

2020-2021
District Budget Advisory Committee (DBAC)

Meeting Agenda - June 15, 2021

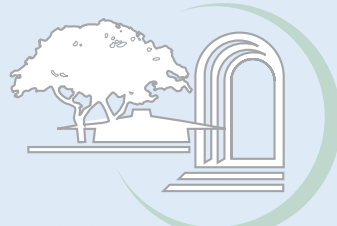
Location: Via Zoom

<https://fhda-edu.zoom.us/j/95329828412?pwd=S3UwZ2oxOVFsaWdmakVlOUFCc3plUT09>

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

Note Taker: Carla Maitland

Time	Agenda Topic	Discussion Leader
1:30-2:00	2021-22 Tentative Budget	Cheu/Puentes-Griffith
2:00-2:15	Measure G Impact on the General Fund	Cheu/Puentes-Griffith
2:15-2:45	HEERF II & HEERF III Funding	Watson/Grey
2:45-3:00	Other	All
Handouts:	2021-22 Tentative Budget	



FOOTHILL-DE ANZA
Community College District



2021-22 Tentative Budget

June 14, 2021

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

Overview

- Projected 2020-21 Ending Fund Balance
- Latest Updates – May Revise
- 2021-22 Assumptions, Projected Revenues/Expenses and Fund Balance
- FTES Trends and Basic Aid Status
- Multi-year Projections & Future Fiscal Planning
- Looking Ahead



Projected 2020-21 Ending Fund Balance Allocations

☐ **\$35.0M 2020-21 Projected Fund Balance Allocation:**

- \$9.6M – Colleges & Central Services “B” budget carryover
- \$2.6M – Districtwide carryover
- \$3.5M – Supplemental Retirement Program Reserve
- \$9.6M – Maintain district’s budgeted 5% reserve
- **\$9.7M – Projected Stability Fund Balance**

Please note: *Stability Fund will fluctuate based on final year-end close figures and changes in carryforwards. The classification & compensation study retro costs of \$3.2 million are reflected in the above balances.*



May Revise Update

- “Windfall” of revenue at state level has resulted in a much rosier budget than had been anticipated at this time last year
- Federal relief funding
- Effect of the Gann Limit
- No significant changes proposed to the SCFF
- Many different types of ongoing and one-time funding proposed
 - Understanding restrictions and requirements
 - Reporting and tracking efforts



Major Revenue Assumptions

2021-22 General Fund

- ❑ COLA of 4.05% or \$6.3 million for the District
- ❑ -\$675K Base Adjustment for Foothill Campus change from medium to small due to <10,000 FTES
- ❑ SCFF and HH reflect increased Resident FTES from 2020-21
 - ❑ Effect of three-year averaging
 - ❑ Hold Harmless extends through 2023-24
- ❑ Mitigation of nonresident revenue dependency
 - ❑ Unknown effect of pandemic transition and continued federal level changes
 - ❑ Maintain lowered current year unit activity in base ongoing revenue
 - ❑ Treat incremental \$1.1 million of tuition fee increase as temporary revenue



2021-22 General Fund Revenue

2020-21 Base Revenue	\$ 192.0M
(Local Property Tax, Resident Enrollment Fees, Nonresident, STRS On-Behalf, and Other Revenues)	
Net State Apportionment COLA & Base Adjmt	5.7M
Nonresident Tuition – Treat as <i>Temporary</i>	1.1M
STRS On-Behalf (corresponding expense)	<u>0.2M</u>
Net Changes	\$ 7.0M
2021-22 Total Tentative Budget Revenue	\$ 199.0M



2021-22 General Fund Expenditures

2020-21 Expenditures and Net Transfers	\$ 192.3M
Reclassification Study Adjmt	3.2M
Net Benefits – PERS Rate Increase and Other	1.4M
Facilities Condition Assessment (one-time)	1.2M
Transfers – Debt Reduction Payments	(2.6M)
STRS On-Behalf (corresponding revenue)	<u>0.2M</u>
Net Changes	\$ 3.4M
2021-22 Tentative Budget Expenditures and Net Transfers	\$ 195.7M

2021-22 Projected

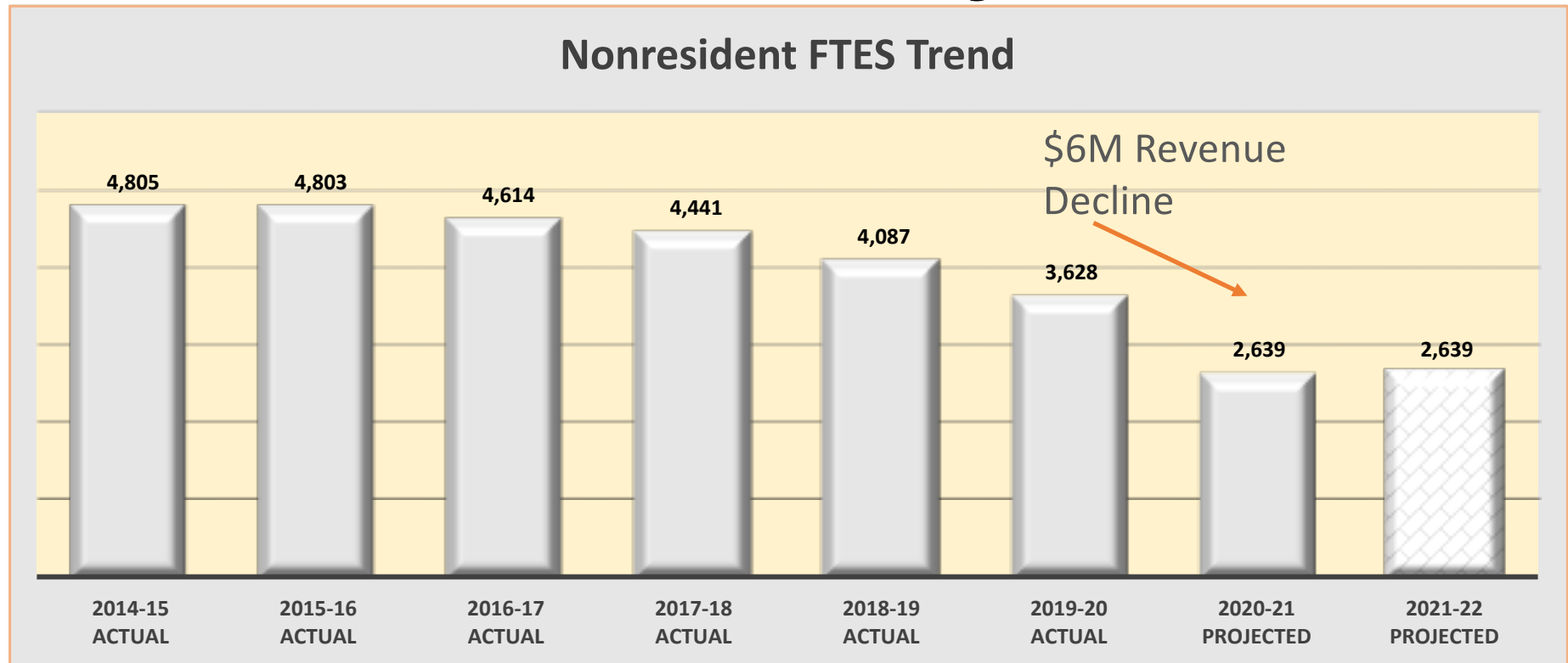
Ending Fund Balance

Projected Beginning Fund Balance, July 1, 2021	\$ 35.0M
Net Projected Change	3.2M
<i>Anticipated One-Time Remote Work Payment</i>	<i>(3.5M)</i>
Projected Ending Fund Balance, June 30, 2022	\$ 34.7M

Fund Balance Allocation:

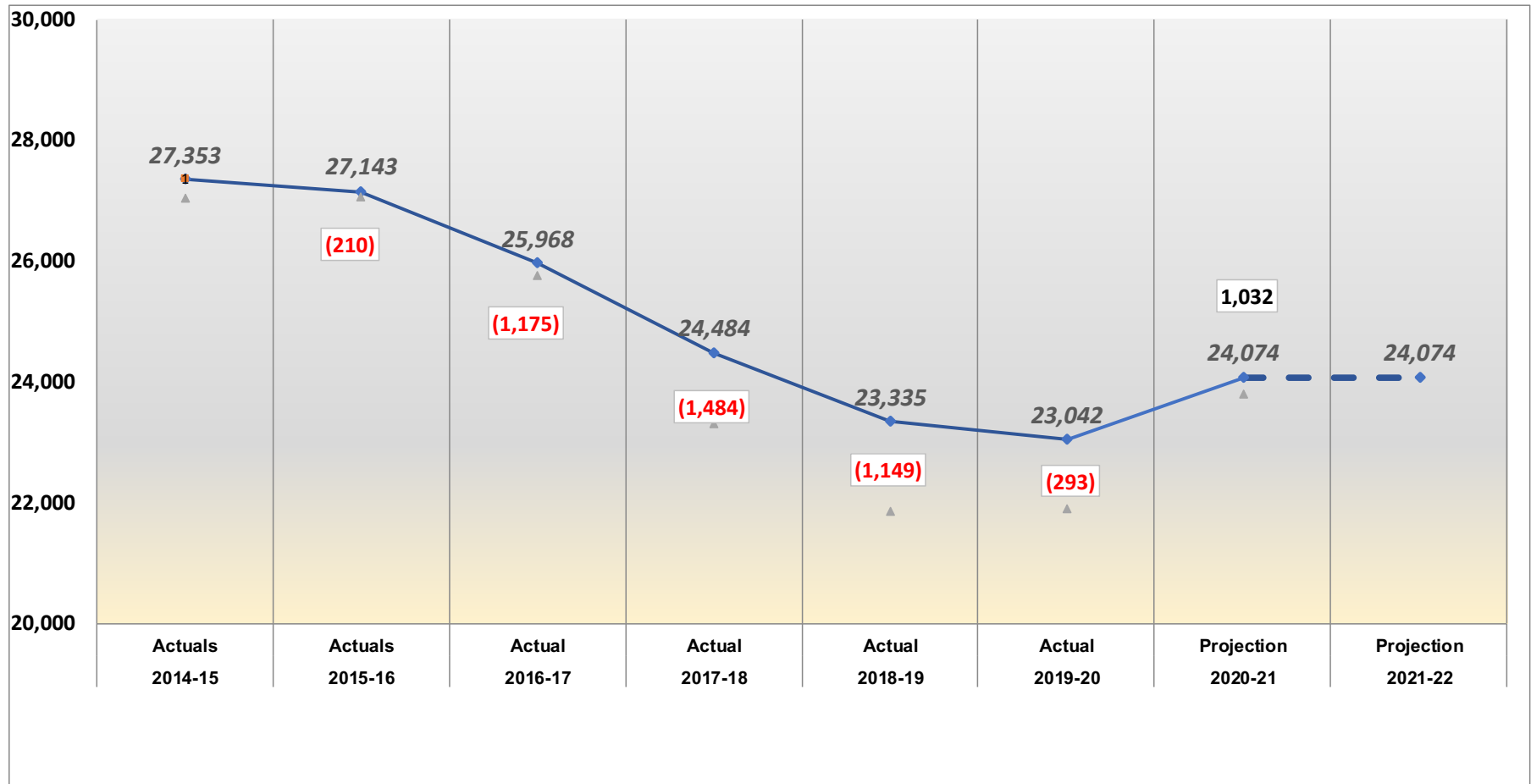
College & Central Services Carryforwards	\$ 10.0M
Districtwide Restricted Carryforwards	2.2M
Supplemental Retirement Plan (SRP)	2.8M
Required 5% Budgeted Reserve	<u>9.9M</u>
Projected Stability Fund Balance, June 30, 2022	\$ 9.8M

Nonresident FTES – Revenue Uncertainty



- In 2019-20 Adopted Budget, \$26.8M accounted for 15% of Base Revenue.
- 2020-21 Adopted Budget assumed \$6M reduction of Nonresident Revenue at \$20.8M.
- Fortunately, revenue appears to be hitting the lowered revenue target.
- Strategy needed to transition budget dependency due to volatile external factors.

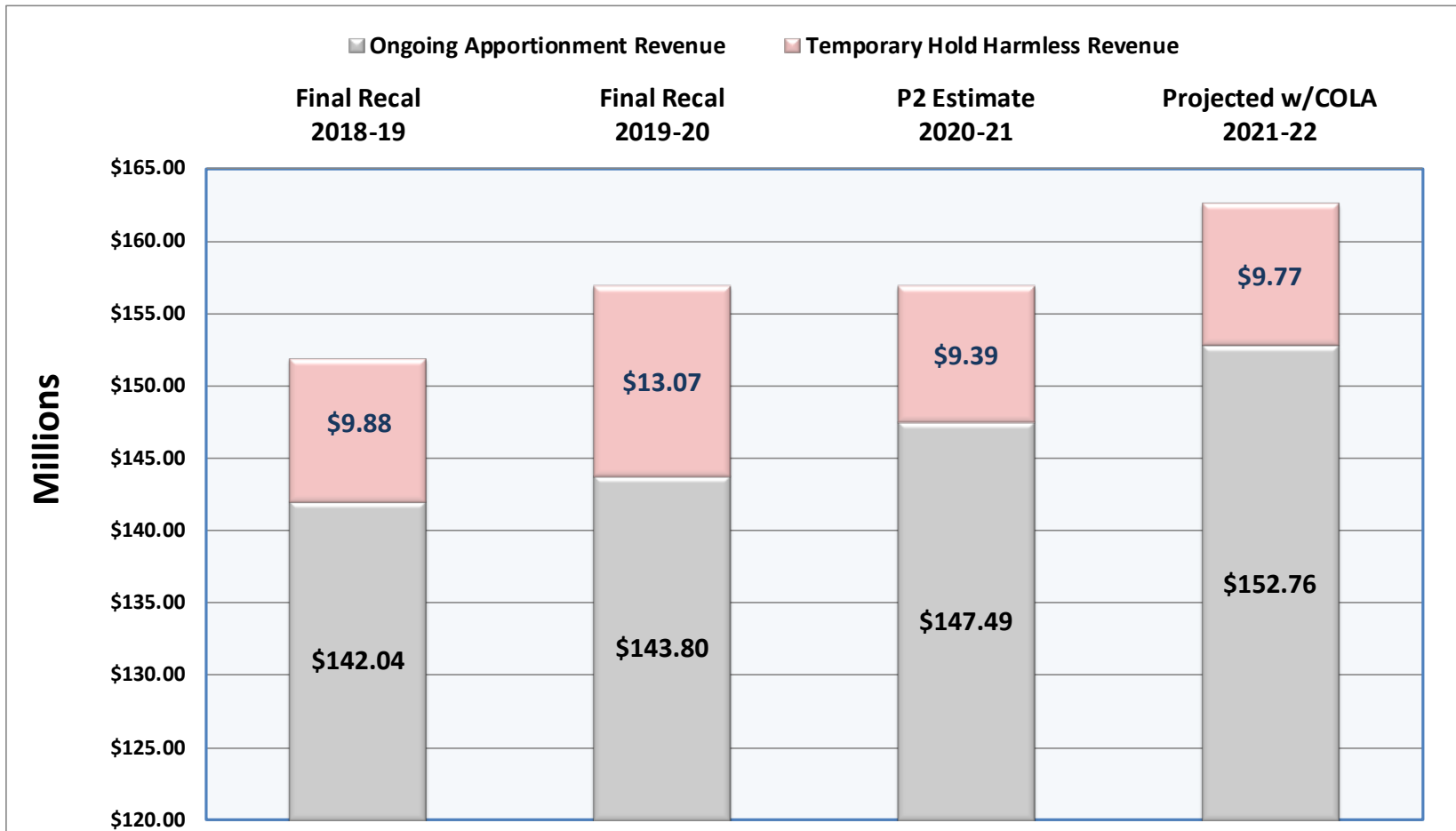
Resident FTES Trend – Positive News!



Projected increase in Resident FTES = restoration of ~\$3M to the SCFF Base Revenue.



May Revise/Base Adjustments Impact to SCFF and Hold Harmless



FH base revenue decrease from Med. to Sm.

COLA 4.05%

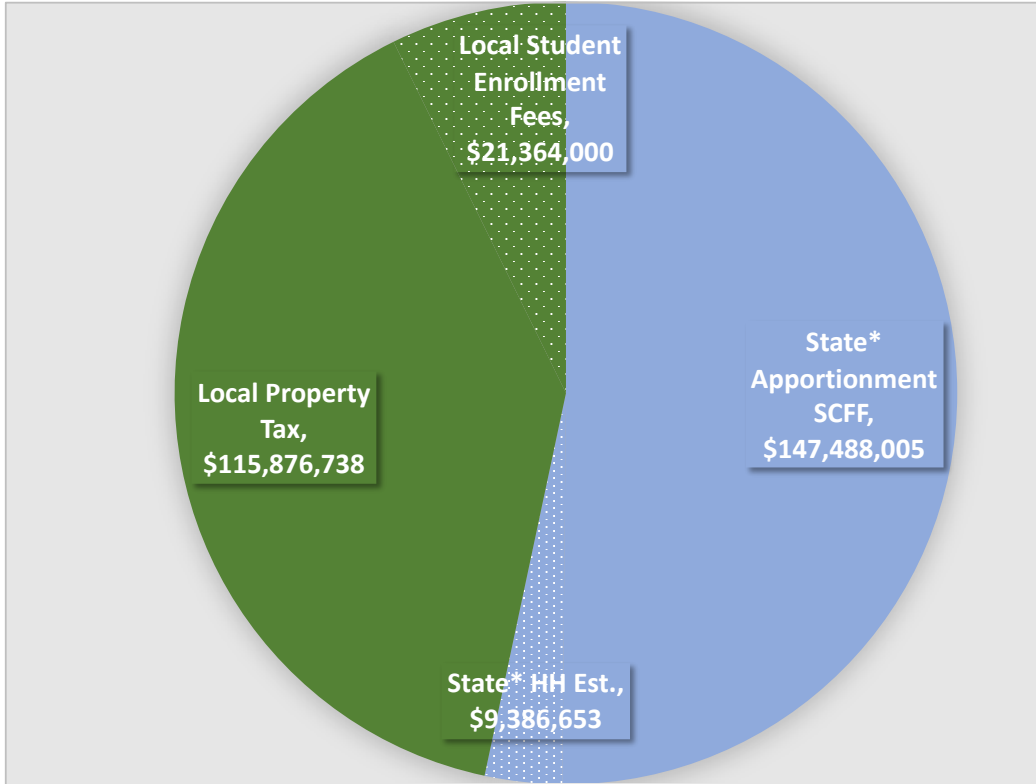
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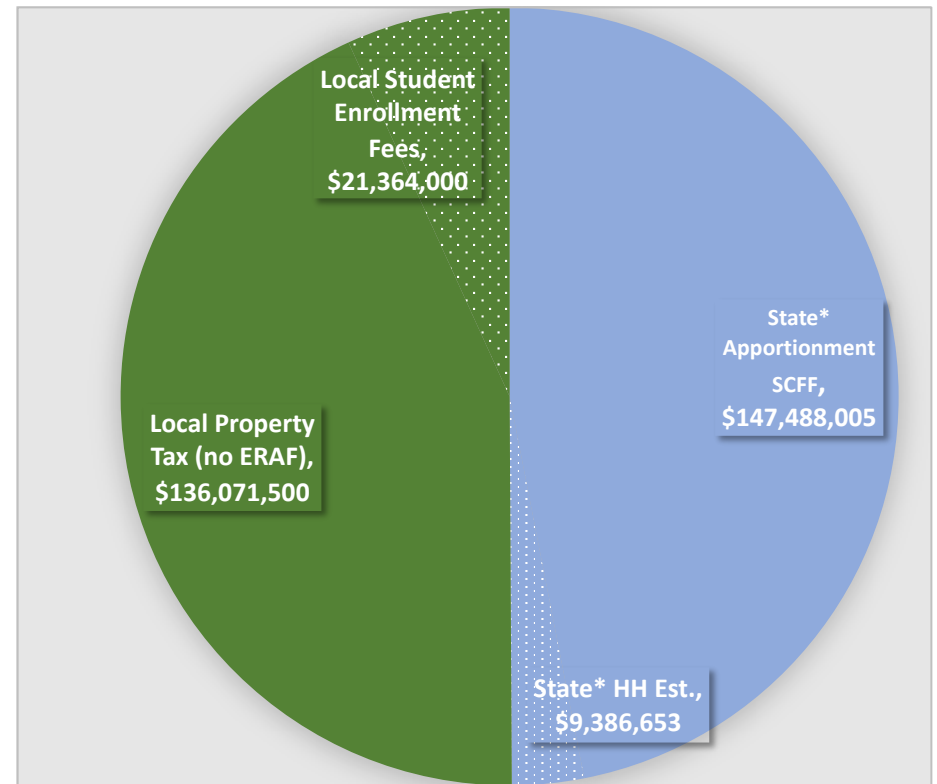
Basic Aid

2020-21 ERAF Adjustment Impact

Educational Revenue Augmentation Fund



Est. 2020-21 with ERAF
Apportionment > Local
[\$156.9M] \$137.2M



Est. 2020-21 without ERAF
Apportionment < Local
\$156.9M [\$157.4M]



Basic Aid Assessment 2021-22

Timing for Key Info

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 - IF...state apportionment does not significantly change (July)
 - IF...assessed property values grow at least 6% (Nov/Apr)
 - IF...enrollment does not significantly decline (Fall Quarter)
 - IF...ERAF is not negative (Nov/Feb)
- “Who is ERAF and why has he taken all my money”?
 - Stands for *Education Revenue Augmentation Fund*
 - Counties and cities are legally allowed to shift funds due to them from the State (such as Vehicle License Fees) from each county's Educational Revenue Augmentation Fund (ERAF).
 - The shift can cause a negative ERAF situation which the State then backfills, reducing a district's reported property tax revenue but not affecting their overall funding
 - Affects **non-basic aid districts'** actual property tax revenue by impacting their reported property tax revenue
- At this point, the District will continue to assume SCFF funding but will closely monitor and start planning for a transition to Basic Aid.

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

2021-22 Tentative Budget

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

Description	2020-21 Adopted Budget	2020-21 Projection	2021-22 Tentative Budget	2022-23 Projection	2023-24 Projection
Resident FTES (F/T Equiv Student)	23,042	24,074	24,074	24,074	24,074
FTES Decline/Restoration	0.00%	4.48%	4.48%	0.00%	0.00%
COLA	0.00%	0.00%	4.05%	0.00%	0.00%
Ongoing Revenues	\$177,862,143	\$182,649,531	\$188,045,250	\$188,295,250	\$188,545,250
Ongoing Expenses & Net Transfers Out*	195,285,270	192,457,040	194,533,212	198,808,912	200,123,312
Structural Surplus/(Deficit)	(\$17,423,127)	(\$9,807,509)	(\$6,487,962)	(\$10,513,662)	(\$11,578,062)
One-Time and Temporary Revenue	14,130,000	9,386,700	10,934,500	11,484,993	12,049,247
One-Time Expenditures & Transfers; Expenditure Savings	0	0	(4,700,000)	1,000,000	1,000,000
Net Change in Fund Balance	(\$3,293,127)	(\$420,809)	(\$253,462)	\$1,971,330	\$1,471,185
<i>Beginning Fund Balance</i>	35,429,454	35,429,454	35,008,645	34,755,182	36,726,512
<i>Net Change in Fund Balance</i>	(3,293,127)	(420,809)	(253,462)	1,971,330	1,471,185
Ending Fund Balance	\$32,136,327	\$35,008,645	\$34,755,182	\$36,726,512	\$38,197,697
Less: Carryforwards/Restricted					
Colleges/CS/DW Carryforwards, 5% Reserves	24,364,925	25,307,411	24,926,220	23,635,005	22,490,725
FHDA Stability Fund Balance	\$7,771,402	\$9,701,234	\$9,828,963	\$13,091,508	\$15,706,973

*Assumes \$3.2M estimated ongoing reclassification/compensation salary and benefit costs.



Planning Within This Fiscal Environment

- ❑ Very favorable state budget, thanks to one-time and Federal funding
 - ❑ Legislature has sent proposal to Governor and overall looks to either stay the same or possibly increase
 - ❑ Should have final state budget by the end of June
 - ❑ Managing multiple specific-purpose funding sources

- ❑ To Basic Aid or Not?
 - ❑ The unknown effect of ERAF (Education Revenue Augmentation Fund) and how it will affect district's SCFF status
 - ❑ Proactive planning to provide best instructional environment for our students

- ❑ Monitoring of nonresident external and internal factors to determine impact on stability of revenue

- ❑ What will post-shelter-in-place world look like?



Looking Ahead – Schedule

Key Final Budget Dates:

- ✓ Revised budget due from the legislature to the governor by June 15, 2021 (already completed and sent to the governor)
- ✓ Governor must finalize budget by June 30, 2021
- ✓ 2020-21 ending fund balance will be finalized in August
- ✓ September 13, 2021 – Final Budget Adoption



Questions?



FOOTHILL-DE ANZA
Community College District





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Community College District

2021-22

TENTATIVE BUDGET

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FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

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Patrick Ahrens, Vice President
Pearl Cheng
Laura Casas
Gilbert Wong

Rachel Homayonfar, Foothill Student Trustee
Michelle Fernandez, De Anza Student Trustee

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Vice Chancellor, Business Services

Susan Cheu

Executive Director, Fiscal Services

Raquel Puentes-Griffith

Director, Budget Operations

Sirisha Pingali

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**FOOTHILL-DE ANZA
COMMUNITY COLLEGE DISTRICT
2021-2022 TENTATIVE BUDGET**

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2021-22 Projected Ending Fund Balance

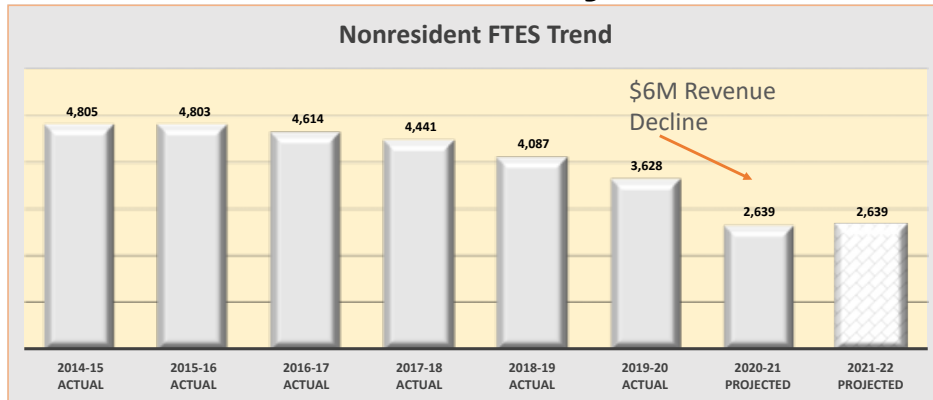
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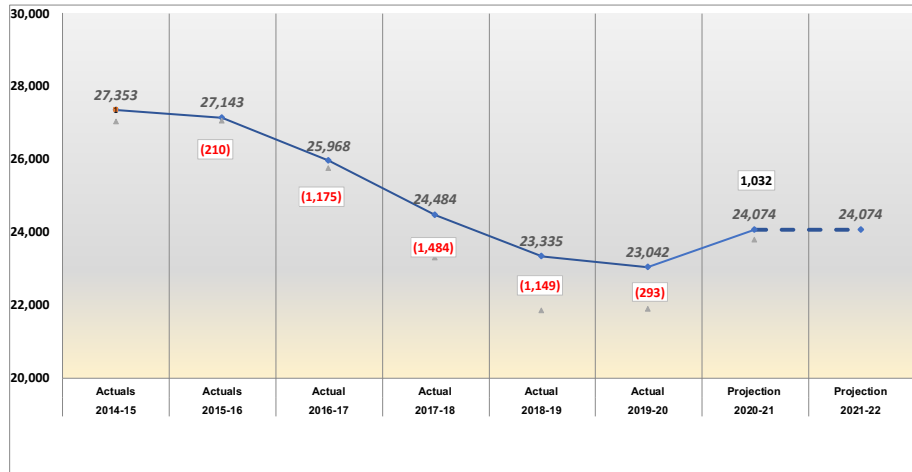
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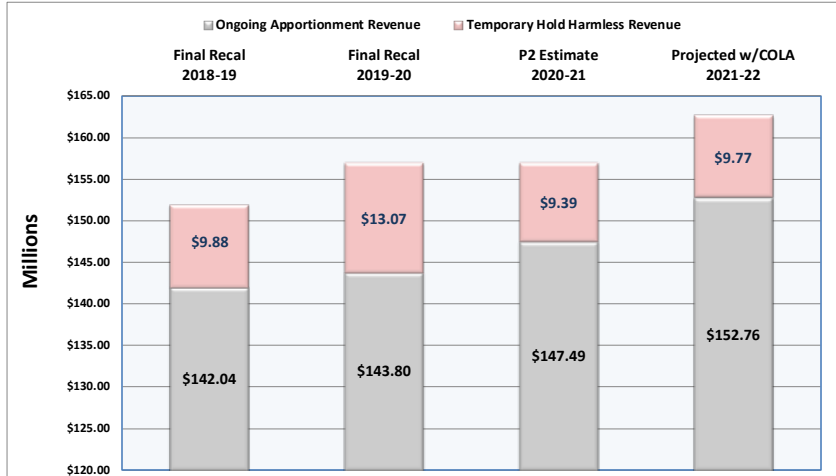
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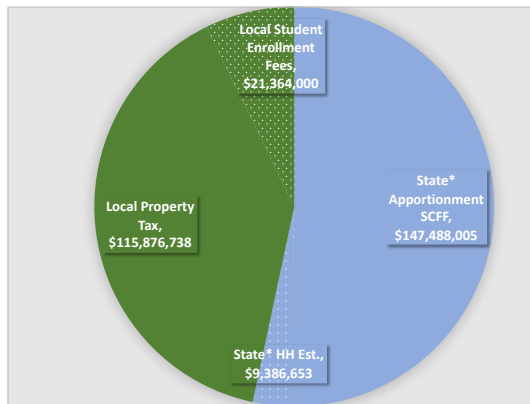
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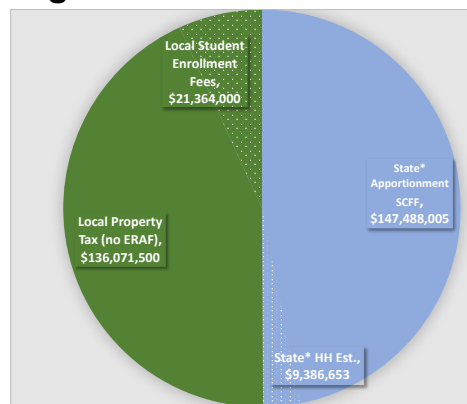
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Basic Aid 2020-21 ERAF Adjustment Impact Educational Revenue Augmentation Fund



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-



Questions?



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2021-22 Tentative Budget Overview

The Tentative Budget for fiscal year 2021-22 reflects the latest information outlined in the Governor's May Revision released May 14, 2021. Due to the fact that state personal income tax, sales tax and corporate tax revenue sources have consistently come in above projections over the last few months, the state budget reflects the higher than expected economic growth experienced in California since the start of the (COVID-19) pandemic crisis and includes estimated revenue that is \$76 billion above the Governor's January Budget Proposal plus an additional \$25 billion in federal relief funds. As a result, the anticipated reductions that prompted the District to identify collateral in preparation for potential budget reductions not only have not materialized but in fact the district will receive more funding than anticipated.

Overall the May Revision budget reflects a much rosier picture than last year at this time, albeit with the conservative approach of providing one-time funding versus ongoing. There is concern that the funding is divided into many smaller proposals, which would come with associated reporting and tracking requirements. The impact on district and campus personnel is unknown at this time as the Chancellor's Office would establish most timelines and reporting requirements after the budget is approved. In fact, the Legislative Analyst's Office is urging the legislature to consider focusing on fewer issues to have a greater impact and provide a more effective rollout of the plans. While a cost of living adjustment (COLA) is always welcome, there is also the request that an increase to the base funding be considered as part of the final state budget.

Revenues

The Tentative Budget plans for \$199 million in Unrestricted General Fund revenue, which is \$7 million higher than prior year's Adopted Budget. The main net increase of \$5.7 million stems from the proposed 4.05% COLA and assumes the District will continue to be funded under the Student-Centered Funding Formula with the hold harmless provision. After applying the current proposed COLA and other base adjustments, state apportionment revenue is budgeted at \$162.5 million. The resident enrollment estimate from P2 was 24,074 FTES, and the growth of 4.5% or 1,032 over the prior fiscal year will favorably impact FHDA's performance under the SCFF for base revenue in 2021-22. The level of revenue generated under the SCFF calculated formula will increase, thus reducing the amount of hold harmless revenue that comprises the total projected state apportionment revenue to which the District is entitled. Due to continued property tax base growth, as well as stable enrollment income, the District is drawing closer to community funded or basic aid status, a circumstance where its property tax and enrollment income would be greater than its total computation revenue (TCR) calculated by the state. At this point there are several factors that could

affect the District's status and staff will continue to monitor the various components of revenue in order to ensure that strategic planning can be implemented to best position the District to support its students and provide the optimum instruction and support services needed to attain their goals.

Nonresident revenue is budgeted at \$20.8 million, the same lowered FTES/unit level from last year's Adopted Budget. The per unit tuition fee increase, approved by the Board of Trustees in February to keep the District in compliance with Education Code requirements, translates to an additional \$1.1M in nonresident revenue for 2021-22. Given the substantial FTES decline and corresponding \$6 million revenue decrease experienced during the pandemic, it has become clear that a strategy is needed to insulate the General Fund budget from inherent revenue volatility related to worldwide events and federal actions. At this point, it is recommended that any nonresident revenue beyond the current base of \$20.8 million will be evaluated annually and designated as temporary to avoid triggering hasty actions to balance the budget during a major shortfall. The revenue will be assigned to expenditures that are not ongoing. Staff will regularly monitor events on a national policy level, such as visa issues or other pandemic related restrictions, and make any needed adjustments to ensure the District makes optimal use of this revenue while still providing protection from revenue uncertainty.

The current social distancing and pandemic-related operational requirements continue to reduce or eliminate most revenue for the self-sustaining and enterprise functions of the district. While some of these areas have carryforward balances to assist in dealing with ongoing expenses without incoming revenue, other areas do not. These areas will likely require additional funding support to maintain operations. The District is current evaluating the use of its federal relief funding to backfill some of these revenue deficits.

Expenditures

Our total estimated general fund expenditures and net transfers equal \$195.7 million with overall expenses increasing by \$3.2 million from the 2020-21 Adopted Budget. The net change was mainly the result of salary/benefit increases due to the reclassification and compensation study, increased PERS contribution rates that were coupled with a decrease in debt service payments due to the Certificates of Participation payoff/refinancing by Measure G Bonds.

Projected Operating Results, Fund Balance and Stability Fund

The Tentative Budget has an unadjusted positive operating result of \$3.2 million and an ending fund balance of \$38.2 million. The District is currently evaluating a remote work compensation payment to employees estimated at \$3.5 million which will reduce ending fund balance to \$34.7 million.

The District's Stability Fund balance is available to make up any actual shortfall at the end of the year.

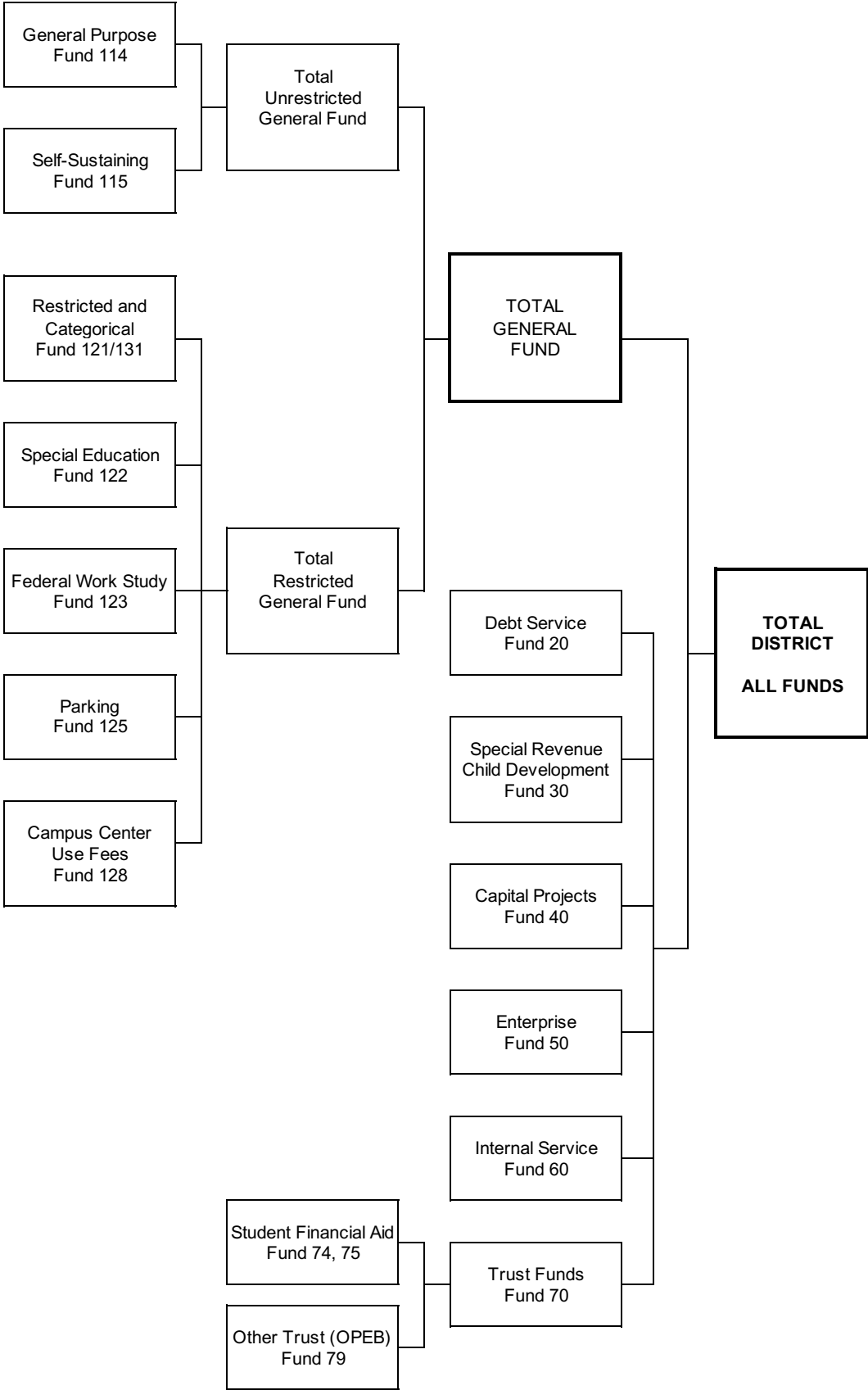
The Stability Fund balance at June 30, 2021 is projected to be approximately \$9.8 million after the remote work compensation payment. This amount is not currently included in the Tentative Budget, but will be added into the 2021-22 Adopted Budget if negotiations are finalized. However, for illustration purposes, the remote work payment is incorporated in the Multiyear Projections (three year model) for 2021-22.

Looking Beyond 2020-21

In these unprecedented times, the District will continue to review and evaluate new information as it comes from the state and other sources. Though the uncertain economic conditions combined with the ongoing pandemic requirements will provide further challenges as the District moves through the next fiscal year, the very favorable state budget will provide the resources and planning time needed to address those challenges. It will also allow the District to evaluate and plan for the potential transition to being a community supported or basic aid district. These factors will be key in the District's ability to not only reach a stable fiscal state but also continue to provide the high-level instructional and support services expected by our students, staff and faculty.

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ALL FUNDS CHART



FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2021-22
Tentative Budget Summary
for GENERAL FUNDS**

	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	Restricted & Categorical Fund 121/131	Special Education Fund 122	Federal Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
REVENUE										
Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 30,509,674	\$ 0	\$ 452,572	\$ 0	\$ 0	\$ 30,962,246	\$ 30,962,246
State Revenue	38,429,700	3,991,571	42,421,271	54,409,072	2,802,673	0	0	0	57,211,745	99,633,016
Local Revenue	160,550,050	6,672,748	167,222,798	2,641,660	0	0	392,506	1,840,000	4,874,166	172,096,964
TOTAL REVENUE	\$ 198,979,750	\$ 10,664,319	\$ 209,644,069	\$ 87,560,406	\$ 2,802,673	\$ 452,572	\$ 392,506	\$ 1,840,000	\$ 93,048,156	\$ 302,692,225
EXPENSES										
Certificated Salaries	\$ 81,351,668	\$ 769,232	\$ 82,120,899	\$ 11,499,049	\$ 3,081,638	\$ 0	\$ 0	\$ 84,174	\$ 14,664,862	\$ 96,785,761
Classified Salaries	37,210,912	2,637,334	39,848,246	16,591,661	2,265,255	603,429	685,760	681,675	20,827,779	60,676,025
Employee Benefits	48,588,382	1,188,147	49,776,528	8,596,762	1,808,541	0	310,070	358,328	11,073,702	60,850,230
Materials and Supplies	3,455,035	50,653	3,505,688	5,941,998	26,000	0	0	195,000	6,162,998	9,668,686
Operating Expenses	17,999,339	4,711,800	22,711,139	27,445,283	63,820	0	145,000	205,000	27,859,103	50,570,242
Capital Outlay	326,115	89,600	415,715	5,392,353	10,000	0	0	180,000	5,582,353	5,998,068
TOTAL EXPENSES	\$ 188,931,450	\$ 9,446,764	\$ 198,378,215	\$ 75,467,107	\$ 7,255,255	\$ 603,429	\$ 1,140,829	\$ 1,704,177	\$ 86,170,797	\$ 284,549,012
TRANSFERS AND OTHER										
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,452,582	\$ 150,857	\$ 748,324	\$ 0	\$ 5,351,762	\$ 5,351,762
Other Sources	0	0	0	0	0	0	0	0	0	0
Intrafund Transfers	50,000	(50,000)	0	0	0	0	0	0	0	0
Transfers-out	(6,851,762)	(285,710)	(7,137,472)	0	0	0	0	0	0	(7,137,472)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	0	0	(11,902,901)	0	0	0	0	(11,902,901)	(11,902,901)
TOTAL TRANSFERS/OTHER SOURCES	\$ (6,801,762)	\$ (335,710)	\$ (7,137,472)	\$ (11,902,901)	\$ 4,452,582	\$ 150,857	\$ 748,324	\$ 0	\$ (6,551,138)	\$ (13,688,611)
FUND BALANCE										
Net Change in Fund Balance	\$ 3,246,537	\$ 881,845	\$ 4,128,382	\$ 190,398	\$ 0	\$ 0	\$ 0	\$ 135,823	\$ 326,221	\$ 4,454,602
Beginning Balance, July 1	35,008,644	12,820,507	47,829,152	10,953,671	0	0	0	268,649	11,222,320	59,051,471
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 38,255,181	\$ 13,702,352	\$ 51,957,533	\$ 11,144,069	\$ 0	\$ 0	\$ 0	\$ 404,472	\$ 11,548,541	\$ 63,506,074

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2021-22
Tentative Budget Summary
for ALL FUNDS**

	TOTAL GENERAL FUND	Debt Service Fund 20	Child Development Fund 30	Capital Projects Fund 40	Enterprise Funds	Student Financial Aid Fund 74, 75	Other Trust (OPEB) Fund 79	TOTAL DISTRICT ALL FUNDS	Internal Service Fund 60
REVENUE									
Federal Revenue	\$ 30,962,246	\$ 0	\$ 8,000	\$ 0	\$ 0	\$ 39,075,949	\$ 0	\$ 70,046,195	\$ 0
State Revenue	99,633,016	0	548,380	0	0	3,725,000	0	103,906,396	0
Local Revenue	172,096,964	72,556,070	2,000,000	775,000	4,615,384	700,000	0	252,743,418	57,207,942
TOTAL REVENUE	\$ 302,692,225	\$ 72,556,070	\$ 2,556,380	\$ 775,000	\$ 4,615,384	\$ 43,500,949	\$ 0	\$ 426,696,008	\$ 57,207,942
EXPENSES									
Cost of Sales	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,306,371	\$ 0	\$ 0	\$ 3,306,371	\$ 0
Certificated Salaries	96,785,761	0	516,111	0	0	0	0	97,301,872	0
Classified Salaries	60,676,025	0	1,212,275	305,573	1,319,944	0	0	63,513,816	0
Employee Benefits	60,850,230	0	669,307	131,114	506,240	0	0	62,156,892	57,207,942
Materials and Supplies	9,668,686	0	132,007	500	0	0	0	9,801,193	0
Operating Expenses	50,570,242	0	25,000	2,570,784	454,934	700,000	0	54,320,960	0
Capital Outlay	5,998,068	0	1,680	5,500,000	13,000	0	0	11,512,748	0
TOTAL EXPENSES	\$ 284,549,012	\$ 0	\$ 2,556,380	\$ 8,507,971	\$ 5,600,489	\$ 700,000	\$ 0	\$ 301,913,852	\$ 57,207,942
TRANSFERS AND OTHER									
Transfers-in	\$ 5,351,762	\$ 0	\$ 0	\$ 285,710	\$ 0	\$ 0	\$ 1,500,000	\$ 7,137,473	\$ 0
Other Sources	0	0	0	0	340,054	0	0	340,054	0
Intrafund Transfers	0	0	0	0	0	0	0	0	0
Transfers-out	(7,137,472)	0	0	0	0	0	0	(7,137,472)	0
Contingency	0	0	0	0	0	0	0	0	0
Other Outgo	(11,902,901)	(72,556,070)	0	0	(21,281)	(42,800,949)	0	(127,281,201)	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (13,688,611)	\$ (72,556,070)	\$ 0	\$ 285,710	\$ 318,773	\$ (42,800,949)	\$ 1,500,000	\$ (126,941,147)	\$ 0
FUND BALANCE									
Net Change in Fund Balance	\$ 4,454,602	\$ 0	\$ 0	\$ (7,447,261)	\$ (666,332)	\$ 0	\$ 1,500,000	\$ (2,158,991)	\$ 0
Beginning Balance, July 1	59,051,471	49,317,638	741,028	23,303,022	3,756,742	18,622	26,411,322	162,599,846	9,317,580
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 63,506,074	\$ 49,317,638	\$ 741,028	\$ 15,855,761	\$ 3,090,410	\$ 18,622	\$ 27,911,322	\$ 160,440,855	\$ 9,317,580

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS FOR 2021-22

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				4,452,582	150,857	748,324								1,500,000	6,851,762
115	50,000									285,710					335,710
121/131															0
122															0
123															0
125															0
128															0
20															0
30															0
40															0
Enterprise															0
60															0
74/75															0
79															0
Total	50,000	0	0	4,452,582	150,857	748,324	0	0	0	285,710	0	0	0	1,500,000	7,187,473

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Inter-Fund Transfers:

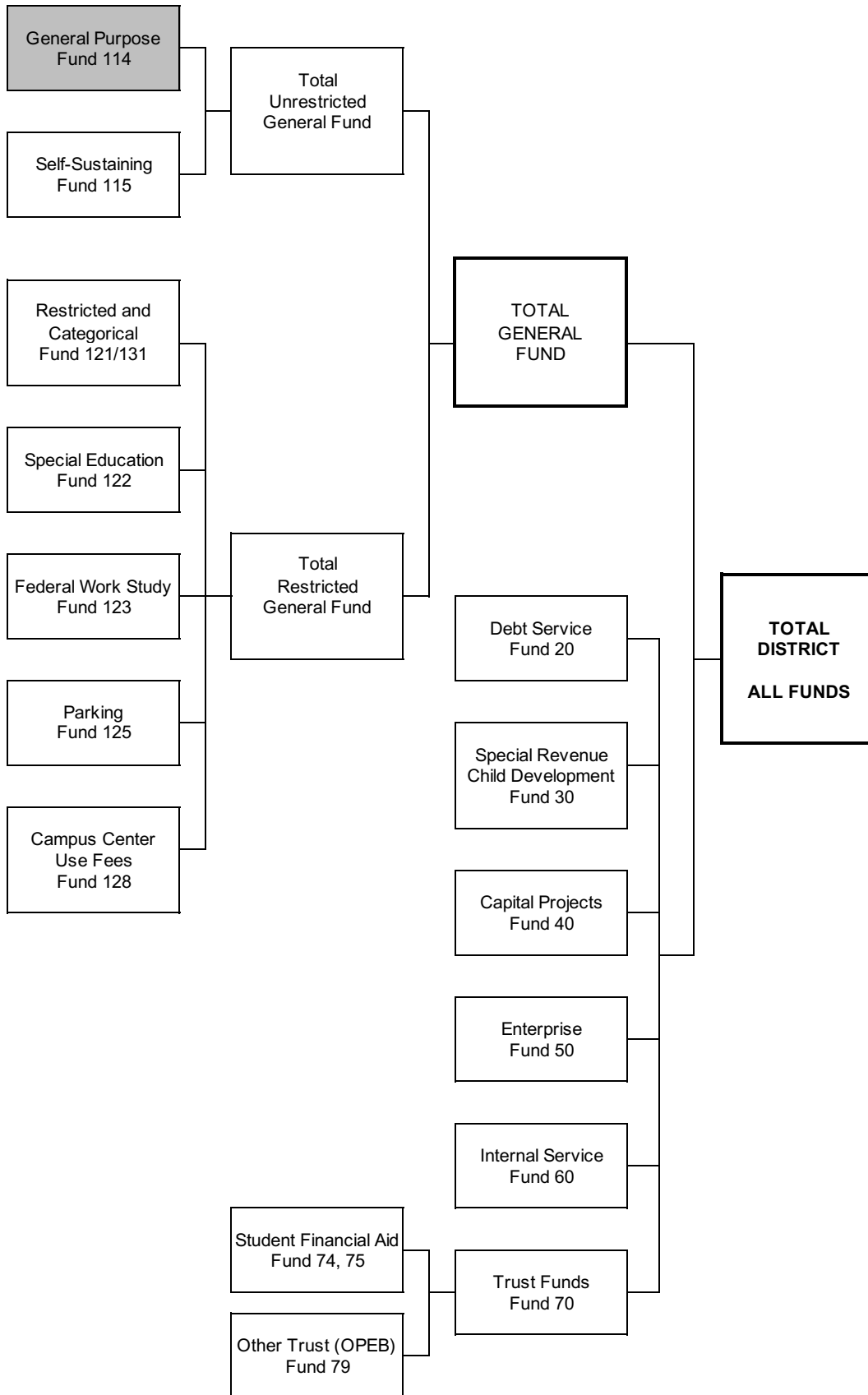
- Fund 114 to 122: 4,452,582 for Special Ed match
- Fund 114 to 123: 150,857 for Federal Work Study match
- Fund 114 to 125: 748,324 to offset Parking Fund operating deficit
- Fund 114 to 79: 1,500,000 for 2021-22 OPEB Liability
- Fund 115 to 40: 285,710 for District Office Building FF&E

Intra-Fund Transfers (Between Unrestricted General Funds):

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

Intra-Fund Transfers (Between Restricted General Funds):

GENERAL PURPOSE FUND



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GENERAL PURPOSE FUND**Fund 114**

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

Base apportionment revenue is comprised of four revenue sources:

- Property Taxes 71%
- Student Enrollment Fees 13%
- State General Apportionment 8%
- EPA (Prop 30) Proceeds 9%

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

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

Fixed expenses such as leases, utilities, debt payments, insurance premiums, bank and credit card fees, collective bargaining costs, district-wide software maintenance, and a transfer out to DSP&S (Disabled Student Programs and Services), Federal Work Student Program and Parking Fund comprise 10.6% of the total general fund expenses. The remaining 4.9% constitutes the campuses' and Central Services' discretionary B budget, approximately \$9.5 million.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 114
General Purpose**

2021-22 BUDGETS

REVENUE	Foothill College	De Anza College	Central Services	District-Wide	Total Fund 114
State					
Apportionment	\$ 0	\$ 0	\$ 0	\$ 12,282,800	\$ 12,282,800
EPA Proceeds	0	0	0	14,214,800	14,214,800
State Lottery	0	0	0	4,007,000	4,007,000
Mandated Cost Block Grant	0	0	0	726,100	726,100
STRS On-Behalf Payments	0	0	0	5,670,000	5,670,000
Full-Time Faculty Hiring	0	0	0	1,087,500	1,087,500
Other State	0	0	0	441,500	441,500
Total State Revenue	\$ 0	\$ 0	\$ 0	\$ 38,429,700	\$ 38,429,700
Local					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 115,414,000	\$ 115,414,000
Resident Enrollment (Gross)	415,400	255,600	0	20,874,000	21,545,000
Non-Resident Enrollment	0	0	0	22,019,700	22,019,700
Interest Income	0	0	0	1,000,000	1,000,000
Other Local	198,150	373,200	0	0	571,350
Total Local Revenue	\$ 613,550	\$ 628,800	\$ 0	\$ 159,307,700	\$ 160,550,050
TOTAL REVENUE	\$ 613,550	\$ 628,800	\$ 0	\$ 197,737,400	\$ 198,979,750
EXPENSES					
Contract Teachers	\$ 16,066,780	\$ 21,836,682	\$ 0	\$ 0	\$ 37,903,462
Contract Non-Teachers	4,646,132	5,827,832	981,346	0	11,455,310
Other Teachers	11,578,610	19,854,651	0	0	31,433,261
Other Non-Teachers	160,200	138,289	0	261,146	559,635
Total Certificated Salaries	\$ 32,451,723	\$ 47,657,453	\$ 981,346	\$ 261,146	\$ 81,351,668
Contract Non-Instructional	\$ 5,689,666	\$ 8,563,866	\$ 17,363,603	\$ 2,495,827	\$ 34,112,962
Contract Instructional Aides	334,563	1,817,384	0	0	2,151,947
Other Non-Instructional	301,802	248,039	187,974	208,189	946,004
Other Instructional Aides	0	0	0	0	0
Students	0	0	0	0	0
Total Classified Salaries	\$ 6,326,030	\$ 10,629,289	\$ 17,551,577	\$ 2,704,016	\$ 37,210,912
Total Salaries	\$ 38,777,753	\$ 58,286,742	\$ 18,532,922	\$ 2,965,162	\$ 118,562,580
Total Staff Benefits	\$ 10,571,786	\$ 15,815,261	\$ 8,324,164	\$ 13,877,170	\$ 48,588,382
Total Materials and Supplies	\$ 1,103,450	\$ 721,272	\$ 1,630,313	\$ 0	\$ 3,455,035
Contracted Services	\$ 0	\$ 0	\$ 0	\$ 226,850	\$ 226,850
Lease of Equipment & Facilities	0	0	0	94,344	94,344
Utilities	0	0	0	3,485,011	3,485,011
Other Operating	1,635,010	320,233	2,704,132	9,533,759	14,193,134
Total Operating	\$ 1,635,010	\$ 320,233	\$ 2,704,132	\$ 13,339,964	\$ 17,999,339
Buildings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0	0
Other Capital Outlay	227,000	10,115	89,000	0	326,115
Total Capital Outlay	\$ 227,000	\$ 10,115	\$ 89,000	\$ 0	\$ 326,115
TOTAL EXPENSES	\$ 52,314,998	\$ 75,153,624	\$ 31,280,532	\$ 30,182,297	\$ 188,931,450
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0	0
Intrafund Transfers	50,000	0	0	0	50,000
Transfers-out	0	0	0	(6,851,762)	(6,851,762)
Contingency	0	0	0	0	0
Other Outgo	0	0	0	0	0
TOTAL TRANS/OTHER SOURCES	\$ 50,000	\$ 0	\$ 0	\$ (6,851,762)	\$ (6,801,762)
Net Change in Fund Balance	\$ (51,651,448)	\$ (74,524,824)	\$ (31,280,532)	\$ 160,703,341	\$ 3,246,537
Beginning Balance, July 1	0	0	0	0	35,008,644
Adjustments to Beginning Balance	0	0	0	0	0
NET FUND BALANCE, June 30	\$ (51,651,448)	\$ (74,524,824)	\$ (31,280,532)	\$ 160,703,341	\$ 38,255,181

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

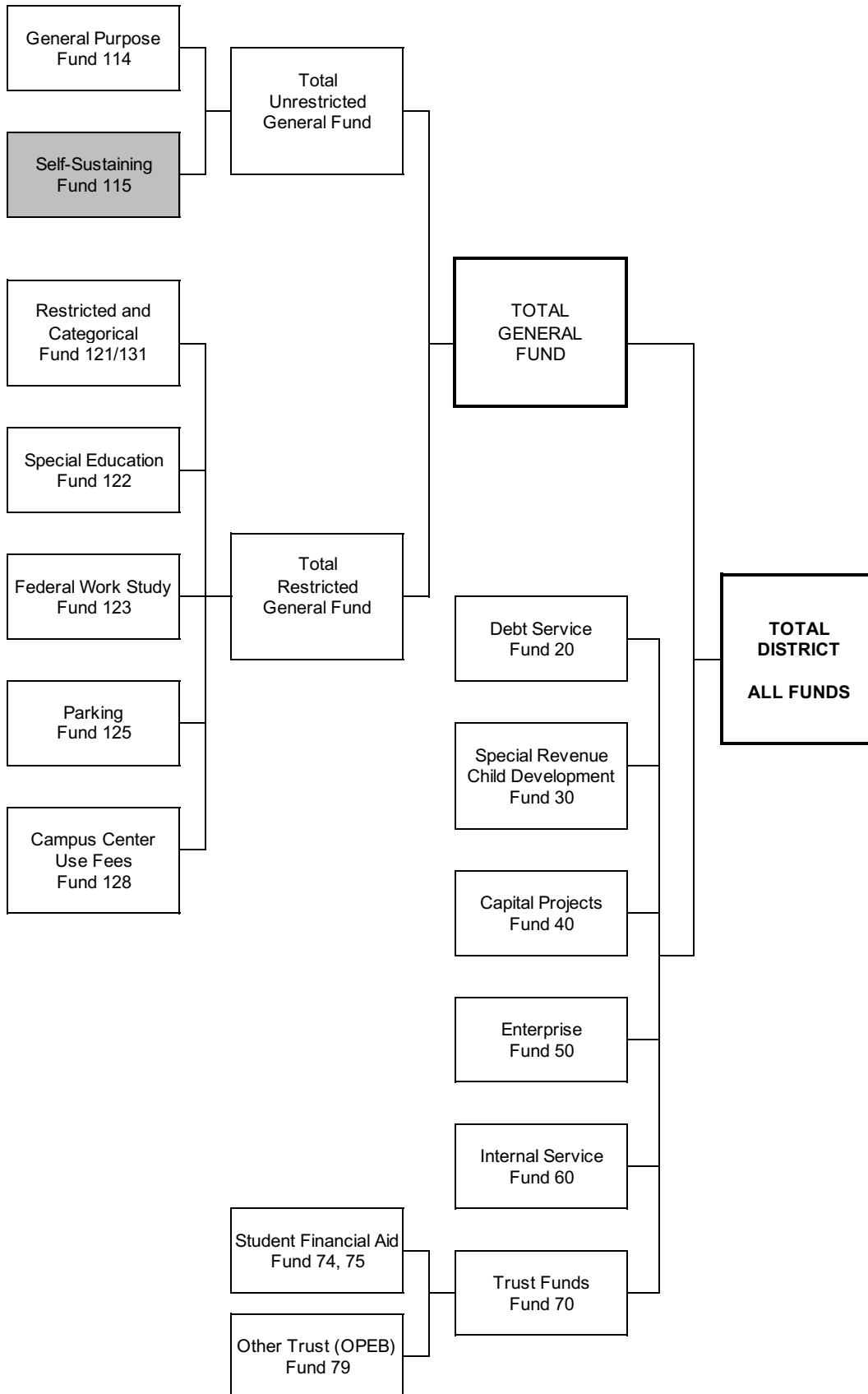
**Fund 114
General Purpose**

REVENUE	TOTAL DISTRICT		
	Adopted Budget 20-21	Projected Actual ⁽¹⁾ 20-21	Budget 21-22
State			
Apportionment	\$ 3,742,200	\$ 3,742,200	\$ 12,282,800
EPA Proceeds	3,701,400	3,701,400	14,214,800
State Lottery	4,000,400	4,000,400	4,007,000
Mandated Cost Block Grant	694,900	694,900	726,100
STRS On-Behalf Payments	5,415,753	5,415,753	5,670,000
Full-Time Faculty Hiring	1,087,500	1,087,500	1,087,500
Other State	441,400	441,400	441,500
Total State Revenue	\$ 19,083,553	\$ 19,083,553	\$ 38,429,700
Local			
Property Taxes	\$ 129,246,500	\$ 129,246,500	\$ 115,414,000
Resident Enrollment (Gross)	21,117,040	21,117,040	21,545,000
Non-Resident Enrollment	20,852,000	20,852,000	22,019,700
Interest Income	1,000,000	1,000,000	1,000,000
Other Local	693,050	737,138	571,350
Total Local Revenue	\$ 172,908,590	\$ 172,952,678	\$ 160,550,050
TOTAL REVENUE	\$ 191,992,143	\$ 192,036,231	\$ 198,979,750
EXPENSES			
Contract Teachers	\$ 37,728,835	\$ 33,100,000	\$ 37,903,462
Contract Non-Teachers	11,462,786	13,120,000	11,455,310
Other Teachers	31,699,829	34,400,000	31,433,261
Other Non-Teachers	604,859	740,000	559,635
Total Certificated Salaries	\$ 81,496,309	\$ 81,360,000	\$ 81,351,668
Contract Non-Instructional	\$ 30,932,874	\$ 31,235,827	\$ 34,112,962
Contract Instructional Aides	2,062,637	1,957,000	2,151,947
Other Non-Instructional	1,171,576	1,425,000	946,004
Other Instructional Aides	0	0	0
Students	0	478,000	0
Total Classified Salaries	\$ 34,167,087	\$ 35,095,827	\$ 37,210,912
Total Salaries	\$ 115,663,396	\$ 116,455,827	\$ 118,562,580
Total Staff Benefits	\$ 47,179,786	\$ 48,822,041	\$ 48,588,382
Total Materials and Supplies	\$ 3,437,036	\$ 1,500,000	\$ 3,455,035
Contracted Services	\$ 226,850	\$ 3,650,239	\$ 226,850
Lease of Equipment & Facilities	91,608	135,410	94,344
Utilities	3,485,011	3,333,171	3,485,011
Other Operating	12,522,086	8,881,181	14,193,134
Total Operating	\$ 16,325,555	\$ 16,000,000	\$ 17,999,339
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	326,115	250,000	326,115
Total Capital Outlay	\$ 326,115	\$ 250,000	\$ 326,115
TOTAL EXPENSES	\$ 182,931,888	\$ 183,027,868	\$ 188,931,450
Transfers-in	\$ 0	\$ 42,331	\$ 0
Other Sources	0	0	0
Intrafund Transfers	50,000	50,000	50,000
Transfers-out	(9,103,382)	(9,221,503)	(6,851,762)
Contingency	0	0	0
Other Outgo	(300,000)	(300,000)	0
TOTAL TRANS/OTHER SOURCES	\$ (9,353,382)	\$ (9,429,172)	\$ (6,801,762)
Net Change in Fund Balance	\$ (293,126)	\$ (420,809)	\$ 3,246,537
Beginning Balance, July 1	35,429,453	35,429,453	35,008,644
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 35,136,327	\$ 35,008,644	\$ 38,255,181

⁽¹⁾Projected Actual includes an estimated cost of classification studies in the amount of 3.2 million.

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SELF-SUSTAINING FUND



SELF-SUSTAINING**Fund 115**

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

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

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 115
Self-Sustaining**

2021-22 BUDGETS

REVENUE	Foothill College	De Anza College	Central Services	Total Fund 115
State				
Apportionment	\$ 3,991,571	\$ 0	\$ 0	\$ 3,991,571
STRS On-Behalf Payments	0	0	0	0
Total State Revenue	\$ 3,991,571	\$ 0	\$ 0	\$ 3,991,571
Local				
Contract Services	\$ 0	\$ 0	\$ 0	\$ 0
Facilities Rental	444,000	212,500	0	656,500
Field Trip Revenue	28,000	0	0	28,000
Sales	0	44,750	0	44,750
Short Courses	54,000	40,000	0	94,000
Other Local	307,850	1,389,550	4,152,098	5,849,498
Total Local Revenue	\$ 833,850	\$ 1,686,800	\$ 4,152,098	\$ 6,672,748
TOTAL REVENUE	\$ 4,825,421	\$ 1,686,800	\$ 4,152,098	\$ 10,664,319
EXPENSES				
Contract Teachers	\$ 0	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	319,542	164,890	0	484,432
Other Teachers	270,800	0	0	270,800
Other Non-Teachers	14,000	0	0	14,000
Total Certificated Salaries	\$ 604,342	\$ 164,890	\$ 0	\$ 769,232
Contract Non-Instructional	\$ 622,148	\$ 1,442,885	\$ 0	\$ 2,065,034
Contract Instructional Aides	0	0	0	0
Other Non-Instructional	155,800	416,500	0	572,300
Other Instructional Aides	0	0	0	0
Students	0	0	0	0
Total Classified Salaries	\$ 777,948	\$ 1,859,385	\$ 0	\$ 2,637,334
Total Salaries	\$ 1,382,290	\$ 2,024,275	\$ 0	\$ 3,406,565
Total Staff Benefits	\$ 419,100	\$ 769,047	\$ 0	\$ 1,188,147
Total Materials and Supplies	\$ 9,100	\$ 41,553	\$ 0	\$ 50,653
Contracted Services	\$ 0	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0	0
Utilities	0	0	0	0
Other Operating	306,500	785,300	3,620,000	4,711,800
Total Operating	\$ 306,500	\$ 785,300	\$ 3,620,000	\$ 4,711,800
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0	0
Other Capital Outlay	25,000	64,600	0	89,600
Total Capital Outlay	\$ 25,000	\$ 64,600	\$ 0	\$ 89,600
TOTAL EXPENSES	\$ 2,141,990	\$ 3,684,775	\$ 3,620,000	\$ 9,446,764
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Intrafund Transfers	22,489	173,899	(246,388)	(50,000)
Transfers-out	0	0	(285,710)	(285,710)
Other Outgo	0	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 22,489	\$ 173,899	\$ (532,098)	\$ (335,710)
Net Change in Fund Balance	\$ 2,705,920	\$ (1,824,076)	\$ 0	\$ 881,845
Beginning Balance, July 1	0	0	0	12,820,507
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 2,705,920	\$ (1,824,076)	\$ 0	\$ 13,702,352

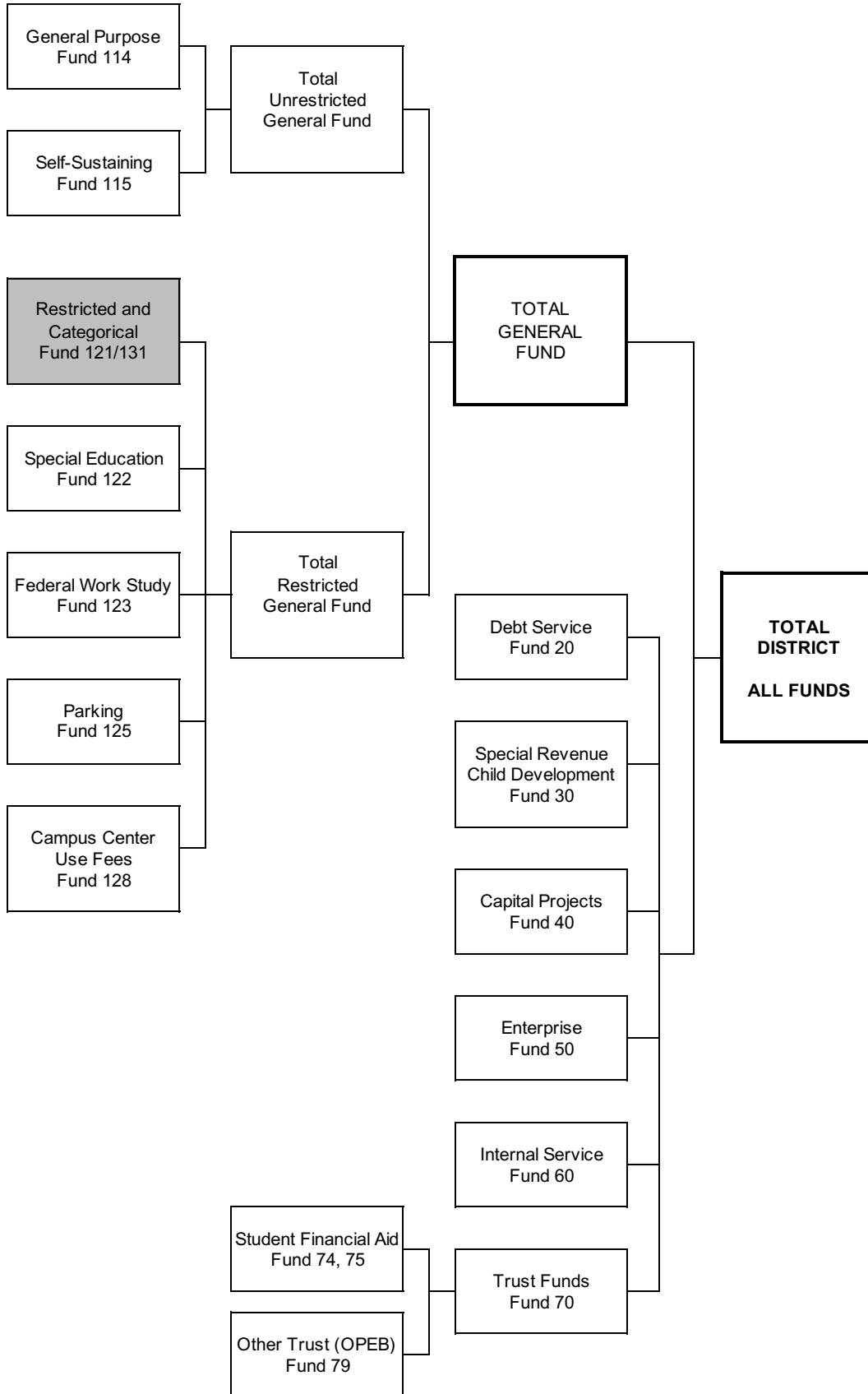
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 115
Self-Sustaining**

TOTAL DISTRICT

REVENUE	Adopted Budget 20-21	Projected Actual 20-21	Budget 21-22
State			
Apportionment	\$ 4,184,748	\$ 4,184,748	\$ 3,991,571
STRS On-Behalf Payments	11,628	11,628	0
Total State Revenue	\$ 4,196,376	\$ 4,196,376	\$ 3,991,571
Local			
Contract Services	\$ 9,000	\$ 0	\$ 0
Facilities Rental	208,000	50,000	656,500
Field Trip Revenue	0	0	28,000
Sales	35,536	35,536	44,750
Short Courses	155,500	62,700	94,000
Other Local	3,832,163	3,650,712	5,849,498
Total Local Revenue	\$ 4,240,198	\$ 3,798,948	\$ 6,672,748
TOTAL REVENUE	\$ 8,436,575	\$ 7,995,324	\$ 10,664,319
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	465,974	465,974	484,432
Other Teachers	165,800	165,800	270,800
Other Non-Teachers	19,400	18,400	14,000
Total Certificated Salaries	\$ 651,174	\$ 650,174	\$ 769,232
Contract Non-Instructional	\$ 1,995,728	\$ 1,995,728	\$ 2,065,034
Contract Instructional Aides	0	0	0
Other Non-Instructional	203,300	69,300	572,300
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 2,199,028	\$ 2,065,028	\$ 2,637,334
Total Salaries	\$ 2,850,202	\$ 2,715,202	\$ 3,406,565
Total Staff Benefits	\$ 1,099,054	\$ 1,084,554	\$ 1,188,147
Total Materials and Supplies	\$ 137,475	\$ 129,975	\$ 50,653
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	2,729,568	2,834,909	4,711,800
Total Operating	\$ 2,729,568	\$ 2,834,909	\$ 4,711,800
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	165,500	159,000	89,600
Total Capital Outlay	\$ 165,500	\$ 159,000	\$ 89,600
TOTAL EXPENSES	\$ 6,981,800	\$ 6,923,640	\$ 9,446,764
Transfers-in	\$ 0	\$ 266,441	\$ 0
Other Sources	0	0	0
Intrafund Transfers	(50,000)	(50,000)	(50,000)
Transfers-out	(274,448)	(274,448)	(285,710)
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (324,448)	\$ (58,007)	\$ (335,710)
Net Change in Fund Balance	\$ 1,130,328	\$ 1,013,678	\$ 881,845
Beginning Balance, July 1	11,806,830	11,806,830	12,820,507
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 12,937,157	\$ 12,820,507	\$ 13,702,352

RESTRICTED and CATEGORICAL FUND



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**RESTRICTED and CATEGORICAL
Fund 121/131**

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

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

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

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

Physical Plant and Instructional Support: The Governor's May Revision for 2021-22 proposes an increase of \$314.1 million one-time Proposition 98 General Fund and \$250 million one-time American Rescue Plan Act of 2021 funds to address deferred maintenance for California Community Colleges. This allocation will be budgeted for in the adopted budget when more information becomes available.

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, 2021. CVC-OEI is budgeting \$26.76 million in expenditures for 2021-22, which includes \$20 million from the new CVC-OEI grant, \$1.61 million from

fiscal year 2020-21 operational grant, and \$4.91 million from the one-time 2018-19 augmentation grant.

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

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

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

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

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

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

Mellon Scholars Grant: Funded by the Andrew W. Mellon Foundation, Foothill-De Anza in partnership with the University of San Francisco, was renewed for an additional 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: as a continuation of the prior CARES Act funding, the District is receiving 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.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 121/131
Restricted and Categorical**

2021-22 BUDGETS

REVENUE	Foothill College	De Anza College	Central Services	Total Fund 121/131
WIA	\$ 0	\$ 29,000	\$ 0	\$ 29,000
Financial Aid Admin. Allowance	6,590	18,000	0	24,590
Perkins Career & Tech Ed Act (CTEA)	301,955	452,932	0	754,887
CARES Act	6,170,103	22,883,998	0	29,054,101
National Science Foundation (NSF)	0	0	0	0
Other Federal	254,239	392,857	0	647,096
Total Federal Revenue	\$ 6,732,887	\$ 23,776,787	\$ 0	\$ 30,509,674
Student Equity & Achievement	\$ 4,523,879	\$ 5,676,501	\$ 0	\$ 10,200,380
Board Financial Assistance Program	317,894	449,000	0	766,894
Staff Diversity	5,675	5,675	38,650	50,000
EOPS (Parts A & B)	674,466	1,131,868	0	1,806,334
CARE	46,859	84,921	0	131,780
Instructional Equipment Block Grant	112,653	0	0	112,653
Online Education Initiative (OEI)	0	0	26,766,744	26,766,744
CalWORKs	0	318,882	0	318,882
STRS On-Behalf Payments	0	0	0	0
Other State	6,103,999	7,074,045	1,077,361	14,255,405
Total State Revenue	\$ 11,785,425	\$ 14,740,892	\$ 27,882,755	\$ 54,409,072
Health Service Fees	\$ 750,000	\$ 1,065,551	\$ 0	\$ 1,815,551
Other Local	55,000	288,000	483,109	826,109
Total Local Revenue	\$ 805,000	\$ 1,353,551	\$ 483,109	\$ 2,641,660
TOTAL REVENUE	\$ 19,323,312	\$ 39,871,230	\$ 28,365,864	\$ 87,560,406
EXPENSES				
Contract Teachers	\$ 276,428	\$ 396,881	\$ 0	\$ 673,309
Contract Non-Teachers	2,380,832	3,376,371	180,692	5,937,894
Other Teachers	0	0	0	0
Other Non-Teachers	1,492,805	3,395,042	0	4,887,847
Total Certificated Salaries	\$ 4,150,064	\$ 7,168,293	\$ 180,692	\$ 11,499,049
Contract Non-Instructional	\$ 3,136,097	\$ 5,331,153	\$ 3,435,367	\$ 11,902,618
Contract Instructional Aides	0	0	0	0
Other Non-Instructional	1,604,520	2,811,251	124,037	4,539,808
Other Instructional Aides	6,515	118,715	24,004	149,235
Students	0	0	0	0
Total Classified Salaries	\$ 4,747,132	\$ 8,261,120	\$ 3,583,408	\$ 16,591,661
Total Salaries	\$ 8,897,197	\$ 15,429,413	\$ 3,764,100	\$ 28,090,710
Total Staff Benefits	\$ 2,992,399	\$ 3,827,229	\$ 1,777,134	\$ 8,596,762
Total Materials and Supplies	\$ 1,546,474	\$ 4,278,924	\$ 116,600	\$ 5,941,998
Contracted Services	\$ 293,028	\$ 515,972	\$ 21,491,998	\$ 22,300,998
Lease of Equipment & Facilities	0	0	0	0
Utilities	0	0	0	0
Other Operating	1,225,931	3,122,027	796,326	5,144,285
Total Operating	\$ 1,518,959	\$ 3,638,000	\$ 22,288,324	\$ 27,445,283
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	1,172,020	4,049,334	171,000	5,392,353
Other Capital Outlay	0	0	0	0
Total Capital Outlay	\$ 1,172,020	\$ 4,049,334	\$ 171,000	\$ 5,392,353
TOTAL EXPENSES	\$ 16,127,049	\$ 31,222,900	\$ 28,117,158	\$ 75,467,107
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0	0
Intrafund Transfers	0	0	0	0
Transfers-out	0	0	0	0
Other Outgo/Grants in Aid	(3,196,263)	(8,706,638)	0	(11,902,901)
TOTAL TRANSFERS/OTHER SOURCES	\$ (3,196,263)	\$ (8,706,638)	\$ 0	\$ (11,902,901)
Net Change in Fund Balance	\$ 0	\$ (58,308)	\$ 248,706	\$ 190,398
Beginning Balance, July 1	0	0	0	10,953,671
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ (58,308)	\$ 248,706	\$ 11,144,069

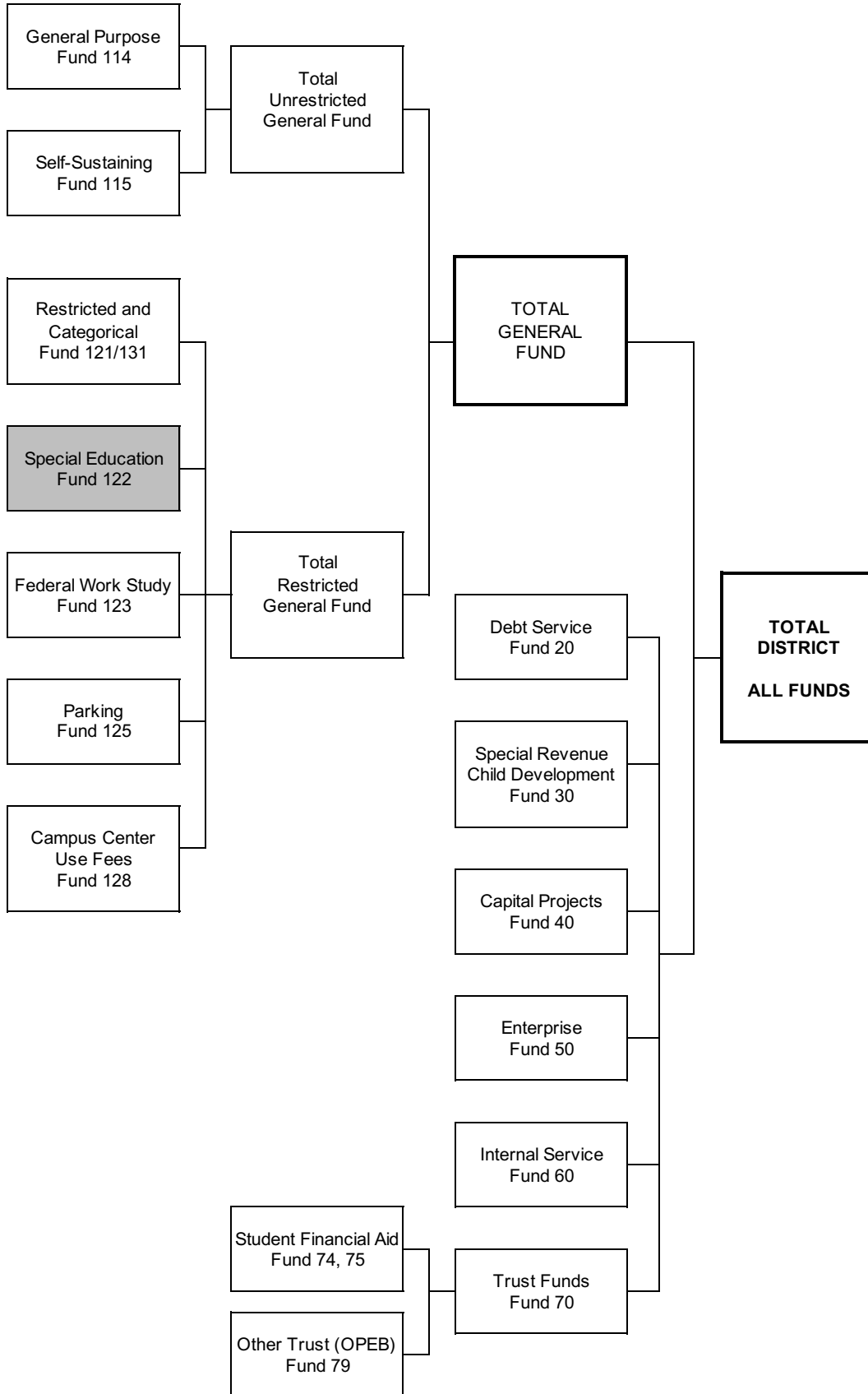
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 121/131
Restricted and Categorical**

TOTAL DISTRICT			
REVENUE	Adopted Budget 20-21	Projected Actual 20-21	Budget 21-22
WIA	\$ 29,000	\$ 37,622	\$ 29,000
Financial Aid Admin. Allowance	24,500	24,500	24,590
Perkins Career & Tech Ed Act (CTEA)	747,836	747,836	754,887
CARES Act	4,514,283	4,514,283	29,054,101
National Science Foundation (NSF)	0	0	0
Other Federal	1,206,552	1,197,931	647,096
Total Federal Revenue	\$ 6,522,171	\$ 6,522,171	\$ 30,509,674
Student Equity & Achievement	\$ 10,200,380	\$ 10,200,380	\$ 10,200,380
Board Financial Assistance Program	807,168	807,168	766,894
Staff Diversity	50,000	50,000	50,000
EOPS (Parts A & B)	1,901,404	1,901,404	1,806,334
CARE	138,715	138,715	131,780
Instructional Equipment Block Grant	222,335	222,335	112,653
Online Education Initiative (OEI)	44,473,047	44,473,047	26,766,744
CalWORKs	326,852	326,852	318,882
STRS On-Behalf Payments	403,393	403,393	0
Other State	11,098,703	13,161,068	14,255,405
Total State Revenue	\$ 69,621,997	\$ 71,684,362	\$ 54,409,072
Health Service Fees	\$ 1,746,001	\$ 1,732,346	\$ 1,815,551
Other Local	788,000	1,057,988	826,109
Total Local Revenue	\$ 2,534,001	\$ 2,790,334	\$ 2,641,660
TOTAL REVENUE	\$ 78,678,169	\$ 80,996,866	\$ 87,560,406
EXPENSES			
Contract Teachers	\$ 471,937	\$ 471,937	\$ 673,309
Contract Non-Teachers	5,620,864	5,620,864	5,937,894
Other Teachers	0	686,655	0
Other Non-Teachers	1,638,949	1,301,941	4,887,847
Total Certificated Salaries	\$ 7,731,750	\$ 8,081,397	\$ 11,499,049
Contract Non-Instructional	\$ 12,056,336	\$ 11,891,890	\$ 11,902,618
Contract Instructional Aides	0	8,300	0
Other Non-Instructional	1,217,088	1,217,088	4,539,808
Other Instructional Aides	133,877	133,877	149,235
Students	0	524,397	0
Total Classified Salaries	\$ 13,407,302	\$ 13,775,552	\$ 16,591,661
Total Salaries	\$ 21,139,051	\$ 21,856,949	\$ 28,090,710
Total Staff Benefits	\$ 7,699,204	\$ 7,937,410	\$ 8,596,762
Total Materials and Supplies	\$ 3,027,461	\$ 3,359,861	\$ 5,941,998
Contracted Services	\$ 38,016,022	\$ 39,572,496	\$ 22,300,998
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	2,933,312	1,577,153	5,144,285
Total Operating	\$ 40,949,334	\$ 41,149,649	\$ 27,445,283
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	1,623,317	1,719,005	5,392,353
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 1,623,317	\$ 1,719,005	\$ 5,392,353
TOTAL EXPENSES	\$ 74,438,366	\$ 76,022,873	\$ 75,467,107
Transfers-in	\$ 355,769	\$ 465,523	\$ 0
Other Sources	0	0	0
Intrafund Transfers	0	0	0
Transfers-out	0	(498,045)	0
Other Outgo/Grants in Aid	(3,539,669)	(3,885,568)	(11,902,901)
TOTAL TRANSFERS/OTHER SOURCES	\$ (3,183,899)	\$ (3,918,090)	\$ (11,902,901)
Net Change in Fund Balance	\$ 1,055,903	\$ 1,055,903	\$ 190,398
Beginning Balance, July 1	9,897,768	9,897,768	10,953,671
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 10,953,671	\$ 10,953,671	\$ 11,144,069

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SPECIAL EDUCATION FUND



SPECIAL EDUCATION**Fund 122**

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

For the 2021-22 tentative budget, we anticipate receiving approximately \$2.8 million in state revenues for Special Education. Expenses for the Special Education Fund are estimated at \$7.2 million. The district anticipates to transfer in \$4.4 million from the General Purpose Fund as college effort and to balance the fund. The college effort funds are necessary to meet the state requirement for receiving state Disabled Student Programs and Services (DSP&S) revenues and serving students with special needs.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 122
Special Education**

2021-22 BUDGETS

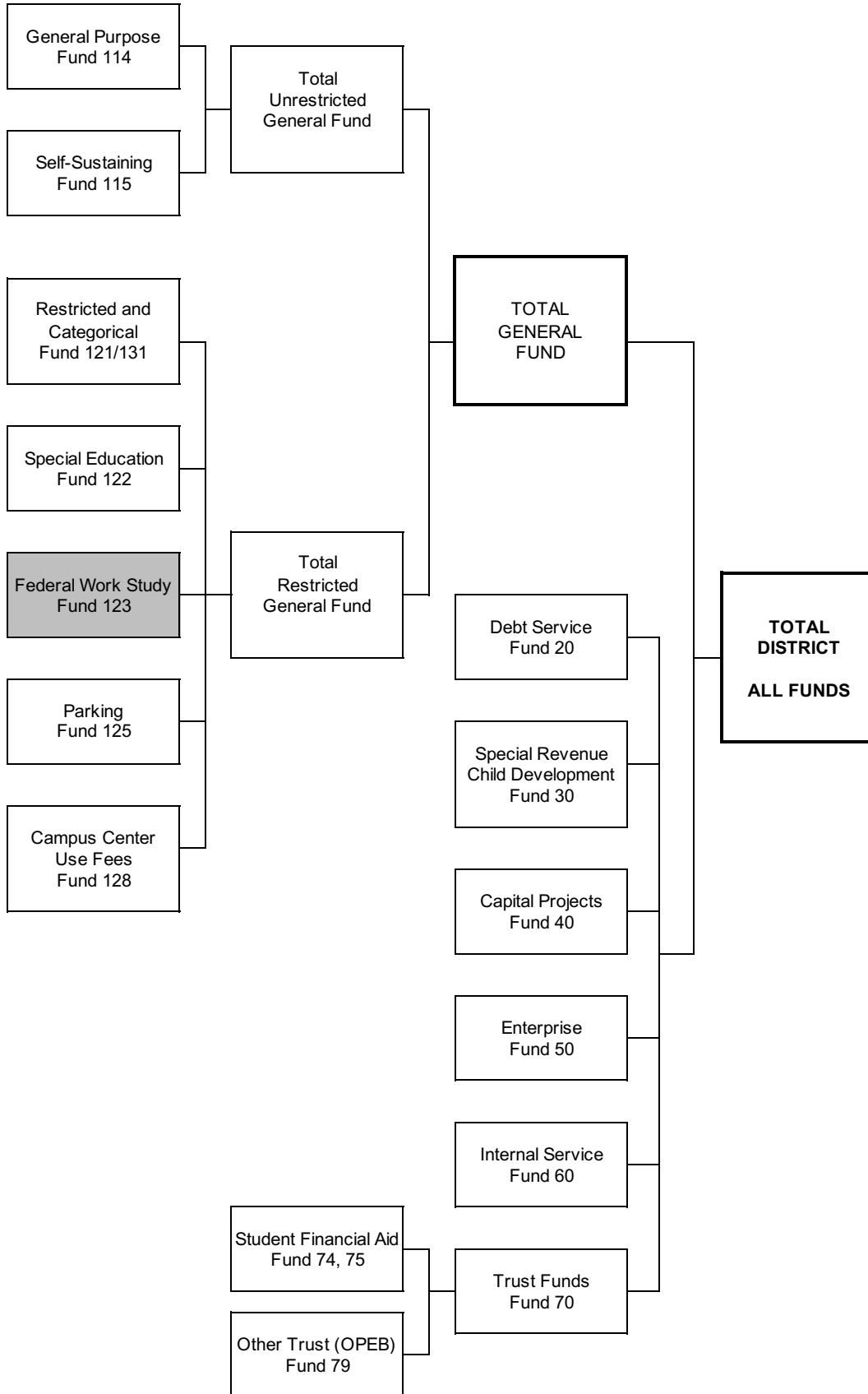
REVENUE	Foothill College	De Anza College	Total Fund 122
State			
Special Education Apportionment	\$ 1,261,619	\$ 1,541,054	\$ 2,802,673
Department of Rehabilitation	0	0	0
STRS On-Behalf Payments	0	0	0
Total State Revenue	\$ 1,261,619	\$ 1,541,054	\$ 2,802,673
Local			
Other Local	\$ 0	\$ 0	\$ 0
Total Local Revenue	\$ 0	\$ 0	\$ 0
TOTAL REVENUE	\$ 1,261,619	\$ 1,541,054	\$ 2,802,673
EXPENSES			
Contract Teachers	\$ 284,246	\$ 591,101	\$ 875,347
Contract Non-Teachers	589,929	980,141	1,570,070
Other Teachers	402,515	233,707	636,222
Other Non-Teachers	0	0	0
Total Certificated Salaries	\$ 1,276,689	\$ 1,804,949	\$ 3,081,638
Contract Non-Instructional	\$ 242,765	\$ 974,765	\$ 1,217,530
Contract Instructional Aides	0	922,952	922,952
Other Non-Instructional	62,387	62,386	124,773
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 305,152	\$ 1,960,103	\$ 2,265,255
Total Salaries	\$ 1,581,841	\$ 3,765,052	\$ 5,346,893
Total Staff Benefits	\$ 438,371	\$ 1,370,170	\$ 1,808,541
Total Materials and Supplies	\$ 6,000	\$ 20,000	\$ 26,000
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	18,820	45,000	63,820
Total Operating	\$ 18,820	\$ 45,000	\$ 63,820
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	8,000	2,000	10,000
Total Capital Outlay	\$ 8,000	\$ 2,000	\$ 10,000
TOTAL EXPENSES	\$ 2,053,032	\$ 5,202,222	\$ 7,255,255
Transfers-in	\$ 791,413	\$ 3,661,168	\$ 4,452,582
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 791,413	\$ 3,661,168	\$ 4,452,582
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 122
Special Education**

REVENUE	TOTAL DISTRICT		
	Adopted Budget 20-21	Projected Actual 20-21	Budget 21-22
State			
Special Education Apportionment	\$ 2,925,630	\$ 2,950,182	\$ 2,802,673
Department of Rehabilitation	0	0	0
STRS On-Behalf Payments	165,639	165,639	0
Total State Revenue	\$ 3,091,269	\$ 3,115,821	\$ 2,802,673
Local			
Other Local	\$ 0	\$ 0	\$ 0
Total Local Revenue	\$ 0	\$ 0	\$ 0
TOTAL REVENUE	\$ 3,091,269	\$ 3,115,821	\$ 2,802,673
EXPENSES			
Contract Teachers	\$ 858,509	\$ 514,080	\$ 875,347
Contract Non-Teachers	1,401,533	1,478,701	1,570,070
Other Teachers	636,223	773,719	636,222
Other Non-Teachers	0	125,000	0
Total Certificated Salaries	\$ 2,896,265	\$ 2,891,501	\$ 3,081,638
Contract Non-Instructional	\$ 1,144,114	\$ 1,001,682	\$ 1,217,530
Contract Instructional Aides	812,062	807,716	922,952
Other Non-Instructional	102,387	195,093	124,773
Other Instructional Aides	0	0	0
Students	0	54,072	0
Total Classified Salaries	\$ 2,058,563	\$ 2,058,563	\$ 2,265,255
Total Salaries	\$ 4,954,829	\$ 4,950,064	\$ 5,346,893
Total Staff Benefits	\$ 1,826,593	\$ 1,823,808	\$ 1,808,541
Total Materials and Supplies	\$ 26,330	\$ 26,330	\$ 26,000
Contracted Services	\$ 0	\$ 44,942	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	65,327	20,385	63,820
Total Operating	\$ 65,327	\$ 65,327	\$ 63,820
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	19,548	0
Other Capital Outlay	33,906	14,359	10,000
Total Capital Outlay	\$ 33,906	\$ 33,906	\$ 10,000
TOTAL EXPENSES	\$ 6,906,985	\$ 6,899,436	\$ 7,255,255
Transfers-in	\$ 3,811,363	\$ 3,794,738	\$ 4,452,582
Other Sources	0	0	0
Transfers-out	0	(15,477)	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 3,811,363	\$ 3,779,261	\$ 4,452,582
Net Change in Fund Balance	\$ (4,354)	\$ (4,354)	\$ 0
Beginning Balance, July 1	4,354	4,354	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0

FEDERAL WORK STUDY FUND



FEDERAL WORK STUDY**Fund 123**

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

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 123
Federal Work Study**

2021-22 BUDGETS

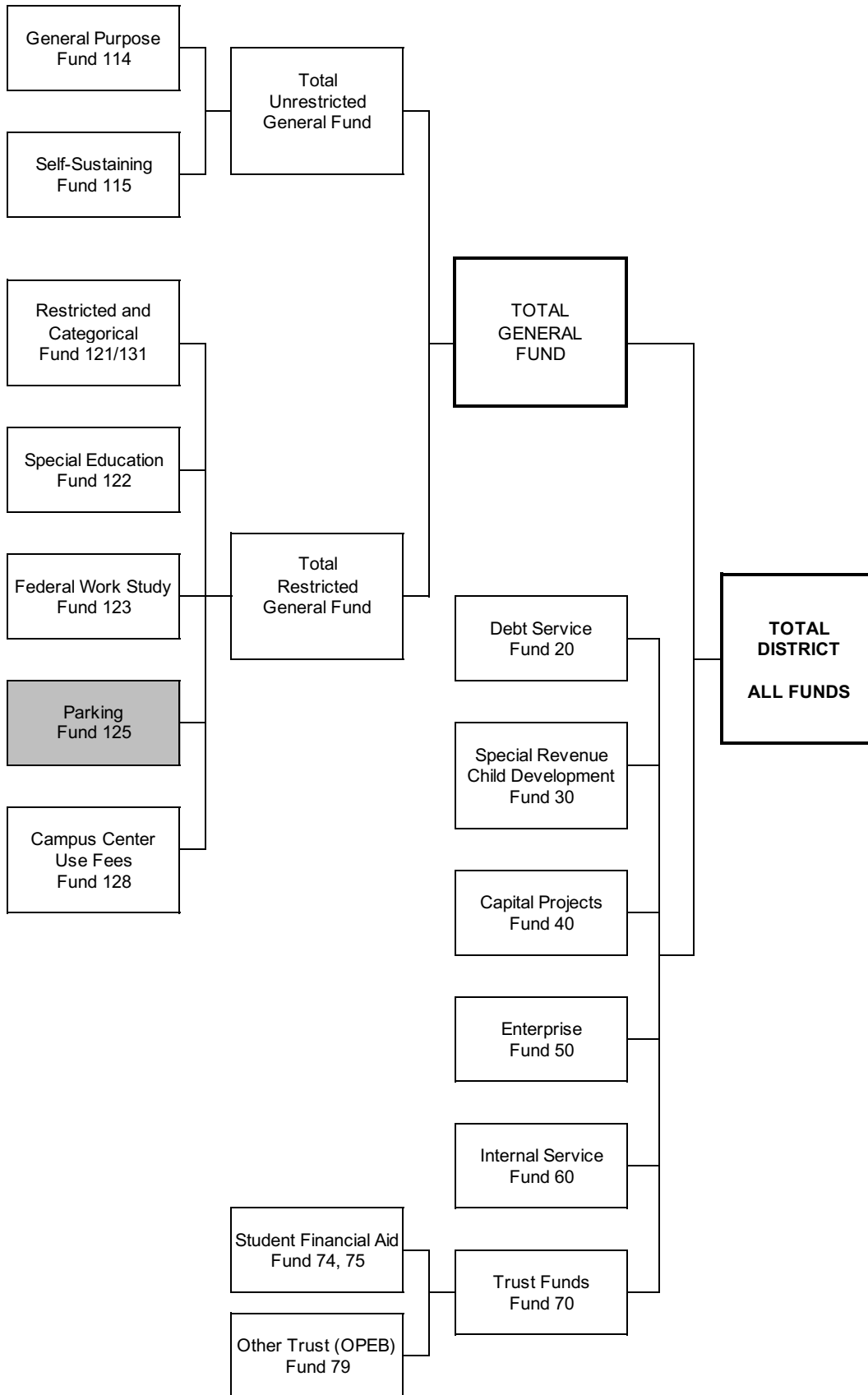
REVENUE	Foothill College	De Anza College	Total Fund 123
Federal			
Federal Work Study	\$ 161,795	\$ 290,777	\$ 452,572
Other Federal	0	0	0
TOTAL REVENUE	\$ 161,795	\$ 290,777	\$ 452,572
EXPENSES			
Other Non-Teachers	\$ 0	\$ 0	\$ 0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Other Non-Instructional	\$ 0	\$ 0	\$ 0
Students-FWS	215,727	387,702	603,429
Total Classified Salaries	\$ 215,727	\$ 387,702	\$ 603,429
Total Staff Benefits	\$ 0	\$ 0	\$ 0
Total Materials and Supplies	\$ 0	\$ 0	\$ 0
Total Operating	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 215,727	\$ 387,702	\$ 603,429
Transfers-in	\$ 53,932	\$ 96,925	\$ 150,857
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 53,932	\$ 96,925	\$ 150,857
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 123
Federal Work Study**

TOTAL DISTRICT			
REVENUE	Adopted Budget 20-21	Projected Actual 20-21	Budget 21-22
Federal			
Federal Work Study	\$ 446,195	\$ 446,195	\$ 452,572
Other Federal	0	0	0
TOTAL REVENUE	\$ 446,195	\$ 446,195	\$ 452,572
EXPENSES			
Other Non-Teachers	\$ 0	\$ 0	\$ 0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Other Non-Instructional	\$ 0	\$ 0	\$ 0
Students-FWS	594,927	594,859	603,429
Total Classified Salaries	\$ 594,927	\$ 594,859	\$ 603,429
Total Staff Benefits	\$ 0	\$ 68	\$ 0
Total Materials and Supplies	\$ 0	\$ 0	\$ 0
Total Operating	\$ 0	\$ 0	\$ 0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 594,927	\$ 594,927	\$ 603,429
Transfers-in	\$ 148,732	\$ 148,732	\$ 150,857
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 148,732	\$ 148,732	\$ 150,857
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0

PARKING FUND



PARKING**Fund 125**

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

The district is planning to charge parking fees for only Winter and Spring Quarters given the uncertainty surrounding the summer and fall on-site activity. The \$390K planned revenue is significantly less compared to the average \$2 million recorded during pre-pandemic years.

The backfill from lost revenue will either be covered by a transfer-in from the General Purpose Fund or from the Higher Education Emergency Relief Fund (HEERF). This allows the Parking fund to cover the deficit created by the anticipated revenue shortfall.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

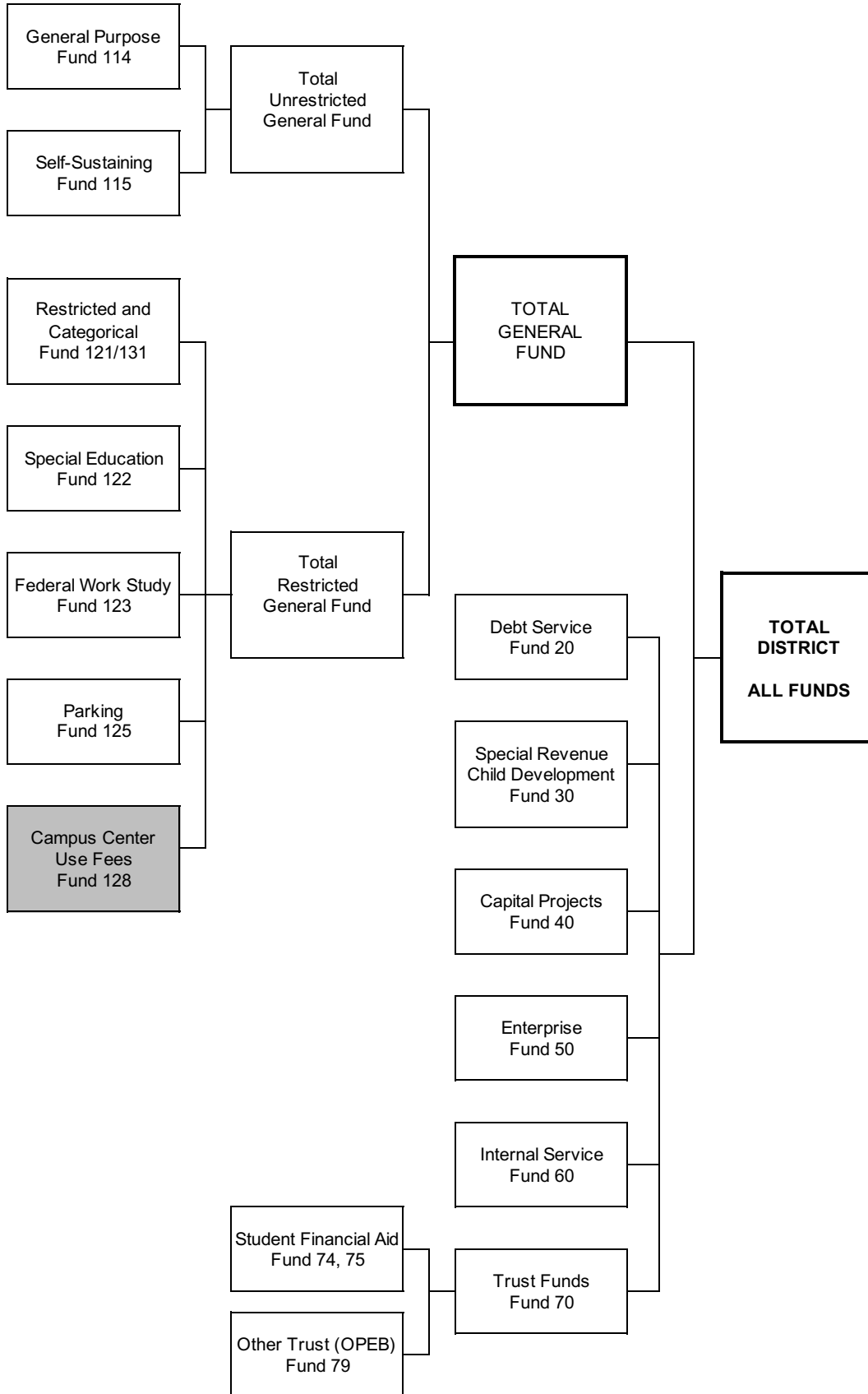
**Fund 125
Parking**

2021-22 BUDGETS

REVENUE	Adopted Budget 20-21	Projected Actual 20-21	Budget 21-22
State			
Other State	\$ 0	\$ 0	\$ 0
Total State Revenue	\$ 0	\$ 0	\$ 0
Local			
Decals	\$ 91,000	\$ 91,000	\$ 194,617
Daily Permits	135,000	135,000	164,905
Special Events Parking	0	0	32,984
Other Local Revenue	0	0	0
Total Local Revenue	\$ 226,000	\$ 226,000	\$ 392,506
TOTAL REVENUE	\$ 226,000	\$ 226,000	\$ 392,506
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	0	0	0
Other Teachers	0	0	0
Other Non-Teachers	0	0	0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Contract Non-Instructional	\$ 563,923	\$ 563,923	\$ 685,760
Contract Instructional Aides	0	0	0
Other Non-Instructional	250,000	250,000	0
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 813,923	\$ 813,923	\$ 685,760
Total Salaries	\$ 813,923	\$ 813,923	\$ 685,760
Total Staff Benefits	\$ 272,787	\$ 272,787	\$ 310,070
Total Materials and Supplies	\$ 0	\$ 0	\$ 0
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	181,000	181,000	145,000
Total Operating	\$ 181,000	\$ 181,000	\$ 145,000
Site Improvement	\$ 0	\$ 0	\$ 0
Buildings	0	0	0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 1,267,710	\$ 1,267,710	\$ 1,140,829
Transfers-in	\$ 1,539,643	\$ 1,539,643	\$ 748,324
Other Sources	0	0	0
Transfers-out	(497,934)	(497,934)	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 1,041,710	\$ 1,041,710	\$ 748,324
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0

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CAMPUS CENTER USE FEES FUND



CAMPUS CENTER USE FEES**Fund 128**

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

The Campus Center Use Fee Fund is projecting a positive fund balance of approximately \$404,472 for 2021-22. This is due to the fact that the Campuses' portion of the 2016 Certificate of Participation has matured on April 1, 2021.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 128
Campus Center Use Fees**

2021-22 BUDGETS

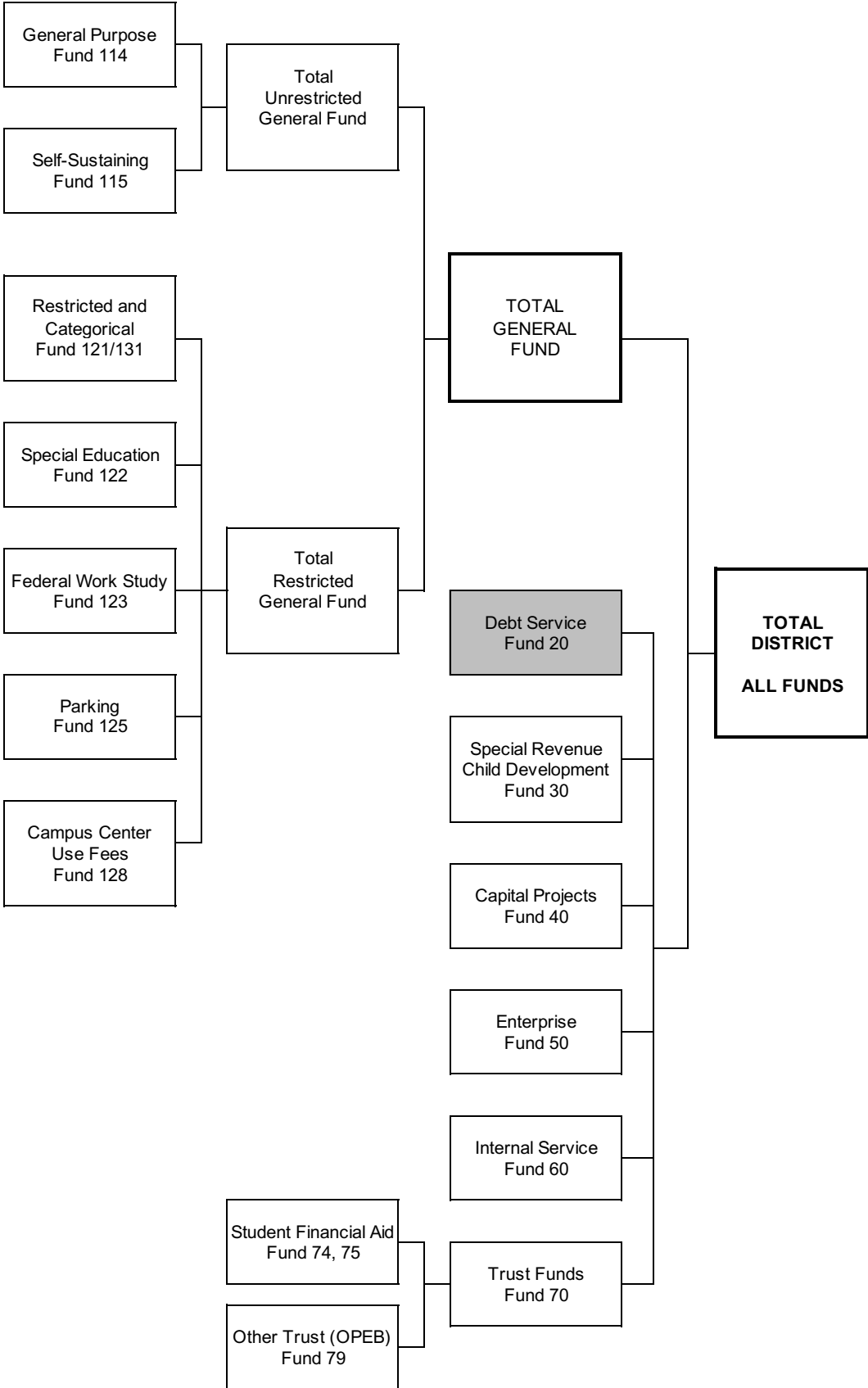
REVENUE	Foothill College	De Anza College	Total Fund 128
State			
STRS On-Behalf Payments	\$ 0	\$ 0	\$ 0
Total State Revenue	\$ 0	\$ 0	\$ 0
Local			
Campus Center Use Fees	\$ 780,000	\$ 1,060,000	\$ 1,840,000
Interest Income	0	0	0
Other Local	0	0	0
Total Local Revenue	\$ 780,000	\$ 1,060,000	\$ 1,840,000
TOTAL REVENUE	\$ 780,000	\$ 1,060,000	\$ 1,840,000
EXPENSES			
Contract Non-Teachers	\$ 84,174	\$ 0	\$ 84,174
Total Certificated Salaries	\$ 84,174	\$ 0	\$ 84,174
Contract Non-Instructional	\$ 173,814	\$ 447,861	\$ 621,675
Contract Instructional Aides	0	0	0
Other Non-Instructional	40,000	20,000	60,000
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 213,814	\$ 467,861	\$ 681,675
Total Staff Benefits	\$ 128,642	\$ 229,686	\$ 358,328
Total Materials and Supplies	\$ 120,000	\$ 75,000	\$ 195,000
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	140,000	65,000	205,000
Total Operating	\$ 140,000	\$ 65,000	\$ 205,000
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	150,000	30,000	180,000
Total Capital Outlay	\$ 150,000	\$ 30,000	\$ 180,000
TOTAL EXPENSES	\$ 836,629	\$ 867,548	\$ 1,704,177
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ (56,629)	\$ 192,452	\$ 135,823
Beginning Balance, July 1	264,083	0	268,649
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 207,454	\$ 192,452	\$ 404,472

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 128
Campus Center Use Fees**

TOTAL DISTRICT			
REVENUE	Adopted Budget 20-21	Projected Actual 20-21	Budget 21-22
State			
STRS On-Behalf Payments	\$ 0	\$ 0	\$ 0
Total State Revenue	\$ 0	\$ 0	\$ 0
Local			
Campus Center Use Fees	\$ 1,952,930	\$ 1,952,930	\$ 1,840,000
Interest Income	0	0	0
Other Local	0	0	0
Total Local Revenue	\$ 1,952,930	\$ 1,952,930	\$ 1,840,000
TOTAL REVENUE	\$ 1,952,930	\$ 1,952,930	\$ 1,840,000
EXPENSES			
Contract Non-Teachers	\$ 76,515	\$ 76,515	\$ 84,174
Total Certificated Salaries	\$ 76,515	\$ 76,515	\$ 84,174
Contract Non-Instructional	\$ 613,412	\$ 613,412	\$ 621,675
Contract Instructional Aides	0	0	0
Other Non-Instructional	2,000	2,000	60,000
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 615,412	\$ 615,412	\$ 681,675
Total Staff Benefits	\$ 314,414	\$ 314,414	\$ 358,328
Total Materials and Supplies	\$ 45,514	\$ 45,514	\$ 195,000
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	105,000	105,000	205,000
Total Operating	\$ 105,000	\$ 105,000	\$ 205,000
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	15,000	15,000	180,000
Total Capital Outlay	\$ 15,000	\$ 15,000	\$ 180,000
TOTAL EXPENSES	\$ 1,171,855	\$ 1,171,855	\$ 1,704,177
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	(776,895)	(776,509)	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (776,895)	\$ (776,509)	\$ 0
Net Change in Fund Balance	\$ 4,180	\$ 4,566	\$ 135,823
Beginning Balance, July 1	264,083	264,083	268,649
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 268,263	\$ 268,649	\$ 404,472

DEBT SERVICE FUND



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DEBT SERVICE

Fund 20

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

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

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

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

- **May 2007:** The district issued \$149,995,250 of the Election of 2006 General Obligation Bond, Series A, with effective interest rates of 4% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.
- **May 2007:** The district issued \$99,996,686 of the Election of 2006 General Obligation Bond, Series B, with effective interest rates of 4% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.
- **June 2011:** The district issued \$184 million of the Election of 2006 General Obligation Bond, Series C, with an effective interest rate of 5%. Payments of principal and interest are made August 1 and February 1 of each year.
- **May 2012:** The district issued a General Obligation Refunding Bond in an aggregate principal amount of \$70,735,000 to pay for the current refunding of a portion of the district's outstanding 2002 General Obligation Refunding Bonds, the advance refunding of a portion of the district's outstanding Election of 1999 General Obligation Bonds, Series B, the advance refunding of a portion of the district's outstanding Election of 1999 General Obligation Bonds, Series C, with effective interest rates of 0.25% to 5%. Payments of principal and interest are made August 1 and February 1 of each year.
- **August 2013:** The district entered into a capital lease agreement with Capital One Public Funding, LLC, to refinance the 2003 Certificate of Participation of \$18.2 million. The refinanced lease amount of \$7.58 million constitutes the remainder of the refinanced \$18.2 million COP with effective interest rates of 1.75% for a term of eight years. Payments of principal and interest were made on September 1 and March 1 of each year. The lease agreement is no longer active as it matured 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. Certificated of Participation was refinanced in 2020 General Election Bond, and 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%. \$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.

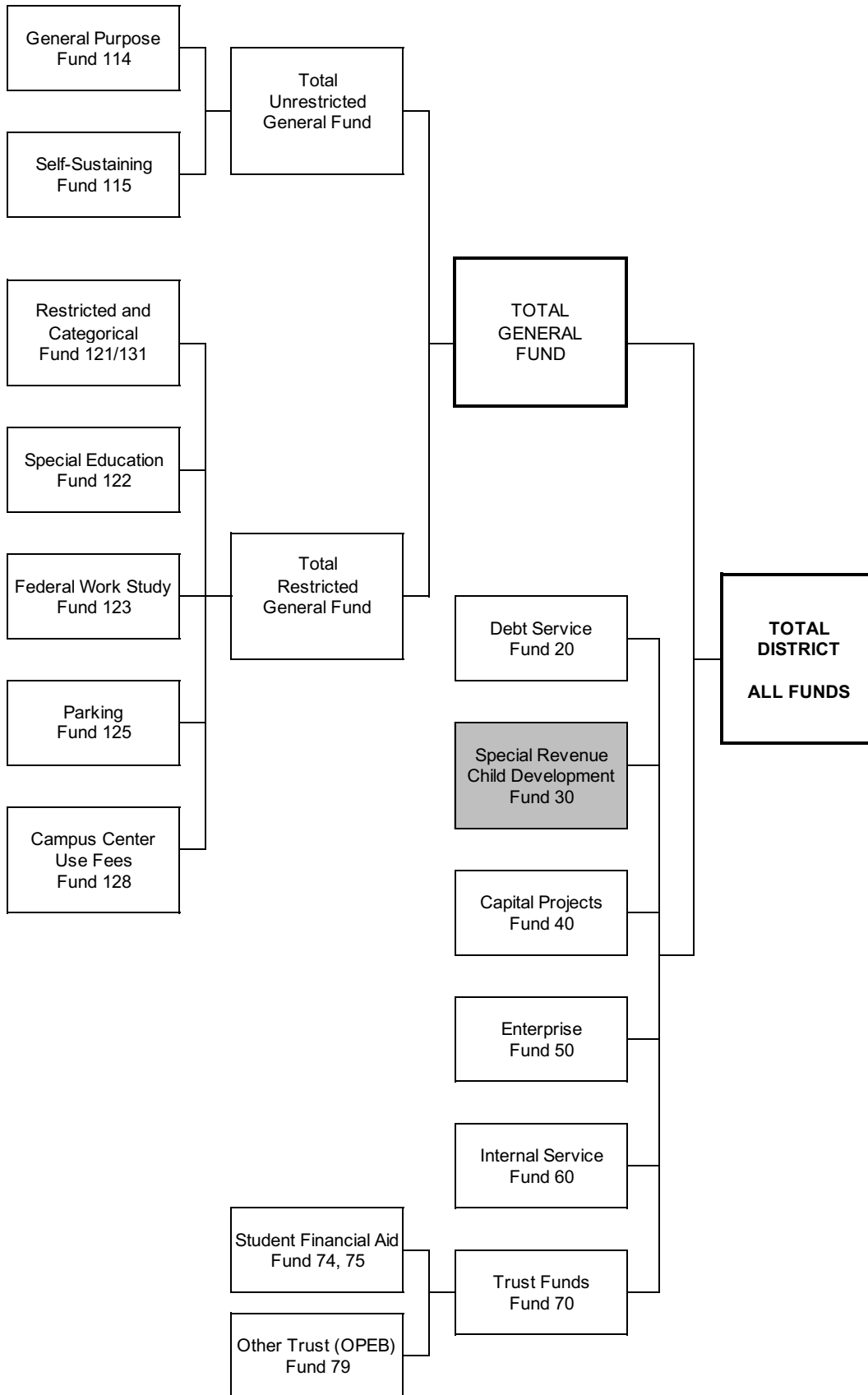
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 20
Debt Service**

2021-22 BUDGETS

	Adopted Budget 20-21	Projected Actual 20-21	Budget 21-22
REVENUE			
Local			
Property Taxes	\$ 40,812,467	\$ 57,296,559	\$ 72,556,070
Interest Income	0	0	0
Other Local	0	0	0
TOTAL REVENUE	\$ 40,812,467	\$ 57,296,559	\$ 72,556,070
EXPENSES			
Other Operating	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 0	\$ 0	\$ 0
Transfers-in	\$ 3,041,118	\$ 3,041,172	\$ 0
Other Sources	24,725	24,713	0
Transfers-out	0	0	0
Other Outgo	(43,878,311)	(43,878,352)	(72,556,070)
TOTAL TRANSFERS/OTHER SOURCES	\$ (40,812,467)	\$ (40,812,467)	\$ (72,556,070)
Net Change in Fund Balance	\$ 0	\$ 16,484,092	\$ 0
Beginning Balance, July 1	32,833,546	32,833,546	49,317,638
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 32,833,546	\$ 49,317,638	\$ 49,317,638

CHILD DEVELOPMENT FUND



CHILD DEVELOPMENT**Fund 30**

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

For 2021-22, we are budgeting \$2.0 million in revenue from local parent fees, \$111,200 from state contracts, \$436,880 from state tax bailout funds, and \$8,300 in revenue for federal and state food reimbursement. We are budgeting total revenue and related expenses of approximately \$2.56 million for the Child Development Fund.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

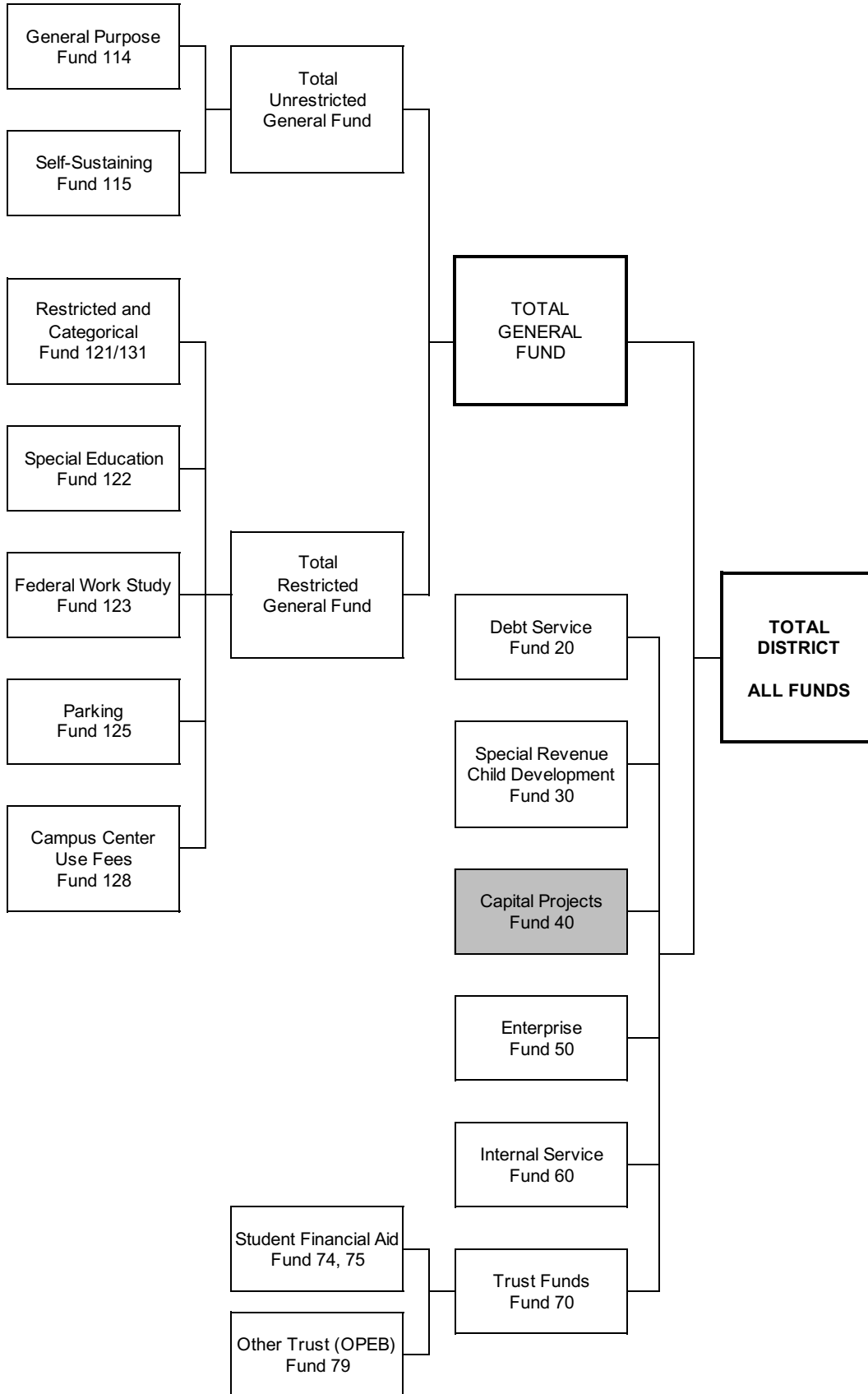
**Fund 30
Child Development**

2021-22 BUDGETS

REVENUE	Adopted Budget 20-21	Projected Actual 20-21	Budget 21-22
Federal			
Child Care Food Program	\$ 10,000	\$ 10,000	\$ 8,000
Other Federal	0	0	0
Total Federal Revenue	\$ 10,000	\$ 10,000	\$ 8,000
State			
Department of Education	\$ 443,240	\$ 450,583	\$ 111,200
Child Dev. Center Tax Bailout	459,874	459,874	436,880
Child Care Food Program	500	500	300
STRS On-Behalf Payments	54,312	54,312	0
Other State	0	0	0
Total State Revenue	\$ 957,926	\$ 965,269	\$ 548,380
Local			
Parent Fees	\$ 0	\$ 0	\$ 0
Parent Fees - Non Certified	1,572,568	1,140,921	2,000,000
Other Local	0	0	0
Interest Income	0	0	0
Total Local Revenue	\$ 1,572,568	\$ 1,140,921	\$ 2,000,000
TOTAL REVENUE	\$ 2,540,494	\$ 2,116,190	\$ 2,556,380
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	278,442	240,717	286,111
Other Teachers	0	0	0
Other Non-Teachers	135,975	66,940	230,000
Total Certificated Salaries	\$ 414,417	\$ 307,657	\$ 516,111
Contract Non-Instructional	\$ 1,087,360	\$ 956,914	\$ 1,135,275
Contract Instructional Aides	0	0	0
Other Non-Instructional	137,163	65,706	77,000
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 1,224,523	\$ 1,022,620	\$ 1,212,275
Total Salaries	\$ 1,638,940	\$ 1,330,276	\$ 1,728,386
Total Staff Benefits	\$ 682,174	\$ 682,174	\$ 669,307
Total Materials and Supplies	\$ 202,700	\$ 101,437	\$ 132,007
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	15,000	623	25,000
Total Operating	\$ 15,000	\$ 623	\$ 25,000
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	1,680	1,680	1,680
Total Capital Outlay	\$ 1,680	\$ 1,680	\$ 1,680
TOTAL EXPENSES	\$ 2,540,494	\$ 2,116,190	\$ 2,556,380
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	741,028	741,028	741,028
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 741,028	\$ 741,028	\$ 741,028

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CAPITAL PROJECTS FUND



CAPITAL PROJECTS

Fund 40

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

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

Capital Projects: The Governor's May Revision for 2021-22 proposes an increase of \$314.1 million one-time Proposition 98 General Fund and \$250 million one-time American Rescue Plan Act of 2021 funds to address deferred maintenance for California Community Colleges. This allocation will be budgeted for in the adopted budget when more information becomes available.

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

Measure G Bond: On March 3, 2020, voters in the district's service area approved by a 58.88% margin an \$898 million General Obligation Bond (Measure G). The bond measure will enable the district to repair or replace aging plumbing systems to prevent flooding and water damage, improve

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

On April 21, 2021 proceeds from the sale of the first bond issuance were received as follows - Series A (tax-exempt) bonds in the amount of \$20 million and Series B (taxable) bonds in the amount of \$90 million. The proceeds will support the initial project list approved by the Board in January 2021 that will continue to be refined as project scopes, schedules, and budgets are further developed.

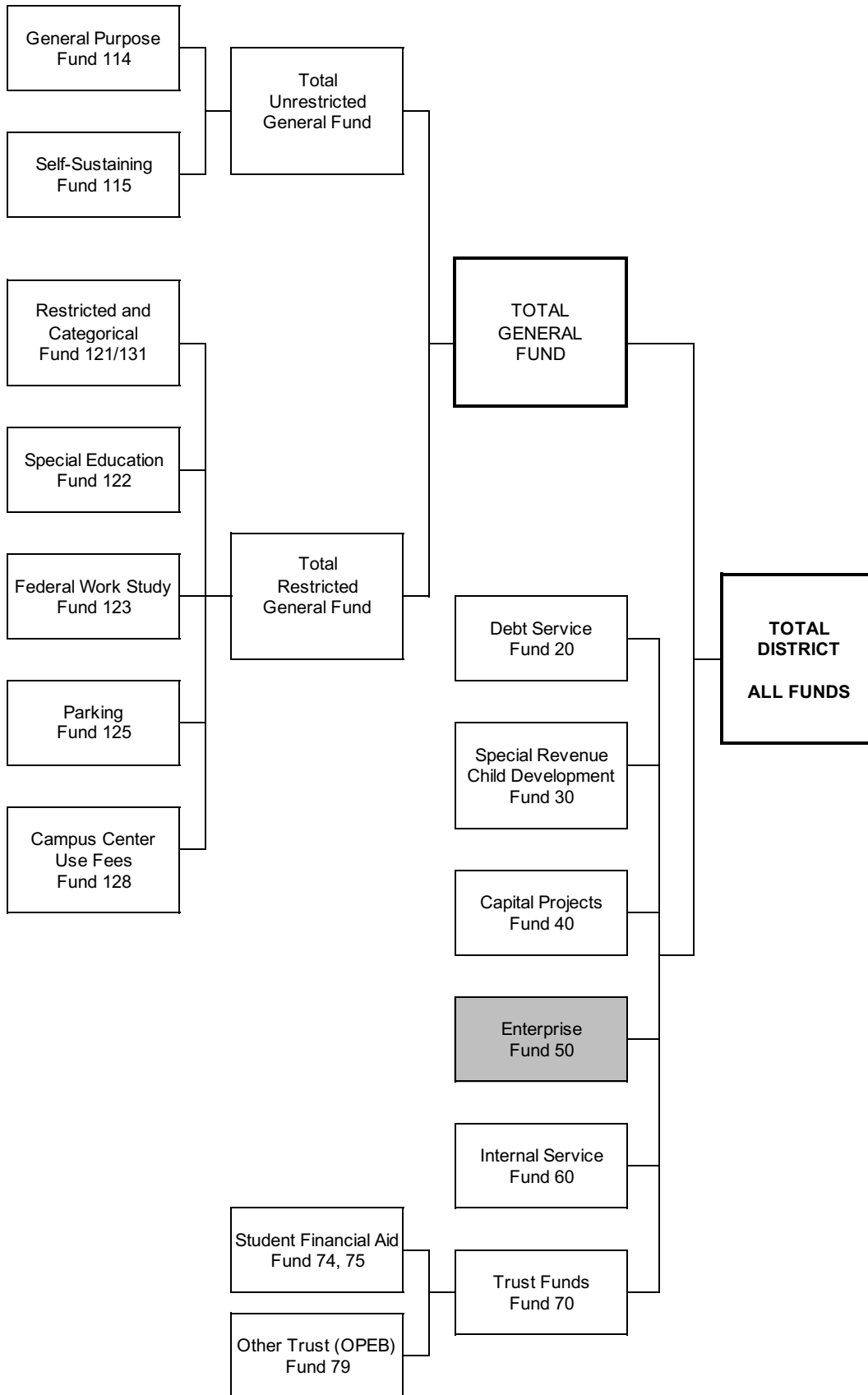
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 40
Capital Projects**

2021-22 BUDGETS

REVENUE	Adopted Budget 20-21	Projected Actual 20-21	Budget 21-22
State	\$ 530,641	\$ 530,641	\$ 0
Local	250,000	250,000	775,000
TOTAL REVENUE	\$ 780,641	\$ 780,641	\$ 775,000
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	0	0	0
Other Teachers	0	0	0
Other Non-Teachers	0	0	0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Contract Non-Instructional	\$ 277,017	\$ 277,017	\$ 282,348
Contract Instructional Aides	0	0	0
Other Non-Instructional	0	0	23,225
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 277,017	\$ 277,017	\$ 305,573
Total Salaries	\$ 277,017	\$ 277,017	\$ 305,573
Total Staff Benefits	\$ 123,278	\$ 123,278	\$ 131,114
Total Materials and Supplies	\$ 2,000	\$ 2,000	\$ 500
Contracted Services	\$ 0	\$ 0	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	6,027,622	2,527,622	2,570,784
Total Operating	\$ 6,027,622	\$ 2,527,622	\$ 2,570,784
Site Improvement	\$ 0	\$ 0	\$ 0
Buildings	0	0	0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	19,892,192	9,892,192	5,500,000
Total Capital Outlay	\$ 19,892,192	\$ 9,892,192	\$ 5,500,000
TOTAL EXPENSES	\$ 26,322,109	\$ 12,822,109	\$ 8,507,971
Transfers-in	\$ 256,033	\$ 256,033	\$ 285,710
Other Sources	0	0	0
Intrafund Transfers	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 256,033	\$ 256,033	\$ 285,710
Net Change in Fund Balance	\$ (25,285,435)	\$ (11,785,435)	\$ (7,447,261)
Beginning Balance, July 1	35,088,457	35,088,457	23,303,022
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 9,803,022	\$ 23,303,022	\$ 15,855,761

ENTERPRISE FUND



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

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

Foothill Enterprise Fund

Bookstore

Business activities are significantly affected by the COVID-19 pandemic. A net loss of \$340,000 is projected for the year and will be covered by a transfer in from the General Purpose Fund to allow the fund to break even for the year.

De Anza Enterprise Fund

Bookstore & Dining Services

Business activities are significantly affected by the COVID-19 pandemic. The bookstore will most likely be reopened by August. Dining should open on a limited basis or as needed. A net loss of \$651,259 has been projected for the De Anza Campus Center for fiscal year 2021-22:

Bookstore – \$133,172 Net Loss

Dining Services –\$518,087 Net Loss

De Anza Event Center

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

Foothill-DeAnza Community College District

Enterprise Fund

2021-22 BUDGETS

REVENUE	Foothill College	De Anza College	De Anza Event Center	Total Enterprise
Local				
Sales	\$ 1,269,900	\$ 3,167,959	\$ 0	\$ 4,437,859
Other Local	13,000	143,635	20,890	177,525
TOTAL REVENUE	\$ 1,282,900	\$ 3,311,594	\$ 20,890	\$ 4,615,384
EXPENSES				
Cost of Sales	\$ 1,017,600	\$ 2,288,771	\$ 0	\$ 3,306,371
Management Salaries	\$ 138,640	\$ 184,000	\$ 0	\$ 322,640
Contract Salaries	94,283	743,745	22,904	860,932
Student Salaries	50,500	35,000	0	85,500
Other	50,872	0	0	50,872
Total Salaries	\$ 334,295	\$ 962,745	\$ 22,904	\$ 1,319,944
Total Staff Benefits	\$ 112,493	\$ 382,688	\$ 11,059	\$ 506,240
General Administration	\$ 139,500	\$ 212,350	\$ 0	\$ 351,850
Depreciation	1,460	26,250	0	27,710
Utilities	17,606	55,768	0	73,374
Other Operating	0	0	2,000	2,000
Total Operating	\$ 158,566	\$ 294,368	\$ 2,000	\$ 454,934
Buildings	\$ 0	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	13,000	0	13,000
Other Capital Outlay	0	0	0	0
Total Capital Outlay	\$ 0	\$ 13,000	\$ 0	\$ 13,000
TOTAL EXPENSES	\$ 1,622,954	\$ 3,941,572	\$ 35,963	\$ 5,600,489
Transfers-in	\$ 0	\$ 0	\$ 0	\$ 0
Other Sources	340,054	0	0	340,054
Transfers-out	0	0	0	0
Other Outgo	0	(21,281)	0	(21,281)
TOTAL TRANSFERS/OTHER SOURCES	\$ 340,054	\$ (21,281)	\$ 0	\$ 318,773
Net Increase (Decrease) in Retained Earnings	\$ 0	\$ (651,259)	\$ (15,073)	\$ (666,332)
Beginning Balance, July 1	0	1,892,483	1,864,260	3,756,742
Adjustments to Beginning Balance	0	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 1,241,224	\$ 1,849,187	\$ 3,090,410

Foothill-DeAnza Community College District

Enterprise Fund

TOTAL ENTERPRISE			
REVENUE	Adopted Budget 20-21	Projected Actual 20-21	Budget 21-22
Local			
Sales	\$ 4,656,673	\$ 4,656,673	\$ 4,437,859
Other Local	192,594	192,594	177,525
TOTAL REVENUE	\$ 4,849,267	\$ 4,849,267	\$ 4,615,384
EXPENSES			
Cost of Sales	\$ 3,335,890	\$ 3,335,890	\$ 3,306,371
Management Salaries	\$ 268,640	\$ 268,640	\$ 322,640
Contract Salaries	879,638	879,638	860,932
Student Salaries	165,100	165,100	85,500
Other	80,872	80,872	50,872
Total Salaries	\$ 1,394,250	\$ 1,394,250	\$ 1,319,944
Total Staff Benefits	\$ 497,530	\$ 497,530	\$ 506,240
General Administration	\$ 375,981	\$ 375,981	\$ 351,850
Depreciation	27,710	27,710	27,710
Utilities	73,374	73,374	73,374
Other Operating	668,774	46,368	2,000
Total Operating	\$ 1,145,839	\$ 523,433	\$ 454,934
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	13,000
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 13,000
TOTAL EXPENSES	\$ 6,373,509	\$ 5,751,103	\$ 5,600,489
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	300,000	300,000	340,054
Transfers-out	0	0	0
Other Outgo	(61,382)	(61,382)	(21,281)
TOTAL TRANSFERS/OTHER SOURCES	\$ 238,618	\$ 238,618	\$ 318,773
Net Increase (Decrease) in Retained Earnings	\$ (1,285,623)	\$ (663,217)	\$ (666,332)
Beginning Balance, July 1	4,419,960	4,419,960	3,756,742
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 3,134,336	\$ 3,756,742	\$ 3,090,410

Foothill-DeAnza Community College District

Enterprise Fund

FOOTHILL BOOKSTORE

REVENUE	Adopted Budget 20-21	Projected Actual 20-21	Budget 21-22
Local			
Sales	\$ 1,258,714	\$ 1,258,714	\$ 1,269,900
Other Local	12,997	12,997	13,000
TOTAL REVENUE	\$ 1,271,711	\$ 1,271,711	\$ 1,282,900
EXPENSES			
Cost of Sales	\$ 918,876	\$ 918,876	\$ 1,017,600
Management Salaries	\$ 138,640	\$ 138,640	\$ 138,640
Contract Salaries	94,283	94,283	94,283
Student Salaries	55,100	55,100	50,500
Other	50,872	50,872	50,872
Total Salaries	\$ 338,895	\$ 338,895	\$ 334,295
Total Staff Benefits	\$ 112,493	\$ 112,493	\$ 112,493
General Administration	\$ 142,981	\$ 142,981	\$ 139,500
Depreciation	1,460	1,460	1,460
Utilities	17,606	17,606	17,606
Other Operating	0	0	0
Total Operating	\$ 162,047	\$ 162,047	\$ 158,566
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 1,532,311	\$ 1,532,311	\$ 1,622,954
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	300,000	300,000	340,054
Transfers-out	0	0	0
Other Outgo	(39,401)	(39,401)	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 260,599	\$ 260,599	\$ 340,054
Net Increase (Decrease) in Retained Earnings	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	0
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 0

Foothill-DeAnza Community College District

Enterprise Fund

DE ANZA BOOKSTORE & DINING SERVICES

REVENUE	Adopted Budget 20-21	Projected Actual 20-21	Budget 21-22
Local			
Sales	\$ 3,397,959	\$ 3,397,959	\$ 3,167,959
Other Local	164,235	164,235	143,635
TOTAL REVENUE	\$ 3,562,194	\$ 3,562,194	\$ 3,311,594
EXPENSES			
Cost of Sales	\$ 2,417,015	\$ 2,417,015	\$ 2,288,771
Management Salaries	\$ 130,000	\$ 130,000	\$ 184,000
Contract Salaries	764,683	764,683	743,745
Student Salaries	110,000	110,000	35,000
Other	30,000	30,000	0
Total Salaries	\$ 1,034,683	\$ 1,034,683	\$ 962,745
Total Staff Benefits	\$ 375,000	\$ 375,000	\$ 382,688
General Administration	\$ 233,000	\$ 233,000	\$ 212,350
Depreciation	26,250	26,250	26,250
Utilities	55,768	55,768	55,768
Other Operating	0	0	0
Total Operating	\$ 315,018	\$ 315,018	\$ 294,368
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	13,000
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 13,000
TOTAL EXPENSES	\$ 4,141,715	\$ 4,141,715	\$ 3,941,572
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	(21,981)	(21,981)	(21,281)
TOTAL TRANSFERS/OTHER SOURCES	\$ (21,981)	\$ (21,981)	\$ (21,281)
Net Increase (Decrease) in Retained Earnings	\$ (601,502)	\$ (601,502)	\$ (651,259)
Beginning Balance, July 1	2,493,985	2,493,985	1,892,483
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 1,892,483	\$ 1,892,483	\$ 1,241,224

Foothill-DeAnza Community College District

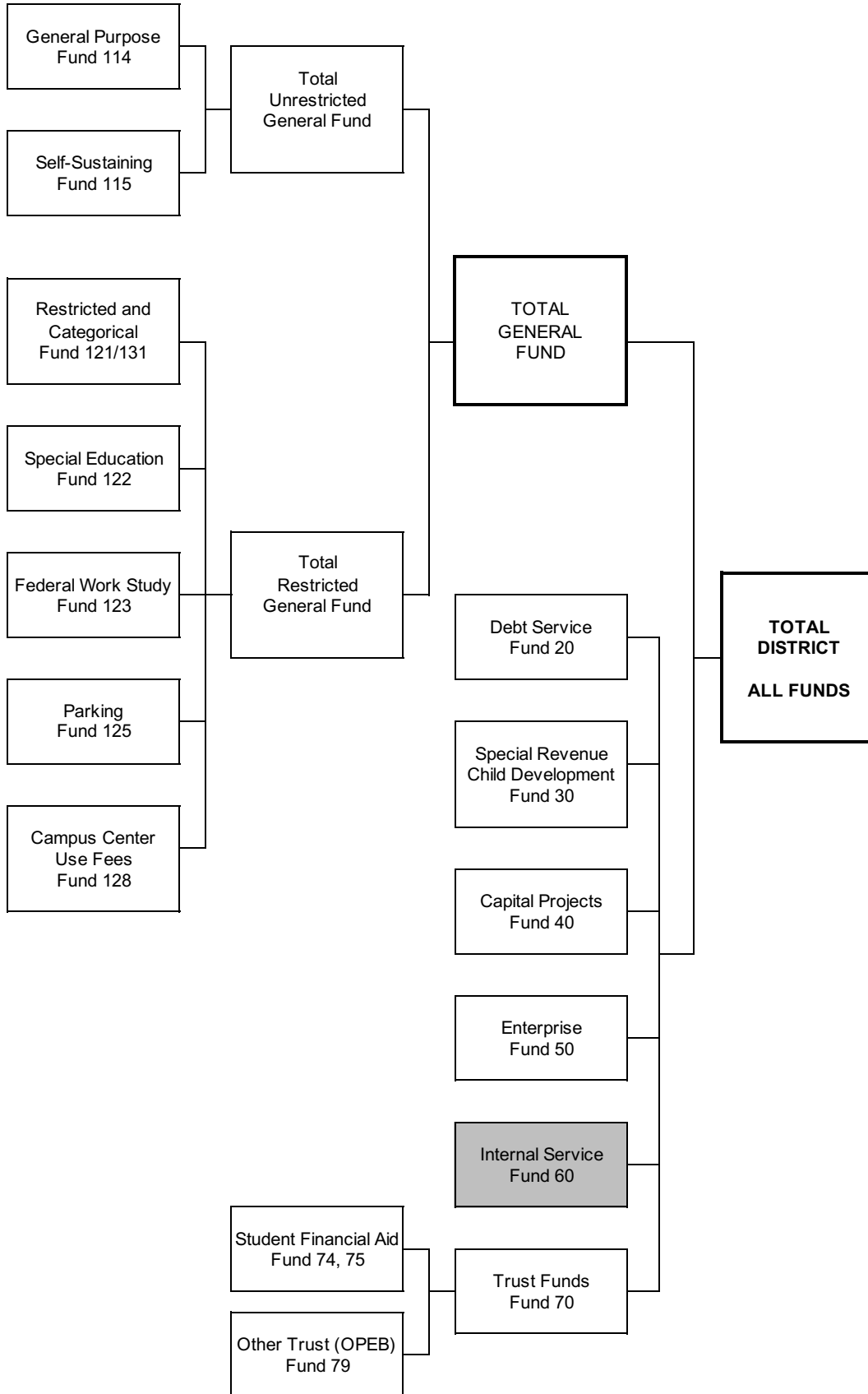
Enterprise Fund

DE ANZA EVENT CENTER

REVENUE	Adopted Budget 20-21	Projected Actual 20-21	Budget 21-22
Local			
Event	\$ 0	\$ 0	\$ 0
Theatre Services	0	0	0
Box Office	0	0	0
Concession	0	0	0
Interest Income	15,362	15,362	20,890
Other Local	0	0	0
TOTAL REVENUE	\$ 15,362	\$ 15,362	\$ 20,890
EXPENSES			
Contract Teachers	\$ 0	\$ 0	\$ 0
Contract Non-Teachers	0	0	0
Other Teachers	0	0	0
Other Non-Teachers	0	0	0
Total Certificated Salaries	\$ 0	\$ 0	\$ 0
Contract Non-Instructional	\$ 20,672	\$ 20,672	\$ 22,904
Contract Instructional Aides	0	0	0
Other Non-Instructional	0	0	0
Other Instructional Aides	0	0	0
Students	0	0	0
Total Classified Salaries	\$ 20,672	\$ 20,672	\$ 22,904
Total Salaries	\$ 20,672	\$ 20,672	\$ 22,904
Total Staff Benefits	\$ 10,037	\$ 10,037	\$ 11,059
Total Materials and Supplies	\$ 0	\$ 0	\$ 0
Contracted Services	\$ 0	\$ 46,368	\$ 0
Lease of Equipment & Facilities	0	0	0
Utilities	0	0	0
Other Operating	668,774	0	2,000
Total Operating	\$ 668,774	\$ 46,368	\$ 2,000
Buildings	\$ 0	\$ 0	\$ 0
Equipment-New & Replacement	0	0	0
Other Capital Outlay	0	0	0
Total Capital Outlay	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	\$ 699,483	\$ 77,077	\$ 35,963
NET INCOME FROM OPERATIONS	\$ (684,121)	\$ (61,715)	\$ (15,073)
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ (684,121)	\$ (61,715)	\$ (15,073)
Beginning Balance, July 1	1,925,975	1,925,975	1,864,260
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 1,241,854	\$ 1,864,260	\$ 1,849,187

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INTERNAL SERVICE FUND



INTERNAL SERVICE**Fund 60**

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

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

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

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 60
Internal Service**

2021-22 BUDGETS

REVENUE	Active Employees	Retirees	Total Fund 60
Contributions - Active Benefits	\$ 44,707,942	\$ 0	\$ 44,707,942
Contributions - Retiree Benefits	0	7,400,000	7,400,000
Employee Contributions	5,100,000	0	5,100,000
TOTAL REVENUE	\$ 49,807,942	\$ 7,400,000	\$ 57,207,942
EXPENSES			
Medical/Prescription/Dental/Vision	\$ 14,965,416	\$ 7,400,000	\$ 22,365,416
Retirement	30,244,800	0	30,244,800
Worker's Comp/Ext Sk Lv/Vac Pay	2,749,300	0	2,749,300
Unemployment Insurance	100,800	0	100,800
Other	1,747,626	0	1,747,626
TOTAL EXPENSES	\$ 49,807,942	\$ 7,400,000	\$ 57,207,942
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	0	0	9,317,580
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 0	\$ 0	\$ 9,317,580

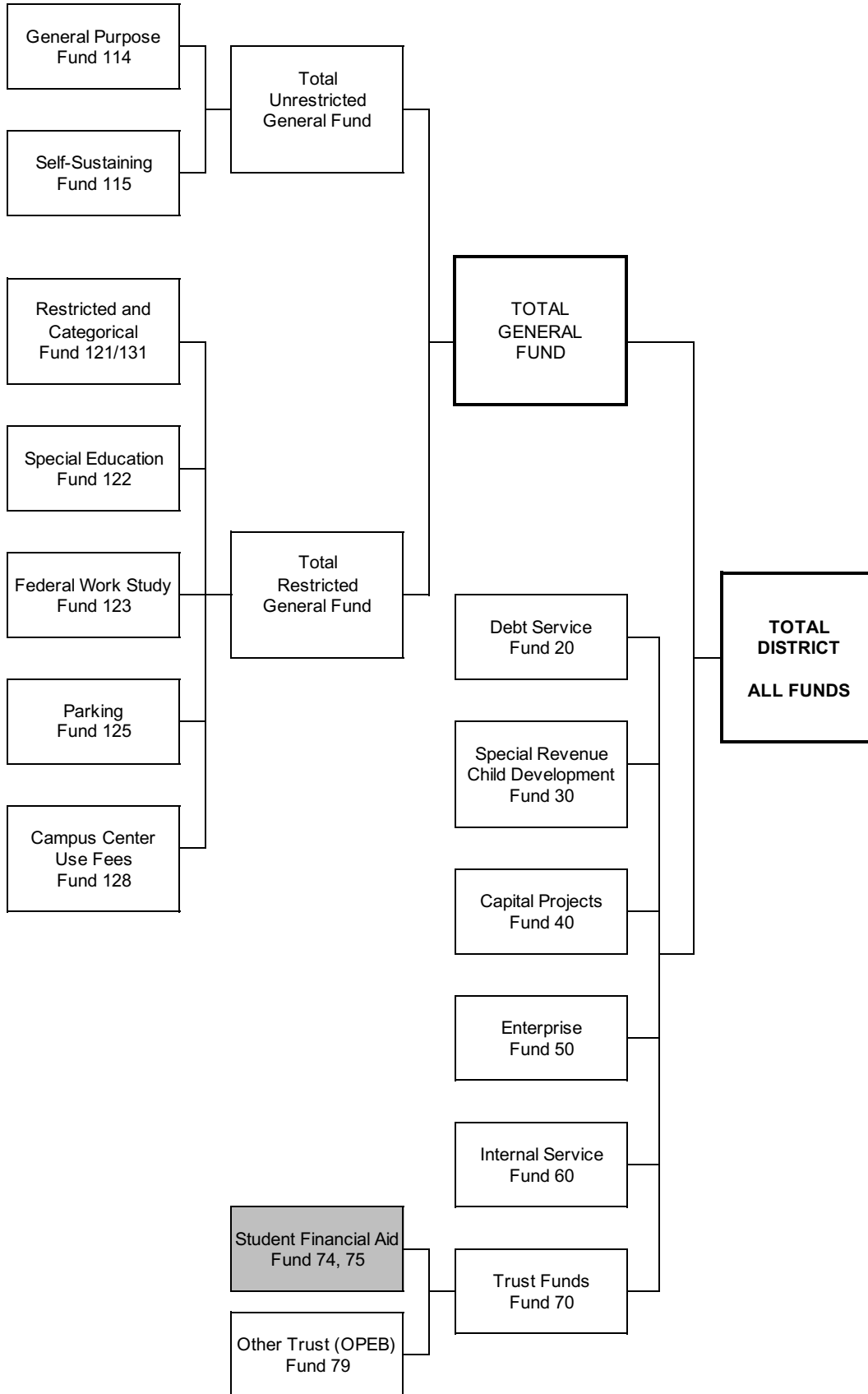
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 60
Internal Service**

ACTIVE EMPLOYEES AND RETIREES

REVENUE	Adopted Budget 20-21	Projected Actual 20-21	Budget 21-22
Contributions - Active Benefits	\$ 47,893,981	\$ 47,893,981	\$ 44,707,942
Contributions - Retiree Benefits	7,400,000	7,400,000	7,400,000
Employee Contributions	5,100,000	5,100,000	5,100,000
TOTAL REVENUE	\$ 60,393,981	\$ 60,393,981	\$ 57,207,942
EXPENSES			
Medical/Prescription/Dental/Vision	\$ 26,698,355	\$ 26,698,355	\$ 22,365,416
Retirement	28,996,600	28,996,600	30,244,800
Worker's Comp/Ext Sk Lv/Vac Pay	2,736,500	2,736,500	2,749,300
Unemployment Insurance	214,900	214,900	100,800
Other	1,747,626	1,747,626	1,747,626
TOTAL EXPENSES	\$ 60,393,981	\$ 60,393,981	\$ 57,207,942
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 0	\$ 0	\$ 0
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	9,317,580	9,317,580	9,317,580
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 9,317,580	\$ 9,317,580	\$ 9,317,580

STUDENT FINANCIAL AID FUND



STUDENT FINANCIAL AID**Fund 74, 75**

These funds are used for federal, state, and local financial aid programs. The federal programs include Pell Grants, Supplemental Educational Opportunity Grants (SEOG), AmeriCorps community service initiative grants and one-time funding from the 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 aim to promote full-time attendance and successful on-time degree completion. Local programs include a variety of scholarships.

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 74, 75
Student Financial Aid**

2021-22 BUDGETS

REVENUE	Foothill College	De Anza College	Total Fund 700
Federal			
Pell Grants	\$ 5,500,000	\$ 13,000,000	\$ 18,500,000
SEOG	182,235	357,714	539,949
CARES Act	5,395,000	14,596,000	19,991,000
Other Federal	15,000	30,000	45,000
Total Federal Revenue	\$ 11,092,235	\$ 27,983,714	\$ 39,075,949
State			
EOPS	\$ 0	\$ 0	\$ 0
Cal Grant	450,000	1,500,000	1,950,000
Other State	575,000	1,200,000	1,775,000
Total State Revenue	\$ 1,025,000	\$ 2,700,000	\$ 3,725,000
Local			
Interest Income	\$ 0	\$ 0	\$ 0
Other Local	400,000	300,000	700,000
Total Local Revenue	\$ 400,000	\$ 300,000	\$ 700,000
TOTAL REVENUE	\$ 12,517,235	\$ 30,983,714	\$ 43,500,949
EXPENSES			
Operating Expenses	\$ 400,000	\$ 300,000	\$ 700,000
TOTAL EXPENSES	\$ 400,000	\$ 300,000	\$ 700,000
Transfers-in	\$ 0	\$ 0	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo/Grants in Aid	(12,117,235)	(30,683,714)	(42,800,949)
TOTAL TRANSFERS/OTHER SOURCES	\$ (12,117,235)	\$ (30,683,714)	\$ (42,800,949)
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	7,508	11,114	18,622
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 7,508	\$ 11,114	\$ 18,622

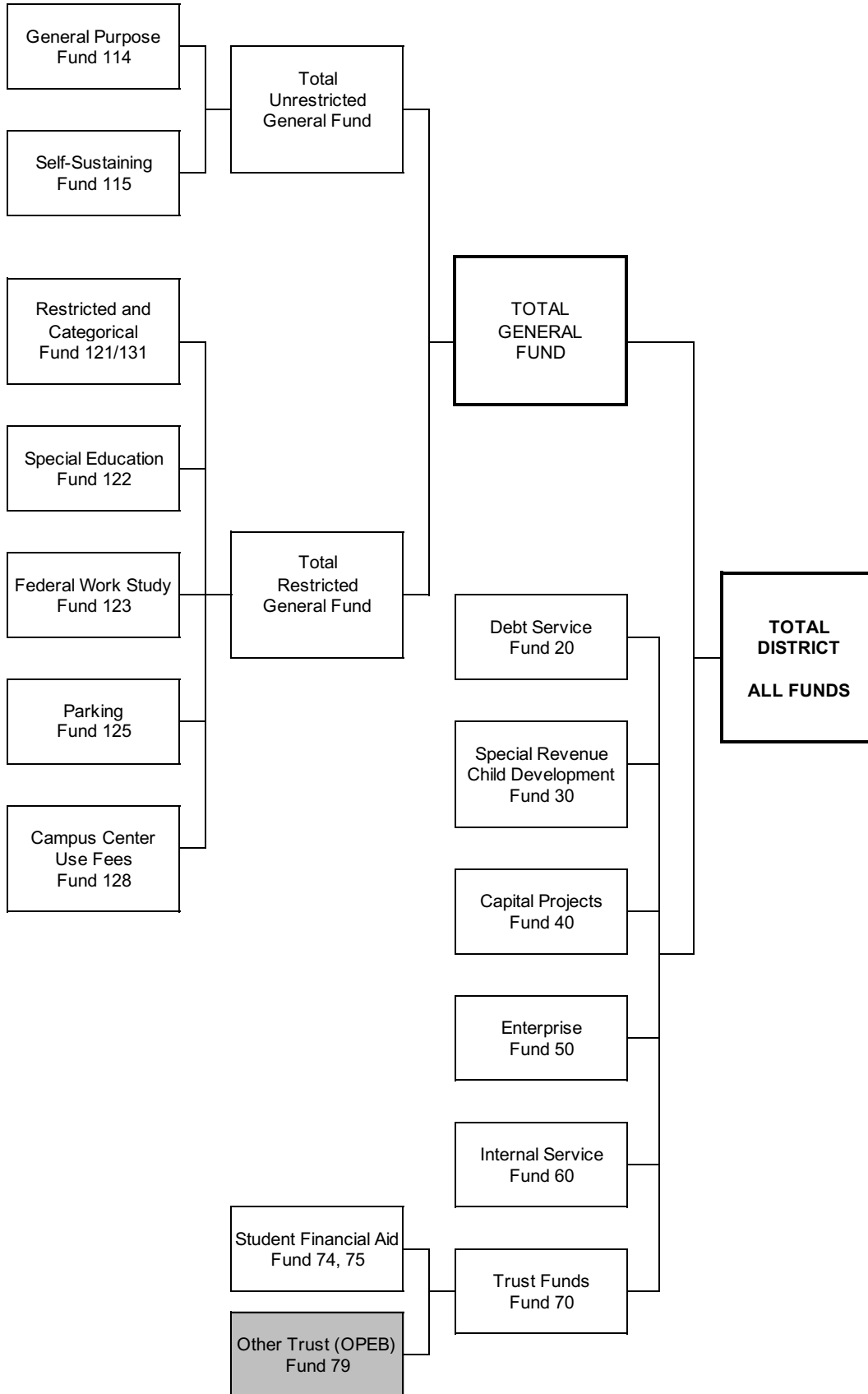
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 74, 75
Student Financial Aid**

TOTAL DISTRICT

REVENUE	Adopted Budget 20-21	Projected Actual 20-21	Budget 21-22
Federal			
Pell Grants	\$ 14,500,000	\$ 14,500,000	\$ 18,500,000
SEOG	558,469	558,469	539,949
CARES Act	2,126,485	6,944,833	19,991,000
Other Federal	60,000	60,000	45,000
Total Federal Revenue	\$ 17,244,954	\$ 22,063,302	\$ 39,075,949
State			
EOPS	\$ 0	\$ 0	\$ 0
Cal Grant	1,700,000	1,700,000	1,950,000
Other State	1,875,839	3,498,616	1,775,000
Total State Revenue	\$ 3,575,839	\$ 5,198,616	\$ 3,725,000
Local			
Interest Income	\$ 0	\$ 0	\$ 0
Other Local	600,000	600,000	700,000
Total Local Revenue	\$ 600,000	\$ 600,000	\$ 700,000
TOTAL REVENUE	\$ 21,420,793	\$ 27,861,918	\$ 43,500,949
EXPENSES			
Operating Expenses	\$ 600,000	\$ 680,250	\$ 700,000
TOTAL EXPENSES	\$ 600,000	\$ 680,250	\$ 700,000
Transfers-in	\$ 0	\$ 204,750	\$ 0
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo/Grants in Aid	(20,820,793)	(27,386,418)	(42,800,949)
TOTAL TRANSFERS/OTHER SOURCES	\$ (20,820,793)	\$ (27,181,668)	\$ (42,800,949)
Net Change in Fund Balance	\$ 0	\$ 0	\$ 0
Beginning Balance, July 1	18,622	18,622	18,622
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 18,622	\$ 18,622	\$ 18,622

OTHER TRUST (OPEB)



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OTHER TRUST (OPEB)**Fund 79**

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

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

For the 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 \$27,911,322 for fiscal year 2021-22.

	Contribution	Investment Income	Administrative Expense	Investment Expense	Balance
Balance					\$ 4,724,776
2010-11	\$ 400,000	\$ 1,187,227	\$ (7,001)	\$ -	6,305,002
2011-12	250,000	17,217	(7,348)	-	6,564,871
2012-13	500,000	764,116	(10,916)	-	7,818,071
2013-14	1,500,000	1,551,327	(12,568)	-	10,856,830
2014-15	1,500,000	35,123	(11,948)	-	12,380,005
2015-16	1,500,000	119,591	(5,912)	(4,323)	13,989,362
2016-17	1,500,000	1,474,081	(7,242)	(5,295)	16,950,906
2017-18	1,500,000	1,358,140	(9,213)	(6,736)	19,793,097
2018-19	1,500,000	1,322,259	(10,276)	(7,513)	22,597,567
2019-20	1,500,000	834,102	(11,753)	(8,593)	24,911,322
2020-21*	\$ 1,500,000	\$ -	\$ -	\$ -	26,411,322
2021-22*	\$ 1,500,000	\$ -	\$ -	\$ -	27,911,322

Source: CERBT Annual Statements

* Projected

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**Fund 79
Other Trust (OPEB)**

TOTAL DISTRICT

REVENUE	Adopted Budget 20-21	Projected Actual 20-21	Budget 21-22
Investment Revenue	\$ 0	\$ 0	\$ 0
TOTAL REVENUE	\$ 0	\$ 0	\$ 0
EXPENSES			
Administrative Expenses	\$ 0	\$ 0	\$ 0
Investment Expenses	0	0	0
TOTAL EXPENSES	\$ 0	\$ 0	\$ 0
Transfers-in	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Other Sources	0	0	0
Transfers-out	0	0	0
Other Outgo	0	0	0
TOTAL TRANSFERS/OTHER SOURCES	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Net Change in Fund Balance	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Beginning Balance, July 1	24,911,322	24,911,322	26,411,322
Adjustments to Beginning Balance	0	0	0
NET FUND BALANCE, June 30	\$ 26,411,322	\$ 26,411,322	\$ 27,911,322

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SUPPLEMENTAL INFORMATION

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2020-21
Projected Actual Summary
for GENERAL FUNDS**

	General Fund 114	Self-Sustaining Fund 115	Total Unrestricted General Fund	Restricted & Categorical Fund 121/131	Special Educ. Fund 122	Federal Work Study Fund 123	Parking Fund 125	Campus Center Fund 128	Total Restricted General Fund	TOTAL GENERAL FUND
REVENUE										
Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 6,522,171	\$ 0	\$ 446,195	\$ 0	\$ 0	\$ 6,968,366	\$ 6,968,366
State Revenue	19,083,553	4,196,376	23,279,929	71,684,362	3,115,821	0	0	0	74,800,182	98,080,111
Local Revenue	172,952,678	3,798,948	176,751,626	2,790,334	0	0	226,000	1,952,930	4,969,264	181,720,890
TOTAL REVENUE	\$ 192,036,231	\$ 7,995,324	\$ 200,031,555	\$ 80,996,866	\$ 3,115,821	\$ 446,195	\$ 226,000	\$ 1,952,930	\$ 86,737,812	\$ 286,769,367
EXPENSES										
Certificated Salaries	\$ 81,360,000	\$ 650,174	\$ 82,010,174	\$ 8,081,397	\$ 2,891,501	\$ 0	\$ 0	\$ 76,515	\$ 11,049,413	\$ 93,059,587
Classified Salaries	35,095,827	2,065,028	37,160,855	13,775,552	2,058,563	594,859	813,923	615,412	17,858,310	55,019,165
Employee Benefits	48,822,041	1,084,554	49,906,595	7,937,410	1,823,808	68	272,787	314,414	10,348,486	60,255,081
Materials and Supplies	1,500,000	129,975	1,629,975	3,359,861	26,330	0	0	45,514	3,431,704	5,061,679
Operating Expenses	16,000,000	2,834,909	18,834,909	41,149,649	65,327	0	181,000	105,000	41,500,976	60,335,885
Capital Outlay	250,000	159,000	409,000	1,719,005	33,906	0	0	15,000	1,767,911	2,176,911
TOTAL EXPENSES	\$ 183,027,868	\$ 6,923,640	\$ 189,951,508	\$ 76,022,873	\$ 6,899,436	\$ 594,927	\$ 1,267,710	\$ 1,171,855	\$ 85,956,801	\$ 275,908,309
TRANSFERS AND OTHER										
Transfers-in	\$ 42,331	\$ 266,441	\$ 308,772	\$ 465,523	\$ 3,794,738	\$ 148,732	\$ 1,539,643	\$ 0	\$ 5,948,636	\$ 6,257,408
Other Sources	0	0	0	0	0	0	0	0	0	0
Intrafund Transfers	50,000	(50,000)	0	0	0	0	0	0	0	0
Transfers-out	(9,221,503)	(274,448)	(9,495,951)	(498,045)	(15,477)	0	(497,934)	(776,509)	(1,787,965)	(11,283,915)
Contingency	0	0	0	0	0	0	0	0	0	0
Other Outgo	(300,000)	0	(300,000)	(3,885,568)	0	0	0	0	(3,885,568)	(4,185,568)
TOTAL TRANSFERS/OTHER SOURCES	\$ (9,429,172)	\$ (58,007)	\$ (9,487,179)	\$ (3,918,090)	\$ 3,779,261	\$ 148,732	\$ 1,041,710	\$ (776,509)	\$ 275,104	\$ (9,212,075)
FUND BALANCE										
Net Change in Fund Balance	\$ (420,809)	\$ 1,013,678	\$ 592,868	\$ 1,055,903	\$ (4,354)	\$ 0	\$ 0	\$ 4,566	\$ 1,056,114	\$ 1,648,983
Beginning Balance, July 1	35,429,453	11,806,830	47,236,283	9,897,768	4,354	0	0	264,083	10,166,205	57,402,489
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 35,008,644	\$ 12,820,507	\$ 47,829,152	\$ 10,953,671	\$ 0	\$ 0	\$ 0	\$ 268,649	\$ 11,222,320	\$ 59,051,471

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

**2020-21
Projected Actual Summary
for ALL FUNDS**

	TOTAL GENERAL FUND	Debt Service Fund 20	Child Development Fund 30	Capital Projects Fund 40	Enterprise Funds	Student Financial Aid Fund 74, 75	Other Trust (OPEB) Fund 79	TOTAL DISTRICT ALL FUNDS	Internal Service Fund 60
REVENUE									
Federal Revenue	\$ 6,968,366	\$ 0	\$ 10,000	\$ 0	\$ 0	\$ 22,063,302	\$ 0	\$ 29,041,668	\$ 0
State Revenue	98,080,111	0	965,269	530,641	0	5,198,616	0	104,774,638	0
Local Revenue	181,720,890	57,296,559	1,572,568	250,000	4,849,267	600,000	0	246,289,284	60,393,981
TOTAL REVENUE	\$ 286,769,367	\$ 57,296,559	\$ 2,547,837	\$ 780,641	\$ 4,849,267	\$ 27,861,918	\$ 0	\$ 380,105,590	\$ 60,393,981
EXPENSES									
Cost of Sales	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,335,890	\$ 0	\$ 0	\$ 3,335,890	\$ 0
Certificated Salaries	93,059,587	0	414,417	0	0	0	0	93,474,004	0
Classified Salaries	55,019,165	0	1,224,523	277,017	1,394,250	0	0	57,914,955	0
Employee Benefits	60,255,081	0	682,174	123,278	497,530	0	0	61,558,063	60,393,981
Materials and Supplies	5,061,679	0	210,043	2,000	0	0	0	5,273,722	0
Operating Expenses	60,335,885	0	623	2,527,622	523,433	680,250	0	64,067,813	0
Capital Outlay	2,176,911	0	1,680	9,892,192	0	0	0	12,070,783	0
TOTAL EXPENSES	\$ 275,908,309	\$ 0	\$ 2,533,460	\$ 12,822,109	\$ 5,751,103	\$ 680,250	\$ 0	\$ 297,695,231	\$ 60,393,981
TRANSFERS AND OTHER									
Transfers-in	\$ 6,257,408	\$ 3,041,172	\$ 0	\$ 256,033	\$ 0	\$ 204,750	\$ 1,500,000	\$ 11,259,363	\$ 0
Other Sources	0	24,713	0	0	300,000	0	0	324,713	0
Intrafund Transfers	0	0	0	0	0	0	0	0	0
Transfers-out	(11,283,915)	0	0	0	0	0	0	(11,283,915)	0
Contingency	0	0	0	0	0	0	0	0	0
Other Outgo	(4,185,568)	(43,878,352)	0	0	(61,382)	(27,386,418)	0	(75,511,720)	0
TOTAL TRANSFERS/OTHER SOURCES	\$ (9,212,075)	\$ (40,812,467)	\$ 0	\$ 256,033	\$ 238,618	\$ (27,181,668)	\$ 1,500,000	\$ (75,211,559)	\$ 0
FUND BALANCE									
Net Change in Fund Balance	\$ 1,648,983	\$ 16,484,092	\$ 14,377	\$ (11,785,435)	\$ (663,217)	\$ 0	\$ 1,500,000	\$ 7,198,800	\$ 0
Beginning Balance, July 1	57,402,489	32,833,546	741,028	35,088,457	4,419,960	18,622	24,911,322	155,415,424	9,317,580
Adjustments to Beginning Balance	0	0	0	0	0	0	0	0	0
NET FUND BALANCE, June 30	\$ 59,051,471	\$ 49,317,638	\$ 755,405	\$ 23,303,022	\$ 3,756,742	\$ 18,622	\$ 26,411,322	\$ 162,614,223	\$ 9,317,580

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS PROJECTED FOR 06-30-21

TO

Fund	Unrestricted General Funds		Restricted General Funds					All Other Funds							Total
	General 114	Self-Sustaining 115	Categorical 121/131	Special Education 122	Fed. Work Study 123	Parking 125	Campus Ctr Use Fees 128	Debt Service 20	Child Development 30	Capital Projects 40	Enterprise Funds	Internal Service 60	Financial Aid 74/75	Other Trust (OPEB) 79	
114			465,523	3,794,738	148,732	1,539,643		1,748,315						1,500,000	9,196,951
115	50,000							18,415		256,033					324,448
121/131	26,854	266,441											204,750		498,045
122	15,477														15,477
123															0
125								497,934							497,934
128								776,509							776,509
20															0
30															0
40															0
Enterprise															0
60															0
74/75															0
79															0
Total	92,331	266,441	465,523	3,794,738	148,732	1,539,643	0	3,041,172	0	256,033	0	0	204,750	1,500,000	11,309,363

FORM

Inter-Fund Transfers:

Fund 114 to 121/131: 355,769 to offset FH Health Fees Fund deficit
 109,753 for salary backfill
Fund 114 to 122: 3,786,811 for Special Ed match
 7,927 for salary backfill
Fund 114 to 123: 148,732 for Federal Work Study match
Fund 114 to 125: 1,539,643 to offset Parking Fund operating deficit
Fund 114 to 20: 1,748,315 for Debt Service
Fund 114 to 79: 1,500,000 for 2020-2021 OPEB Liability

Fund 115 to 20: 18,415 for capital lease payments
Fund 115 to 40: 256,033 for District Office Building FF&E
Fund 121/131 to 114: 26,854 for fiscal year 19/20 COVID-19 related expense reimbursement
Fund 121/131 to 115: 266,441 for SMAA distributions
Fund 121/131 to 74/75: 80,250 for scholarships
 124,500 for student grants in aid
Fund 122 to 114: 15,477 for reassigned time
Fund 125 to 20: 497,934 for capital lease payments
Fund 128 to 20: 776,509 for Debt Service

Intra-Fund Transfers (Between Unrestricted General Funds):

Fund 115 to 114: 50,000 for Foothill commencement

Intra-Fund Transfers (Between Restricted General Funds):

Changes in Fund 114 Revenue and Expenses

	12-13 Actual	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Projections	21-22 Budget	%
Revenues											
Base Revenue	140,844,153	134,771,820	136,739,187	146,354,376	147,014,090	148,029,453	152,040,367	155,385,593	156,874,700	162,526,500	81.68%
Prior Year Apportionment	1,248,604	2,508,247	2,285,969	837,068	651,317	178,382	13	(118,173)			0.00%
Other Apportionment	428,262	414,316	447,324	205,439	406,787	286,341	266,235	227,254	227,300	210,700	0.11%
State Lottery	4,125,262	3,985,122	4,140,710	4,803,722	4,606,325	4,579,233	4,557,137	3,998,911	4,000,400	4,007,000	2.01%
Nonresident Tuition	24,372,504	26,445,199	28,373,396	28,115,878	26,887,735	26,812,845	26,452,344	26,014,023	20,852,000	22,019,700	11.07%
State Mandated Costs	1,226,899	779,060	760,480	764,710	758,565	738,662	715,110	743,180	694,900	726,100	0.36%
Mandated Cost Obligation (One Time)			1,199,398	15,119,132	2,494,848	725,411					0.00%
STRS On-Behalf Payments				4,252,952	3,664,118	4,758,023	9,496,333	5,147,235	5,415,753	5,670,000	2.85%
<i>Other Revenues</i>											
PT Faculty Funding	702,925	702,925	702,925	565,177	562,072	542,904	546,220	482,291	498,800	489,900	0.25%
Full-Time Faculty Hiring							1,087,522	1,087,522	1,087,500	1,087,500	0.55%
2% Resident Enrollment Fees	722,410	810,957	739,843	751,855	716,043	393,588	424,342	417,742	417,740	426,000	0.21%
Interest Income	451,017	381,148	546,418	806,943	1,092,530	1,486,815	2,417,700	2,569,918	1,000,000	1,000,000	0.50%
Campus Generated Revenues	2,385,312	2,082,835	1,832,289	2,060,365	1,978,247	1,660,948	1,747,123	1,573,866	827,138	816,350	0.41%
Other Revenues	205,363	20,416	350,029	464,341	64,620	123,105	2,939,206	109,080	140,000		0.00%
Total Revenues	176,712,712	172,902,045	178,117,970	205,101,957	190,897,297	190,315,709	202,689,651	197,638,441	192,036,231	198,979,750	100.00%
Expenses											
Salaries	110,990,373	111,453,924	111,552,914	122,724,377	127,400,588	124,668,404	121,209,888	116,881,733	116,455,827	118,562,580	60.57%
Benefits	35,497,277	33,316,024	33,932,178	41,085,595	44,425,597	47,377,502	56,166,424	49,191,678	48,822,041	48,588,382	24.82%
Materials and Supplies	2,801,466	2,373,426	2,536,465	2,860,283	2,781,777	2,746,812	2,218,072	2,045,546	1,500,000	3,455,035	1.77%
Operating Expenses	14,374,486	15,177,755	15,774,850	16,992,610	18,032,253	18,749,601	16,732,813	16,188,897	16,000,000	17,999,339	9.20%
Capital Outlay	158,701	413,999	537,321	304,852	634,793	476,025	323,655	293,351	250,000	326,115	0.17%
Transfers (net)	6,346,413	11,245,455	9,186,082	11,684,627	6,771,867	8,030,577	9,752,183	11,012,989	9,429,172	6,801,762	3.48%
Total Expenses	170,168,717	173,980,583	173,519,810	195,652,343	200,046,876	202,048,921	206,403,034	195,614,195	192,457,040	195,733,213	100.00%
Net Surplus/(Deficit)	6,543,995	(1,078,538)	4,598,159	9,449,615	(9,149,579)	(11,733,212)	(3,713,383)	2,024,246	(420,809)	3,246,537	(a)
Beginning Fund Balance	38,488,150	45,032,144	43,953,606	48,551,766	58,001,381	48,851,802	37,118,590	33,405,207	35,429,453	35,008,645	(b)
Ending Fund Balance	45,032,144	43,953,606	48,551,766	58,001,381	48,851,802	37,118,590	33,405,207	35,429,453	35,008,645	38,255,181	(a+b)
Designated Carryforwards (see below)	20,618,690	18,804,632	16,642,395	15,619,457	15,117,381	12,864,446	13,689,110	14,600,663	15,684,559	14,964,559	(c)
5% Reserve	9,890,000	8,700,000	8,680,000	9,860,000	10,002,344	10,102,446	10,320,152	9,780,710	9,622,852	9,786,661	(d)
Stability Fund Balance	14,523,454	16,448,973	23,229,370	32,521,924	23,732,077	14,151,698	9,395,945	11,048,081	9,701,234	13,503,962	(a+b)-c-d
Notes											
Designated Carryforwards (CF):											
FH,DA,CS Carryforward	9,600,000										
Districtwide Carryforward	384,559										
Encumbrance & Reservations CF	2,200,000										
SRP Carryforward	<u>2,780,000</u>										
Total:	<u>14,964,559</u>										

Facts at a Glance

Revenues and Expenditures, Unrestricted General Fund (General Purpose Fund 114 & Self-Sustaining Fund 115)											20-21 Projected	21-22 Tentative
	10-11 Actual	11-12 Actual	12-13 Actual	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual		
Revenues	193,668,626	181,047,851	188,688,914	185,381,250	190,596,966	219,047,010	205,052,448	204,645,122	214,723,032	209,090,577	200,031,555	209,644,069
Salaries	116,504,949	115,233,660	113,704,480	114,053,378	114,103,955	125,547,736	129,929,069	127,347,400	124,265,680	119,995,129	119,171,029	121,969,145
Benefits	37,550,107	39,347,222	36,173,607	33,959,328	34,567,929	41,744,197	45,044,304	48,005,734	54,036,139	50,099,895	49,906,595	49,776,528
Other	30,868,766	32,374,397	30,881,933	37,651,016	39,014,136	41,415,409	38,190,006	39,324,686	39,326,727	37,349,027	30,361,063	33,770,014
Total Expenses/Transfers	184,923,823	186,955,279	180,760,020	185,663,721	187,686,020	208,707,342	213,163,378	214,677,820	217,628,545	207,444,051	199,438,687	205,515,687
Ending Fund Balance	51,649,292	45,741,864	53,670,758	53,388,287	56,299,232	66,638,899	58,527,969	48,495,270	45,589,757	47,236,283	47,829,151	51,957,533
Salary Expenditures, Fund 114 (General Purpose Fund Only)											20-21 Projected	21-22 Tentative
	10-11 Actual	11-12 Actual	12-13 Actual	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual		
Contract Faculty	41,621,809	41,183,853	40,613,060	40,494,850	40,722,794	42,099,238	43,960,431	42,383,003	43,329,667	39,331,494	39,730,115	42,792,408
Part-Time Faculty	30,970,070	31,237,672	32,336,861	33,648,656	36,082,017	39,859,039	40,614,029	38,618,094	34,476,167	35,831,391	35,134,560	31,992,896
Management	8,047,187	8,304,694	8,154,116	8,380,972	8,934,139	10,346,469	10,565,627	11,360,173	11,246,547	11,376,655	11,394,910	11,839,833
Classified	30,515,343	29,464,034	28,147,218	27,072,867	23,764,513	28,708,506	30,041,887	30,441,124	30,419,447	28,746,485	28,894,853	30,991,439
Students & Casuals	2,386,717	2,275,003	1,739,119	1,856,579	2,049,452	1,711,125	2,218,615	1,866,011	1,738,060	1,595,709	1,301,389	946,004
Total	113,541,126	112,465,255	110,990,373	111,453,924	111,552,914	122,724,377	127,400,588	124,668,404	121,209,888	116,881,733	116,455,827	118,562,580
Productivity											20-21 Projected	21-22 Tentative
	10-11 Actual	11-12 Actual	12-13 Actual	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual		
WSCH per Teaching FTE	560	547	528	526	522	520	489	486	512	510	512	512
FTES											20-21 Projected	21-22 Tentative
	10-11 Actual	11-12 Actual	12-13 Actual	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual		
Resident	30,688	29,455	27,772	27,441	27,353	27,143	25,967	24,484	23,335	23,042	24,074	24,074
Non-Resident	3,958	4,076	4,353	4,591	4,805	4,803	4,621	4,441	4,087	3,628	2,639	2,639
Total FTES	34,646	33,531	32,124	32,032	32,158	31,946	30,588	28,925	27,422	26,670	26,713	26,713
Revenues and Expenditures, Restricted General Fund (Categorical, Special Ed, Federal Work Study, Parking & Campus Center Use Fee Funds)											20-21 Projected	21-22 Tentative
	10-11 Actual	11-12 Actual	12-13 Actual	13-14 Actual	14-15 Actual	15-16 Actual	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual		
Revenues & Transfers In	30,273,086	26,860,995	25,847,467	28,258,144	35,129,150	42,513,322	58,750,845	66,545,781	59,320,469	79,048,556	92,686,448	98,399,918
Expenditures & Transfers Out	29,024,864	25,934,340	24,850,816	27,494,968	34,880,467	43,267,189	58,373,203	66,099,600	58,891,795	77,926,675	91,630,333	98,073,698
Fund Balance	5,610,531	6,537,186	7,533,837	8,297,013	8,545,696	7,791,828	8,169,470	8,615,650	9,044,324	10,166,205	11,222,320	11,548,540

Comparison of FTE - 2016-17 through 2021-22
 (This chart represents filled and vacant FTE at the beginning of each year)

21-22 (Tentative)	SELF-		CATEGORICAL 121/131	SPECIAL EDUCATION 122	PARKING 125	CAMPUS CENTER 128	CHILD DEVELOPMENT 300	BOOKSTORES/ STUDENT ACCTS/ FOUNDATION 114080	SELF- INSURED 600	CAPITAL 400	TOTAL
	GENERAL 114	SUSTAINING 115									
A1-Executive	5.85		0.15								6
A2-Certificated Manager	23.8	3.0	7.6	2.0		0.5	1.0	2.1			40
A3-Non-Certificated Manager	32.2	0.6	13.4		0.4	0.5		9.96	1.1		58
B1-Board of Trustees Member	5										5
C1-Classified-ACE	220.7	21.2	122.1	27.0	2.5	0.9	13.0	25.0	2.5	2.1	437
C2-Classified-ACE, less than 50%	4.0	2.0	2.0	5.0			7.0	2.0			22
C3-Classified CSEA	69.3	3.7				8.3		6.8			88
C4-Supervisor	24.6	0.5	8.0	2.0	1.1		1.0	2.0		0.9	40
C5-Confidential	9.9		0.1						1.0		11
C6-Police Officers' Association	6.4				3.6						10
F1,2-Certificated Instructor	401.5		53.3	20.0				1.0			476
F3-Certificated Instructor-Childcare							2.0				2
F7-(Headcount)-Early Retiree	22.0			2.0							24
FTE	825.2	30.9	206.6	58.0	7.6	10.1	24.0	48.8	4.6	3.0	1,219
PT faculty budgeted (GF & Spec. Ed only)	450.8										

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

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

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

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

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

**CALIFORNIA COMMUNITY COLLEGES
GANN LIMIT WORKSHEET
Budget Year 2021-22**

DISTRICT: FOOTHILL-DEANZA
DATE: _____

I. 2021-22 Appropriations Limit:			
A.	2020-21 Appropriations Limit		\$ 239,223,873
B.	2021-22 Price Factor:	<u>1.0573</u>	
C.	Population factor:		
	1 2019-20 Second Period Actual FTES ¹	<u>23,067.4100</u>	
	2 2020-21 Second Period Actual FTES ¹	<u>24,074.1200</u>	
	3 2021-22 Population Change Factor	<u>1.0436</u>	
	(C.2. divided by C.1.)		
D.	2020-21 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)		\$ 263,959,210
E.	Adjustments to increase limit:		
	1 Transfers in of financial responsibility	_____	
	2 Temporary voter approved increases	_____	
	3 Total adjustments - increase		-
F.	Adjustments to decrease limit:		
	1 Transfers out of financial responsibility	_____	
	2 Temporary voter approved increases	_____	
	3 Total adjustments - decrease		-
G.	2021-22 Appropriations Limit		\$ 263,959,210
II. 2020-21 Appropriations Subject to Limit			
A.	State Aid ²		\$ 31,365,971
B.	State Subventions ³		441,500
C.	Local Property taxes		115,414,000
D.	Estimated excess Debt Service taxes		
E.	Estimated Parcel taxes, Square Foot taxes, etc.		
F.	Interest on proceeds of taxes		
G.	Less: Costs for Unreimbursed Mandates ⁴		817,949
H.	2021-22 Appropriations Subject to Limit		\$ 146,403,522
III. A.	District is within Appropriations Limit		117,555,688

¹Second period actual FTES corresponds to total resident FTES as reported on the second period CCFS-320 report.
² Includes Unrestricted General Apportionment, Apprenticeship Allowance, Prop 55 Education Protection Account tax revenue, Full-Time Faculty, Part-Time Faculty Compensation, Part-Time Health Benefits, Part-Time Faculty Office Hours
³ Home Owners Property Tax Relief, Timber Yield Tax, etc...
⁴ Local Appropriations for Unreimbursed State, Court, and Federal Mandates. This may include amounts of district money spent for unreimbursed mandates such as the federally-required Medicare payments and Social Security contributions for hourly, temporary, part-time, and student employees not covered by PERS or STRS.

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GLOSSARY

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

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

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

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

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

Appropriations Limitation: See Gann Limitation.

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

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

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

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

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

Basic Aid District: A community college or K-12 district that does not receive state funds because its revenues from local property taxes and student enrollment fees provide more than it would receive under the Student Centered Funding Formula (SCFF).

Board Financial Assistance Program – Student Financial Aid Administrative Allowance (BFAP-SFAA): Funds are solely dedicated to cover the cost of the delivery of student financial aid. Some of the costs allowed are for financial aid professional, technical, clerical or temporary help (including student help) who report in a direct line to the Financial Aid Director, staff training, software and hardware, development of outreach materials...etc.

Bonded Debt Limit: The maximum amount of bonded debt for which a community college district may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed

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

Measure E Bond was passed in November 1999 for a maximum authorization of \$248,000,000.

Measure C Bond was passed in June 2006 for a maximum authorization of \$490,800,000.

Measure G Bond was passed in March 2020 for a maximum authorization of \$898,000,000.

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

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

California College Promise – AB 19: California College Promise provides direct assistance to eligible California residents to cover the cost of fees, books, supplies...etc.

College Promise Grants (formally known as, Board of Governor's Fee Waivers): The California College Promise Grant, formerly known as the Board of Governors Enrollment Fee Waiver (BOGW), waives enrollment fees for qualified students.

Capital Outlay: Capital outlay expenditures are those that result in the acquisition of, or addition to, fixed assets. They are expenditures for land or existing buildings, improvement of sites, construction of buildings, additions to buildings, remodeling of buildings, or initial or additional equipment.

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

Categorical Funds: Categorical Funds are those resources that come from federal and state government agencies. In general, funds received by categorical programs such as Student Equity & Achievement, Strong Workforce, EOPS, CARE, BFAP, PERKINS...etc. are restricted for a specific purpose. These funds must comply with the requirements of the program and are governed by additional laws and regulations, fiscal management, special reporting, audit...etc.

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

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

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

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

Current Expense of Education: Usually regarded as expenses other than capital outlay, community services, and selected categorical funds.

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

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

Disabled Student Programs & Services (DSP&S): The purpose of these special programs and services is to integrate disabled students into the general college population; to provide educational intervention leading to vocational preparation, transfer or general education; to increase independence; or to refer students to the community resources most appropriate to their needs.

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

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

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

Enrollment Fees: Enrollment Fees is authorized by the Education Code 76300 and 76140(k) and California Code of Regulations Section 58500 et seq. The fee amount is set by legislative statute as a mandatory fee charged on a per unit basis for semester or quarter.

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

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

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

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

Full-time Equivalent Student (FTES): The number of students in attendance as determined by actual count for each class hour of attendance or by prescribed census periods. Every 525 hours of actual attendance counts as one FTES. The number 525 is derived from the fact that 175 days of instruction are required each year, and students attending classes three hours per day for 175 days will be in attendance for 525 hours. That is, three times 175 equals 525. FTES has replaced ADA. Districts complete Apportionment Attendance Reports (CCFS-320) and Apprenticeship Attendance Reports (CCFS-321) to report attendance. These are carefully reviewed by auditors. The importance of these reviews lies in the fact that the two reports serve as the basis for allocating state general apportionment to community college districts.

Funds, Restricted: Restricted funds are monies designated by law or a donor agency for specific purposes. Some restricted fund monies which are unspent may be carried over to the next fiscal year. The use of the carryover funds is usually limited by law to the specified purpose(s) for which the funds were originally collected.

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

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

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

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

Governmental Funds: These are accounting segregations of financial resources for attaining institutional objectives. Expendable assets are assigned to the various governmental funds according to the purposes for which they may, or must, be used. Governmental accounting measurements focus on determining financial flow of operating revenues and expenditures, rather than net income.

Hold Harmless: The temporary Hold Harmless provision under Student Centered Funding Formula, allows the College/district to continue to receive state funds based on 2017-2018 funding adjusted for cost-of-living adjustments (COLAs). This funding is above what the district would have generated under the SCFF metrics. Currently, the Hold Harmless provision has been extended through 2023-24.

Homeowners Property Tax Relief Revenue: Local tax revenue for reimbursement of lost revenue due to homeowners' property tax exemptions pursuant to GC 16120.

LEA: Local Educational Agency.

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

Non-Resident Tuition: A student who is not a resident of California is required, under the uniform student residency requirements, to pay a tuition fee as prescribed by ECS 76140. The nonresident tuition fee rate is required to be established annually by March 1st for the subsequent academic year. Education Code Section 76140 provides the parameters including a minimum and maximum to set a District's nonresident tuition rate based on recent standardized financial data adjusted for inflation. Education Code Section 76141 also allows for an optional additional capital outlay fee to offset costs associated with capital, maintenance and equipment costs as outlined in statute.

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

Certificated Salaries (account series 1000)

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

Classified Salaries (account series 2000)

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

Employee Benefits (account series 3000)

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

Books, Supplies & Misc. (account series 4000)

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

Operating Expenses (account series 5000)

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

Capital Outlay (account series 6000)

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

Other Outgo (account series 7000)

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

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

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

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

Productivity: The efficiency with which we use our resources. The ideal faculty productivity is measured by WSCH/FTES. WSCH is Weekly Student Contact Hours and FTES is Full-Time Equivalent Students.

Proposition 13 (1978): An initiative amendment passed in June 1978, which added Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. The measure also defines assessed value and the voting requirements to levy new taxes.

Proposition 98 (1988): An amendment to the California Constitution establishing minimum funding levels for K-14 education and changing some of the provisions of Proposition 4 (Gann limit).

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

Reserves: Funds set aside to provide for estimated future expenditures, offset planned operating deficits, unexpected revenue shortfalls, or for other purposes. Districts that have less than a 5% reserve are subject to a fiscal 'watch' to monitor their financial condition.

Revenue: Addition to assets not accompanied by an obligation to perform services or deliver products. This is in contrast to *income*, which is accompanied by an obligation to perform services or deliver products.

General apportionment is generally regarded as revenue while categorical funds are treated as income. Proceeds, on the other hand, are cash receipts recorded appropriately as revenue or income. The three terms are often treated, albeit incorrectly, as interchangeable terms.

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

Secured Property Tax Revenue: Local tax revenue generated from assessed real property value such as homes and business buildings (business property that is leased is unsecured property). Secured taxes are assessed against secured property.

Senate Bill 90 (1977), Chapter 1135/77: A law passed by the California legislature in 1977 that allowed districts to submit claims to the state for reimbursement for increased costs resulting from increased services mandated by the state or by executive orders. Mandated cost provisions were added to the California Constitution upon the passage of Proposition 4 in 1979.

State General Apportionments: The state general apportionment is the main source of unrestricted general fund revenue for most community college districts. It is calculated under the Student Centered Funding Formula to arrive at a district's Total Computational Revenue or TCR. The TCR is funded by various sources that include local property taxes, student fees, and other state funds. There are other types of apportionments for programs such as special education, apprenticeship, and EOPS.

Strong Workforce Program (SWP): The SWP helps to develop and create more workforce opportunities to lift low-wage workers into living-wage jobs, with the goal of creating one million more middle-skill workers. The district receives funding through apportionment.

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

STRS On-Behalf: Recent GASB Statements have required that school districts recognize on their financial statements the contributions made by the State of California to CalSTRS on behalf of school districts for their employees. This reporting change became necessary with the implementation of GASB Statements 68 and 71 in the 2014-15 fiscal year. The contributions made by the state are based on rates defined in Education Code Sections 22955.1 and 22954 and vary from year to year.

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

Federal Aid:

- Pell Grants
- SEOG (Supplemental Educational Opportunity Grant)
- Perkins
- Higher Education Emergency Relief Fund I (CARES Student)
- Higher Education Emergency Relief Fund II (CRRSSA Student)
- Higher Education Emergency Relief Fund III (ARP Student)

State Aid:

- EOPS (Extended Opportunity Programs & Services)
- CAL Grants
- California College Promise
- Disaster Relief Emergency Student Financial Aid
- Early Action Emergency Financial Aid (SB85)
- Student Success Completion

Student Centered Funding Formula (SCFF): The Student Centered Funding Formula (SCFF) implemented in 2018-19 allocates funding to community college districts to meet the goals and commitments set forth in the California Community College's Vision for Success to close the achievement gaps and boosting key student success outcomes. The SCFF supports access to funding through enrollment-based funding, as well as student equity. The SCFF targets funds to districts that serve low-income students and student success equitably by providing districts with additional resources for successful student outcomes. The SCFF includes the following three allocations: Base Allocation, Student Success Allocation and Student Success Allocation. There is also a temporary Hold Harmless provision category effective through 2023-24.

Student Equity and Achievement Program (SEA): The Student Equity and Achievement (SEA) Program was established in Education Code (EC) 78222 with the intent of supporting Guided Pathways and the system wide goal to eliminate achievement gaps. In 2018, the SEA Program merged funding from three initiatives: The Student Success and Support Program; the Basic Skills Initiative; and Student Equity.

Supplemental Property Tax Revenue: Local property tax revenue generated from the supplemental roll since the last secured roll was issued due to reassessments of base year property value for supplement events such as change in ownership or completion of new construction.

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

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

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

Unsecured Property Tax Revenue: Local property tax revenue generated for the district's share of the one percent ad valorem property tax on the unsecured roll for moveable property such as boats, airplanes, furniture, and equipment in a business.

PERKINS V: Federal funds established to improve career-technical education programs, integrate academic and career-technical instruction, serve special populations, and meet gender equity needs. These allocations are a part of the state's Vocational Education Basic Grant Award from the U.S. Department of Education under the Strengthening Career and Technical Education for the 21st Century Act (Perkins V), previously known as the Carl D. Perkins Career and Technical Education Improvement Act of 2006 (Perkins IV).

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

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Planned HEERF Funding Uses

Draft as of: 6.14.21

Background: The District/Colleges have chosen an approach that emphasizes student access, risk mitigation and operational flexibility to address both short and long-term needs associated with the pandemic response.

Past experience with federal programs, which often involve after-the-fact guidance and ever-evolving audit requirements, necessitates a strategic and careful approach. The District has been subject to several recent program reviews and audits by various state and federal programs with outcomes that support stricter adherence to regulatory requirements. The responsibility for a higher level of stewardship over HEERF Grant funds is amplified given the significant allocations entrusted to the District/Colleges to serve in the best interest of the students, faculty, and staff.

The approach will also ensure the District is firmly within the allowable guidance for direct related expenses and lost revenue recovery evident by their nature and general background with a clear nexus to the Coronavirus response and impact. We will take great care to avoid areas that require extensive documentation, unreasonable justification, or that rely on generous interpretations of the specially issued guidance that may not withstand future audit inquiries. Furthermore, costs should also meet the standard federal program's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards - 2 CFR part 200 subpart E Cost Principles.

Lost Revenue Methodology: Three full pre-pandemic years' revenue (2016-17, 2017-18, 2018-19) for the program being evaluated were averaged to determine the baseline used to quantify the claimed lost revenue amount by comparing to actual revenue received for the period. The baseline will be used unless there is a clear annual trending decline in revenue for the program for the three year analyzed. If there is a declining trend, the most recent full pre-pandemic year's revenue (2018-19) will be used to claim the lost revenue amount.

Planned HEERF Funding Uses
Draft as of: 6.14.21

	<u>Foothill</u> <u>All Funds</u>
Revenue Backfill	
Non-Resident	\$ 2,600,000
Parking (2018-19 lower than 3Yr Avg)	\$ 698,240
Bookstore	\$ 1,236,292
Dining Services	\$ 228,046
Facility Rental	\$ 1,801,470
Community/Contract Ed	\$ 260,305
Total Estimated Revenue Loss	\$ 6,824,353
Capital Projects	
Water Filling Stations (All - electrical/construction/units)	\$ 750,000
HVAC Improvements - Ventilation (Needlepoint BiPolar Technology)	\$ 400,000
HVAC Improvements - Mechanical Unit Replacement	\$ 1,500,000
Campus-wide Wifi	\$ 2,000,000
Instruction	
Additional costs for adding face to face classes	\$ 250,000
Cleaning	
Temporary/supplemental	\$ 3,000
Consumables & Cleaning Support (Facilities)	\$ 120,000
PPE	
barriers/sprayers/HEPA filter units	\$ 300,000
Misc.	
Classroom supplies (labs, PE,athletics)	\$ 450,000
Bookstore shipping and staff	\$ 200,000
Testing (athletics)	\$ 15,000
Vaccination Campaign/Contact Tracing	\$ 440,000
Student Tech Support	\$ 240,000
Faculty (online support and Instructional Designers)	\$ 395,000
RTC Coordination (Campus Specific Plans)	\$ 50,000
Instructional Software (Foothill Budget Requests)	\$ 200,000
Technology	
High-flex classrooms	\$ 683,000
Additional funds for students (Depending on Need)	
Total	<u>\$ 14,820,353</u>
HEERF II Institutional Allocation	\$ 4,769,824
HEERF III Institutional Allocation	\$ 5,395,000
Total	<u>\$ 10,164,824</u>
	\$ (4,655,529)

Potential HEERF Funding Uses

Draft as of: 6.14.21

	<u>De Anza</u> <u>All Funds</u>
Revenue Backfill	
Non-Resident	\$ 2,900,000
Parking (2018-19 lower than 3Yr Avg)	\$ 1,381,454
Bookstore	\$ 3,196,911
Dining Services	\$ 3,601,590
Facility Rental	\$ 1,703,853
Community/Contract Ed	\$ 2,059,558
CDC	\$ 1,548,698
DASB Flea Market	\$ 612,964
Vending	\$ 14,309
Other Comprehensive Revenue estimate	\$ 1,477,902
Total Estimated Revenue Loss	<u>\$ 18,497,239</u>
Capital Projects	
Water Filling Stations (All - electrical/construction/units)	\$ 750,000
HVAC Improvements - Ventilation (Needlepoint BiPolar Technology)	\$ 550,000
HVAC Improvements - Mechanical Unit Replacement	\$ 1,500,000
Campus-wide Wifi	\$ 2,000,000
Occupancy study/implementation	\$ 100,000
Cleaning	
Temporary/supplemental	\$ 300,000
Consumables & Cleaning Support (Facilities)	\$ 180,000
PPE	
barriers/sprayers/HEPA filter units	\$ 700,000
Misc.	
Classroom supplies (labs, PE,athletics)	\$ 1,500,000
Bookstore shipping and staff	\$ 900,000
Vaccination Campaign/Contact Tracing	\$ 200,000
RTC Coordination (Campus Specific Plans)	\$ 50,000
Technology	
High-flex classrooms	\$ 1,200,000
Additional funds for students (Depending on Need)	
Total	<u>\$ 28,427,239</u>
HEERF I Institutional Allocation (Balance at June 30, 2021)	\$ 2,529,394
HEERF II Institutional Allocation	\$ 10,541,388
HEERF III Institutional Allocation	\$ 12,596,000
Total	<u>\$ 25,666,782</u>
	\$ (2,760,457)