
Net Change in Fund Balance	\$ (293,126)	\$ 1,130,328	\$ 837,201	\$ 1,055,903	\$ (4,354)	\$ 0	\$ 0	\$ 4,180	\$ 1,055,728	\$ 1,892,930
Beginning Balance, July 1	35,429,453	11,806,830	47,236,283	9,897,768	4,354	0	0	264,083	10,166,205	57,402,489
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 35,136,327</b>	<b>\$ 12,937,157</b>	<b>\$ 48,073,485</b>	<b>\$ 10,953,671</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 268,263</b>	<b>\$ 11,221,934</b>	<b>\$ 59,295,418</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

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

	<b>TOTAL GENERAL FUND</b>	Debt Service Fund 20	Child Development Fund 30	Capital Projects Fund 40	Enterprise Funds	Student Financial Aid Fund 74, 75	Other Trust (OPEB) Fund 79	<b>TOTAL DISTRICT ALL FUNDS</b>	Internal Service Fund 60
<b>REVENUE</b>									
Federal Revenue	\$ 6,968,366	\$ 0	\$ 10,000	\$ 0	\$ 0	\$ 17,244,954	\$ 0	\$ 24,223,320	\$ 0
State Revenue	95,993,195	0	957,926	530,641	0	3,575,839	0	101,057,601	0
Local Revenue	181,861,719	40,812,467	1,572,568	250,000	4,849,267	600,000	0	229,946,022	60,393,981
<b>TOTAL REVENUE</b>	<b>\$ 284,823,280</b>	<b>\$ 40,812,467</b>	<b>\$ 2,540,494</b>	<b>\$ 780,641</b>	<b>\$ 4,849,267</b>	<b>\$ 21,420,793</b>	<b>\$ 0</b>	<b>\$ 355,226,943</b>	<b>\$ 60,393,981</b>
<b>EXPENSES</b>									
Cost of Sales	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,335,890	\$ 0	\$ 0	\$ 3,335,890	\$ 0
Certificated Salaries	92,852,013	0	414,417	0	0	0	0	93,266,429	0
Classified Salaries	53,856,242	0	1,224,523	277,017	1,394,250	0	0	56,752,032	0
Employee Benefits	58,391,838	0	682,174	123,278	497,530	0	0	59,694,820	60,393,981
Materials and Supplies	6,673,816	0	202,700	2,000	0	0	0	6,878,516	0
Operating Expenses	60,355,784	0	15,000	6,027,622	1,145,839	600,000	0	68,144,245	0
Capital Outlay	2,163,838	0	1,680	19,892,192	0	0	0	22,057,710	0
<b>TOTAL EXPENSES</b>	<b>\$ 274,293,531</b>	<b>\$ 0</b>	<b>\$ 2,540,494</b>	<b>\$ 26,322,109</b>	<b>\$ 6,373,509</b>	<b>\$ 600,000</b>	<b>\$ 0</b>	<b>\$ 310,129,643</b>	<b>\$ 60,393,981</b>
<b>TRANSFERS AND OTHER</b>									
Transfers-in	\$ 5,855,507	\$ 3,041,118	\$ 0	\$ 256,033	\$ 0	\$ 0	\$ 1,500,000	\$ 10,652,658	\$ 0
Other Sources	0	24,725	0	0	300,000	0	0	324,725	0
Intrafund Transfers	0	0	0	0	0	0	0	0	0
Transfers-out	(10,652,658)	0	0	0	0	0	0	(10,652,658)	0
Contingency	0	0	0	0	0	0	0	0	0
Other Outgo	(3,839,669)	(43,878,311)	0	0	(61,382)	(20,820,793)	0	(68,600,154)	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (8,636,820)</b>	<b>\$ (40,812,467)</b>	<b>\$ 0</b>	<b>\$ 256,033</b>	<b>\$ 238,619</b>	<b>\$ (20,820,793)</b>	<b>\$ 1,500,000</b>	<b>\$ (68,275,429)</b>	<b>\$ 0</b>
<b>FUND BALANCE</b>									
Net Change in Fund Balance	\$ 1,892,930	\$ 0	\$ 0	\$ (25,285,435)	\$ (1,285,623)	\$ 0	\$ 1,500,000	\$ (23,178,128)	\$ 0
Beginning Balance, July 1	57,402,489	32,833,546	741,028	35,088,457	4,419,960	18,622	24,911,322	155,415,424	9,317,580
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 59,295,418</b>	<b>\$ 32,833,546</b>	<b>\$ 741,028</b>	<b>\$ 9,803,022</b>	<b>\$ 3,134,336</b>	<b>\$ 18,622</b>	<b>\$ 26,411,322</b>	<b>\$ 132,237,295</b>	<b>\$ 9,317,580</b>

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

FROM	TO															
	Unrestricted General Funds		Restricted General Funds					All Other Funds								
	Fund	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Debt Service 20	Child Developmt 30	Capital Projects 40	Enterprise Funds	Internal Service 60	Financial Aid 74/75	Other Trust (OPEB) 79	Total
	114			355,769	3,811,363	148,732	1,539,643		1,747,874						1,500,000	9,103,382
	115	50,000							18,415		256,033					324,448
	121/131															0
	122															0
	123															0
	125								497,934							497,934
	128								776,895							776,895
	20															0
	30															0
	40															0
	Enterprise															0
	60															0
74/75															0	
79															0	
Total	50,000	0	355,769	3,811,363	148,732	1,539,643	0	3,041,118	0	256,033	0	0	0	1,500,000	10,702,658	

**Inter-Fund Transfers:**

**Fund 114 to 122:** 3,811,363 for Special Ed match  
**Fund 114 to 121:** 355,769 to offset FH Health Fees Fund deficit  
**Fund 114 to 123:** 148,732 for Federal Work Study match  
**Fund 114 to 125:** 1,539,643 to offset Parking Fund operating deficit  
**Fund 114 to 20:** 1,747,874 for Debt Service  
**Fund 114 to 79:** 1,500,000 for 2020-21 OPEB Liability

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

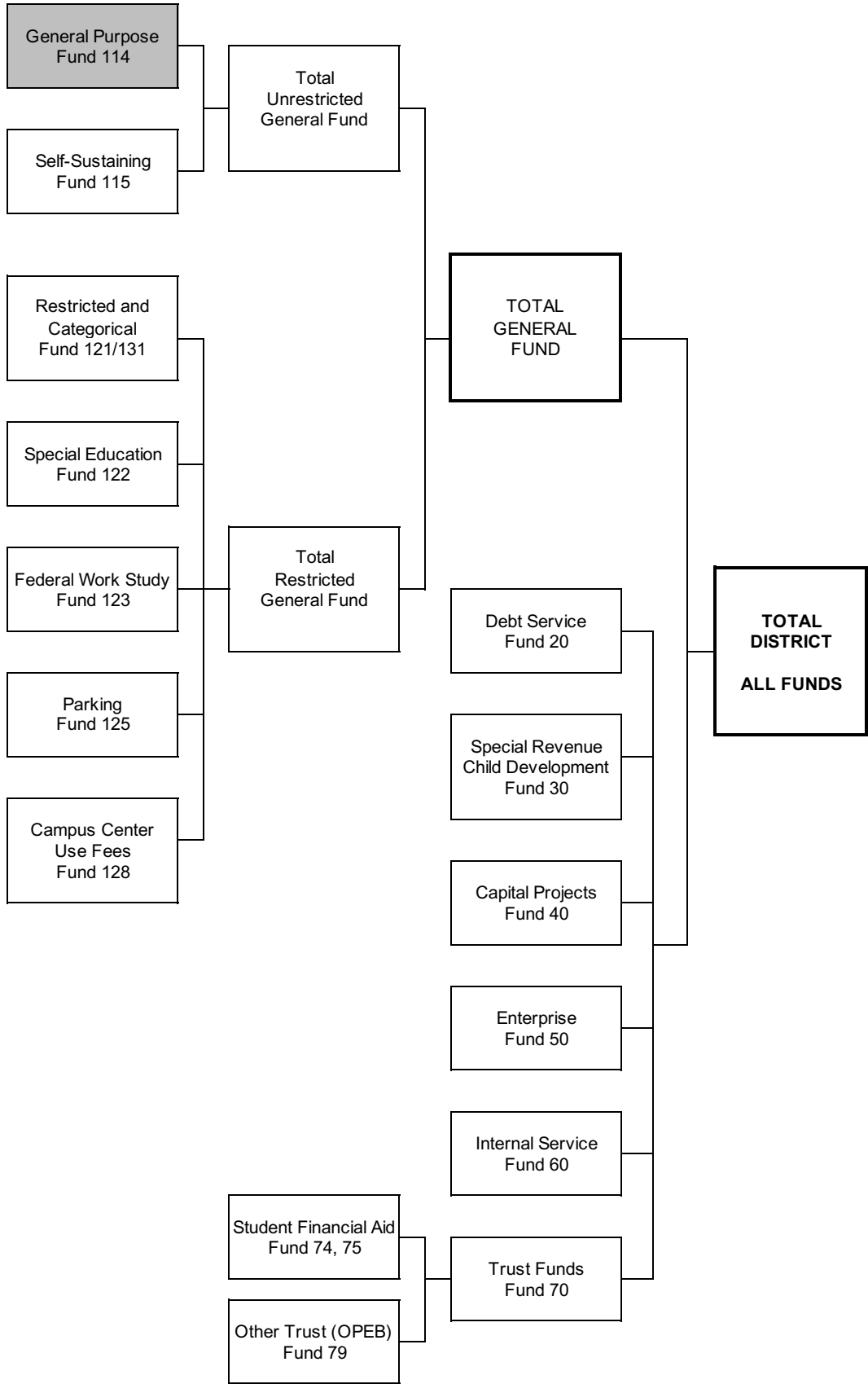
**Intra-Fund Transfers (Between Unrestricted General Funds):**

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

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



# GENERAL PURPOSE FUND



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**GENERAL PURPOSE FUND****Fund 114**

The General Purpose fund is part of the unrestricted general fund. This fund accounts for the majority of the district's revenues and expenditures. Approximately 82% of this fund's revenue typically comes from base apportionment revenue, 11% from non-resident tuition, 2% from lottery proceeds, and 5% from other sources.

Base apportionment revenue is comprised of four revenue sources:

- Property Taxes 83%
- Student Enrollment Fees 13%
- State General Apportionment 2%
- EPA (Prop 30) Proceeds 2%

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

General Purpose Fund expenses account for the majority of the district's operating expenses. Ongoing salaries and benefits comprise 84.5% of the total budgeted general fund expenses.

Fixed expenses such as leases, utilities, debt payments, insurance premiums, bank and credit card fees, collective bargaining costs, district-wide software maintenance, and a transfer out to DSP&S (Disabled Student Programs and Services), Federal Work Student Program and Parking Fund comprise 10.5% of the total general fund expenses. The remaining 5% constitutes the campuses' and Central Services' discretionary B budget, approximately \$9.2 million.

# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 114 General Purpose

### 2020-21 BUDGETS

REVENUE	Foothill College	De Anza College	Central Services	District-Wide	Total Fund 114
<b>State</b>					
Apportionment	\$ 0	\$ 0	\$ 0	\$ 3,742,200	\$ 3,742,200
EPA Proceeds	0	0	0	3,701,400	3,701,400
State Lottery	0	0	0	4,000,400	4,000,400
Mandated Cost Block Grant	0	0	0	694,900	694,900
STRS On-Behalf Payments	0	0	0	5,415,753	5,415,753
Full-Time Faculty Hiring	0	0	0	1,087,500	1,087,500
Other State	0	0	0	441,400	441,400
<b>Total State Revenue</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 19,083,553</b>	<b>\$ 19,083,553</b>
<b>Local</b>					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 129,246,500	\$ 129,246,500
Resident Enrollment (Gross)	400,725	247,015	0	20,469,300	21,117,040
Non-Resident Enrollment	0	0	0	20,852,000	20,852,000
Interest Income	0	0	0	1,000,000	1,000,000
Other Local	181,050	372,000	0	140,000	693,050
<b>Total Local Revenue</b>	<b>\$ 581,775</b>	<b>\$ 619,015</b>	<b>\$ 0</b>	<b>\$ 171,707,800</b>	<b>\$ 172,908,590</b>
<b>TOTAL REVENUE</b>	<b>\$ 581,775</b>	<b>\$ 619,015</b>	<b>\$ 0</b>	<b>\$ 190,791,353</b>	<b>\$ 191,992,143</b>
<b>EXPENSES</b>					
Contract Teachers	\$ 15,947,416	\$ 21,781,419	\$ 0	\$ 0	\$ 37,728,835
Contract Non-Teachers	4,741,552	5,761,533	959,701	0	11,462,786
Other Teachers	12,297,343	19,402,486	0	0	31,699,829
Other Non-Teachers	160,200	138,289	0	306,370	604,859
<b>Total Certificated Salaries</b>	<b>\$ 33,146,511</b>	<b>\$ 47,083,727</b>	<b>\$ 959,701</b>	<b>\$ 306,370</b>	<b>\$ 81,496,309</b>
Contract Non-Instructional	\$ 5,466,104	\$ 8,256,172	\$ 17,210,597	\$ 0	\$ 30,932,874
Contract Instructional Aides	329,491	1,733,146	0	0	2,062,637
Other Non-Instructional	301,802	232,518	187,974	449,282	1,171,576
Other Instructional Aides	0	0	0	0	0
Students	0	0	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 6,097,398</b>	<b>\$ 10,221,836</b>	<b>\$ 17,398,571</b>	<b>\$ 449,282</b>	<b>\$ 34,167,087</b>
<b>Total Salaries</b>	<b>\$ 39,243,909</b>	<b>\$ 57,305,562</b>	<b>\$ 18,358,272</b>	<b>\$ 755,652</b>	<b>\$ 115,663,396</b>
<b>Total Staff Benefits</b>	<b>\$ 10,615,272</b>	<b>\$ 15,634,845</b>	<b>\$ 8,006,844</b>	<b>\$ 12,922,826</b>	<b>\$ 47,179,786</b>
<b>Total Materials and Supplies</b>	<b>\$ 1,071,675</b>	<b>\$ 721,272</b>	<b>\$ 1,644,089</b>	<b>\$ 0</b>	<b>\$ 3,437,036</b>
Contracted Services	\$ 0	\$ 0	\$ 0	\$ 226,850	\$ 226,850
Lease of Equipment & Facilities	0	0	0	91,608	91,608
Utilities	0	0	0	3,485,011	3,485,011
Other Operating	1,743,349	345,842	2,301,969	8,130,927	12,522,086
<b>Total Operating</b>	<b>\$ 1,743,349</b>	<b>\$ 345,842</b>	<b>\$ 2,301,969</b>	<b>\$ 11,934,396</b>	<b>\$ 16,325,555</b>
Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0	0
Other Capital Outlay	227,000	10,115	89,000	0	326,115
<b>Total Capital Outlay</b>	<b>\$ 227,000</b>	<b>\$ 10,115</b>	<b>\$ 89,000</b>	<b>\$ 0</b>	<b>\$ 326,115</b>
<b>TOTAL EXPENSES</b>	<b>\$ 52,901,204</b>	<b>\$ 74,017,636</b>	<b>\$ 30,400,174</b>	<b>\$ 25,612,874</b>	<b>\$ 182,931,888</b>
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0	0
Intrafund Transfers	50,000	0	0	0	50,000
Transfers-out	(355,769)	0	0	(8,747,612)	(9,103,382)
Contingency	0	0	0	0	0
Other Outgo	(300,000)	0	0	0	(300,000)
<b>TOTAL TRANS/OTHER SOURCES</b>	<b>\$ (605,769)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (8,747,612)</b>	<b>\$ (9,353,382)</b>
Net Change in Fund Balance	\$ (52,925,198)	\$ (73,398,621)	\$ (30,400,174)	\$ 156,430,867	\$ (293,126)
Beginning Balance, July 1	0	0	0	0	35,429,453
Adjustments to Beginning Balance	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ (52,925,198)</b>	<b>\$ (73,398,621)</b>	<b>\$ (30,400,174)</b>	<b>\$ 156,430,867</b>	<b>\$ 35,136,327</b>

# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 114 General Purpose

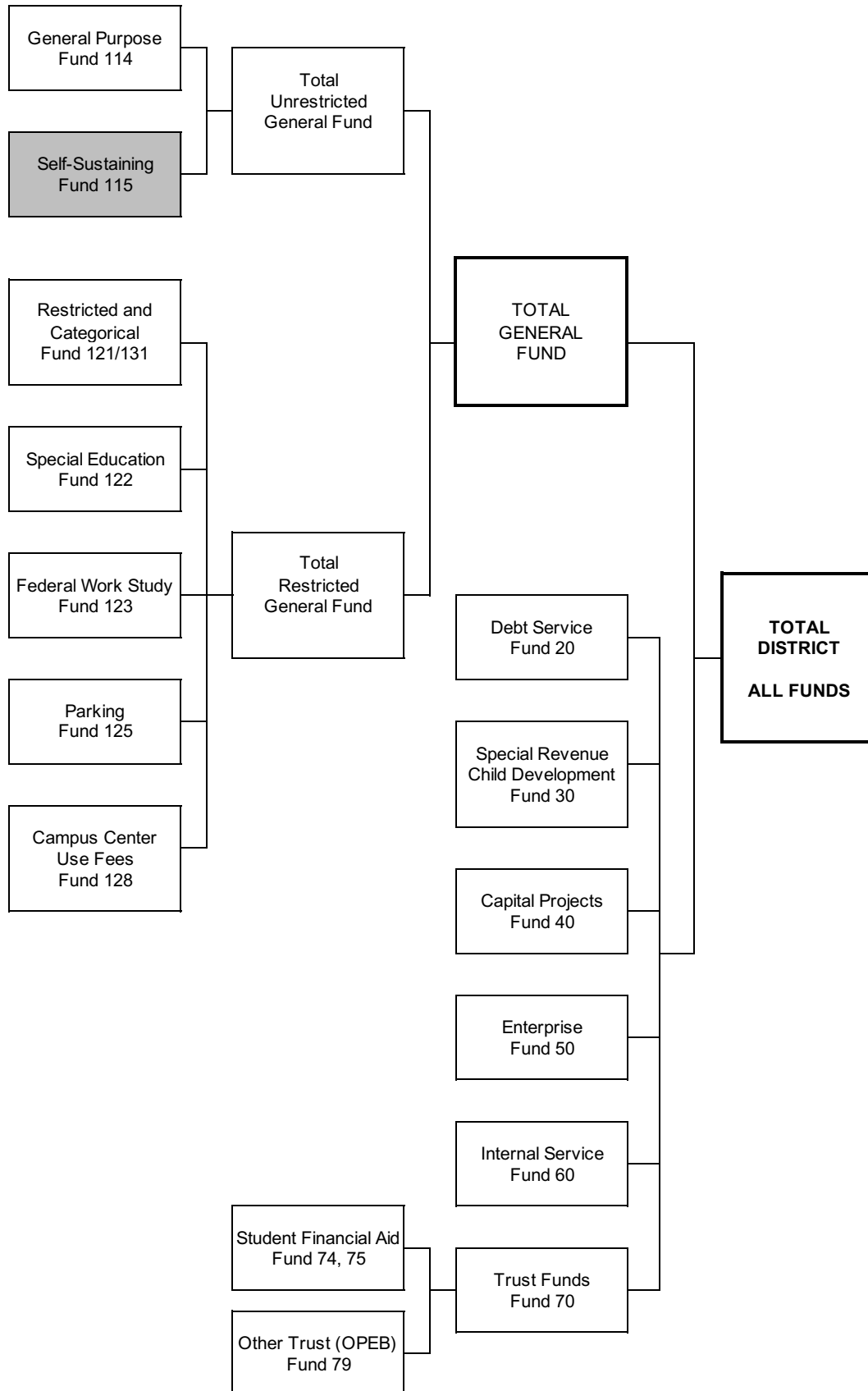
REVENUE	TOTAL DISTRICT		
	Adopted Budget 19-20	Actual 19-20	Budget 20-21
<b>State</b>			
Apportionment	\$ 7,393,400	\$ 2,193,003	\$ 3,742,200
EPA Proceeds	2,952,000	8,050,227	3,701,400
State Lottery	4,195,600	3,998,911	4,000,400
Mandated Cost Block Grant	703,800	743,180	694,900
STRS On-Behalf Payments	5,968,657	5,147,235	5,415,753
Full-Time Faculty Hiring	1,087,500	1,087,522	1,087,500
Other State	447,400	441,464	441,400
<b>Total State Revenue</b>	<b>\$ 22,748,357</b>	<b>\$ 21,661,542</b>	<b>\$ 19,083,553</b>
<b>Local</b>			
Property Taxes	\$ 126,621,400	\$ 124,821,433	\$ 129,246,500
Resident Enrollment (Gross)	20,911,600	21,117,966	21,117,040
Non-Resident Enrollment	26,981,400	26,014,023	20,852,000
Interest Income	1,500,000	2,569,918	1,000,000
Other Local	1,355,972	1,453,560	693,050
<b>Total Local Revenue</b>	<b>\$ 177,370,372</b>	<b>\$ 175,976,899</b>	<b>\$ 172,908,590</b>
<b>TOTAL REVENUE</b>	<b>\$ 200,118,729</b>	<b>\$ 197,638,441</b>	<b>\$ 191,992,143</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 37,192,060	\$ 32,409,567	\$ 37,728,835
Contract Non-Teachers	10,520,931	13,143,386	11,462,786
Other Teachers	30,565,133	35,147,533	31,699,829
Other Non-Teachers	595,510	683,858	604,859
<b>Total Certificated Salaries</b>	<b>\$ 78,873,634</b>	<b>\$ 81,384,344</b>	<b>\$ 81,496,309</b>
Contract Non-Instructional	\$ 29,684,219	\$ 31,247,508	\$ 30,932,874
Contract Instructional Aides	1,889,264	2,015,192	2,062,637
Other Non-Instructional	1,304,805	1,628,650	1,171,576
Other Instructional Aides	0	0	0
Students	0	606,038	0
<b>Total Classified Salaries</b>	<b>\$ 32,878,288</b>	<b>\$ 35,497,389</b>	<b>\$ 34,167,087</b>
<b>Total Salaries</b>	<b>\$ 111,751,922</b>	<b>\$ 116,881,733</b>	<b>\$ 115,663,396</b>
<b>Total Staff Benefits</b>	<b>\$ 46,834,531</b>	<b>\$ 49,191,678</b>	<b>\$ 47,179,786</b>
<b>Total Materials and Supplies</b>	<b>\$ 3,559,157</b>	<b>\$ 2,045,546</b>	<b>\$ 3,437,036</b>
Contracted Services	\$ 226,850	\$ 3,650,239	\$ 226,850
Lease of Equipment & Facilities	91,608	135,410	91,608
Utilities	3,485,011	3,333,171	3,485,011
Other Operating	13,021,873	9,070,078	12,522,086
<b>Total Operating</b>	<b>\$ 16,825,341</b>	<b>\$ 16,188,897</b>	<b>\$ 16,325,555</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	229,128	0
Other Capital Outlay	407,393	64,223	326,115
<b>Total Capital Outlay</b>	<b>\$ 407,393</b>	<b>\$ 293,351</b>	<b>\$ 326,115</b>
<b>TOTAL EXPENSES</b>	<b>\$ 179,378,344</b>	<b>\$ 184,601,205</b>	<b>\$ 182,931,888</b>
Transfers-in	\$ 0	\$ 253,527	\$ 0
Other Sources	0	0	0
Intrafund Transfers	50,000	50,000	50,000
Transfers-out	(7,510,543)	(11,094,544)	(9,103,382)
Contingency	0	0	0
Other Outgo	0	(221,972)	(300,000)
<b>TOTAL TRANS/OTHER SOURCES</b>	<b>\$ (7,460,543)</b>	<b>\$ (11,012,989)</b>	<b>\$ (9,353,382)</b>
Net Change in Fund Balance	\$ 13,279,843	\$ 2,024,246	\$ (293,126)
Beginning Balance, July 1	33,405,207	33,405,207	35,429,453
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 46,685,050</b>	<b>\$ 35,429,453</b>	<b>\$ 35,136,327</b>

### FUND BALANCE ALLOCATION

FH, DA, CS Carryforwards (Designated)	\$ 9,755,319
DW Carryforwards (Restricted)	408,202
Encumbrance Carryforwards (Designated)	2,354,634
Supplemental Retirement Plan Carryforward	2,082,507
5% Reserve (Restricted)	9,780,710
<b>2019-20 STABILITY FUND</b>	<b>\$ 11,048,081</b>

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## SELF-SUSTAINING FUND



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

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

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

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



**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 115  
Self-Sustaining**

**2020-21 BUDGETS**

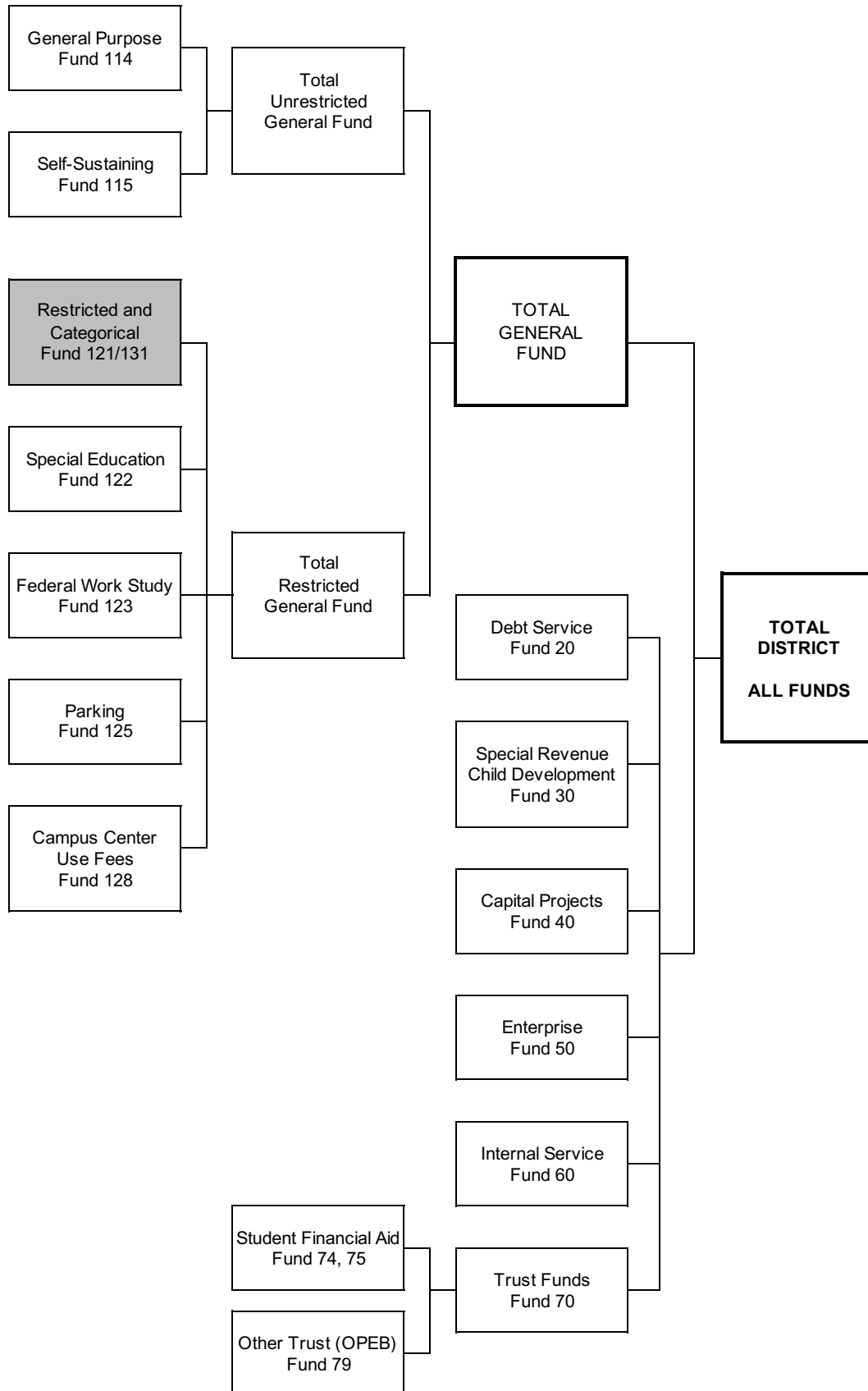
<b>REVENUE</b>	<b>Foothill College</b>	<b>De Anza College</b>	<b>Central Services</b>	<b>Total Fund 115</b>
<b>State</b>				
Apportionment	\$ 4,184,748	\$ 0	\$ 0	\$ 4,184,748
STRS On-Behalf Payments	8,735	2,894	0	11,628
<b>Total State Revenue</b>	<b>\$ 4,193,483</b>	<b>\$ 2,894</b>	<b>\$ 0</b>	<b>\$ 4,196,376</b>
<b>Local</b>				
Contract Services	\$ 9,000	\$ 0	\$ 0	\$ 9,000
Facilities Rental	158,000	50,000	0	208,000
Field Trip Revenue	0	0	0	0
Sales	0	35,536	0	35,536
Short Courses	135,500	20,000	0	155,500
Other Local	349,130	1,142,000	2,341,033	3,832,163
<b>Total Local Revenue</b>	<b>\$ 651,630</b>	<b>\$ 1,247,536</b>	<b>\$ 2,341,033</b>	<b>\$ 4,240,198</b>
<b>TOTAL REVENUE</b>	<b>\$ 4,845,113</b>	<b>\$ 1,250,429</b>	<b>\$ 2,341,033</b>	<b>\$ 8,436,575</b>
<b>EXPENSES</b>				
Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	308,936	157,038	0	465,974
Other Teachers	165,800	0	0	165,800
Other Non-Teachers	14,400	5,000	0	19,400
<b>Total Certificated Salaries</b>	<b>\$ 489,136</b>	<b>\$ 162,038</b>	<b>\$ 0</b>	<b>\$ 651,174</b>
Contract Non-Instructional	\$ 594,160	\$ 1,401,568	\$ 0	\$ 1,995,728
Contract Instructional Aides	0	0	0	0
Other Non-Instructional	167,300	36,000	0	203,300
Other Instructional Aides	0	0	0	0
Students	0	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 761,460</b>	<b>\$ 1,437,568</b>	<b>\$ 0</b>	<b>\$ 2,199,028</b>
<b>Total Salaries</b>	<b>\$ 1,250,596</b>	<b>\$ 1,599,606</b>	<b>\$ 0</b>	<b>\$ 2,850,202</b>
<b>Total Staff Benefits</b>	<b>\$ 402,785</b>	<b>\$ 696,270</b>	<b>\$ 0</b>	<b>\$ 1,099,054</b>
<b>Total Materials and Supplies</b>	<b>\$ 55,800</b>	<b>\$ 81,675</b>	<b>\$ 0</b>	<b>\$ 137,475</b>
Contracted Services	\$ 0	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0	0
Utilities	0	0	0	0
Other Operating	210,425	565,460	1,953,683	2,729,568
<b>Total Operating</b>	<b>\$ 210,425</b>	<b>\$ 565,460</b>	<b>\$ 1,953,683</b>	<b>\$ 2,729,568</b>
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0
Other Capital Outlay	6,500	159,000	0	165,500
<b>Total Capital Outlay</b>	<b>\$ 6,500</b>	<b>\$ 159,000</b>	<b>\$ 0</b>	<b>\$ 165,500</b>
<b>TOTAL EXPENSES</b>	<b>\$ 1,926,106</b>	<b>\$ 3,102,011</b>	<b>\$ 1,953,683</b>	<b>\$ 6,981,800</b>
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Intrafund Transfers	(15,433)	96,750	(131,317)	(50,000)
Transfers-out	0	(18,415)	(256,033)	(274,448)
Other Outgo	0	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (15,433)</b>	<b>\$ 78,335</b>	<b>\$ (387,350)</b>	<b>\$ (324,448)</b>
Net Change in Fund Balance	\$ 2,903,574	\$ (1,773,247)	\$ 0	\$ 1,130,328
Beginning Balance, July 1	5,901,348	6,352,783	236,244	11,806,830
Adjustments to Beginning Balance	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 8,804,922</b>	<b>\$ 4,579,536</b>	<b>\$ 236,244</b>	<b>\$ 12,937,157</b>

# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 115 Self-Sustaining

TOTAL DISTRICT			
REVENUE	Adopted Budget 19-20	Actual 19-20	Budget 20-21
<b>State</b>			
Apportionment	\$ 3,516,980	\$ 2,873,617	\$ 4,184,748
STRS On-Behalf Payments	6,760	11,052	11,628
<b>Total State Revenue</b>	<b>\$ 3,523,740</b>	<b>\$ 2,884,669</b>	<b>\$ 4,196,376</b>
<b>Local</b>			
Contract Services	\$ 36,850	\$ 0	\$ 9,000
Facilities Rental	1,615,200	1,270,676	208,000
Field Trip Revenue	120,000	132,350	0
Sales	230,000	126,358	35,536
Short Courses	427,000	241,626	155,500
Other Local	7,951,427	6,796,457	3,832,163
<b>Total Local Revenue</b>	<b>\$ 10,380,477</b>	<b>\$ 8,567,468</b>	<b>\$ 4,240,198</b>
<b>TOTAL REVENUE</b>	<b>\$ 13,904,217</b>	<b>\$ 11,452,136</b>	<b>\$ 8,436,575</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	312,528	328,869	465,974
Other Teachers	161,700	167,085	165,800
Other Non-Teachers	15,630	33,383	19,400
<b>Total Certificated Salaries</b>	<b>\$ 489,858</b>	<b>\$ 529,337</b>	<b>\$ 651,174</b>
Contract Non-Instructional	\$ 1,894,904	\$ 1,720,416	\$ 1,995,728
Contract Instructional Aides	0	0	0
Other Non-Instructional	975,300	806,089	203,300
Other Instructional Aides	0	0	0
Students	2,000	57,555	0
<b>Total Classified Salaries</b>	<b>\$ 2,872,204</b>	<b>\$ 2,584,059</b>	<b>\$ 2,199,028</b>
<b>Total Salaries</b>	<b>\$ 3,362,062</b>	<b>\$ 3,113,396</b>	<b>\$ 2,850,202</b>
<b>Total Staff Benefits</b>	<b>\$ 1,088,108</b>	<b>\$ 908,216</b>	<b>\$ 1,099,054</b>
<b>Total Materials and Supplies</b>	<b>\$ 12,328</b>	<b>\$ 41,669</b>	<b>\$ 137,475</b>
Contracted Services	\$ 0	\$ 2,811,705	\$ 0
Lease of Equipment & Facilities	0	252,919	0
Utilities	0	1,665	0
Other Operating	5,624,875	4,297,911	2,729,568
<b>Total Operating</b>	<b>\$ 5,624,875</b>	<b>\$ 7,364,201</b>	<b>\$ 2,729,568</b>
Buildings	\$ 0	\$ 168,266	\$ 0
Equipment-New & Replacement	0	177,963	0
Other Capital Outlay	305,186	0	165,500
<b>Total Capital Outlay</b>	<b>\$ 305,186</b>	<b>\$ 346,229</b>	<b>\$ 165,500</b>
<b>TOTAL EXPENSES</b>	<b>\$ 10,392,559</b>	<b>\$ 11,773,712</b>	<b>\$ 6,981,800</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	308,100	0
Intrafund Transfers	(50,000)	(50,000)	(50,000)
Transfers-out	(311,902)	(314,245)	(274,448)
Other Outgo	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (361,902)</b>	<b>\$ (56,145)</b>	<b>\$ (324,448)</b>
Net Change in Fund Balance	\$ 3,149,756	\$ (377,720)	\$ 1,130,328
Beginning Balance, July 1	12,184,550	12,184,550	11,806,830
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 15,334,306</b>	<b>\$ 11,806,830</b>	<b>\$ 12,937,157</b>

## RESTRICTED and CATEGORICAL FUND



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**RESTRICTED and CATEGORICAL  
Fund 121/131**

Restricted and Categorical Funds are those resources that come from federal, state or local agencies. The majority of the revenue that is received in the Restricted and Categorical Fund originates from the state. For 2020-21, we are budgeting approximately \$69.6 million from the state for categorical and grant-funded programs. State grants and categorical funds include Student Equity & Achievement (SSSP, Student Equity, & Basic Skills), EOPS, CARE, CalWORKs, Instructional Equipment and Library Materials, Online Education Initiative (CVC-OEI), Strong Workforce, College Promise and Guided Pathways.

For 2020-21, we are budgeting approximately \$6.5 million in federal revenue. Federal grants include Perkins Career and Technical Education (CTEA) and as a one-time funding due to the COVID19 pandemic, the District is also receiving funds from CARES Act and the COVID-19 Response Block Grant (federal portion). We are budgeting approximately \$2.5 million in local revenue. The majority of this local revenue is made up of health services fees. Local grants include Mellon Scholars and United Way Bay Area Integrated Services.

In general, funds received by categorical programs is restricted for a specific purpose. The principal programs in the Restricted and Categorical fund are as follows:

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

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

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

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

\$7.6 million in one-time funds, eliminates a total of \$17.2 million for deferred maintenance and instructional equipment for California Community Colleges.

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

The Chancellor's Office awarded the second five-year California Virtual Campus Online Education Initiative (CVC-OEI) grant to Foothill-De Anza Community College District. The CVC-OEI grant will be \$20 million per year for five years, ending June 30, 2023. The Chancellor's Office awarded a second one-time augmentation grant to support special projects pertaining to improving CVC-OEI. This grant is for \$35 million and anticipated to end by June 30, 2021. CVC-OEI is budgeting \$44.2 million in expenditures for 2020-21, which includes \$20 million from the new CVC-OEI grant, an unspent \$6.56 million balance from the one-time 2016-17 augmentation grant, \$1.67 million from fiscal year 2019-20 operational grant, and \$16.21 million from the one-time 2018-19 augmentation grant.

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

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

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

Grant and public school CTE programs.

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

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

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

**Mellon Scholars Grant:** Funded by the Andrew W. Mellon Foundation, Foothill-De Anza in partnership with the University of San Francisco, was awarded a four-year \$2.145 million grant in 2016-17, of which \$1.465 million goes to Foothill-De Anza and \$679,547 goes to USF. These funds support selected underserved and underrepresented students, identified as Mellon Scholars, in the study of humanities with the ultimate goal of obtaining a four-year college degree.

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

# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 121/131 Restricted and Categorical

### 2020-21 BUDGETS

REVENUE	Foothill College	De Anza College	Central Services	Total Fund 121/131
WIA	\$ 0	\$ 29,000	\$ 0	\$ 29,000
Financial Aid Admin. Allowance	6,500	18,000	0	24,500
Perkins Career & Tech Ed Act (CTEA)	299,135	448,701	0	747,836
CARES Act	902,994	3,611,289	0	4,514,283
National Science Foundation (NSF)	0	0	0	0
Other Federal	254,239	382,055	570,258	1,206,552
<b>Total Federal Revenue</b>	<b>\$ 1,462,868</b>	<b>\$ 4,489,045</b>	<b>\$ 570,258</b>	<b>\$ 6,522,171</b>
Student Equity & Achievement	\$ 4,523,879	\$ 5,676,501	\$ 0	\$ 10,200,380
Board Financial Assistance Program	334,625	472,543	0	807,168
Staff Diversity	5,675	5,675	38,650	50,000
EOPS (Parts A & B)	709,964	1,191,440	0	1,901,404
CARE	49,325	89,390	0	138,715
Instructional Equipment Block Grant	72,335	150,000	0	222,335
Online Education Initiative (OEI)	0	0	44,473,047	44,473,047
CalWORKs	0	326,852	0	326,852
STRS On-Behalf Payments	122,554	202,760	78,079	403,393
Other State	4,312,792	6,298,378	487,533	11,098,703
<b>Total State Revenue</b>	<b>\$ 10,131,149</b>	<b>\$ 14,413,539</b>	<b>\$ 45,077,309</b>	<b>\$ 69,621,997</b>
Health Service Fees	\$ 680,450	\$ 1,065,551	\$ 0	\$ 1,746,001
Other Local	100,000	288,000	400,000	788,000
<b>Total Local Revenue</b>	<b>\$ 780,450</b>	<b>\$ 1,353,551</b>	<b>\$ 400,000</b>	<b>\$ 2,534,001</b>
<b>TOTAL REVENUE</b>	<b>\$ 12,374,467</b>	<b>\$ 20,256,135</b>	<b>\$ 46,047,567</b>	<b>\$ 78,678,169</b>
<b>EXPENSES</b>				
Contract Teachers	\$ 0	\$ 471,937	\$ 0	\$ 471,937
Contract Non-Teachers	2,202,861	3,129,636	288,368	5,620,864
Other Teachers	0	0	0	0
Other Non-Teachers	453,869	1,185,080	0	1,638,949
<b>Total Certificated Salaries</b>	<b>\$ 2,656,730</b>	<b>\$ 4,786,652</b>	<b>\$ 288,368</b>	<b>\$ 7,731,750</b>
Contract Non-Instructional	\$ 3,286,677	\$ 5,080,795	\$ 3,688,865	\$ 12,056,336
Contract Instructional Aides	0	0	0	0
Other Non-Instructional	472,299	650,430	94,359	1,217,088
Other Instructional Aides	6,515	107,361	20,000	133,877
Students	0	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 3,765,491</b>	<b>\$ 5,838,586</b>	<b>\$ 3,803,224</b>	<b>\$ 13,407,302</b>
<b>Total Salaries</b>	<b>\$ 6,422,221</b>	<b>\$ 10,625,238</b>	<b>\$ 4,091,592</b>	<b>\$ 21,139,051</b>
<b>Total Staff Benefits</b>	<b>\$ 2,416,148</b>	<b>\$ 3,573,211</b>	<b>\$ 1,709,845</b>	<b>\$ 7,699,204</b>
<b>Total Materials and Supplies</b>	<b>\$ 1,052,491</b>	<b>\$ 1,624,370</b>	<b>\$ 350,600</b>	<b>\$ 3,027,461</b>
Contracted Services	\$ 589,438	\$ 81,741	\$ 37,344,843	\$ 38,016,022
Lease of Equipment & Facilities	0	0	0	0
Utilities	0	0	0	0
Other Operating	769,775	1,182,756	980,781	2,933,312
<b>Total Operating</b>	<b>\$ 1,359,213</b>	<b>\$ 1,264,497</b>	<b>\$ 38,325,624</b>	<b>\$ 40,949,334</b>
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	659,337	798,980	165,000	1,623,317
Other Capital Outlay	0	0	0	0
<b>Total Capital Outlay</b>	<b>\$ 659,337</b>	<b>\$ 798,980</b>	<b>\$ 165,000</b>	<b>\$ 1,623,317</b>
<b>TOTAL EXPENSES</b>	<b>\$ 11,909,409</b>	<b>\$ 17,886,296</b>	<b>\$ 44,642,661</b>	<b>\$ 74,438,366</b>
Transfers-in	\$ 355,769	\$ 0	\$ 0	\$ 355,769
Other Sources	0	0	0	0
Intrafund Transfers	193,173	0	(193,173)	0
Transfers-out	0	0	0	0
Other Outgo/Grants in Aid	(1,014,000)	(2,525,669)	0	(3,539,669)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (465,058)</b>	<b>\$ (2,525,669)</b>	<b>\$ (193,173)</b>	<b>\$ (3,183,899)</b>
Net Change in Fund Balance	\$ 0	\$ (155,830)	\$ 1,211,733	\$ 1,055,903
Beginning Balance, July 1	0	0	0	9,897,768
Adjustments to Beginning Balance	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ (155,830)</b>	<b>\$ 1,211,733</b>	<b>\$ 10,953,671</b>



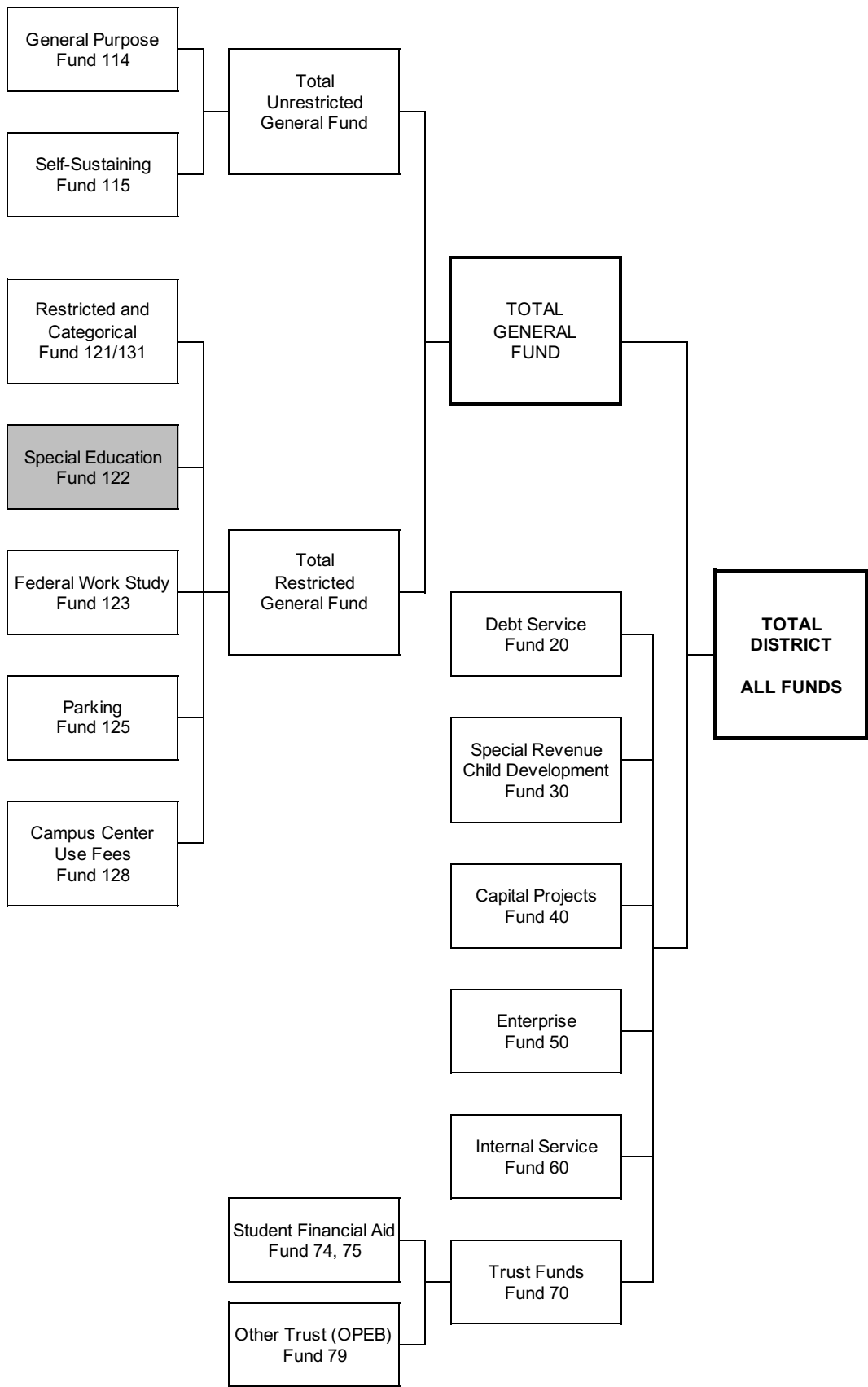
**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 121/131  
Restricted and Categorical**

TOTAL DISTRICT			
REVENUE	Adopted Budget 19-20	Actual 19-20	Budget 20-21
WIA	\$ 0	\$ 30,313	\$ 29,000
Financial Aid Admin. Allowance	27,000	28,805	24,500
Perkins Career & Tech Ed Act (CTEA)	771,565	562,918	747,836
CARES Act	0	334,029	4,514,283
National Science Foundation (NSF)	2,500	0	0
Other Federal	34,281	95,118	1,206,552
<b>Total Federal Revenue</b>	<b>\$ 835,346</b>	<b>\$ 1,051,183</b>	<b>\$ 6,522,171</b>
Student Equity & Achievement	\$ 10,200,380	\$ 8,600,894	\$ 10,200,380
Board Financial Assistance Program	835,940	778,025	807,168
Staff Diversity	45,000	0	50,000
EOPS (Parts A & B)	1,938,208	2,001,478	1,901,404
CARE	153,530	153,530	138,715
Instructional Equipment Block Grant	281,632	89,840	222,335
Online Education Initiative (OEI)	57,762,644	42,138,244	44,473,047
CalWORKs	344,542	335,704	326,852
STRS On-Behalf Payments	425,822	383,393	403,393
Other State	10,359,942	13,832,114	11,098,703
<b>Total State Revenue</b>	<b>\$ 82,347,640</b>	<b>\$ 68,313,221</b>	<b>\$ 69,621,997</b>
Health Service Fees	\$ 1,830,000	\$ 1,775,861	\$ 1,746,001
Other Local	790,000	811,172	788,000
<b>Total Local Revenue</b>	<b>\$ 2,620,000</b>	<b>\$ 2,587,032</b>	<b>\$ 2,534,001</b>
<b>TOTAL REVENUE</b>	<b>\$ 85,802,986</b>	<b>\$ 71,951,436</b>	<b>\$ 78,678,169</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 654,021	\$ 300,252	\$ 471,937
Contract Non-Teachers	4,654,999	4,997,733	5,620,864
Other Teachers	0	1,037,756	0
Other Non-Teachers	360,530	924,001	1,638,949
<b>Total Certificated Salaries</b>	<b>\$ 5,669,550</b>	<b>\$ 7,259,742</b>	<b>\$ 7,731,750</b>
Contract Non-Instructional	\$ 10,267,451	\$ 9,539,913	\$ 12,056,336
Contract Instructional Aides	0	6,520	0
Other Non-Instructional	1,330,410	993,551	1,217,088
Other Instructional Aides	0	0	133,877
Students	0	658,506	0
<b>Total Classified Salaries</b>	<b>\$ 11,597,861</b>	<b>\$ 11,198,490</b>	<b>\$ 13,407,302</b>
<b>Total Salaries</b>	<b>\$ 17,267,411</b>	<b>\$ 18,458,232</b>	<b>\$ 21,139,051</b>
<b>Total Staff Benefits</b>	<b>\$ 6,739,117</b>	<b>\$ 6,659,024</b>	<b>\$ 7,699,204</b>
<b>Total Materials and Supplies</b>	<b>\$ 1,828,450</b>	<b>\$ 2,313,872</b>	<b>\$ 3,027,461</b>
Contracted Services	\$ 49,107,269	\$ 37,448,354	\$ 38,016,022
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	5,607,208	1,434,090	2,933,312
<b>Total Operating</b>	<b>\$ 54,714,477</b>	<b>\$ 38,882,444</b>	<b>\$ 40,949,334</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	15,000	1,561,371	1,623,317
Other Capital Outlay	1,000,501	0	0
<b>Total Capital Outlay</b>	<b>\$ 1,015,501</b>	<b>\$ 1,561,371</b>	<b>\$ 1,623,317</b>
<b>TOTAL EXPENSES</b>	<b>\$ 81,564,957</b>	<b>\$ 67,874,944</b>	<b>\$ 74,438,366</b>
Transfers-in	\$ 0	\$ 347,136	\$ 355,769
Other Sources	0	0	0
Intrafund Transfers	0	0	0
Transfers-out	0	(432,154)	0
Other Outgo/Grants in Aid	(4,432,266)	(2,825,434)	(3,539,669)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (4,432,266)</b>	<b>\$ (2,910,452)</b>	<b>\$ (3,183,899)</b>
Net Change in Fund Balance	\$ (194,236)	\$ 1,166,040	\$ 1,055,903
Beginning Balance, July 1	8,731,728	8,731,728	9,897,768
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 8,537,492</b>	<b>\$ 9,897,768</b>	<b>\$ 10,953,671</b>

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# SPECIAL EDUCATION FUND



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

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

For the 2020-21 Adopted Budget, we anticipate receiving approximately \$3.1 million in state revenues for Special Education. Expenses for the Special Education Fund are estimated at \$6.9 million. The district anticipates to transfer in \$3.8 million from the General Purpose Fund as college effort and to balance the fund. The college effort funds are necessary to meet the state requirement for receiving state Disabled Student Programs and Services (DSP&S) revenues and serving students with special needs.

# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 122 Special Education

### 2020-21 BUDGETS

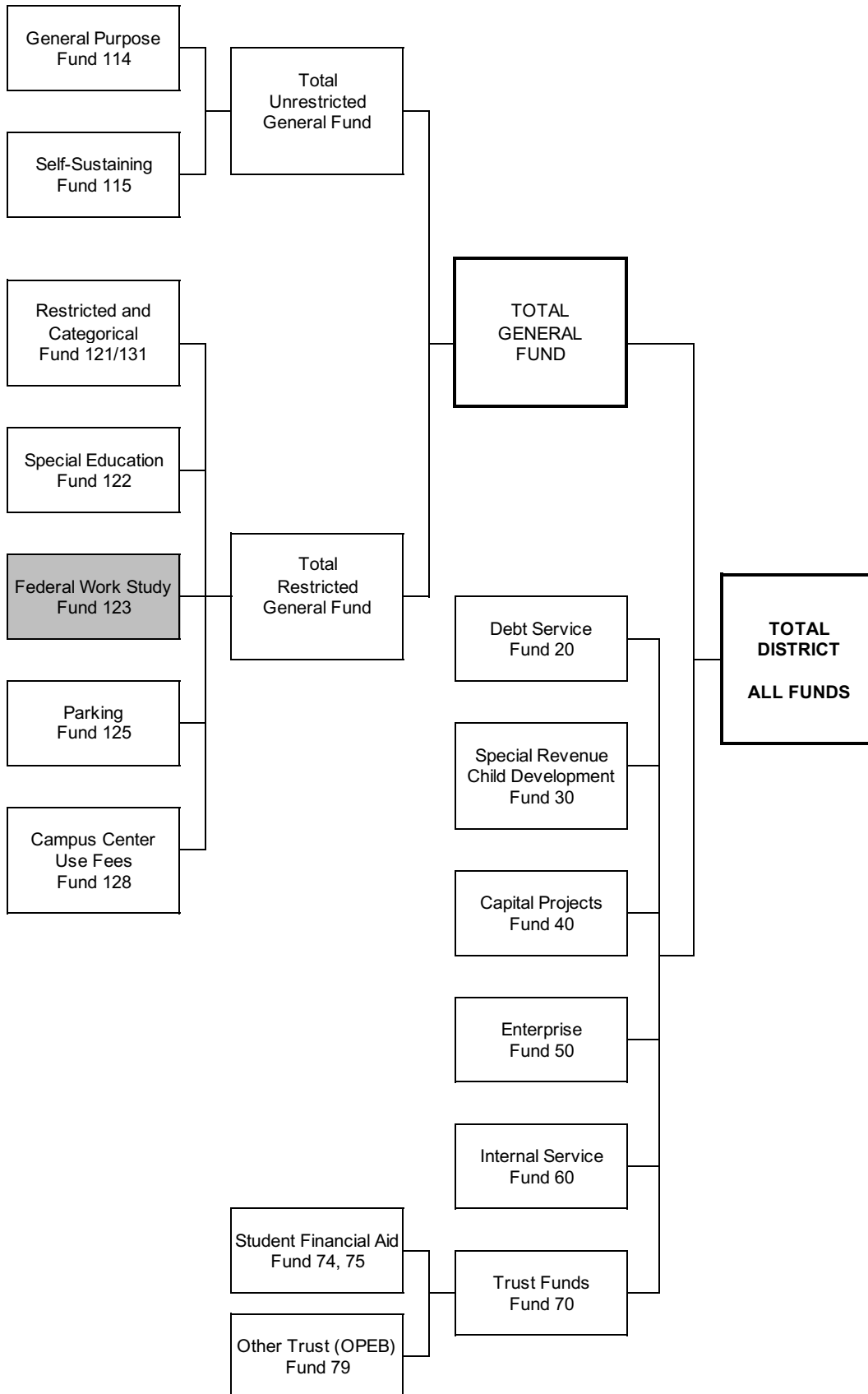
REVENUE	Foothill College	De Anza College	Total Fund 122
<b>State</b>			
Special Education Apportionment	\$ 1,331,883	\$ 1,593,747	\$ 2,925,630
Department of Rehabilitation	0	0	0
STRS On-Behalf Payments	71,173	94,466	165,639
<b>Total State Revenue</b>	<b>\$ 1,403,056</b>	<b>\$ 1,688,213</b>	<b>\$ 3,091,269</b>
<b>Local</b>			
Other Local	\$ 0	\$ 0	\$ 0
<b>Total Local Revenue</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL REVENUE</b>	<b>\$ 1,403,056</b>	<b>\$ 1,688,213</b>	<b>\$ 3,091,269</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 364,835	\$ 493,674	\$ 858,509
Contract Non-Teachers	477,138	924,395	1,401,533
Other Teachers	402,515	233,708	636,223
Other Non-Teachers	0	0	0
<b>Total Certificated Salaries</b>	<b>\$ 1,244,488</b>	<b>\$ 1,651,777</b>	<b>\$ 2,896,265</b>
Contract Non-Instructional	\$ 230,193	\$ 913,921	\$ 1,144,114
Contract Instructional Aides	0	812,062	812,062
Other Non-Instructional	62,387	40,000	102,387
Other Instructional Aides	0	0	0
Students	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 292,580</b>	<b>\$ 1,765,984</b>	<b>\$ 2,058,563</b>
<b>Total Salaries</b>	<b>\$ 1,537,068</b>	<b>\$ 3,417,761</b>	<b>\$ 4,954,829</b>
<b>Total Staff Benefits</b>	<b>\$ 493,679</b>	<b>\$ 1,332,914</b>	<b>\$ 1,826,593</b>
<b>Total Materials and Supplies</b>	<b>\$ 6,000</b>	<b>\$ 20,330</b>	<b>\$ 26,330</b>
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	18,820	46,507	65,327
<b>Total Operating</b>	<b>\$ 18,820</b>	<b>\$ 46,507</b>	<b>\$ 65,327</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	8,000	25,906	33,906
<b>Total Capital Outlay</b>	<b>\$ 8,000</b>	<b>\$ 25,906</b>	<b>\$ 33,906</b>
<b>TOTAL EXPENSES</b>	<b>\$ 2,063,567</b>	<b>\$ 4,843,418</b>	<b>\$ 6,906,985</b>
Transfers-in	\$ 660,511	\$ 3,150,851	\$ 3,811,363
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 660,511</b>	<b>\$ 3,150,851</b>	<b>\$ 3,811,363</b>
Net Change in Fund Balance	\$ 0	\$ (4,354)	(\$4,354)
Beginning Balance, July 1	0	0	4,354
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ (4,354)</b>	<b>\$ 0</b>

# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 122 Special Education

REVENUE	TOTAL DISTRICT		
	Adopted Budget 19-20	Actual 19-20	Budget 20-21
<b>State</b>			
Special Education Apportionment	\$ 3,074,892	\$ 3,088,866	\$ 2,925,630
Department of Rehabilitation	0	0	0
STRS On-Behalf Payments	168,165	157,426	165,639
<b>Total State Revenue</b>	<b>\$ 3,243,057</b>	<b>\$ 3,246,292</b>	<b>\$ 3,091,269</b>
<b>Local</b>			
Other Local	\$ 0	\$ 125	\$ 0
<b>Total Local Revenue</b>	<b>\$ 0</b>	<b>\$ 125</b>	<b>\$ 0</b>
<b>TOTAL REVENUE</b>	<b>\$ 3,243,057</b>	<b>\$ 3,246,417</b>	<b>\$ 3,091,269</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 924,805	\$ 711,520	\$ 858,509
Contract Non-Teachers	1,261,925	1,092,615	1,401,533
Other Teachers	705,358	620,903	636,223
Other Non-Teachers	0	124,142	0
<b>Total Certificated Salaries</b>	<b>\$ 2,892,088</b>	<b>\$ 2,549,181</b>	<b>\$ 2,896,265</b>
Contract Non-Instructional	\$ 1,030,326	\$ 1,024,277	\$ 1,144,114
Contract Instructional Aides	702,725	813,009	812,062
Other Non-Instructional	147,615	98,601	102,387
Other Instructional Aides	0	0	0
Students	0	56,993	0
<b>Total Classified Salaries</b>	<b>\$ 1,880,666</b>	<b>\$ 1,992,880</b>	<b>\$ 2,058,563</b>
<b>Total Salaries</b>	<b>\$ 4,772,754</b>	<b>\$ 4,542,061</b>	<b>\$ 4,954,829</b>
<b>Total Staff Benefits</b>	<b>\$ 1,748,479</b>	<b>\$ 1,724,058</b>	<b>\$ 1,826,593</b>
<b>Total Materials and Supplies</b>	<b>\$ 35,000</b>	<b>\$ 27,094</b>	<b>\$ 26,330</b>
Contracted Services	\$ 0	\$ 44,942	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	144,774	43,869	65,327
<b>Total Operating</b>	<b>\$ 144,774</b>	<b>\$ 88,811</b>	<b>\$ 65,327</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	18,853	0
Other Capital Outlay	41,183	14,359	33,906
<b>Total Capital Outlay</b>	<b>\$ 41,183</b>	<b>\$ 33,211</b>	<b>\$ 33,906</b>
<b>TOTAL EXPENSES</b>	<b>\$ 6,742,190</b>	<b>\$ 6,415,236</b>	<b>\$ 6,906,985</b>
Transfers-in	\$ 3,481,784	\$ 3,409,351	\$ 3,811,363
Other Sources	0	0	0
Transfers-out	0	(253,527)	0
Other Outgo	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 3,481,784</b>	<b>\$ 3,155,824</b>	<b>\$ 3,811,363</b>
Net Change in Fund Balance	\$ (17,349)	\$ (12,995)	\$ (4,354)
Beginning Balance, July 1	17,349	17,349	4,354
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 4,354</b>	<b>\$ 0</b>

# FEDERAL WORK STUDY FUND



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

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



# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 123 Federal Work Study

### 2020-21 BUDGETS

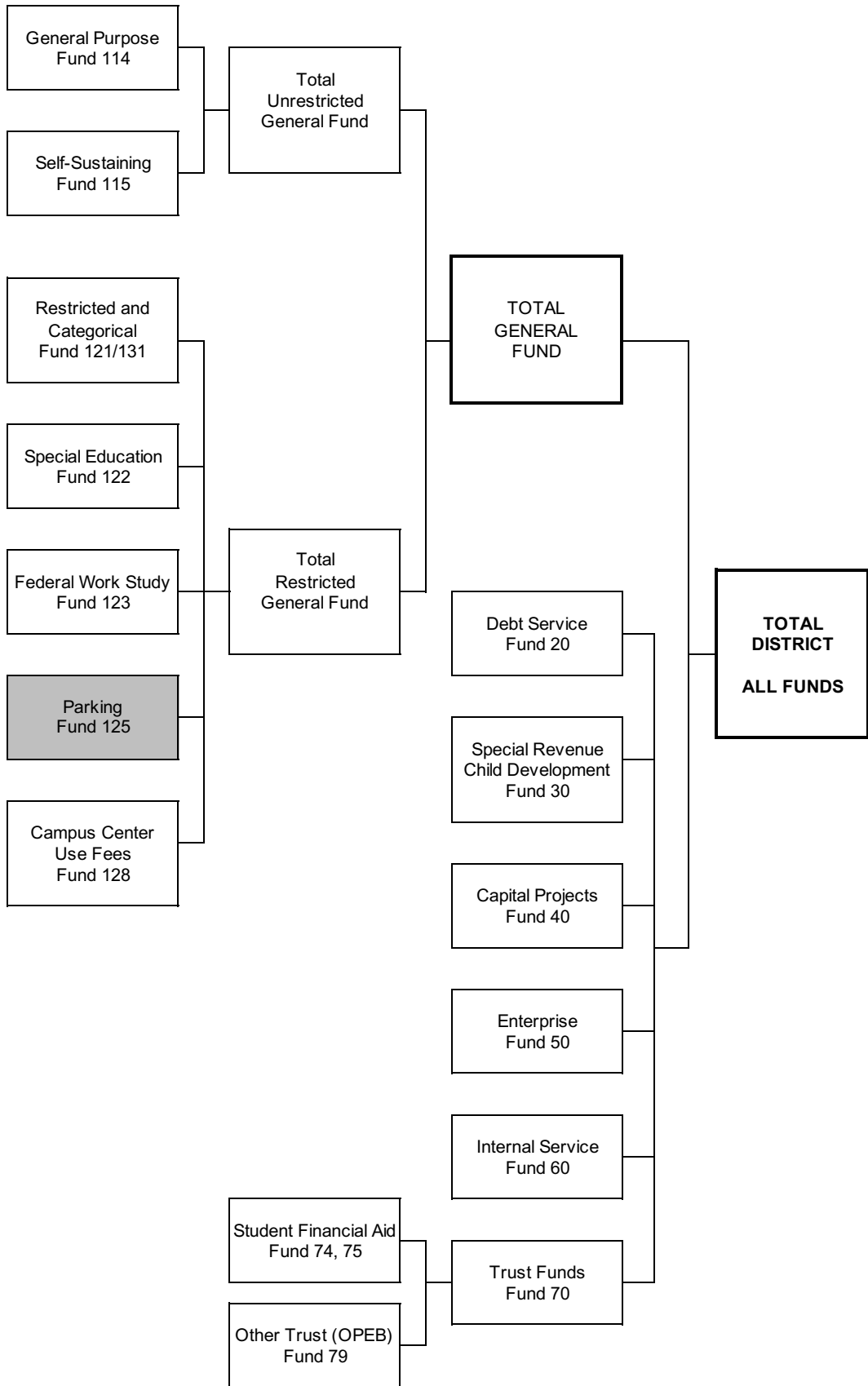
REVENUE	Foothill College	De Anza College	Total Fund 123
<b>Federal</b>			
Federal Work Study	\$ 153,747	\$ 292,448	\$ 446,195
Other Federal	0	0	0
<b>TOTAL REVENUE</b>	<b>\$ 153,747</b>	<b>\$ 292,448</b>	<b>\$ 446,195</b>
<b>EXPENSES</b>			
Other Non-Teachers	\$ 0	\$ 0	\$ 0
<b>Total Certificated Salaries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

# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 123 Federal Work Study

TOTAL DISTRICT			
REVENUE	Adopted Budget 19-20	Actual 19-20	Budget 20-21
<b>Federal</b>			
Federal Work Study	\$ 464,108	\$ 446,997	\$ 446,195
Other Federal	0	0	0
<b>TOTAL REVENUE</b>	<b>\$ 464,108</b>	<b>\$ 446,997</b>	<b>\$ 446,195</b>
<b>EXPENSES</b>			
Other Non-Teachers	\$ 0	\$ 0	\$ 0
<b>Total Certificated Salaries</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Other Non-Instructional	\$ 0	\$ 2,961	\$ 0
Students-FWS	618,810	486,809	594,927
<b>Total Classified Salaries</b>	<b>\$ 618,810</b>	<b>\$ 489,770</b>	<b>\$ 594,927</b>
<b>Total Staff Benefits</b>	<b>\$ 0</b>	<b>\$ 852</b>	<b>\$ 0</b>
<b>Total Materials and Supplies</b>	<b>\$ 0</b>	<b>\$ 4,156</b>	<b>\$ 0</b>
<b>Total Operating</b>	<b>\$ 0</b>	<b>\$ 2,214</b>	<b>\$ 0</b>
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>	<b>\$ 618,810</b>	<b>\$ 496,991</b>	<b>\$ 594,927</b>
Transfers-in	\$ 154,702	\$ 127,040	\$ 148,732
Other Sources	0	0	0
Transfers-out	0	(77,045)	0
Other Outgo	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 154,702</b>	<b>\$ 49,995</b>	<b>\$ 148,732</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

# PARKING FUND



**PARKING****Fund 125**

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

As a result of the COVID-19 pandemic, we are projecting a decline in revenue due to the continued closure of the campuses through summer, fall, and winter quarters. For 2020-21, the projected transfer out of \$497,934 reflects a decrease compared to prior years, as the capital lease agreement matures on September 1, 2020. A transfer in of \$1,539,643 from the General Purpose fund is projected for the year to balance the Parking fund.

# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

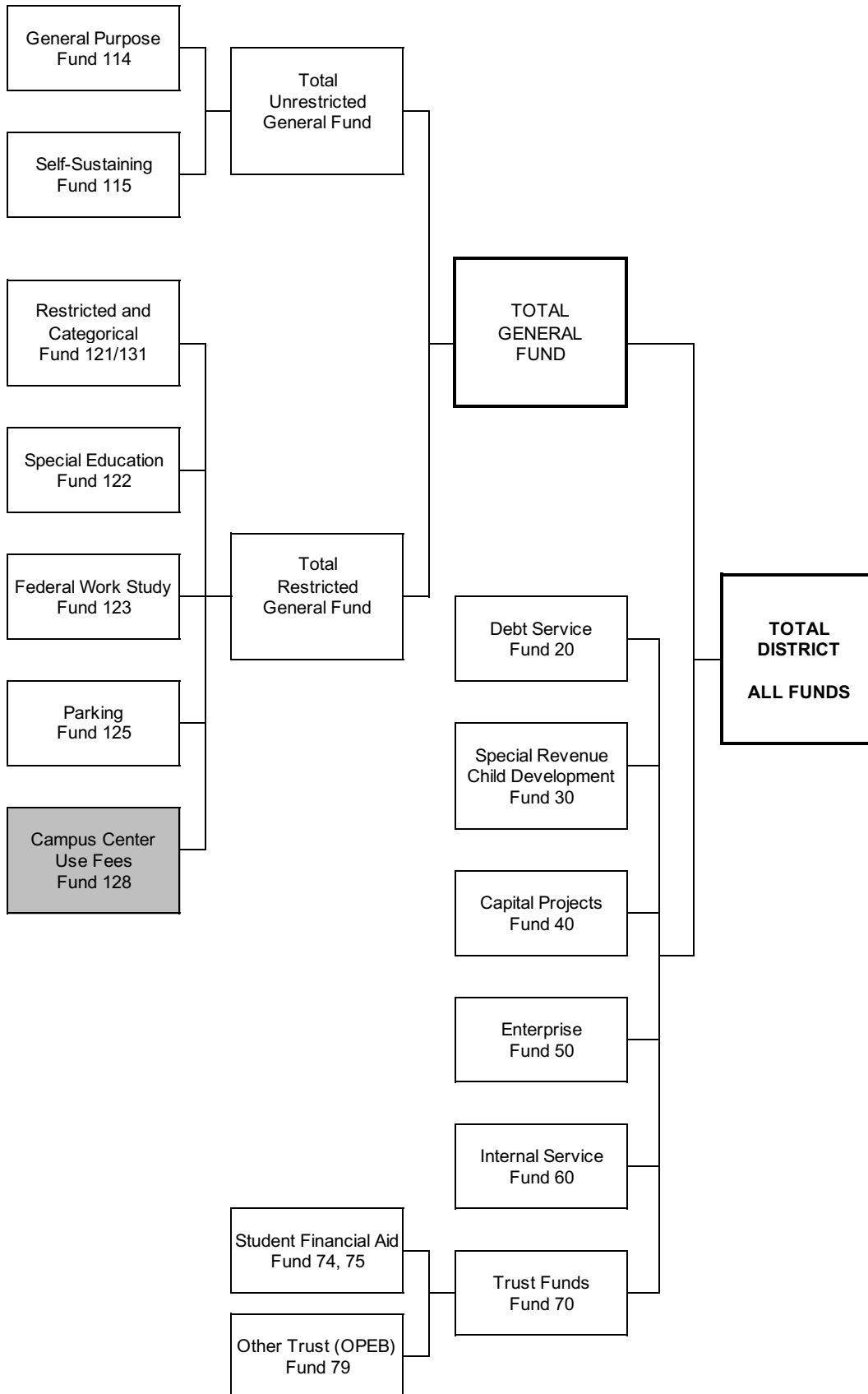
## Fund 125 Parking

### 2020-21 BUDGETS

REVENUE	Adopted Budget 19-20	Actual 19-20	Budget 20-21
<b>State</b>			
Other State	\$ 0	\$ 0	\$ 0
<b>Total State Revenue</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Local</b>			
Decals	\$ 1,062,742	\$ 880,470	\$ 91,000
Daily Permits	640,197	483,450	135,000
Special Events Parking	240,598	132,656	0
Other Local Revenue	0	3,937	0
<b>Total Local Revenue</b>	<b>\$ 1,943,537</b>	<b>\$ 1,500,512</b>	<b>\$ 226,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 1,943,537</b>	<b>\$ 1,500,512</b>	<b>\$ 226,000</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	0	0	0
Other Teachers	0	0	0
Other Non-Teachers	0	0	0
<b>Total Certificated Salaries</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Contract Non-Instructional	\$ 620,286	\$ 551,048	\$ 563,923
Contract Instructional Aides	0	0	0
Other Non-Instructional	252,666	254,941	250,000
Other Instructional Aides	0	0	0
Students	0	76,210	0
<b>Total Classified Salaries</b>	<b>\$ 872,952</b>	<b>\$ 882,199</b>	<b>\$ 813,923</b>
<b>Total Salaries</b>	<b>\$ 872,952</b>	<b>\$ 882,199</b>	<b>\$ 813,923</b>
<b>Total Staff Benefits</b>	<b>\$ 339,047</b>	<b>\$ 261,915</b>	<b>\$ 272,787</b>
<b>Total Materials and Supplies</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Contracted Services	\$ 0	\$ 137,711	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	160,000	39,001	181,000
<b>Total Operating</b>	<b>\$ 160,000</b>	<b>\$ 176,712</b>	<b>\$ 181,000</b>
Site Improvement	\$ 0	\$ 0	\$ 0
Buildings	0	0	0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>	<b>\$ 1,371,999</b>	<b>\$ 1,320,827</b>	<b>\$ 1,267,710</b>
Transfers-in	\$ 424,330	\$ 816,182	\$ 1,539,643
Other Sources	0	0	0
Transfers-out	(995,867)	(995,867)	(497,934)
Other Outgo	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (571,538)</b>	<b>\$ (179,686)</b>	<b>\$ 1,041,710</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

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## CAMPUS CENTER USE FEES FUND



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

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

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



# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 128 Campus Center Use Fees

### 2020-21 BUDGETS

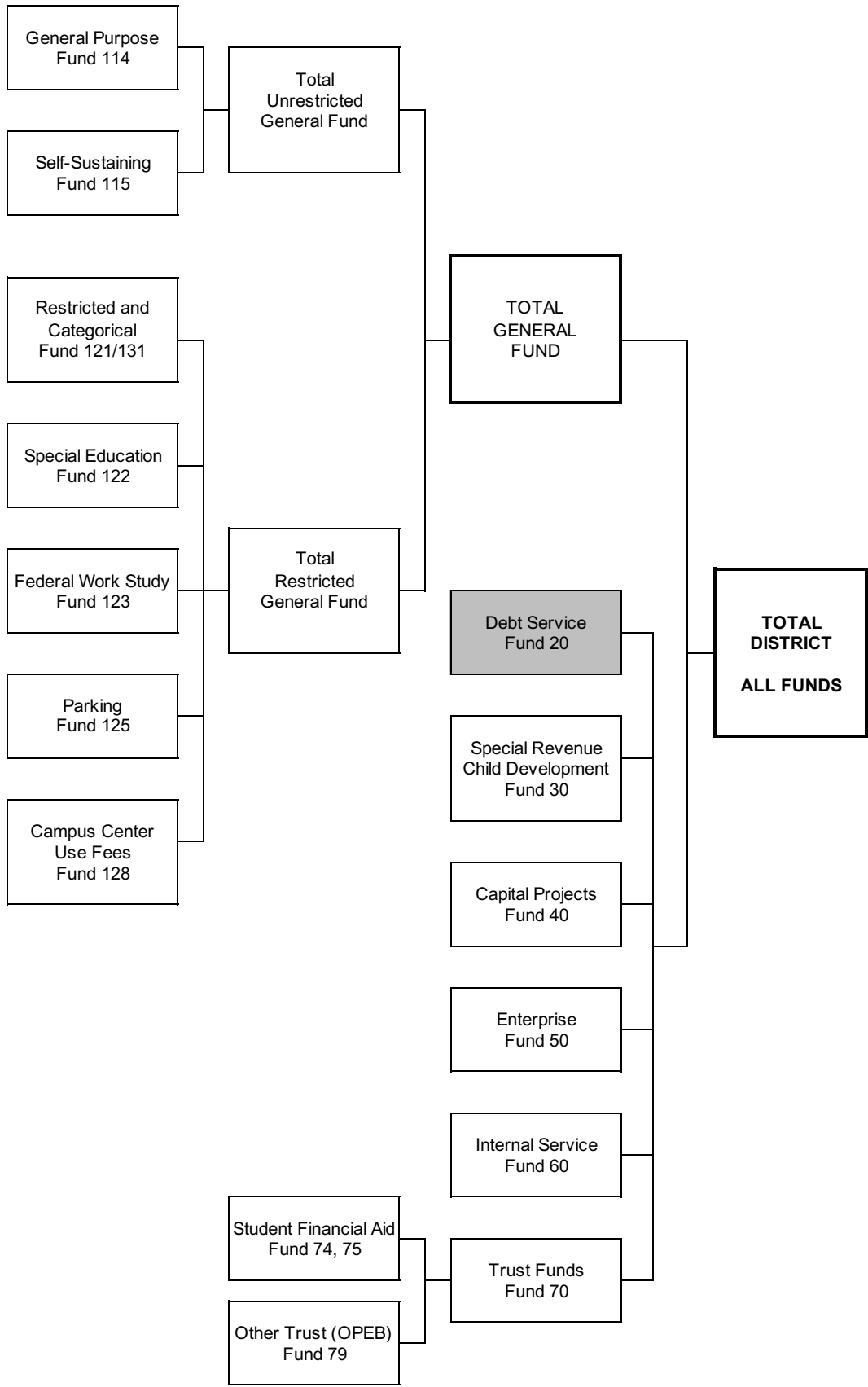
REVENUE	Foothill College	De Anza College	Total Fund 128
<b>State</b>			
STRS On-Behalf Payments	\$ 0	\$ 0	\$ 0
<b>Total State Revenue</b>	\$ 0	\$ 0	\$ 0
<b>Local</b>			
Campus Center Use Fees	\$ 872,930	\$ 1,080,000	\$ 1,952,930
Interest Income	0	0	0
Other Local	0	0	0
<b>Total Local Revenue</b>	\$ 872,930	\$ 1,080,000	\$ 1,952,930
<b>TOTAL REVENUE</b>	<b>\$ 872,930</b>	<b>\$ 1,080,000</b>	<b>\$ 1,952,930</b>
<b>EXPENSES</b>			
Contract Non-Teachers	\$ 76,515	\$ 0	\$ 76,515
<b>Total Certificated Salaries</b>	\$ 76,515	\$ 0	\$ 76,515
Contract Non-Instructional	\$ 168,602	\$ 444,811	\$ 613,412
Contract Instructional Aides	0	0	0
Other Non-Instructional	2,000	0	2,000
Other Instructional Aides	0	0	0
Students	0	0	0
<b>Total Classified Salaries</b>	\$ 170,602	\$ 444,811	\$ 615,412
<b>Total Staff Benefits</b>	\$ 103,507	\$ 210,907	\$ 314,414
<b>Total Materials and Supplies</b>	\$ 30,000	\$ 15,514	\$ 45,514
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	105,000	0	105,000
<b>Total Operating</b>	\$ 105,000	\$ 0	\$ 105,000
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	15,000	0	15,000
<b>Total Capital Outlay</b>	\$ 15,000	\$ 0	\$ 15,000
<b>TOTAL EXPENSES</b>	<b>\$ 500,624</b>	<b>\$ 671,231</b>	<b>\$ 1,171,855</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	(368,127)	(408,769)	(776,895)
Other Outgo	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (368,127)</b>	<b>\$ (408,769)</b>	<b>\$ (776,895)</b>
Net Change in Fund Balance	\$ 4,180	\$ 0	\$ 4,180
Beginning Balance, July 1	264,083	0	264,083
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 268,263</b>	<b>\$ 0</b>	<b>\$ 268,263</b>

# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 128 Campus Center Use Fees

TOTAL DISTRICT			
REVENUE	Adopted Budget 19-20	Actual 19-20	Budget 20-21
<b>State</b>			
STRS On-Behalf Payments	\$ 0	\$ 0	\$ 0
<b>Total State Revenue</b>	\$ 0	\$ 0	\$ 0
<b>Local</b>			
Campus Center Use Fees	\$ 2,000,000	\$ 1,903,194	\$ 1,952,930
Interest Income	0	0	0
Other Local	0	0	0
<b>Total Local Revenue</b>	\$ 2,000,000	\$ 1,903,194	\$ 1,952,930
<b>TOTAL REVENUE</b>	<b>\$ 2,000,000</b>	<b>\$ 1,903,194</b>	<b>\$ 1,952,930</b>
<b>EXPENSES</b>			
Contract Non-Teachers	\$ 67,135	\$ 54,891	\$ 76,515
<b>Total Certificated Salaries</b>	\$ 67,135	\$ 54,891	\$ 76,515
Contract Non-Instructional	\$ 584,864	\$ 569,674	\$ 613,412
Contract Instructional Aides	0	0	0
Other Non-Instructional	17,000	11,294	2,000
Other Instructional Aides	0	0	0
Students	0	729	0
<b>Total Classified Salaries</b>	\$ 601,864	\$ 581,698	\$ 615,412
<b>Total Staff Benefits</b>	\$ 303,344	\$ 300,768	\$ 314,414
<b>Total Materials and Supplies</b>	\$ 75,000	\$ 44,188	\$ 45,514
Contracted Services	\$ 0	\$ 70,100	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	33,766	0
Other Operating	60,000	38,734	105,000
<b>Total Operating</b>	\$ 60,000	\$ 142,599	\$ 105,000
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	33,877	0
Other Capital Outlay	0	0	15,000
<b>Total Capital Outlay</b>	\$ 0	\$ 33,877	\$ 15,000
<b>TOTAL EXPENSES</b>	<b>\$ 1,107,342</b>	<b>\$ 1,158,022</b>	<b>\$ 1,171,855</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	(776,311)	(776,336)	(776,895)
Other Outgo	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (776,311)</b>	<b>\$ (776,336)</b>	<b>\$ (776,895)</b>
Net Change in Fund Balance	\$ 116,346	\$ (31,164)	\$ 4,180
Beginning Balance, July 1	295,247	295,247	264,083
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 411,594</b>	<b>\$ 264,083</b>	<b>\$ 268,263</b>

# DEBT SERVICE FUND



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**DEBT SERVICE****Fund 20**

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

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

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

COP will be used for the renovation portion of the Foothill and De Anza Campus Center buildings and Foothill Bookstore Equipment, Furniture and Fixtures. This Certificate of Participation is no longer active. It was refinanced in December 2016.

- **May 2007:** The district issued \$149,995,250 of the Election of 2006 General Obligation Bond, Series A, with effective interest rates of 4% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.

- **May 2007:** The district issued \$99,996,686 of the Election of 2006 General Obligation Bond, Series B, with effective interest rates of 4% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.

- **June 2011:** The district issued \$184 million of the Election of 2006 General Obligation Bond, Series C, with an effective interest rate of 5%. Payments of principal and interest are made August 1 and February 1 of each year.

- **May 2012:** The district issued a General Obligation Refunding Bond in an aggregate principal amount of \$70,735,000 to pay for the current refunding of a portion of the district's outstanding 2002 General Obligation Refunding Bonds, the advance refunding of a portion of the district's outstanding Election of 1999 General Obligation Bonds, Series B, the advance refunding of a portion of the district's outstanding Election of 1999 General Obligation Bonds, Series C, with effective interest rates of 0.25% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.

- **August 2013:** The district entered into a capital lease agreement with Capital One Public Funding, LLC, to refinance the 2003 Certificate of Participation of \$18.2 million. The refinanced lease amount of \$7.58 million constitutes the remainder of the refinanced \$18.2 million COP with effective interest rates of 1.75% for a term of eight years. Payments of principal and interest are made on September 1 and March 1 of each year. The estimated annual payment is \$577,630. The lease agreement matures on September 1, 2020.

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

- **August 2015:** The district issued a General Obligation Refunding Bond in an aggregate principal amount of \$83,100,000, which will be used to refund portions of the district's outstanding Election of 2006 General Obligation Bonds, Series A, and Election of 2006 General Obligation Bonds, Series B, with effective interest rates of 1% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.
- **October 2016:** The district issued the following 2006 Election General Obligation Bond: \$26 million of the General Obligation Bond, Series D, with effective interest rates of 3% to 5%, \$30.7 million of the General Obligation Bond, Series E (taxable), with effective interest rates of 2.4% to 3.2%, and 2006 General Obligation Refunding Bond in an aggregate principal amount of \$201.7 million, which was used to fully refund the district's outstanding Election of 2006 General Obligation Bonds, Series C, with effective interest rates of 2% to 5%. Payments of principal and interest on 2006 Election General Obligation, Series D and Series E, and 2006 General Obligation Refunding Bond are made August 1 and February 1 of each year.
- **December 2016:** The district refinanced a Certificate of Participation for \$27.76 million, with effective interest rates of 2% to 5%. Payments of principal and interest are made on October 1 and April 1 of each year. The estimated annual payment is \$1.7 million. This Certificate of Participation constitutes the remainder of the \$3.1 million lease with PNCEF, LLC (\$790,000), the remainder of the \$11.33 million COP (\$3.58 million), and \$23.4 million for the De Anza Flint Center Parking Garage Retrofit Project.

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



# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

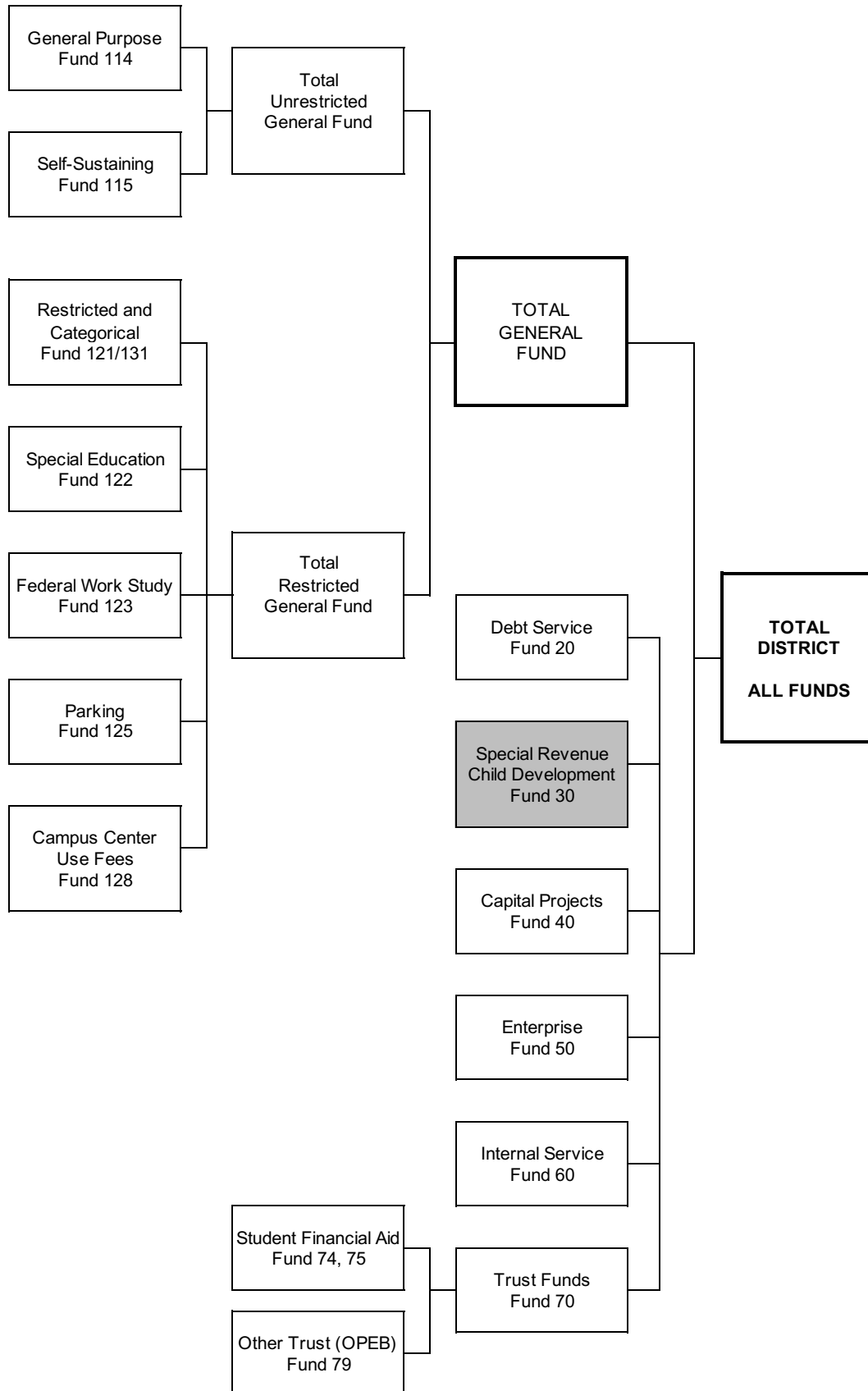
## Fund 20 Debt Service

### 2020-21 BUDGETS

	Adopted Budget		Actual		Budget
	19-20		19-20		20-21
<b>REVENUE</b>					
<b>Local</b>					
Property Taxes	\$	39,163,007	\$	40,198,795	\$ 40,812,467
Interest Income		0		234,750	0
Other Local		0		0	0
<b>TOTAL REVENUE</b>	<b>\$</b>	<b>39,163,007</b>	<b>\$</b>	<b>40,433,545</b>	<b>\$ 40,812,467</b>
<b>EXPENSES</b>					
Other Operating	\$	0	\$	0	\$ 0
<b>TOTAL EXPENSES</b>	<b>\$</b>	<b>0</b>	<b>\$</b>	<b>0</b>	<b>\$ 0</b>
Transfers-in	\$	3,758,736	\$	3,740,625	\$ 3,041,118
Other Sources		24,680		24,681	24,725
Transfers-out		0		0	0
Other Outgo		(42,946,423)		(42,949,421)	(43,878,311)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$</b>	<b>(39,163,007)</b>	<b>\$</b>	<b>(39,184,115)</b>	<b>\$ (40,812,467)</b>
Net Change in Fund Balance	\$	0	\$	1,249,429	\$ 0
Beginning Balance, July 1		31,584,117		31,584,117	32,833,546
Adjustments to Beginning Balance		0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$</b>	<b>31,584,117</b>	<b>\$</b>	<b>32,833,546</b>	<b>\$ 32,833,546</b>

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# CHILD DEVELOPMENT FUND



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

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

# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

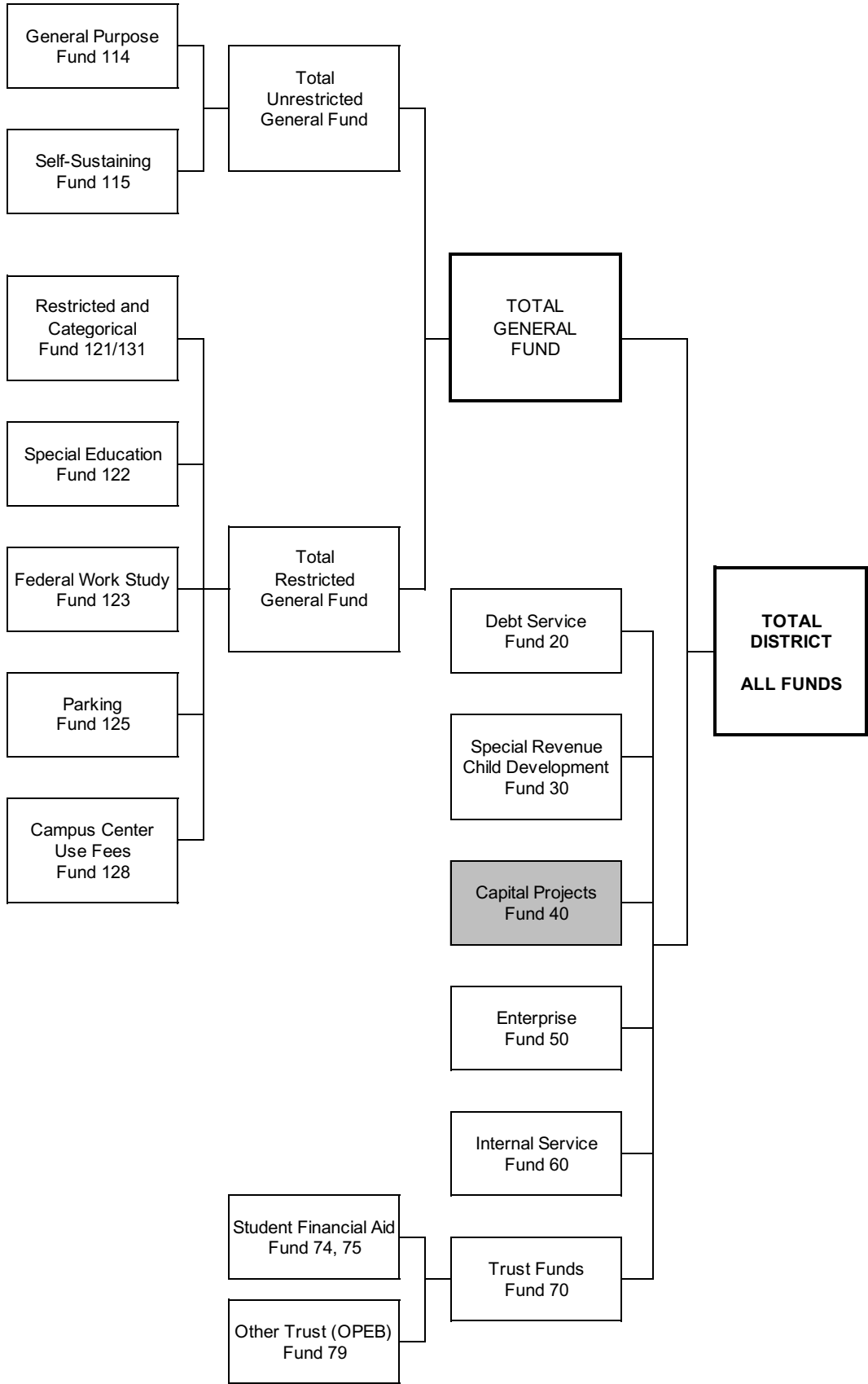
## Fund 30 Child Development

### 2020-21 BUDGETS

REVENUE	Adopted Budget 19-20	Actual 19-20	Budget 20-21
<b>Federal</b>			
Child Care Food Program	\$ 38,000	\$ 27,270	\$ 10,000
Other Federal	0	0	0
<b>Total Federal Revenue</b>	<b>\$ 38,000</b>	<b>\$ 27,270</b>	<b>\$ 10,000</b>
<b>State</b>			
Department of Education	\$ 413,101	\$ 443,240	\$ 443,240
Child Dev. Center Tax Bailout	459,874	459,874	459,874
Child Care Food Program	1,500	951	500
STRS On-Behalf Payments	62,483	51,619	54,312
Other State	0	0	0
<b>Total State Revenue</b>	<b>\$ 936,958</b>	<b>\$ 955,684</b>	<b>\$ 957,926</b>
<b>Local</b>			
Parent Fees	\$ 0	\$ 0	\$ 0
Parent Fees - Non Certified	1,972,568	1,544,749	1,572,568
Other Local	0	0	0
Interest Income	0	0	0
<b>Total Local Revenue</b>	<b>\$ 1,972,568</b>	<b>\$ 1,544,749</b>	<b>\$ 1,572,568</b>
<b>TOTAL REVENUE</b>	<b>\$ 2,947,526</b>	<b>\$ 2,527,704</b>	<b>\$ 2,540,494</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	501,801	269,334	278,442
Other Teachers	0	0	0
Other Non-Teachers	190,000	271,036	135,975
<b>Total Certificated Salaries</b>	<b>\$ 691,801</b>	<b>\$ 540,370</b>	<b>\$ 414,417</b>
Contract Non-Instructional	\$ 1,007,299	\$ 947,820	\$ 1,087,360
Contract Instructional Aides	0	0	0
Other Non-Instructional	228,001	265,157	137,163
Other Instructional Aides	0	0	0
Students	32,000	26,852	0
<b>Total Classified Salaries</b>	<b>\$ 1,267,300</b>	<b>\$ 1,239,829</b>	<b>\$ 1,224,523</b>
<b>Total Salaries</b>	<b>\$ 1,959,101</b>	<b>\$ 1,780,199</b>	<b>\$ 1,638,940</b>
<b>Total Staff Benefits</b>	<b>\$ 799,865</b>	<b>\$ 656,528</b>	<b>\$ 682,174</b>
<b>Total Materials and Supplies</b>	<b>\$ 176,560</b>	<b>\$ 141,399</b>	<b>\$ 202,700</b>
Contracted Services	\$ 0	\$ 15,574	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	10,000	14,599	15,000
<b>Total Operating</b>	<b>\$ 10,000</b>	<b>\$ 30,172</b>	<b>\$ 15,000</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	2,000	1,680	1,680
<b>Total Capital Outlay</b>	<b>\$ 2,000</b>	<b>\$ 1,680</b>	<b>\$ 1,680</b>
<b>TOTAL EXPENSES</b>	<b>\$ 2,947,526</b>	<b>\$ 2,609,978</b>	<b>\$ 2,540,494</b>
Transfers-in	\$ 0	\$ 26,246	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 26,246</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ 0	\$ (56,029)	\$ 0
Beginning Balance, July 1	797,057	797,057	741,028
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 797,057</b>	<b>\$ 741,028</b>	<b>\$ 741,028</b>

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# CAPITAL PROJECTS FUND



## **CAPITAL PROJECTS**

### **Fund 40**

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

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

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

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

Measure G Bond: On March 3, 2020, voters in the district's service area approved by a 58.88% margin an \$898 million General Obligation Bond (Measure G). The bond measure will enable the



Foothill-De Anza Community College District 2020-21 Adopted Budget to repair or replace aging plumbing systems to prevent flooding and water damage, improve water conservation and install systems that will help manage future droughts; improve deteriorating gas, electrical, sewer and plumbing lines and systems; replace aging internet and electrical wiring; improve earthquake safety; upgrade, repair, and maintain classrooms and labs for science, technology, engineering, math-related fields, and career preparation fields like healthcare and early childhood education, as well as improve vocational classrooms and labs for auto repair and technology training programs; construct new permanent buildings; and to improve access to college facilities for students with disabilities.

Measure G Bond project budgets have yet to be approved by the Board. Once the first series of bonds are sold and the administration has submitted to the Board for approval a prioritized project list, scopes, schedules and charters established and prioritized, the related project budgets will be reflected in the Capital Projects schedule.

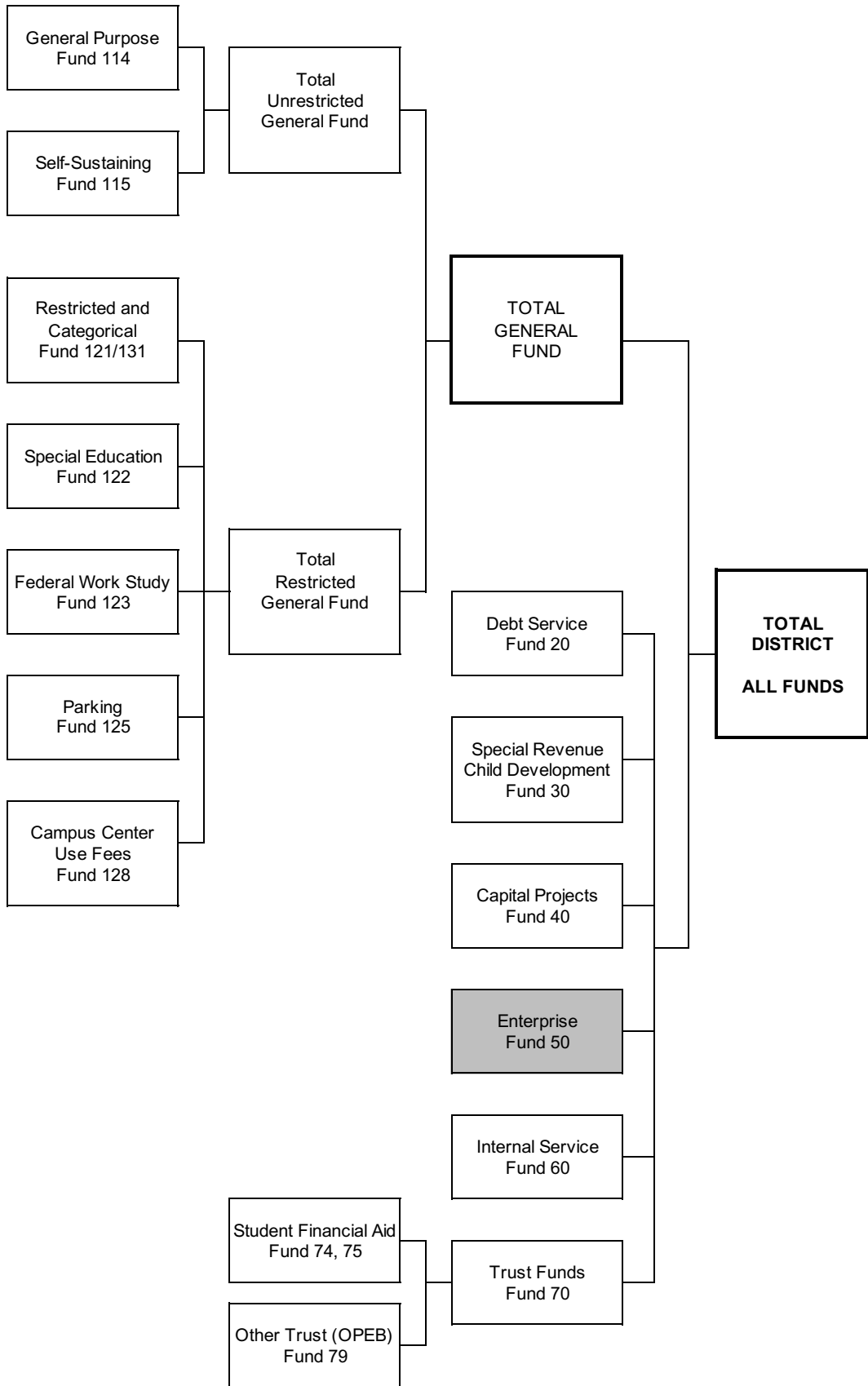
# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 40 Capital Projects

### 2020-21 BUDGETS

REVENUE	Adopted Budget 19-20	Actual 19-20	Budget 20-21
<b>State</b>	\$ 1,162,362	\$ 1,144,972	\$ 530,641
<b>Local</b>	250,000	529,876	250,000
<b>TOTAL REVENUE</b>	<b>\$ 1,412,362</b>	<b>\$ 1,674,848</b>	<b>\$ 780,641</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	0	0	0
Other Teachers	0	0	0
Other Non-Teachers	0	0	0
<b>Total Certificated Salaries</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Contract Non-Instructional	\$ 336,213	\$ 159,043	\$ 277,017
Contract Instructional Aides	0	0	0
Other Non-Instructional	0	29,875	0
Other Instructional Aides	0	0	0
Students	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 336,213</b>	<b>\$ 188,918</b>	<b>\$ 277,017</b>
<b>Total Salaries</b>	<b>\$ 336,213</b>	<b>\$ 188,918</b>	<b>\$ 277,017</b>
<b>Total Staff Benefits</b>	<b>\$ 151,565</b>	<b>\$ 85,290</b>	<b>\$ 123,278</b>
<b>Total Materials and Supplies</b>	<b>\$ 4,340</b>	<b>\$ 0</b>	<b>\$ 2,000</b>
Contracted Services	\$ 0	\$ 742,748	\$ 0
Lease of Equipment & Facilities	0	5,853	0
Utilities	0	0	0
Other Operating	4,936,543	1,479,788	6,027,622
<b>Total Operating</b>	<b>\$ 4,936,543</b>	<b>\$ 2,228,389</b>	<b>\$ 6,027,622</b>
Site Improvement	\$ 0	\$ 0	\$ 0
Buildings	0	2,995,616	0
Equipment-New & Replacement	0	3,548,486	0
Other Capital Outlay	15,746,118	0	19,892,192
<b>Total Capital Outlay</b>	<b>\$ 15,746,118</b>	<b>\$ 6,544,102</b>	<b>\$ 19,892,192</b>
<b>TOTAL EXPENSES</b>	<b>\$ 21,174,779</b>	<b>\$ 9,046,698</b>	<b>\$ 26,322,109</b>
Transfers-in	\$ 275,072	\$ 277,415	\$ 256,033
Other Sources	0	0	0
Intrafund Transfers	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 275,072</b>	<b>\$ 277,415</b>	<b>\$ 256,033</b>
Net Change in Fund Balance	\$ (19,487,344)	\$ (7,094,435)	\$ (25,285,435)
Beginning Balance, July 1	42,182,892	42,182,892	35,088,457
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 22,695,547</b>	<b>\$ 35,088,457</b>	<b>\$ 9,803,022</b>

# ENTERPRISE FUND



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

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

**Foothill Enterprise Fund**

*Bookstore*

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

**De Anza Enterprise Fund**

*Bookstore & Dining Services*

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

Bookstore – \$185,032 Net Loss

Dining Services –\$416,470 Net Loss

**De Anza Event Center**

The Board of Trustees permanently closed the Flint Center in Spring 2019 with the intention to replace the existing facility with one that could better benefit the students and community. The District is beginning the process of soliciting input for a new facility with the intent of having design proposals ready for Board review.

# Foothill-DeAnza Community College District

## Enterprise Fund

### 2020-21 BUDGETS

REVENUE	Foothill College	De Anza College	De Anza Event Center	Total Enterprise
<b>Local</b>				
Sales	\$ 1,258,714	\$ 3,397,959	\$ 0	\$ 4,656,673
Other Local	12,997	164,235	15,362	192,594
<b>TOTAL REVENUE</b>	<b>\$ 1,271,711</b>	<b>\$ 3,562,194</b>	<b>\$ 15,362</b>	<b>\$ 4,849,267</b>
<b>EXPENSES</b>				
<b>Cost of Sales</b>	\$ 918,876	\$ 2,417,015	\$ 0	\$ 3,335,890
Management Salaries	\$ 138,640	\$ 130,000	\$ 0	\$ 268,640
Contract Salaries	94,283	764,683	20,672	879,638
Student Salaries	55,100	110,000	0	165,100
Other	50,872	30,000	0	80,872
<b>Total Salaries</b>	\$ 338,895	\$ 1,034,683	\$ 20,672	\$ 1,394,250
<b>Total Staff Benefits</b>	\$ 112,493	\$ 375,000	\$ 10,037	\$ 497,530
General Administration	\$ 142,981	\$ 233,000	\$ 0	\$ 375,981
Depreciation	1,460	26,250	0	27,710
Utilities	17,606	55,768	0	73,374
Other Operating	0	0	668,774	668,774
<b>Total Operating</b>	\$ 162,047	\$ 315,018	\$ 668,774	\$ 1,145,839
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0
Other Capital Outlay	0	0	0	0
<b>Total Capital Outlay</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL EXPENSES</b>	<b>\$ 1,532,311</b>	<b>\$ 4,141,715</b>	<b>\$ 699,483</b>	<b>\$ 6,373,509</b>
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	300,000	0	0	300,000
Transfers-out	0	0	0	0
Other Outgo	(39,401)	(21,981)	0	(61,382)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 260,600</b>	<b>\$ (21,981)</b>	<b>\$ 0</b>	<b>\$ 238,619</b>
Net Increase (Decrease) in Retained Earnings	\$ 0	\$ (601,502)	\$ (684,121)	\$ (1,285,623)
Beginning Balance, July 1	0	2,493,985	1,925,975	4,419,960
Adjustments to Beginning Balance	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 1,892,483</b>	<b>\$ 1,241,854</b>	<b>\$ 3,134,336</b>

# Foothill-DeAnza Community College District

## Enterprise Fund

TOTAL ENTERPRISE			
REVENUE	Adopted Budget 19-20	Actual 19-20	Budget 20-21
<b>Local</b>			
Sales	\$ 8,240,682	\$ 5,793,682	\$ 4,656,673
Other Local	472,646	281,440	192,594
<b>TOTAL REVENUE</b>	<b>\$ 8,713,328</b>	<b>\$ 6,075,122</b>	<b>\$ 4,849,267</b>
<b>EXPENSES</b>			
<b>Cost of Sales</b>	<b>\$ 5,555,578</b>	<b>\$ 4,151,252</b>	<b>\$ 3,335,890</b>
Management Salaries	\$ 399,378	\$ 276,116	\$ 268,640
Contract Salaries	896,683	843,448	879,638
Student Salaries	602,158	391,785	165,100
Other	80,988	58,239	80,872
<b>Total Salaries</b>	<b>\$ 1,979,207</b>	<b>\$ 1,569,587</b>	<b>\$ 1,394,250</b>
<b>Total Staff Benefits</b>	<b>\$ 578,947</b>	<b>\$ 532,231</b>	<b>\$ 497,530</b>
General Administration	\$ 462,161	\$ 539,988	\$ 375,981
Depreciation	27,710	31,879	27,710
Utilities	73,374	73,374	73,374
Other Operating	0	461,092	668,774
<b>Total Operating</b>	<b>\$ 563,245</b>	<b>\$ 1,106,333</b>	<b>\$ 1,145,839</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>	<b>\$ 8,676,977</b>	<b>\$ 7,359,403</b>	<b>\$ 6,373,509</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	221,972	300,000
Transfers-out	0	0	0
Other Outgo	(68,888)	(72,058)	(61,382)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (68,888)</b>	<b>\$ 149,914</b>	<b>\$ 238,619</b>
Net Increase (Decrease) in Retained Earnings	\$ (32,537)	\$ (1,134,366)	\$ (1,285,623)
Beginning Balance, July 1	5,554,326	5,554,326	4,419,960
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 5,521,789</b>	<b>\$ 4,419,960</b>	<b>\$ 3,134,336</b>

# Foothill-DeAnza Community College District

## Enterprise Fund

### FOOTHILL BOOKSTORE

REVENUE	Adopted Budget 19-20	Actual 19-20	Budget 20-21
<b>Local</b>			
Sales	\$ 2,196,043	\$ 1,813,709	\$ 1,258,714
Other Local	28,853	20,902	12,997
<b>TOTAL REVENUE</b>	<b>\$ 2,224,896</b>	<b>\$ 1,834,610</b>	<b>\$ 1,271,711</b>
<b>EXPENSES</b>			
<b>Cost of Sales</b>	<b>\$ 1,614,218</b>	<b>\$ 1,399,843</b>	<b>\$ 918,876</b>
Management Salaries	\$ 129,570	\$ 138,640	\$ 138,640
Contract Salaries	126,051	94,283	94,283
Student Salaries	70,100	55,261	55,100
Other	40,500	50,872	50,872
<b>Total Salaries</b>	<b>\$ 366,221</b>	<b>\$ 339,056</b>	<b>\$ 338,895</b>
<b>Total Staff Benefits</b>	<b>\$ 108,113</b>	<b>\$ 112,493</b>	<b>\$ 112,493</b>
General Administration	\$ 36,339	\$ 142,981	\$ 142,981
Depreciation	1,460	1,460	1,460
Utilities	17,606	17,606	17,606
Other Operating	0	0	0
<b>Total Operating</b>	<b>\$ 55,405</b>	<b>\$ 162,047</b>	<b>\$ 162,047</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>	<b>\$ 2,143,957</b>	<b>\$ 2,013,439</b>	<b>\$ 1,532,311</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	221,972	300,000
Transfers-out	0	0	0
Other Outgo	(39,401)	(43,144)	(39,401)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (39,401)</b>	<b>\$ 178,828</b>	<b>\$ 260,600</b>
Net Increase (Decrease) in Retained Earnings	\$ 41,538	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 41,538</b>	<b>\$ 0</b>	<b>\$ 0</b>

# Foothill-DeAnza Community College District

## Enterprise Fund

### DE ANZA BOOKSTORE & DINING SERVICES

REVENUE	Adopted Budget 19-20	Actual 19-20	Budget 20-21
<b>Local</b>			
Sales	\$ 6,044,639	\$ 3,979,974	\$ 3,397,959
Other Local	443,793	228,514	164,235
<b>TOTAL REVENUE</b>	<b>\$ 6,488,432</b>	<b>\$ 4,208,487</b>	<b>\$ 3,562,194</b>
<b>EXPENSES</b>			
<b>Cost of Sales</b>	<b>\$ 3,941,360</b>	<b>\$ 2,751,408</b>	<b>\$ 2,417,015</b>
Management Salaries	\$ 269,808	\$ 137,476	\$ 130,000
Contract Salaries	770,632	728,616	764,683
Student Salaries	532,058	336,524	110,000
Other	40,488	7,278	30,000
<b>Total Salaries</b>	<b>\$ 1,612,986</b>	<b>\$ 1,209,894</b>	<b>\$ 1,034,683</b>
<b>Total Staff Benefits</b>	<b>\$ 470,834</b>	<b>\$ 409,528</b>	<b>\$ 375,000</b>
General Administration	\$ 425,822	\$ 397,007	\$ 233,000
Depreciation	26,250	30,419	26,250
Utilities	55,768	55,768	55,768
Other Operating	0	0	0
<b>Total Operating</b>	<b>\$ 507,840</b>	<b>\$ 483,194</b>	<b>\$ 315,018</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>	<b>\$ 6,533,020</b>	<b>\$ 4,854,024</b>	<b>\$ 4,141,715</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	(29,487)	(28,914)	(21,981)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (29,487)</b>	<b>\$ (28,914)</b>	<b>\$ (21,981)</b>
Net Increase (Decrease) in Retained Earnings	\$ (74,075)	\$ (674,451)	\$ (601,502)
Beginning Balance, July 1	3,168,436	3,168,436	2,493,985
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 3,094,360</b>	<b>\$ 2,493,985</b>	<b>\$ 1,892,483</b>



# Foothill-DeAnza Community College District

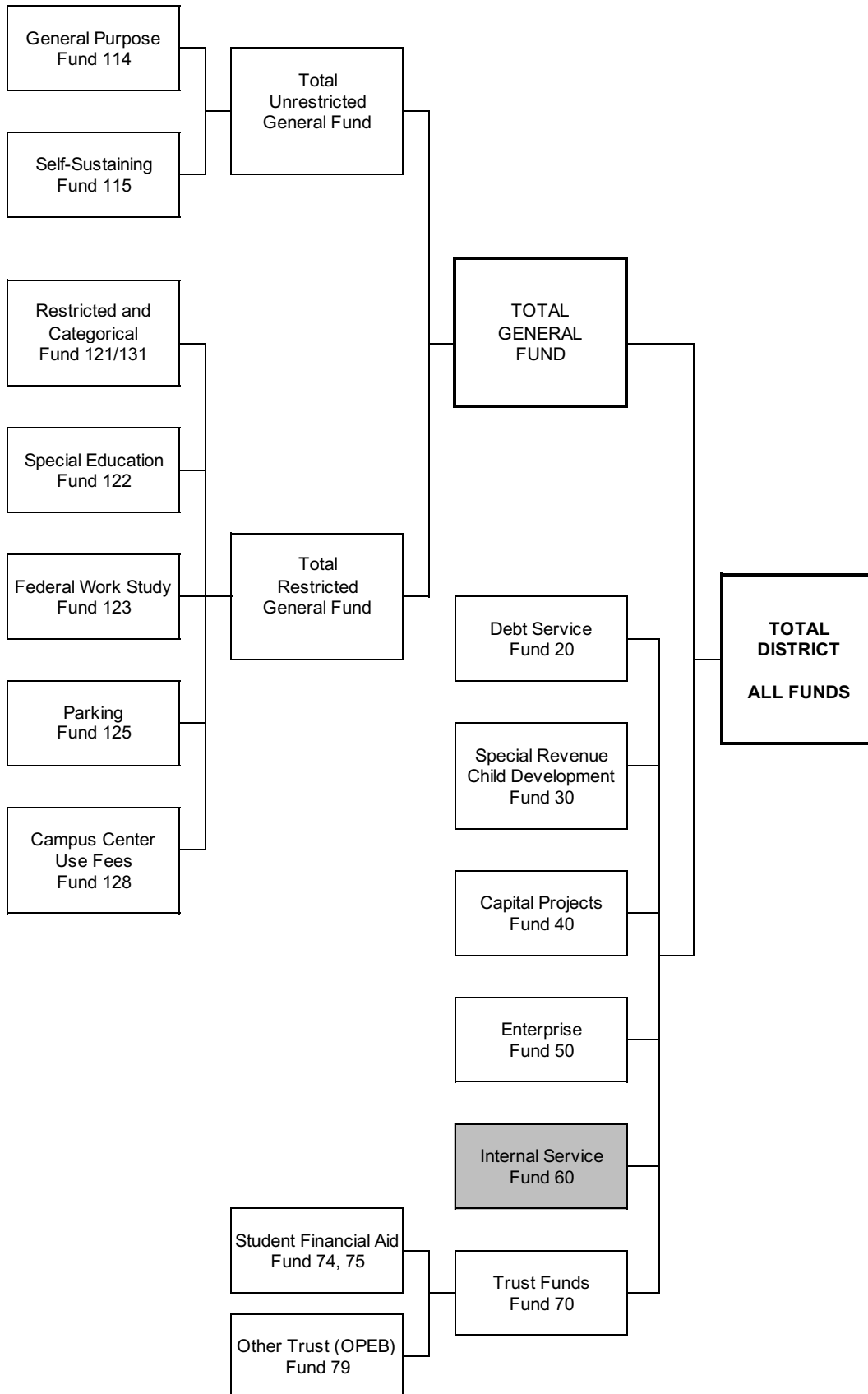
## Enterprise Fund

### DE ANZA EVENT CENTER

REVENUE	Adopted Budget 19-20	Actual 19-20	Budget 20-21
<b>Local</b>			
Event	\$ 0	\$ 0	\$ 0
Theatre Services	0	0	0
Box Office	0	0	0
Concession	0	0	0
Interest Income	0	32,025	15,362
Other Local	0	0	0
<b>TOTAL REVENUE</b>	<b>\$ 0</b>	<b>\$ 32,025</b>	<b>\$ 15,362</b>
<b>EXPENSES</b>			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	0	0	0
Other Teachers	0	0	0
Other Non-Teachers	0	0	0
<b>Total Certificated Salaries</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Contract Non-Instructional	\$ 0	\$ 20,550	\$ 20,672
Contract Instructional Aides	0	0	0
Other Non-Instructional	0	89	0
Other Instructional Aides	0	0	0
Students	0	0	0
<b>Total Classified Salaries</b>	<b>\$ 0</b>	<b>\$ 20,638</b>	<b>\$ 20,672</b>
<b>Total Salaries</b>	<b>\$ 0</b>	<b>\$ 20,638</b>	<b>\$ 20,672</b>
<b>Total Staff Benefits</b>	<b>\$ 0</b>	<b>\$ 10,210</b>	<b>\$ 10,037</b>
<b>Total Materials and Supplies</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Contracted Services	\$ 0	\$ 54,589	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	0	406,503	668,774
<b>Total Operating</b>	<b>\$ 0</b>	<b>\$ 461,092</b>	<b>\$ 668,774</b>
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
<b>Total Capital Outlay</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENSES</b>	<b>\$ 0</b>	<b>\$ 491,940</b>	<b>\$ 699,483</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>\$ 0</b>	<b>\$ (459,915)</b>	<b>\$ (684,121)</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ 0	\$ (459,915)	\$ (684,121)
Beginning Balance, July 1	2,385,890	2,385,890	1,925,975
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 2,385,890</b>	<b>\$ 1,925,975</b>	<b>\$ 1,241,854</b>

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# INTERNAL SERVICE FUND



## **INTERNAL SERVICE**

### **Fund 60**

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

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

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

# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 60 Internal Service

### 2020-21 BUDGETS

REVENUE	Active Employees	Retirees	Total Fund 60
Contributions - Active Benefits	\$ 47,893,981	\$ 0	\$ 47,893,981
Contributions - Retiree Benefits	0	7,400,000	7,400,000
Employee Contributions	5,100,000	0	5,100,000
<b>TOTAL REVENUE</b>	<b>\$ 52,993,981</b>	<b>\$ 7,400,000</b>	<b>\$ 60,393,981</b>
<b>EXPENSES</b>			
Medical/Prescription/Dental/Vision	\$ 19,298,355	\$ 7,400,000	\$ 26,698,355
Retirement	28,996,600	0	28,996,600
Worker's Comp/Ext Sk Lv/Vac Pay	2,736,500	0	2,736,500
Unemployment Insurance	214,900	0	214,900
Other	1,747,626	0	1,747,626
<b>TOTAL EXPENSES</b>	<b>\$ 52,993,981</b>	<b>\$ 7,400,000</b>	<b>\$ 60,393,981</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	9,317,580
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 9,317,580</b>

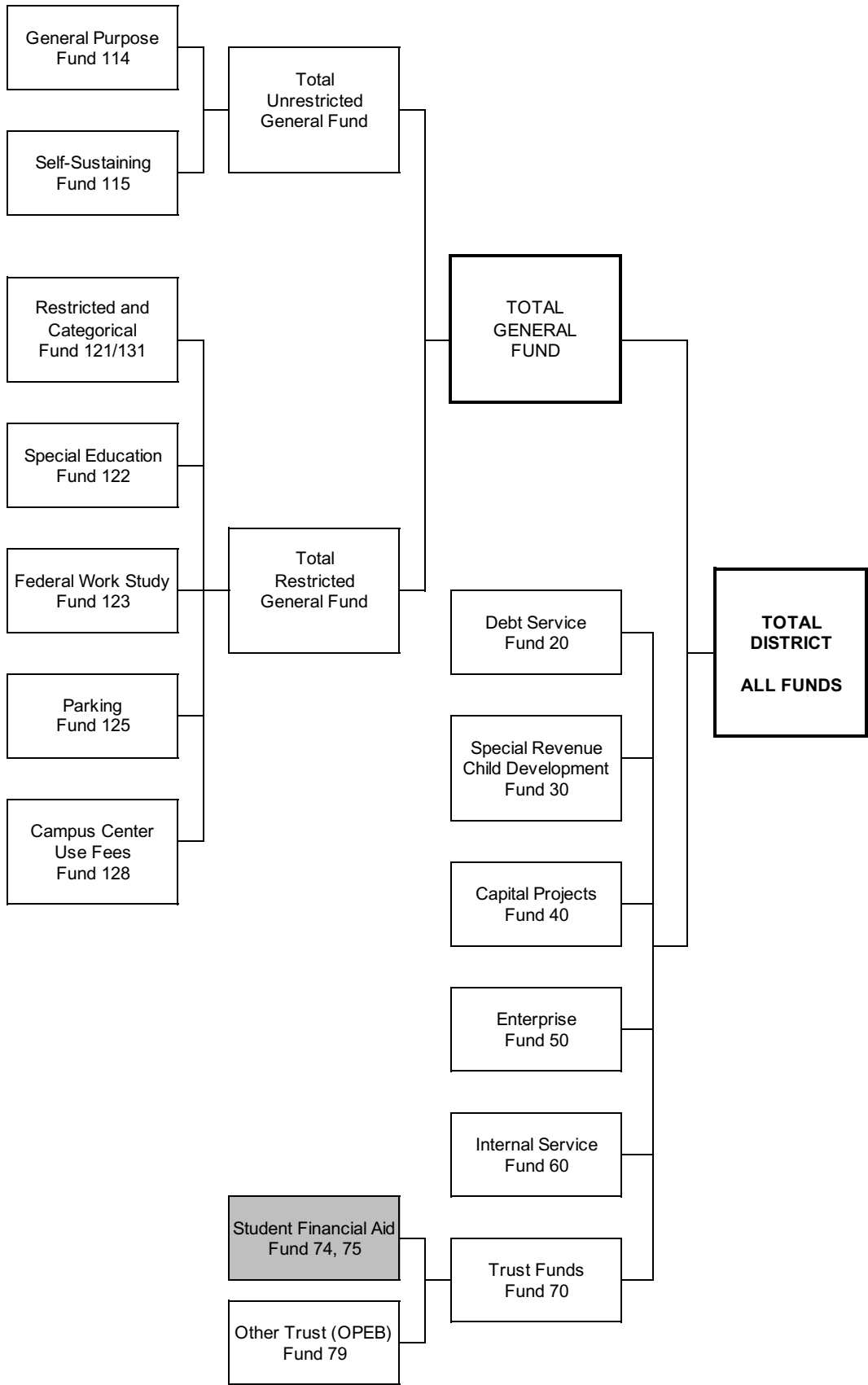
# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 60 Internal Service

### ACTIVE EMPLOYEES AND RETIREES

REVENUE	Adopted Budget 19-20	Actual 19-20	Budget 20-21
Contributions - Active Benefits	\$ 46,860,848	\$ 46,045,893	\$ 47,893,981
Contributions - Retiree Benefits	7,400,000	7,589,967	7,400,000
Employee Contributions	5,100,000	4,930,703	5,100,000
<b>TOTAL REVENUE</b>	<b>\$ 59,360,848</b>	<b>\$ 58,566,563</b>	<b>\$ 60,393,981</b>
<b>EXPENSES</b>			
Medical/Prescription/Dental/Vision	\$ 28,183,348	\$ 27,784,977	\$ 26,698,355
Retirement	26,702,500	28,246,346	28,996,600
Worker's Comp/Ext Sk Lv/Vac Pay	2,752,700	2,202,513	2,736,500
Unemployment Insurance	222,300	181,327	214,900
Other	1,500,000	1,362,375	1,747,626
<b>TOTAL EXPENSES</b>	<b>\$ 59,360,848</b>	<b>\$ 59,777,538</b>	<b>\$ 60,393,981</b>
Transfers-in	\$ 0	\$ 2,942,336	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 2,942,336</b>	<b>\$ 0</b>
Net Change in Fund Balance	\$ 0	\$ 1,731,361	\$ 0
Beginning Balance, July 1	7,586,219	7,586,219	9,317,580
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 7,586,219</b>	<b>\$ 9,317,580</b>	<b>\$ 9,317,580</b>

# STUDENT FINANCIAL AID FUND



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

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



# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 74, 75 Student Financial Aid

### 2020-21 BUDGETS

REVENUE	Foothill College	De Anza College	Total Fund 700
<b>Federal</b>			
Pell Grants	\$ 4,500,000	\$ 10,000,000	\$ 14,500,000
SEOG	179,508	378,961	558,469
CARES Act	351,318	1,775,167	2,126,485
Other Federal	30,000	30,000	60,000
<b>Total Federal Revenue</b>	<b>\$ 5,060,826</b>	<b>\$ 12,184,128</b>	<b>\$ 17,244,954</b>
<b>State</b>			
EOPS	\$ 0	\$ 0	\$ 0
Cal Grant	500,000	1,200,000	1,700,000
Other State	506,227	1,369,612	1,875,839
<b>Total State Revenue</b>	<b>\$ 1,006,227</b>	<b>\$ 2,569,612</b>	<b>\$ 3,575,839</b>
<b>Local</b>			
Interest Income	\$ 0	\$ 0	\$ 0
Other Local	300,000	300,000	600,000
<b>Total Local Revenue</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 600,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 6,367,053</b>	<b>\$ 15,053,740</b>	<b>\$ 21,420,793</b>
<b>EXPENSES</b>			
<b>Operating Expenses</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 600,000</b>
<b>TOTAL EXPENSES</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 600,000</b>
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo/Grants in Aid	(6,067,053)	(14,753,740)	(20,820,793)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (6,067,053)</b>	<b>\$ (14,753,740)</b>	<b>\$ (20,820,793)</b>
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	11,558	21,821	18,622
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 11,558</b>	<b>\$ 21,821</b>	<b>\$ 18,622</b>

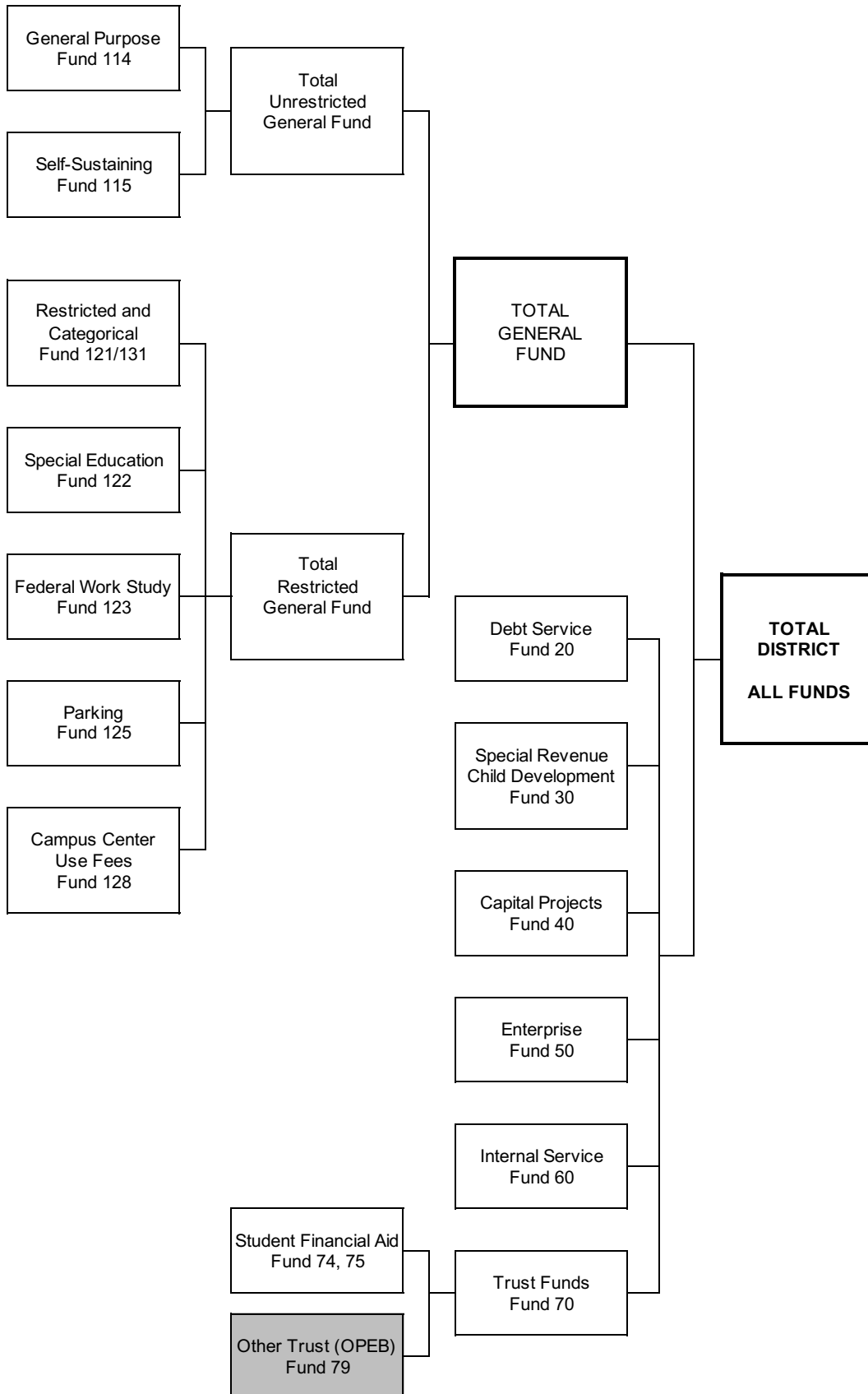
# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 74, 75 Student Financial Aid

### TOTAL DISTRICT

REVENUE	Adopted Budget 19-20	Actual 19-20	Budget 20-21
<b>Federal</b>			
Pell Grants	\$ 14,000,000	\$ 19,057,724	\$ 14,500,000
SEOG	560,190	560,967	558,469
CARES Act	0	2,691,863	2,126,485
Other Federal	30,000	44,806	60,000
<b>Total Federal Revenue</b>	<b>\$ 14,590,190</b>	<b>\$ 22,355,360</b>	<b>\$ 17,244,954</b>
<b>State</b>			
EOPS	\$ 0	\$ 0	\$ 0
Cal Grant	1,408,000	1,628,394	1,700,000
Other State	1,920,041	2,049,768	1,875,839
<b>Total State Revenue</b>	<b>\$ 3,328,041</b>	<b>\$ 3,678,162</b>	<b>\$ 3,575,839</b>
<b>Local</b>			
Interest Income	\$ 0	\$ 0	\$ 0
Other Local	600,000	1,146,481	600,000
<b>Total Local Revenue</b>	<b>\$ 600,000</b>	<b>\$ 1,146,481</b>	<b>\$ 600,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 18,518,231</b>	<b>\$ 27,180,004</b>	<b>\$ 21,420,793</b>
<b>EXPENSES</b>			
<b>Operating Expenses</b>	<b>\$ 698,838</b>	<b>\$ 1,444,679</b>	<b>\$ 600,000</b>
<b>TOTAL EXPENSES</b>	<b>\$ 698,838</b>	<b>\$ 1,444,679</b>	<b>\$ 600,000</b>
Transfers-in	\$ 0	\$ 503,862	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo/Grants in Aid	(17,819,393)	(26,253,944)	(20,820,793)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (17,819,393)</b>	<b>\$ (25,750,082)</b>	<b>\$ (20,820,793)</b>
Net Change in Fund Balance	\$ 0	\$ (14,757)	\$ 0
Beginning Balance, July 1	33,379	33,379	18,622
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 33,379</b>	<b>\$ 18,622</b>	<b>\$ 18,622</b>

## OTHER TRUST (OPEB)



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

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

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

For the 2020-21 fiscal year, we will recommend a transfer of \$1.5 million from the General Purpose Fund to contribute to the California Employers' Retiree Benefits Trust (CERBT) for Other Post-Employment Benefits (OPEB) liability. The following table is a historical summary of the irrevocable trust's activity which reflects an estimated balance of \$26,411,322 for fiscal year 2020-21.

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

Source: CERBT Annual Statements

\* Projected

# FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

## Fund 79 Other Trust (OPEB)

### TOTAL DISTRICT

REVENUE	Adopted Budget 19-20	Actual 19-20	Budget 20-21
Investment Revenue	\$ 0	\$ 834,102	\$ 0
<b>TOTAL REVENUE</b>	<b>\$ 0</b>	<b>\$ 834,102</b>	<b>\$ 0</b>
<b>EXPENSES</b>			
Administrative Expenses	\$ 0	\$ 11,753	\$ 0
Investment Expenses	0	8,593	0
<b>TOTAL EXPENSES</b>	<b>\$ 0</b>	<b>\$ 20,346</b>	<b>\$ 0</b>
Transfers-in	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>
Net Change in Fund Balance	\$ 1,500,000	\$ 2,313,755	\$ 1,500,000
Beginning Balance, July 1	22,597,567	22,597,567	24,911,322
Adjustments to Beginning Balance	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 24,097,567</b>	<b>\$ 24,911,322</b>	<b>\$ 26,411,322</b>

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# **SUPPLEMENTAL INFORMATION**

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**RESOLUTION  
2020-29**

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

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

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

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

**BUDGET REVISIONS**

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

**Fund 114 - General Purpose Fund**

The major revisions to the General Purpose Fund include a net increase to campus, Central Services revenues (\$28,860), with corresponding increases to the materials and operating expenses categories; increases to local revenue for revenue received from De Anza Student Accounts for student tutors (\$80,070), and for procard rebates (\$10,225), for the sales of surplus items (\$28,796), with corresponding increases to the salaries, benefits, materials and supplies, and operating expenses categories; a transfer out to the Child Development Fund for salary backfill (\$26,246), with corresponding decreases to the salaries and benefits categories; a transfer out to the Restricted and Categorical Fund to close out Foothill Health fees fund (\$321,896), with corresponding decrease to the operating expense categories; a revision to decrease intra-fund transfer from the Self-Sustaining Fund (\$10,000), with a corresponding decrease in the operating category.

Sources Account Series			Uses Account Series		
0xxx	- Revenue	\$ 147,951	2000	- Classified Salaries	\$ 78,989
1000	- Certificated Salaries	\$ 23,916	4000	- Materials and Supplies	18,042
3000	- Employee Benefits	1,248	7000	- Transfers/Other Outgo	358,142
5000	- Operating Expenses	282,058			
<b>Totals</b>		<b>\$ 455,172</b>			<b>\$ 455,172</b>

**Fund 115 - Self-Sustaining Fund**

The major revisions to the Self-Sustaining Fund include increase to local revenue for revenue received from Foundation (\$7,000) for operational support, with a corresponding increase to the operating expense category; and a revision to decrease intra-fund transfer to the General Purpose Fund (\$10,000), with a corresponding increase in the operating expense category.

Sources Account Series			Uses Account Series		
0xxx	- Revenue	\$ 7,000	5000	- Operating Expenses	\$ 17,000
7000	- Transfers/Other Outgo	10,000			
<b>Totals</b>		<b>\$ 17,000</b>			<b>\$ 17,000</b>

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

The major revisions to the Restricted and Categorical Fund include transfers out to the Student Financial Aid Fund for student grants in aid (\$163,417) and scholarships (\$106,200), with corresponding decreases to the operating expenses and student Grant In Aid categories; and a transfer in from the General Purpose Fund to close out Foothill Health fees fund (\$321,896), with corresponding increase to the operating expense category.

Sources Account Series		Uses Account Series	
8900 - Transfers/Other Sources	\$ 321,896	5000 - Operating Expenses	\$ 215,696
		7000 - Transfers/Other Outgo	106,200
<b>Totals</b>	<b>\$ 321,896</b>		<b>\$ 321,896</b>

**Fund 123 - Federal Work Study Fund**

The major revision to the Federal Work Study Fund includes a transfer out to the Student Financial Aid Fund for SEOG student grants in aid, with a corresponding decrease to the salaries category (\$77,045).

Sources Account Series		Uses Account Series	
2000 - Classified Salaries	\$ 77,045	7000 - Transfers/Other Outgo	\$ 77,045
<b>Totals</b>	<b>\$ 77,045</b>		<b>\$ 77,045</b>

**Fund 30 - Child Development Fund**

The major revision to the Child Development Fund includes a transfer in from the General Purpose Fund for salary backfill, with a corresponding increase to the salaries and benefits categories (\$26,246).

Sources Account Series		Uses Account Series	
8900 - Transfers/Other Sources	\$ 26,246	1000 - Certificated Salaries	\$ 23,916
		3000 - Employee Benefits	2,330
<b>Totals</b>	<b>\$ 26,246</b>		<b>\$ 26,246</b>

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

The major revisions to the Student Financial Aid Fund include increases to federal revenue for the CARES Act (\$4,818,348), with corresponding increase to the Student Grant In Aid category; transfers in from the Restricted and Categorical Fund for student grants in aid (\$163,417) and scholarships (\$106,200), with corresponding increase to the operating expenses and Student Grant In Aid categories; a transfer in from the Federal Work Study Fund for SEOG student grants in aid, with a corresponding increase to the operating expense category (\$77,045).

Sources Account Series		Uses Account Series	
0xxx - Revenue	\$ 4,818,348	5000 - Operating Expenses	\$ 106,200
8900 - Transfers/Other Sources	\$ 346,662	7000 - Student Grants in Aid	\$ 5,058,810
<b>Totals</b>	<b>\$ 5,165,010</b>		<b>\$ 5,165,010</b>

AYES  
NOES  
ABSENT

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on October 5, 2020.

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

**RESOLUTION  
2020-30**

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

**Whereas**, the 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**

**Fund 114 - General Purpose Fund**

From Account Series			To Account Series		
4000	- Materials and Supplies	\$ 135,245	1000	- Certificated Salaries	\$ 252,093
5000	- Operating Expenses	106,048	2000	- Classified Salaries	106,300
6000	- Capital Outlay	191,651	3000	- Employee Benefits	74,551
<b>Totals</b>		<b>\$ 432,944</b>			<b>\$ 432,944</b>

AYES

NOES

ABSENT

_____
_____
_____

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on October 5, 2020.

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

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

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

	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	Restricted & Categorical Fund 121/131	Special Educ. Fund 122	Federal Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
<b>REVENUE</b>										
Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 1,051,183	\$ 0	\$ 446,997	\$ 0	\$ 0	\$ 1,498,180	\$ 1,498,180
State Revenue	21,661,542	2,884,669	24,546,210	68,313,221	3,246,292	0	0	0	71,559,513	96,105,723
Local Revenue	175,976,899	8,567,468	184,544,367	2,587,032	125	0	1,500,512	1,903,194	5,990,863	190,535,230
<b>TOTAL REVENUE</b>	<b>\$ 197,638,441</b>	<b>\$ 11,452,136</b>	<b>\$ 209,090,577</b>	<b>\$ 71,951,436</b>	<b>\$ 3,246,417</b>	<b>\$ 446,997</b>	<b>\$ 1,500,512</b>	<b>\$ 1,903,194</b>	<b>\$ 79,048,556</b>	<b>\$ 288,139,133</b>
<b>EXPENSES</b>										
Certificated Salaries	\$ 81,384,344	\$ 529,337	\$ 81,913,681	\$ 7,259,742	\$ 2,549,181	\$ 0	\$ 0	\$ 54,891	\$ 9,863,814	\$ 91,777,496
Classified Salaries	35,497,389	2,584,059	38,081,448	11,198,490	1,992,880	489,770	882,199	581,698	15,145,037	53,226,485
Employee Benefits	49,191,678	908,216	50,099,895	6,659,024	1,724,058	852	261,915	300,768	8,946,618	59,046,512
Materials and Supplies	2,045,546	41,669	2,087,216	2,313,872	27,094	4,156	0	44,188	2,389,310	4,476,526
Operating Expenses	16,188,897	7,364,201	23,553,098	38,882,444	88,811	2,214	176,712	142,599	39,292,781	62,845,878
Capital Outlay	293,351	346,229	639,580	1,561,371	33,211	0	0	33,877	1,628,460	2,268,039
<b>TOTAL EXPENSES</b>	<b>\$ 184,601,205</b>	<b>\$ 11,773,712</b>	<b>\$ 196,374,917</b>	<b>\$ 67,874,944</b>	<b>\$ 6,415,236</b>	<b>\$ 496,991</b>	<b>\$ 1,320,827</b>	<b>\$ 1,158,022</b>	<b>\$ 77,266,019</b>	<b>\$ 273,640,936</b>
<b>TRANSFERS AND OTHER</b>										
Transfers-in	\$ 253,527	\$ 0	\$ 253,527	\$ 347,136	\$ 3,409,351	\$ 127,040	\$ 816,182	\$ 0	\$ 4,699,709	\$ 4,953,235
Other Sources	0	308,100	308,100	0	0	0	0	0	0	308,100
Intrafund Transfers	50,000	(50,000)	0	0	0	0	0	0	0	0
Transfers-out	(11,094,544)	(314,245)	(11,408,789)	(432,154)	(253,527)	(77,045)	(995,867)	(776,336)	(2,534,930)	(13,943,719)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	(221,972)	0	(221,972)	(2,825,434)	0	0	0	0	(2,825,434)	(3,047,406)
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (11,012,989)</b>	<b>\$ (56,145)</b>	<b>\$ (11,069,134)</b>	<b>\$ (2,910,452)</b>	<b>\$ 3,155,824</b>	<b>\$ 49,995</b>	<b>\$ (179,686)</b>	<b>\$ (776,336)</b>	<b>\$ (660,655)</b>	<b>\$ (11,729,790)</b>
<b>FUND BALANCE</b>										
Net Change in Fund Balance	\$ 2,024,246	\$ (377,720)	\$ 1,646,526	\$ 1,166,040	\$ (12,995)	\$ 0	\$ 0	\$ (31,164)	\$ 1,121,881	\$ 2,768,407
Beginning Balance, July 1	33,405,207	12,184,550	45,589,757	8,731,728	17,349	0	0	295,247	9,044,324	54,634,081
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 35,429,453</b>	<b>\$ 11,806,830</b>	<b>\$ 47,236,283</b>	<b>\$ 9,897,768</b>	<b>\$ 4,354</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 264,083</b>	<b>\$ 10,166,205</b>	<b>\$ 57,402,489</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

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

<b>REVENUE</b>	<b>TOTAL GENERAL FUND</b>	<b>Debt Service Fund 20</b>	<b>Child Development Fund 30</b>	<b>Capital Projects Fund 40</b>	<b>Enterprise Funds</b>	<b>Student Financial Aid Fund 74, 75</b>	<b>Other Trust (OPEB) Fund 79</b>	<b>TOTAL DISTRICT ALL FUNDS</b>	<b>Internal Service Fund 60</b>
Federal Revenue	\$ 1,498,180	\$ 0	\$ 27,270	\$ 0	\$ 0	\$ 22,355,360	\$ 0	\$ 23,880,810	\$ 0
State Revenue	96,105,723	0	955,684	1,144,972	0	3,678,162	0	101,884,541	0
Local Revenue	190,535,230	40,433,545	1,544,749	529,876	6,075,122	1,146,481	834,102	241,099,106	58,566,563
<b>TOTAL REVENUE</b>	<b>\$ 288,139,133</b>	<b>\$ 40,433,545</b>	<b>\$ 2,527,704</b>	<b>\$ 1,674,848</b>	<b>\$ 6,075,122</b>	<b>\$ 27,180,004</b>	<b>\$ 834,102</b>	<b>\$ 366,864,457</b>	<b>\$ 58,566,563</b>
<b>EXPENSES</b>									
Cost of Sales	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,151,252	\$ 0	\$ 0	\$ 4,151,252	\$ 0
Certificated Salaries	91,777,496	0	540,370	0	0	0	0	92,317,866	0
Classified Salaries	53,226,485	0	1,239,829	188,918	1,569,587	0	0	56,224,819	0
Employee Benefits	59,046,512	0	656,528	85,290	532,231	0	0	60,320,561	59,777,538
Materials and Supplies	4,476,526	0	141,399	0	0	0	0	4,617,925	0
Operating Expenses	62,845,878	0	30,172	2,228,389	1,106,333	1,444,679	20,346	67,675,797	0
Capital Outlay	2,268,039	0	1,680	6,544,102	0	0	0	8,813,821	0
<b>TOTAL EXPENSES</b>	<b>\$ 273,640,936</b>	<b>\$ 0</b>	<b>\$ 2,609,978</b>	<b>\$ 9,046,698</b>	<b>\$ 7,359,403</b>	<b>\$ 1,444,679</b>	<b>\$ 20,346</b>	<b>\$ 294,122,041</b>	<b>\$ 59,777,538</b>
<b>TRANSFERS AND OTHER</b>									
Transfers-in	\$ 4,953,235	\$ 3,740,625	\$ 26,246	\$ 277,415	\$ 0	\$ 503,862	\$ 1,500,000	\$ 11,001,384	\$ 2,942,336
Other Sources	308,100	24,681	0	0	221,972	0	0	554,753	0
Intrafund Transfers	0	0	0	0	0	0	0	0	0
Transfers-out	(13,943,719)	0	0	0	0	0	0	(13,943,719)	0
Contingency	0	0	0	0	0	0	0	0	0
Other Outgo	(3,047,406)	(42,949,421)	0	0	(72,058)	(26,253,944)	0	(72,322,829)	0
<b>TOTAL TRANSFERS/OTHER SOURCES</b>	<b>\$ (11,729,790)</b>	<b>\$ (39,184,115)</b>	<b>\$ 26,246</b>	<b>\$ 277,415</b>	<b>\$ 149,914</b>	<b>\$ (25,750,082)</b>	<b>\$ 1,500,000</b>	<b>\$ (74,710,411)</b>	<b>\$ 2,942,336</b>
<b>FUND BALANCE</b>									
Net Change in Fund Balance	\$ 2,768,407	\$ 1,249,429	\$ (56,029)	\$ (7,094,435)	\$ (1,134,366)	\$ (14,757)	\$ 2,313,755	\$ (1,967,995)	\$ 1,731,361
Beginning Balance, July 1	54,634,081	31,584,117	797,057	42,182,892	5,554,326	33,379	22,597,567	157,383,418	7,586,219
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 57,402,489</b>	<b>\$ 32,833,546</b>	<b>\$ 741,028</b>	<b>\$ 35,088,457</b>	<b>\$ 4,419,960</b>	<b>\$ 18,622</b>	<b>\$ 24,911,322</b>	<b>\$ 155,415,424</b>	<b>\$ 9,317,580</b>

**RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS AS OF 06-30-20**

TO

	Unrestricted General Funds		Restricted General Funds					All Other Funds							Total
	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Debt Service 20	Child Development 30	Capital Projects 40	Enterprise Funds	Internal Service 60	Financial Aid 74/75	Other Trust (OPEB) 79	
<b>Fund 114</b>			347,136	3,409,351	121,702	816,182		1,931,591	26,246			2,942,336		1,500,000	11,094,544
<b>Fund 115</b>	50,000							36,830		277,415					364,245
<b>Fund 121/131</b>					5,338								426,817		432,154
<b>Fund 122</b>	253,527														253,527
<b>Fund 123</b>													77,045		77,045
<b>Fund 125</b>								995,867							995,867
<b>Fund 128</b>								776,336							776,336
<b>Fund 20</b>															0
<b>Fund 30</b>															0
<b>Fund 40</b>															0
<b>Enterprise 60</b>															0
<b>Fund 74/75</b>															0
<b>Fund 79</b>															0
<b>Total</b>	303,527	0	347,136	3,409,351	127,040	816,182	0	3,740,625	26,246	277,415	0	2,942,336	503,862	1,500,000	13,993,719

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**Inter-Fund Transfers:**

**Fund 114 to 121/131:** 25,240 for expenses in excess of the amount covered by Fund 121/131  
321,896 to offset FH Health Fees Fund deficit  
**Fund 114 to 122:** 3,075,793 for Special Ed match  
268,074 for 6% COLA Salary and Benefit Adjustment  
65,484 for salary backfill  
**Fund 114 to 123:** 121,702 for Federal Work Study match  
**Fund 114 to 125:** 816,182 to offset Parking Fund operating deficit  
**Fund 114 to 20:** 1,809,028 for Debt Service  
122,563 for capital lease payments  
**Fund 114 to 30:** 26,246 for salary backfill  
**Fund 114 to 60:** 2,000,000 to increase benefits Rate Stabilization Fund (RSF) balance  
942,336 to close out Internal Services fund balances  
**Fund 114 to 79:** 1,500,000 for 2019-20 OPEB liability

**Fund 115 to 20:** 36,830 for capital lease payments  
**Fund 115 to 40:** 277,415 for District Office Building FF&E  
**Fund 121/131 to 74/75:** 110,400 for scholarships  
316,416.67 for student Grants in Aid  
**Fund 122 to 114:** 59,524.17 for reassigned time  
194,002.58 for excess of transfers to DSP&S  
**Fund 123 to 74/75:** 77,045.00 to close out DA SEOG  
**Fund 125 to 20:** 995,867 for capital lease payments  
**Fund 128 to 20:** 776,336 for Debt Service

**3,155,824**

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

**Fund 115 to 114:** 10,000 for KCI support  
40,000.00 for Foothill commencement

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

**Fund 121/131 to 123:** 5,338 for recalculation of Administrative Cost Allowance



## Changes in Fund 114 Revenue and Expenses

	12-13 Actual	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Budget	%
<b>Revenues</b>										
Base Revenue	140,844,153	134,771,820	136,739,187	146,354,376	147,014,090	148,029,453	152,040,367	155,385,593	156,874,700	81.71%
Prior Year Apportionment	1,248,604	2,508,247	2,285,969	837,068	651,317	178,382	13	(118,173)	-	0.00%
Other Apportionment	428,262	414,316	447,324	205,439	406,787	286,341	266,235	227,254	227,300	0.12%
State Lottery	4,125,262	3,985,122	4,140,710	4,803,722	4,606,325	4,579,233	4,557,137	3,998,911	4,000,400	2.08%
Nonresident Tuition	24,372,504	26,445,199	28,373,396	28,115,878	26,887,735	26,812,845	26,452,344	26,014,023	20,852,000	10.86%
State Mandated Costs	1,226,899	779,060	760,480	764,710	758,565	738,662	715,110	743,180	694,900	0.36%
Mandated Cost Obligation (One Time)			1,199,398	15,119,132	2,494,848	725,411				0.00%
STRS On-Behalf Payments	-	-	-	4,252,952	3,664,118	4,758,023	9,496,333	5,147,235	5,415,753	2.82%
<b>Other Revenues</b>										0.00%
PT Faculty Funding	702,925	702,925	702,925	565,177	562,072	542,904	546,220	482,291	498,800	0.26%
Full-Time Faculty Hiring	-	-	-	-	-	-	1,087,522	1,087,522	1,087,500	0.57%
2% Resident Enrollment Fees	722,410	810,957	739,843	751,855	716,043	393,588	424,342	417,742	417,740	0.22%
Interest Income	451,017	381,148	546,418	806,943	1,092,530	1,486,815	2,417,700	2,569,918	1,000,000	0.52%
Campus Generated Revenues	2,385,312	2,082,835	1,832,289	2,060,365	1,978,247	1,660,948	1,747,123	1,573,866	783,050	0.41%
Other Revenues	205,363	20,416	350,029	464,341	64,620	123,105	2,939,206	109,080	140,000	0.07%
<b>Total Revenues</b>	<b>176,712,712</b>	<b>172,902,045</b>	<b>178,117,970</b>	<b>205,101,957</b>	<b>190,897,297</b>	<b>190,315,709</b>	<b>202,689,651</b>	<b>197,638,441</b>	<b>191,992,143</b>	<b>100.00%</b>
<b>Expenses</b>										
Salaries	110,990,373	111,453,924	111,552,914	122,724,377	127,400,588	124,668,404	121,209,888	116,881,733	115,663,396	60.15%
Benefits	35,497,277	33,316,024	33,932,178	41,085,595	44,425,597	47,377,502	56,166,424	49,191,678	47,179,786	24.54%
Materials and Supplies	2,801,466	2,373,426	2,536,465	2,860,283	2,781,777	2,746,812	2,218,072	2,045,546	3,437,036	1.79%
Operating Expenses	14,374,486	15,177,755	15,774,850	16,992,610	18,032,253	18,749,601	16,732,813	16,188,897	16,325,555	8.49%
Capital Outlay	158,701	413,999	537,321	304,852	634,793	476,025	323,655	293,351	326,115	0.17%
Transfers (net)	6,346,413	11,245,455	9,186,082	11,684,627	6,771,867	8,030,577	9,752,183	11,012,989	9,353,383	4.86%
<b>Total Expenses</b>	<b>170,168,717</b>	<b>173,980,583</b>	<b>173,519,810</b>	<b>195,652,343</b>	<b>200,046,876</b>	<b>202,048,921</b>	<b>206,403,034</b>	<b>195,614,195</b>	<b>192,285,270</b>	<b>100.00%</b>
<b>Net Surplus/(Deficit)</b>	<b>6,543,995</b>	<b>(1,078,538)</b>	<b>4,598,159</b>	<b>9,449,615</b>	<b>(9,149,579)</b>	<b>(11,733,212)</b>	<b>(3,713,383)</b>	<b>2,024,246</b>	<b>(293,126)</b>	<b>(a)</b>
<b>Beginning Fund Balance</b>	<b>38,488,150</b>	<b>45,032,144</b>	<b>43,953,606</b>	<b>48,551,766</b>	<b>58,001,381</b>	<b>48,851,802</b>	<b>37,118,590</b>	<b>33,405,207</b>	<b>35,429,453</b>	<b>(b)</b>
<b>Ending Fund Balance</b>	<b>45,032,144</b>	<b>43,953,606</b>	<b>48,551,766</b>	<b>58,001,381</b>	<b>48,851,802</b>	<b>37,118,590</b>	<b>33,405,207</b>	<b>35,429,453</b>	<b>35,136,327</b>	<b>(a+b)</b>
Designated Carryforwards (see below)	20,618,690	18,804,632	16,642,395	15,619,457	15,117,381	12,864,446	13,689,110	14,600,663	14,600,663	(c)
5% Reserve	9,890,000	8,700,000	8,680,000	9,860,000	10,002,344	10,102,446	10,320,152	9,780,710	9,614,263	(d)
<b>Stability Fund Balance</b>	<b>14,523,454</b>	<b>16,448,973</b>	<b>23,229,370</b>	<b>32,521,924</b>	<b>23,732,077</b>	<b>14,151,698</b>	<b>9,395,945</b>	<b>11,048,080</b>	<b>10,921,402</b>	<b>(a+b)-c-d</b>
<b>Notes</b>										
<b>Designated Carryforwards (CF):</b>										
FH,DA,CS Carryforward	9,755,319									
Districtwide Carryforward	408,202									
Encumbrance & Reservations CF	2,354,634									
SRP Carryforward	2,082,508									
<b>Total:</b>	<b>14,600,663</b>									

## Facts at a Glance

Revenues and Expenditures, Unrestricted General Fund (General Purpose Fund 114 & Self-Sustaining Fund 115)											
	10-11 Actual	11-12 Actual	12-13 Actual	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Adopted
<b>Revenues</b>	193,668,626	181,047,851	188,688,914	185,381,250	190,596,966	219,047,010	205,052,448	204,645,122	214,723,032	209,090,577	200,652,718
Salaries	116,504,949	115,233,660	113,704,480	114,053,378	114,103,955	125,547,736	129,929,069	127,347,400	124,265,680	119,995,129	118,513,597
Benefits	37,550,107	39,347,222	36,173,607	33,959,328	34,567,929	41,744,197	45,044,304	48,005,734	54,036,139	50,099,895	48,278,840
Other	30,868,766	32,374,397	30,881,933	37,651,016	39,014,136	41,415,409	38,190,006	39,324,686	39,326,727	37,349,027	32,799,079
<b>Total Expenses/Transfers</b>	184,923,823	186,955,279	180,760,020	185,663,721	187,686,020	208,707,342	213,163,378	214,677,820	217,628,545	207,444,051	199,591,516
<b>Ending Fund Balance</b>	51,649,292	45,741,864	53,670,758	53,388,287	56,299,232	66,638,899	58,527,969	48,495,270	45,589,757	47,236,283	48,297,485
Salary Expenditures, Fund 114 (General Purpose Fund Only)											
	10-11 Actual	11-12 Actual	12-13 Actual	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Adopted
<b>Contract Faculty</b>	41,621,809	41,183,853	40,613,060	40,494,850	40,722,794	42,099,238	43,960,431	42,383,003	43,329,667	39,331,494	42,696,567
<b>Part-Time Faculty</b>	30,970,070	31,237,672	32,336,861	33,648,656	36,082,017	39,859,039	40,614,029	38,618,094	34,476,167	35,831,391	32,304,688
<b>Management</b>	8,047,187	8,304,694	8,154,116	8,380,972	8,934,139	10,346,469	10,565,627	11,360,173	11,246,547	11,376,655	11,184,882
<b>Classified</b>	30,515,343	29,464,034	28,147,218	27,072,867	23,764,513	28,708,506	30,041,887	30,441,124	30,419,447	28,746,485	28,305,683
<b>Students &amp; Casuals</b>	2,386,717	2,275,003	1,739,119	1,856,579	2,049,452	1,711,125	2,218,615	1,866,011	1,738,060	1,595,709	1,171,576
<b>Total</b>	113,541,126	112,465,255	110,990,373	111,453,924	111,552,914	122,724,377	127,400,588	124,668,404	121,209,888	116,881,733	115,663,396
Productivity											
	10-11 Actual	11-12 Actual	12-13 Actual	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Adopted
<b>WSCH per Teaching FTE</b>	560	547	528	526	522	520	489	486	512	510	512
FTES											
	10-11 Actual	11-12 Actual	12-13 Actual	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Adopted
<b>Resident</b>	30,688	29,455	27,772	27,441	27,353	27,143	25,967	24,484	23,335	23,042	23,042
<b>Non-Resident</b>	3,958	4,076	4,353	4,591	4,805	4,803	4,621	4,441	4,087	3,628	3,628
<b>Total FTES</b>	34,646	33,531	32,124	32,032	32,158	31,946	30,588	28,925	27,422	26,670	26,670
Revenues and Expenditures, Restricted General Fund (Categorical, Special Ed, Federal Work Study, Parking & Campus Center Use Fee Funds)											
	10-11 Actual	11-12 Actual	12-13 Actual	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Adopted
<b>Revenues &amp; Transfers In</b>	30,273,086	26,860,995	25,847,467	28,258,144	35,129,150	42,513,322	58,750,845	66,545,781	59,320,469	79,048,556	84,394,562
<b>Expenditures &amp; Transfers Out</b>	29,024,864	25,934,340	24,850,816	27,494,968	34,880,467	43,267,189	58,373,203	66,099,600	58,891,795	77,926,675	83,338,833
<b>Fund Balance</b>	5,610,531	6,537,186	7,533,837	8,297,013	8,545,696	7,791,828	8,169,470	8,615,650	9,044,324	10,166,205	11,221,934

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

**2020-21 Adopted Budget**

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

Description	2019-20 Actuals	2020-21 Adopted Budget	2021-22 Projection	2022-23 Projection
Resident FTES (F/T Equiv Student)	23,042	23,042	23,042	23,042
<b>FTES Decline/Restoration</b>	<b>-1.31%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
COLA	3.26%	0.00%	0.00%	0.00%
Ongoing Revenues	\$186,056,042	\$177,862,143	\$178,683,443	\$179,517,743
Ongoing Expenses & Net Transfers Out*	195,614,194	195,285,270	194,238,451	198,213,794
<b>Structural Surplus/(Deficit)</b>	<b>(\$9,558,152)</b>	<b>(\$17,423,127)</b>	<b>(\$15,555,008)</b>	<b>(\$18,696,051)</b>
One-Time and Temporary Revenue	11,582,399	14,130,000	14,130,000	14,130,000
One-Time Expenditures & Transfers; Expenditure Savings	0	0	(1,000,000)	(1,000,000)
<b>Net Change in Fund Balance</b>	<b>\$2,024,247</b>	<b>(\$3,293,127)</b>	<b>(\$2,425,008)</b>	<b>(\$5,566,051)</b>
<i>Beginning Fund Balance</i>	33,405,207	35,429,454	32,136,327	31,711,320
<i>Net Change in Fund Balance</i>	2,024,247	(3,293,127)	(425,008)	(3,566,051)
<b>Ending Fund Balance</b>	<b>\$35,429,454</b>	<b>\$32,136,327</b>	<b>\$31,711,320</b>	<b>\$28,145,269</b>
<b>Less: Carryforwards/Restricted</b>				
Colleges/CS/DW Carryforwards, 5% Reserves	24,381,372	24,364,925	24,362,585	24,561,352
<b>FHDA Stability Fund</b>	<b>\$11,048,082</b>	<b>\$7,771,402</b>	<b>\$7,348,735</b>	<b>\$3,583,917</b>

\*Assumes \$3M estimated ongoing reclassification/compensation costs.

**Comparison of FTE - 2015-16 through 2020-21**  
(This chart represents filled and vacant FTE at the beginning of each year)

	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORES/STUDENT ACCTS/FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
20-21 (Adopted)	114	115	121/131	122	125	128	300	114080	600	400	
A1-Executive	5.85		0.15								6
A2-Certificated Manager	24.8	3.0	7.6	2.0		0.5	1.0	2.1			41
A3-Non-Certificated Manager	31.96	0.6	12.4		0.4	0.5		10.16	1.1		57
B1-Board of Trustees Member	5										5
C1-Classified-ACE	217.7	21.2	122.1	27.0	2.5	0.9	13.0	25.0	2.5	2.1	434
C2-Classified-ACE, less than 50%	4.0	2.0	2.0	5.0			7.0	2.0			22
C3-Classified CSEA	69.3	3.7				8.3		6.8			88
C4-Supervisor	24.6	0.5	8.0	2.0	1.1		1.0	2.0		0.9	40
C5-Confidential	9.9		0.1						1.0		11
C6-Police Officers' Association	6.4				3.6						10
F1,2-Certificated Instructor	404.5		52.5	20.0				1.0			478
F3-Certificated Instructor-Childcare							5.0				5
F7-(Headcount)-Early Retiree	23.0			1.0							24
FTE	826.9	30.9	204.8	57.0	7.6	10.1	27.0	49.0	4.6	3.0	1,221
PT faculty budgeted (GF & Spec. Ed only)	453.4										

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

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

	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORES/STUDENT ACCTS/FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
17-18 (Adopted)	114	115	121/131	122	125	128	300	114080	600	400	
A1-Executive	6.0										6
A2-Certificated Manager	29.8	3.0	3.6	2.0		0.5	1.0	2.1			42
A3-Non-Certificated Manager	36.4	1.0	9.2		0.7	0.4		10.0	1.1	1.2	60
B1-Board of Trustees Member	5.0										5
C1-Classified-ACE	275.5	18.3	99.6	27.0	2.5	1.4	10.0	22.8	2.5	6.4	466
C2-Classified-ACE, less than 50%	5.0	3.0	2.0	6.0			7.0	2.0			25
C3-Classified CSEA	80.0					8.3		6.8			95
C4-Supervisor	25.8		6.2	3.0	1.1		1.0	2.0		0.9	40
C5-Confidential	9.9		0.1						1.0		11
C6-Police Officers' Association	7.0				4.0						11
F1,2-Certificated Instructor	453.5		39.0	20.5							513
F3-Certificated Instructor-Childcare							5.0				5
F7-(Headcount)-Early Retiree	53.9		1.1	2.0							57
FTE	987.8	25.3	160.8	60.5	8.3	10.6	24.0	45.6	4.6	8.5	1,336
PT faculty budgeted (GF & Spec. Ed only)	517.8										

	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORES/STUDENT ACCTS/FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
16-17 (Adopted)	114	115	121/131	122	125	128	300	114080	600	400	
A1-Executive	6.0										6
A2-Certificated Manager	29.8	3.0	3.6	2.0		0.5	1.0	3.1			43
A3-Non-Certificated Manager	32.1	1.0	9.4		0.7	0.4		10.1	1.1	4.2	59
B1-Board of Trustees Member	5.0										5
C1-Classified-ACE	271.9	18.3	85.3	23.0	2.9	1.4	10.0	23.8	2.5	7.9	447
C2-Classified-ACE, less than 50%	6.0	3.0	2.0	9.0			7.0	3.0			30
C3-Classified CSEA	77.0					8.3		6.8			92
C4-Supervisor	25.2		4.2	3.0	0.7		1.0	1.0		0.9	36
C5-Confidential	10.9		0.1						1.0		12
C6-Operating Engineer	7.0				4.0						11
F1,2-Certificated Instructor	453.0		33.0	19.0							505
F3-Certificated Instructor-Childcare							5.0				5
F7-(Headcount)-Early Retiree	48.1			2.7				0.1			51
FTE	972.0	25.3	137.7	58.7	8.3	10.6	24.0	47.9	4.6	13.0	1,302
PT faculty budgeted (GF & Spec. Ed only)	549.4										

	GENERAL	SELF-SUSTAINING	CATEGORICAL	SPECIAL EDUCATION	PARKING	CAMPUS CENTER	CHILD DEVELOPMENT	BOOKSTORES/STUDENT ACCTS/FOUNDATION	SELF-INSURED	CAPITAL	TOTAL
15-16 (Adopted)	114	115	121/131	122	125	128	300	114080	600	400	
A1-Executive	6.0										6
A2-Certificated Manager	29.3	3.0	3.1	2.0		0.5	1.0	3.1			42
A3-Non-Certificated Manager	28.9	1.0	6.2		1.3	0.4		8.0	1.0	5.3	52
B1-Board of Trustees Member	5.0										5
C1-Classified-ACE	261.7	18.4	72.3	22.0	4.5	1.4	10.0	22.8	2.5	9.5	425
C2-Classified-ACE, less than 50%	6.0	3.0	2.0	10.0			7.0	2.0			30
C3-Classified CSEA	76.0					8.3		6.8			91
C4-Supervisor	25.4		3.0	3.0	0.6		1.0		0.1	0.9	34
C5-Confidential	10.9		0.1						1.0		12
C6-Operating Engineer	2.9				5.1						8
F1,2-Certificated Instructor	436.6		21.4	19.0							477
F3-Certificated Instructor-Childcare							5.0				5
F7-(Headcount)-Early Retiree	50.2		2.0	2.7				0.1			55
FTE	938.8	25.4	110.1	58.7	11.5	10.6	24.0	42.7	4.6	15.6	1,242
PT faculty budgeted (GF & Spec. Ed only)	555.4										

## 2020-21

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

2020-21 Budgeted Allocation: \$3,701,400

Description	Acct Code	Division	Program Code	Labor	Benefits	Total Labor & Benefits
Instructional	1160	Phys. Sci, Math, Engineering	170100	2,726,587	974,813	3,701,400
<b>Total 2019-20 Projected Expenditures</b>				<b>2,726,587</b>	<b>974,813</b>	<b>3,701,400</b>

## 2019-20

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

Funds Received in Fiscal Year 2019-20: \$8,050,227

Description	Acct Code	Division	Program Code	Labor	Benefits	Total Labor & Benefits
Instructional	1160	Phys. Sci, Math, Engineering	170100	3,999,933	1,430,062	5,429,994
Instructional	1160	Language Arts	150100	1,976,827	643,406	2,620,233
<b>Total 2019-20 Projected Expenditures</b>				<b>5,976,760</b>	<b>2,073,467</b>	<b>8,050,227</b>

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**Fund 115 - Self-Sustaining Fund**  
**Fund Balance Report for Fiscal Year 2019-20**  
**Ending Balance Reported as of June 30, 2020**

<b>Fund</b>	<b>Fund Description</b>	<b>Beginning Balance</b>	<b>Net Change</b>	<b>Ending Balance</b>
<b>Foothill Funds</b>				
115000	Apprenticeship-Foothill	1,760,746.86	58,772.31	1,819,519.17
115001	Apprenticeship-Foothill Unrest cont	372,252.54	-	372,252.54
115002	Apprenticeship-Accounting	-	11,818.31	11,818.31
115050	Anthropology - Field work	4,327.63	-	4,327.63
115051	Anthrop Campus Abroad Reserve	33,723.59	(2,857.37)	30,866.22
115063	Off Cmp Short Courses Dental Hyg	11,500.81	2,858.07	14,358.88
115100	FH Speaker Series	-	13,537.99	13,537.99
115105	FH-Youth Program	26,295.31	-	26,295.31
115111	Box Office - Foothill	66,076.82	-	66,076.82
115112	Xerox - Foothill	9,160.69	-	9,160.69
115113	Stage Studies - Foothill	18,747.56	-	18,747.56
115114	Drama Production-Foothill	9,791.83	18,903.31	28,695.14
115115	Facilities Rental-FH Fine Arts	400,684.14	(82,114.47)	318,569.67
115116	Vending - Foothill	4,021.13	133.95	4,155.08
115117	Facilities Rental Foothill	1,091,198.91	73,587.77	1,164,786.68
115119	International Programs	517,841.37	(46,780.07)	471,061.30
115122	FH International Student Hlth Svcs	22,079.61	-	22,079.61
115135	Child Development Conference	7,736.75	-	7,736.75
115138	KFJC Carrier	29,558.83	(3,116.04)	26,442.79
115142	FH-MAA Health Services	151,328.57	-	151,328.57
115146	FH-MAA Program	60,174.15	-	60,174.15
115148	Vending-Sunnyvale Center	48,375.71	433.50	48,809.21
115149	FH Community Education	12,002.63	(12,002.63)	-
115151	Contract Ed	53,472.25	(1,474.25)	51,998.00
115171	President's Fund Foothill	80,113.65	(46,232.25)	33,881.40
115175	FH-Athletics General	28,216.32	26,145.14	54,361.46
115176	FH-Athletics - Teams	106.27	3,226.25	3,332.52
115177	FH-Football	808.41	(198.19)	610.22
115178	FH-Men's Basketball	1,476.07	(468.92)	1,007.15
115179	FH-Women's Basketball	282.81	-	282.81
115180	FH-Softball	1,545.04	150.00	1,695.04
115181	FH-Volleyball	176.93	559.35	736.28
115182	FH-Aquatics	8,382.49	302.35	8,684.84
115183	FH-Dance	5,113.26	4,630.00	9,743.26
115184	FH-KCI Community Ed Classes	56,471.18	(50,709.81)	5,761.37
115187	FH Food Concessionaires	372,664.18	33,530.06	406,194.24
115191	FH-Workforce Development	41,285.87	2,736.62	44,022.49
115192	FH-Corporate Internship Program	23,351.85	-	23,351.85
115196	Dental Hygiene Clinic	3,811.78	6,738.46	10,550.24
115197	FH Science Learning Institute	36,439.10	24,984.99	61,424.09
115198	FH Print Services	221,218.96	(31,269.60)	189,949.36
115199	FH - KCI Support	-	300,000.00	300,000.00
115300	FH-MAA Counseling & Matriculation	2,961.03	-	2,961.03
<b>Foothill</b>		<b>5,595,522.89</b>	<b>305,824.83</b>	<b>5,901,347.72</b>

**De Anza Funds**

115200 DA-La Voz Newspaper	1,704.23	(1,704.23)	-
115201 DA-Apprenticeship	114,460.39	(6,000.20)	108,460.19
115202 DA-MCNC/CACT Partnrs	5,248.22	-	5,248.22
115204 DA-Cheap	589.75	(103.04)	486.71
115205 DA-APALI	31,575.98	-	31,575.98
115206 DA-Job Fair	29,069.50	-	29,069.50
115207 DA-Telecourse Produc	110.62	-	110.62
115208 DA-Technology Rscs	9,969.37	-	9,969.37
115209 DA-Auto Tech	524.13	1,329.42	1,853.55
115210 DA-Reprographics	242,331.95	(11,823.94)	230,508.01
115212 DA-Physical Educ	26,742.01	-	26,742.01
115213 DA-Ashland Field Trp	5,691.45	-	5,691.45
115214 DA-Sumr Bsktbl Camp	-	9,221.32	9,221.32
115218 DA-Short Courses	27,866.52	(27,866.52)	-
115219 DA-Creative Arts Fac Use	5,591.75	-	5,591.75
115220 DA-Comm Serv Reserve	250,000.00	-	250,000.00
115221 DA-Intl Student Ins	712,754.84	(113,941.61)	598,813.23
115222 DA-Extended Yr Progr	1,926,941.85	(485,524.38)	1,441,417.47
115224 DA-Summer Karate Cmp	252.22	-	252.22
115225 DA-DLC Extended Lrng	11,931.97	-	11,931.97
115226 DA-Use Of Facilities	1,543,813.49	(108,820.92)	1,434,992.57
115227 DA-Library Print Card	682.62	-	682.62
115228 DA-Baseball	-	3,539.60	3,539.60
115229 DA-Audio Visual	3,684.73	-	3,684.73
115230 DA-RLCC Conference	1,629.62	-	1,629.62
115231 DA-Softball	772.20	2,358.14	3,130.34
115232 DA-Football	-	11,160.00	11,160.00
115233 DA-Men's Basketball	2,209.66	777.66	2,987.32
115234 DA-Women's Bsktbl	3,024.33	4,944.10	7,968.43
115235 DA-Men's Soccer	5,310.38	2,249.34	7,559.72
115236 DA-Women's Soccer	6,425.41	1,626.83	8,052.24
115237 DA-Women's Swim/Divg	-	611.50	611.50
115238 DA-Men's Tennis	50.84	-	50.84
115239 DA-Women's Tennis	90.83	-	90.83
115240 DA-Women's Trk & Fld	7,739.53	5,474.42	13,213.95
115241 DA-Women's Volleybll	13,649.25	1,732.95	15,382.20
115243 DA-Health Services	60,322.95	(5,749.92)	54,573.03
115245 DA-Prevention Trust	15,967.75	(2,347.62)	13,620.13
115246 DA-Athletics Trust	27,270.62	2,320.08	29,590.70
115247 DA-ESL	1,967.61	-	1,967.61
115249 DA President Fund	157.57	-	157.57
115252 DA-Intl Summer Progr	105,384.20	637.41	106,021.61
115253 OTI-MAA Program	53,003.13	(599.37)	52,403.76
115254 DA-ATM Services	47,500.00	-	47,500.00
115259 DA-Dist Learn Testing	324.54	-	324.54
115260 DA-Office of Instruction	3,661.42	(1,562.62)	2,098.80
115261 DA-Massage Therapy Proj	3,587.22	(3,587.22)	-
115262 DA-Men's Track & Field	1,934.00	4,850.00	6,784.00

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

115263 DA-Women's Water Polo	55,226.58	(8,258.74)	46,967.84
115266 DA-Women's Badminton	4,139.61	23,248.83	27,388.44
115267 Equipment Room	130.00	-	130.00
115268 DA VPAC Facility Rent	334,811.74	(16,852.35)	317,959.39
115271 DA-Fitness Center Membership	165,292.12	(14,707.85)	150,584.27
115273 DA CDC Medical Admin Activits MAA	31,634.38	-	31,634.38
115274 DA-Vocal Music	3,237.28	(769.45)	2,467.83
115275 DA-Chamber Orchestra	2,518.10	(559.43)	1,958.67
115276 DA-Creative Arts	3,720.58	-	3,720.58
115277 DA-Dance	22,629.66	-	22,629.66
115278 DA-Jazz Instrumental	2,590.09	-	2,590.09
115279 DA-Patnoe	5,574.26	42.33	5,616.59
115280 DA-Wind Ensemble	912.15	329.85	1,242.00
115283 PE Facilities Rental	233,179.12	(3,022.61)	230,156.51
115284 DA-Ceramics	6,695.16	267.40	6,962.56
115285 DA-Photography	5,302.00	615.00	5,917.00
115286 DA-Euphrat Museum	56,782.73	(22,378.40)	34,404.33
115287 DA-ePrint	2,686.57	1,491.40	4,177.97
115289 DA-MCNC	88,194.75	16,505.16	104,699.91
115293 DA-College Life Vending	9,196.09	3,131.06	12,327.15
115294 DA-Red Wheelbarrow	1,343.43	2,159.39	3,502.82
115295 VTA SmartPass	-	50,354.21	50,354.21
115296 DA-CA History Ctr - Extended Year	3,466.11	1,657.80	5,123.91
<b>De Anza</b>	<b>6,352,783.16</b>	<b>(683,545.22)</b>	<b>5,669,237.94</b>
115412 Computer Loan Prog-Admin	200,000.00	-	200,000.00
115413 Computer Loan Prog-Fee	36,244.14	-	36,244.14
<b>Central Services</b>	<b>236,244.14</b>	<b>-</b>	<b>236,244.14</b>
<b>Total</b>	<b>12,184,550.19</b>	<b>(377,720.39)</b>	<b>11,806,829.80</b>

**CAPITAL PROJECTS SUMMARY**

*June 30, 2020*

Banner		Project Description	Project Budget	Project-To-Date Activity			Total Obligations	Total Funded Dollars	Available Balance
Fund	Organization			Actual Expenditures	Ending Fund Balance	Encumbrances & Reservations			
Foothill Projects									
412002	110001	FH-Facilities/Equipment Maintenance	1,405,565	266,230	1,139,335	3,094	269,325	1,405,565	1,136,241
412003	110001	FH Athletic Facilities Maintenance	200,000	0	200,000	0	0	200,000	200,000
412006	110001	FHDA Ed Center Eq/Facilities Main	2,714,198	1,177	2,713,021	0	1,177	2,714,198	2,713,021
412008	110001	FH Safety & Maintenance Projects	1,692,537	3,443	1,689,094	0	3,443	1,692,537	1,689,094
412010	110001	FH Faculty Wifi Project	200,000	0	200,000	0	0	200,000	200,000
412014	133001	FH Campus Center Lighting	285,000	0	285,000	259,940	259,940	285,000	25,060
412015	110001	FH CampusExterior Site LightingP39	74,000	0	74,000	0	0	74,000	74,000
412016	110001	FH FootballField SnackShack Removal	21,000	0	21,000	0	0	21,000	21,000
412104	114118	FH Faculty Ergonomic Furniture	118,784	111,219	7,565	0	111,219	118,784	7,565
Foothill Projects Total:			6,711,085	382,070	6,329,015	263,034	645,104	6,711,085	6,065,981
De Anza Projects									
411203	210002	DA-Facilities/Equipment Maintenance	3,188,653	1,687,223	1,501,431	103,430	1,790,653	3,188,653	1,398,001
411213	210002	DA Photovoltaic (PV) System	1,416,338	83,429	1,332,908	0	83,429	1,416,338	1,332,908
De Anza Projects Total:			4,604,991	1,770,652	2,834,339	103,430	1,874,082	4,604,991	2,730,909
Central Services Projects									
411256	412030	16/17DATile&FlatRoofRplc(CDC)PFP1&2	21,805	19,815	1,990	1,990	21,805	21,805	0
412507	412030	FH ElectricVehicle ChargingStations	118,000	60,569	57,431	0	60,569	118,000	57,431
413020	411001	Business Services Project	4,585,353	86,851	4,498,502	0	86,851	4,585,353	4,498,502
413021	411001	New District Office Bldg FF&E	0	0	0	0	0	0	0
413141	412030	SC EMS and HVAC Improvements	75,000	24,724	50,276	3,000	27,724	75,000	47,276
413144	412030	D120 HVAC Improvements	185,000	57,269	127,731	70,040	127,309	185,000	57,691
413146	412030	New District Office Building Constr	27,200	7,093	20,108	20,108	27,200	27,200	0
413147	412030	FH PV Solar Repair Parking Lot 3	370,000	167,335	202,665	109,186	276,521	370,000	93,479
413406	411001	District Office/Swing Space	1,398,787	1,397,358	1,429	1,429	1,398,787	1,398,787	0
413509	412030	Measure G Reimbursement	0	731,971	(731,971)	0	731,971	0	(731,971)
413513	411001	Capital Project Clearing	0	0	0	37,117	37,117	0	(37,117)
Central Services Projects Total:			6,781,145	2,552,986	4,228,159	242,868	2,795,854	6,781,145	3,985,291
Measure C Projects									
Fund Balance - Various Projects <sup>1</sup>			19,236,417	0	19,236,417	1,758,684	1,758,684	19,236,417	17,477,734
Measure C Projects Total:			19,236,417	0	19,236,417	1,758,684	1,758,684	19,236,417	17,477,734
Measure C Other Funding Sources									
414308	412030	Network Room Renovation 405B	491,974	491,974	0	0	491,974	491,974	0
469103	110001	FH PG&E CSI Rebate Project C162	1,583,338	257,979	1,325,359	1,325,359	1,583,338	1,583,338	0
469104	110001	FH Lot 5 and 6 Project 162	800,000	61,678	738,322	503,623	565,301	800,000	234,699
469402	412030	New District Office Bldg(Constr)404	3,418,000	3,276,791	141,209	242,899	3,519,689	3,418,000	(101,689)
469403	412030	New District Office Bldg Equip 404	1,786,354	1,782,674	3,680	3,680	1,786,354	1,786,354	0
Measure C Other Funding Sources Projects Total:			8,079,666	5,871,096	2,208,571	2,075,561	7,946,657	8,079,666	133,010

**CAPITAL PROJECTS SUMMARY**

*June 30, 2020*

Fund	Banner Organization	Project Description	Project Budget	Project-To-Date Activity				Total Funded Dollars	Available Balance
				Actual Expenditures	Ending Fund Balance	Encumbrances & Reservations	Total Obligations		
State Proposition									
415117	110001	P39FHCampusExteriorSiteLighting	314,092	314,092	0	166,500	480,593	314,092	(166,500)
State Proposition Projects Total:			314,092	314,092	0	166,500	480,593	314,092	(166,500)
Scheduled Maintenance									
		Fund Balance - State Scheduled Maintenance							
		Yrs 14-15, 15-16 & 16-17 <sup>2</sup>	2,847,032	2,600,107	246,926	0	2,600,107	2,847,032	246,926
471036	211001	17/18SMDAPECmplxGateReplacmntPFP6	656,000	650,969	5,031	0	650,969	656,000	5,031
471039	211001	18/19SMDA Exterior ImprovementsPFP1	147,858	147,858	0	142,820	290,678	147,858	(142,820)
471042	211001	19/20SMDAExtEnvlpReprs&RefnshngPFP1	0	0	0	32,583	32,583	0	(32,583)
472041	110001	18/19SMFH Exterior ImprovementsPFP2	24,898	24,898	0	19,503	44,400	24,898	(19,503)
Scheduled Maintenance Projects Total:			3,675,788	3,423,832	251,956	194,906	3,618,737	3,675,788	57,050
Total			49,403,185	14,314,728	35,088,457	4,804,983	19,119,710	49,403,185	30,283,474

Footnotes:

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

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

**CALIFORNIA COMMUNITY COLLEGES  
GANN LIMIT WORKSHEET  
Fiscal Year 2020-21**

DISTRICT:

**Foothill-De Anza CCD**

DATE:

May 21, 2020

**I. 2020-21 Appropriations Limit:**

A. 2019-20 Appropriations Limit		\$ 231,408,473
B. 2020-21 Price Factor:	<u>1.0373</u>	
C. Population factor:		
1 2018-19 Second Period Actual FTES	<u>23,145.9300</u>	
2 2019-20 Second Period Actual FTES	<u>23,067.4100</u>	
3 2020-21 Population change factor (line C.2. divided by line C.1.)	<u>0.9966</u>	
D. 2019-20 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)		\$ 239,223,873
E. Adjustments to increase limit:		
1 Transfers in of financial responsibility		
2 Temporary voter approved increases		
3 Total adjustments - increase		-
F. Adjustments to decrease limit:		
1 Transfers out of financial responsibility		
2 Temporary voter approved increases		
3 Total adjustments - decrease		-
G. 2020-21 Appropriations Limit		\$ 239,223,873

**II. 2020-21 Appropriations Subject to Limit:**

A. State Aid <sup>1</sup>	\$ 7,583,734
B. State Subventions <sup>2</sup>	441,100
C. Local Property taxes	124,815,000
D. Estimated excess Debt Service taxes	
E. Estimated Parcel taxes, Square Foot taxes, etc.	
F. Interest on proceeds of taxes	
G. Less: Costs for Unreimbursed Mandates <sup>3</sup>	
H. 2020-21 Appropriations Subject to Limit	\$ 132,839,834

<sup>1</sup> General Apportionment, Apprenticeship Allowance, Prop 55 Education Protection Account tax revenue

<sup>2</sup> Home Owners Property Tax Relief, Timber Yield Tax, etc...

<sup>3</sup> Local Appropriations for Unreimbursed State, Court, and Federal Mandates

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