

**2021-2022**  
**District Budget Advisory Committee (DBAC)**

**Meeting Agenda - March 15, 2022**

**Location: Via Zoom**

<https://fhda-edu.zoom.us/j/96186717666?pwd=WjlqZC9nNGtEeTY4TzlDbmN2d2IyUT09>

**Time: 1:00-1:45 p.m.**

Note Taker: Carla Maitland

<b>Time</b>	<b>Agenda Topic</b>	<b>Discussion Leader</b>
1:00-1:15	Review of Vacant Positions (Central Services, Foothill College, De Anza College)	Cheu/Watson/Grey
1:15-1:25	2021-22 Nonresident Revenue Update	Cheu
1:25-1:30	2021-22 Second Quarter Report	Cheu
1:30-1:40	2022-23 Governor's Budget & Trailer Bill Update	Cheu
1:40-1:45	Other	All
Handouts:	Vacant Positions for Central Services as of 03/09/2022 Vacant Positions for Foothill College as of 01/31/2022 Vacant Positions for De Anza College as of 01/31/2022 Total Nonresident Revenue Impacts of Declining Nonresident Revenue 2021-22 Second Quarter Report 2022-23 Governor's Budget & Trailer Bill Presentation Joint Analysis Governor's January Budget Update & Trailer Bills	

**Central Services Vacant Positions  
(as per Banner 3.9.22)**

<b>Unit</b>	<b>Position Number</b>	<b>Position Title</b>	<b>Fund</b>
Administrative - Cabinet	410002	VC, Human Resources & Equal Op	114000
Administrative - Educational	411116	Dean, OEI - Academic Affairs	121174
Administrative - Educational	411112	Chief Acad Affairs Officer OEI	121174
Administrative - Program	410420	Manager, Energy Systems	114000
Administrative - Program	410540	Manager, Operations FH/CS	114000
Administrative - Program	410600	Dir, Capital Constr Program	114000
Administrative - Program	410615	Director of Development	114080
Administrative - Program	411114	Dir, Strategic Plng & Oper OEI	121174
Administrative - Program	411117	Chief Prof Dev Officer for OEI	121166
Administrative - Program	411118	Dir, SP&O - Academic Tech OEI	121174
Classified - ACE	430060	Network Engineer	114000
Classified - ACE	430250	Accountant, Senior	120001
Classified - ACE	430444	Client Systems Technician	114000
Classified - ACE	430469	Client Systems Specialist, Sr	114000
Classified - ACE	430575	Systems Analyst	114000
Classified - ACE	430600	Accounting Assistant II	114000
Classified - ACE	430600	Accounting Assistant II	120001
Classified - ACE	430646	Community Services Officer	114000
Classified - ACE	430646	Community Services Officer	125000
Classified - ACE	430715	Application Supt Analyst III	114000
Classified - ACE	430730	Data Analyst	120114

**Central Services Vacant Positions  
(as per Banner 3.9.22)**

<b>Unit</b>	<b>Position Number</b>	<b>Position Title</b>	<b>Fund</b>
Classified - ACE	430730	Data Analyst	120115
Classified - ACE	430740	Community Services Officer	114000
Classified - ACE	430740	Community Services Officer	125000
Classified - ACE	431111	Program Coordinator I	121166
Classified - ACE	434561	Police Dispatcher	114000
Classified - ACE	434561	Police Dispatcher	125000
Classified - CSEA	430038	Senior Mechanic - Da	114000
Classified - CSEA	430096	Plumber, Apprentice I	114000
Classified - CSEA	430117	Custodian I	114000
Classified - CSEA	430231	Grounds Gardener I	114000
Classified - CSEA	430636	Grounds Gardener I	114000
Classified - Police Officers	433139	Police Officer II	114000
Classified - Police Officers	433139	Police Officer II	125000
Classified - Police Officers	433395	Police Officer I	114000
Classified - Police Officers	433395	Police Officer I	125000
Classified - Police Officers	433430	Police Officer I	114000
Classified - Police Officers	433430	Police Officer I	125000
Classified - Teamsters	420440	Police Sergeant	114000
Classified - Teamsters	420440	Police Sergeant	125000

**Foothill College Vacant Positions  
(as per Banner 1.31.22)**

<b>Unit</b>	<b>Position Number</b>	<b>Position Title</b>	<b>Fund</b>
Administrative - Educational	110015	Div Dean, FA, Comm & Kine/Athl	114000
Administrative - Educational	110026	VP, Instruction	114000
Administrative - Educational	110365	Dir, Business & Edu Ptnrships	135038
Classified - Teamsters	120054	Campus Supervisor	114000
Classified - Teamsters	120130	Senior Enrollment Serv Supv	114000
Classified - ACE	130035	Enrollment Svcs Specialist II	120116
Classified - ACE	130048	Administrative Assistant II	115117
Classified - ACE	130051	Library Technician	114000
Classified - ACE	130068	Coord, Instruct Supt, Disc	114000
Classified - ACE	130072	Coord, Grad and Evaluation	120116
Classified - ACE	130113	Library Technician	114000
Classified - ACE	130115	Admin Assistant, Senior	114000
Classified - ACE	130158	Enrollment Svcs Specialist I	120116
Classified - ACE	130206	Systems Analyst	114000
Classified - ACE	130760	Admin Assistant, Senior	120116
Classified - ACE	130798	Program Coordinator II	114080
Classified - ACE	130802	Executive Assistant	120116
Classified - ACE	130803	Program Coordinator I	120116
Classified - ACE	132207	Program Coordinator I	115000
Classified - ACE	132207	Program Coordinator I	114000

**Foothill College Vacant Positions  
(as per Banner 1.31.22)**

<b>Unit</b>	<b>Position Number</b>	<b>Position Title</b>	<b>Fund</b>
Faculty - 10 Months	150008	Director, Health Services	121020
Faculty - 10 Months	150012	Instructor	114000
Faculty - 10 Months	150056	Instructor	114000
Faculty - 11-12 Months	150081	Instructor	114007
Faculty - 11-12 Months	150083	Instructor	114000
Faculty - 10 Months	150100	Instructor	114000
Faculty - 11-12 Months	150142	Instructor	114007
Faculty - 11-12 Months	150154	Instructor	114000
Faculty - 10 Months	150219	Instructor	114007
Faculty - 10 Months	150222	Instructor	114007
Faculty - 11-12 Months	150254	Instructor	122010
Faculty - 11-12 Months	150270	Librarian, Technical Services	114000
Faculty - 10 Months	150287	Instructor	114000
Faculty - 10 Months	150402	Instructor	114000
Faculty - 10 Months	150406	Instructor	114000
Faculty - 11-12 Months	150505	Counselor/Instructor	122010
Faculty - 11-12 Months	150505	Counselor/Instructor	120116
Faculty - 11-12 Months	150510	Counselor	120116
Faculty - 10 Months	158802	Instructor	114007
Faculty - 11-12 Months	158874	Counselor, Trnsfr/Articulation	114000
Faculty - 11-12 Months	158874	Counselor, Trnsfr/Articulation	121020

**Foothill College Vacant Positions  
(as per Banner 1.31.22)**

<b>Unit</b>	<b>Position Number</b>	<b>Position Title</b>	<b>Fund</b>
Faculty - 10 Months	158890	Instructor	114007

**De Anza College Vacant Positions  
(as per Banner 1.31.22)**

<b>Unit</b>	<b>Position Number</b>	<b>Position Title</b>	<b>Fund</b>
Administrative - Program	210520	Dir, STEM Success Program	120115
Classified - Teamsters	220092	Exec Director, Calif Hist Ctr	114080
Classified - ACE	230017	Reprographics Technician	115210
Classified - ACE	230035	Instruct Assoc, Discipline	114000
Classified - ACE	230056	Coordinator, Student Resources	115210
Classified - ACE	230064	Mobility Assistant Driver	122020
Classified - ACE	230110	Coordinator, Flea Market	114080
Classified - ACE	230164	Laboratory Technician, Nursing	114000
Classified - CSEA	230190	Food Service Operations Coord	128020
Classified - CSEA	230190	Food Service Operations Coord	114080
Classified - ACE	230215	Academic Advisor	120115
Classified - ACE	230254	Program Coordinator II	115222
Classified - ACE	230320	Evaluation Specialist	120115
Classified - ACE	230325	Lab Tech, Film/Television	114000
Classified - ACE	230406	Enrollment Svcs Specialist I	115221
Classified - ACE	230465	Academic Advisor	120115
Classified - ACE	230485	Academic Advisor	120115
Classified - ACE	230505	Child Dev Center Teacher	331000
Classified - CSEA	230509	Custodian I	114000
Classified - ACE	230543	Child Dev Center Teacher	331000

**De Anza College Vacant Positions  
(as per Banner 1.31.22)**

<b>Unit</b>	<b>Position Number</b>	<b>Position Title</b>	<b>Fund</b>
Classified - ACE	230604	Nurse Practitioner	121021
Classified - ACE	230920	Student Success Specialist	120115
Classified - ACE	230940	Academic Advisor	120115
Classified - ACE	230943	Academic Advisor	120115
Classified - ACE	230957	Student Success Specialist	120031
Classified - ACE	230961	Adapted P.E. Class Assistant	122020
Classified - ACE	230963	Adapted P.E. Class Assistant	122020
Classified - ACE	230965	Administrative Assistant I	121021
Classified - ACE	230966	Clinic Nurse	121021
Classified - ACE	230967	Testing Technician	120115
Classified - ACE	230968	Instruct Assoc, Discipline	135034
Classified - ACE	232224	Coordinator, Financial Aid	120071
Classified - ACE Hourly	234822	Clinic Nurse	121021
Classified - ACE Hourly	234828	Community Education Asst	115222
Classified - ACE Hourly	234830	Instruct Assoc, Discipline	122020
Classified - ACE Hourly	234897	Laboratory Asst, Auto Tech	114000
Classified - ACE Hourly	234902	Child Dev Ctr Teaching Asst	331000
Classified - ACE Hourly	234903	Child Dev Ctr Teaching Asst	331000
Classified - ACE Hourly	234904	Child Dev Ctr Teaching Asst	331000
Faculty - 10 Months	250012	Instructor	114007



**De Anza College Vacant Positions  
(as per Banner 1.31.22)**

<b>Unit</b>	<b>Position Number</b>	<b>Position Title</b>	<b>Fund</b>
Faculty - 10 Months	250016	Instructor	114000
Faculty - 10 Months	250021	Instructor	114000
Faculty - 10 Months	250039	Instructor	114000
Faculty - 10 Months	250047	Instructor	114000
Faculty - 10 Months	250063	Instr/Pgm Dir,Medical Lab Tech	114000
Faculty - 10 Months	250067	Instructor	114000
Faculty - 10 Months	250069	Instructor	114000
Faculty - 10 Months	250122	Instructor	114000
Faculty - 10 Months	250129	Instructor	114007
Faculty - 11-12 Months	250194	Director, Health Ed & Wellness	121021
Faculty - 10 Months	250196	Instructor	114000
Faculty - 11-12 Months	250209	Instructor	114000
Faculty - 11-12 Months	250210	Athletic Director - DA	114000
Faculty - 11-12 Months	250228	Learning Disability Specialist	122020
Faculty - 10 Months	250238	Instructor	114000
Faculty - 10 Months	250248	Instructor	114000
Faculty - 10 Months	250252	Instructor	114007
Faculty - 10 Months	250274	Instructor	114000
Faculty - 10 Months	250291	Instructor	114007

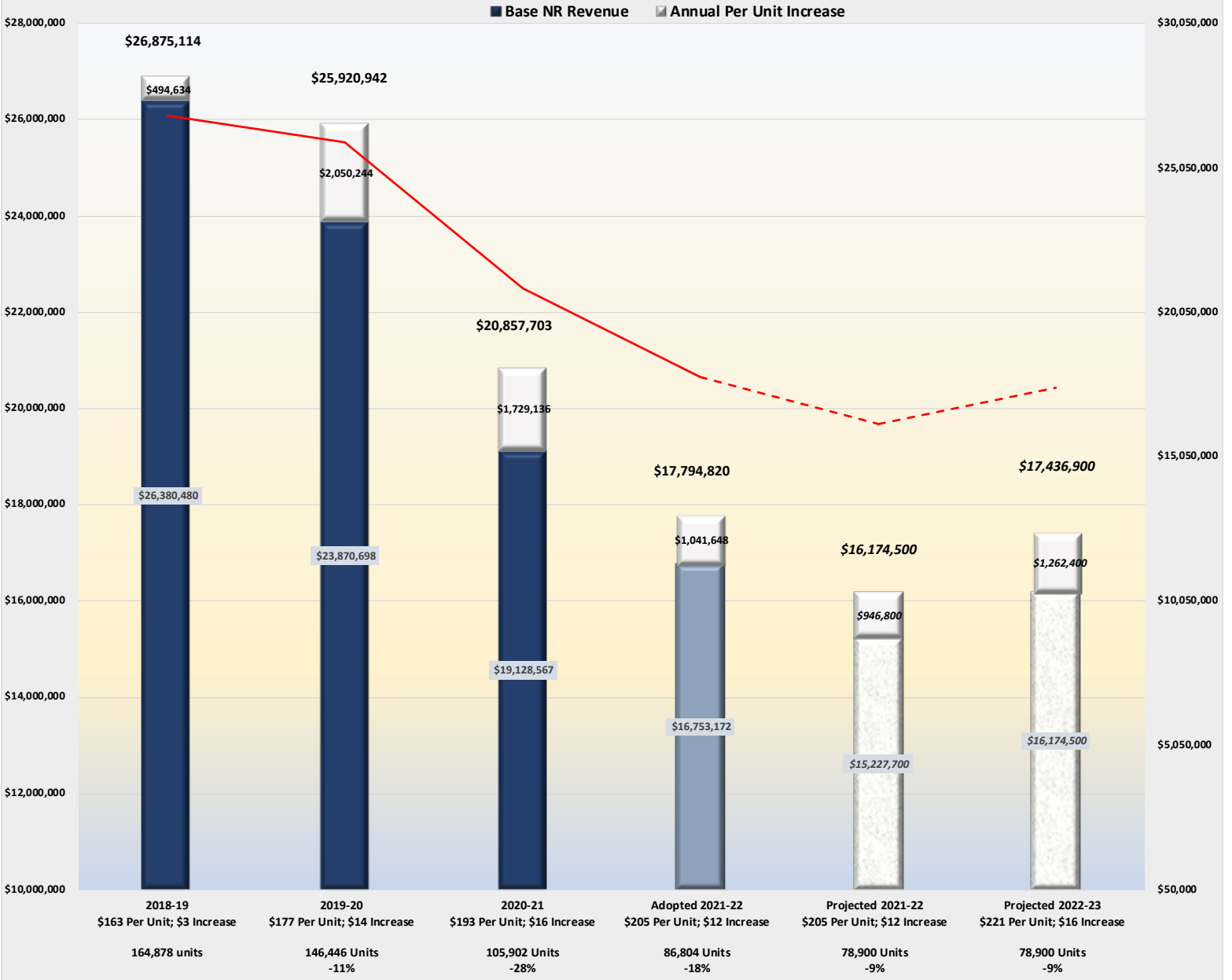
**De Anza College Vacant Positions  
(as per Banner 1.31.22)**

<b>Unit</b>	<b>Position Number</b>	<b>Position Title</b>	<b>Fund</b>
Faculty - 10 Months	250298	Instructor	114000
Faculty - 11-12 Months	250306	Counselor	114007
Faculty - 10 Months	250332	Instructor	114000
Faculty - 11-12 Months	250333	Instructor	122020
Faculty - 10 Months	250352	Instructor	114000
Faculty - 10 Months	250373	Instructor	114000
Faculty - 10 Months	250409	Instructor	114000
Faculty - 10 Months	250500	Instructor	114000
Faculty - 10 Months	250500	Instructor	135039
Faculty - 11-12 Months	252206	Training Specialist	135514
Faculty - 10 Months	252211	Community Organizer	114080
Faculty - 11-12 Months	252213	Counselor, IMPACT AAPI	133032
Faculty - 11-12 Months	252218	Counselor, Veterans Services	121139
Faculty - 10 Months	252225	Counselor, Math Success Pgm	121214
Faculty - 11-12 Months	252230	Faculty Instructional 11	121021
Faculty - 11-12 Months	252232	Faculty Instructional 11	121240
Faculty - Early Retiree Art 19	253385	Early Retiree/Instruction	114000
Faculty - 10 Months	258871	Instructor	114007
Faculty - 11-12 Months	258873	Counselor/Coord, Transfer Cntr	114007
Faculty - 10 Months	258880	Instructor	114000

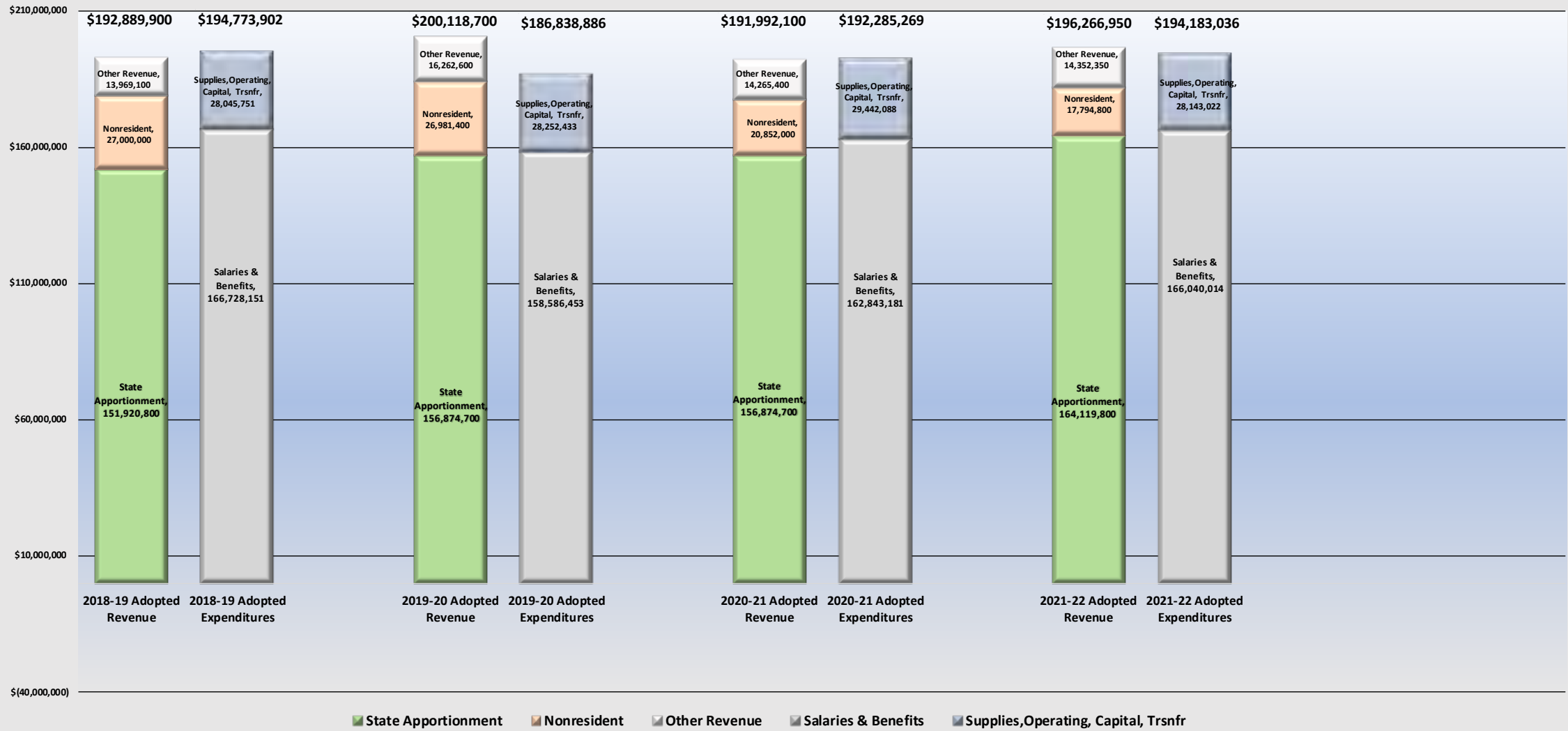
**De Anza College Vacant Positions  
(as per Banner 1.31.22)**

<b>Unit</b>	<b>Position Number</b>	<b>Position Title</b>	<b>Fund</b>
Faculty - 10 Months	258882	Instructor	114000
Faculty - 10 Months	258892	Instructor	114000
Faculty - 10 Months	258898	Instructor	114000
Faculty - 10 Months	258898	Instructor	135039
Faculty - 10 Months	258899	Instructor	135039
Faculty - 10 Months	258899	Instructor	114000
Faculty - 11-12 Months	259901	Counselor	114000
Faculty - 11-12 Months	259901	Counselor	120022
Faculty - 10 Months	259913	Instructor, Mathematics	114000

### Total Nonresident Revenue - Revenue Base and Annual Per Unit Increase Historical 3Yrs Actuals, Budgeted & Projected 2021-22, and Projected 2022-23



## 4Yrs of Unrestricted General Fund Budgeted Revenues vs. Expenditures Impact of Declining Nonresident Revenue





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

**2021-22**

**SECOND QUARTER  
REPORT**

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

## **Board of Trustees**

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Laura Casas, Vice President  
Gilbert Wong  
Pearl Cheng  
Peter Landsberger

Rachel Homayonfar, Foothill Student Trustee  
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## **Director, Budget Operations**

Sirisha Pingali



**FOOTHILL-DE ANZA  
COMMUNITY COLLEGE DISTRICT**

**2021-22  
SECOND QUARTER REPORT**

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

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

**General Purpose Fund**

**Enrollment & Productivity**

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

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

**Revenues**

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

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

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

### **Expenditures**

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

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

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

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

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

### **Supplemental Retirement Program**

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

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

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

### **Fund Balance**

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

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

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

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

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

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

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

**Table 1**

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

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

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

## Table 2 Analysis of FTES

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

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

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

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

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

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

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

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

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

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

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

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



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## Foothill-De Anza Community College District

### 2021-22 Second Quarter Report

#### FUND 114 - GENERAL PURPOSE

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

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

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

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

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

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

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

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

TO

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

FORM

**Inter-Fund Transfers:**

**Fund 114 to 122:** 4,057,015 for Special Ed match  
**Fund 114 to 123:** 53,932 for Federal Work Study match  
**Fund 114 to 125:** 1,134,769 to offset Parking Fund operating deficit  
**Fund 114 to 60:** 500,000 to support RSF Fund Balance

**Fund 114 to 79:** 1,500,000 for 2021-2022 OPEB Liability  
**Fund 115 to 121/131:** 418 to offset unpaid balance in OTI Fund  
**Fund 115 to 40:** 288,777 for District Office Building FF&E

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

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

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

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

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

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

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

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

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



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

		TO													
		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				1,449,326	16,145							500,000		1,500,000	3,465,471
115			418							158,840					159,258
121/131															0
122															0
123															0
125															0
128															0
20															0
30															0
40															0
Enterprise															0
60															0
74/75															0
79															0
<b>Total</b>	0	0	418	1,449,326	16,145	0	0	0	0	158,840	0	500,000	0	1,500,000	3,624,730

FROM

**Inter-Fund Transfers:**

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

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

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



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

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

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

**Current Status:**

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

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**FUND 115 - SELF SUSTAINING**

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

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

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

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

**RESTRICTED and CATEGORICAL  
Fund 121/131**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Current Status:**

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

## Foothill-De Anza Community College District

### 2021-22 Second Quarter Report

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

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



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

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

**Current Status:**

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

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#### FUND 122 - SPECIAL EDUCATION

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

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

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

**Current Status:**

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

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**FUND 123 - FEDERAL WORK STUDY**

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

**PARKING**  
**Fund 125**

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

**Current Status:**

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

**Foothill-De Anza Community College District**

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**FUND 125 - PARKING**

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

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

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

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

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

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

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

**Current Status:**

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

### 2021-22 Second Quarter Report

#### FUND 128 - CAMPUS CENTER USE FEES

REVENUE	Adopted Budget	Revised Budget	Actual to Date	Percent to Date	Projected Total	Variance
Federal Revenue	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
State Revenue	0	0	0	0%	0	0
Local Revenue	1,840,000	1,840,000	1,142,578	62%	1,840,000	0
<b>TOTAL REVENUE</b>	<b>\$ 1,840,000</b>	<b>\$ 1,840,000</b>	<b>\$ 1,142,578</b>	<b>62%</b>	<b>\$ 1,840,000</b>	<b>\$ 0</b>
<b>EXPENSES</b>						
Certificated Salaries	\$ 84,174	\$ 84,174	\$ 42,087	50%	\$ 84,174	\$ 0
Classified Salaries	679,823	679,823	295,991	44%	679,823	0
Employee Benefits	359,253	359,253	180,637	50%	359,253	0
Materials and Supplies	195,000	195,000	240	0%	195,000	0
Operating Expenses	205,000	205,000	55,415	27%	205,000	0
Capital Outlay	180,000	180,000	0	0%	180,000	0
<b>TOTAL EXPENSES</b>	<b>\$ 1,703,250</b>	<b>\$ 1,703,250</b>	<b>\$ 574,371</b>	<b>34%</b>	<b>\$ 1,703,250</b>	<b>\$ 0</b>
<b>TRANSFERS AND OTHER</b>						
Transfers-in	\$ 0	\$ 0	\$ 0	0%	\$ 0	\$ 0
Other Sources	0	0	118,528	0%	118,528	(118,528)
Intrafund Transfers	0	0	0	0%	0	0
Transfers-out	0	0	0	0%	0	0
Contingency	0	0	0	0%	0	0
Other Outgo	0	0	0	0%	0	0
<b>TOTAL TRFs/OTHER SOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 118,528</b>	<b>0%</b>	<b>\$ 118,528</b>	<b>\$ (118,528)</b>
<b>FUND BALANCE</b>						
Net Change in Fund Balance	\$ 136,750	\$ 136,750	\$ 686,735		\$ 255,278	\$ 118,528
Beginning Balance, July 1	251,158	251,158	251,158		251,158	0
Adjustments to Beginning Balance	0	0	0		0	0
<b>NET FUND BALANCE, June 30</b>	<b>\$ 387,908</b>	<b>\$ 387,908</b>	<b>\$ 937,893</b>		<b>\$ 506,436</b>	<b>\$ 118,528</b>



## DEBT SERVICE

### Fund 20

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

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

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

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

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

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

## Foothill-De Anza Community College District

### 2021-22 Second Quarter Report

#### FUND 20 - DEBT SERVICE

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

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

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

**Current Status:**

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

### 2021-22 Second Quarter Report

#### FUND 30 - CHILD DEVELOPMENT

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

## CAPITAL PROJECTS

### Fund 40

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

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

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

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

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

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

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

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

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

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

**Current Status:**

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



## Foothill-De Anza Community College District

### 2021-22 Second Quarter Report

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

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

## Foothill-De Anza Community College District

### 2021-22 Second Quarter Report

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

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

## Foothill-De Anza Community College District

### 2021-22 Second Quarter Report

#### FUND 40 - MEASURE C BOND PROGRAM

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

## Foothill-De Anza Community College District

### 2021-22 Second Quarter Report

#### FUND 40 - MEASURE G BOND PROGRAM

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

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

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

**Enterprise Fund**

*Foothill and De Anza Bookstores*

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

*De Anza Dining Services*

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

**De Anza Event Center**

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

**Foothill-De Anza Community College District**

**2021-22  
Second Quarter Report**

**ENTERPRISE FUND**

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

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

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

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

## INTERNAL SERVICE

### Fund 60

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

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

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

#### **Current Status:**

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

## Foothill-De Anza Community College District

### 2021-22 Second Quarter Report

#### FUND 60 - INTERNAL SERVICE

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



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

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

**Current Status:**

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

### 2021-22 Second Quarter Report

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

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

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

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

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

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

**Current Status:**

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

	Contribution	Investment Income	Administrative Expense	Investment Expense	Balance
Balance					\$ 4,724,776
2010-11	\$ 400,000	\$ 1,187,227	\$ (7,001)	\$ -	6,305,002
2011-12	250,000	17,217	(7,348)	-	6,564,871
2012-13	500,000	764,116	(10,916)	-	7,818,071
2013-14	1,500,000	1,551,327	(12,568)	-	10,856,830
2014-15	1,500,000	35,123	(11,948)	-	12,380,005
2015-16	1,500,000	119,591	(5,912)	(4,323)	13,989,362
2016-17	1,500,000	1,474,081	(7,242)	(5,295)	16,950,906
2017-18	1,500,000	1,358,140	(9,213)	(6,736)	19,793,097
2018-19	1,500,000	1,322,259	(10,276)	(7,513)	22,597,567
2019-20	1,500,000	834,102	(11,753)	(8,593)	24,911,322
2020-21	1,500,000	7,113,648	(14,543)	(10,640)	33,499,788
2021-22*	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 34,999,788

Source: CERBT Annual Statements

\* Projected

**Foothill-De Anza Community College District**

**2021-22  
Second Quarter Report**

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

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

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# **SUPPLEMENTAL INFORMATION**



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

**CHANGE THE PERIOD** ▾

**Fiscal Year: 2021-2022**

**District: (420) FOOTHILL-DEANZA**

**Quarter Ended: (Q2) Dec 31, 2021**

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Projected Actuals as of June 30 (Col. 4)
<b>I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>					
<b>Closed for edits after Feb 16, 2022</b>					
<b>A.</b>	<b>Revenues:</b>				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	206,934,336	206,999,186	103,884,847	205,699,186
A.2	Other Financing Sources (Object 8900)	0	0	3,984,172	3,984,172
A.3	<b>Total Unrestricted Revenue (A.1 + A.2)</b>	206,934,336	206,999,186	107,869,019	209,683,358
<b>B.</b>	<b>Expenditures:</b>				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	197,435,713	199,734,240	87,295,235	198,283,470
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	6,641,988	7,367,250	3,624,730	7,534,911
B.3	<b>Total Unrestricted Expenditures (B.1 + B.2)</b>	204,077,701	207,101,490	90,919,965	205,818,381
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	2,856,635	-102,304	16,949,054	3,864,977
<b>D.</b>	<b>Fund Balance, Beginning</b>	44,833,968	44,833,968	44,833,968	44,833,968
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	44,833,968	44,833,968	44,833,968	44,833,968
<b>E.</b>	<b>Fund Balance, Ending (C. + D.2)</b>	47,690,603	44,731,664	61,783,022	48,698,945
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	23.4%	21.6%	68%	23.7%

**SAVE EDITS >>>**

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

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

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

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

Yes  No

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

55

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

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

SAVE EDITS >>>

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

2000 Characters Remaining

d. Did any contracts settled in this time period cover part-time, temporary faculty?

Yes  No

d.1

Does the contract include minimum standards for the terms of reemployment preference and evaluation for part-time, temporary faculty in order to remain eligible to receive Student Equity and Achievement Program funds\*?

Yes  No

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

d.2

Does the collective bargaining agreement achieve parity between compensation for full-time and part-time, temporary faculty?

Yes  No

V. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)?

Yes  No

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

2000 Characters Remaining

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

This year?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Next year?	<input checked="" type="radio"/> Yes	<input type="radio"/> No

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

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

1555 Characters Remaining

«« EXIT WITHOUT SAVING

SAVE EDITS »»

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

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

**RESOLUTION  
2022-03**

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

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

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

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

**BUDGET REVISIONS**

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

**Fund 114 - General Purpose Fund**

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

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

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

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

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

**Fund 40 - Capital Project Fund**

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

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

**Fund 60 - Internal Service Fund**

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

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

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

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

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

**RESOLUTION  
2022-04**

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

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

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

**BUDGET TRANSFERS**

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

**Fund 114 - General Purpose Fund**

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

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

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

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

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

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



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

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

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

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

**CAPITAL PROJECTS SUMMARY**

December 31, 2021

Fund	Project/Program Description	Beginning Fund Balance	Approved Project Budget	Revenue and Transfer-In	Current Year Expenditures & Transfer-Out	Project Inception-to-date Expenditures	Ending Fund Balance	Available Project Budget
<b>Capital Outlay (Unrestricted and Restricted)</b>								
<b>Foothill Projects</b>								
	412002 FH-Facilities/Equipment Maintenance	\$ 1,340,889	\$ -	\$ 154,520	\$ -	\$ -	\$ 1,495,409	\$ -
	412006 FHDA Ed Center Eq/Facilities Main	2,713,021	-	-	-	-	2,713,021	-
	412008 FH Safety & Maintenance Projects	1,689,094	-	-	-	-	1,689,094	-
	412010 FH Faculty Wifi Project	200,000	-	-	-	-	200,000	-
	412014 FH Campus Center Lighting	16,147	-	-	305	-	15,842	-
	412104 FH Faculty Ergonomic Furniture	5,914	-	-	-	-	5,914	-
	<b>Total:</b>	<b>\$ 5,965,065</b>	<b>\$ -</b>	<b>\$ 154,520</b>	<b>\$ 305</b>	<b>\$ -</b>	<b>\$ 6,119,280</b>	<b>\$ -</b>
<b>De Anza Projects</b>								
	411203 DA-Facilities/Equipment Maintenance	\$ 1,423,503	\$ -	\$ -	\$ -	\$ -	\$ 1,423,503	\$ -
	411213 DA Photovoltaic (PV) System	1,323,843	-	67,762	1,943	-	1,389,663	-
	<b>Total:</b>	<b>\$ 2,747,346</b>	<b>\$ -</b>	<b>\$ 67,762</b>	<b>\$ 1,943</b>	<b>\$ -</b>	<b>\$ 2,813,166</b>	<b>\$ -</b>
<b>Central Services Projects</b>								
	411256 16/17DATile&FlatRoofRplc(CDC)PFP1&2	\$ 1,990	\$ -	\$ -	\$ 1,990	\$ -	\$ -	\$ -
	413020 Business Services Project	5,383,583	-	-	29,593	-	5,353,990	-
	413021 New District Office Bldg FF&E	-	-	158,840	-	-	158,840	-
	413141 SC EMS and HVAC Improvements	-	-	-	(1,000)	-	1,000	-
	413144 D120 HVAC Improvements	93,984	-	-	-	-	93,984	-
	413406 District Office/Swing Space	284	-	-	74	-	210	-
	413510 ScheduledMaintenance&RepairsGeneral	167,651	-	-	60,678	-	106,973	-
	413513 Capital Project Clearing	-	-	-	-	-	-	-
	<b>Total:</b>	<b>\$ 5,647,492</b>	<b>\$ -</b>	<b>\$ 158,840</b>	<b>\$ 91,335</b>	<b>\$ -</b>	<b>\$ 5,714,998</b>	<b>\$ -</b>
<b>Measure C Other Funding Sources</b>								
	469103 FH PG&E CSI Rebate Project C162	\$ -	\$ 1,543,348	\$ -	\$ 39,990	\$ 1,543,348	\$ -	\$ -
	469104 FH Lot 5 and 6 Project 162	-	685,469	-	100,477	685,469	-	-
	469402 New District Office Bldg(Constr)404	-	3,418,000	-	16,366	3,414,759	-	3,241
	469403 New District Office Bldg Equip 404	-	1,786,354	-	-	1,783,484	-	2,870
	Other Funding Sources Fund Balance	162,943	-	-	-	-	6,111	-
	<b>Total:</b>	<b>\$ 162,943</b>	<b>\$ 7,433,172</b>	<b>\$ -</b>	<b>\$ 156,832</b>	<b>\$ 7,427,061</b>	<b>\$ 6,111</b>	<b>\$ 6,111</b>
<b>Scheduled Maintenance</b>								
	471043 19/20SMDACampusCenterFlooringPFP2	\$ 1	\$ 79,444	\$ -	\$ 1	\$ 79,444	\$ -	\$ -
	473010 21/22 Scheduled Maint One-Time Pool	-	8,838,843	4,596,198	-	-	-	8,838,843
	CY Closed Out Scheduled Maintenance Projects	-	-	-	-	-	4,596,198	-
	<b>Total:</b>	<b>\$ 1</b>	<b>\$ 8,918,287</b>	<b>\$ 4,596,198</b>	<b>\$ 1</b>	<b>\$ 79,444</b>	<b>\$ 4,596,198</b>	<b>\$ 8,838,843</b>
<b>Capital Outlay (Unrestricted &amp; Restricted) Total:</b>		<b>\$ 14,522,847</b>	<b>\$ 16,351,458</b>	<b>\$ 4,977,321</b>	<b>\$ 250,415</b>	<b>\$ 7,506,504</b>	<b>\$ 19,249,753</b>	<b>\$ 8,844,954</b>

**CAPITAL PROJECTS SUMMARY**

December 31, 2021

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

Notes:

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

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

# Quarterly Summary Board Report

## Measure C Bond Program

Reporting Period: Inception through 12/31/2021

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

See last page for definitions and notes



# Quarterly Summary Board Report

## Measure C Bond Program

Reporting Period: Inception through 12/31/2021

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

## Consolidated

102 Biology	\$0	\$0	\$0	\$0	\$0
103 Convert to Adaptive Learning Center	\$0	\$0	\$0	\$0	\$0
104 General Classrooms	\$0	\$0	\$0	\$0	\$0
107 Language Lab	\$0	\$0	\$0	\$0	\$0

See last page for definitions and notes



# Quarterly Summary Board Report

## Measure C Bond Program

Reporting Period: Inception through 12/31/2021

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining	
<b>Consolidated</b>						
108 General Classrooms	\$0	\$0	\$0	\$0	\$0	
114 Lot 2 & 3 Security Improvements	\$0	\$0	\$0	\$0	\$0	
119 Tennis Court Improvements	\$0	\$0	\$0	\$0	\$0	
122 TV Center	\$0	\$0	\$0	\$0	\$0	
124 Loop Road Lighting & Safety	\$11,033	\$0	\$0	\$11,033	\$0	
125 ADA Transition Plan	\$1,203	\$0	\$0	\$1,203	\$0	
126 Lot 4	\$0	\$0	\$0	\$0	\$0	
127 Lot 6	\$11,459	\$0	\$0	\$11,459	\$0	
128 Complete Lot 1H	\$0	\$0	\$0	\$0	\$0	
131 Exterior Lighting	\$0	\$0	\$0	\$0	\$0	
133 Campus Fountains	\$0	\$0	\$0	\$0	\$0	
136 Replace Storm Drains	\$0	\$0	\$0	\$0	\$0	
137 Tree Maintenance and Replacement	\$0	\$0	\$0	\$0	\$0	
138 Slurry Coat and Re-stripe Lots 2 & 3	\$0	\$0	\$0	\$0	\$0	
139 Widen Access Road to PE	\$0	\$0	\$0	\$0	\$0	
143 Replace Walkways	\$106,320	\$0	\$0	\$106,320	\$0	
148 Veterinary Technology	\$0	\$0	\$0	\$0	\$0	
151 Wireless Infrastructure	\$0	\$0	\$0	\$0	\$0	
155 Pedestrian Bridge Lot 1	\$0	\$0	\$0	\$0	\$0	
163 LA Division Office /Classrooms	\$9,816	\$0	\$0	\$9,816	\$0	
171 Loop Road Re-Alignment & Pedestrian Safety Improv	\$186,997	\$0	\$0	\$186,997	\$0	
605 Expansion of VDI Servers	\$0	\$0	\$0	\$0	\$0	
606 Computer Equipment (Carts, Monitors)	\$0	\$0	\$0	\$0	\$0	
609 Accommodation/Ergonomic Furniture & Equipment (Staff, Faculty and Administrators)	\$0	\$0	\$0	\$0	\$0	
616 Accessibility Project for Classrooms and Labs (Counters, Tables, Desks, Chairs)	\$0	\$0	\$0	\$0	\$0	
<b>Totals for Consolidated:</b>		<b>\$326,829</b>	<b>\$0</b>	<b>\$0</b>	<b>\$326,829</b>	<b>\$0</b>
199 Foothill Contingency	\$1,452,343	\$0	\$0	\$0	\$1,452,343	
<b>Totals for Foothill College</b>		<b>\$206,553,783</b>	<b>\$135,128</b>	<b>\$171,581</b>	<b>\$200,862,515</b>	<b>\$5,691,268</b>

## De Anza College Procurement

See last page for definitions and notes



# Quarterly Summary Board Report

## Measure C Bond Program

Reporting Period: Inception through 12/31/2021

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

See last page for definitions and notes





# Quarterly Summary Board Report

## Measure C Bond Program

Reporting Period: Inception through 12/31/2021

Phase/Project Name	Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
<b>Complete</b>					
226 Campus Wide Replacement/Repair of Interior and Exterior Finishes	\$1,259,670	\$0	\$0	\$1,259,670	\$0
227 Window Replacement Campus-wide	\$405,845	\$0	\$0	\$405,845	\$0
228 CDC Playground Maintenance & Shade Structure	\$439,291	\$0	\$0	\$439,291	\$0
229 Environmental Studies Area	\$972,869	\$0	\$0	\$972,869	\$0
236 Repair Tile Roofs	\$5,293,951	\$0	\$0	\$5,293,951	\$0
239 Flint Parking Structure Repairs	\$6,946,144	\$0	\$0	\$6,946,144	\$0
241 S2- S6 Phase II - Utility Master Plan - Phase I	\$14,822,225	\$0	\$0	\$14,822,225	\$0
245 ATC	\$11,631,949	\$0	\$0	\$11,631,949	\$0
247 G-Building	\$962,243	\$0	\$0	\$962,243	\$0
248 Campus Drive	\$3,669,717	\$0	\$0	\$3,669,717	\$0
251 Install Photovoltaic Arrays - Campus Wide	\$11,732,597	\$0	\$0	\$11,732,597	\$0
252 Elevator Upgrades - Campus Wide	\$733,108	\$0	\$0	\$733,108	\$0
253 ATC Central Plant Sound Attenuation	\$686,818	\$0	\$0	\$686,818	\$0
71 255 Auto Technology	\$4,064,329	\$0	\$0	\$4,064,329	\$0
256 Campus Center Phase II	\$2,156,931	\$0	\$0	\$2,156,931	\$0
261 Media & Learning Center	\$49,972,863	\$0	\$0	\$49,972,863	\$0
261G Group II Equip	\$1,900,378	\$0	\$0	\$1,900,378	\$0
263 Swing Space	\$1,238,195	\$0	\$0	\$1,238,195	\$0
264 Fire Alarm System Replacements Phase II	\$284,997	\$0	\$0	\$284,997	\$0
271 Forum	\$2,155,798	\$0	\$0	\$2,155,798	\$0
272 EIR	\$43,233	\$0	\$0	\$43,233	\$0
273 Roof and Trellis Repair: PE 1-2-6 & S7 - 8	\$1,562,017	\$0	\$0	\$1,562,017	\$0
274 Combined Site Improvements	\$8,580,539	\$0	\$0	\$8,580,539	\$0
275 L-7 Phase II	\$2,566,379	\$0	\$0	\$2,566,379	\$0
276 Campus Exterior Lighting	\$553,579	\$0	\$0	\$553,579	\$0
277 Planetarium Roof Replacement	\$84,340	\$0	\$0	\$84,340	\$0
278 Interior and Exterior Improvements	\$323,766	\$0	\$0	\$323,766	\$0
712 Printers	\$210,759	\$0	\$0	\$210,759	\$0
713 Refresh Multi Media Rooms	\$3,882,818	\$0	\$427	\$3,882,818	\$0
714 New Multi Media, Then Refresh	\$2,102,269	\$0	\$0	\$2,102,269	\$0
715 AV/Low Tech	\$17,683	\$0	\$0	\$17,683	\$0

See last page for definitions and notes



# Quarterly Summary Board Report

## Measure C Bond Program

Reporting Period: Inception through 12/31/2021

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

See last page for definitions and notes



# Quarterly Summary Board Report

## Measure C Bond Program

Reporting Period: Inception through 12/31/2021

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

See last page for definitions and notes



# Quarterly Summary Board Report

## Measure C Bond Program

Reporting Period: Inception through 12/31/2021

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

### Report Notes & Definitions

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

Rounding factors may apply.

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# Reconciliation Report

Foothill-De Anza Community College District (G)

## Measure G Bond Program

Reporting Period: Inception through 12/31/2021

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

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

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

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

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

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

# Quarterly Summary Board Report

## Measure G Bond Program

Reporting Period: Inception through 12/31/2021

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

## De Anza College

DA-001 Fire Alarm and Fire Suppression Modification and Upgrades	\$4,818,400.00	\$0.00	\$0.00	\$0.00	\$4,818,400.00
DA-002 Site Improvements	\$5,506,700.00	\$0.00	\$0.00	\$0.00	\$5,506,700.00
DA-003 Perimeter Campus Roadway, Pathway and Traffic Improvements	\$6,883,400.00	\$0.00	\$0.00	\$0.00	\$6,883,400.00
DA-004 Signage and Wayfinding Improvements Campus-wide	\$1,376,700.00	\$0.00	\$0.00	\$0.00	\$1,376,700.00
DA-005 Replacement of the Creative Arts Quad Buildings	\$55,066,900.00	\$0.00	\$0.00	\$0.00	\$55,066,900.00
DA-006 Swing Space	\$1,376,700.00	\$0.00	\$0.00	\$0.00	\$1,376,700.00
DA-007 Building Exterior, Roofing and Waterproofing Campus-wide Renovations	\$20,650,100.00	\$0.00	\$0.00	\$0.00	\$20,650,100.00
DA-008 Infrastructure and Distribution Piping Improvements Heating, Ventilation and Air Conditioning Upgrades Campus-wide	\$13,766,800.00	\$0.00	\$0.00	\$0.00	\$13,766,800.00
DA-009 Heating, Ventilation and Air Conditioning Equipment and System Components & Physical Plant Operation Upgrades	\$20,650,100.00	\$0.00	\$0.00	\$0.00	\$20,650,100.00

See last page for definitions and notes



# Quarterly Summary Board Report

## Measure G Bond Program

Reporting Period: Inception through 12/31/2021

Phase/Project Name		Budget	Quarter Expenses	Fiscal Year To Date Expenses	Program To Date Expenses	Budget Remaining
DA-010	Physical Plant replacement attached to Flint Center and Creative Arts Quad Buildings	\$9,636,700.00	\$0.00	\$0.00	\$0.00	\$9,636,700.00
DA-011	Furniture, Fixtures and Equipment	\$6,883,400.00	\$0.00	\$0.00	\$0.00	\$6,883,400.00
DA-012	Student Health Services Renovation	\$2,065,000.00	\$0.00	\$0.00	\$0.00	\$2,065,000.00
DA-013	Building Interior and Exterior Improvements Campus-wide	\$5,506,700.00	\$0.00	\$0.00	\$0.00	\$5,506,700.00
DA-014	Physical Education Gymnasium Building Renovations	\$1,376,600.00	\$0.00	\$0.00	\$0.00	\$1,376,600.00
DA-015	Softball Facility Renovation and Repairs	\$2,065,000.00	\$0.00	\$0.00	\$0.00	\$2,065,000.00
DA-016	Pool and Physical Educational Quad Facilities Improvements	\$8,260,100.00	\$0.00	\$0.00	\$0.00	\$8,260,100.00
DA-017	Automotive Technology Facilities Improvements and Modernization	\$1,032,500.00	\$0.00	\$0.00	\$0.00	\$1,032,500.00
DA-018	Campus Contingency (De Anza)	\$8,781,200.00	\$0.00	\$0.00	\$0.00	\$8,781,200.00
<b>De Anza College Project Totals</b>		<b>\$175,703,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$175,703,000.00</b>

### Central Services

CS-001	Equipment and Vehicles Acquisitions	\$3,000,000.00	\$0.00	\$0.00	\$0.00	\$3,000,000.00
CS-002	District-wide Security System Upgrades	\$13,000,000.00	\$0.00	\$0.00	\$0.00	\$13,000,000.00
CS-003	ETS Storage Facilities	\$3,000,000.00	\$0.00	\$0.00	\$0.00	\$3,000,000.00
CS-004	Central Services Contingency	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00
<b>Central Services Project Totals</b>		<b>\$20,000,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,000,000.00</b>

### Educational Technology Services (ETS)

300	Upgrade Learning Space Tech - FH	\$13,865,081.20	\$0.00	\$0.00	\$0.00	\$13,865,081.20
301	Upgrade Learning Space Tech - DA	\$13,978,098.40	\$0.00	\$0.00	\$0.00	\$13,978,098.40
302	Upgrade Meeting Room Space Tech - CS	\$807,820.40	\$0.00	\$0.00	\$0.00	\$807,820.40
303	Refresh Academic and Business Computer	\$26,389,200.00	\$81,557.51	\$81,557.51	\$81,557.51	\$26,307,642.49
304	Server and Disk Storage Systems	\$2,262,000.00	\$0.00	\$0.00	\$0.00	\$2,262,000.00
305	Network Upgrades and Enhancements	\$15,079,300.00	\$0.00	\$0.00	\$0.00	\$15,079,300.00
306	Upgrades to Network Service Rooms	\$11,309,700.00	\$0.00	\$0.00	\$0.00	\$11,309,700.00
307	IT Security Upgrades and Enhancements	\$7,539,200.00	\$0.00	\$0.00	\$0.00	\$7,539,200.00
308	Upgrade Voice Communication Systems	\$3,769,600.00	\$0.00	\$0.00	\$0.00	\$3,769,600.00
399	Educational Technology Services (ETS) Contingency	\$5,000,000.00	\$0.00	\$0.00	\$0.00	\$5,000,000.00
ETS-01	Learning Space Technology Upgrades and Enhancements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ETS-04	Assistive Listening Devices for Hearing Impaired Individuals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Educational Technology Services (ETS) Project Totals</b>		<b>\$100,000,000.00</b>	<b>\$81,557.51</b>	<b>\$81,557.51</b>	<b>\$81,557.51</b>	<b>\$99,918,442.49</b>

See last page for definitions and notes





# Quarterly Summary Board Report

## Measure G Bond Program

Reporting Period: Inception through 12/31/2021

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

### Report Notes & Definitions

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

Rounding factors may apply.

## CAPITAL PROJECTS

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

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

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

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

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

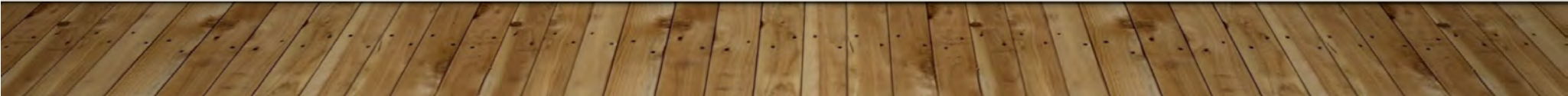


# GOVERNOR'S PROPOSED BUDGET WITH TRAILER BILL UPDATE

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PRESENTED BY SUSAN CHEU

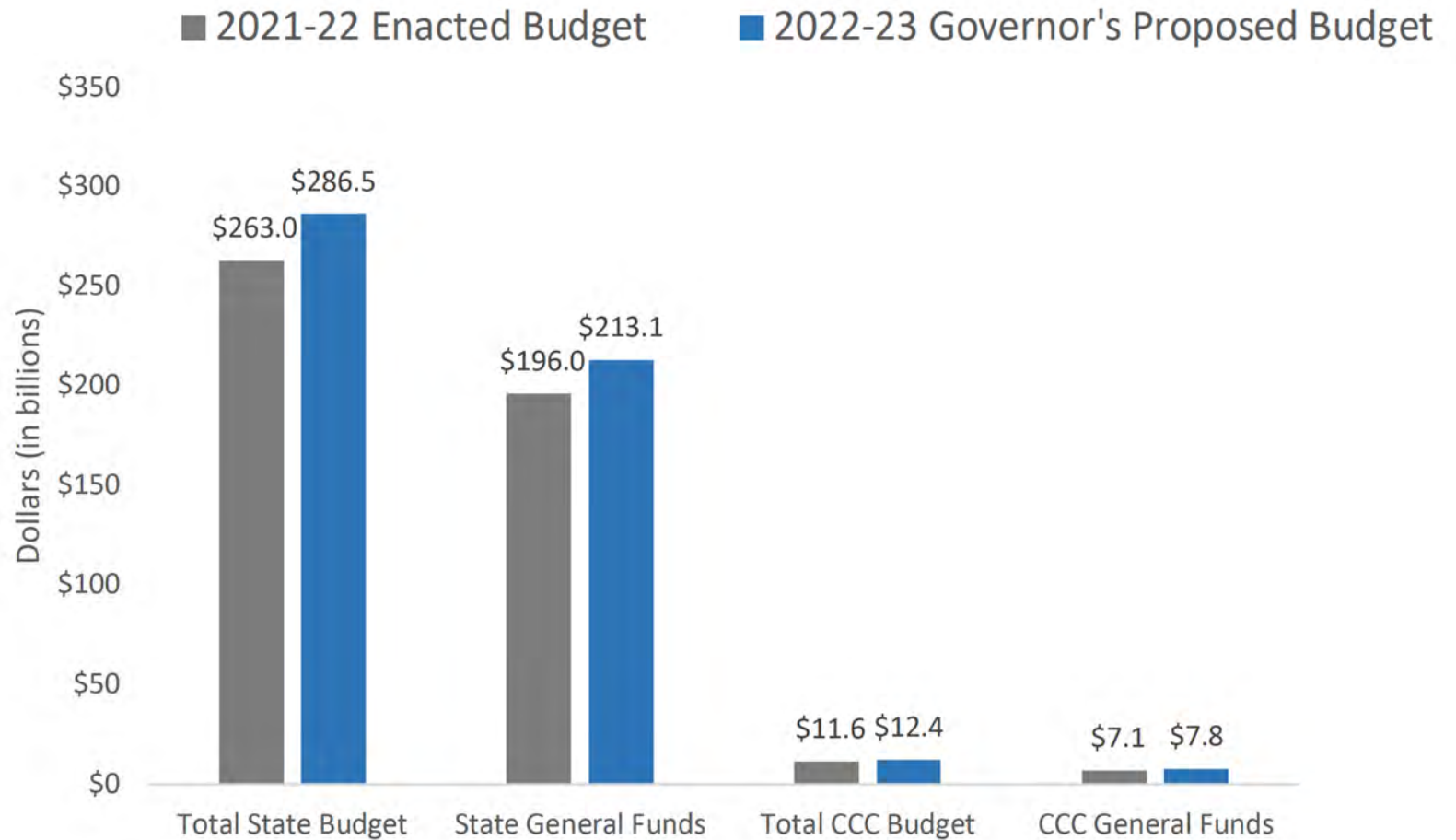
MARCH 15, 2022



# SOME HIGH-LEVEL OVERSIGHTS...

- Important to remember this budget is only proposed and will change both in May and June as the proposal works its way through the Legislature and Governor.
- Overall, a very positive budget with an additional \$840 million potentially added to the system. Though once again, a lot of the proposed “new” funding is being directed to specific purposes.
- Shaped by multi-year “road map to California’s future” and achieving the *Vision for Success*.

*Figure 1: Proposed 2022-23 budget reflects surplus of more than \$45 billion (dollars in billions).*

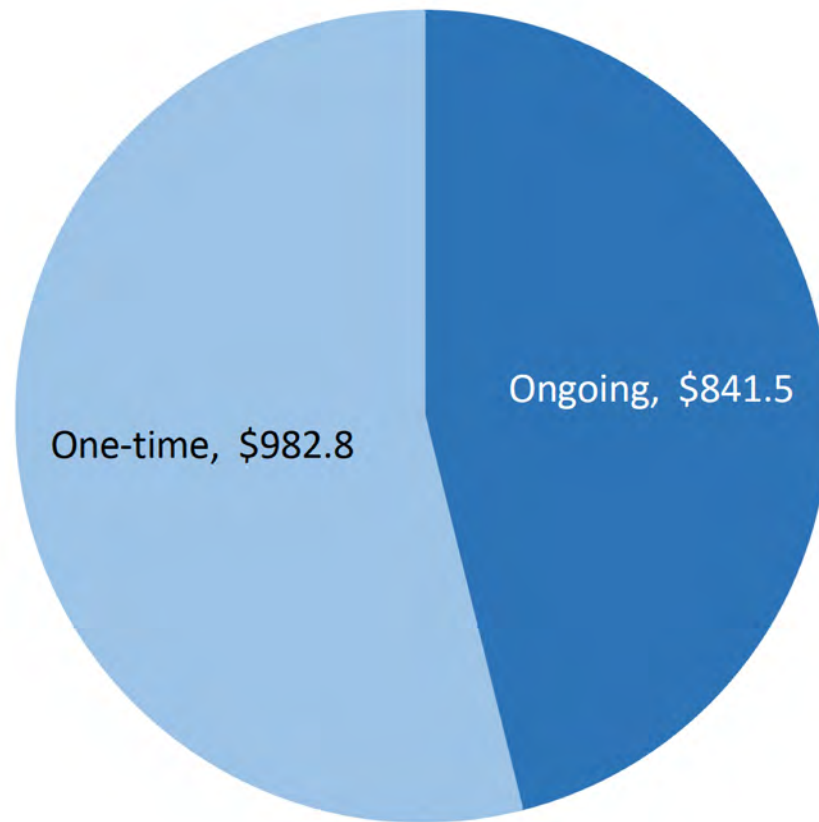


# HIGHLIGHTS OF PROPOSED BUDGET

## (ANALYSIS PAGES 9 & 10 AND TABLE 4)

- Ongoing
  - 5.33% COLA for SCFF, Adult Ed, EOPS, DSPS, Apprenticeship, CalWORKS, Mandated Block Grant, Childcare Tax Bailout
  - \$200 million for Part-Time Faculty Health Insurance Program
  - \$100 million to augment Student Success Grants (Cal Grant A & B)
  - \$25 million to modernize technology and protect sensitive data
- One-Time
  - \$387.6 million DEFERRED MAINTENANCE!!
  - \$150 million to support retention and enrollment strategies
  - \$105 million common course numbering systemwide
  - \$75 million to modernize technology and protect sensitive data
  - No paydown of STRS/PERS employer obligations

*Figure 2: Majority of new Proposition 98 funding for 2022-23 represents one-time investments (dollars in millions).*





## HOLD HARMLESS PROVISION OF STUDENT CENTERED FUNDING FORMULA (SCFF)

- Currently extends through 2024-25, allowing districts to receive 2017-18 total computational revenue (TCR) plus annual COLA
- “SCFF Cliff” concern for when this guaranteed funding ends
- Under Governor’s 2022-23 Budget Proposal, 2024-25 funding would provide a new “floor” for districts
  - No COLA for those still under the Hold Harmless Provision after 2024-25
    - Results in stable funding floor
    - Districts under Hold Harmless after 2024-25 would still need to cover the increased costs due to inflation and contractual agreements even without COLA
  - Intent is to minimize or flatten out the reduction in state funding versus creating an abrupt loss of revenue when Hold Harmless ends.

## LEGISLATIVE ANALYSTS OFFICE ANALYSIS

- Approximately 40% of funding from 5.33% COLA would be needed to cover the higher pension costs
- Proposal to extend Hold Harmless Provision ignores declining enrollment trends and could provide for districts to receive more funding regardless of the number of students served
- Proposal includes new programs and activities on top of a large number of new programs introduced in 2021-22. What is the system's capacity to implement these new activities?
- Suggests more funding go to Scheduled Maintenance.

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QUESTIONS?

# ***Joint Analysis***

## Governor's January Budget Update & Trailer Bills

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Released February 10, 2022<sup>1</sup>



California Community Colleges



ACBO.ORG  
ASSOCIATION OF CHIEF BUSINESS OFFICIALS



ASSOCIATION OF CALIFORNIA  
COMMUNITY COLLEGE ADMINISTRATORS



COMMUNITY COLLEGE  
LEAGUE OF CALIFORNIA

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<sup>1</sup> This edition updates the January 10, 2022 version and includes analyses of Trailer Bill Language released February 1-7, 2022.

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## Purpose of Report

This analysis was prepared by the California Community Colleges Chancellor's Office (Chancellor's Office) with support from the:

- Association of California Community College Administrators (ACCCA),
- Association of Chief Business Officials (ACBO), and
- Community College League of California (League).

Its purpose is to provide information about the Governor's January budget proposal as a common resource for each organization's further analyses and advocacy efforts. Over the next several months, updated analyses will describe the proposed trailer bills, the Governor's May Revision, and the enacted budget.

## Key Updates

Much of the information contained in this analysis remains unchanged as of the January 10, 2022 version. However, a new section was added that summarizes the Legislative Analyst Office's analysis of the budget proposal, particularly comments related to the budget for the community colleges (see page 23). In addition, updates were made to the following topics in the *Major Policy Decisions* section (beginning on p. 12):

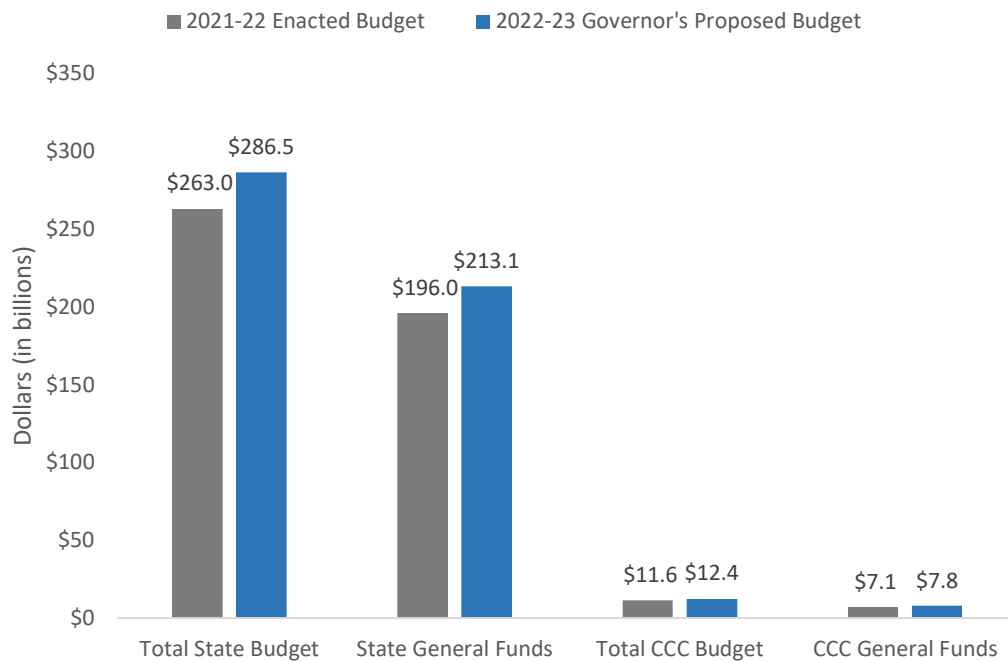
- College Affordability, related to proposals to provide emergency grants to AB 540 students;
- Addressing Student Needs, related to continuing investment in student housing;
- Streamlining Academic Pathways, related to implementing common course numbering, supporting transfer reforms, investing in technology to navigate pathways technology, supporting teacher preparation partnerships, and grants for high-skilled career pathways; and
- Deferred Maintenance efforts.

## Summary of Key Budget Changes

Today, Governor Newsom released his budget proposal for the 2022-23 fiscal year. Following are some key changes in the proposal compared to the enacted budget for 2021-22.

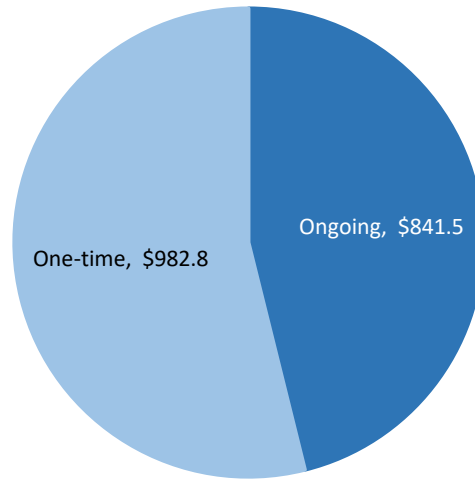
- Under the proposal, the overall state budget would be higher than in 2021-22, increasing by about 9% to \$286 billion. General Fund spending would increase by about \$3 billion (1.5%) to \$213 billion.

Figure 1: Proposed 2022-23 budget reflects surplus of more than \$45 billion (dollars in billions).



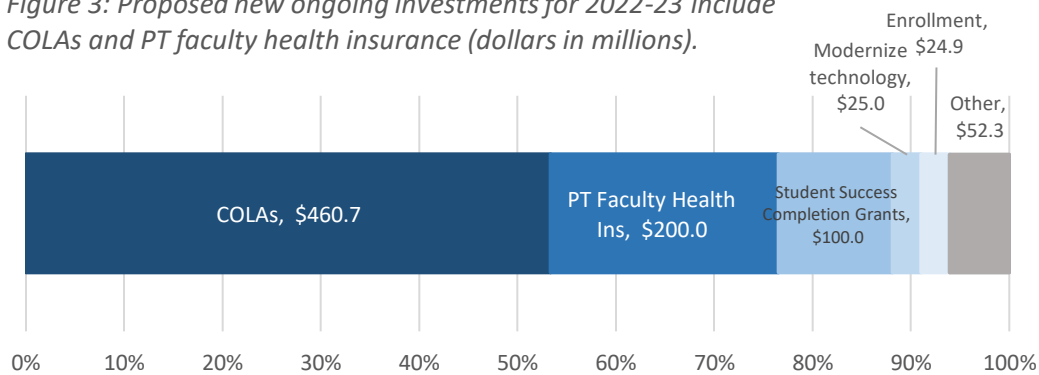
- The budget proposal for the California Community Colleges is shaped by a multi-year “road map to California’s future” which will be refined in advance of the May Revision. With a focus on equity and student success, the framework builds on existing efforts toward achieving the *Vision for Success* goals, while establishing some additional expectations for the system over the next several years. Key goals and expectations in the road map include increased collaboration across segments and sectors to enhance timely transfer; improved time-to-degree and certificate completion; closure of equity gaps; and better alignment of the system with K-12 and workforce needs.
- The proposed budget for 2022-23 provides about \$1.8 billion in Proposition 98 augmentations over the prior year, including \$842 million (46%) in ongoing spending and \$983 million (54%) in one-time funding.

Figure 2: Majority of new Proposition 98 funding for 2022-23 represents one-time investments (dollars in millions).



- The proposal for additional ongoing spending includes \$409.4 million for a 5.33% cost-of-living adjustment (COLA) for community college apportionments, and \$24.9 million for systemwide enrollment growth of 0.5%. Additional ongoing funds are proposed to augment the Part-Time Faculty Health Insurance Program, cover the added costs for Student Success Completion Grants related to expanded Cal Grant eligibility, and support technology modernization.

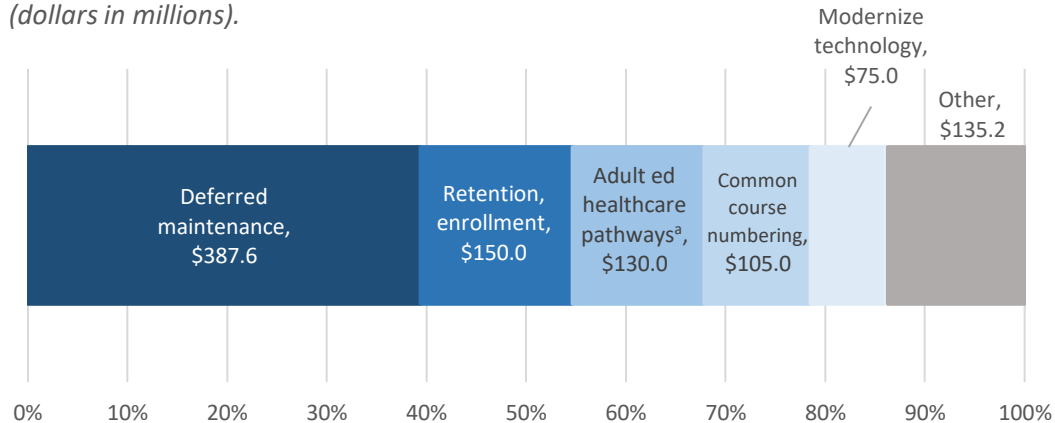
Figure 3: Proposed new ongoing investments for 2022-23 include COLAs and PT faculty health insurance (dollars in millions).



- One-time funding proposals are dedicated to deferred maintenance, student retention and enrollment efforts, implementation of common course numbering, technology modernization, and several investments focused on education pathways.



Figure 4: Proposed one-time investments for 2022-23 of \$983 million include deferred maintenance and retention/enrollment strategies (dollars in millions).



<sup>a</sup> A portion of the funding for Adult Ed programs goes to community colleges, with the remainder going to K-12.

- The Governor’s proposal includes \$373 million in capital outlay funding from Proposition 51 to support the working drawings and construction phases for 18 continuing projects.
- The proposed budget invests an additional \$1.4 million in state operations to support nine (9) new positions in 2022-23, with ongoing conversations about additional resources to be included in the May Revision. In addition, another \$1.4 million is planned for 2023-24 to support 10 more new positions. The added resources are intended to support modernization efforts and increased state operations capacity to lead the system in achieving its *Vision for Success* goals and other state priorities.

## State Budget Overview

The Governor’s Budget proposes additional ongoing resources of approximately \$840 million to California Community Colleges appropriations and categorical programs, as compared to the 2021 Budget Act.

### BUDGET FOCUSED ON EQUITABLE RECOVERY FROM THE PANDEMIC

The 2021 Budget Act reflected a correction to the overestimated deficit for the prior year (2020-21) and substantial recovery to the state’s finances following the pandemic-induced recession. It focused investments on supporting California families and businesses that continued to struggle, and made deposits to reserves as protection against the next economic downturn. Some of the main priorities in the Governor’s Budget are aimed at continuing efforts to support pandemic recovery. The proposal includes:

- A \$2.7 billion Emergency Response Package, including a \$1.4 billion emergency appropriation request, to bolster COVID-19 testing, accelerate vaccination efforts, support healthcare workers, and battle misinformation;
- \$1.5 billion over two years to accelerate the development of affordable housing;
- \$1.2 billion to fight and prevent wildfires, including funds for new state fire crews, helicopters, and other equipment;

- \$750 million for drought response, including funds for water conservation and efficiency, replenishing groundwater supplies, and helping farmers; and
- Investments in rural workforce development programs that would assist with climate change response and fire prevention.

## **Economic and Budget Conditions are Positive**

The budget outlook has improved since the 2021 Budget Act, with rapidly growing revenues related to strong growth in retail sales and stock prices. State revenues are higher than predicted by over \$10 billion in 2021-22 compared to estimates in the Budget Act, according to the Legislative Analyst's Office (LAO). Much of the revenue gains have been in sales taxes and income tax withholding, which the LAO notes are historically more stable revenue streams. It notes that lawmakers will have to consider the implications of the State Allocation Limit (SAL or Gann Limit), approved as a constitutional amendment by the voters in 1979 to limit state spending. Absent specific policy decisions to exempt spending from the SAL, half of the revenue above the limit must be returned to the taxpayers with the other half going to K-12 and community colleges.

The Governor's Budget is based on a projected surplus of \$45.7 billion for 2022-23 and nearly \$35 billion in reserves, including \$21 billion in the state's Rainy Day Fund. As expected by the LAO, the Administration estimates that the state will exceed the Gann Limit over the 2020-21 and 2021-22 fiscal years, and intends to include proposals to address the issue in the May Revision

The budget summary notes that the economic forecast used to develop the budget does not consider the surge of the Omicron variant, so the COVID-19 pandemic remains a risk to the forecast. Capital gains revenues are approaching a peak level, and a stock market reversal could lead to a substantial decline in revenues.

## **Federal Funds Have Continued Impact on the State Budget**

The federal government took a number of actions during 2020 and 2021 that continue to have implications for the state budget for 2022-23. The American Rescue Plan (ARP) provided about \$27 billion to the state of California, some of which was used to offset existing General Fund costs. In addition, the ARP included an enhanced federal match for state Medicaid programs (including home and community-based services) through the end of the national public health emergency. Together these actions contributed to state savings during 2020-21 and 2021-22, and to the discretionary surplus for 2022-23.

## **PROPOSITION 98 ESTIMATE INCREASES**

### **Minimum Guarantee for Community Colleges Increases by 5%**

Each year, the state calculates a "minimum guarantee" for school and community college funding based on a set of formulas established in Proposition 98 and related statutes. To determine which formulas to use for a given year, Proposition 98 lays out three main tests that depend upon several inputs including K-12 attendance, per capita personal income, and per capita General Fund revenue. Depending on the values of these inputs, one of the three tests becomes "operative" and determines the minimum guarantee for that year.

The state rarely provides funding above the estimated minimum guarantee for a budget year. As a result, the minimum guarantee determines the total amount of Proposition 98 funding for schools and community colleges. Though these formulas determine total funding, they do not prescribe the distribution of funding within the segments. The Governor and Legislature have significant discretion in allocating funding to various programs and services.

Table 1 shows the budget’s estimates of the minimum guarantee for the prior, current, and budget years. The community college share of Proposition 98 funding is at the traditional share of 10.93% in each of these years. Included in this share is some K-12 funding, including a portion of Adult Education funding, a small amount of pass-through funding for school district-based apprenticeship programs and funding for K-12 Strong Workforce programs.

**Table 1: California Community Colleges Proposition 98 Funding by Source (In Millions)**

Source	2020-21 Revised	2021-22 Revised	2022-23 Proposed	Change From 2021-22 Amount	Change From 2021-22 Percent
<b>ALL PROPOSITION 98 PROGRAMS</b>					
General Fund	\$70,035	\$71,845	\$73,134	\$1,289	2%
Local property tax	25,901	27,219	28,846	1,627	6%
<b>Totals</b>	<b>\$95,936</b>	<b>\$99,064</b>	<b>\$101,980</b>	<b>\$2,916</b>	<b>3%</b>
<b>COMMUNITY COLLEGES ONLY <sup>a</sup></b>					
General Fund	\$7,392	\$7,528	\$7,827	\$299	4%
Local property tax	3,374	3,546	3,766	220	6%
<b>Totals</b>	<b>\$10,766</b>	<b>\$11,075</b>	<b>\$11,593</b>	<b>\$519</b>	<b>5%</b>

<sup>a</sup> CCC totals include resources that go to the K-12 system via the Adult Education, Apprenticeship, and K-12 Strong Workforce programs.

### Estimates for Prior and Current Years Have Increased

Estimates of the minimum guarantee for 2020-21 and 2021-22 have increased substantially compared to projections when the 2021-22 budget was enacted in June of last year, which can occur if school enrollment, economic growth, or state revenues turn out to be different than expected. Specifically, the revised estimates for 2020-21 and 2021-22 are higher than was projected in June because of stronger than expected revenues.

### SCFF District Revenue Protections Extended in Modified Form

In response to the disruptions of the COVID-19 pandemic, providing fiscal stability was a top priority. While the temporary protections under the COVID-19 Emergency Conditions

Allowance expire at the end of 2021-22, the 2021 Budget Act extended the Student Centered Funding Formula's (SCFF) existing minimum revenue (hold harmless) provision by one year, through 2024-25. Under this provision, districts will earn at least their 2017-18 total computational revenue, adjusted by COLA each year, if applicable.

The Governor's Budget proposes to extend the revenue protections in a modified form to avoid creating sharp fiscal declines in 2025-26. Under the proposal, a district's Total Computational Revenue (TCR) in 2024-25 funding would represent its new "floor," below which it could not drop. Moving forward, districts would receive no less than they received in 2024-25 and capture increases to formula funding rates.

As outlined in trailer bill, the "floor" for each district would be determined by providing districts the highest of three calculations:

- the SCFF formula as calculated by Base, Supplement and Success, or
- one-year TCR stability as calculated by prior year SCFF formula, or
- the 2024-25 fiscal year maximum TCR.

SCFF funding rates would continue to increase to reflect the statutory COLA. The revised hold harmless provision would no longer automatically include COLA adjustments, as is the case with the current provision in effect through 2024-25.



The proposal also indicates support for the recommendation made by the Student Centered Funding Formula Oversight Committee to integrate an unduplicated first-generation student metric within the SCFF's supplemental allocation when a reliable data source is available.

### **Required Transfer to Public School System Stabilization Account (PSSSA)**

Proposition 2, approved by voters in November 2014, created the PSSSA, a new state reserve for schools and community colleges. Under Proposition 2, transfers are made to this account only if several conditions are satisfied. That is, the state must have paid off all Proposition 98 debt created before 2014-15, the minimum guarantee must be growing more quickly than per capita personal income, and capital gains revenues must exceed 8% of total revenues.

Though these transfers change *when* the state spends money on schools and community colleges, they do not directly change the *total amount* of state spending for schools and

community colleges across fiscal years. Specifically, required transfers to the PSSSA count toward Proposition 98 totals in the year the transfer is made. As a result, appropriations to schools and community colleges in such a year could be lower than otherwise required by Proposition 98. However, in a year when money is spent out of this reserve, the amount transferred back to schools and community colleges is over and above the Proposition 98 amount otherwise required for that year.

## California Community Colleges Funding

The Governor’s Budget includes \$841.5 million in ongoing policy adjustments for the community college system, compared to 2021-22 expenditure levels, as reflected in Table 2. The system would receive approximately \$1.8 billion in additional funding for one-time and ongoing programs and initiatives.

**Table 2: Proposed 2022-23 Changes in Proposition 98 Funding for the System (In Millions)**

<b>TECHNICAL ADJUSTMENTS</b>	
Student Centered Funding Formula (SCFF) other base adjustments (aside from COLA and Growth)	\$3.0
<b>Subtotal Technical Adjustments</b>	<b>\$3.0</b>
<b>POLICY ADJUSTMENTS</b>	
<b>Ongoing (Proposition 98)</b>	
Provide 5.33% COLA for SCFF	\$409.4
Augment Part-Time Faculty Health Insurance Program	\$200.0
Augment Student Success Completion Grants	\$100.0
Provide 5.33% COLA for Adult Ed	\$29.9
Modernize CCC technology and protect sensitive data	\$25.0
Fund 0.5% enrollment growth for SCFF	\$24.9
Increase support for financial aid administration	\$10.0
Increase support for NextUp Program	\$10.0
Implement Equal Employment Opportunity best practices	\$10.0
Provide 5.33% COLA for Extended Opportunity Programs and Services (EOPS)	\$8.3
Provide 5.33% COLA for Disabled Students Programs and Services (DSPS)	\$6.7
Provide 5.33% COLA for Apprenticeship	\$1.6
Provide 5.33% COLA for CalWORKs Student Services	\$2.5
Provide 5.33% COLA for Mandates Block Grant and Reimbursements	\$2.1
Expand African American Male Education Network and Development (A2MEND) student charters	\$1.1
Provide 5.33% COLA for Childcare Tax Bailout	\$0.2
<b>Subtotal Ongoing (Proposition 98) Policy Adjustments</b>	<b>\$841.5</b>

<b>One-Time (Proposition 98)</b>	
Address deferred maintenance	\$387.6
Support retention and enrollment strategies	\$150.0
Support health-care focused vocational pathways in Adult Ed <sup>a</sup>	\$130.0
Implement common course numbering systemwide	\$105.0
Modernize CCC technology and protect sensitive data	\$75.0
Implement transfer reforms of AB 928	\$65.0
Implement program pathways mapping technology	\$25.0
Provide emergency financial assistance grants to AB 540 students	\$20.0
Implement pathways grant program for high-skilled careers	\$20.0
Support Teacher Credentialing Partnership Program	\$5.0
Study Umoja Program best practices	\$0.2
<b>Subtotal One-Time Policy Adjustments</b>	<b>\$982.8</b>
<b>TOTAL CHANGES</b>	<b>\$1,827.3</b>

<sup>a</sup> Funding for health care pathways in Adult Ed would be spent over three years.

The estimated and proposed Total Computational Revenue (TCR) for the SCFF increases by \$437.3 million from \$7.9 billion to \$8.4 billion. This reflects a proposed COLA of 5.33% (\$409.4 million) and FTES growth of 0.5% (\$24.9 million) and modified estimates for hold harmless and other underlying estimation factors. Further, the following adjustments are reflected in associated offsetting revenues (all comparisons are from the 2021-22 Budget Act to the 2022-23 Governor’s Budget proposal):

- Property tax revenues are estimated to increase by \$230.5 million from \$3.54 billion to \$3.77 billion.
- Enrollment Fee revenues are estimated to decrease by \$2.6 million from \$441.5 million to \$438.9 million.
- Education Protection Account funding is estimated to increase by \$218.5 million from \$1.37 billion to \$1.58 billion.

Table 3 reflects the final SCFF rates for 2020-21 and 2021-22, along with the projected rates for 2022-23, as modified by COLA and other base adjustments. The distribution of funds across the three allocations (base, supplemental, and student success) is determined by changes in the underlying factors.

**Table 3: Proposed 2022-23 Student Centered Funding Formula Rates (rounded)**

Allocations	2020-21 Rates	2021-22 Rates	Proposed 2022-23 Rates	Change From 2021-22	Percent Change
Base Credit <sup>a</sup>	\$4,009	\$4,212	\$4,436	\$224	5.33%
Supplemental Point Value	948	996	1049	53	5.33%
Student Success Main Point Value	559	587	618	31	5.33%
Student Success Equity Point Value	141	148	156	8	5.33%
Incarcerated Credit <sup>a</sup>	5,622	5,907	6,222	315	5.33%
Special Admit Credit <sup>a</sup>	5,622	5,907	6,222	315	5.33%
CDCP	5,622	5,907	6,222	315	5.33%
Noncredit	3,381	3,552	3,741	189	5.33%

<sup>a</sup> Ten districts receive higher credit FTE rates, as specified in statute.

Appendix B compares the Governor’s proposed funding adjustments for the system in 2022-23 to the Board of Governors’ budget request. Below we highlight a few of the administration’s more significant policy decisions and related information. Later in this analysis, we detail local funding by program, capital outlay funding, and state operations.

## MAJOR POLICY DECISIONS FRAMED AROUND “ROAD MAP TO CALIFORNIA’S FUTURE”

The budget proposal is shaped by a multi-year road map that enhances the system’s ability to prepare students for California’s future, a collaborative plan developed by the Administration and the Chancellor’s Office. With a focus on equity and student success, the framework builds on existing efforts toward achieving the Vision for Success goals, while establishing some additional expectations for the system over the next several years. To fund this collaborative plan, the budget includes additional Proposition 98 resources for the colleges as well as additional resources for the Chancellor’s Office to better support the colleges in meeting the *Vision for Success* goals and newly established expectations. The proposal is made in the context of a goal of achieving 70% postsecondary degree and certificate attainment among working-age Californians by 2030, a recommendation of the Governor’s Council on Post-Secondary Education, which is accompanied by proposals for multi-year compacts with the University of California (UC) and California State University (CSU) along with the road map for the community college system.

## Road Map Includes New Goals and Expectations

Key goals and expectations in the road map include increased collaboration across segments and sectors to enhance timely transfer; improved time-to-degree and certificate completion; closure of equity gaps; and better alignment of the system with K-12 and workforce needs.

**Higher Expectations for Student Educational Outcomes.** The road map seeks to:

- Increase the percentage of students earning degrees, certificates and specific skill sets for in-demand jobs by 20% by 2026;
- Decrease the median units to completion by 15%, and establish systemwide stretch goals regarding the number of students completing or transferring within the minimum amount of time necessary;
- Increase the number of transfers to the UC or CSU in proportion to enrollment growth in those systems; and
- Annually publish, for all colleges, the 2-year associate degree graduation rate and the share of first-time students with sophomore standing when entering their second year, disaggregated for underrepresented and Pell students.

**Advancing Equity.** The road map intends to:

- Improve systemwide graduation rates, transfer rates, and time to completion among underrepresented and Pell students to meet the average of all students by 2026; and
- Close equity gaps in access to dual enrollment programs.

**Expects Increased Intersegmental Collaboration.** The road map expects:

- Full participation in the Cradle-to-Career Data System;
- Efforts to adopt a common intersegmental learning management system;
- Collaboration with the UC and CSU on a higher education student success dashboard within the Cradle-to-Career framework to identify and address equity gaps; and
- Efforts to establish an integrated admissions platform common to the UC, CSU and community colleges.

**Seeks improved Workforce Preparedness.** The road map intends to support workforce preparedness and high-demand career pipelines, including goals to:

- Increase the percentage of K-12 students who graduate with 12 or more college units through dual enrollment by 15%;
- Establish a baseline for credit-for-prior-learning offerings and increase the offerings annually, and launch 10 new direct-assessment competency-based education programs;
- Increase the percentage of completing students who earn a living wage by 15%;
- Focus on establishing or expanding programs that address workforce needs in healthcare, climate response, education and early education; and
- Establish pathways in those fields from high school through university, including development of Associate Degree for Transfer and transfer pathways along with



dual enrollment opportunities that ensure transfer of community college credits toward degree programs.

### **Apportionments Receive 5.33% COLA and 0.50% Growth**

The proposal includes an increase of \$24.9 million ongoing to fund 0.5% enrollment growth and \$409.4 million ongoing to support a 5.33% COLA for apportionments, the same COLA proposed for K-12. Decisions about any COLA were historically made by the Legislature during the annual budget process, but the budget plan in 2019-20 implemented a new policy for the K-12 system's Local Control Funding Formula (LCFF). Under this policy, LCFF receives an automatic COLA unless the minimum guarantee is insufficient to cover the associated costs. In that case, the COLA would be reduced to fit within the guarantee. The statute is silent on community college programs, but the proposed COLA for community colleges for 2022-23 matches that provided for K-12, as was the case in the Enacted Budget for the current year.

### **College Affordability Efforts Continue**

**Expands Support for Completion Grants.** Related to the 2021 Budget Act's expansion of the Cal Grant entitlement program, the Governor's Budget includes \$100 million **ongoing** for students eligible for the Student Success Completion Grant due to expanded Cal Grant eligibility for community college students.

**Provides Emergency Financial Assistance for AB 540 Students.** The proposal includes \$20 million **one-time** to support emergency student financial assistance grants to eligible AB 540 students. According to trailer bill language, the chancellor would allocate funds to districts based on the headcount number of students who meet the requirements for an exemption from paying nonresident tuition under §68130.5 of the California Education Code and meet the income criteria applicable to the California Dream Act application. Financial assistance grants could be provided to such students who self-certify that they meet the following conditions:

- Currently enrolled in at least 6 semester units (or the quarterly equivalent);
- Demonstrate an emergency financial aid need; and
- Earned a 2.0 grade point average at their current or prior institution in one of their previous three semester terms (or four quarter terms) OR is a student who is receiving additional support or services through a community college's Disabled Student Programs and Services.

**Expands Support for Financial Aid Administration.** The budget proposal includes \$10 million **ongoing** to augment resources for community college financial aid offices.

**Makes Other Investments in College Affordability.** The Governor's Budget includes several other investments in college affordability, including an increase of \$515 million ongoing to support a modified version of the Middle Class Scholarship Program, \$300 million one-time for the Learning-Aligned Employment Program administered by the California Student Aid Commission, and \$10 million for outreach to assist student loan borrowers.

## Addressing Student Needs Remains a Concern

***Builds on Efforts to Retain and Enroll Students.*** The budget proposal includes \$150 million in **one-time** funds for student retention and enrollment efforts, building on the \$120 million included in the 2021 Budget Act (\$20 million of which was provided in an Early Action package in 2020-21). The funds are aimed at supporting community college efforts and high-touch strategies to increase student enrollment and retention rates. As with the prior round of funding, the focus is on engaging with former students who may have withdrawn due to the impacts of the pandemic, and connecting with current and prospective students who may be hesitant to enroll in college due to the impacts of COVID-19.

***Expands Student Support Programs.*** The Governor's Budget proposes an increase of \$1.1 million **ongoing** to support the expansion of African American Male Education Network and Development (A2MEND) student charters to additional college districts. It also includes \$10 million ongoing to expand availability of foster youth support services through the NextUp program, seeking to expand the program from 20 to 30 districts. It provides \$179,000 one-time for a study of the Umoja program, to better understand the practices that promote student success for African American students.

***Expresses Concern about Learning Disruptions.*** The budget proposal includes language expressing concern about the disruptions to student learning caused by the pandemic, and the disproportionate impact on underserved student populations. It indicates that districts should strive to meet the needs of their diverse student populations through various instructional modalities, given that some students may be best served by an online course format while others may be better served by in-person courses. The Administration expects districts to aim to offer at least 50% of lecture and laboratory course sections in-person in 2022-23, provided that approach is consistent with the district's student demand and with public health guidelines in place at the time.

***Invests in Student Housing.*** The 2021 Budget Act included \$2 billion in one-time non-Proposition 98 General Funds to create a new fund for student housing at the three higher education segments, to be split over three years with an initial \$500 million included for 2021-22. Of the \$2 billion investment, \$1 billion is intended for affordable student housing projects at California Community Colleges. As planned, the Governor's Budget for 2022-23 includes \$750 million to support these housing grants, and expresses intent to appropriate the final \$750 million in 2023-24.

## Streamlining Academic Pathways is an Enduring Priority

***Invests in Common Course Numbering.*** The 2021 Budget Act included \$10 million **one-time** to plan for and begin developing a common course numbering system statewide, as a means of facilitating the alignment of curriculum, easing student course selection, promoting timely program completion, and supporting students who attend multiple colleges and those preparing to transfer. To further support that goal, the Governor's Budget includes \$105 million **one-time** to support systemwide implementation of common course numbering. Trailer bill language indicates that the funds could be used for:

- Aligning existing course curricula to a common course numbering system;
- Updating course catalogs and other digital course registries;
- Supporting faculty costs associate with course differentiation and curriculum approval; and
- Campus communication efforts to inform students of revised course numbers and curricula.

**Supports Transfer Reform.** Following the passage of AB 928 (Chapter 566, Statutes of 2021), the proposal includes \$65 million **one-time** to implement the bill’s transfer reform provisions. Those provisions require the system to participate in an intersegmental committee charged with oversight of the Associate Degree for Transfer (ADT) and to develop and implement procedures to place students who declare a goal of transfer on the ADT pathway if one exists for their chosen major, unless they opt out. According to trailer bill language, the funds could be used for:

- Reprogramming IT systems to accommodate a singular general education pathway;
- Staff time to revise course catalogs, and college policies and procedures, to accommodate default ADT placement for students declaring a goal of transfer; and
- Updating curriculum management or degree audit platforms.

**Invests in Technology to Navigate Pathways.** The proposal includes \$25 million **one-time** to facilitate the procurement and implementation of software that clearly maps out intersegmental curricular pathways, in order to help students select a pathway, facilitate streamlined transfer between segments, and reduce excess unit accumulation. It also includes \$100 million (\$75 million **one-time** and \$25 million **ongoing**) to address modernization of technology infrastructure, including sensitive data protection. Trailer bill language specifies that the \$75 million could be used for the following purposes:

- Security upgrades and malware prevention to education technology platforms;
- System enhancements and modernization for the CCCApply system;
- Costs for monitoring and assessment of security risks; and
- Efforts to improve the quality of online and distance education.

**Increases Support for Teacher Preparation Partnerships.** The Governor’s Budget includes \$5 million **one-time** to support the CCC Teacher Credentialing Partnership Program, created via legislation several years ago (SB 577, Chapter 603, Statutes of 2018). The program provided grants to community colleges in areas of the state with low rates of K-12 credentialed public school teachers to form partnerships with four-year institutions that have approved teacher preparation programs. The grants support the offering of teacher credential coursework remotely at the participating community college as a means of increasing access to teacher credentialing programs in underserved areas of the state.

Trailer bill language specifies that the Chancellor’s Office may award 10 additional grants not to exceed \$500,000 each. The funds are intended for one-time startup costs for the purposes of developing and implementing collaborative teacher credentialing degree programs, including professional development for effective distance learning; cost of

teaching assistants for courses offered via distance learning; technology upgrades for classrooms; student retention, outreach, or engagement; data monitoring and systems infrastructure; cross system alignment; and other startup costs necessary to establish the programs. Programs implemented with the funds must charge no more than the standard tuition and fees of the collaborating universities; utilize courses currently offered by the universities, with current faculty teaching them; and target teachers currently working on short-term or provisional permits. Programs must be accredited by the Commission on Teacher Credentialing's Committee on Accreditation. Students who enroll in the programs must have an opportunity to complete the necessary coursework if the collaborative is terminated.

**Supports Grants for High-Skilled Career Pathways.** The proposal includes \$20 million **one-time** for a grant program to support public-private partnerships that prepare students in high school and community college for specific high-skill fields, including science, technology, engineering, and mathematics (STEM) fields; health care occupations; and education and early education. The proposal is similar to a grant program funded in 2018-19 for STEM fields, but adds the fields of education, early education, and health care.

According to trailer bill language, the Chancellor's Office would award grants to be expended over a six-year period to applicants that meet certain conditions, including that they:

- Are part of an approved College and Career Access Pathways (CCAP) partnership (with one or more school districts or charter schools, and a community college district);
- Develop a curriculum that leads to an ADT in one of the relevant fields;
- Have students attend classes from grades 9 to 14, inclusive, on a single campus; and
- Establish agreements with private businesses in the relevant field that obligates the businesses to place students who complete the program first in line for a job, to identify a mentor for each participating student, to provide workplace learning opportunities, and to create a skills map for the industry and collaborate with the CCAP partnership to align the curriculum with workplace needs and identify the two-year degree that will meet industry expectations.

The Chancellor's Office would prioritize applications that would serve students who have been identified as academically or economically at risk for not completing high school or not enrolling in college, and who belong to populations that have historically faced barriers to higher education (e.g., students with disabilities or English language learners). The chancellor would award no more than one grant per county. Grant recipients would be required to submit enrollment, performance and employment data, and the chancellor would submit a report to the Administration and legislature on the grant program's activities and student outcomes by January 2029.

Other trailer bill language proposes to eliminate the sunset date for CCAP, and to remove the 10% limit on the number of FTES claimed as special admits.

***Invests in Healthcare-Focused Adult Ed Pathways.*** The budget proposal includes \$130 million **one-time** to support healthcare-focused vocational pathways for English language learners through the Adult Education Program. The funding would be spread across three years (\$30 million in 2022-23, \$50 million in 2023-24, and \$50 million in 2024-25), and be intended to support learners across all levels of English proficiency.

***Invests in K-12 Educational Pathways to Workforce and Higher Education.*** The Governor proposes \$1.5 billion one-time Proposition 98 for K-12 over four years to support the development of high school pathway programs focused on technology (including computer science, green technology, and engineering), health care, education (including early education), and climate-related fields. These programs would focus on developing local partnerships that bring together school systems, higher education institutions, employers, and other partners.

## **College Workforce and Its Diversity Receives Support**

***Addresses Needs of Part-Time Faculty.*** Building on investments in part-time faculty office hours in the 2021 Budget Act, the proposal includes \$200 million **ongoing** to augment the Part-Time Faculty Health Insurance Program as a means of incentivizing districts to expand healthcare coverage for their part-time faculty.

***Invests in Diversifying the Workforce.*** Building on a \$20 million one-time investment in the 2021 Budget Act, the Governor’s Budget includes \$10 million **ongoing** to support the sustainable implementation of Equal Employment Opportunity program best practices to diversify community college faculty, staff, and administrators.

## **Efforts to Address Deferred Maintenance Continue**

Building on the \$511 million in one-time funds provided in the 2021 Budget Act, the Governor’s Budget includes \$387.6 million **one-time** Proposition 98 funds to address deferred maintenance and energy efficiency projects across the system. Trailer bill language indicates that funds would be available for encumbrance or expenditure until June 30, 2024, and could be used for the following purposes:

- Scheduled maintenance and special repairs of facilities (chancellor may establish a minimum allocation per district for allocation of funds based on actual FTES);
- Hazardous substances abatement, cleanup, and repairs;
- Architectural barrier removal projects that meet federal requirements under the Americans with Disabilities Act and seismic retrofit projects limited to \$929,000; and
- Water conservation projects, to include replacement of water-intensive landscaping, drip or low-flow irrigation systems, building improvements to reduce water usage, or installation of water meters.

## **Buys Down Pension Liabilities**

The Governor’s Budget proposes to contribute \$3.5 billion towards state pension liabilities. The payment would reduce state-level pension liabilities. Since the Governor proposes a supplemental payment using Proposition 2 debt repayment funding, the

investment would not directly reduce the CalPERS Schools Pool liability. It is, however, important to note that the projected 2022-23 district employer contribution rates (from the April 2021 CalPERS board actions) are based on a 7% rate of return, which CalPERS exceeded by approximately 14%. This additional gain will be offset by the discount rate change approved at the November 2021 CalPERS meeting. Updated CalPERS actuarial projections, including employer contribution rates, are anticipated in April 2022. Available estimates of the employer contribution rates are as shown in Table C-1 in Appendix C.

## LOCAL SUPPORT FUNDING ACROSS PROGRAMS IS STABLE OR INCREASES

Table 4 shows proposed local assistance funding by program for the current and budget years. As the table shows, most categorical programs received level or workload funding in the Governor’s proposal, with certain programs receiving cost-of-living adjustments consistent with recent practices. Decreases in funding are related to removing one-time funding allocated in 2021-22 or to revised estimates of underlying factors.

**Table 4: California Community Colleges Funding by Program<sup>a</sup> (In Millions)**

Program	2021-22 Revised	2022-23 Proposed	Change Amount	Percent Change	Explanation of Change
Student Centered Funding Formula	\$7,927.0	\$8,364.3	\$437.3	5.5%	COLA, growth, and other base adjustments (includes property tax, enrollment fee, and EPA adjustments)
Adult Education Program – Main <sup>b</sup>	\$566.4	\$596.3	29.9	5.3%	5.33% COLA
Student Equity and Achievement Program	\$499.0	\$499.0	0.0	0.0%	
Deferred maintenance (one-time)	\$511.0	\$387.6	N/A	N/A	Additional one-time funding for 2022-23
Strong Workforce Program	\$290.4	\$290.4	0.0	0.0%	
Student Success Completion Grant	\$162.6	\$262.6	100.0	61.5%	Adjust for revised estimates of recipients , with \$100M augmentation based on increased Cal Grant eligibility
Part-time faculty health insurance	\$0.5	\$200.5	200.0	40816.3%	Add \$200M ongoing funds
Integrated technology	\$65.5	\$164.5	99.0	151.1%	Includes one-time (\$75M) and ongoing funding (\$25M) for Data Modernization and Protection. Removes \$1M in one-time funding
Full-time faculty hiring	\$150.0	\$150.0	0.0	0.0%	
Retention and enrollment strategies (one-time)	\$100.0	\$150.0	N/A	N/A	Additional one-time funding for 2022-23
Extended Opportunity Programs and Services (EOPS)	\$135.3	\$142.4	7.1	5.3%	5.33% COLA
Disabled Students Programs and Services (DSPS)	\$126.4	\$133.1	6.7	5.3%	5.33% COLA

Adult Education Program - Healthcare Vocational Education (one-time) <sup>b</sup>	\$0.0	\$130.0	N/A	N/A	One-time funding spread across 3 years.
Common course numbering (one-time)	\$10.0	\$105.0	N/A	N/A	Additional one-time funding for 2022-23
Financial aid administration	\$74.3	\$79.1	4.8	6.5%	Increase of \$10 million and adjustments for revised estimates of fee waivers
California College Promise (AB 19)	\$72.5	\$66.0	-6.5	-9.0%	Adjust for revised estimates of first-time, full-time students
Transfer Reforms (one-time)	\$0.0	\$65.0	N/A	N/A	Add one-time funding for AB 928 transfer reform implementation.
Apprenticeship (community college districts)	\$60.1	\$61.7	1.6	2.7%	5.33% COLA for a portion of the program
CalWORKs student services	\$47.7	\$50.3	2.5	5.3%	5.33% COLA
Mandates Block Grant and reimbursements	\$33.7	\$35.8	2.1	6.3%	Revised enrollment estimates and 5.33% COLA
Student mental health services	\$30.0	\$30.0	0.0	0.0%	
Basic needs centers	\$30.0	\$30.0	0.0	0.0%	
NextUp (foster youth program)	\$20.0	\$30.0	10.0	50.0%	Add ongoing funding
Institutional effectiveness initiative	\$27.5	\$27.5	0.0	0.0%	
Program Pathways Mapping Technology (one-time)	\$0.0	\$25.0	N/A	N/A	Add one-time funding
Part-time faculty compensation	\$24.9	\$24.9	0.0	0.0%	
Online education initiative	\$23.0	\$23.0	0.0	0.0%	
Economic and Workforce Development	\$22.9	\$22.9	0.0	0.0%	
Part-time faculty office hours	\$112.2	\$22.2	N/A	N/A	Remove one-time funding
Cooperative Agencies Resources for Education (CARE)	\$19.7	\$20.8	1.1	5.3%	5.33% COLA
Emergency financial assistance grants (one-time)	\$150.0	\$20.0	N/A	N/A	Additional one-time funding for 2022-23 (specific to AB 540 students)
Pathways Grant Program for High-Skilled Careers (one-time)	\$0.0	\$20.0	N/A	N/A	Add one-time funding
California Online Community College (Calbright College)	\$15.0	\$15.0	0.0	0.0%	
Nursing grants	\$13.4	\$13.4	0.0	0.0%	
Lease revenue bond payments	\$12.8	\$12.8	0.0	0.0%	
Equal Employment Opportunity Program	\$2.8	\$12.8	10.0	357.1%	Add ongoing funding
Dreamer Resource Liaisons	\$11.6	\$11.6	0.0	0.0%	

Mathematics, Engineering, Science Achievement (MESA)	\$10.7	\$10.7	0.0	0.0%	
Immigrant legal services through CDSS	\$10.0	\$10.0	0.0	0.0%	
Veterans Resource Centers	\$10.0	\$10.0	0.0	0.0%	
Rising Scholars Network	\$10.0	\$10.0	0.0	0.0%	
Puente Project	\$9.3	\$9.3	0.0	0.0%	
Student Housing Program	\$9.0	\$9.0	0.0	0.0%	
Umoja	\$7.5	\$7.7	0.2	2.7%	\$0.2 million one-time for a study on Umoja
Foster Parent Education Program	\$5.7	\$5.7	0.0	0.0%	
Teacher Credentialing Partnership (one-time)	\$0.0	\$5.0	N/A	N/A	Add one-time funding
Childcare tax bailout	\$3.7	\$3.9	0.2	5.3%	5.33% COLA
Middle College High School Program	\$1.8	\$1.8	0.0	0.0%	
Academic Senate	\$1.7	\$1.7	0.0	0.0%	
Historically Black Colleges and Universities (HBCU) Transfer Pathway project	\$1.4	\$1.4	0.0	0.0%	
African American Male Education Network and Development (A2MEND)	\$0.0	\$1.1	N/A	N/A	Add ongoing funding
Transfer education and articulation	\$0.7	\$0.7	0.0	0.0%	
FCMAT	\$0.6	\$0.6	0.0	0.0%	
Deferrals--Student Centered Funding Formula	\$1,453.0	\$0.0	N/A	N/A	Remove one-time funding used to pay off 2020-21 deferrals.
Support zero-textbook-cost degrees (one-time)	\$115.0	\$0.0	N/A	N/A	Remove one-time funding
Basic needs for food and housing insecurity (one-time)	\$100.0	\$0.0	N/A	N/A	Remove one-time funding
College-specific allocations (one-time)	\$67.9	\$0.0	N/A	N/A	Remove one-time funding
Guided Pathways implementation (one-time)	\$50.0	\$0.0	N/A	N/A	Remove one-time funding
EEO best practices (one-time)	\$20.0	\$0.0	N/A	N/A	Remove one-time funding
Workforce investment initiatives with CWDB (one-time)	\$20.0	\$0.0	N/A	N/A	Remove one-time funding
Culturally Competent Professional Development (one-time)	\$20.0	\$0.0	N/A	N/A	Remove one-time funding
LGBTQ+ support (one-time)	\$10.0	\$0.0	N/A	N/A	Remove one-time funding
Competency-based education (one-time)	\$10.0	\$0.0	N/A	N/A	Remove one-time funding
AB 1460 implementation (one-time)	\$5.6	\$0.0	N/A	N/A	Remove one-time funding



Community college law school initiative (one-time)	\$5.0	\$0.0	N/A	N/A	Remove one-time funding
Instructional materials for dual enrollment (one-time)	\$2.5	\$0.0	N/A	N/A	Remove one-time funding

<sup>a</sup> Table reflects total programmatic funding for the system, including amounts from prior years available for use in the years displayed.

<sup>b</sup> The Adult Education program total includes resources that go to the K-12 system but are included in the CCC budget. The K-12 Strong Workforce program and K-12 Apprenticeship program are not listed above but are also included in the CCC budget.

## CAPITAL OUTLAY INVESTMENTS LOWER FOR NOW, BUT MAY INCREASE

The Governor’s proposal includes \$373 million in capital outlay funding from Proposition 51, approved by voters in 2016, down from \$578 million provided in the 2021 Budget Act. The funding is to support the construction phase for 18 continuing projects, as listed in Table 5. Over the next few months, as districts obtain State approval of their Preliminary Plans/Working Drawings package, the Governor’s Budget will likely include them as a continuing project.

**Table 5: Governor’s Proposed Capital Outlay Projects in the California Community Colleges (In Millions)**

District, College	Project	2022-23 State Cost	2022-23 Total Cost	All Years State Cost	All Years Total Cost
<b>CONTINUING PROJECTS</b>					
El Camino, El Camino College	Music Building Replacement	\$27.09	\$54.54	\$29.06	\$58.48
Los Angeles, East Los Angeles College	Facilities Maintenance & Operations Replacement	\$11.59	\$27.97	\$12.42	\$29.76
Los Angeles, Los Angeles Mission College	Plant Facilities Warehouse and Shop Replacement	\$0.21	\$0.72	\$7.12	\$23.62
Los Angeles, Los Angeles Pierce College	Industrial Technology Replacement	\$17.00	\$41.41	\$18.18	\$44.01
Los Angeles, Los Angeles Trade-Technical College	Design and Media Arts	\$35.78	\$85.60	\$38.19	\$90.88
Los Angeles, Los Angeles Valley College	Academic Building 2	\$23.74	\$57.56	\$25.38	\$61.14
Los Angeles, West Los Angeles College	Plant Facilities/Shops Replacement	\$5.73	\$14.20	\$6.17	\$15.18
Mt San Antonio, Mt San Antonio College	Technology and Health Replacement	\$77.43	\$187.26	\$82.67	\$197.85
North Orange County, Cypress College	Fine Arts Renovation	\$19.38	\$31.85	\$20.89	\$34.37
North Orange County, Fullerton College	Music/Drama Complex-Buildings 1100 and 1300 Replacement	\$40.49	\$51.74	\$43.79	\$55.86

Rio Hondo, Rio Hondo College	Music/Wray Theater Renovation	\$11.56	\$26.59	\$12.54	\$28.82
Sierra Joint, Sierra College	Gymnasium Modernization	\$26.48	\$35.54	\$28.89	\$38.55
Sonoma County, Public Safety Training Center	Public Safety Training Center Expansion	\$4.93	\$7.28	\$5.32	\$7.94
Sonoma County, Santa Rosa Junior College	Tauzer Gym Renovation	\$9.87	\$19.47	\$10.76	\$21.32
South Orange County, Saddleback College	Science Math Building Reconstruction	\$20.34	\$46.62	\$21.64	\$49.65
West Hills, West Hills College Lemoore	Instructional Center Phase 1	\$23.54	\$31.70	\$25.18	\$34.09
West Valley Mission, Mission College	Performing Arts Building	\$14.43	\$17.11	\$15.45	\$33.58
Yuba, Yuba College	Building 800 Life and Physical Science Modernization	3.46	4.48	3.85	4.92
<b>Total</b>		<b>\$373.04</b>	<b>\$741.62</b>	<b>\$400.38</b>	<b>\$827.83</b>

## STATE OPERATIONS RECEIVES ADDITIONAL FUNDING

The Chancellor’s Office provides leadership and oversight to the system, administers dozens of systemwide programs, and manages day-to-day operations of the system. The office is involved in implementing several recent initiatives including Guided Pathways, basic skills reforms, and a new apportionment funding formula. In addition, the Chancellor’s Office provides technical assistance to districts and conducts regional and statewide professional development activities. The current-year (2021-22) budget provides \$19.7 million in non-Proposition 98 General Fund and \$11.6 million in special funds and reimbursements for Chancellor’s Office operations.

Responding to the Board of Governors’ request for additional capacity to lead the system, the Governor’s Budget includes an initial increase of \$1.4 million ongoing non-Proposition 98 General Funds to support nine (9) new positions at the Chancellor’s Office in 2022-23, with conversations ongoing about the potential for additional state operations resources to be included in the May Revision. In addition, the proposal states an intent to provide an additional \$1.4 million in 2023-24 for 10 more new positions. The new resources are intended to allow the Chancellor’s Office to better support curriculum-related reforms and technology modernization efforts, in addition to increased operational capacity for research, data analysis, legal affairs, governmental relations, and fiscal health monitoring.

## Summary of LAO Analysis and Comments

The LAO has expressed skepticism about the Administration’s higher education funding proposals. Its report, *The 2022-23 Budget: Overview of the Governor’s Higher Education Budget Proposals*, cautions the Legislature about the Governor’s development of multi-year budget agreements for the UC and CSU specifically.

While funding for the community colleges is not tied to the Roadmap goals in the same way as to the goals in the compacts for UC and CSU, and has greater alignment to the *Vision for Success*, the LAO makes several points specific to the budget for the community colleges.

- The LAO estimates that the system would need about 40% of the funding generated through the 5.33% COLA to cover higher pension costs as previously provided state pension relief ends, potentially leaving some districts without sufficient resources to cover salary increases at a level sufficient to keep pace with historically high inflation given rising costs for health care, utilities, and other operating costs.
- The proposal to extend district revenue protections ignores enrollment trends, as it would result in all colleges receiving at least as much funding as they received in 2024-25 regardless of the number of students served in future years.
- The Governor's proposals include new programs and activities on top of the considerable number of new programs included in the 2021-22 budget, raising questions about the System's capacity for effective and efficient implementation of additional new activities.

The LAO plans to release a more detailed analysis specific to the budget proposal for community colleges in the coming weeks, but has suggested that the Legislature consider more funding be directed toward deferred maintenance, which could further address the large backlog and has the advantage of being excludable from the SAL.

## **Next Steps**

For more information throughout the budget process, please visit the Budget News section of the Chancellor's Office website:

<https://www.cccco.edu/About-Us/Chancellors-Office/Divisions/College-Finance-and-Facilities-Planning/Budget-News>

## Appendix A: Overview of the State Budget Process

The Governor and the Legislature adopt a new budget every year. The Constitution requires a balanced budget such that, if proposed expenditures exceed estimated revenues, the Governor is required to recommend changes in the budget. The fiscal year runs from July 1 through June 30.

**Governor’s Budget Proposal.** The California Constitution requires that the Governor submit a budget to the Legislature by January 10 of each year. The Director of Finance, who functions as the chief financial advisor to the Governor, directs the preparation of the Governor’s Budget. The state’s basic approach is incremental budgeting, estimating first the costs of existing programs and then adjusting those program levels. By law, the chairs of the budget committees in each house of the Legislature—the Senate Budget and Fiscal Review Committee and the Assembly Budget Committee—introduce bills reflecting the Governor’s proposal. These are called budget bills, and the two budget bills are identical at the time they are introduced.

**Related Legislation.** Some budget changes require that changes be made to existing law. In these cases, separate bills—called “trailer bills”—are considered with the budget. By law, all proposed statutory changes necessary to implement the Governor’s Budget are due to the Legislature by February 1.

**Legislative Analyses.** Following the release of the Governor’s Budget in January, the LAO begins its analyses of and recommendations on the Governor’s proposals. These analyses, each specific to a budget area (such as higher education) or set of budget proposals (such as transportation proposals), typically are released beginning in mid-January and continuing into March.

**Governor’s Revised Proposals.** Finance proposes adjustments to the January budget through “spring letters.” Existing law requires Finance to submit most changes to the Legislature by April 1. Existing law requires Finance to submit, by May 14, revised revenue estimates, changes to Proposition 98, and changes to programs budgeted based on enrollment, caseload, and population. For that reason, the May Revision typically includes significant changes for the California Community Colleges budget. Following release of the May Revision, the LAO publishes additional analyses evaluating new and amended proposals.

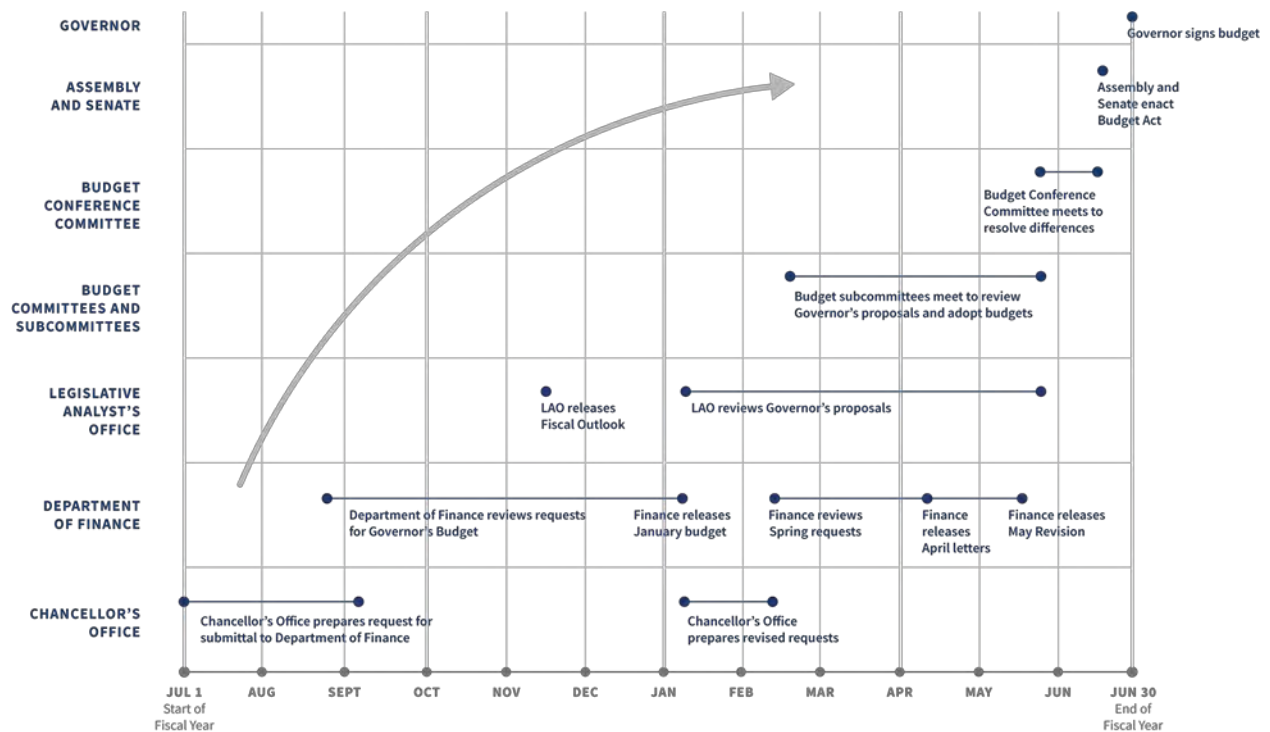
**Legislative Review.** The budget committees assign the items in the budget to subcommittees, which are organized by areas of state government (e.g., education). Many subcommittees rely heavily on the LAO analyses in developing their hearing agendas. For each January budget proposal, a subcommittee can adopt, reject, or modify the proposal. Any January proposals not acted on remain in the budget by default. May proposals, in contrast, must be acted on to be included in the budget. In addition to acting on the Governor’s budget proposals, subcommittees also can add their own proposals to the budget.

When a subcommittee completes its actions, it reports its recommendations back to the full committee for approval. Through this process, each house develops a version of the budget that is a modification of the Governor’s January budget proposal.

A budget conference committee is then appointed to resolve differences between the Senate and Assembly versions of the budget. The administration commonly engages with legislative leaders during this time to influence conference committee negotiations. The committee’s report reflecting the budget deal between the houses is then sent to the full houses for approval.

**Budget Enactment.** Typically, the Governor has 12 days to sign or veto the budget bill. The Governor also has the authority to reduce or eliminate any appropriation included in the budget. Because the budget bill is an urgency measure, the bill takes effect as soon as it is signed.

## SEQUENCE OF THE ANNUAL STATE BUDGET PROCESS



## Appendix B: Board of Governors' Budget and Legislative Request Compared to Governor's Budget Proposal

Board of Governor's Request	Governor's Budget Proposal
<b>Ongoing Investments</b>	
<b>Foundational Resources.</b> \$500 million for base funding increase.	Provides \$409 million for a COLA of 5.33% and \$25 million for 0.5% enrollment growth.
<b>Students' Equitable Recovery.</b> \$50 million for basic needs, \$20 million to expand NextUp Program, \$2 million for Foster and Kinship Care Education program, unspecified amount to scale the Military Articulation Platform, and funds to cover a 3% augmentation for DSPS and CalWORKS.	Provides \$10 million to expand NextUp.
<b>Diversity, Equity and Inclusion.</b> \$51 million to support districts in connecting hiring practices and procedures to DEI efforts.	Provides \$10 million to support EEO best practices to diversify faculty, staff and administrators.
<b>Support for Faculty and Staff.</b> \$25 million for professional development.	Instead, it provides \$200 million to augment the Part-Time Faculty Health Insurance Program.
<b>Enrollment and Retention Strategies.</b> \$20.3 million to recover from pandemic enrollment declines, particularly among underserved student groups.	See one-time funding provided below.
<b>Technology Capacity to Support Teaching and Learning.</b> \$22 million for district cybersecurity staff, \$9 million for distance education (DE) professional development, \$1.25 million for cybersecurity teams, \$1 million for Ed Tech Portfolio security, \$1 million for DE teaching and learning support, and \$750,000 for CCCApply hosting and maintenance.	Provides \$25 million to address modernization of CCC technology infrastructure (and additional one-time funding described below).
<b>College Affordability and Supports.</b> \$20 million for local financial aid administration.	Provides \$10 million to augment resources for financial aid offices. Also includes \$100 million for students newly eligible for the Student Success Completion Grant due to expanded Cal Grant B/C eligibility.
<b>One-Time Investments</b>	
<b>Students' Equitable Recovery.</b> \$1.1 million to expand A2MEND Student Charters, \$179,000 to study Umoja program elements affecting Black student success.	Provides the requested funding for A2MEND and the Umoja program study. Also includes \$150 million to support high-touch strategies to increase student retention rates and enrollment; \$20 million for emergency grants to AB 540 students; and \$65 million to support implementation of the transfer reform provisions of AB 928.

<p><b>Diversity, Equity and Inclusion.</b> \$40 million for innovations in colleges’ efforts to implement culturally competent practices.</p>	<p>See ongoing funding above for increased diversity in hiring.</p>
<p><b>Support for Faculty and Staff.</b> \$100 million to support full-time faculty and \$300 million for part-time faculty.</p>	<p>See ongoing funding described above.</p>
<p><b>Technology Capacity to Support Teaching and Learning.</b> \$40 million for Ed Tech Portfolio, \$28.5 million for district enrollment security upgrades, \$6.5 million for CCCApply enhancements and modernization.</p>	<p>Provides \$75 million to address modernization of CCC technology infrastructure; \$105 million to support systemwide implementation of common course numbering; and \$25 million for software that maps out intersegmental curricular pathways.</p>
<p><b>Non-Proposition 98 Investments</b></p>	
<p><b>Supporting Institutional Quality and Capacity.</b> \$75 million ongoing for the Physical Plant and Instructional Support program, unspecified ongoing funds to assist in covering increases to CalPERS and CalSTRS, \$150 million one-time for deferred maintenance, \$100 million one-time for Guided Pathways implementation, and \$1.5-\$2.5 million one-time and \$250,000 ongoing to support development of a streamlined reporting process and tool.</p>	<p>Provides \$373 million of Proposition 51 funds for facilities. Also provides \$387.6 million in one-time Proposition 98 funds for deferred maintenance.</p>
<p><b>Capacity to Support the System.</b> Additional Chancellor’s Office staffing, including 9 Educational Services &amp; Workforce Development positions, 6 Fiscal Services positions, 4 Legal positions, 4 Communications and Governmental Relations positions, and 8 Technology and Research positions.</p>	<p>Provides \$1.4 million ongoing to support nine (9) new positions in 2022-23, and states intention to provide additional \$1.4 million in 2023-24 for another 10 positions.</p>
<p><b>Students’ Equitable Recovery.</b> Requests (1) policy recommendations from independent research entity on how to ensure guaranteed admission to UC or CSU for transfer students without loss of units; (2) removal of sunset date on CCAP programs; and (3) reauthorization and recasting of EWD program to support a student-centered approach that expands work-based learning.</p>	<p>See one-time Proposition 98 funding for AB 928 implementation above.</p> <p>Removes sunset date on CCAP programs, and removes the 10% limit on the number of FTES claimed as special admits.</p> <p>Extends sunset date of EWD program by 5 years, to January 1, 2028.</p>
<p><b>College Affordability and Supports.</b> \$500 million one-time and \$50 million ongoing to develop affordable student housing program. Also requests (1) unspecified revenues and statutory authority to ensure equitable student access to books and materials; (2) identification of a dedicated revenue source for increasing Cal Grant amounts for CCC students to address the total cost of attendance; and (3) expanded eligibility for AB 540 nonresident tuition exemption.</p>	<p>See above the ongoing Proposition 98 funding related to Cal Grant eligibility expansion, and the one-time funding for AB 540 students.</p>

## Appendix C: Local Budgets and State Requirements

### BUDGET PLANNING AND FORECASTING

Based on the information used in developing the state budget, it would be reasonable for districts to plan their budgets using information shown in Table C-1 below.

**Table C-1: Planning Factors for Proposed 2022-23 Budget**

Factor	2020-21	2021-22	2022-23
Cost-of-living adjustment (COLA)	0.00%	5.07%	5.33%
State Lottery funding per FTES <sup>a</sup>	\$238	\$228	TBD
Mandated Costs Block Grant funding per FTES	\$30.16	\$30.16	\$30.16
RSI reimbursement per hour	\$6.44	\$6.44	\$6.44
Financial aid administration per College Promise Grant	\$0.91	\$0.91	\$0.91
Public Employees' Retirement System (CalPERS) employer contribution rates	20.70%	22.91%	25.40%
State Teachers' Retirement System (CalSTRS) employer contribution rates	16.15%	16.92%	16.92%

<sup>a</sup> 2022-23 estimate not available

### STATE REQUIREMENTS FOR DISTRICT BUDGET APPROVAL

Existing law requires the governing board of each district to adopt an annual budget and financial report that shows proposed expenditures and estimated revenues by specified deadlines. Financial reporting deadlines are shown in Table C-2.

**Table C-2: Standard Financial Reporting Deadlines in Place for 2022-23**

Activity	Regulatory Due Date	Title 5 Section
Submit tentative budget to county officer.	July 1, 2022	58305(a)
Make available for public inspection a statement of prior year receipts and expenditures and current year expenses.	September 15, 2022	58300
Hold a public hearing on the proposed budget. Adopt a final budget.	September 15, 2022	58301
Complete the adopted annual financial and budget report and make public.	September 30, 2022	58305(d)
Submit an annual financial and budget report to Chancellor's Office.	October 10, 2022	58305(d)
Submit an audit report to the Chancellor's Office.	December 31, 2022	59106

If the governing board of any district fails to develop a budget as described, the chancellor may withhold any apportionment of state or local money to the district for the current fiscal year until the district makes a proper budget. These penalties are not imposed on a district if the chancellor determines that unique circumstances made it impossible for the district to comply with the provisions or if there were delays in the adoption of the annual state budget.



The total amount proposed for each major classification of expenditures is the maximum amount that may be expended for that classification for the fiscal year. Through a resolution, the governing board may make budget adjustments or authorize transfers from the reserve for contingencies to any classification (with a two-thirds vote) or between classifications (with a majority vote).

## STATE REQUIREMENTS RELATED TO EXPENDITURES

State law includes two main requirements for districts' use of apportionments. The Chancellor's Office monitors district compliance with both requirements and annually updates the Board of Governors.

### Full-Time Faculty Obligation

Education Code Section 87482.6 recognizes the goal of the Board of Governors that 75% of the hours of credit instruction in the California Community Colleges should be taught by full-time faculty. Each district has a baseline reflecting the number of full-time faculty in 1988-89. Each year, if the Board of Governors determines that adequate funds exist in the budget, districts are required to increase their base number of full-time faculty over the prior year in proportion to the amount of growth in funded credit full-time equivalent students. Funded credit FTES includes emergency conditions allowance protections, such as those approved for fires and for the COVID-19 pandemic. Districts with emergency conditions allowances approved per regulation will not have their full-time faculty obligation reduced for actual reported FTES declines while the protection is in place. The target number of faculty is called the Faculty Obligation Number (FON). An additional increase to the FON is required when the budget includes funds specifically for the purposes of increasing the full-time faculty percentage. The chancellor is required to assess a penalty for a district that does not meet its FON for a given year.

### Fifty Percent Law

A second requirement related to budget levels is a statutory requirement that each district spend at least half of its Current Expense of Education each fiscal year for salaries and benefits of classroom instructors. Under existing law, a district may apply for an exemption under limited circumstances.

## Appendix D: Districts' Fiscal Health

The Board of Governors has established standards for sound fiscal management and a process to monitor and evaluate the financial health of community college districts. These standards are intended to be progressive, with the focus on prevention and assistance at the initial level and more direct intervention at the highest level.

Under that process, each district is required to regularly report to its governing board the status of the district's financial condition and to submit quarterly reports to the Chancellor's Office three times a year in November, February, and May. Based on these reports, the Chancellor is required to determine if intervention is needed. Specifically, intervention may be necessary if a district's report indicates a high probability that, if trends continue unabated, the district will need an emergency apportionment from the state within three years or that the district is not in compliance with principles of sound fiscal management. The Chancellor's Office's intervention could include, but is not limited to, requiring the submission of additional reports, requiring the district to respond to specific concerns, or directing the district to prepare and adopt a plan for achieving fiscal stability. The Chancellor also could assign a fiscal monitor or special trustee.

The Chancellor's Office believes that the evaluation of fiscal health should not be limited to times of crisis. Accordingly, the Fiscal Forward Portfolio has been implemented to support best practices in governance and continued accreditation, and to provide training and technical assistance to new chief executive officers and chief business officers through personalized desk sessions with Chancellor's Office staff.

The Chancellor's Office's ongoing fiscal health analysis includes review of key financial indicators, results of annual audit reports, and other factors. A primary financial health indicator is the district's unrestricted reserves balance. **The Chancellor's Office recommends that districts adopt policies to maintain sufficient unrestricted reserves with a suggested minimum of two months of general fund operating expenditures or revenues, consistent with Budgeting Best Practices published by the Government Finance Officers Association.**

Districts are strongly encouraged to regularly assess risks to their fiscal health. The Fiscal Crisis and Management Assistance Team has developed a Fiscal Health Risk Analysis for districts as a management tool to evaluate key fiscal indicators that may help measure a district's risk of insolvency in the current and two subsequent fiscal years.

## Appendix E: Glossary

**Appropriation:** Money set apart by legislation for a specific use, with limits in the amount and period during which the expenditure is to be recognized.

**Augmentation:** An increase to a previously authorized appropriation or allotment.

**Bond Funds:** Funds used to account for the receipt and disbursement of non-self-liquidating general obligation bond proceeds.

**Budget:** A plan of operation expressed in terms of financial or other resource requirements for a specific period.

**Budget Act (BA):** An annual statute authorizing state departments to expend appropriated funds for the purposes stated in the Governor's Budget, amended by the Legislature, and signed by the Governor.

**Budget Year (BY):** The next state fiscal year, beginning July 1 and ending June 30, for which the Governor's Budget is submitted (i.e., the year following the current fiscal year).

**Capital Outlay:** Expenditures that result in acquisition or addition of land, planning and construction of new buildings, expansion or modification of existing buildings, or purchase of equipment related to such construction, or a combination of these.

**Cost of Living Adjustment (COLA):** Increases provided in state-funded programs intended to offset the effects of inflation.

**Current Year (CY):** The present state fiscal year, beginning July 1 and ending June 30 (in contrast to past or future periods).

**Deferrals:** Late payments to districts when the state cannot meet its funding obligations. Deferrals allow districts to budget for more money than the state will provide in a given year. A district is permitted to spend as if there is no deferral. Districts typically rely on local reserves or short-term loans (e.g., TRANS) to cover spending for the fiscal year.

**Department of Finance (DOF or Finance):** A state fiscal control agency. The Director of Finance is appointed by the Governor and serves as the chief fiscal policy advisor.

**Education Protection Account (EPA):** The Education Protection Account (EPA) was created in November 2012 by Proposition 30, the Schools and Local Public Safety Protection Act of 2012, and amended by Proposition 55 in November 2016. Of the funds in the account, 89 percent is provided to K-12 education and 11 percent to community colleges. These funds are set to expire on December 31, 2030.

**Expenditure:** Amount of an appropriation spent or used.

**Fiscal Year (FY):** A 12-month budgeting and accounting period. In California state government, the fiscal year begins July 1 and ends the following June 30.

**Fund:** A legal budgeting and accounting entity that provides for the segregation of moneys or other resources in the State Treasury for obligations in accordance with specific restrictions or limitations.

**General Fund (GF):** The predominant fund for financing state operations; used to account for revenues that are not specifically designated by any other fund.

**Governor's Budget:** The publication the Governor presents to the Legislature by January 10 each year, which includes recommended expenditures and estimates of revenues.

**Legislative Analyst's Office (LAO):** A nonpartisan office that provides fiscal and policy advice to the Legislature.

**Local Assistance:** Expenditures made for the support of local government or other locally administered activities.

**May Revision:** An update to the Governor's Budget presented by Finance to the Legislature by May 14 of each year.

**Past Year or Prior Year (PY):** The most recently completed state fiscal year, beginning July 1 and ending June 30.

**Proposition 98:** A section of the California Constitution that, among other provisions, specifies a minimum funding guarantee for schools and community colleges. California Community Colleges typically receive 10.93% of the funds.

**Related and Supplemental Instruction (RSI):** An organized and systematic form of instruction designed to provide apprentices with knowledge including the theoretical and technical subjects related and supplemental to the skill(s) involved.

**Reserve:** An amount set aside in a fund to provide for an unanticipated decline in revenue or increase in expenditures.

**Revenue:** Government income, generally derived from taxes, licenses and fees, and investment earnings, which are appropriated for the payment of public expenses.

**State Appropriations Limit (SAL, or Gann limit):** The limit on the amount of revenue the state can appropriate each year, based on expenditures in the base year of 1978-79 increased annually by a growth factor that considers economic growth and change in population. Certain capital outlay expenditures are excluded from the limit.

**State Operations:** Expenditures for the support of state government.

**Statute:** A law enacted by the Legislature.

**Tax and Revenue Anticipation Notes (TRANS):** Short-term debt instruments issued in anticipation of taxes or other revenues to be collected at a later date.

**Workload Budget:** The level of funding needed to support the current cost of already-authorized services.