

**2023-2024**  
**District Budget Advisory Committee (DBAC)**

**Meeting Agenda - September 19, 2023**

**Location: Via Zoom**

<https://fhda-edu.zoom.us/j/86885722192?pwd=xTXb2VMvuWZaXucGG2Qa8KbTcoFD7i.1>

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

Note Taker: Trena O'Connor

|           | <b>Agenda Topic</b>    | <b>Discussion Leader</b> |
|-----------|------------------------|--------------------------|
| 1:30-2:30 | 2023-24 Adopted Budget | Cheu/Puentes-Griffith    |
| 2:30-3:00 | Other                  | All                      |
|           |                        |                          |
|           |                        |                          |
|           |                        |                          |
|           |                        |                          |
|           |                        |                          |
|           |                        |                          |
| Handouts: | 2023-24 Adopted Budget |                          |

|  |  |
|--|--|
|  |  |
|--|--|



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

**2023-24**

**ADOPTED BUDGET**

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

## **Board of Trustees**

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

Nicole Nguyen, Foothill Student Trustee  
Javier Gomez Tagle, De Anza Student Trustee

## **Chancellor**

Lee D. Lambert

## **Vice Chancellor, Business Services**

Susan Cheu

## **Executive Director, Fiscal Services**

Raquel Puentes-Griffith

## **Director, Budget Operations**

Sirisha Pingali

**FOOTHILL-DE ANZA  
COMMUNITY COLLEGE DISTRICT  
2023-2024 ADOPTED BUDGET**

*Contents*

**ANALYSIS**

|   |          |
|---|----------|
| <b>2023-24 Adopted Budget Overview.....</b> | <b>1</b> |
|---|----------|

|   |          |
|---|----------|
| <b>DISTRICT FUNDS - Organizational Chart.....</b> | <b>5</b> |
|---|----------|

**BUDGET TABLES**

**2023-24 Budget Summary**

|                                      |   |
|--------------------------------------|---|
| General Funds .....                  | 6 |
| All Funds.....                       | 7 |
| Inter- and Intra-Fund Transfers..... | 8 |

**UNRESTRICTED GENERAL FUND**

|   |           |
|---|-----------|
| <b>General Purpose.....</b>                   | <b>9</b>  |
| 23-24 Budget by Campus .....                  | 10        |
| Fiscal Year 2022-23 & 2023-24 Comparison..... | 11        |
| <b>Self-Sustaining.....</b>                   | <b>12</b> |
| 23-24 Budget by Campus .....                  | 13        |
| Fiscal Year 2022-23 & 2023-24 Comparison..... | 14        |

**RESTRICTED GENERAL FUND**

|   |           |
|---|-----------|
| <b>Restricted and Categorical.....</b>        | <b>15</b> |
| 23-24 Budget by Campus .....                  | 19        |
| Fiscal Year 2022-23 & 2023-24 Comparison..... | 20        |
| <b>Special Education.....</b>                 | <b>21</b> |
| 23-24 Budget by Campus .....                  | 22        |
| Fiscal Year 2022-23 & 2023-24 Comparison..... | 23        |
| <b>Federal Work Study.....</b>                | <b>24</b> |
| 23-24 Budget by Campus .....                  | 25        |
| Fiscal Year 2022-23 & 2023-24 Comparison..... | 26        |
| <b>Parking.....</b>                           | <b>27</b> |
| Fiscal Year 2022-23 & 2023-24 Comparison..... | 28        |
| <b>Campus Center Use Fees.....</b>            | <b>29</b> |
| 23-24 Budget by Campus .....                  | 30        |
| Fiscal Year 2022-23 & 2023-24 Comparison..... | 31        |

## OTHER FUNDS

|   |           |
|---|-----------|
| <b>Debt Service</b> .....                                       | <b>32</b> |
| Fiscal Year 2022-23 & 2023-24 Comparison.....                   | 36        |
| <b>De Anza Dining Services</b> .....                            | <b>37</b> |
| Fiscal Year 2022-23 & 2023-24 Comparison.....                   | 38        |
| <b>Child Development</b> .....                                  | <b>39</b> |
| Fiscal Year 2022-23 & 2023-24 Comparison.....                   | 40        |
| <b>Capital Projects</b> .....                                   | <b>41</b> |
| 23-24 Budget by Capital Outlay, Measure C & G .....             | 43        |
| Fiscal Year 2022-23 & 2023-24 Comparison.....                   | 44        |
| <b>Enterprise</b> .....   | <b>45</b> |
| Fiscal Year 2022-23 & 2023-24 Comparison.....                   | 46        |
| <b>Internal Service</b> .....                                   | <b>47</b> |
| 23-24 Active and Retired Employees .....                        | 48        |
| Fiscal Year 2022-23 & 2023-24 Comparison.....                   | 49        |
| <b>Student Financial Aid</b> .....                              | <b>50</b> |
| 23-24 Budget by Campus .....                                    | 51        |
| Fiscal Year 2022-23 & 2023-24 Comparison.....                   | 52        |
| <b>Other Trust (OPEB)</b> .....                                 | <b>53</b> |
| Fiscal Year 2022-23 & 2023-24 Comparison.....                   | 55        |
| <b>YEAR END ACTUALS, BUDGET REVISIONS &amp; TRANSFERS</b> ..... | <b>56</b> |
| <b>Resolution – Budget Revisions</b> .....                      | <b>57</b> |
| <b>Resolution – Budget Transfers</b> .....                      | <b>60</b> |
| <b>2022-23 Year-End Actual Summary</b>                          |           |
| General Funds .....   | 61        |
| All Funds .....   | 62        |
| Inter- and Intra-Fund Transfers.....                            | 63        |
| <b>SUPPLEMENTAL INFORMATION</b> .....                           | <b>64</b> |
| <b>Changes in Fund 114 Revenue &amp; Expenses</b> .....         | <b>65</b> |
| <b>Facts At a Glance</b> .....                                  | <b>66</b> |
| <b>Comparison of FTE</b> .....                                  | <b>67</b> |
| <b>Prop 30 EPA Funds Spending Plan</b>                          |           |
| 23-24 Budget .....  | 69        |
| 22-23 Actual Expenditures.....                                  | 70        |
| <b>Self-Sustaining Fund Balance Report</b> .....                | <b>71</b> |
| <b>Capital Projects Summary</b> .....                           | <b>74</b> |
| <b>Higher Education Emergency Relief Fund (HEERF)</b> .....     | <b>90</b> |
| <b>Gann Limit Worksheet</b> .....                               | <b>92</b> |
| <b>Glossary</b> .....   | <b>93</b> |



# 2023-24 Adopted Budget

September 11, 2023

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

## Overview

- 2022-23 Ending Fund Balance
- State Budget Update
- 2023-24 Budget Assumptions, Projected Revenues/Expenses and Fund Balance
- FTES Trends, Hold Harmless Floor, Stability Fund, and Basic Aid Status
- Multi-year Projections & Future Fiscal Planning

## 2022-23

### Ending Fund Balance & Reserve Allocations

**\$31.4M 2022-23 Fund Balance Allocation:**

- \$9.9M – Colleges & Central Services “B” budget carryover
- \$2.2M – Districtwide & Encumbrance carryover
- \$1.2M – Supplemental Retirement Program Reserve
- \$10.6M – Maintain district’s budgeted 5% reserve

**\$7.3M – Actual Stability Fund Balance**

- Actual year-end surplus of \$2.3M is slightly lower than projected at Q3, but higher than the 2023-24 Adopted Budget - nonresident revenues, interest income, and part-time faculty office hours reimbursements contributed to the change.
- Carryforwards decreased from the previous year.
- Last year of the Supplemental Retirement Plan reserve.



### Final State Budget Update

- Cost-of-living adjustment (COLA) of 8.22%
- Adjustments to Prior Year Funding
  - Deferred Maintenance decreased by 60% \$17.7M to \$7.2M
  - Enrollment & Retention decreased by 41% \$2.15M to \$1.27M
  - COVID-19 Block Grant - \$16M Maintained; Flexibility to spend across student retention and recruitment, deferred maintenance and instructional equipment.
- Concerns from CCCCO over Economic Indicators
- Population decline – the past two years showed a decline of (0.7%) in 2021 and (0.5%) in 2022.
  - Home price growth - Median home prices in California have soared about 29% above their pre-pandemic peak.
  - Budget Deficit - Strategies to solve for a \$32 billion deficit.
  - Most concerning is the decline of income tax withholdings so far in 2023, following double-digit growth in the previous two years.



## District Budget Risks - Mitigation Measures Fundamental Shift in Funding



**2025-26 Revenue Floor - No COLA on TCR for revenue growth**

Low Stability Fund/Reserves

- Declining resident enrollment – limited restoration window
- Recently committed to higher ongoing compensation levels
- Ongoing expenditures dependent on nonresident revenue
- Potential 2023-24 midyear cuts; trigger cuts



Restore Stability Fund - prioritize temporary & one-time sources

Carrying est. \$15.4M of General Fund vacant positions

Pilot Reimagining funding for enrollment restoration

Possibility of future Basic Aid status



## Revenue Assumption Changes 2023-24 Tentative to Adopted Budget

### Tentative – May Revise Budget

- COLA of 8.22% or \$14.4 million for the District**
- SCFF Revenue at \$190.1M**
  - \$176M SCFF (earned under metrics)
  - \$14.1M Hold Harmless (unearned)
- Nonresident Revenue \$19.1M**
  - \$14.3M Ongoing; \$4.7M Temporary
  - Assuming -5% decline on 21-22 units; 22-23 increase, but will it continue?

### Adopted – Final State Budget

- No Change**
- SCFF Revenue at \$190.1M**
  - \$175.1M SCFF (earned under metrics)
  - \$15M Hold Harmless (unearned)
- Nonresident Revenue \$19.1M**
  - Actual units declined from Tentative projection
  - Maintain budgeted amounts but adjust projected decline to -4% on 21-22 units; 22-23 increase, but will it continue?



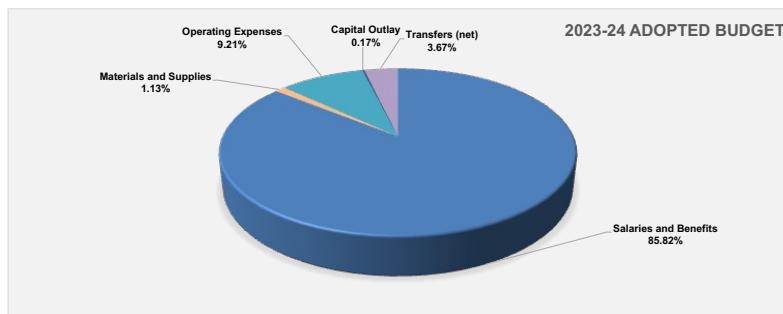
## Changes from 2023-24 Tentative to Adopted Budget

(in millions)

|   |           | Revenue       | Expenditures | Change           |
|---|-----------|---------------|--------------|------------------|
| <b>2023-24 Tentative Budget - Ongoing</b>   | <b>\$</b> | <b>222.50</b> | <b>\$</b>    | <b>219.00</b>    |
| Part-time Faculty Office Hours/Health Insurance Reimbursement                         |           | 0.85          |              |                  |
| COLA Adjmt from 4.22% to 7.22% - Filled & Vacant                                      |           |               | 4.30         |                  |
| Transfers - Health Benefits   |           |               | 1.50         |                  |
| Operating   |           |               | 0.88         |                  |
| Other Salary and Benefits Adjmts  |           |               | (1.81)       |                  |
| Supplies, DSPS Transfer, and Other  |           |               | (0.46)       |                  |
| <b>2023-24 Adopted Budget - Ongoing</b>   | <b>\$</b> | <b>223.35</b> | <b>\$</b>    | <b>223.41</b>    |
| Nonresident Tuition Risk Mitigation – <i>Temporary (No Change)</i>                    |           | 3.60          |              |                  |
| District Enrollment Management Committee – <i>Pilot Temporary (Increase for COLA)</i> |           |               | 5.67         |                  |
| <b>Total 2023-24 Adopted Budget</b>   | <b>\$</b> | <b>226.95</b> | <b>\$</b>    | <b>229.08</b>    |
|   |           |               |              | <b>\$ (2.13)</b> |



## 2023-24 Adopted Budget by Expenditure Category



| Expense Type           | 2018-19 Actual | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Adopted Budget |
|------------------------|----------------|----------------|----------------|----------------|----------------|------------------------|
| Salaries and Benefits  | 85.94%         | 84.90%         | 85.31%         | 86.30%         | 85.12%         | 85.82%                 |
| Materials and Supplies | 1.07%          | 1.05%          | 0.70%          | 1.10%          | 1.32%          | 1.13%                  |
| Operating Expenses     | 8.11%          | 8.28%          | 9.19%          | 8.95%          | 8.45%          | 9.21%                  |
| Capital Outlay         | 0.16%          | 0.15%          | 0.13%          | 0.13%          | 0.75%          | 0.17%                  |
| Transfers (net)        | 4.72%          | 5.63%          | 4.67%          | 3.52%          | 4.36%          | 3.67%                  |
|                        | 100%           | 100%           | 100%           | 100%           | 100%           | 100%                   |



## 2023-24 Projected Ending Fund Balance

|   |                |
|---|----------------|
| <b>Beginning Fund Balance, July 1, 2023</b>         | <b>\$31.4M</b> |
| Net Projected Change                                | <b>(2.1M)</b>  |
| <b>Projected Ending Fund Balance, June 30, 2024</b> | <b>\$29.3M</b> |

### Fund Balance Allocation:

|  |              |
|--|--------------|
| College & Central Services Carryforwards | \$9.9M       |
| Districtwide Restricted Carryforwards    | 2.3M         |
| Required 5% Budgeted Reserve             | <u>11.5M</u> |

|  |                |
|--|----------------|
| <b>Projected Stability Fund Balance, June 30, 2024</b> | <b>\$ 5.6M</b> |
|--|----------------|

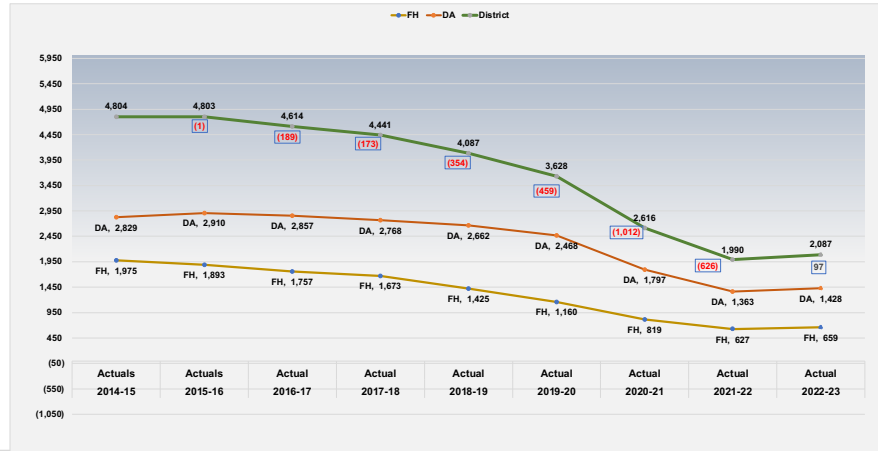


## Nonresident FTES, Units, and Revenue Observations

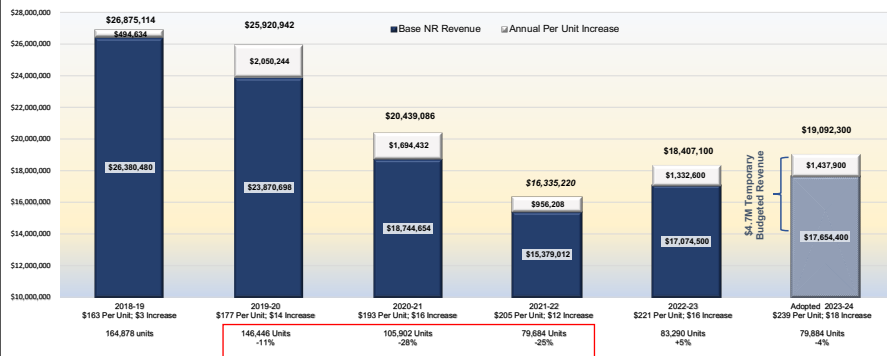
- 2022-23 resulted in +5% unit and FTES increases after multiple years of consecutive unit decline of -25%, -28%, and -11%.
- Since 2018-19, the cumulative ongoing revenue loss is \$9.3M and units decline is ~50%
- In 2019-20 Adopted Budget, nonresident revenue accounted for 15% or \$27M of base revenue, in 2023-24 it is 8% or \$19M.
- We are cautiously optimistic regarding nonresident ongoing revenue increases. Therefore, we will continue the strategy to reduce ongoing revenue dependency due to multiple years of consistent decline and volatility.



## Nonresident FTES Trends - District with Campus Detail



## Nonresident Units Revenue Decline and Exposure

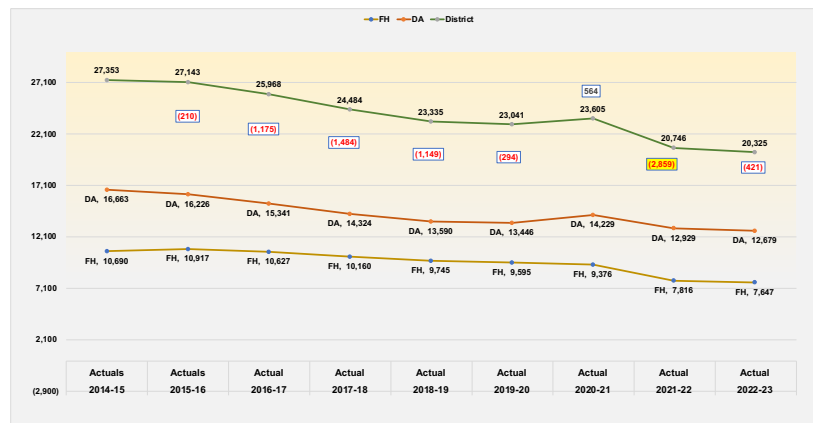


## Resident FTES Trends - Observations

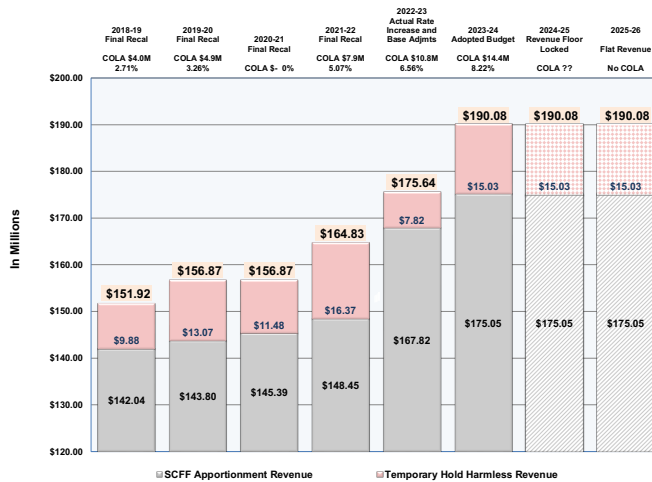
- ❑ Upcoming 2024-25 SCFF "Floor" with revenue plateau
  - ❑ One more year of potential revenue growth through COLA
  - ❑ No auto revenue increases via COLAs beginning 2025-26
  - ❑ Resident enrollment increases will only help "earn" the \$15M we already receive in state apportionment revenue.
  
- ❑ Under the current SCFF formula, an increase in resident FTES will not increase overall revenue. It will increase the earned portion of the SCFF revenue, reducing the Hold Harmless component.
  
- ❑ The District would need to grow 3,200+ FTES to see an increase in total revenue under the SCFF calculation.
  
- ❑ In Hold Harmless, revenue grew by \$38M via COLA and base adjustments, not due to increases in resident enrollment or other improved SCFF Metrics



## Resident FTES Trends - District with Campus Detail 2014-15 to 2022-23



## SCFF Metrics vs. Hold Harmless\* 2024-25 Funding Floor and Stagnant Revenue



Under HH, \$38M of revenue growth is mainly attributable to COLA, rate & base increases – not SCFF metric improvement.

Must focus on SCFF metrics - Basic Aid is unlikely in the near future, and 70% of funding is still dependent on FTES.

Even with 2024-25 SCFF Floor, the HH difference **must** first be **earned** within the SCFF metrics **before** new COLA revenue is possible.

\*\$15.03M in Hold Harmless represents an *estimated* 3,200+ credit FTES

## Restoring the Stability Fund

- ❑ Rebuild the Stability Fund to prepare for:
  - No COLA increase and flat revenue in 2025-26
  - Offset future structural deficits or revenue shortfalls/midyear cuts
  - Time for planning for possible program eliminations & reduction in force
  - Comply with CCCCO Fiscal Forward Reserve recommendation
  
- ❑ Recommend Three-Year Plan that leverages:
  - One-time sources – any annual positive operating results or revenue that exceeds budgeted amounts
  - Possible excess in nonresident revenue received over the ongoing and temporary budget
  - Vacancies, carryforwards/float, balances in other non-general fund types

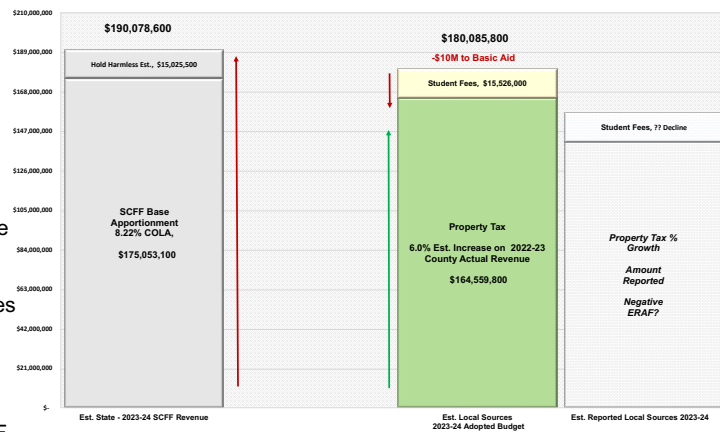
## Basic Aid Evaluation 2023-24

- ❑ Reminder – basic aid/community supported status occurs when a district’s local property tax and enrollment revenues exceed what it would receive from the state in apportionment.
- ❑ Very unlikely the District will change to basic aid/community supported status in the 2023-24 fiscal year.
- ❑ Main financial indicators are moving in the opposite direction.
  - *Increasing* – State apportionment target is growing from cost-of-living-adjustment and base increases raising the total computation revenue (TCR) amount from the state, which means a higher target to reach for our local sources.
  - *Decreasing* – Enrollment revenue is lower due to declining FTES.
  - *Increasing* – Property tax revenue is higher than historical 6% growth
    - Projected 8.6% for 2022-23 per County’s May Report.
    - *Unknown* – Negative (ERAF) Education Revenue Augmentation Fund adjustment.

### 2023-24 Increasing State vs. Local Sources Impact on Basic Aid

In 2024-25, the static State Revenue Floor will shift focus to enrollment and property tax revenue.

- 1) SCFF/HH State Apportionment
- 2) Enrollment Fees
- 3) Property Tax Revenues
- 4) Negative ERAF



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

**2023-24 Adopted Budget**

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

| Description                               | 2022-23<br>Actual   | 2023-24<br>Adopted Budget | 2024-25<br>Projection | 2025-26<br>Projection | 2026-27<br>Projection |
|---|---------------------|---------------------------|-----------------------|-----------------------|-----------------------|
| Ongoing Revenues                          | \$212,419,174       | \$222,228,815             | \$222,378,815         | \$222,528,815         | \$222,678,815         |
| Ongoing Exp & Net Transfers Out*          | 212,789,117         | 223,414,728               | 224,769,228           | 225,839,928           | 226,774,528           |
| <b>Structural Surplus/(Deficit)</b>       | <b>(\$369,943)</b>  | <b>(\$1,185,913)</b>      | <b>(\$2,390,413)</b>  | <b>(\$3,311,113)</b>  | <b>(\$4,095,713)</b>  |
| One-Time and Temporary Revenue            | 2,750,000           | 4,721,700                 | 4,721,700             | 4,721,700             | 4,721,700             |
| One-Time Expenditures & Transfers:        | 0                   | (5,665,700)               | (4,665,700)           | 1,000,000             | 1,000,000             |
| <b>Net Change in Fund Balance</b>         | <b>\$2,380,057</b>  | <b>(\$2,129,913)</b>      | <b>(\$2,334,413)</b>  | <b>\$2,410,587</b>    | <b>\$1,625,987</b>    |
| Beginning Fund Balance                    | 29,052,912          | 31,432,969                | 29,303,056            | 26,968,643            | 29,379,230            |
| <b>Net Change in Fund Balance</b>         | <b>2,380,057</b>    | <b>(2,129,913)</b>        | <b>(2,334,413)</b>    | <b>2,410,587</b>      | <b>1,625,987</b>      |
| <b>Ending Fund Balance</b>                | <b>\$31,432,969</b> | <b>\$29,303,056</b>       | <b>\$26,968,643</b>   | <b>\$29,379,230</b>   | <b>\$31,005,217</b>   |
| <b>Less: Carryforwards/Restricted</b>     |                     |                           |                       |                       |                       |
| Colleges/CS/DW Carryforwards, 5% Reserves | 24,094,331          | 23,691,491                | 23,709,191            | 23,479,491            | 23,526,191            |
| <b>FHDA Stability Fund Balance</b>        | <b>\$7,338,638</b>  | <b>\$5,611,565</b>        | <b>\$3,259,452</b>    | <b>\$5,899,739</b>    | <b>\$7,479,026</b>    |
| Funding Model                             | Hold Harmless       | Hold Harmless             | Hold Harmless         | SCFF                  | SCFF                  |



## Planning in the Next Two Years' Fiscal Environment

- SCFF Revised Floor in 2025-26
  - Assuming the District will stay under the SCFF funding after 2024-25, planning needs to start to maximize those factors
  - Review of ongoing expenses due to absence of COLA increases in two years and the changing student needs in light of "new normal"
- Monitoring of nonresident external and internal factors to determine impact on stability of revenue.
- In case of mid-year cuts, evaluate and strategically plan for the ability of the General Fund to absorb deficits.
- At best, the District needs to strategically plan for one more year of potential COLA and then a period of static revenue.
- While not out of the question, basic aid/community supported is not likely in the next year.

**Questions?**







## 2023-24 Adopted Budget Overview

The Foothill-De Anza Community College District Adopted Budget for fiscal year 2023-24 reflects the changes that occurred between the Governor's proposed budget in May and the state budget negotiated by the Governor and Legislature in June. Although the final state budget appears to reflect positive economic conditions by closing the \$30+ billion budget gap from the May Revise, it is worth noting that budget reductions were only one part of the solution. The approach also included the deferral of funding to the next fiscal year and redirecting expenses to other sources. The most concerning tactic to balance the budget was reducing the previous year's budget allocations because the districts had already received the funding.

The final revenue picture is still uncertain. The fact that personal and corporate income tax revenue receipts, the state's largest revenue source, were delayed until October 2023, means that the state budget was developed based on projected revenues. Once the final revenue results are known in the fall, the final numbers may produce a budget shortfall that could necessitate a midyear correction, including deferrals or cuts. Without additional information, the District is moving forward on the revenue assumptions set forth in the budget while identifying areas of sources that could be used to shore up the stability fund and provide immediate relief from unexpected revenue shortfalls.

### 2025-26 Flat Revenue and COLA/FTES Implications

When the cost-of-living adjustments (COLA) no longer apply to the Hold Harmless provision in fiscal year 2025-26 and the District moves to operate fully under the SCFF metrics, its revenue will remain in a flat plateau state until it either fully earns its total revenue under the SCFF formula or attains community supported status. In either scenario, it is probable that the District will experience multiple years of flat revenue and must plan accordingly to continue to offer its customary high level of instruction and support to its students.

Under current legislation, beginning in 2025-26, each year the District would receive the greater of the three following calculated amounts:

1. SCFF Calculated Revenue;
2. Prior Year Total Computational Revenue (TCR) or stability funding; or
3. Minimum Revenue Commitment of 2024-25 TCR.

For the last five years, the District has benefited from increased annual COLA applied to its 2017-18 TCR under the Hold Harmless protection. As a result, revenue growth has been compounded annually despite the District posting SCFF metrics and enrollment totals that are less than the 2017-18 levels and do not support the current amount of revenue received. As a result, the 2024-25 TCR is anticipated to be the highest calculated amount of the three options and will likely set the funding floor for 2025-26 moving forward.

Under this assumption, to achieve revenue growth under the SCFF formula, the District would need to either improve its SCFF metric performance or wait until COLA growth on its existing metrics is large enough to exceed the 2024-25 funding floor, both of which are expected to take at least a few years to achieve. In the interim, the District will operate without an additional ongoing revenue source to support mandated annual increases that have already been negotiated, as well as any new operational costs. Careful planning, such as building up the Stability Fund and evaluating programs and services, will help the District navigate this circumstance with minimal impact to our students.

The 2023-24 8.22% state COLA resulted in an increase of \$14.4 million and the District's state revenue apportionment grew from \$175.6 million to \$190 million. Due to the Hold Harmless provision, the split between the amount the District earned under the SCFF formula is \$175 million versus \$15 million Hold Harmless provided in lieu of earned FTES. In large part, this difference is due to the resident enrollment again declining from the prior fiscal year's amount. In this case, in 2022-23 the District served 20,325 Full-Time Equivalent Students (FTES), down by -421 or -2.0%. For context, the District's resident enrollment would need restore or increase by an estimated 3,280 FTES to affect the SCFF metrics enough to truly earn the \$15 million in Hold Harmless revenue before it would be eligible for future COLA increases. Unfortunately, under the SCFF funding formula rules, the restoration timing window to restore the majority of the 3,280 FTES ends in 2024-25, at which time the District would be limited to growth funded by the state.

The question of attaining basic aid or community supported status also is a planning component. Though the 8.22% COLA makes it very unlikely that the District would achieve this status in 2023-24, so far the property values have continued to rise in the District's service area. When COLA is no longer applicable under the Hold Harmless in 2025-26, if property tax values continue to rise and the education revenue augmentation fund (ERAF) adjustment is not prohibitive, the District may find itself in community supported status. Unfortunately, it is not possible to predict what will happen with the ERAF calculation, so District staff will continue to monitor this status and plan accordingly.

## **Revenues**

The District's 2023-24 Adopted Budget revenue is \$226.9 million, approximately \$850,000 higher than the 2023-24 Tentative Budget and \$18.8 million higher than the 2022-23 Adopted Budget. As previously indicated, the \$14.4 million in SCFF state apportionment constituted the majority of the revenue increase and reflects the continued safe harbor of the Hold Harmless provision.

### **Nonresident Revenue and Risk Mitigation**

Nonresident revenue is budgeted at \$19.1 million, using the 2023-24 tuition rate and a 4% reduction to the actual 2022-23 unit level. 2022-23 is the first time in four years the District has shown an increase in nonresident units, so a potential 4% decrease was used in the calculation of total nonresident revenue. There remains a great deal of uncertainty in the ability of foreign students to obtain visas, as well as general unrest in the world, so a conservative approach is warranted in planning.

Prior to the pandemic, the District relied on almost \$27 million of nonresident revenue to support its ongoing budget commitments. In the three years prior to 2022-23, reductions in nonresident FTES, unit declines and a corresponding \$10.4 million nonresident revenue decrease made it clear that depending on this very volatile revenue source for ongoing obligations is problematic. We continue to pursue a strategy to reduce the District's dependency on nonresident revenue for ongoing costs, thereby protecting the General Fund budget from the revenue volatility inherent to this area.

The per-unit tuition fee increase was approved by the Board of Trustees on February 28, 2023 and was necessary to keep the District in compliance with Education Code requirements. In light of the continued approach to reduce reliance on nonresident revenue in the ongoing budget in 2023-24, \$4.7 million has been identified as temporary (\$3.6 million higher than 2022-23 Adopted Budget) with \$14.4 million included in the ongoing base budget. Temporary status does not mean these funds cannot be used, but rather a conscious effort should be made to allocate these funds toward expenses that do not have an ongoing commitment or would be easily removed if the funding source disappeared. For 2023-24, an allocation addressing districtwide enrollment was partially funded by this amount.

### **Expenditures**

The total 2023-24 Adopted Budget Unrestricted General Fund expenditures and net transfers equal \$229 million, nearly \$4.8 million over the 2023-24 Tentative Budget and \$20.2 million higher than the 2022-23 Adopted Budget.

The net change of \$4.8 million from 2023-24 Tentative was mainly the result of:

- \$4.3 million for the additional negotiated compensation, an increase from 4.22% to 7.22% for filled and vacant positions
- \$1.5 million increase for Health Benefits support transfer to the Self Insurance Fund, including \$900,000 for CalPERS pension rate increases and benefits
- \$880,000 increase in operating expenses
- \$1.9 million net decrease for a combination of factors including decreases in the support transfer for DSPS, supplies, position eliminations and other position changes.

### **Projected Operating Results, Fund Balance and Stability Fund**

The Adopted Budget has a projected operating result of -\$2.1 million in Fund Balance from \$31.4 million to \$29.3 million with a projected Stability Fund balance of \$5.6 million. The most likely factors that could impact the operating results and lead to a smaller deficit or even surplus include one-time or temporary sources of revenue that exceed the budgeted revenue or expenditures that are less than their budgeted amounts. In particular, vacant positions have caused a significant savings in past years. Unfortunately, should the concerns of midyear state budget shortfalls be realized and passed on to the Community College System, a larger operating deficit may need to be absorbed.

### **Planning for the Future and Fundamental Funding Shifts**

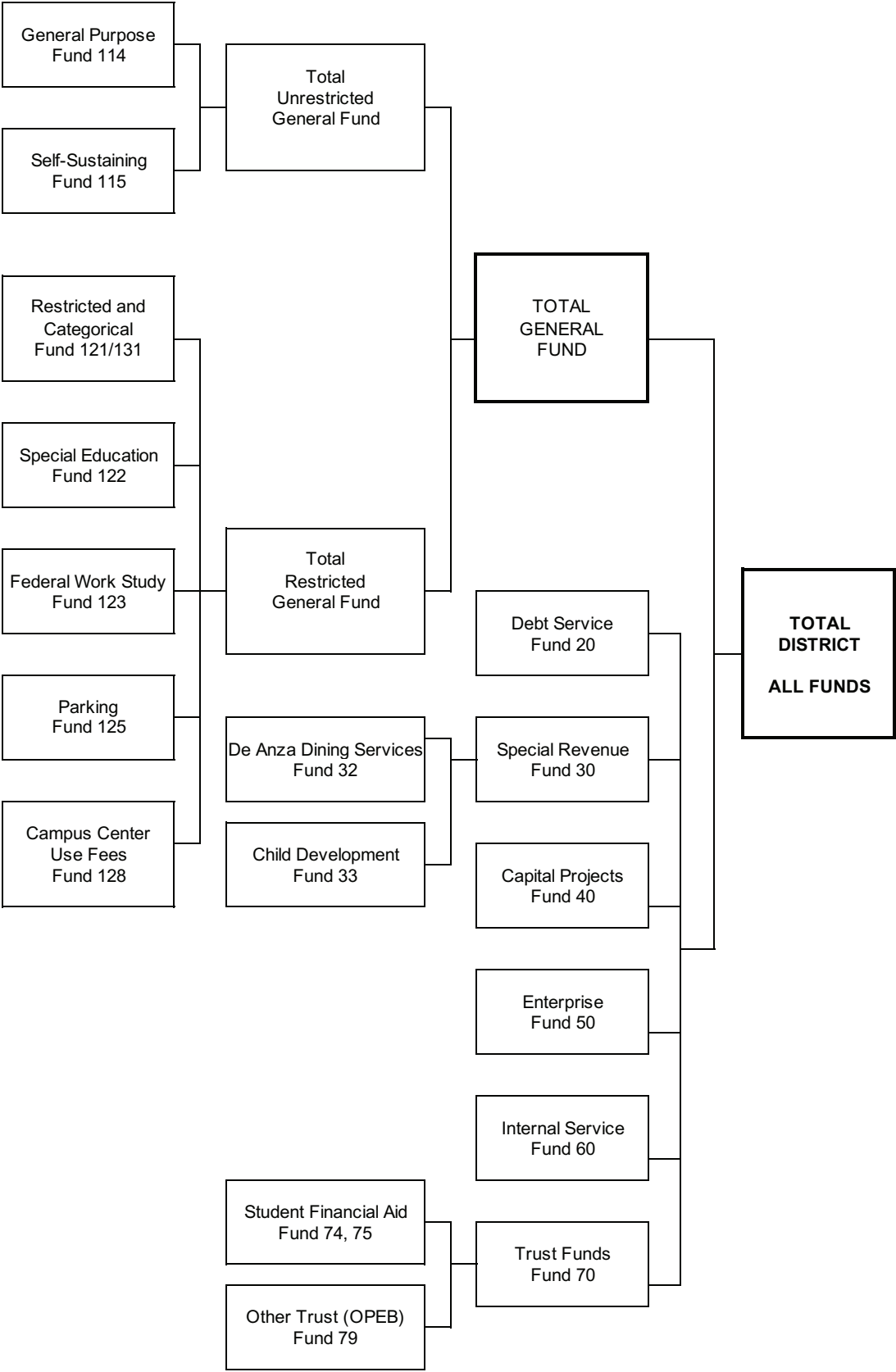
Since the pandemic, the world has faced significant economic challenges. At the community college level, the system as a whole has been insulated from many of these challenges due to the Hold Harmless provision. The district experienced continued revenue growth to the astonishing level of \$38 million under the Student Centered Funding Formula, in spite of decreasing enrollment. In addition, federal and state COVID-related funding allowed districts to address pandemic-related concerns with minimal impact to their general fund revenues. The 8.22% state COLA, especially considering the initial projected state deficit, is another positive boost that should not be underestimated as it's unclear if there will be such a generous increase in the next few years.

Moving forward, it's essential that the District plans strategically to address the upcoming plateau years. While the possibility of community support status is appealing, the District should plan for the plateau years by building its stability fund and taking steps to address its structural deficit.

Another issue that must be addressed in the near future, regardless of the District's funding status, is the continued challenge of maintaining compliance under the 50% law requirements. While it makes sense that 50% of a district's unrestricted general fund costs should be related to direct instruction, many of the services that our students need – counseling, librarian services, technology, basic needs assistance and mental health services to name a few – are considered non-instructional. Compliance with the 50% Law calculation while also meeting our students needs will require strategic and creative thinking but it can only be managed and maximized within the allowable legal parameters to a reasonable point.

In spite of the challenges, the District continues to meet its mission of student success. At the core, our decisions need to reflect the needs of our students and be focused on helping them to achieve their goals as they move through their educational journey.

# ALL FUNDS CHART



**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2023-24  
Adopted Budget Summary  
for GENERAL FUNDS**

|                                      | General<br>Fund 114   | Self-Sustaining<br>Fund 115 | Total<br>Unrestricted<br>General Fund | Restricted &<br>Categorical<br>Fund 121/131 | Special<br>Education<br>Fund 122 | Federal<br>Work Study<br>Fund 123 | Parking<br>Fund 125 | Campus Center<br>Fund 128 | Total<br>Restricted<br>General Fund | TOTAL<br>GENERAL<br>FUND |
|--------------------------------------|-----------------------|-----------------------------|---------------------------------------|---|----------------------------------|-----------------------------------|---------------------|---------------------------|-------------------------------------|--------------------------|
| <b>REVENUE</b>                       |                       |                             |                                       |   |                                  |                                   |                     |                           |                                     |                          |
| Federal Revenue                      | \$ 0                  | \$ 0                        | \$ 0                                  | \$ 1,651,388                                | \$ 0                             | \$ 434,252                        | \$ 0                | \$ 0                      | \$ 2,085,640                        | \$ 2,085,640             |
| State Revenue                        | 48,589,515            | 5,142,028                   | 53,731,543                            | 52,071,374                                  | 4,584,436                        | 0                                 | 0                   | 0                         | 56,655,810                          | 110,387,353              |
| Local Revenue                        | 178,361,000           | 6,357,724                   | 184,718,724                           | 2,318,248                                   | 0                                | 0                                 | 0                   | 1,535,000                 | 3,853,248                           | 188,571,972              |
| <b>TOTAL REVENUE</b>                 | <b>\$ 226,950,515</b> | <b>\$ 11,499,752</b>        | <b>\$ 238,450,267</b>                 | <b>\$ 56,041,010</b>                        | <b>\$ 4,584,436</b>              | <b>\$ 434,252</b>                 | <b>\$ 0</b>         | <b>\$ 1,535,000</b>       | <b>\$ 62,594,698</b>                | <b>\$ 301,044,965</b>    |
| <b>EXPENSES</b>                      |                       |                             |                                       |   |                                  |                                   |                     |                           |                                     |                          |
| Certificated Salaries                | \$ 93,780,152         | \$ 850,823                  | \$ 94,630,975                         | \$ 8,145,633                                | \$ 3,370,290                     | \$ 0                              | \$ 0                | \$ 84,627                 | \$ 11,600,549                       | \$ 106,231,525           |
| Classified Salaries                  | 44,549,144            | 2,661,857                   | 47,211,001                            | 13,236,089                                  | 2,789,771                        | 579,003                           | 842,884             | 860,244                   | 18,307,991                          | 65,518,992               |
| Employee Benefits                    | 58,258,037            | 1,380,143                   | 59,638,180                            | 8,454,939                                   | 2,262,295                        | 0                                 | 333,678             | 466,318                   | 11,517,230                          | 71,155,410               |
| Materials and Supplies               | 2,593,330             | 369,650                     | 2,962,980                             | 3,447,111                                   | 11,000                           | 0                                 | 0                   | 140,000                   | 3,598,111                           | 6,561,091                |
| Operating Expenses                   | 21,103,029            | 3,521,928                   | 24,624,957                            | 13,375,470                                  | 197,659                          | 0                                 | 90,000              | 150,000                   | 13,813,129                          | 38,438,086               |
| Capital Outlay                       | 388,852               | 535,000                     | 923,852                               | 5,242,814                                   | 7,000                            | 0                                 | 0                   | 200,000                   | 5,449,814                           | 6,373,666                |
| <b>TOTAL EXPENSES</b>                | <b>\$ 220,672,544</b> | <b>\$ 9,319,402</b>         | <b>\$ 229,991,946</b>                 | <b>\$ 51,902,056</b>                        | <b>\$ 8,638,014</b>              | <b>\$ 579,003</b>                 | <b>\$ 1,266,562</b> | <b>\$ 1,901,190</b>       | <b>\$ 64,286,825</b>                | <b>\$ 294,278,770</b>    |
| <b>TRANSFERS AND OTHER</b>           |                       |                             |                                       |   |                                  |                                   |                     |                           |                                     |                          |
| Transfers-in                         | \$ 0                  | \$ 0                        | \$ 0                                  | \$ 0  | \$ 4,046,612                     | \$ 144,751                        | \$ 1,266,562        | \$ 0                      | \$ 5,457,925                        | \$ 5,457,925             |
| Other Sources                        | 0                     | 0                           | 0                                     | 0   | 0                                | 0                                 | 0                   | 0                         | 0                                   | 0                        |
| Intrafund Transfers                  | 50,000                | (50,000)                    | 0                                     | 0   | 0                                | 0                                 | 0                   | 0                         | 0                                   | 0                        |
| Transfers-out                        | (8,457,925)           | 0                           | (8,457,925)                           | 0   | 0                                | 0                                 | 0                   | 0                         | 0                                   | (8,457,925)              |
| Contingency                          | 0                     | 0                           | 0                                     | 0   | 0                                | 0                                 | 0                   | 0                         | 0                                   | 0                        |
| Other Outgo                          | 0                     | 0                           | 0                                     | (4,138,954)                                 | 0                                | 0                                 | 0                   | 0                         | (4,138,954)                         | (4,138,954)              |
| <b>TOTAL TRANSFERS/OTHER SOURCES</b> | <b>\$ (8,407,925)</b> | <b>\$ (50,000)</b>          | <b>\$ (8,457,925)</b>                 | <b>\$ (4,138,954)</b>                       | <b>\$ 4,046,612</b>              | <b>\$ 144,751</b>                 | <b>\$ 1,266,562</b> | <b>\$ 0</b>               | <b>\$ 1,318,971</b>                 | <b>\$ (7,138,954)</b>    |
| <b>FUND BALANCE</b>                  |                       |                             |                                       |   |                                  |                                   |                     |                           |                                     |                          |
| Net Change in Fund Balance           | \$ (2,129,954)        | \$ 2,130,350                | \$ 396                                | \$ 0  | \$ (6,966)                       | \$ 0                              | \$ 0                | \$ (366,190)              | \$ (373,156)                        | \$ (372,759)             |
| Beginning Balance, July 1            | 31,432,969            | 18,738,571                  | 50,171,539                            | 29,735,964                                  | 6,966                            | 0                                 | 0                   | 1,108,839                 | 30,851,769                          | 81,023,308               |
| Adjustments to Beginning Balance     | 0                     | 0                           | 0                                     | 0   | 0                                | 0                                 | 0                   | 0                         | 0                                   | 0                        |
| <b>NET FUND BALANCE, June 30</b>     | <b>\$ 29,303,015</b>  | <b>\$ 20,868,921</b>        | <b>\$ 50,171,936</b>                  | <b>\$ 29,735,964</b>                        | <b>\$ 0</b>                      | <b>\$ 0</b>                       | <b>\$ 0</b>         | <b>\$ 742,649</b>         | <b>\$ 30,478,613</b>                | <b>\$ 80,650,549</b>     |

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2023-24  
Adopted Budget Summary  
for ALL FUNDS**

|                                      | <b>TOTAL<br/>GENERAL<br/>FUND</b> | Debt Service<br>Fund 20 | De Anza<br>Dining Services<br>Fund 32 | Child<br>Development<br>Fund 33 | Capital Projects<br>Fund 40 | Enterprise<br>Fund 50 | Student<br>Financial Aid<br>Fund 74, 75 | Other Trust<br>(OPEB)<br>Fund 79 | <b>TOTAL<br/>DISTRICT<br/>ALL FUNDS</b> | Internal Service<br>Fund 60 |
|--------------------------------------|-----------------------------------|-------------------------|---------------------------------------|---------------------------------|-----------------------------|-----------------------|---|----------------------------------|---|-----------------------------|
| <b>REVENUE</b>                       |                                   |                         |                                       |                                 |                             |                       |   |                                  |   |                             |
| Federal Revenue                      | \$ 2,085,640                      | \$ 0                    | \$ 0                                  | \$ 20,000                       | \$ 0                        | \$ 0                  | \$ 20,219,355                           | \$ 0                             | \$ 22,324,995                           | \$ 0                        |
| State Revenue                        | 110,387,353                       | 0                       | 0                                     | 902,233                         | 19,218,331                  | 0                     | 9,766,136                               | 0                                | 140,274,053                             | 0                           |
| Local Revenue                        | 188,571,972                       | 68,932,035              | 882,478                               | 2,192,345                       | 770,000                     | 24,000                | 1,171,000                               | 0                                | 262,543,831                             | 72,218,000                  |
| <b>TOTAL REVENUE</b>                 | <b>\$ 301,044,965</b>             | <b>\$ 68,932,035</b>    | <b>\$ 882,478</b>                     | <b>\$ 3,114,578</b>             | <b>\$ 19,988,331</b>        | <b>\$ 24,000</b>      | <b>\$ 31,156,491</b>                    | <b>\$ 0</b>                      | <b>\$ 425,142,878</b>                   | <b>\$ 72,218,000</b>        |
| <b>EXPENSES</b>                      |                                   |                         |                                       |                                 |                             |                       |   |                                  |   |                             |
| Certificated Salaries                | \$ 106,231,525                    | \$ 0                    | \$ 0                                  | \$ 516,210                      | \$ 0                        | \$ 0                  | \$ 0                                    | \$ 0                             | \$ 106,747,735                          | \$ 0                        |
| Classified Salaries                  | 65,518,992                        | 0                       | 859,115                               | 1,479,424                       | 1,369,432                   | 0                     | 0                                       | 0                                | 69,226,964                              | 0                           |
| Employee Benefits                    | 71,155,410                        | 0                       | 323,183                               | 823,944                         | 652,474                     | 0                     | 0                                       | 0                                | 72,955,011                              | 73,718,000                  |
| Materials and Supplies               | 6,561,091                         | 0                       | 71,252                                | 220,000                         | 0                           | 0                     | 0                                       | 0                                | 6,852,343                               | 0                           |
| Operating Expenses                   | 38,438,086                        | 0                       | 370,770                               | 75,000                          | 12,636,669                  | 46,500                | 1,171,000                               | 0                                | 52,738,025                              | 0                           |
| Capital Outlay                       | 6,373,666                         | 0                       | 4,528                                 | 0                               | 23,718,856                  | 0                     | 0                                       | 0                                | 30,097,050                              | 0                           |
| <b>TOTAL EXPENSES</b>                | <b>\$ 294,278,770</b>             | <b>\$ 0</b>             | <b>\$ 1,628,849</b>                   | <b>\$ 3,114,578</b>             | <b>\$ 38,377,431</b>        | <b>\$ 46,500</b>      | <b>\$ 1,171,000</b>                     | <b>\$ 0</b>                      | <b>\$ 338,617,128</b>                   | <b>\$ 73,718,000</b>        |
| <b>TRANSFERS AND OTHER</b>           |                                   |                         |                                       |                                 |                             |                       |   |                                  |   |                             |
| Transfers-in                         | \$ 5,457,925                      | \$ 0                    | \$ 0                                  | \$ 0                            | \$ 0                        | \$ 0                  | \$ 0                                    | \$ 1,500,000                     | \$ 6,957,925                            | \$ 1,500,000                |
| Other Sources                        | 0                                 | 0                       | 0                                     | 0                               | 0                           | 0                     | 0                                       | 0                                | 0                                       | 0                           |
| Intrafund Transfers                  | 0                                 | 0                       | 0                                     | 0                               | 0                           | 0                     | 0                                       | 0                                | 0                                       | 0                           |
| Transfers-out                        | (8,457,925)                       | 0                       | 0                                     | 0                               | 0                           | 0                     | 0                                       | 0                                | (8,457,925)                             | 0                           |
| Contingency                          | 0                                 | 0                       | 0                                     | 0                               | 0                           | 0                     | 0                                       | 0                                | 0                                       | 0                           |
| Other Outgo                          | (4,138,954)                       | (68,932,035)            | 0                                     | 0                               | 0                           | 0                     | (29,985,491)                            | 0                                | (103,056,480)                           | 0                           |
| <b>TOTAL TRANSFERS/OTHER SOURCES</b> | <b>\$ (7,138,954)</b>             | <b>\$ (68,932,035)</b>  | <b>\$ 0</b>                           | <b>\$ 0</b>                     | <b>\$ 0</b>                 | <b>\$ 0</b>           | <b>\$ (29,985,491)</b>                  | <b>\$ 1,500,000</b>              | <b>\$ (104,556,480)</b>                 | <b>\$ 1,500,000</b>         |
| <b>FUND BALANCE</b>                  |                                   |                         |                                       |                                 |                             |                       |   |                                  |   |                             |
| Net Change in Fund Balance           | \$ (372,759)                      | \$ 0                    | \$ (746,370)                          | \$ 0                            | \$ (18,389,100)             | \$ (22,500)           | \$ 0                                    | \$ 1,500,000                     | \$ (18,030,730)                         | \$ 0                        |
| Beginning Balance, July 1            | 81,023,308                        | 67,665,585              | 1,954,323                             | 3,243,969                       | 106,806,765                 | 1,801,399             | 15,026                                  | 33,831,780                       | 296,342,154                             | 5,345,599                   |
| Adjustments to Beginning Balance     | 0                                 | 0                       | 0                                     | 0                               | 0                           | 0                     | 0                                       | 0                                | 0                                       | 0                           |
| <b>NET FUND BALANCE, June 30</b>     | <b>\$ 80,650,549</b>              | <b>\$ 67,665,585</b>    | <b>\$ 1,207,952</b>                   | <b>\$ 3,243,969</b>             | <b>\$ 88,417,665</b>        | <b>\$ 1,778,899</b>   | <b>\$ 15,026</b>                        | <b>\$ 35,331,780</b>             | <b>\$ 278,311,424</b>                   | <b>\$ 5,345,599</b>         |

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS FOR 2023-24

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 | De Anza Dining Svcs 32 | Child Developmt 33 | Capital Projects 40 | Enterprise Fund 50 | Internal Service 60 | Financial Aid 74/75 | Other Trust (OPEB) 79 |           |
| 114          |                            |                     |                          | 4,046,612             | 144,751             | 1,266,562   |                         |                 |                        |                    |                     |                    | 1,500,000           |                     | 1,500,000             | 8,457,925 |
| 115          | 50,000                     |                     |                          |                       |                     |             |                         |                 |                        |                    |                     |                    |                     |                     |                       | 50,000    |
| 121/131      |                            |                     |                          |                       |                     |             |                         |                 |                        |                    |                     |                    |                     |                     |                       | 0         |
| 122          |                            |                     |                          |                       |                     |             |                         |                 |                        |                    |                     |                    |                     |                     |                       | 0         |
| 123          |                            |                     |                          |                       |                     |             |                         |                 |                        |                    |                     |                    |                     |                     |                       | 0         |
| 125          |                            |                     |                          |                       |                     |             |                         |                 |                        |                    |                     |                    |                     |                     |                       | 0         |
| 128          |                            |                     |                          |                       |                     |             |                         |                 |                        |                    |                     |                    |                     |                     |                       | 0         |
| 20           |                            |                     |                          |                       |                     |             |                         |                 |                        |                    |                     |                    |                     |                     |                       | 0         |
| 32           |                            |                     |                          |                       |                     |             |                         |                 |                        |                    |                     |                    |                     |                     |                       | 0         |
| 33           |                            |                     |                          |                       |                     |             |                         |                 |                        |                    |                     |                    |                     |                     |                       | 0         |
| 40           |                            |                     |                          |                       |                     |             |                         |                 |                        |                    |                     |                    |                     |                     |                       | 0         |
| 50           |                            |                     |                          |                       |                     |             |                         |                 |                        |                    |                     |                    |                     |                     |                       | 0         |
| 60           |                            |                     |                          |                       |                     |             |                         |                 |                        |                    |                     |                    |                     |                     |                       | 0         |
| 74/75        |                            |                     |                          |                       |                     |             |                         |                 |                        |                    |                     |                    |                     |                     |                       | 0         |
| 79           |                            |                     |                          |                       |                     |             |                         |                 |                        |                    |                     |                    |                     |                     |                       | 0         |
| <b>Total</b> | 50,000                     | 0                   | 0                        | 4,046,612             | 144,751             | 1,266,562   | 0                       | 0               | 0                      | 0                  | 0                   | 0                  | 1,500,000           | 0                   | 1,500,000             | 8,507,925 |

F  
R  
O  
M

**Inter-Fund Transfers:**

- Fund 114 to 122: 4,046,612 for Special Ed match
- Fund 114 to 123: 144,751 for FH Federal Work Study match
- Fund 114 to 125: 1,266,562 to offset Parking Fund operating deficit
- Fund 114 to 60: 1,500,000 to support Internal Service Fund
- Fund 114 to 79: 1,500,000 for 2023-24 OPEB Liability

**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****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. For this fiscal year, \$190.1 million of this fund's revenue is from base apportionment revenue totaling 83.4%, \$19.1 million or 8.4% from nonresident tuition, \$14.9 million or 6.5% from other sources and \$3.9 million or 1.7% from lottery proceeds.

Base apportionment of \$190.1 million revenue is comprised of four revenue sources:

- Local - Property Taxes\* \$142,158,300 (74.8%)
- Local - Student Enrollment Fees \$15,526,000 (8.2%)
- State - General Apportionment \$2,037,300 (1%)
- State - EPA (Educational Protection Act - Prop 30) Proceeds \$30,357,000 (16%)

\*assumes -\$23.3 million in negative (ERAF) Educational Augmentation Revenue Fund

The state approximates the district's local sources of revenue to be provided from property taxes and enrollment fees that will be generated during the year and then estimates the difference required in state general apportionment and EPA to achieve the district's entitled total computational revenue. When the amount of either local property taxes provided or enrollment fees generated and reported systemwide are less than originally planned, the state general apportionment or EPA for community colleges is not automatically backfilled. If additional funding is not secured through the legislative process to make up the shortfall in state revenues, the state may apply a "deficit factor" on revenues across all districts' revenue for that fiscal year.

General Purpose Fund expenses account for the majority of the district's operating expenses. Ongoing salaries and benefits comprise 85.8% of the total budgeted general fund expenses totaling \$196,587,333 with the remaining 14.2% or \$32,493,136 in fixed and discretionary categories.

Fixed expenses such as leases, utilities, debt payments, insurance premiums, bank and credit card fees, collective bargaining negotiated operating costs, district-wide software maintenance, and a transfer out to DSP&S (Disabled Student Programs and Services), FWS (Federal Work Student Program) and Parking Fund comprise 10% of the total general fund expenses. The remaining 4.2% constitutes the campuses' and Central Services' discretionary B budget, approximately \$9.6 million.

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 114  
General Purpose**

**2023-24 BUDGETS**

| <b>REVENUE</b>                      | <b>Foothill<br/>College</b> | <b>De Anza<br/>College</b> | <b>Central<br/>Services</b> | <b>District-Wide</b>  | <b>Total<br/>Fund 114</b> |
|-------------------------------------|-----------------------------|----------------------------|-----------------------------|-----------------------|---------------------------|
| <b>State</b>                        |                             |                            |                             |                       |                           |
| Apportionment                       | \$ 0                        | \$ 0                       | \$ 0                        | \$ 2,710,015          | \$ 2,710,015              |
| EPA Proceeds                        | 0                           | 0                          | 0                           | 30,357,000            | 30,357,000                |
| State Lottery                       | 0                           | 0                          | 0                           | 3,966,900             | 3,966,900                 |
| Mandated Cost Block Grant           | 0                           | 0                          | 0                           | 718,900               | 718,900                   |
| STRS On-Behalf Payments             | 0                           | 0                          | 0                           | 5,910,000             | 5,910,000                 |
| Full-Time Faculty Hiring            | 0                           | 0                          | 0                           | 3,722,300             | 3,722,300                 |
| Other State                         | 0                           | 0                          | 0                           | 1,204,400             | 1,204,400                 |
| <b>Total State Revenue</b>          | <b>\$ 0</b>                 | <b>\$ 0</b>                | <b>\$ 0</b>                 | <b>\$ 48,589,515</b>  | <b>\$ 48,589,515</b>      |
| <b>Local</b>                        |                             |                            |                             |                       |                           |
| Property Taxes                      | \$ 0                        | \$ 0                       | \$ 0                        | \$ 141,703,900        | \$ 141,703,900            |
| Resident Enrollment (Gross)         | 338,200                     | 198,900                    | 0                           | 15,526,000            | 16,063,100                |
| Non-Resident Enrollment             | 0                           | 0                          | 0                           | 19,092,200            | 19,092,200                |
| Interest Income                     | 0                           | 0                          | 0                           | 1,000,000             | 1,000,000                 |
| Other Local                         | 218,800                     | 283,000                    | 0                           | 0                     | 501,800                   |
| <b>Total Local Revenue</b>          | <b>\$ 557,000</b>           | <b>\$ 481,900</b>          | <b>\$ 0</b>                 | <b>\$ 177,322,100</b> | <b>\$ 178,361,000</b>     |
| <b>TOTAL REVENUE</b>                | <b>\$ 557,000</b>           | <b>\$ 481,900</b>          | <b>\$ 0</b>                 | <b>\$ 225,911,615</b> | <b>\$ 226,950,515</b>     |
| <b>EXPENSES</b>                     |                             |                            |                             |                       |                           |
| Contract Teachers                   | \$ 19,359,363               | \$ 24,328,724              | \$ 0                        | \$ 0                  | \$ 43,688,087             |
| Contract Non-Teachers               | 5,691,901                   | 8,250,223                  | 1,154,441                   | 0                     | 15,096,565                |
| Other Teachers                      | 8,922,859                   | 20,500,903                 | 0                           | 5,039,340             | 34,463,102                |
| Other Non-Teachers                  | 146,200                     | 28,998                     | 0                           | 357,200               | 532,398                   |
| <b>Total Certificated Salaries</b>  | <b>\$ 34,120,323</b>        | <b>\$ 53,108,848</b>       | <b>\$ 1,154,441</b>         | <b>\$ 5,396,540</b>   | <b>\$ 93,780,152</b>      |
| Contract Non-Instructional          | \$ 7,225,190                | \$ 11,390,120              | \$ 21,635,724               | \$ 129,935            | \$ 40,380,970             |
| Contract Instructional Aides        | 433,660                     | 2,139,086                  | 0                           | 0                     | 2,572,746                 |
| Other Non-Instructional             | 296,802                     | 44,549                     | 176,217                     | 1,077,860             | 1,595,428                 |
| Other Instructional Aides           | 0                           | 0                          | 0                           | 0                     | 0                         |
| Students                            | 0                           | 0                          | 0                           | 0                     | 0                         |
| <b>Total Classified Salaries</b>    | <b>\$ 7,955,653</b>         | <b>\$ 13,573,755</b>       | <b>\$ 21,811,941</b>        | <b>\$ 1,207,795</b>   | <b>\$ 44,549,144</b>      |
| <b>Total Salaries</b>               | <b>\$ 42,075,976</b>        | <b>\$ 66,682,603</b>       | <b>\$ 22,966,382</b>        | <b>\$ 6,604,335</b>   | <b>\$ 138,329,296</b>     |
| <b>Total Staff Benefits</b>         | <b>\$ 13,012,325</b>        | <b>\$ 19,929,256</b>       | <b>\$ 10,876,259</b>        | <b>\$ 14,440,196</b>  | <b>\$ 58,258,037</b>      |
| <b>Total Materials and Supplies</b> | <b>\$ 1,051,900</b>         | <b>\$ 97,902</b>           | <b>\$ 1,443,528</b>         | <b>\$ 0</b>           | <b>\$ 2,593,330</b>       |
| Contracted Services                 | \$ 0                        | \$ 0                       | \$ 0                        | \$ 173,100            | \$ 173,100                |
| Lease of Equipment & Facilities     | 0                           | 0                          | 0                           | 96,200                | 96,200                    |
| Utilities                           | 0                           | 0                          | 0                           | 3,672,059             | 3,672,059                 |
| Other Operating                     | 1,631,344                   | 1,599,820                  | 2,649,726                   | 11,280,780            | 17,161,670                |
| <b>Total Operating</b>              | <b>\$ 1,631,344</b>         | <b>\$ 1,599,820</b>        | <b>\$ 2,649,726</b>         | <b>\$ 15,222,139</b>  | <b>\$ 21,103,029</b>      |
| Buildings                           | \$ 0                        | \$ 0                       | \$ 0                        | \$ 0                  | \$ 0                      |
| Equipment-New & Replacement         | 0                           | 0                          | 0                           | 0                     | 0                         |
| Other Capital Outlay                | 227,000                     | 74,852                     | 87,000                      | 0                     | 388,852                   |
| <b>Total Capital Outlay</b>         | <b>\$ 227,000</b>           | <b>\$ 74,852</b>           | <b>\$ 87,000</b>            | <b>\$ 0</b>           | <b>\$ 388,852</b>         |
| <b>TOTAL EXPENSES</b>               | <b>\$ 57,998,545</b>        | <b>\$ 88,384,434</b>       | <b>\$ 38,022,895</b>        | <b>\$ 36,266,670</b>  | <b>\$ 220,672,544</b>     |
| Transfers-in                        | \$ 0                        | \$ 0                       | \$ 0                        | \$ 0                  | \$ 0                      |
| Other Sources                       | 0                           | 0                          | 0                           | 0                     | 0                         |
| Intrafund Transfers                 | 50,000                      | 0                          | 0                           | 0                     | 50,000                    |
| Transfers-out                       | 0                           | 0                          | 0                           | (8,457,925)           | (8,457,925)               |
| Contingency                         | 0                           | 0                          | 0                           | 0                     | 0                         |
| Other Outgo                         | 0                           | 0                          | 0                           | 0                     | 0                         |
| <b>TOTAL TRANS/OTHER SOURCES</b>    | <b>\$ 50,000</b>            | <b>\$ 0</b>                | <b>\$ 0</b>                 | <b>\$ (8,457,925)</b> | <b>\$ (8,407,925)</b>     |
| Net Change in Fund Balance          | \$ (57,391,545)             | \$ (87,902,534)            | \$ (38,022,895)             | \$ 181,187,020        | \$ (2,129,954)            |
| Beginning Balance, July 1           | 0                           | 0                          | 0                           | 0                     | 31,432,969                |
| Adjustments to Beginning Balance    | 0                           | 0                          | 0                           | 0                     | 0                         |
| <b>NET FUND BALANCE, June 30</b>    | <b>\$ (57,391,545)</b>      | <b>\$ (87,902,534)</b>     | <b>\$ (38,022,895)</b>      | <b>\$ 181,187,020</b> | <b>\$ 29,303,015</b>      |

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 114  
General Purpose**

| <b>TOTAL DISTRICT</b>               |                                 |                         |                         |
|-------------------------------------|---------------------------------|-------------------------|-------------------------|
| <b>REVENUE</b>                      | <b>Adopted Budget<br/>22-23</b> | <b>Actual<br/>22-23</b> | <b>Budget<br/>23-24</b> |
| <b>State</b>                        |                                 |                         |                         |
| Apportionment                       | \$ 2,583,700                    | \$ 6,621,705            | \$ 2,710,015            |
| EPA Proceeds                        | 33,917,600                      | 21,989,835              | 30,357,000              |
| State Lottery                       | 3,861,600                       | 4,511,009               | 3,966,900               |
| Mandated Cost Block Grant           | 677,200                         | 743,343                 | 718,900                 |
| STRS On-Behalf Payments             | 5,910,000                       | 5,282,293               | 5,910,000               |
| Full-Time Faculty Hiring            | 3,722,300                       | 3,722,295               | 3,722,300               |
| Other State                         | 437,400                         | 965,774                 | 1,204,400               |
| <b>Total State Revenue</b>          | <b>\$ 51,109,800</b>            | <b>\$ 43,836,254</b>    | <b>\$ 48,589,515</b>    |
| <b>Local</b>                        |                                 |                         |                         |
| Property Taxes                      | \$ 123,317,600                  | \$ 132,365,322          | \$ 141,703,900          |
| Resident Enrollment (Gross)         | 16,664,182                      | 16,049,335              | 16,063,100              |
| Non-Resident Enrollment             | 15,492,100                      | 18,248,868              | 19,092,200              |
| Interest Income                     | 1,000,000                       | 3,746,530               | 1,000,000               |
| Other Local                         | 554,400                         | 922,866                 | 501,800                 |
| <b>Total Local Revenue</b>          | <b>\$ 157,028,282</b>           | <b>\$ 171,332,920</b>   | <b>\$ 178,361,000</b>   |
| <b>TOTAL REVENUE</b>                | <b>\$ 208,138,082</b>           | <b>\$ 215,169,174</b>   | <b>\$ 226,950,515</b>   |
| <b>EXPENSES</b>                     |                                 |                         |                         |
| Contract Teachers                   | \$ 41,946,903                   | \$ 33,070,080           | \$ 43,688,087           |
| Contract Non-Teachers               | 13,782,201                      | 17,439,177              | 15,096,565              |
| Other Teachers                      | 27,415,618                      | 35,194,027              | 34,463,102              |
| Other Non-Teachers                  | 1,135,847                       | 1,097,819               | 532,398                 |
| <b>Total Certificated Salaries</b>  | <b>\$ 84,280,570</b>            | <b>\$ 86,801,102</b>    | <b>\$ 93,780,152</b>    |
| Contract Non-Instructional          | \$ 36,969,067                   | \$ 32,565,634           | \$ 40,380,970           |
| Contract Instructional Aides        | 2,443,952                       | 2,210,159               | 2,572,746               |
| Other Non-Instructional             | 1,221,970                       | 3,029,887               | 1,595,428               |
| Other Instructional Aides           | 0                               | 0                       | 0                       |
| Students                            | 0                               | 647,025                 | 0                       |
| <b>Total Classified Salaries</b>    | <b>\$ 40,634,988</b>            | <b>\$ 38,452,705</b>    | <b>\$ 44,549,144</b>    |
| <b>Total Salaries</b>               | <b>\$ 124,915,558</b>           | <b>\$ 125,253,807</b>   | <b>\$ 138,329,296</b>   |
| <b>Total Staff Benefits</b>         | <b>\$ 54,566,536</b>            | <b>\$ 55,873,595</b>    | <b>\$ 58,258,037</b>    |
| <b>Total Materials and Supplies</b> | <b>\$ 2,917,361</b>             | <b>\$ 2,810,932</b>     | <b>\$ 2,593,330</b>     |
| Contracted Services                 | \$ 173,100                      | \$ 4,503,075            | \$ 173,100              |
| Lease of Equipment & Facilities     | 96,200                          | 241,115                 | 96,200                  |
| Utilities                           | 3,672,059                       | 4,893,804               | 3,672,059               |
| Other Operating                     | 15,862,664                      | 8,342,403               | 17,161,670              |
| <b>Total Operating</b>              | <b>\$ 19,804,023</b>            | <b>\$ 17,980,397</b>    | <b>\$ 21,103,029</b>    |
| Buildings                           | \$ 0                            | \$ 0                    | \$ 0                    |
| Equipment-New & Replacement         | 0                               | 499,602                 | 0                       |
| Other Capital Outlay                | 314,000                         | 1,085,935               | 388,852                 |
| <b>Total Capital Outlay</b>         | <b>\$ 314,000</b>               | <b>\$ 1,585,537</b>     | <b>\$ 388,852</b>       |
| <b>TOTAL EXPENSES</b>               | <b>\$ 202,517,478</b>           | <b>\$ 203,504,268</b>   | <b>\$ 220,672,544</b>   |
| Transfers-in                        | \$ 0                            | \$ 0                    | \$ 0                    |
| Other Sources                       | 0                               | 18,796,501              | 0                       |
| Intrafund Transfers                 | 50,000                          | (3,248,278)             | 50,000                  |
| Transfers-out                       | (6,437,572)                     | (24,395,967)            | (8,457,925)             |
| Contingency                         | 0                               | 0                       | 0                       |
| Other Outgo                         | 0                               | (437,105)               | 0                       |
| <b>TOTAL TRANS/OTHER SOURCES</b>    | <b>\$ (6,387,572)</b>           | <b>\$ (9,284,849)</b>   | <b>\$ (8,407,925)</b>   |
| Net Change in Fund Balance          | \$ (766,968)                    | \$ 2,380,058            | \$ (2,129,954)          |
| Beginning Balance, July 1           | 29,052,911                      | 29,052,911              | 31,432,969              |
| Adjustments to Beginning Balance    | 0                               | 0                       | 0                       |
| <b>NET FUND BALANCE, June 30</b>    | <b>\$ 28,285,943</b>            | <b>\$ 31,432,969</b>    | <b>\$ 29,303,015</b>    |

**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**

**2023-24 BUDGETS**

| REVENUE                              | Foothill<br>College  | De Anza<br>College  | Central<br>Services | Total<br>Fund 115    |
|--------------------------------------|----------------------|---------------------|---------------------|----------------------|
| <b>State</b>                         |                      |                     |                     |                      |
| Apprenticeship                       | \$ 5,142,028         | \$ 0                | \$ 0                | \$ 5,142,028         |
| STRS On-Behalf Payments              | 0                    | 0                   | 0                   | 0                    |
| Other State                          | 0                    | 0                   | 0                   | 0                    |
| <b>Total State Revenue</b>           | <b>\$ 5,142,028</b>  | <b>\$ 0</b>         | <b>\$ 0</b>         | <b>\$ 5,142,028</b>  |
| <b>Local</b>                         |                      |                     |                     |                      |
| Contract Services                    | \$ 0                 | \$ 0                | \$ 0                | \$ 0                 |
| Facilities Rental                    | 485,000              | 795,000             | 0                   | 1,280,000            |
| Field Trip Revenue                   | 116,390              | 0                   | 0                   | 116,390              |
| Sales                                | 0                    | 146,300             | 0                   | 146,300              |
| Short Courses                        | 78,000               | 44,000              | 0                   | 122,000              |
| Other Local                          | 310,820              | 1,236,900           | 3,145,314           | 4,693,034            |
| <b>Total Local Revenue</b>           | <b>\$ 990,210</b>    | <b>\$ 2,222,200</b> | <b>\$ 3,145,314</b> | <b>\$ 6,357,724</b>  |
| <b>TOTAL REVENUE</b>                 | <b>\$ 6,132,238</b>  | <b>\$ 2,222,200</b> | <b>\$ 3,145,314</b> | <b>\$ 11,499,752</b> |
| <b>EXPENSES</b>                      |                      |                     |                     |                      |
| Contract Teachers                    | \$ 0                 | \$ 0                | \$ 0                | \$ 0                 |
| Contract Non-Teachers                | 292,761              | 226,212             | 0                   | 518,973              |
| Other Teachers                       | 320,800              | 0                   | 0                   | 320,800              |
| Other Non-Teachers                   | 4,550                | 6,500               | 0                   | 11,050               |
| <b>Total Certificated Salaries</b>   | <b>\$ 618,111</b>    | <b>\$ 232,712</b>   | <b>\$ 0</b>         | <b>\$ 850,823</b>    |
| Contract Non-Instructional           | \$ 755,767           | \$ 1,553,591        | \$ 0                | \$ 2,309,357         |
| Contract Instructional Aides         | 0                    | 0                   | 0                   | 0                    |
| Other Non-Instructional              | 97,500               | 255,000             | 0                   | 352,500              |
| Other Instructional Aides            | 0                    | 0                   | 0                   | 0                    |
| Students                             | 0                    | 0                   | 0                   | 0                    |
| <b>Total Classified Salaries</b>     | <b>\$ 853,267</b>    | <b>\$ 1,808,591</b> | <b>\$ 0</b>         | <b>\$ 2,661,857</b>  |
| <b>Total Salaries</b>                | <b>\$ 1,471,378</b>  | <b>\$ 2,041,302</b> | <b>\$ 0</b>         | <b>\$ 3,512,680</b>  |
| <b>Total Staff Benefits</b>          | <b>\$ 506,920</b>    | <b>\$ 873,223</b>   | <b>\$ 0</b>         | <b>\$ 1,380,143</b>  |
| <b>Total Materials and Supplies</b>  | <b>\$ 32,650</b>     | <b>\$ 337,000</b>   | <b>\$ 0</b>         | <b>\$ 369,650</b>    |
| Contracted Services                  | \$ 0                 | \$ 0                | \$ 0                | \$ 0                 |
| Lease of Equipment & Facilities      | 0                    | 0                   | 0                   | 0                    |
| Utilities                            | 0                    | 0                   | 0                   | 0                    |
| Other Operating                      | 368,990              | 313,500             | 2,839,438           | 3,521,928            |
| <b>Total Operating</b>               | <b>\$ 368,990</b>    | <b>\$ 313,500</b>   | <b>\$ 2,839,438</b> | <b>\$ 3,521,928</b>  |
| Buildings                            | \$ 0                 | \$ 0                | \$ 0                | \$ 0                 |
| Equipment-New & Replacement          | 0                    | 0                   | 0                   | 0                    |
| Other Capital Outlay                 | 10,000               | 525,000             | 0                   | 535,000              |
| <b>Total Capital Outlay</b>          | <b>\$ 10,000</b>     | <b>\$ 525,000</b>   | <b>\$ 0</b>         | <b>\$ 535,000</b>    |
| <b>TOTAL EXPENSES</b>                | <b>\$ 2,389,938</b>  | <b>\$ 4,090,025</b> | <b>\$ 2,839,438</b> | <b>\$ 9,319,402</b>  |
| Transfers-in                         | \$ 0                 | \$ 0                | \$ 0                | \$ 0                 |
| Other Sources                        | 0                    | 0                   | 0                   | 0                    |
| Intrafund Transfers                  | (36,838)             | 47,146              | (60,307)            | (50,000)             |
| Transfers-out                        | 0                    | 0                   | 0                   | 0                    |
| Other Outgo                          | 0                    | 0                   | 0                   | 0                    |
| <b>TOTAL TRANSFERS/OTHER SOURCES</b> | <b>\$ (36,838)</b>   | <b>\$ 47,146</b>    | <b>\$ (60,307)</b>  | <b>\$ (50,000)</b>   |
| Net Change in Fund Balance           | \$ 3,705,462         | \$ (1,820,680)      | \$ 245,569          | \$ 2,130,350         |
| Beginning Balance, July 1            | 10,280,431           | 8,221,896           | 236,244             | 18,738,571           |
| Adjustments to Beginning Balance     | 0                    | 0                   | 0                   | 0                    |
| <b>NET FUND BALANCE, June 30</b>     | <b>\$ 13,985,892</b> | <b>\$ 6,401,216</b> | <b>\$ 481,813</b>   | <b>\$ 20,868,921</b> |

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 115  
Self-Sustaining**

| TOTAL DISTRICT                       |                         |                      |                      |
|--------------------------------------|-------------------------|----------------------|----------------------|
| REVENUE                              | Adopted Budget<br>22-23 | Actual<br>22-23      | Budget<br>23-24      |
| <b>State</b>                         |                         |                      |                      |
| Apprenticeship                       | \$ 4,011,660            | \$ 4,224,826         | \$ 5,142,028         |
| STRS On-Behalf Payments              | 0                       | 8,213                | 0                    |
| Other State                          | 0                       | 2,292,632            | 0                    |
| <b>Total State Revenue</b>           | <b>\$ 4,011,660</b>     | <b>\$ 6,525,672</b>  | <b>\$ 5,142,028</b>  |
| <b>Local</b>                         |                         |                      |                      |
| Contract Services                    | \$ 0                    | \$ 44,249            | \$ 0                 |
| Facilities Rental                    | 960,000                 | 1,541,289            | 1,280,000            |
| Field Trip Revenue                   | 189,000                 | 192,500              | 116,390              |
| Sales                                | 41,300                  | 206,435              | 146,300              |
| Short Courses                        | 184,000                 | 89,384               | 122,000              |
| Other Local                          | 3,829,269               | 1,984,627            | 4,693,034            |
| <b>Total Local Revenue</b>           | <b>\$ 5,203,569</b>     | <b>\$ 4,058,484</b>  | <b>\$ 6,357,724</b>  |
| <b>TOTAL REVENUE</b>                 | <b>\$ 9,215,229</b>     | <b>\$ 10,584,156</b> | <b>\$ 11,499,752</b> |
| <b>EXPENSES</b>                      |                         |                      |                      |
| Contract Teachers                    | \$ 0                    | \$ 0                 | \$ 0                 |
| Contract Non-Teachers                | 443,892                 | 467,720              | 518,973              |
| Other Teachers                       | 285,800                 | 345,408              | 320,800              |
| Other Non-Teachers                   | 5,500                   | 29,696               | 11,050               |
| <b>Total Certificated Salaries</b>   | <b>\$ 735,192</b>       | <b>\$ 842,824</b>    | <b>\$ 850,823</b>    |
| Contract Non-Instructional           | \$ 2,363,078            | \$ 1,936,777         | \$ 2,309,357         |
| Contract Instructional Aides         | 0                       | 0                    | 0                    |
| Other Non-Instructional              | 443,300                 | 767,079              | 352,500              |
| Other Instructional Aides            | 0                       | 0                    | 0                    |
| Students                             | 0                       | 32,491               | 0                    |
| <b>Total Classified Salaries</b>     | <b>\$ 2,806,378</b>     | <b>\$ 2,736,347</b>  | <b>\$ 2,661,857</b>  |
| <b>Total Salaries</b>                | <b>\$ 3,541,570</b>     | <b>\$ 3,579,170</b>  | <b>\$ 3,512,680</b>  |
| <b>Total Staff Benefits</b>          | <b>\$ 1,351,355</b>     | <b>\$ 1,246,054</b>  | <b>\$ 1,380,143</b>  |
| <b>Total Materials and Supplies</b>  | <b>\$ 564,020</b>       | <b>\$ 289,901</b>    | <b>\$ 369,650</b>    |
| Contracted Services                  | \$ 75,000               | \$ 3,646,190         | \$ 0                 |
| Lease of Equipment & Facilities      | 32,000                  | 87,463               | 0                    |
| Utilities                            | 0                       | 1,587                | 0                    |
| Other Operating                      | 2,184,300               | 637,393              | 3,521,928            |
| <b>Total Operating</b>               | <b>\$ 2,291,300</b>     | <b>\$ 4,372,633</b>  | <b>\$ 3,521,928</b>  |
| Buildings                            | \$ 0                    | \$ 0                 | \$ 0                 |
| Equipment-New & Replacement          | 30,000                  | 111,748              | 0                    |
| Other Capital Outlay                 | 10,000                  | 14,350               | 535,000              |
| <b>Total Capital Outlay</b>          | <b>\$ 40,000</b>        | <b>\$ 126,098</b>    | <b>\$ 535,000</b>    |
| <b>TOTAL EXPENSES</b>                | <b>\$ 7,788,245</b>     | <b>\$ 9,613,856</b>  | <b>\$ 9,319,402</b>  |
| Transfers-in                         | \$ 0                    | \$ 0                 | \$ 0                 |
| Other Sources                        | 0                       | 2,002,770            | 0                    |
| Intrafund Transfers                  | (50,000)                | 3,248,278            | (50,000)             |
| Transfers-out                        | (240,169)               | (314,887)            | 0                    |
| Other Outgo                          | 0                       | 0                    | 0                    |
| <b>TOTAL TRANSFERS/OTHER SOURCES</b> | <b>\$ (290,169)</b>     | <b>\$ 4,936,161</b>  | <b>\$ (50,000)</b>   |
| Net Change in Fund Balance           | \$ 1,136,815            | \$ 5,906,461         | \$ 2,130,350         |
| Beginning Balance, July 1            | 12,832,110              | 12,832,110           | 18,738,571           |
| Adjustments to Beginning Balance     | 0                       | 0                    | 0                    |
| <b>NET FUND BALANCE, June 30</b>     | <b>\$ 13,968,924</b>    | <b>\$ 18,738,571</b> | <b>\$ 20,868,921</b> |

**RESTRICTED and CATEGORICAL**  
**Fund 121/131**

Restricted and Categorical Funds are those resources that come from federal, state, or local agencies. In general, funds received by categorical programs are restricted for a specific purpose. For fiscal year 2023-24, the district is budgeting \$1.65 million in federal, \$52.1 million in state, and \$2.3 million in local funding. 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. For fiscal year 2023-24, the allocation is \$963K.

**Student Equity & Achievement (SSSP, Student Equity, & Basic Skills), Board Financial Assistance Program (BFAP), 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. For fiscal year 2023-24 the district is expected to receive \$15.8 million in funding from the combined categorical programs.

**Instructional Equipment and Library Materials (Block Grant):** The district is budgeting \$6 million from carryforward in state funding to meet instructional equipment and library materials needs.

**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 in 2019. The CVC-OEI grant received \$20 million per year for five years which ended June 30, 2023. CVC-OEI received a third contract for 2 years totaling \$15M. For 2023-24 CVC-OEI is budgeting \$10.8 million which includes \$1.6 million in 2022-23 carryforward.

**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. The allocation for fiscal year 2023-24 is \$532K.

**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. The local allocation for fiscal year 2023-24 is \$2.75 million.

**Guided Pathways:** The 2022-23 California State Budget provided \$47.5 million in one-time grants for California community colleges with the district receiving \$759K. The Guided Pathways framework creates a highly structured approach to student success that provides all students with a set of clear course-taking patterns that promote better enrollment decisions and prepare the students for future success.

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

**California College Promise (AB19):** Provides funding to help increase the number of high school students enrolling into California community colleges, the number of students successfully completing a career education goal or transferring, reducing, and eliminating achievement gaps. The district is receiving \$3.8 million in fiscal year 2023-24.

**Mellon Scholars Grant:** Funded by the Andrew W. Mellon Foundation. This grant was awarded to Foothill-De Anza in partnership with the University of San Francisco and was renewed for an additional 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.



**Strengthening Institutions Programs (SIP):** Awarded by the United States Department of Education under Title III. This \$2.25 million federal grant was awarded to De Anza College for five years from 2021 to 2026. The program helps eligible Institutions of Higher Education to become self-sufficient and expand their capacity to serve low-income students by providing funds to improve and strengthen the academic quality, institutional management, and fiscal stability of eligible institutions.

**National Science Foundation:** De Anza College's Design and Manufacturing Technologies Department (DMT) received \$525K of federal funding to be spent over a three-year period ending June 30, 2025. The Manufacturing Automation and Additive Design Excellence (MAADE) project builds on DMT's existing curriculum and industry partnerships to keep pace with technological advances and meet workforce demand for qualified CNC machinists, CAD designers, and additive manufacturing/3D printing technicians.

**Basic Needs Center:** This is ongoing state funding for the purpose of establishing an on-campus Basic Needs Center and designating at least one staff person as the Basic Needs Coordinator to provide holistic, comprehensive basic needs services and resources to students to support their successful matriculation through the California community colleges system and beyond. The allocation for fiscal year 2023-24 is \$800K.

**Mental Health Program:** Senate Bill 129 (Budget Act of 2021) includes \$30 million in ongoing local assistance funds to support expanding the availability of mental health services available to California community college students. The allocation for fiscal year 2023-24 is \$678K.

**Retention and Enrollment Outreach:** State funding to be used primarily to engage former community college students that may have withdrawn from college due to the impacts of COVID-19, as well as current community college students that may be hesitant to remain in college and prospective students that may be hesitant to enroll in a community college due to COVID-19. The allocation for fiscal year 2023-24 is \$797K.

**Dream Resource Liaisons Support Funds:** Established to ensure that each California Community College has a staff person designated as a Dreamer Resource Liaison, or UndocuLiaison, who is knowledgeable in available financial aid, social services, state-funded immigration legal services, internships, externships, and academic opportunities for all students meeting the requirements set forth in Section 68130.5, including undocumented students. The allocation for fiscal year 2023-24 is \$245K.

**COVID Recovery Block Grant:** The 2022-23 Budget Act included \$650 million one-time for block grants to districts to address issues related to the COVID-19 pandemic, including the mitigation of learning loss, student support efforts, reengagement strategies, professional development opportunities, technology investments, and health and safety measures. Foothill-De Anza has been allocated \$16.1 million over 5 years.

**Mathematics, Engineering, Science Achievement (MESA) Program:** Established over 40 years ago, the California Community College Mathematics, Engineering, Science Achievement (MESA) Programs help underserved and underrepresented students majoring in calculus-based STEM (Science, Technology, Engineering and Mathematics) fields who seek to transfer to a four-year institution. Foothill-De Anza has been allocated \$3.2 million over 6 years, ending on July 31, 2027.

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 121/131  
Restricted and Categorical**

**2023-24 BUDGETS**

| REVENUE                                 | Foothill<br>College   | De Anza<br>College    | Central<br>Services  | Total<br>Fund 121/131 |
|---|-----------------------|-----------------------|----------------------|-----------------------|
| WIA                                     | \$ 0                  | \$ 10,000             | \$ 0                 | \$ 10,000             |
| Financial Aid Admin. Allowance          | 5,000                 | 14,000                | 0                    | 19,000                |
| Perkins Career & Tech Ed Act (CTEA)     | 385,224               | 577,836               | 0                    | 963,060               |
| Higher Ed Emergency Relief Fund (HEERF) | 0                     | 0                     | 0                    | 0                     |
| National Science Foundation (NSF)       | 0                     | 175,199               | 0                    | 175,199               |
| Other Federal                           | 0                     | 484,129               | 0                    | 484,129               |
| <b>Total Federal Revenue</b>            | <b>\$ 390,224</b>     | <b>\$ 1,261,164</b>   | <b>\$ 0</b>          | <b>\$ 1,651,388</b>   |
| Student Equity & Achievement            | \$ 4,944,388          | \$ 6,204,155          | \$ 0                 | \$ 11,148,543         |
| Board Financial Assistance Program      | 367,985               | 609,324               | 0                    | 977,309               |
| Staff Development                       | 0                     | 0                     | 0                    | 0                     |
| Staff Diversity                         | 15,972                | 15,972                | 315,277              | 347,221               |
| EOPS (Parts A & B)                      | 866,295               | 1,886,780             | 0                    | 2,753,075             |
| CARE                                    | 95,616                | 98,297                | 0                    | 193,913               |
| Instructional Equipment Block Grant     | 3,000,000             | 3,000,000             | 0                    | 6,000,000             |
| Online Education Initiative (OEI)       | 0                     | 0                     | 10,824,804           | 10,824,804            |
| CalWORKs                                | 0                     | 408,026               | 0                    | 408,026               |
| STRS On-Behalf Payments                 | 0                     | 0                     | 0                    | 0                     |
| COVID Recovery Block Grant              | 0                     | 0                     | 0                    | 0                     |
| Other State                             | 8,542,101             | 10,408,348            | 468,035              | 19,418,484            |
| <b>Total State Revenue</b>              | <b>\$ 17,832,357</b>  | <b>\$ 22,630,902</b>  | <b>\$ 11,608,116</b> | <b>\$ 52,071,374</b>  |
| Health Service Fees                     | \$ 625,000            | \$ 900,000            | \$ 0                 | \$ 1,525,000          |
| Other Local                             | 0                     | 275,000               | 518,248              | 793,248               |
| <b>Total Local Revenue</b>              | <b>\$ 625,000</b>     | <b>\$ 1,175,000</b>   | <b>\$ 518,248</b>    | <b>\$ 2,318,248</b>   |
| <b>TOTAL REVENUE</b>                    | <b>\$ 18,847,581</b>  | <b>\$ 25,067,065</b>  | <b>\$ 12,126,364</b> | <b>\$ 56,041,010</b>  |
| <b>EXPENSES</b>                         |                       |                       |                      |                       |
| Contract Teachers                       | \$ 200,000            | \$ 439,073            | \$ 0                 | \$ 639,073            |
| Contract Non-Teachers                   | 3,064,202             | 3,302,213             | 185,274              | 6,551,689             |
| Other Teachers                          | 0                     | 0                     | 0                    | 0                     |
| Other Non-Teachers                      | 294,646               | 345,725               | 314,500              | 954,871               |
| <b>Total Certificated Salaries</b>      | <b>\$ 3,558,848</b>   | <b>\$ 4,087,010</b>   | <b>\$ 499,774</b>    | <b>\$ 8,145,633</b>   |
| Contract Non-Instructional              | \$ 4,027,454          | \$ 5,524,758          | \$ 2,088,706         | \$ 11,640,919         |
| Contract Instructional Aides            | 8,223                 | 85,721                | 0                    | 93,944                |
| Other Non-Instructional                 | 426,567               | 1,074,659             | 0                    | 1,501,226             |
| Other Instructional Aides               | 0                     | 0                     | 0                    | 0                     |
| Students                                | 0                     | 0                     | 0                    | 0                     |
| <b>Total Classified Salaries</b>        | <b>\$ 4,462,245</b>   | <b>\$ 6,685,139</b>   | <b>\$ 2,088,706</b>  | <b>\$ 13,236,089</b>  |
| <b>Total Salaries</b>                   | <b>\$ 8,021,093</b>   | <b>\$ 10,772,149</b>  | <b>\$ 2,588,480</b>  | <b>\$ 21,381,722</b>  |
| <b>Total Staff Benefits</b>             | <b>\$ 3,170,288</b>   | <b>\$ 4,282,446</b>   | <b>\$ 1,002,205</b>  | <b>\$ 8,454,939</b>   |
| <b>Total Materials and Supplies</b>     | <b>\$ 1,862,852</b>   | <b>\$ 1,466,401</b>   | <b>\$ 117,859</b>    | <b>\$ 3,447,111</b>   |
| Contracted Services                     | \$ 970,472            | \$ 890,741            | \$ 8,519,719         | \$ 10,380,932         |
| Lease of Equipment & Facilities         | 0                     | 0                     | 0                    | 0                     |
| Utilities                               | 0                     | 0                     | 0                    | 0                     |
| Other Operating                         | 1,253,350             | 1,848,087             | (106,899)            | 2,994,538             |
| <b>Total Operating</b>                  | <b>\$ 2,223,822</b>   | <b>\$ 2,738,828</b>   | <b>\$ 8,412,820</b>  | <b>\$ 13,375,470</b>  |
| Buildings                               | \$ 0                  | \$ 0                  | \$ 0                 | \$ 0                  |
| Equipment-New & Replacement             | 2,172,825             | 3,064,989             | 5,000                | 5,242,814             |
| Other Capital Outlay                    | 0                     | 0                     | 0                    | 0                     |
| <b>Total Capital Outlay</b>             | <b>\$ 2,172,825</b>   | <b>\$ 3,064,989</b>   | <b>\$ 5,000</b>      | <b>\$ 5,242,814</b>   |
| <b>TOTAL EXPENSES</b>                   | <b>\$ 17,450,880</b>  | <b>\$ 22,324,812</b>  | <b>\$ 12,126,364</b> | <b>\$ 51,902,056</b>  |
| 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               | (1,396,701)           | (2,742,253)           | 0                    | (4,138,954)           |
| <b>TOTAL TRANSFERS/OTHER SOURCES</b>    | <b>\$ (1,396,701)</b> | <b>\$ (2,742,253)</b> | <b>\$ 0</b>          | <b>\$ (4,138,954)</b> |
| Net Change in Fund Balance              | \$ 0                  | \$ 0                  | \$ 0                 | \$ 0                  |
| Beginning Balance, July 1               | 0                     | 0                     | 0                    | 29,735,964            |
| Adjustments to Beginning Balance        | 0                     | 0                     | 0                    | 0                     |
| <b>NET FUND BALANCE, June 30</b>        | <b>\$ 0</b>           | <b>\$ 0</b>           | <b>\$ 0</b>          | <b>\$ 29,735,964</b>  |

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 121/131  
Restricted and Categorical**

| TOTAL DISTRICT                          |                         |                        |                       |
|---|-------------------------|------------------------|-----------------------|
| REVENUE                                 | Adopted Budget<br>22-23 | Actual<br>22-23        | Budget<br>23-24       |
| WIA                                     | \$ 29,000               | \$ 7,985               | \$ 10,000             |
| Financial Aid Admin. Allowance          | 19,000                  | 25,185                 | 19,000                |
| Perkins Career & Tech Ed Act (CTEA)     | 933,134                 | 1,114,641              | 963,060               |
| Higher Ed Emergency Relief Fund (HEERF) | 23,343,886              | 23,343,886             | 0                     |
| National Science Foundation (NSF)       | 199,390                 | 72,603                 | 175,199               |
| Other Federal                           | 483,905                 | 515,931                | 484,129               |
| <b>Total Federal Revenue</b>            | <b>\$ 25,008,315</b>    | <b>\$ 25,080,231</b>   | <b>\$ 1,651,388</b>   |
| Student Equity & Achievement            | \$ 10,616,627           | \$ 11,412,711          | \$ 11,148,543         |
| Board Financial Assistance Program      | 1,021,600               | 1,011,893              | 977,309               |
| Staff Development                       | 0                       | 0                      | 0                     |
| Staff Diversity                         | 258,333                 | 602                    | 347,221               |
| EOPS (Parts A & B)                      | 2,669,303               | 2,596,449              | 2,753,075             |
| CARE                                    | 197,426                 | 124,649                | 193,913               |
| Instructional Equipment Block Grant     | 4,500,000               | 1,424,320              | 6,000,000             |
| Online Education Initiative (OEI)       | 25,110,150              | 23,485,346             | 10,824,804            |
| CalWORKs                                | 354,017                 | 353,346                | 408,026               |
| STRS On-Behalf Payments                 | 0                       | 558,670                | 0                     |
| COVID Recovery Block Grant              | 0                       | 16,102,805             | 0                     |
| Other State                             | 15,715,815              | 17,356,674             | 19,418,484            |
| <b>Total State Revenue</b>              | <b>\$ 60,443,271</b>    | <b>\$ 74,427,466</b>   | <b>\$ 52,071,374</b>  |
| Health Service Fees                     | \$ 1,715,551            | \$ 1,401,686           | \$ 1,525,000          |
| Other Local                             | 772,016                 | 948,211                | 793,248               |
| <b>Total Local Revenue</b>              | <b>\$ 2,487,567</b>     | <b>\$ 2,349,897</b>    | <b>\$ 2,318,248</b>   |
| <b>TOTAL REVENUE</b>                    | <b>\$ 87,939,153</b>    | <b>\$ 101,857,595</b>  | <b>\$ 56,041,010</b>  |
| <b>EXPENSES</b>                         |                         |                        |                       |
| Contract Teachers                       | \$ 482,146              | \$ 200,251             | \$ 639,073            |
| Contract Non-Teachers                   | 6,947,764               | 6,530,614              | 6,551,689             |
| Other Teachers                          | 0                       | 412,573                | 0                     |
| Other Non-Teachers                      | 861,232                 | 1,750,481              | 954,871               |
| <b>Total Certificated Salaries</b>      | <b>\$ 8,291,142</b>     | <b>\$ 8,893,918</b>    | <b>\$ 8,145,633</b>   |
| Contract Non-Instructional              | \$ 14,951,105           | \$ 11,033,311          | \$ 11,640,919         |
| Contract Instructional Aides            | 86,161                  | 86,287                 | 93,944                |
| Other Non-Instructional                 | 1,247,598               | 1,164,523              | 1,501,226             |
| Other Instructional Aides               | 0                       | 0                      | 0                     |
| Students                                | 0                       | 768,562                | 0                     |
| <b>Total Classified Salaries</b>        | <b>\$ 16,284,863</b>    | <b>\$ 13,052,683</b>   | <b>\$ 13,236,089</b>  |
| <b>Total Salaries</b>                   | <b>\$ 24,576,005</b>    | <b>\$ 21,946,601</b>   | <b>\$ 21,381,722</b>  |
| <b>Total Staff Benefits</b>             | <b>\$ 9,495,611</b>     | <b>\$ 8,917,324</b>    | <b>\$ 8,454,939</b>   |
| <b>Total Materials and Supplies</b>     | <b>\$ 7,806,432</b>     | <b>\$ 1,918,606</b>    | <b>\$ 3,447,111</b>   |
| Contracted Services                     | \$ 22,569,934           | \$ 21,989,825          | \$ 10,380,932         |
| Lease of Equipment & Facilities         | 0                       | 0                      | 0                     |
| Utilities                               | 0                       | 2,730                  | 0                     |
| Other Operating                         | 5,254,639               | 2,233,038              | 2,994,538             |
| <b>Total Operating</b>                  | <b>\$ 27,824,573</b>    | <b>\$ 24,225,594</b>   | <b>\$ 13,375,470</b>  |
| Buildings                               | \$ 0                    | \$ 0                   | \$ 0                  |
| Equipment-New & Replacement             | 10,161,822              | 3,191,378              | 5,242,814             |
| Other Capital Outlay                    | 0                       | 0                      | 0                     |
| <b>Total Capital Outlay</b>             | <b>\$ 10,161,822</b>    | <b>\$ 3,191,378</b>    | <b>\$ 5,242,814</b>   |
| <b>TOTAL EXPENSES</b>                   | <b>\$ 79,864,444</b>    | <b>\$ 60,199,503</b>   | <b>\$ 51,902,056</b>  |
| Transfers-in                            | \$ 0                    | \$ 1,852,585           | \$ 0                  |
| Other Sources                           | 0                       | 233,406                | 0                     |
| Intrafund Transfers                     | 0                       | 0                      | 0                     |
| Transfers-out                           | 0                       | (413,826)              | 0                     |
| Other Outgo/Grants in Aid               | (7,892,085)             | (25,384,566)           | (4,138,954)           |
| <b>TOTAL TRANSFERS/OTHER SOURCES</b>    | <b>\$ (7,892,085)</b>   | <b>\$ (23,712,400)</b> | <b>\$ (4,138,954)</b> |
| Net Change in Fund Balance              | \$ 182,624              | \$ 17,945,692          | \$ 0                  |
| Beginning Balance, July 1               | 11,790,272              | 11,790,272             | 29,735,964            |
| Adjustments to Beginning Balance        | 0                       | 0                      | 0                     |
| <b>NET FUND BALANCE, June 30</b>        | <b>\$ 11,972,896</b>    | <b>\$ 29,735,964</b>   | <b>\$ 29,735,964</b>  |

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

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

For the 2023-24 adopted budget, we anticipate receiving approximately \$4.58 million in state revenues for Special Education. Expenses for the Special Education Fund are estimated at \$8.63 million. The district anticipates transferring in \$4.04 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**

**2023-24 BUDGETS**

| REVENUE                              | Foothill<br>College | De Anza<br>College  | Total<br>Fund 122   |
|--------------------------------------|---------------------|---------------------|---------------------|
| <b>State</b>                         |                     |                     |                     |
| Special Education Apportionment      | \$ 1,954,941        | \$ 2,629,495        | \$ 4,584,436        |
| Department of Rehabilitation         | 0                   | 0                   | 0                   |
| STRS On-Behalf Payments              | 0                   | 0                   | 0                   |
| <b>Total State Revenue</b>           | <b>\$ 1,954,941</b> | <b>\$ 2,629,495</b> | <b>\$ 4,584,436</b> |
| <b>Local</b>                         |                     |                     |                     |
| Other Local                          | \$ 0                | \$ 0                | \$ 0                |
| <b>Total Local Revenue</b>           | <b>\$ 0</b>         | <b>\$ 0</b>         | <b>\$ 0</b>         |
| <b>TOTAL REVENUE</b>                 | <b>\$ 1,954,941</b> | <b>\$ 2,629,495</b> | <b>\$ 4,584,436</b> |
| <b>EXPENSES</b>                      |                     |                     |                     |
| Contract Teachers                    | \$ 325,623          | \$ 595,189          | \$ 920,812          |
| Contract Non-Teachers                | 679,159             | 1,134,111           | 1,813,270           |
| Other Teachers                       | 402,500             | 233,707             | 636,207             |
| Other Non-Teachers                   | 0                   | 0                   | 0                   |
| <b>Total Certificated Salaries</b>   | <b>\$ 1,407,283</b> | <b>\$ 1,963,007</b> | <b>\$ 3,370,290</b> |
| Contract Non-Instructional           | \$ 263,336          | \$ 1,321,539        | \$ 1,584,876        |
| Contract Instructional Aides         | 0                   | 1,058,299           | 1,058,299           |
| Other Non-Instructional              | 70,207              | 76,389              | 146,596             |
| Other Instructional Aides            | 0                   | 0                   | 0                   |
| Students                             | 0                   | 0                   | 0                   |
| <b>Total Classified Salaries</b>     | <b>\$ 333,543</b>   | <b>\$ 2,456,227</b> | <b>\$ 2,789,771</b> |
| <b>Total Salaries</b>                | <b>\$ 1,740,826</b> | <b>\$ 4,419,234</b> | <b>\$ 6,160,060</b> |
| <b>Total Staff Benefits</b>          | <b>\$ 516,144</b>   | <b>\$ 1,746,151</b> | <b>\$ 2,262,295</b> |
| <b>Total Materials and Supplies</b>  | <b>\$ 5,000</b>     | <b>\$ 6,000</b>     | <b>\$ 11,000</b>    |
| Contracted Services                  | \$ 0                | \$ 0                | \$ 0                |
| Lease of Equipment & Facilities      | 0                   | 0                   | 0                   |
| Utilities                            | 0                   | 0                   | 0                   |
| Other Operating                      | 151,614             | 46,045              | 197,659             |
| <b>Total Operating</b>               | <b>\$ 151,614</b>   | <b>\$ 46,045</b>    | <b>\$ 197,659</b>   |
| Buildings                            | \$ 0                | \$ 0                | \$ 0                |
| Equipment-New & Replacement          | 0                   | 0                   | 0                   |
| Other Capital Outlay                 | 5,000               | 2,000               | 7,000               |
| <b>Total Capital Outlay</b>          | <b>\$ 5,000</b>     | <b>\$ 2,000</b>     | <b>\$ 7,000</b>     |
| <b>TOTAL EXPENSES</b>                | <b>\$ 2,418,584</b> | <b>\$ 6,219,430</b> | <b>\$ 8,638,014</b> |
| Transfers-in                         | \$ 457,722          | \$ 3,588,890        | \$ 4,046,612        |
| Other Sources                        | 0                   | 0                   | 0                   |
| Transfers-out                        | 0                   | 0                   | 0                   |
| Other Outgo                          | 0                   | 0                   | 0                   |
| <b>TOTAL TRANSFERS/OTHER SOURCES</b> | <b>\$ 457,722</b>   | <b>\$ 3,588,890</b> | <b>\$ 4,046,612</b> |
| Net Change in Fund Balance           | \$ (5,921)          | \$ (1,045)          | \$ (6,966)          |
| Beginning Balance, July 1            | 5,921               | 1,045               | 6,966               |
| Adjustments to Beginning Balance     | 0                   | 0                   | 0                   |
| <b>NET FUND BALANCE, June 30</b>     | <b>\$ 0</b>         | <b>\$ 0</b>         | <b>\$ 0</b>         |

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 122  
Special Education**

| REVENUE                              | TOTAL DISTRICT          |                     |                     |
|--------------------------------------|-------------------------|---------------------|---------------------|
|                                      | Adopted Budget<br>22-23 | Actual<br>22-23     | Budget<br>23-24     |
| <b>State</b>                         |                         |                     |                     |
| Special Education Apportionment      | \$ 4,188,502            | \$ 4,057,809        | \$ 4,584,436        |
| Department of Rehabilitation         | 0                       | 0                   | 0                   |
| STRS On-Behalf Payments              | 0                       | 202,528             | 0                   |
| <b>Total State Revenue</b>           | <b>\$ 4,188,502</b>     | <b>\$ 4,260,337</b> | <b>\$ 4,584,436</b> |
| <b>Local</b>                         |                         |                     |                     |
| Other Local                          | \$ 0                    | \$ 0                | \$ 0                |
| <b>Total Local Revenue</b>           | <b>\$ 0</b>             | <b>\$ 0</b>         | <b>\$ 0</b>         |
| <b>TOTAL REVENUE</b>                 | <b>\$ 4,188,502</b>     | <b>\$ 4,260,337</b> | <b>\$ 4,584,436</b> |
| <b>EXPENSES</b>                      |                         |                     |                     |
| Contract Teachers                    | \$ 839,711              | \$ 690,010          | \$ 920,812          |
| Contract Non-Teachers                | 1,740,827               | 1,720,257           | 1,813,270           |
| Other Teachers                       | 636,222                 | 480,922             | 636,207             |
| Other Non-Teachers                   | 0                       | 124,285             | 0                   |
| <b>Total Certificated Salaries</b>   | <b>\$ 3,216,760</b>     | <b>\$ 3,015,474</b> | <b>\$ 3,370,290</b> |
| Contract Non-Instructional           | \$ 1,509,221            | \$ 1,339,463        | \$ 1,584,876        |
| Contract Instructional Aides         | 990,473                 | 947,746             | 1,058,299           |
| Other Non-Instructional              | 146,596                 | 128,575             | 146,596             |
| Other Instructional Aides            | 0                       | 48,687              | 0                   |
| Students                             | 0                       | 0                   | 0                   |
| <b>Total Classified Salaries</b>     | <b>\$ 2,646,290</b>     | <b>\$ 2,464,470</b> | <b>\$ 2,789,771</b> |
| <b>Total Salaries</b>                | <b>\$ 5,863,049</b>     | <b>\$ 5,479,944</b> | <b>\$ 6,160,060</b> |
| <b>Total Staff Benefits</b>          | <b>\$ 2,155,351</b>     | <b>\$ 2,374,067</b> | <b>\$ 2,262,295</b> |
| <b>Total Materials and Supplies</b>  | <b>\$ 11,602</b>        | <b>\$ 25,629</b>    | <b>\$ 11,000</b>    |
| Contracted Services                  | \$ 0                    | \$ 56,682           | \$ 0                |
| Lease of Equipment & Facilities      | 0                       | 0                   | 0                   |
| Utilities                            | 0                       | 0                   | 0                   |
| Other Operating                      | 292,045                 | 51,687              | 197,659             |
| <b>Total Operating</b>               | <b>\$ 292,045</b>       | <b>\$ 108,369</b>   | <b>\$ 197,659</b>   |
| Buildings                            | \$ 0                    | \$ 0                | \$ 0                |
| Equipment-New & Replacement          | 0                       | 66,028              | 0                   |
| Other Capital Outlay                 | 7,443                   | 2,988               | 7,000               |
| <b>Total Capital Outlay</b>          | <b>\$ 7,443</b>         | <b>\$ 69,016</b>    | <b>\$ 7,000</b>     |
| <b>TOTAL EXPENSES</b>                | <b>\$ 8,329,490</b>     | <b>\$ 8,057,025</b> | <b>\$ 8,638,014</b> |
| Transfers-in                         | \$ 4,134,022            | \$ 3,796,688        | \$ 4,046,612        |
| Other Sources                        | 0                       | 0                   | 0                   |
| Transfers-out                        | 0                       | 0                   | 0                   |
| Other Outgo                          | 0                       | 0                   | 0                   |
| <b>TOTAL TRANSFERS/OTHER SOURCES</b> | <b>\$ 4,134,022</b>     | <b>\$ 3,796,688</b> | <b>\$ 4,046,612</b> |
| Net Change in Fund Balance           | \$ (6,966)              | \$ 0                | \$ (6,966)          |
| Beginning Balance, July 1            | 6,966                   | 6,966               | 6,966               |
| Adjustments to Beginning Balance     | 0                       | 0                   | 0                   |
| <b>NET FUND BALANCE, June 30</b>     | <b>\$ 0</b>             | <b>\$ 6,966</b>     | <b>\$ 0</b>         |

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

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

For fiscal year 2023-24, the Department of Education has offered a waiver for the 25% District contribution. De Anza College has determined that they will be taking the district match for fiscal year 2023-24, while Foothill College continues making the district contributions as in past years.



**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 123  
Federal Work Study**

**2023-24 BUDGETS**

| <b>REVENUE</b>                          | Foothill<br>College | De Anza<br>College | <b>Total<br/>Fund 123</b> |
|---|---------------------|--------------------|---------------------------|
| <b>Federal</b>                          |                     |                    |                           |
| Federal Work Study                      | \$ 150,959          | \$ 283,293         | \$ 434,252                |
| Other Federal                           | 0                   | 0                  | 0                         |
| <b>TOTAL REVENUE</b>                    | <b>\$ 150,959</b>   | <b>\$ 283,293</b>  | <b>\$ 434,252</b>         |
| <b>EXPENSES</b>                         |                     |                    |                           |
| Other Non-Teachers                      | \$ 0                | \$ 0               | \$ 0                      |
| <b>Total Certificated Salaries</b>      | <b>\$ 0</b>         | <b>\$ 0</b>        | <b>\$ 0</b>               |
| Other Non-Instructional<br>Students-FWS | \$ 0<br>201,279     | \$ 0<br>377,724    | \$ 0<br>579,003           |
| <b>Total Classified Salaries</b>        | <b>\$ 201,279</b>   | <b>\$ 377,724</b>  | <b>\$ 579,003</b>         |
| <b>Total Staff Benefits</b>             | <b>\$ 0</b>         | <b>\$ 0</b>        | <b>\$ 0</b>               |
| <b>Total Materials and Supplies</b>     | <b>\$ 0</b>         | <b>\$ 0</b>        | <b>\$ 0</b>               |
| <b>Total Operating</b>                  | <b>\$ 0</b>         | <b>\$ 0</b>        | <b>\$ 0</b>               |
| <b>Total Capital Outlay</b>             | <b>\$ 0</b>         | <b>\$ 0</b>        | <b>\$ 0</b>               |
| <b>TOTAL EXPENSES</b>                   | <b>\$ 201,279</b>   | <b>\$ 377,724</b>  | <b>\$ 579,003</b>         |
| Transfers-in                            | \$ 50,320           | \$ 94,431          | \$ 144,751                |
| Other Sources                           | 0                   | 0                  | 0                         |
| Transfers-out                           | 0                   | 0                  | 0                         |
| Other Outgo                             | 0                   | 0                  | 0                         |
| <b>TOTAL TRANSFERS/OTHER SOURCES</b>    | <b>\$ 50,320</b>    | <b>\$ 94,431</b>   | <b>\$ 144,751</b>         |
| Net Change in Fund Balance              | \$ 0                | \$ 0               | \$ 0                      |
| Beginning Balance, July 1               | 0                   | 0                  | 0                         |
| Adjustments to Beginning Balance        | 0                   | 0                  | 0                         |
| <b>NET FUND BALANCE, June 30</b>        | <b>\$ 0</b>         | <b>\$ 0</b>        | <b>\$ 0</b>               |

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 123  
Federal Work Study**

| <b>TOTAL DISTRICT</b>                   |                         |                     |                   |
|---|-------------------------|---------------------|-------------------|
| <b>REVENUE</b>                          | Adopted Budget<br>22-23 | Actual<br>22-23     | Budget<br>23-24   |
| <b>Federal</b>                          |                         |                     |                   |
| Federal Work Study                      | \$ 448,514              | \$ 454,701          | \$ 434,252        |
| Other Federal                           | 0                       | 0                   | 0                 |
| <b>TOTAL REVENUE</b>                    | <b>\$ 448,514</b>       | <b>\$ 454,701</b>   | <b>\$ 434,252</b> |
| <b>EXPENSES</b>                         |                         |                     |                   |
| Other Non-Teachers                      | \$ 0                    | \$ 0                | \$ 0              |
| <b>Total Certificated Salaries</b>      | <b>\$ 0</b>             | <b>\$ 0</b>         | <b>\$ 0</b>       |
| Other Non-Instructional<br>Students-FWS | \$ 0<br>500,151         | \$ 0<br>287,992     | \$ 0<br>579,003   |
| <b>Total Classified Salaries</b>        | <b>\$ 500,151</b>       | <b>\$ 287,992</b>   | <b>\$ 579,003</b> |
| <b>Total Staff Benefits</b>             | <b>\$ 0</b>             | <b>\$ 0</b>         | <b>\$ 0</b>       |
| <b>Total Materials and Supplies</b>     | <b>\$ 0</b>             | <b>\$ 0</b>         | <b>\$ 0</b>       |
| <b>Total Operating</b>                  | <b>\$ 0</b>             | <b>\$ 0</b>         | <b>\$ 0</b>       |
| <b>Total Capital Outlay</b>             | <b>\$ 0</b>             | <b>\$ 0</b>         | <b>\$ 0</b>       |
| <b>TOTAL EXPENSES</b>                   | <b>\$ 500,151</b>       | <b>\$ 287,992</b>   | <b>\$ 579,003</b> |
| Transfers-in                            | \$ 51,637               | \$ 33,291           | \$ 144,751        |
| Other Sources                           | 0                       | 0                   | 0                 |
| Transfers-out                           | 0                       | (200,000)           | 0                 |
| Other Outgo                             | 0                       | 0                   | 0                 |
| <b>TOTAL TRANSFERS/OTHER SOURCES</b>    | <b>\$ 51,637</b>        | <b>\$ (166,709)</b> | <b>\$ 144,751</b> |
| Net Change in Fund Balance              | \$ 0                    | \$ 0                | \$ 0              |
| Beginning Balance, July 1               | 0                       | 0                   | 0                 |
| Adjustments to Beginning Balance        | 0                       | 0                   | 0                 |
| <b>NET FUND BALANCE, June 30</b>        | <b>\$ 0</b>             | <b>\$ 0</b>         | <b>\$ 0</b>       |

**PARKING****Fund 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 decided not to charge parking fees for fiscal year 2023-24. The excess of operating expenses over revenue of \$1.27 million will be covered by a transfer in from the General Purpose Fund to allow the Parking Fund to break even for the year.

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 125  
Parking**

**2023-24 BUDGETS**

| REVENUE                              | Adopted Budget<br>22-23 | Actual<br>22-23 | Budget<br>23-24 |
|--------------------------------------|-------------------------|-----------------|-----------------|
| <b>State</b>                         |                         |                 |                 |
| Other State                          | \$ 0                    | \$ 0            | \$ 0            |
| <b>Total State Revenue</b>           | \$ 0                    | \$ 0            | \$ 0            |
| <b>Local</b>                         |                         |                 |                 |
| Decals                               | \$ 204,313              | \$ 0            | \$ 0            |
| Daily Permits                        | 197,014                 | 0               | 0               |
| Special Events Parking               | 41,127                  | 0               | 0               |
| Other Local Revenue                  | 0                       | 3,177           | 0               |
| <b>Total Local Revenue</b>           | \$ 442,454              | \$ 3,177        | \$ 0            |
| <b>TOTAL REVENUE</b>                 | \$ 442,454              | \$ 3,177        | \$ 0            |
| <b>EXPENSES</b>                      |                         |                 |                 |
| Contract Teachers                    | \$ 0                    | \$ 0            | \$ 0            |
| Contract Non-Teachers                | 0                       | 0               | 0               |
| Other Teachers                       | 0                       | 0               | 0               |
| Other Non-Teachers                   | 0                       | 0               | 0               |
| <b>Total Certificated Salaries</b>   | \$ 0                    | \$ 0            | \$ 0            |
| Contract Non-Instructional           | \$ 757,298              | \$ 594,861      | \$ 842,884      |
| Contract Instructional Aides         | 0                       | 0               | 0               |
| Other Non-Instructional              | 0                       | 277,719         | 0               |
| Other Instructional Aides            | 0                       | 0               | 0               |
| Students                             | 0                       | 80,049          | 0               |
| <b>Total Classified Salaries</b>     | \$ 757,298              | \$ 952,629      | \$ 842,884      |
| <b>Total Salaries</b>                | \$ 757,298              | \$ 952,629      | \$ 842,884      |
| <b>Total Staff Benefits</b>          | \$ 292,069              | \$ 245,107      | \$ 333,678      |
| <b>Total Materials and Supplies</b>  | \$ 0                    | \$ 0            | \$ 0            |
| Contracted Services                  | \$ 0                    | \$ 26,826       | \$ 0            |
| Lease of Equipment & Facilities      | 0                       | 0               | 0               |
| Utilities                            | 0                       | 0               | 0               |
| Other Operating                      | 145,000                 | (3,956)         | 90,000          |
| <b>Total Operating</b>               | \$ 145,000              | \$ 22,869       | \$ 90,000       |
| Site Improvement                     | \$ 0                    | \$ 0            | \$ 0            |
| Buildings                            | 0                       | 0               | 0               |
| Equipment-New & Replacement          | 0                       | 0               | 0               |
| Other Capital Outlay                 | 0                       | 0               | 0               |
| <b>Total Capital Outlay</b>          | \$ 0                    | \$ 0            | \$ 0            |
| <b>TOTAL EXPENSES</b>                | \$ 1,194,367            | \$ 1,220,605    | \$ 1,266,562    |
| Transfers-in                         | \$ 751,913              | \$ 1,217,428    | \$ 1,266,562    |
| Other Sources                        | 0                       | 0               | 0               |
| Transfers-out                        | 0                       | 0               | 0               |
| Other Outgo                          | 0                       | 0               | 0               |
| <b>TOTAL TRANSFERS/OTHER SOURCES</b> | \$ 751,913              | \$ 1,217,428    | \$ 1,266,562    |
| Net Change in Fund Balance           | \$ 0                    | \$ 0            | \$ 0            |
| Beginning Balance, July 1            | 0                       | 0               | 0               |
| Adjustments to Beginning Balance     | 0                       | 0               | 0               |
| <b>NET FUND BALANCE, June 30</b>     | \$ 0                    | \$ 0            | \$ 0            |

**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 repair and replacement of existing student campus center facilities, and personnel support of campus center operations.

For fiscal year 2023-24, the Campus Center Use Fees Fund is projected to receive \$1.5 million in local revenue. Expenses are estimated at \$1.9 million. The Campus Center Use Fees Fund is projecting a deficit of \$366K, leaving the fund balance at \$742.6K.

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 128  
Campus Center Use Fees**

**2023-24 BUDGETS**

| REVENUE                              | Foothill<br>College | De Anza<br>College  | Total<br>Fund 128   |
|--------------------------------------|---------------------|---------------------|---------------------|
| <b>State</b>                         |                     |                     |                     |
| STRS On-Behalf Payments              | \$ 0                | \$ 0                | \$ 0                |
| <b>Total State Revenue</b>           | <b>\$ 0</b>         | <b>\$ 0</b>         | <b>\$ 0</b>         |
| <b>Local</b>                         |                     |                     |                     |
| Campus Center Use Fees               | \$ 650,000          | \$ 885,000          | \$ 1,535,000        |
| Interest Income                      | 0                   | 0                   | 0                   |
| Other Local                          | 0                   | 0                   | 0                   |
| <b>Total Local Revenue</b>           | <b>\$ 650,000</b>   | <b>\$ 885,000</b>   | <b>\$ 1,535,000</b> |
| <b>TOTAL REVENUE</b>                 | <b>\$ 650,000</b>   | <b>\$ 885,000</b>   | <b>\$ 1,535,000</b> |
| <b>EXPENSES</b>                      |                     |                     |                     |
| Contract Non-Teachers                | \$ 84,627           | \$ 0                | \$ 84,627           |
| <b>Total Certificated Salaries</b>   | <b>\$ 84,627</b>    | <b>\$ 0</b>         | <b>\$ 84,627</b>    |
| Contract Non-Instructional           | \$ 308,463          | \$ 551,782          | \$ 860,244          |
| Contract Instructional Aides         | 0                   | 0                   | 0                   |
| Other Non-Instructional              | 0                   | 0                   | 0                   |
| Other Instructional Aides            | 0                   | 0                   | 0                   |
| Students                             | 0                   | 0                   | 0                   |
| <b>Total Classified Salaries</b>     | <b>\$ 308,463</b>   | <b>\$ 551,782</b>   | <b>\$ 860,244</b>   |
| <b>Total Salaries</b>                | <b>\$ 393,090</b>   | <b>\$ 551,782</b>   | <b>\$ 944,871</b>   |
| <b>Total Staff Benefits</b>          | <b>\$ 181,516</b>   | <b>\$ 284,802</b>   | <b>\$ 466,318</b>   |
| <b>Total Materials and Supplies</b>  | <b>\$ 50,000</b>    | <b>\$ 90,000</b>    | <b>\$ 140,000</b>   |
| Contracted Services                  | \$ 0                | \$ 0                | \$ 0                |
| Lease of Equipment & Facilities      | 0                   | 0                   | 0                   |
| Utilities                            | 0                   | 0                   | 0                   |
| Other Operating                      | 50,000              | 100,000             | 150,000             |
| <b>Total Operating</b>               | <b>\$ 50,000</b>    | <b>\$ 100,000</b>   | <b>\$ 150,000</b>   |
| Buildings                            | \$ 0                | \$ 0                | \$ 0                |
| Equipment-New & Replacement          | 0                   | 0                   | 0                   |
| Other Capital Outlay                 | 100,000             | 100,000             | 200,000             |
| <b>Total Capital Outlay</b>          | <b>\$ 100,000</b>   | <b>\$ 100,000</b>   | <b>\$ 200,000</b>   |
| <b>TOTAL EXPENSES</b>                | <b>\$ 774,606</b>   | <b>\$ 1,126,584</b> | <b>\$ 1,901,190</b> |
| Transfers-in                         | \$ 0                | \$ 0                | \$ 0                |
| Other Sources                        | 0                   | 0                   | 0                   |
| Transfers-out                        | 0                   | 0                   | 0                   |
| Other Outgo                          | 0                   | 0                   | 0                   |
| <b>TOTAL TRANSFERS/OTHER SOURCES</b> | <b>\$ 0</b>         | <b>\$ 0</b>         | <b>\$ 0</b>         |
| Net Change in Fund Balance           | \$ (124,606)        | \$ (241,584)        | \$ (366,190)        |
| Beginning Balance, July 1            | 178,518             | 930,321             | 1,108,839           |
| Adjustments to Beginning Balance     | 0                   | 0                   | 0                   |
| <b>NET FUND BALANCE, June 30</b>     | <b>\$ 53,912</b>    | <b>\$ 688,737</b>   | <b>\$ 742,649</b>   |

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 128  
Campus Center Use Fees**

| TOTAL DISTRICT                       |                         |                     |                     |
|--------------------------------------|-------------------------|---------------------|---------------------|
| REVENUE                              | Adopted Budget<br>22-23 | Actual<br>22-23     | Budget<br>23-24     |
| <b>State</b>                         |                         |                     |                     |
| STRS On-Behalf Payments              | \$ 0                    | \$ 0                | \$ 0                |
| <b>Total State Revenue</b>           | <b>\$ 0</b>             | <b>\$ 0</b>         | <b>\$ 0</b>         |
| <b>Local</b>                         |                         |                     |                     |
| Campus Center Use Fees               | \$ 1,600,000            | \$ 1,494,552        | \$ 1,535,000        |
| Interest Income                      | 0                       | 0                   | 0                   |
| Other Local                          | 0                       | 0                   | 0                   |
| <b>Total Local Revenue</b>           | <b>\$ 1,600,000</b>     | <b>\$ 1,494,552</b> | <b>\$ 1,535,000</b> |
| <b>TOTAL REVENUE</b>                 | <b>\$ 1,600,000</b>     | <b>\$ 1,494,552</b> | <b>\$ 1,535,000</b> |
| <b>EXPENSES</b>                      |                         |                     |                     |
| Contract Non-Teachers                | \$ 97,927               | \$ 46,398           | \$ 84,627           |
| <b>Total Certificated Salaries</b>   | <b>\$ 97,927</b>        | <b>\$ 46,398</b>    | <b>\$ 84,627</b>    |
| Contract Non-Instructional           | \$ 694,667              | \$ 650,341          | \$ 860,244          |
| Contract Instructional Aides         | 0                       | 0                   | 0                   |
| Other Non-Instructional              | 0                       | 80,925              | 0                   |
| Other Instructional Aides            | 0                       | 0                   | 0                   |
| Students                             | 0                       | 50,344              | 0                   |
| <b>Total Classified Salaries</b>     | <b>\$ 694,667</b>       | <b>\$ 781,610</b>   | <b>\$ 860,244</b>   |
| <b>Total Salaries</b>                | <b>\$ 792,594</b>       | <b>\$ 828,008</b>   | <b>\$ 944,871</b>   |
| <b>Total Staff Benefits</b>          | <b>\$ 385,629</b>       | <b>\$ 408,787</b>   | <b>\$ 466,318</b>   |
| <b>Total Materials and Supplies</b>  | <b>\$ 125,000</b>       | <b>\$ 26,697</b>    | <b>\$ 140,000</b>   |
| Contracted Services                  | \$ 0                    | \$ 255,183          | \$ 0                |
| Lease of Equipment & Facilities      | 0                       | 0                   | 0                   |
| Utilities                            | 0                       | 33,766              | 0                   |
| Other Operating                      | 265,000                 | 36,580              | 150,000             |
| <b>Total Operating</b>               | <b>\$ 265,000</b>       | <b>\$ 325,528</b>   | <b>\$ 150,000</b>   |
| Buildings                            | \$ 0                    | \$ 0                | \$ 0                |
| Equipment-New & Replacement          | 0                       | 18,289              | 0                   |
| Other Capital Outlay                 | 395,000                 | 0                   | 200,000             |
| <b>Total Capital Outlay</b>          | <b>\$ 395,000</b>       | <b>\$ 18,289</b>    | <b>\$ 200,000</b>   |
| <b>TOTAL EXPENSES</b>                | <b>\$ 1,963,223</b>     | <b>\$ 1,607,309</b> | <b>\$ 1,901,190</b> |
| Transfers-in                         | \$ 0                    | \$ 421,355          | \$ 0                |
| Other Sources                        | 0                       | 203,018             | 0                   |
| Transfers-out                        | 0                       | 0                   | 0                   |
| Other Outgo                          | 0                       | 0                   | 0                   |
| <b>TOTAL TRANSFERS/OTHER SOURCES</b> | <b>\$ 0</b>             | <b>\$ 624,373</b>   | <b>\$ 0</b>         |
| Net Change in Fund Balance           | \$ (363,223)            | \$ 511,616          | \$ (366,190)        |
| Beginning Balance, July 1            | 597,223                 | 597,223             | 1,108,839           |
| Adjustments to Beginning Balance     | 0                       | 0                   | 0                   |
| <b>NET FUND BALANCE, June 30</b>     | <b>\$ 233,999</b>       | <b>\$ 1,108,839</b> | <b>\$ 742,649</b>   |

## DEBT SERVICE

### Fund 20

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

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

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



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

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

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

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

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

- **August 2013:** The District entered into a capital lease agreement with Capital One Public Funding, LLC, to refinance the 2003 Certificate of Participation of \$18.2 million. The refinanced lease amount of \$7.58 million constitutes the remainder of the refinanced \$18.2 million COP with effective interest rates of 1.75% for a term of eight years. Payments of principal and interest are made on September 1 and March 1 of each year. The 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. This Certificate of Participation was refinanced in 2020 General Election Bond and is no longer active.
- **April 2020:** The District issued the following 2020 Election General Obligation Bond: \$20 million of the General Obligation Bond, Series A, with effective interest rates of 2.1% to 3%, and \$90 million of the General Obligation Bonds, Series B (taxable), with effective interest rates of 0.1% to 2.5%. The District also issued 2020 General Obligation Refunding Bonds in an aggregate principal amount of \$164 million, which were used to partially refund the District's outstanding 1999 Election of 2012 and 2014 General Obligation Refunding, and the outstanding 2006 Election of 2014 and 2016 General Obligation Refunding. Payments of principal and interest are made August 1 and February 1 of each year.

- **April 2021:** The District issued \$20 million of the Election of 2020 General Obligation Bond, Series A, with effective interest rates of 2.1% to 3%. Payments of principal and interest are made August 1 and February 1 of each year.
- **April 2021:** The District issued \$90 million of the Election of 2020 General Obligation Bond, Series B (taxable), with effective interest rates of 0.1% to 2.5%. 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**

**2023-24 BUDGETS**

| <b>REVENUE</b>                       | <b>Adopted Budget<br/>22-23</b> | <b>Actual<br/>22-23</b> | <b>Budget<br/>23-24</b> |
|--------------------------------------|---------------------------------|-------------------------|-------------------------|
| <b>Local</b>                         |                                 |                         |                         |
| Property Taxes                       | \$ 73,698,799                   | \$ 70,762,170           | \$ 68,932,035           |
| Interest Income                      | 0                               | 713,984                 | 0                       |
| Other Local                          | 0                               | 0                       | 0                       |
| <b>TOTAL REVENUE</b>                 | <b>\$ 73,698,799</b>            | <b>\$ 71,476,154</b>    | <b>\$ 68,932,035</b>    |
| <b>EXPENSES</b>                      |                                 |                         |                         |
| Other Operating                      | \$ 0                            | \$ 0                    | \$ 0                    |
| <b>TOTAL EXPENSES</b>                | <b>\$ 0</b>                     | <b>\$ 0</b>             | <b>\$ 0</b>             |
| Transfers-in                         | \$ 0                            | \$ 0                    | \$ 0                    |
| Other Sources                        | 0                               | 0                       | 0                       |
| Transfers-out                        | 0                               | 0                       | 0                       |
| Other Outgo                          | (73,698,799)                    | (73,696,721)            | (68,932,035)            |
| <b>TOTAL TRANSFERS/OTHER SOURCES</b> | <b>\$ (73,698,799)</b>          | <b>\$ (73,696,721)</b>  | <b>\$ (68,932,035)</b>  |
| Net Change in Fund Balance           | \$ 0                            | \$ (2,220,567)          | \$ 0                    |
| Beginning Balance, July 1            | 69,886,152                      | 69,886,152              | 67,665,585              |
| Adjustments to Beginning Balance     | 0                               | 0                       | 0                       |
| <b>NET FUND BALANCE, June 30</b>     | <b>\$ 69,886,152</b>            | <b>\$ 67,665,585</b>    | <b>\$ 67,665,585</b>    |

**DE ANZA DINING SERVICES****Fund 32**

The De Anza Dining Services Special Revenue Fund was created in March 2022, as a result of transitioning the De Anza Dining Services financial operations from the Enterprise Fund. Under the new Special Revenue Fund structure, De Anza Dining Services will focus on providing dining services to the students, faculty, and staff of the college. The revenues obtained through retail services, catering, conference clients, and food vendors are intended to maintain a certain level of service, not fully recover the costs of providing such services. Since the objective is not cost recovery or profit, the college plans on subsidizing the operation through other sources as long as those funds are available.

In fiscal year 2023-2024, we are budgeting \$882K in total revenue and \$1.63 million in total expenses which will contribute to a net loss of \$746K. The net loss is expected to be absorbed by the fund balance.

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 32  
De Anza Dining Services**

**2023-24 BUDGETS**

| REVENUE                              | Adopted Budget<br>22-23 | Actual<br>22-23     | Budget<br>23-24     |
|--------------------------------------|-------------------------|---------------------|---------------------|
| <b>Local</b>                         | \$ 465,000              | \$ 761,238          | \$ 882,478          |
| <b>TOTAL REVENUE</b>                 | <b>\$ 465,000</b>       | <b>\$ 761,238</b>   | <b>\$ 882,478</b>   |
| <b>EXPENSES</b>                      |                         |                     |                     |
| Contract Teachers                    | \$ 0                    | \$ 0                | \$ 0                |
| Contract Non-Teachers                | 0                       | 0                   | 0                   |
| Other Teachers                       | 0                       | 0                   | 0                   |
| Other Non-Teachers                   | 0                       | 0                   | 0                   |
| <b>Total Certificated Salaries</b>   | <b>\$ 0</b>             | <b>\$ 0</b>         | <b>\$ 0</b>         |
| Contract Non-Instructional           | \$ 543,296              | \$ 538,172          | \$ 616,665          |
| Contract Instructional Aides         | 0                       | 0                   | 0                   |
| Other Non-Instructional              | 30,000                  | 35,025              | 242,450             |
| Other Instructional Aides            | 0                       | 0                   | 0                   |
| Students                             | 0                       | 183,484             | 0                   |
| <b>Total Classified Salaries</b>     | <b>\$ 573,296</b>       | <b>\$ 756,681</b>   | <b>\$ 859,115</b>   |
| <b>Total Salaries</b>                | <b>\$ 573,296</b>       | <b>\$ 756,681</b>   | <b>\$ 859,115</b>   |
| <b>Total Staff Benefits</b>          | <b>\$ 274,067</b>       | <b>\$ 339,130</b>   | <b>\$ 323,183</b>   |
| <b>Total Materials and Supplies</b>  | <b>\$ 0</b>             | <b>\$ 73,163</b>    | <b>\$ 71,252</b>    |
| General Administration               | \$ 0                    | \$ 0                | \$ 0                |
| Costs of Goods Sold                  | 232,500                 | 371,812             | 302,633             |
| Depreciation                         | 9,000                   | 0                   | 0                   |
| Utilities                            | 37,876                  | 0                   | 0                   |
| Other Operating                      | 0                       | 85,912              | 68,137              |
| <b>Total Operating</b>               | <b>\$ 279,376</b>       | <b>\$ 457,725</b>   | <b>\$ 370,770</b>   |
| Buildings                            | \$ 0                    | \$ 0                | \$ 0                |
| Equipment-New & Replacement          | 0                       | 0                   | 0                   |
| Other Capital Outlay                 | 10,000                  | 4,529               | 4,528               |
| <b>Total Capital Outlay</b>          | <b>\$ 10,000</b>        | <b>\$ 4,529</b>     | <b>\$ 4,528</b>     |
| <b>TOTAL EXPENSES</b>                | <b>\$ 1,136,739</b>     | <b>\$ 1,631,228</b> | <b>\$ 1,628,849</b> |
| Transfers-in                         | \$ 0                    | \$ 1,154,453        | \$ 0                |
| Other Sources                        | 0                       | 992,380             | 0                   |
| Intrafund Transfers                  | 0                       | 0                   | 0                   |
| Transfers-out                        | 0                       | 0                   | 0                   |
| Other Outgo                          | 0                       | 0                   | 0                   |
| <b>TOTAL TRANSFERS/OTHER SOURCES</b> | <b>\$ 0</b>             | <b>\$ 2,146,833</b> | <b>\$ 0</b>         |
| Net Change in Fund Balance           | \$ (671,739)            | \$ 1,276,843        | \$ (746,370)        |
| Beginning Balance, July 1            | 677,479                 | 677,479             | 1,954,323           |
| Adjustments to Beginning Balance     | 0                       | 0                   | 0                   |
| <b>NET FUND BALANCE, June 30</b>     | <b>\$ 5,740</b>         | <b>\$ 1,954,323</b> | <b>\$ 1,207,952</b> |

**CHILD DEVELOPMENT****Fund 33**

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

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 33  
Child Development**

**2023-24 BUDGETS**

| <b>REVENUE</b>                       | Adopted Budget<br>22-23 | Actual<br>22-23     | Budget<br>23-24     |
|--------------------------------------|-------------------------|---------------------|---------------------|
| <b>Federal</b>                       |                         |                     |                     |
| Child Care Food Program              | \$ 10,000               | \$ 23,269           | \$ 20,000           |
| Other Federal                        | 0                       | 19,904              | 0                   |
| <b>Total Federal Revenue</b>         | <b>\$ 10,000</b>        | <b>\$ 43,173</b>    | <b>\$ 20,000</b>    |
| <b>State</b>                         |                         |                     |                     |
| Department of Education              | \$ 658,705              | \$ 865,776          | \$ 336,850          |
| Child Dev. Center Tax Bailout        | 499,413                 | 522,124             | 565,083             |
| Child Care Food Program              | 300                     | 356                 | 300                 |
| STRS On-Behalf Payments              | 0                       | 45,338              | 0                   |
| Other State                          | 0                       | 6,500               | 0                   |
| <b>Total State Revenue</b>           | <b>\$ 1,158,418</b>     | <b>\$ 1,440,094</b> | <b>\$ 902,233</b>   |
| <b>Local</b>                         |                         |                     |                     |
| Parent Fees                          | \$ 0                    | \$ 0                | \$ 0                |
| Parent Fees - Non Certified          | 1,626,221               | 2,027,244           | 2,192,345           |
| Other Local                          | 0                       | 0                   | 0                   |
| Interest Income                      | 0                       | 0                   | 0                   |
| <b>Total Local Revenue</b>           | <b>\$ 1,626,221</b>     | <b>\$ 2,027,244</b> | <b>\$ 2,192,345</b> |
| <b>TOTAL REVENUE</b>                 | <b>\$ 2,794,639</b>     | <b>\$ 3,510,511</b> | <b>\$ 3,114,578</b> |
| <b>EXPENSES</b>                      |                         |                     |                     |
| Contract Teachers                    | \$ 0                    | \$ 0                | \$ 0                |
| Contract Non-Teachers                | 319,984                 | 280,453             | 426,210             |
| Other Teachers                       | 0                       | 0                   | 0                   |
| Other Non-Teachers                   | 100,000                 | 0                   | 90,000              |
| <b>Total Certificated Salaries</b>   | <b>\$ 419,984</b>       | <b>\$ 280,453</b>   | <b>\$ 516,210</b>   |
| Contract Non-Instructional           | \$ 1,285,839            | \$ 1,142,027        | \$ 1,359,424        |
| Contract Instructional Aides         | 0                       | 0                   | 0                   |
| Other Non-Instructional              | 130,733                 | 185,579             | 100,000             |
| Other Instructional Aides            | 0                       | 0                   | 0                   |
| Students                             | 20,000                  | 5,812               | 20,000              |
| <b>Total Classified Salaries</b>     | <b>\$ 1,436,572</b>     | <b>\$ 1,333,417</b> | <b>\$ 1,479,424</b> |
| <b>Total Salaries</b>                | <b>\$ 1,856,556</b>     | <b>\$ 1,613,870</b> | <b>\$ 1,995,634</b> |
| <b>Total Staff Benefits</b>          | <b>\$ 728,618</b>       | <b>\$ 779,749</b>   | <b>\$ 823,944</b>   |
| <b>Total Materials and Supplies</b>  | <b>\$ 163,456</b>       | <b>\$ 200,883</b>   | <b>\$ 220,000</b>   |
| Contracted Services                  | \$ 0                    | \$ 15,430           | \$ 0                |
| Lease of Equipment & Facilities      | 0                       | 0                   | 0                   |
| Utilities                            | 0                       | 0                   | 0                   |
| Other Operating                      | 44,329                  | 17,278              | 75,000              |
| <b>Total Operating</b>               | <b>\$ 44,329</b>        | <b>\$ 32,708</b>    | <b>\$ 75,000</b>    |
| Buildings                            | \$ 0                    | \$ 0                | \$ 0                |
| Equipment-New & Replacement          | 0                       | 12,277              | 0                   |
| Other Capital Outlay                 | 1,680                   | 1,400               | 0                   |
| <b>Total Capital Outlay</b>          | <b>\$ 1,680</b>         | <b>\$ 13,677</b>    | <b>\$ 0</b>         |
| <b>TOTAL EXPENSES</b>                | <b>\$ 2,794,639</b>     | <b>\$ 2,640,887</b> | <b>\$ 3,114,578</b> |
| Transfers-in                         | \$ 0                    | \$ 0                | \$ 0                |
| Other Sources                        | 0                       | 0                   | 0                   |
| Transfers-out                        | 0                       | 0                   | 0                   |
| Other Outgo                          | 0                       | 0                   | 0                   |
| <b>TOTAL TRANSFERS/OTHER SOURCES</b> | <b>\$ 0</b>             | <b>\$ 0</b>         | <b>\$ 0</b>         |
| Net Change in Fund Balance           | \$ 0                    | \$ 869,624          | \$ 0                |
| Beginning Balance, July 1            | 2,374,345               | 2,374,345           | 3,243,969           |
| Adjustments to Beginning Balance     | 0                       | 0                   | 0                   |
| <b>NET FUND BALANCE, June 30</b>     | <b>\$ 2,374,345</b>     | <b>\$ 3,243,969</b> | <b>\$ 3,243,969</b> |



## CAPITAL PROJECTS

### Fund 40

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

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

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

**Capital Outlay (Unrestricted and Restricted):** Project activity reported in the Capital Outlay financial statement consists of projects that are fully or partially funded by unrestricted sources that are typically transferred from the General Fund. Restricted state funding such as scheduled maintenance is also reported in this financial statement. The Governor's Enacted Budget for 2023-24 reflects statutory changes to consolidate 2022-23 investments for deferred maintenance, retention and enrollment, and a COVID-19 response block grant to create a flexible block grant that can be spent for any of the purposes of the grants involved. In addition, the Budget decreases one-time Proposition 98 General Fund by approximately \$500 million for these programs, which was comprised of a decrease of \$494 million for deferred maintenance and a net decrease of retention and enrollment by \$5 million. For fiscal year 2023-24, this district will receive \$120,627 and a revised allocation of \$7,168,665 for 2022-23, for a net total of \$7,289,292 for both years, which can be used for physical plant, instructional support, water conservation and energy efficiency projects. These

resources allow districts to protect investments previously made in facilities, and to improve students' experiences by investing in new instructional equipment. No local match is required for these funds.

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

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

In January 2021, the Board of Trustees approved the initial version of the Measure G Bond projects and high-level budget allocations. Since then, some of these projects have been updated through Board approved bond list revisions to refine the scope, budget, update the name, and assign the project number consistent with the district's accounting system. The district issued the first two series of bonds totaling \$110 million from the \$898 million voter-approved authorization in April 2021. Series A represented \$20 million tax-exempt bonds and Series B consisted of \$90 million taxable bonds.

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 40  
Capital Projects**

**2023-24 BUDGETS**

| REVENUE                              | Capital<br>Outlay    | Measure C<br>Bond Program | Measure G<br>Bond Program | Total<br>Fund 40     |
|--------------------------------------|----------------------|---------------------------|---------------------------|----------------------|
| <b>State</b>                         | \$ 19,218,331        | \$ 0                      | \$ 0                      | \$ 19,218,331        |
| <b>Local</b>                         | 0                    | 70,000                    | 700,000                   | 770,000              |
| <b>TOTAL REVENUE</b>                 | <b>\$ 19,218,331</b> | <b>\$ 70,000</b>          | <b>\$ 700,000</b>         | <b>\$ 19,988,331</b> |
| <b>EXPENSES</b>                      |                      |                           |                           |                      |
| Contract Teachers                    | \$ 0                 | \$ 0                      | \$ 0                      | \$ 0                 |
| Contract Non-Teachers                | 0                    | 0                         | 0                         | 0                    |
| Other Teachers                       | 0                    | 0                         | 0                         | 0                    |
| Other Non-Teachers                   | 0                    | 0                         | 0                         | 0                    |
| <b>Total Certificated Salaries</b>   | <b>\$ 0</b>          | <b>\$ 0</b>               | <b>\$ 0</b>               | <b>\$ 0</b>          |
| Contract Non-Instructional           | \$ 0                 | \$ 70,948                 | \$ 1,298,485              | \$ 1,369,432         |
| Contract Instructional Aides         | 0                    | 0                         | 0                         | 0                    |
| Other Non-Instructional              | 0                    | 0                         | 0                         | 0                    |
| Other Instructional Aides            | 0                    | 0                         | 0                         | 0                    |
| Students                             | 0                    | 0                         | 0                         | 0                    |
| <b>Total Classified Salaries</b>     | <b>\$ 0</b>          | <b>\$ 70,948</b>          | <b>\$ 1,298,485</b>       | <b>\$ 1,369,432</b>  |
| <b>Total Salaries</b>                | <b>\$ 0</b>          | <b>\$ 70,948</b>          | <b>\$ 1,298,485</b>       | <b>\$ 1,369,432</b>  |
| <b>Total Staff Benefits</b>          | <b>\$ 0</b>          | <b>\$ 37,482</b>          | <b>\$ 614,992</b>         | <b>\$ 652,474</b>    |
| <b>Total Materials and Supplies</b>  | <b>\$ 0</b>          | <b>\$ 0</b>               | <b>\$ 0</b>               | <b>\$ 0</b>          |
| Contracted Services                  | \$ 299,491           | \$ 367,159                | \$ 2,103,114              | \$ 2,769,764         |
| Lease of Equipment & Facilities      | 0                    | 0                         | 0                         | 0                    |
| Utilities                            | 0                    | 0                         | 0                         | 0                    |
| Other Operating                      | 2,131,639            | 1,872,555                 | 5,862,711                 | 9,866,905            |
| <b>Total Operating</b>               | <b>\$ 2,431,130</b>  | <b>\$ 2,239,714</b>       | <b>\$ 7,965,825</b>       | <b>\$ 12,636,669</b> |
| Site Improvement                     | \$ 0                 | \$ 0                      | \$ 0                      | \$ 0                 |
| Buildings                            | 11,520,186           | 1,000,000                 | 5,500,000                 | 18,020,186           |
| Equipment-New & Replacement          | 698,670              | 1,500,000                 | 3,500,000                 | 5,698,670            |
| Other Capital Outlay                 | 0                    | 0                         | 0                         | 0                    |
| <b>Total Capital Outlay</b>          | <b>\$ 12,218,856</b> | <b>\$ 2,500,000</b>       | <b>\$ 9,000,000</b>       | <b>\$ 23,718,856</b> |
| <b>TOTAL EXPENSES</b>                | <b>\$ 14,649,986</b> | <b>\$ 4,848,144</b>       | <b>\$ 18,879,301</b>      | <b>\$ 38,377,431</b> |
| 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                          | 0                    | 0                         | 0                         | 0                    |
| <b>TOTAL TRANSFERS/OTHER SOURCES</b> | <b>\$ 0</b>          | <b>\$ 0</b>               | <b>\$ 0</b>               | <b>\$ 0</b>          |
| Net Change in Fund Balance           | \$ 4,568,345         | \$ (4,778,144)            | \$ (18,179,301)           | \$ (18,389,100)      |
| Beginning Balance, July 1            | 24,144,687           | 10,431,900                | 72,230,177                | 106,806,765          |
| Adjustments to Beginning Balance     | 0                    | 0                         | 0                         | 0                    |
| <b>NET FUND BALANCE, June 30</b>     | <b>\$ 28,713,032</b> | <b>\$ 5,653,756</b>       | <b>\$ 54,050,876</b>      | <b>\$ 88,417,665</b> |

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 40  
Capital Projects**

| <b>TOTAL DISTRICT</b>                |                         |                       |                      |
|--------------------------------------|-------------------------|-----------------------|----------------------|
| <b>REVENUE</b>                       | Adopted Budget<br>22-23 | Actual<br>22-23       | Budget<br>23-24      |
| <b>State</b>                         | \$ 26,455,449           | \$ 1,237,119          | \$ 19,218,331        |
| <b>Local</b>                         | 335,000                 | 2,275,782             | 770,000              |
| <b>TOTAL REVENUE</b>                 | <b>\$ 26,790,449</b>    | <b>\$ 3,512,901</b>   | <b>\$ 19,988,331</b> |
| <b>EXPENSES</b>                      |                         |                       |                      |
| Contract Teachers                    | \$ 0                    | \$ 0                  | \$ 0                 |
| Contract Non-Teachers                | 0                       | 0                     | 0                    |
| Other Teachers                       | 0                       | 0                     | 0                    |
| Other Non-Teachers                   | 0                       | 0                     | 0                    |
| <b>Total Certificated Salaries</b>   | <b>\$ 0</b>             | <b>\$ 0</b>           | <b>\$ 0</b>          |
| Contract Non-Instructional           | \$ 1,374,777            | \$ 447,472            | \$ 1,369,432         |
| Contract Instructional Aides         | 0                       | 0                     | 0                    |
| Other Non-Instructional              | 0                       | 0                     | 0                    |
| Other Instructional Aides            | 0                       | 0                     | 0                    |
| Students                             | 0                       | 0                     | 0                    |
| <b>Total Classified Salaries</b>     | <b>\$ 1,374,777</b>     | <b>\$ 447,472</b>     | <b>\$ 1,369,432</b>  |
| <b>Total Salaries</b>                | <b>\$ 1,374,777</b>     | <b>\$ 447,472</b>     | <b>\$ 1,369,432</b>  |
| <b>Total Staff Benefits</b>          | <b>\$ 645,909</b>       | <b>\$ 190,964</b>     | <b>\$ 652,474</b>    |
| <b>Total Materials and Supplies</b>  | <b>\$ 0</b>             | <b>\$ 0</b>           | <b>\$ 0</b>          |
| Contracted Services                  | \$ 2,952,712            | \$ 1,094,190          | \$ 2,769,764         |
| Lease of Equipment & Facilities      | 0                       | 0                     | 0                    |
| Utilities                            | 0                       | 0                     | 0                    |
| Other Operating                      | 5,430,269               | 4,569,921             | 9,866,905            |
| <b>Total Operating</b>               | <b>\$ 8,382,981</b>     | <b>\$ 5,664,110</b>   | <b>\$ 12,636,669</b> |
| Site Improvement                     | \$ 0                    | \$ 0                  | \$ 0                 |
| Buildings                            | 2,500,000               | 1,982,337             | 18,020,186           |
| Equipment-New & Replacement          | 3,840,374               | 5,876,285             | 5,698,670            |
| Other Capital Outlay                 | 0                       | 0                     | 0                    |
| <b>Total Capital Outlay</b>          | <b>\$ 6,340,374</b>     | <b>\$ 7,858,622</b>   | <b>\$ 23,718,856</b> |
| <b>TOTAL EXPENSES</b>                | <b>\$ 16,744,041</b>    | <b>\$ 14,161,169</b>  | <b>\$ 38,377,431</b> |
| Transfers-in                         | \$ 240,169              | \$ 10,718,109         | \$ 0                 |
| Other Sources                        | 0                       | 0                     | 0                    |
| Intrafund Transfers                  | 0                       | 0                     | 0                    |
| Transfers-out                        | 0                       | 0                     | 0                    |
| Other Outgo                          | 0                       | 0                     | 0                    |
| <b>TOTAL TRANSFERS/OTHER SOURCES</b> | <b>\$ 240,169</b>       | <b>\$ 10,718,109</b>  | <b>\$ 0</b>          |
| Net Change in Fund Balance           | \$ 10,286,577           | \$ 69,842             | \$ (18,389,100)      |
| Beginning Balance, July 1            | 106,736,923             | 106,736,923           | 106,806,765          |
| Adjustments to Beginning Balance     | 0                       | 0                     | 0                    |
| <b>NET FUND BALANCE, June 30</b>     | <b>\$ 117,023,501</b>   | <b>\$ 106,806,765</b> | <b>\$ 88,417,665</b> |

**ENTERPRISE FUND**  
**Fund 50**  
**De Anza Event Center**

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

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Enterprise Fund  
Fund 50  
De Anza Event Center**

**2023-24 BUDGETS**

| REVENUE                              | Adopted Budget<br>22-23 | Actual<br>22-23     | Budget<br>23-24     |
|--------------------------------------|-------------------------|---------------------|---------------------|
| <b>Local</b>                         |                         |                     |                     |
| Event                                | \$ 0                    | \$ 0                | \$ 0                |
| Theatre Services                     | 0                       | 0                   | 0                   |
| Box Office                           | 0                       | 0                   | 0                   |
| Concession                           | 0                       | 0                   | 0                   |
| Interest Income                      | 12,000                  | 46,606              | 24,000              |
| Other Local                          | 0                       | 0                   | 0                   |
| <b>TOTAL REVENUE</b>                 | <b>\$ 12,000</b>        | <b>\$ 46,606</b>    | <b>\$ 24,000</b>    |
| <b>EXPENSES</b>                      |                         |                     |                     |
| Contract Teachers                    | \$ 0                    | \$ 0                | \$ 0                |
| Contract Non-Teachers                | 0                       | 0                   | 0                   |
| Other Teachers                       | 0                       | 0                   | 0                   |
| Other Non-Teachers                   | 0                       | 0                   | 0                   |
| <b>Total Certificated Salaries</b>   | <b>\$ 0</b>             | <b>\$ 0</b>         | <b>\$ 0</b>         |
| Contract Non-Instructional           | \$ 23,044               | \$ 0                | \$ 0                |
| Contract Instructional Aides         | 0                       | 0                   | 0                   |
| Other Non-Instructional              | 0                       | 0                   | 0                   |
| Other Instructional Aides            | 0                       | 0                   | 0                   |
| Students                             | 0                       | 0                   | 0                   |
| <b>Total Classified Salaries</b>     | <b>\$ 23,044</b>        | <b>\$ 0</b>         | <b>\$ 0</b>         |
| <b>Total Salaries</b>                | <b>\$ 23,044</b>        | <b>\$ 0</b>         | <b>\$ 0</b>         |
| <b>Total Staff Benefits</b>          | <b>\$ 11,651</b>        | <b>\$ 0</b>         | <b>\$ 0</b>         |
| <b>Total Materials and Supplies</b>  | <b>\$ 0</b>             | <b>\$ 0</b>         | <b>\$ 0</b>         |
| Contracted Services                  | \$ 0                    | \$ 0                | \$ 0                |
| Lease of Equipment & Facilities      | 0                       | 0                   | 0                   |
| Utilities                            | 0                       | 0                   | 0                   |
| Other Operating                      | 45,000                  | 47,736              | 46,500              |
| <b>Total Operating</b>               | <b>\$ 45,000</b>        | <b>\$ 47,736</b>    | <b>\$ 46,500</b>    |
| Buildings                            | \$ 0                    | \$ 0                | \$ 0                |
| Equipment-New & Replacement          | 0                       | 0                   | 0                   |
| Other Capital Outlay                 | 0                       | 0                   | 0                   |
| <b>Total Capital Outlay</b>          | <b>\$ 0</b>             | <b>\$ 0</b>         | <b>\$ 0</b>         |
| <b>TOTAL EXPENSES</b>                | <b>\$ 79,695</b>        | <b>\$ 47,736</b>    | <b>\$ 46,500</b>    |
| Transfers-in                         | \$ 0                    | \$ 0                | \$ 0                |
| Other Sources                        | 0                       | 0                   | 0                   |
| Transfers-out                        | 0                       | 0                   | 0                   |
| Other Outgo                          | 0                       | 0                   | 0                   |
| <b>TOTAL TRANSFERS/OTHER SOURCES</b> | <b>\$ 0</b>             | <b>\$ 0</b>         | <b>\$ 0</b>         |
| Net Change in Fund Balance           | \$ (67,695)             | \$ (1,130)          | \$ (22,500)         |
| Beginning Balance, July 1            | 1,802,529               | 1,802,529           | 1,801,399           |
| Adjustments to Beginning Balance     | 0                       | 0                   | 0                   |
| <b>NET FUND BALANCE, June 30</b>     | <b>\$ 1,734,833</b>     | <b>\$ 1,801,399</b> | <b>\$ 1,778,899</b> |

**INTERNAL SERVICE****Fund 60**

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

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

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

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 60  
Internal Service**

**2023-24 BUDGETS**

| <b>REVENUE</b>                       | Active<br>Employees  | Retirees            | <b>Total<br/>Fund 60</b> |
|--------------------------------------|----------------------|---------------------|--------------------------|
| Contributions - Active Benefits      | \$ 59,888,000        | \$ 0                | \$ 59,888,000            |
| Contributions - Retiree Benefits     | 0                    | 7,400,000           | 7,400,000                |
| Employee Contributions               | 4,930,000            | 0                   | 4,930,000                |
| State - PTF Health Reimbursement     | 0                    | 0                   | 0                        |
| <b>TOTAL REVENUE</b>                 | <b>\$ 64,818,000</b> | <b>\$ 7,400,000</b> | <b>\$ 72,218,000</b>     |
| <b>EXPENSES</b>                      |                      |                     |                          |
| Medical/Prescription/Dental/Vision   | \$ 23,087,000        | \$ 7,400,000        | \$ 30,487,000            |
| Retirement                           | 39,033,000           | 0                   | 39,033,000               |
| Workers' Comp/Ext Sk Lv/Vac Pay      | 1,831,700            | 0                   | 1,831,700                |
| Unemployment Insurance               | 991,300              | 0                   | 991,300                  |
| Other                                | 1,375,000            | 0                   | 1,375,000                |
| <b>TOTAL EXPENSES</b>                | <b>\$ 66,318,000</b> | <b>\$ 7,400,000</b> | <b>\$ 73,718,000</b>     |
| Transfers-in                         | \$ 1,500,000         | \$ 0                | \$ 1,500,000             |
| Other Sources                        | 0                    | 0                   | 0                        |
| Transfers-out                        | 0                    | 0                   | 0                        |
| Other Outgo                          | 0                    | 0                   | 0                        |
| <b>TOTAL TRANSFERS/OTHER SOURCES</b> | <b>\$ 1,500,000</b>  | <b>\$ 0</b>         | <b>\$ 1,500,000</b>      |
| Net Change in Fund Balance           | \$ 0                 | \$ 0                | \$ 0                     |
| Beginning Balance, July 1            | 0                    | 0                   | 5,345,599                |
| Adjustments to Beginning Balance     | 0                    | 0                   | 0                        |
| <b>NET FUND BALANCE, June 30</b>     | <b>\$ 0</b>          | <b>\$ 0</b>         | <b>\$ 5,345,599</b>      |



**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 60  
Internal Service**

**ACTIVE EMPLOYEES AND RETIREES**

| <b>REVENUE</b>                       | Adopted Budget       | Actual               | Budget               |
|--------------------------------------|----------------------|----------------------|----------------------|
|                                      | 22-23                | 22-23                | 23-24                |
| Contributions - Active Benefits      | \$ 58,184,575        | \$ 59,033,214        | \$ 59,888,000        |
| Contributions - Retiree Benefits     | 7,400,000            | 7,586,599            | 7,400,000            |
| Employee Contributions               | 5,100,000            | 5,103,891            | 4,930,000            |
| State - PTF Health Reimbursement     | 0                    | 397,584              | 0                    |
| <b>TOTAL REVENUE</b>                 | <b>\$ 70,684,575</b> | <b>\$ 72,121,289</b> | <b>\$ 72,218,000</b> |
| <b>EXPENSES</b>                      |                      |                      |                      |
| Medical/Prescription/Dental/Vision   | \$ 30,005,375        | \$ 30,682,477        | \$ 30,487,000        |
| Retirement                           | 36,214,000           | 38,174,310           | 39,033,000           |
| Workers' Comp/Ext Sk Lv/Vac Pay      | 2,078,200            | 1,587,204            | 1,831,700            |
| Unemployment Insurance               | 1,012,000            | 927,852              | 991,300              |
| Other                                | 1,375,000            | 6,389,150            | 1,375,000            |
| <b>TOTAL EXPENSES</b>                | <b>\$ 70,684,575</b> | <b>\$ 77,760,992</b> | <b>\$ 73,718,000</b> |
| Transfers-in                         | \$ 0                 | \$ 4,016,945         | \$ 1,500,000         |
| Other Sources                        | 0                    | 0                    | 0                    |
| Transfers-out                        | 0                    | 0                    | 0                    |
| Other Outgo                          | 0                    | 0                    | 0                    |
| <b>TOTAL TRANSFERS/OTHER SOURCES</b> | <b>\$ 0</b>          | <b>\$ 4,016,945</b>  | <b>\$ 1,500,000</b>  |
| Net Change in Fund Balance           | \$ 0                 | \$ (1,622,759)       | \$ 0                 |
| Beginning Balance, July 1            | 6,968,358            | 6,968,358            | 5,345,599            |
| Adjustments to Beginning Balance     | 0                    | 0                    | 0                    |
| <b>NET FUND BALANCE, June 30</b>     | <b>\$ 6,968,358</b>  | <b>\$ 5,345,599</b>  | <b>\$ 5,345,599</b>  |

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

These funds are used for federal, state, and local financial aid programs. The federal programs include Pell Grants, Supplemental Educational Opportunity Grants (SEOG), and AmeriCorps community service initiative grants. In the 2023-24 fiscal year, the district is expected to receive \$20.2 million in federal funds for student financial aid.

The state programs include Cal Grants, the Student Success Completion Grant (SSCG) and one-time funding from the Emergency Financial Assistance for California Community College Students. Local programs include a variety of scholarships.

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 74, 75  
Student Financial Aid**

**2023-24 BUDGETS**

| REVENUE                                 | Foothill<br>College   | De Anza<br>College     | Total<br>Fund 700      |
|---|-----------------------|------------------------|------------------------|
| <b>Federal</b>                          |                       |                        |                        |
| Pell Grants                             | \$ 5,100,000          | \$ 14,600,000          | \$ 19,700,000          |
| SEOG                                    | 151,049               | 337,306                | 488,355                |
| Higher Ed Emergency Relief Fund (HEERF) | 0                     | 0                      | 0                      |
| Other Federal                           | 5,000                 | 26,000                 | 31,000                 |
| <b>Total Federal Revenue</b>            | <b>\$ 5,256,049</b>   | <b>\$ 14,963,306</b>   | <b>\$ 20,219,355</b>   |
| <b>State</b>                            |                       |                        |                        |
| EOPS                                    | \$ 0                  | \$ 0                   | \$ 0                   |
| Cal Grant                               | 708,000               | 1,600,000              | 2,308,000              |
| Other State                             | 2,558,571             | 4,899,565              | 7,458,136              |
| <b>Total State Revenue</b>              | <b>\$ 3,266,571</b>   | <b>\$ 6,499,565</b>    | <b>\$ 9,766,136</b>    |
| <b>Local</b>                            |                       |                        |                        |
| Interest Income                         | \$ 0                  | \$ 0                   | \$ 0                   |
| Other Local                             | 500,000               | 671,000                | 1,171,000              |
| <b>Total Local Revenue</b>              | <b>\$ 500,000</b>     | <b>\$ 671,000</b>      | <b>\$ 1,171,000</b>    |
| <b>TOTAL REVENUE</b>                    | <b>\$ 9,022,620</b>   | <b>\$ 22,133,871</b>   | <b>\$ 31,156,491</b>   |
| <b>EXPENSES</b>                         |                       |                        |                        |
| <b>Total Materials and Supplies</b>     | \$ 0                  | \$ 0                   | \$ 0                   |
| <b>Operating Expenses</b>               | \$ 500,000            | \$ 671,000             | \$ 1,171,000           |
| <b>TOTAL EXPENSES</b>                   | <b>\$ 500,000</b>     | <b>\$ 671,000</b>      | <b>\$ 1,171,000</b>    |
| Transfers-in                            | \$ 0                  | \$ 0                   | \$ 0                   |
| Other Sources                           | 0                     | 0                      | 0                      |
| Transfers-out                           | 0                     | 0                      | 0                      |
| Other Outgo/Grants in Aid               | (8,522,620)           | (21,462,871)           | (29,985,491)           |
| <b>TOTAL TRANSFERS/OTHER SOURCES</b>    | <b>\$ (8,522,620)</b> | <b>\$ (21,462,871)</b> | <b>\$ (29,985,491)</b> |
| Net Change in Fund Balance              | \$ 0                  | \$ 0                   | \$ 0                   |
| Beginning Balance, July 1               | 9,942                 | 5,084                  | 15,026                 |
| Adjustments to Beginning Balance        | 0                     | 0                      | 0                      |
| <b>NET FUND BALANCE, June 30</b>        | <b>\$ 9,942</b>       | <b>\$ 5,084</b>        | <b>\$ 15,026</b>       |

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 74, 75  
Student Financial Aid**

**TOTAL DISTRICT**

| <b>REVENUE</b>                          | Adopted Budget<br>22-23 | Actual<br>22-23        | Budget<br>23-24        |
|---|-------------------------|------------------------|------------------------|
| <b>Federal</b>                          |                         |                        |                        |
| Pell Grants                             | \$ 17,000,000           | \$ 18,970,918          | \$ 19,700,000          |
| SEOG                                    | 541,223                 | 541,106                | 488,355                |
| Higher Ed Emergency Relief Fund (HEERF) | 8,737,010               | 8,737,010              | 0                      |
| Other Federal                           | 25,000                  | 717,325                | 31,000                 |
| <b>Total Federal Revenue</b>            | <b>\$ 26,303,233</b>    | <b>\$ 28,966,359</b>   | <b>\$ 20,219,355</b>   |
| <b>State</b>                            |                         |                        |                        |
| EOPS                                    | \$ 0                    | \$ 0                   | \$ 0                   |
| Cal Grant                               | 1,900,000               | 2,293,749              | 2,308,000              |
| Other State                             | 11,214,972              | 4,755,898              | 7,458,136              |
| <b>Total State Revenue</b>              | <b>\$ 13,114,972</b>    | <b>\$ 7,049,647</b>    | <b>\$ 9,766,136</b>    |
| <b>Local</b>                            |                         |                        |                        |
| Interest Income                         | \$ 0                    | \$ 0                   | \$ 0                   |
| Other Local                             | 600,000                 | 1,168,531              | 1,171,000              |
| <b>Total Local Revenue</b>              | <b>\$ 600,000</b>       | <b>\$ 1,168,531</b>    | <b>\$ 1,171,000</b>    |
| <b>TOTAL REVENUE</b>                    | <b>\$ 40,018,205</b>    | <b>\$ 37,184,537</b>   | <b>\$ 31,156,491</b>   |
| <b>EXPENSES</b>                         |                         |                        |                        |
| <b>Total Materials and Supplies</b>     | \$ 0                    | \$ 4,872               | \$ 0                   |
| <b>Operating Expenses</b>               | \$ 600,000              | \$ 1,162,437           | \$ 1,171,000           |
| <b>TOTAL EXPENSES</b>                   | <b>\$ 600,000</b>       | <b>\$ 1,167,309</b>    | <b>\$ 1,171,000</b>    |
| Transfers-in                            | \$ 0                    | \$ 613,826             | \$ 0                   |
| Other Sources                           | 0                       | 0                      | 0                      |
| Transfers-out                           | 0                       | 0                      | 0                      |
| Other Outgo/Grants in Aid               | (39,418,205)            | (36,631,054)           | (29,985,491)           |
| <b>TOTAL TRANSFERS/OTHER SOURCES</b>    | <b>\$ (39,418,205)</b>  | <b>\$ (36,017,228)</b> | <b>\$ (29,985,491)</b> |
| Net Change in Fund Balance              | \$ 0                    | \$ 0                   | \$ 0                   |
| Beginning Balance, July 1               | 15,026                  | 15,026                 | 15,026                 |
| Adjustments to Beginning Balance        | 0                       | 0                      | 0                      |
| <b>NET FUND BALANCE, June 30</b>        | <b>\$ 15,026</b>        | <b>\$ 15,026</b>       | <b>\$ 15,026</b>       |

**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 2023-24 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 \$35,331,780 for fiscal year 2023-24.

|          | Contribution | Investment Income | Administrative Expense | Investment Expense | Investment Loss | Balance       |
|----------|--------------|-------------------|------------------------|--------------------|-----------------|---------------|
| Balance  |              |                   |                        |                    |                 | \$ 4,724,776  |
| 2010-11  | \$ 400,000   | \$ 1,187,227      | \$ (7,001)             | \$ -               | \$ -            | 6,305,002     |
| 2011-12  | 250,000      | 17,217            | (7,348)                | -                  | -               | 6,564,871     |
| 2012-13  | 500,000      | 764,116           | (10,916)               | -                  | -               | 7,818,071     |
| 2013-14  | 1,500,000    | 1,551,327         | (12,568)               | -                  | -               | 10,856,830    |
| 2014-15  | 1,500,000    | 35,123            | (11,948)               | -                  | -               | 12,380,005    |
| 2015-16  | 1,500,000    | 119,591           | (5,912)                | (4,323)            | -               | 13,989,362    |
| 2016-17  | 1,500,000    | 1,474,081         | (7,242)                | (5,295)            | -               | 16,950,906    |
| 2017-18  | 1,500,000    | 1,358,140         | (9,213)                | (6,736)            | -               | 19,793,097    |
| 2018-19  | 1,500,000    | 1,322,259         | (10,276)               | (7,513)            | -               | 22,597,567    |
| 2019-20  | 1,500,000    | 834,102           | (11,753)               | (8,593)            | -               | 24,911,322    |
| 2020-21  | 1,500,000    | 7,113,648         | (14,543)               | (10,640)           | -               | 33,499,788    |
| 2021-22  | 1,500,000    | -                 | (16,703)               | (12,213)           | (4,725,837)     | 30,245,035    |
| 2022-23  | 1,500,000    | 2,113,803         | (15,630)               | (11,428)           | -               | 33,831,780    |
| 2023-24* | \$ 1,500,000 | \$ -              | \$ -                   | \$ -               | \$ -            | \$ 35,331,780 |

Source: CERBT Annual Statements

\* Projected

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**Fund 79  
Other Trust (OPEB)**

**TOTAL DISTRICT**

| <b>REVENUE</b>                       | Adopted Budget<br>22-23 | Actual<br>22-23      | Budget<br>23-24      |
|--------------------------------------|-------------------------|----------------------|----------------------|
| Investment Revenue                   | \$ 0                    | \$ 2,113,803         | \$ 0                 |
| <b>TOTAL REVENUE</b>                 | <b>\$ 0</b>             | <b>\$ 2,113,803</b>  | <b>\$ 0</b>          |
| <b>EXPENSES</b>                      |                         |                      |                      |
| Administrative Expenses              | \$ 0                    | \$ 15,630            | \$ 0                 |
| Investment Expenses                  | 0                       | 11,428               | 0                    |
| <b>TOTAL EXPENSES</b>                | <b>\$ 0</b>             | <b>\$ 27,057</b>     | <b>\$ 0</b>          |
| Transfers-in                         | \$ 1,500,000            | \$ 1,500,000         | \$ 1,500,000         |
| Other Sources                        | 0                       | 0                    | 0                    |
| Transfers-out                        | 0                       | 0                    | 0                    |
| Other Outgo/Other Uses               | 0                       | 0                    | 0                    |
| <b>TOTAL TRANSFERS/OTHER SOURCES</b> | <b>\$ 1,500,000</b>     | <b>\$ 1,500,000</b>  | <b>\$ 1,500,000</b>  |
| Net Change in Fund Balance           | \$ 1,500,000            | \$ 3,586,746         | \$ 1,500,000         |
| Beginning Balance, July 1            | 30,245,035              | 30,245,035           | 33,831,780           |
| Adjustments to Beginning Balance     | 0                       | 0                    | 0                    |
| <b>NET FUND BALANCE, June 30</b>     | <b>\$ 31,745,035</b>    | <b>\$ 33,831,780</b> | <b>\$ 35,331,780</b> |

**2022-23  
YEAR END ACTUALS,  
BUDGET REVISIONS,  
AND TRANSFERS  
(ALL FUNDS)**



**RESOLUTION  
2023-29**

**Whereas**, Title V, Section 58308, requires that the total amount budgeted as the proposed expenditure of the district for each major classification of district expenditures listed in the district budget forms shall be the maximum amount which may be expended for that classification of expenditures for the school year, and

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

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

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

**BUDGET REVISIONS**

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

**Fund 114 - General Purpose Fund**

The major revisions to the General Purpose Fund include a net increase to campus and Central Services revenues (\$37,384), increases to local revenue for revenue received from De Anza Student Accounts for student tutors (\$20,310), sales of surplus items (\$17,500), and procard rebates (\$11,956), with corresponding increases to various expense categories; an intrafund transfer to the Self-Sustaining Fund for salary backfill (\$58,043); transfers out to the Restricted and Categorical Fund to close out Foothill Health Fees Fund (\$602,728) and for salary backfill (\$60,332).

The revisions also include an increase to other financing sources claimed for FH and DA nonresident lost revenue during the COVID-19 pandemic (\$17,603,209) associated with the federal HEERF Grant; and a subsequent transfers out include the Campus Center Use Fee (\$421,435), De Anza Dining Services (\$1,154,453), De Anza, OTI Program (\$331,525), Capital Projects Fund (\$10,403,222), and an intrafund transfer to the Self Sustaining Fund (\$3,108,325) to support lost revenue and mitigate effects as allowed under the grant due to COVID-19 pandemic with corresponding increases or decreases to various expenses categories.

| <b>Sources Account Series</b>  |                      | <b>Uses Account Series</b>  |                      |
|--------------------------------|----------------------|-----------------------------|----------------------|
| 0xxx - Revenue                 | \$ 87,151            | 5000 - Operating Expenses   | \$ 1,790,276         |
| 1000 - Certificated Salaries   | 38,665               | 7000 - Transfer/Other Outgo | 16,139,893           |
| 2000 - Classified Salaries     | 33,382               |                             |                      |
| 3000 - Employee Benefits       | 26,019               |                             |                      |
| 4000 - Materials and Supplies  | 141,744              |                             |                      |
| 8900 - Transfers/Other Sources | 17,603,209           |                             |                      |
| <b>Totals</b>                  | <b>\$ 17,930,169</b> |                             | <b>\$ 17,930,169</b> |

**Fund 115 - Self-Sustaining Fund**

The major revisions to the Self-Sustaining Fund include an intrafund transfer from the General Purpose Fund for salary backfill (\$53,540); lost revenue due to COVID-19 pandemic (\$3,108,235), with corresponding increases to the classified salaries, benefits, and operating expense categories.

| <b>Sources Account Series</b>  |                     | <b>Uses Account Series</b> |                     |
|--------------------------------|---------------------|----------------------------|---------------------|
| 7000 - Transfers/Other Sources | \$ 3,166,278        | 2000 - Classified Salaries | \$ 53,540           |
|                                |                     | 3000 - Employee Benefits   | 4,503               |
|                                |                     | 5000 - Operating Expense   | 3,108,235           |
| <b>Totals</b>                  | <b>\$ 3,166,278</b> |                            | <b>\$ 3,166,278</b> |

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

The major revisions to the Restricted and Categorical Fund include a transfer in from the General Purpose Fund to close out Foothill Health Fees Fund (\$602,728) and for salary backfill (\$60,332), with corresponding increases to the certificated salaries, benefits and operating expenses categories; a revision to increase Transfers/Other Outgo in HEERF funds (\$17,603,209) with corresponding decreases to various expense categories to support FH and DA nonresident lost revenue in General Purpose Fund due to COVID-19 pandemic; a revision to increase Workforce Innovation Act (WIA) federal revenue (\$5,128), with corresponding increases to various expense categories; and transfers out to the Student Financial Aid Fund for student grants in aid and scholarships (\$408,926), with corresponding decreases to the student grants in aid and operating expenses categories. An Interfund Transfer in from General Purpose Fund to OTI to support lost revenue due to COVID-19 pandemic, with a corresponding increase to operating expenses (\$331,525).

| <b>Sources Account Series</b>  |                      | <b>Uses Account Series</b>  |                      |
|--------------------------------|----------------------|-----------------------------|----------------------|
| 0xxx - Revenue                 | \$ 5,128             | 7000 - Transfer/Other Outgo | \$ 16,041,468        |
| 1000 - Certificated Salaries   | 388,043              |                             |                      |
| 2000 - Classified Salaries     | 897,211              |                             |                      |
| 3000 - Employee Benefits       | 189,393              |                             |                      |
| 4000 - Materials and Supplies  | 3,899,992            |                             |                      |
| 5000 - Operating Expenses      | 3,850,653            |                             |                      |
| 6000 - Capital Outlay          | 5,816,463            |                             |                      |
| 8900 - Transfers/Other Sources | 994,585              |                             |                      |
| <b>Totals</b>                  | <b>\$ 15,046,883</b> |                             | <b>\$ 16,041,468</b> |

**Fund 123 - Federal Work Study Fund**

The major revisions to the Federal Work Study Fund include a transfer out to the Student Financial Aid Fund for SEOG student grants in aid, with corresponding decreases to the salaries category (\$200,000).

| <b>Sources Account Series</b> |                   | <b>Uses Account Series</b>   |                   |
|-------------------------------|-------------------|------------------------------|-------------------|
| 2000 - Classified Salaries    | \$ 200,000        | 7000 - Transfers/Other Outgo | \$ 200,000        |
| <b>Totals</b>                 | <b>\$ 200,000</b> |                              | <b>\$ 200,000</b> |

**Fund 128 - Campus Center Use Fee Fund**

The major revisions to the Campus Center Use Fee Fund include a transfer in from General Purpose Fund (nonresident lost revenue claimed from HEERF restricted funds), with a corresponding increase to the operating expenses category to support lost revenue due to COVID-19 pandemic (\$421,355).

| <b>Sources Account Series</b>  |                   | <b>Uses Account Series</b> |                   |
|--------------------------------|-------------------|----------------------------|-------------------|
| 8900 - Transfers/Other Sources | \$ 421,355        | 5000 - Operating Expenses  | \$ 421,355        |
| <b>Totals</b>                  | <b>\$ 421,355</b> |                            | <b>\$ 421,355</b> |

**Fund 321 - De Anza Dining Services Fund**

The major revisions to the De Anza Dining Services Fund include a transfers in from General Purpose Fund (nonresident lost revenue claimed from HEERF restricted funds), with corresponding increase to operating expense category to support lost revenue due to COVID-19 pandemic (\$1,154,453).

| <b>Sources Account Series</b>  |                     | <b>Uses Account Series</b> |                     |
|--------------------------------|---------------------|----------------------------|---------------------|
| 8900 - Transfers/Other Sources | \$ 1,154,453        | 5000 - Operating Expenses  | \$ 1,154,453        |
| <b>Totals</b>                  | <b>\$ 1,154,453</b> |                            | <b>\$ 1,154,453</b> |

**Fund 40 - Capital Projects Fund**

The major revisions to the Capital Projects Fund include transfers in from the General Purpose Fund (nonresident lost revenue claimed from HEERF restricted funds) for capital projects related to the COVID-19 pandemic (\$10,403,222), with corresponding increases to the operating expenses category; and revisions for state scheduled maintenance projects, including net increases to operating expenses (\$28,165) and other outgo (\$12,322), and net decreases to capital projects (\$40,487).

| <b>Sources Account Series</b>  |                      | <b>Uses Account Series</b>  |                      |
|--------------------------------|----------------------|-----------------------------|----------------------|
| 6000 - Capital Outlay          | \$ 40,487            | 5000 - Operating Expenses   | \$ 10,431,387        |
| 8900 - Transfers/Other Sources | 10,403,222           | 7000 - Transfer/Other Outgo | 12,322               |
| <b>Totals</b>                  | <b>\$ 10,443,709</b> |                             | <b>\$ 10,443,709</b> |

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

The major revisions to the Student Financial Aid Fund include transfers in from the Restricted and Categorical Fund for student grants in aid and scholarships (\$408,926), with corresponding increases to the student grants in aid and operating expenses categories; and a transfer in from the Federal Work Study Fund for SEOG student grants in aid, with corresponding increases to the student grants in aid category (\$200,000).

| <b>Sources Account Series</b>  |                   | <b>Uses Account Series</b>   |                   |
|--------------------------------|-------------------|------------------------------|-------------------|
| 8900 - Transfers/Other Sources | \$ 608,926        | 5000 - Operating Expenses    | \$ 5,288          |
|                                |                   | 7000 - Student Grants in Aid | 603,638           |
| <b>Totals</b>                  | <b>\$ 608,926</b> |                              | <b>\$ 608,926</b> |

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

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on September 11, 2023.

\_\_\_\_\_  
 Lee D. Lambert  
 Secretary to the Board

**RESOLUTION  
2023-30**

**Whereas**, Title V, Section 58307, requires that the total amount budgeted as the proposed expenditure of the district for each major classification of district expenditures listed in the district budget forms shall be the maximum amount which may be expended for that classification of expenditures for the school year, and

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

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

**BUDGET TRANSFERS**

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

**Fund 114 - General Purpose Fund**

| <b>From Account Series</b>    |                   | <b>To Account Series</b>     |                   |
|-------------------------------|-------------------|------------------------------|-------------------|
| 4000 - Materials and Supplies | \$ 408,951        | 1000 - Certificated Salaries | \$ 190,215        |
| 6000 - Capital Outlay         | 200,000           | 2000 - Classified Salaries   | 61,813            |
|                               |                   | 3000 - Employee Benefits     | 35,141            |
|                               |                   | 5000 - Operating Expenses    | 321,782           |
| <b>Totals</b>                 | <b>\$ 608,951</b> |                              | <b>\$ 608,951</b> |

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

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on September 11, 2023.

\_\_\_\_\_  
 Lee D. Lambert  
 Secretary to the Board

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2022-23  
Actual Summary  
For GENERAL FUNDS**

|                                      | General<br>Fund 114   | Self-Sustaining<br>Fund 115 | Total<br>Unrestricted<br>General Fund | Restricted &<br>Categorical<br>Fund 121/131 | Special Educ.<br>Fund 122 | Federal<br>Work Study<br>Fund 123 | Parking<br>Fund 125 | Campus Center<br>Fund 128 | Total<br>Restricted<br>General Fund | TOTAL<br>GENERAL<br>FUND |
|--------------------------------------|-----------------------|-----------------------------|---------------------------------------|---|---------------------------|-----------------------------------|---------------------|---------------------------|-------------------------------------|--------------------------|
| <b>REVENUE</b>                       |                       |                             |                                       |   |                           |                                   |                     |                           |                                     |                          |
| Federal Revenue                      | \$ 0                  | \$ 0                        | \$ 0                                  | \$ 25,080,231                               | \$ 0                      | \$ 454,701                        | \$ 0                | \$ 0                      | \$ 25,534,933                       | \$ 25,534,933            |
| State Revenue                        | 43,836,254            | 6,525,672                   | 50,361,926                            | 74,427,466                                  | 4,260,337                 | 0                                 | 0                   | 0                         | 78,687,803                          | 129,049,729              |
| Local Revenue                        | 171,332,920           | 4,058,484                   | 175,391,405                           | 2,349,897                                   | 0                         | 0                                 | 3,177               | 1,494,552                 | 3,847,626                           | 179,239,031              |
| <b>TOTAL REVENUE</b>                 | <b>\$ 215,169,174</b> | <b>\$ 10,584,156</b>        | <b>\$ 225,753,331</b>                 | <b>\$ 101,857,595</b>                       | <b>\$ 4,260,337</b>       | <b>\$ 454,701</b>                 | <b>\$ 3,177</b>     | <b>\$ 1,494,552</b>       | <b>\$ 108,070,362</b>               | <b>\$ 333,823,692</b>    |
| <b>EXPENSES</b>                      |                       |                             |                                       |   |                           |                                   |                     |                           |                                     |                          |
| Certificated Salaries                | \$ 86,801,102         | \$ 842,824                  | \$ 87,643,926                         | \$ 8,893,918                                | \$ 3,015,474              | \$ 0                              | \$ 0                | \$ 46,398                 | \$ 11,955,790                       | \$ 99,599,716            |
| Classified Salaries                  | 38,452,705            | 2,736,347                   | 41,189,051                            | 13,052,683                                  | 2,464,470                 | 287,992                           | 952,629             | 781,610                   | 17,539,385                          | 58,728,436               |
| Employee Benefits                    | 55,873,595            | 1,246,054                   | 57,119,649                            | 8,917,324                                   | 2,374,067                 | 0                                 | 245,107             | 408,787                   | 11,945,285                          | 69,064,933               |
| Materials and Supplies               | 2,810,932             | 289,901                     | 3,100,833                             | 1,918,606                                   | 25,629                    | 0                                 | 0                   | 26,697                    | 1,970,932                           | 5,071,765                |
| Operating Expenses                   | 17,980,397            | 4,372,633                   | 22,353,030                            | 24,225,594                                  | 108,369                   | 0                                 | 22,869              | 325,528                   | 24,682,359                          | 47,035,389               |
| Capital Outlay                       | 1,585,537             | 126,098                     | 1,711,635                             | 3,191,378                                   | 69,016                    | 0                                 | 0                   | 18,289                    | 3,278,683                           | 4,990,318                |
| <b>TOTAL EXPENSES</b>                | <b>\$ 203,504,268</b> | <b>\$ 9,613,856</b>         | <b>\$ 213,118,124</b>                 | <b>\$ 60,199,503</b>                        | <b>\$ 8,057,025</b>       | <b>\$ 287,992</b>                 | <b>\$ 1,220,605</b> | <b>\$ 1,607,309</b>       | <b>\$ 71,372,434</b>                | <b>\$ 284,490,558</b>    |
| <b>TRANSFERS AND OTHER</b>           |                       |                             |                                       |   |                           |                                   |                     |                           |                                     |                          |
| Transfers-in                         | \$ 0                  | \$ 0                        | \$ 0                                  | \$ 1,852,585                                | \$ 3,796,688              | \$ 33,291                         | \$ 1,217,428        | \$ 421,355                | \$ 7,321,347                        | \$ 7,321,347             |
| Other Sources                        | 18,796,501            | 2,002,770                   | 20,799,271                            | 233,406                                     | 0                         | 0                                 | 0                   | 203,018                   | 436,424                             | 21,235,695               |
| Intrafund Transfers                  | (3,248,278)           | 3,248,278                   | 0                                     | 0   | 0                         | 0                                 | 0                   | 0                         | 0                                   | 0                        |
| Transfers-out                        | (24,395,967)          | (314,887)                   | (24,710,855)                          | (413,826)                                   | 0                         | (200,000)                         | 0                   | 0                         | (613,826)                           | (25,324,680)             |
| Contingency                          | 0                     | 0                           | 0                                     | 0   | 0                         | 0                                 | 0                   | 0                         | 0                                   | 0                        |
| Other Outgo                          | (437,105)             | 0                           | (437,105)                             | (25,384,566)                                | 0                         | 0                                 | 0                   | 0                         | (25,384,566)                        | (25,821,670)             |
| <b>TOTAL TRANSFERS/OTHER SOURCES</b> | <b>\$ (9,284,849)</b> | <b>\$ 4,936,161</b>         | <b>\$ (4,348,688)</b>                 | <b>\$ (23,712,400)</b>                      | <b>\$ 3,796,688</b>       | <b>\$ (166,709)</b>               | <b>\$ 1,217,428</b> | <b>\$ 624,373</b>         | <b>\$ (18,240,620)</b>              | <b>\$ (22,589,308)</b>   |
| <b>FUND BALANCE</b>                  |                       |                             |                                       |   |                           |                                   |                     |                           |                                     |                          |
| Net Change in Fund Balance           | \$ 2,380,058          | \$ 5,906,461                | \$ 8,286,518                          | \$ 17,945,692                               | \$ 0                      | \$ 0                              | \$ 0                | \$ 511,616                | \$ 18,457,308                       | \$ 26,743,826            |
| Beginning Balance, July 1            | 29,052,911            | 12,832,110                  | 41,885,021                            | 11,790,272                                  | 6,966                     | 0                                 | 0                   | 597,223                   | 12,394,461                          | 54,279,482               |
| Adjustments to Beginning Balance     | 0                     | 0                           | 0                                     | 0   | 0                         | 0                                 | 0                   | 0                         | 0                                   | 0                        |
| <b>NET FUND BALANCE, June 30</b>     | <b>\$ 31,432,969</b>  | <b>\$ 18,738,571</b>        | <b>\$ 50,171,539</b>                  | <b>\$ 29,735,964</b>                        | <b>\$ 6,966</b>           | <b>\$ 0</b>                       | <b>\$ 0</b>         | <b>\$ 1,108,839</b>       | <b>\$ 30,851,769</b>                | <b>\$ 81,023,308</b>     |

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

**2022-23  
Actual Summary  
For ALL FUNDS**

| <b>REVENUE</b>                       | <b>TOTAL<br/>GENERAL<br/>FUND</b> | <b>Debt Service<br/>Fund 20</b> | <b>De Anza<br/>Dining Services<br/>Fund 32</b> | <b>Child<br/>Development<br/>Fund 33</b> | <b>Capital Projects<br/>Fund 40</b> | <b>Enterprise<br/>Fund 50</b> | <b>Student<br/>Financial Aid<br/>Fund 74, 75</b> | <b>Other Trust<br/>(OPEB)<br/>Fund 79</b> | <b>TOTAL<br/>DISTRICT<br/>ALL FUNDS</b> | <b>Internal Service<br/>Fund 60</b> |
|--------------------------------------|-----------------------------------|---------------------------------|--|--|-------------------------------------|-------------------------------|--|---|---|-------------------------------------|
| Federal Revenue                      | \$ 25,534,933                     | \$ 0                            | \$ 0   | \$ 43,173                                | \$ 0                                | \$ 0                          | \$ 28,966,359                                    | \$ 0                                      | \$ 54,544,465                           | \$ 0                                |
| State Revenue                        | 129,049,729                       | 0                               | 0  | 1,440,094                                | 1,237,119                           | 0                             | 7,049,647  | 0   | 138,776,588                             | 397,584                             |
| Local Revenue                        | 179,239,031                       | 71,476,154                      | 761,238  | 2,027,244                                | 2,275,782                           | 46,606                        | 1,168,531  | 2,113,803                                 | 259,108,389                             | 71,723,705                          |
| <b>TOTAL REVENUE</b>                 | <b>\$ 333,823,692</b>             | <b>\$ 71,476,154</b>            | <b>\$ 761,238</b>                              | <b>\$ 3,510,511</b>                      | <b>\$ 3,512,901</b>                 | <b>\$ 46,606</b>              | <b>\$ 37,184,537</b>                             | <b>\$ 2,113,803</b>                       | <b>\$ 452,429,442</b>                   | <b>\$ 72,121,289</b>                |
| <b>EXPENSES</b>                      |                                   |                                 |  |  |                                     |                               |  |   |   |                                     |
| Certificated Salaries                | \$ 99,599,716                     | \$ 0                            | \$ 0   | \$ 280,453                               | \$ 0                                | \$ 0                          | \$ 0   | \$ 0                                      | \$ 99,880,169                           | \$ 0                                |
| Classified Salaries                  | 58,728,436                        | 0                               | 756,681  | 1,333,417                                | 447,472                             | 0                             | 0  | 0   | 61,266,007                              | 0                                   |
| Employee Benefits                    | 69,064,933                        | 0                               | 339,130  | 779,749                                  | 190,964                             | 0                             | 0  | 0   | 70,374,776                              | 77,760,992                          |
| Materials and Supplies               | 5,071,765                         | 0                               | 73,163   | 200,883                                  | 0                                   | 0                             | 4,872  | 0   | 5,350,683                               | 0                                   |
| Operating Expenses                   | 47,035,389                        | 0                               | 457,725  | 32,708                                   | 5,664,110                           | 47,736                        | 1,162,437  | 27,057                                    | 54,427,163                              | 0                                   |
| Capital Outlay                       | 4,990,318                         | 0                               | 4,529  | 13,677                                   | 7,858,622                           | 0                             | 0  | 0   | 12,867,146                              | 0                                   |
| <b>TOTAL EXPENSES</b>                | <b>\$ 284,490,558</b>             | <b>\$ 0</b>                     | <b>\$ 1,631,228</b>                            | <b>\$ 2,640,887</b>                      | <b>\$ 14,161,169</b>                | <b>\$ 47,736</b>              | <b>\$ 1,167,309</b>                              | <b>\$ 27,057</b>                          | <b>\$ 304,165,943</b>                   | <b>\$ 77,760,992</b>                |
| <b>TRANSFERS AND OTHER</b>           |                                   |                                 |  |  |                                     |                               |  |   |   |                                     |
| Transfers-in                         | \$ 7,321,347                      | \$ 0                            | \$ 1,154,453                                   | \$ 0                                     | \$ 10,718,109                       | \$ 0                          | \$ 613,826                                       | \$ 1,500,000                              | \$ 21,307,735                           | \$ 4,016,945                        |
| Other Sources                        | 21,235,695                        | 0                               | 992,380  | 0  | 0                                   | 0                             | 0  | 0   | 22,228,075                              | 0                                   |
| Intrafund Transfers                  | 0                                 | 0                               | 0  | 0  | 0                                   | 0                             | 0  | 0   | 0                                       | 0                                   |
| Transfers-out                        | (25,324,680)                      | 0                               | 0  | 0  | 0                                   | 0                             | 0  | 0   | (25,324,680)                            | 0                                   |
| Contingency                          | 0                                 | 0                               | 0  | 0  | 0                                   | 0                             | 0  | 0   | 0                                       | 0                                   |
| Other Outgo                          | (25,821,670)                      | (73,696,721)                    | 0  | 0  | 0                                   | 0                             | (36,631,054)                                     | 0   | (136,149,446)                           | 0                                   |
| <b>TOTAL TRANSFERS/OTHER SOURCES</b> | <b>\$ (22,589,308)</b>            | <b>\$ (73,696,721)</b>          | <b>\$ 2,146,833</b>                            | <b>\$ 0</b>                              | <b>\$ 10,718,109</b>                | <b>\$ 0</b>                   | <b>\$ (36,017,228)</b>                           | <b>\$ 1,500,000</b>                       | <b>\$ (117,938,315)</b>                 | <b>\$ 4,016,945</b>                 |
| <b>FUND BALANCE</b>                  |                                   |                                 |  |  |                                     |                               |  |   |   |                                     |
| Net Change in Fund Balance           | \$ 26,743,826                     | \$ (2,220,567)                  | \$ 1,276,843                                   | \$ 869,624                               | \$ 69,842                           | \$ (1,130)                    | \$ 0   | \$ 3,586,746                              | \$ 30,325,184                           | \$ (1,622,759)                      |
| Beginning Balance, July 1            | 54,279,482                        | 69,886,152                      | 677,479  | 2,374,345                                | 106,736,923                         | 1,802,529                     | 15,026   | 30,245,035                                | 266,016,970                             | 6,968,358                           |
| Adjustments to Beginning Balance     | 0                                 | 0                               | 0  | 0  | 0                                   | 0                             | 0  | 0   | 0                                       | 0                                   |
| <b>NET FUND BALANCE, June 30</b>     | <b>\$ 81,023,308</b>              | <b>\$ 67,665,585</b>            | <b>\$ 1,954,323</b>                            | <b>\$ 3,243,969</b>                      | <b>\$ 106,806,765</b>               | <b>\$ 1,801,399</b>           | <b>\$ 15,026</b>                                 | <b>\$ 33,831,780</b>                      | <b>\$ 296,342,154</b>                   | <b>\$ 5,345,599</b>                 |

RECONCILIATION OF INTER- AND INTRA-FUND TRANSFERS AS OF 6-30-23

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 | De Anza Dining Svcs 32 | Child Developmt 33 | Capital Projects 40 | Enterprise Funds | Internal Service 60 | Financial Aid 74/75 | Other Trust (OPEB) 79 |                   |
| 114          |                            | 3,323,278           | 1,852,585                | 3,796,688             | 33,291              | 1,217,428        | 421,355                 |                 | 1,154,453              |                    | 10,403,222          |                  | 4,016,945           |                     | 1,500,000             | 27,719,246        |
| 115          | 75,000                     |                     |                          |                       |                     |                  |                         |                 |                        |                    | 314,887             |                  |                     |                     |                       | 389,887           |
| 121/131      |                            |                     |                          |                       |                     |                  |                         |                 |                        |                    |                     |                  |                     | 413,826             |                       | 413,826           |
| 122          |                            |                     |                          |                       |                     |                  |                         |                 |                        |                    |                     |                  |                     |                     |                       | 0                 |
| 123          |                            |                     |                          |                       |                     |                  |                         |                 |                        |                    |                     |                  |                     | 200,000             |                       | 200,000           |
| 125          |                            |                     |                          |                       |                     |                  |                         |                 |                        |                    |                     |                  |                     |                     |                       | 0                 |
| 128          |                            |                     |                          |                       |                     |                  |                         |                 |                        |                    |                     |                  |                     |                     |                       | 0                 |
| 20           |                            |                     |                          |                       |                     |                  |                         |                 |                        |                    |                     |                  |                     |                     |                       | 0                 |
| 32           |                            |                     |                          |                       |                     |                  |                         |                 |                        |                    |                     |                  |                     |                     |                       | 0                 |
| 33           |                            |                     |                          |                       |                     |                  |                         |                 |                        |                    |                     |                  |                     |                     |                       | 0                 |
| 40           |                            |                     |                          |                       |                     |                  |                         |                 |                        |                    |                     |                  |                     |                     |                       | 0                 |
| Enterprise   |                            |                     |                          |                       |                     |                  |                         |                 |                        |                    |                     |                  |                     |                     |                       | 0                 |
| 60           |                            |                     |                          |                       |                     |                  |                         |                 |                        |                    |                     |                  |                     |                     |                       | 0                 |
| 74/75        |                            |                     |                          |                       |                     |                  |                         |                 |                        |                    |                     |                  |                     |                     |                       | 0                 |
| 79           |                            |                     |                          |                       |                     |                  |                         |                 |                        |                    |                     |                  |                     |                     |                       | 0                 |
| <b>Total</b> | <b>75,000</b>              | <b>3,323,278</b>    | <b>1,852,585</b>         | <b>3,796,688</b>      | <b>33,291</b>       | <b>1,217,428</b> | <b>421,355</b>          | <b>0</b>        | <b>1,154,453</b>       | <b>0</b>           | <b>10,718,109</b>   | <b>0</b>         | <b>4,016,945</b>    | <b>613,826</b>      | <b>1,500,000</b>      | <b>28,722,958</b> |

**Inter-Fund Transfers:**

**Fund 114 to 121/131:** 60,332 for salary backfill  
 602,728 to offset FH Health Fees Fund deficit  
 858,000 to support the direct and indirect grants staff  
 331,525 to support OTI for lost revenue caused by the COVID-19 pandemic  
**Fund 114 to 122:** 3,796,688 for Special Ed match  
**Fund 114 to 123:** 33,291 for Federal Work Study match  
**Fund 114 to 125:** 1,217,428 to offset Parking Fund operating deficit  
**Fund 114 to 128:** 421,355 for estimated lost revenue caused by the COVID-19 pandemic

**Fund 114 to 32:** 1,154,453 for estimated lost revenue caused by the COVID-19 pandemic  
**Fund 114 to 40:** 10,403,222 for various capital outlay projects mitigating COVID-19 effects  
**Fund 114 to 60:** 4,016,945 to close out benefits  
**Fund 114 to 79:** 1,500,000 for 2022-2023 OPEB Liability  
**Fund 115 to 40:** 314,887 for District Office Building FF&E  
**Fund 121/131 to 74/75:** 10,188 for scholarships  
 403,638 for student grants in aid  
**Fund 123 to 74/75:** 200,000 to close out DA SEOG

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

**Fund 114 to 115:** 215,043 for salary backfill  
 3,108,235 for estimated lost revenue caused by the COVID-19 pandemic  
**Fund 115 to 114:** 75,000 for Foothill commencement

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

# **SUPPLEMENTAL INFORMATION**



## Changes in Fund 114 Revenue and Expenses

|                                       | 14-15<br>Actual    | 15-16<br>Actual    | 16-17<br>Actual    | 17-18<br>Actual    | 18-19<br>Actual    | 19-20<br>Actual    | 20-21<br>Actual    | 21-22<br>Actual    | 22-23<br>Actuals   | 23-24<br>Budget    | %                |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|
| <b>Revenues</b>                       |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                  |
| Base Revenue                          | 136,739,187        | 146,354,376        | 147,014,090        | 148,029,453        | 152,040,367        | 155,385,593        | 156,665,835        | 165,840,938        | 175,668,030        | 190,078,600        | 83.75%           |
| Prior Year Apportionment              | 2,285,969          | 837,068            | 651,317            | 178,382            | 13                 | (118,173)          | 79,760             | (52,243)           | 536,946            | 0                  | 0.00%            |
| Other Apportionment - BOG             | 447,324            | 205,439            | 406,787            | 286,341            | 266,235            | 227,254            | 227,869            | 208,252            | 214,320            | 191,100            | 0.08%            |
| State Lottery                         | 4,140,710          | 4,803,722          | 4,606,325          | 4,579,233          | 4,557,137          | 3,998,911          | 4,339,744          | 4,397,772          | 4,511,009          | 3,966,900          | 1.75%            |
| Nonresident Tuition                   | 28,373,396         | 28,115,878         | 26,887,735         | 26,812,845         | 26,452,344         | 26,014,023         | 20,502,660         | 16,396,848         | 18,245,158         | 19,092,200         | 8.41%            |
| State Mandated Costs                  | 760,480            | 764,710            | 758,565            | 738,662            | 715,110            | 743,180            | 709,877            | 729,802            | 743,343            | 718,900            | 0.32%            |
| 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          | 5,606,928          | 5,591,316          | 5,282,293          | 5,910,000          | 2.60%            |
| <b>Other Revenues</b>                 |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                  |
| PT Faculty Funding                    | 702,925            | 565,177            | 562,072            | 542,904            | 546,220            | 482,291            | 501,763            | 430,282            | 539,415            | 481,615            | 0.21%            |
| PT Faculty Office Hours               |                    |                    |                    |                    |                    |                    |                    |                    | 537,040            | 300,000            | 0.13%            |
| PT Faculty Health                     |                    |                    |                    |                    |                    |                    |                    |                    |                    | 450,000            | 0.20%            |
| Full-Time Faculty Hiring              |                    |                    |                    |                    | 1,087,522          | 1,087,522          | 1,087,522          | 3,722,295          | 3,722,295          | 3,722,300          | 1.64%            |
| 2% Resident Enrollment Fees           | 739,843            | 751,855            | 716,043            | 393,588            | 424,342            | 417,742            | 397,487            | 328,282            | 316,858            | 317,100            | 0.14%            |
| Interest Income                       | 546,418            | 806,943            | 1,092,530          | 1,486,815          | 2,417,700          | 2,569,918          | 1,137,027          | 959,673            | 3,746,530          | 1,000,000          | 0.44%            |
| Campus Generated Revenues             | 1,832,289          | 2,060,365          | 1,978,247          | 1,660,948          | 1,747,123          | 1,573,866          | 1,058,539          | 986,314            | 990,185            | 721,200            | 0.32%            |
| Other Revenues                        | 350,029            | 464,341            | 64,620             | 123,105            | 2,939,206          | 109,080            | 51,921             | 103,436            | 115,753            | 600                | 0.00%            |
| <b>Total Revenues</b>                 | <b>178,117,970</b> | <b>205,101,957</b> | <b>190,897,297</b> | <b>190,315,709</b> | <b>202,689,651</b> | <b>197,638,441</b> | <b>192,366,933</b> | <b>199,642,966</b> | <b>215,169,174</b> | <b>226,950,515</b> | <b>100.00%</b>   |
| <b>Expenses</b>                       |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                  |
| Salaries                              | 111,552,914        | 122,724,377        | 127,400,588        | 124,668,404        | 121,209,888        | 116,881,733        | 115,995,246        | 124,499,486        | 125,253,807        | 138,329,296        | 60.38%           |
| Benefits                              | 33,932,178         | 41,085,595         | 44,425,597         | 47,377,502         | 56,166,424         | 49,191,678         | 49,111,785         | 52,293,337         | 55,873,595         | 58,258,037         | 25.43%           |
| Materials and Supplies                | 2,536,465          | 2,860,283          | 2,781,777          | 2,746,812          | 2,218,072          | 2,045,546          | 1,356,881          | 2,257,465          | 2,810,932          | 2,593,330          | 1.13%            |
| Operating Expenses                    | 15,774,850         | 16,992,610         | 18,032,253         | 18,749,601         | 16,732,813         | 16,188,897         | 17,776,783         | 18,337,173         | 17,980,397         | 21,103,029         | 9.21%            |
| Capital Outlay                        | 537,321            | 304,852            | 634,793            | 476,025            | 323,655            | 293,351            | 250,281            | 257,812            | 1,585,537          | 388,852            | 0.17%            |
| Transfers (net)                       | 9,186,082          | 11,684,627         | 6,771,867          | 8,030,577          | 9,752,183          | 11,012,989         | 9,043,917          | 7,206,276          | 9,284,849          | 8,407,925          | 3.67%            |
| <b>Total Expenses</b>                 | <b>173,519,810</b> | <b>195,652,343</b> | <b>200,046,876</b> | <b>202,048,921</b> | <b>206,403,034</b> | <b>195,614,195</b> | <b>193,534,893</b> | <b>204,851,548</b> | <b>212,789,117</b> | <b>229,080,469</b> | <b>100.00%</b>   |
| Net Surplus/(Deficit)                 | 4,598,159          | 9,449,615          | (9,149,579)        | (11,733,212)       | (3,713,383)        | 2,024,246          | (1,167,960)        | (5,208,582)        | 2,380,057          | (2,129,954)        | <b>(a)</b>       |
| Beginning Fund Balance                | 43,953,606         | 48,551,766         | 58,001,381         | 48,851,802         | 37,118,590         | 33,405,207         | 35,429,453         | 34,261,493         | 29,052,911         | 31,432,968         | <b>(b)</b>       |
| <b>Ending Fund Balance</b>            | <b>48,551,766</b>  | <b>58,001,381</b>  | <b>48,851,802</b>  | <b>37,118,590</b>  | <b>33,405,207</b>  | <b>35,429,453</b>  | <b>34,261,493</b>  | <b>29,052,911</b>  | <b>31,432,968</b>  | <b>29,303,014</b>  | <b>(a+b)</b>     |
| Designated Carryforwards (see below)  | 16,642,395         | 15,619,457         | 15,117,381         | 12,864,446         | 13,689,110         | 14,600,663         | 17,776,451         | 17,559,515         | 13,454,875         | 12,237,491         | <b>(c)</b>       |
| 5% Reserve                            | 8,680,000          | 9,860,000          | 10,002,344         | 10,102,446         | 10,320,152         | 9,780,710          | 9,676,745          | 10,242,577         | 10,639,456         | 11,454,023         | <b>(d)</b>       |
| Stability Fund Balance                | 23,229,370         | 32,521,924         | 23,732,077         | 14,151,698         | 9,395,945          | 11,048,081         | 6,808,298          | 1,250,818          | 7,338,637          | 5,611,499          | <b>(a+b)-c-d</b> |
| <b>Notes</b>                          |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                  |
| <b>Designated Carryforwards (CF):</b> | <b>2022-23</b>     |                    |                    |                    |                    |                    |                    |                    |                    |                    |                  |
| FH,DA,CS Carryforward                 | 9,890,698          |                    |                    |                    |                    |                    |                    |                    |                    |                    |                  |
| Districtwide Carryforward             | 379,117            |                    |                    |                    |                    |                    |                    |                    |                    |                    |                  |
| Encumbrance & Reservations CF         | 1,967,676          |                    |                    |                    |                    |                    |                    |                    |                    |                    |                  |
| SRP Carryforward                      | 1,217,384          |                    |                    |                    |                    |                    |                    |                    |                    |                    |                  |
| <b>Total:</b>                         | <b>13,454,875</b>  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                  |

## Facts at a Glance

| <b>Revenues and Expenditures, Unrestricted General Fund (General Purpose Fund 114 &amp; Self-Sustaining Fund 115)</b>                              |                     |                     |                     |                     |                     |                     |                     |                     |                     |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|  | <b>14-15 Actual</b> | <b>16-17 Actual</b> | <b>17-18 Actual</b> | <b>18-19 Actual</b> | <b>19-20 Actual</b> | <b>20-21 Actual</b> | <b>21-22 Actual</b> | <b>22-23 Actual</b> | <b>23-24 Budget</b> |
| <b>Revenues</b>  | 190,596,966         | 205,052,448         | 204,645,122         | 214,723,032         | 209,090,577         | 199,703,524         | 207,604,743         | 225,753,331         | 238,450,267         |
| <b>Salaries</b>  | 114,103,955         | 129,929,069         | 127,347,400         | 124,265,680         | 119,995,129         | 118,745,137         | 127,751,992         | 128,832,977         | 141,841,977         |
| <b>Benefits</b>  | 34,567,929          | 45,044,304          | 48,005,734          | 54,036,139          | 50,099,895          | 50,044,495          | 53,420,231          | 57,119,649          | 59,638,180          |
| <b>Other</b>   | 39,014,136          | 38,190,006          | 39,324,686          | 39,326,727          | 37,349,027          | 33,316,207          | 29,381,467          | 31,514,186          | 36,969,714          |
| <b>Total Expenses/Transfers</b>  | 187,686,020         | 213,163,378         | 214,677,820         | 217,628,545         | 207,444,051         | 202,105,839         | 210,553,690         | 217,466,812         | 238,449,871         |
| <b>Ending Fund Balance</b>   | 56,299,232          | 58,527,969          | 48,495,270          | 45,589,757          | 47,236,283          | 44,833,968          | 41,885,021          | 50,171,539          | 50,171,936          |
| <b>Salary Expenditures, Fund 114 (General Purpose Fund Only)</b>   |                     |                     |                     |                     |                     |                     |                     |                     |                     |
|  | <b>14-15 Actual</b> | <b>16-17 Actual</b> | <b>17-18 Actual</b> | <b>18-19 Actual</b> | <b>19-20 Actual</b> | <b>20-21 Actual</b> | <b>21-22 Actual</b> | <b>22-23 Actual</b> | <b>23-24 Budget</b> |
| <b>Contract Faculty</b>  | 40,722,794          | 43,960,431          | 42,383,003          | 43,329,667          | 39,331,494          | 38,914,471          | 40,958,941          | 41,608,368          | 50,797,987          |
| <b>Part-Time Faculty</b>   | 36,082,017          | 40,614,029          | 38,618,094          | 34,476,167          | 35,831,391          | 35,093,618          | 37,006,036          | 36,291,845          | 34,995,500          |
| <b>Management</b>  | 8,934,139           | 10,565,627          | 11,360,173          | 11,246,547          | 11,376,655          | 11,430,280          | 12,649,514          | 13,351,793          | 14,216,573          |
| <b>Classified</b>  | 23,764,513          | 30,041,887          | 30,441,124          | 30,419,447          | 28,746,485          | 29,159,872          | 32,133,575          | 2,582,287           | 1,595,428           |
| <b>Students &amp; Casuals</b>  | 2,049,452           | 2,218,615           | 1,866,011           | 1,738,060           | 1,595,709           | 1,397,005           | 1,751,419           | 31,419,513          | 36,723,808          |
| <b>Total</b>   | 111,552,914         | 127,400,588         | 124,668,404         | 121,209,888         | 116,881,733         | 115,995,246         | 124,499,486         | 125,253,807         | 138,329,296         |
| <b>Productivity</b>  |                     |                     |                     |                     |                     |                     |                     |                     |                     |
|  | <b>14-15 Actual</b> | <b>16-17 Actual</b> | <b>17-18 Actual</b> | <b>18-19 Actual</b> | <b>19-20 Actual</b> | <b>20-21 Actual</b> | <b>21-22 Actual</b> | <b>22-23 Actual</b> | <b>23-24 Budget</b> |
| <b>WSCH per Teaching FTE</b>   | 522                 | 489                 | 486                 | 512                 | 510                 | 511                 | 474                 | 480                 | 480                 |
| <b>FTES</b>  |                     |                     |                     |                     |                     |                     |                     |                     |                     |
|  | <b>14-15 Actual</b> | <b>16-17 Actual</b> | <b>17-18 Actual</b> | <b>18-19 Actual</b> | <b>19-20 Actual</b> | <b>20-21 Actual</b> | <b>21-22 Actual</b> | <b>22-23 Actual</b> | <b>23-24 Budget</b> |
| <b>Resident</b>  | 27,353              | 25,968              | 24,484              | 23,335              | 23,042              | 23,605              | 20,745              | 20,325              | 20,325              |
| <b>Non-Resident</b>  | 4,804               | 4,614               | 4,441               | 4,087               | 3,628               | 2,616               | 1,991               | 2,087               | 2,087               |
| <b>Total FTES</b>  | 32,157              | 30,582              | 28,925              | 27,422              | 26,669              | 26,221              | 22,736              | 22,412              | 22,412              |
| <b>Revenues and Expenditures, Restricted General Fund (Categorical, Special Ed, Federal Work Study, Parking &amp; Campus Center Use Fee Funds)</b> |                     |                     |                     |                     |                     |                     |                     |                     |                     |
|  | <b>14-15 Actual</b> | <b>16-17 Actual</b> | <b>17-18 Actual</b> | <b>18-19 Actual</b> | <b>19-20 Actual</b> | <b>20-21 Actual</b> | <b>21-22 Actual</b> | <b>22-23 Actual</b> | <b>23-24 Budget</b> |
| <b>Revenues &amp; Transfers In</b>   | 35,129,150          | 58,750,845          | 66,545,781          | 59,320,469          | 79,048,556          | 86,343,467          | 79,689,955          | 115,828,133         | 68,052,623          |
| <b>Expenditures &amp; Transfers Out</b>  | 34,880,467          | 58,373,203          | 66,099,600          | 58,891,795          | 77,926,675          | 85,486,215          | 78,318,952          | 97,370,825          | 68,425,778          |
| <b>Fund Balance</b>  | 8,545,696           | 8,169,470           | 8,615,650           | 9,044,324           | 10,166,205          | 11,023,457          | 12,394,460          | 30,851,768          | 30,478,613          |

**Comparison of FTE - 2019-20 through 2023-24**  
 (This chart represents filled and vacant FTE at the beginning of each year)

| 23-24 (Adopted)                      | GENERAL      | SELF-SUSTAINING | CATEGORICAL  | SPECIAL EDUCATION | PARKING    | CAMPUS CENTER | CHILD DEVELOPMENT | DINING SERVICES | Billback (Foundation/ASB) | SELF-INSURED | CAPITAL    | TOTAL       |
|--------------------------------------|--------------|-----------------|--------------|-------------------|------------|---------------|-------------------|-----------------|---------------------------|--------------|------------|-------------|
| A1-Executive                         | 5.9          |                 | 0.2          |                   |            |               |                   |                 |                           |              |            | 6           |
| A2-Certificated Manager              | 26.8         | 3.1             | 7.6          | 2.0               |            | 0.5           | 1.0               |                 | 0.0                       |              |            | 41          |
| A3-Non-Certificated Manager          | 33.3         | 0.6             | 11.4         |                   | 0.4        | 0.4           |                   | 0.8             | 6.0                       | 1.1          | 4.0        | 58          |
| B1-Board of Trustees Member          | 5.0          |                 |              |                   |            |               |                   |                 |                           |              |            | 5           |
| C1-Classified-ACE                    | 234.4        | 18.1            | 118.5        | 26.0              | 3.2        | 1.3           | 15.0              | 0.8             | 11.4                      | 2.5          | 1.7        | 433         |
| C2-Classified-ACE, less than 50%     | 3.0          | 1.0             | 2.0          | 5.0               |            |               | 2.0               |                 | 1.0                       |              |            | 14          |
| C3-Classified CSEA                   | 70.2         | 3.8             |              |                   |            | 8.5           |                   | 5.8             | 0.8                       |              |            | 89          |
| C4-Supervisor                        | 27.6         | 0.5             | 8.3          | 2.3               | 1.1        | 0.5           | 1.0               |                 | 1.0                       |              | 0.9        | 43          |
| C5-Confidential                      | 9.9          |                 | 0.1          |                   |            |               |                   |                 |                           | 1.0          |            | 11          |
| C6-Police Officers' Association      | 6.4          |                 |              |                   | 3.6        |               |                   |                 |                           |              |            | 10          |
| F1,2-Certificated Instructor         | 407.8        |                 | 46.2         | 18.0              |            |               |                   |                 | 1.0                       |              |            | 473         |
| F3-Certificated Instructor-Childcare |              |                 |              |                   |            |               | 2.0               |                 |                           |              |            | 2           |
| F7-(Headcount)-Early Retiree         | 19.2         |                 | 3.8          | 0.0               |            |               |                   |                 |                           |              |            | 23          |
| <b>FTE</b>                           | <b>849.5</b> | <b>27.1</b>     | <b>198.0</b> | <b>53.3</b>       | <b>8.3</b> | <b>11.2</b>   | <b>21.0</b>       | <b>7.4</b>      | <b>21.1</b>               | <b>4.6</b>   | <b>6.6</b> | <b>1208</b> |
| PT Faculty Budgeted                  | 344.0        |                 |              |                   |            |               |                   |                 |                           |              |            |             |

| 22-23 (Adopted)                      | GENERAL      | SELF-SUSTAINING | CATEGORICAL  | SPECIAL EDUCATION | PARKING    | CAMPUS CENTER | CHILD DEVELOPMENT | DINING SERVICES | Billback (Foundation/ASB) | SELF-INSURED | CAPITAL    | TOTAL       |
|--------------------------------------|--------------|-----------------|--------------|-------------------|------------|---------------|-------------------|-----------------|---------------------------|--------------|------------|-------------|
| A1-Executive                         | 5.9          |                 | 0.2          |                   |            |               |                   |                 |                           |              |            | 6           |
| A2-Certificated Manager              | 22.9         | 3.0             | 10.6         | 2.0               |            | 0.5           | 1.0               |                 | 2.0                       |              |            | 42          |
| A3-Non-Certificated Manager          | 34.2         | 0.7             | 14.4         |                   | 0.4        | 0.5           |                   | 0.8             | 7.0                       | 1.1          | 1.0        | 60          |
| B1-Board of Trustees Member          | 5.0          |                 |              |                   |            |               |                   |                 |                           |              |            | 5           |
| C1-Classified-ACE                    | 225.9        | 21.2            | 125.9        | 28.0              | 2.5        | 0.9           | 13.0              | 0.8             | 11.3                      | 2.5          | 2.1        | 434         |
| C2-Classified-ACE, less than 50%     | 3.0          | 1.0             | 2.0          | 5.0               |            |               | 7.0               |                 | 1.0                       |              |            | 19          |
| C3-Classified CSEA                   | 69.3         | 3.7             |              |                   |            | 8.5           |                   | 5.8             | 0.8                       |              |            | 88          |
| C4-Supervisor                        | 26.5         | 0.5             | 8.1          | 2.0               | 1.1        |               | 1.0               |                 | 2.0                       |              | 0.9        | 42          |
| C5-Confidential                      | 9.9          |                 | 0.1          |                   |            |               |                   |                 |                           | 1.0          |            | 11          |
| C6-Police Officers' Association      | 6.4          |                 |              |                   | 3.6        |               |                   |                 |                           |              |            | 10          |
| F1,2-Certificated Instructor         | 411.9        |                 | 53.1         | 19.0              |            |               |                   |                 | 1.0                       |              |            | 485         |
| F3-Certificated Instructor-Childcare |              |                 |              |                   |            |               | 2.0               |                 |                           |              |            | 2           |
| F7-(Headcount)-Early Retiree         | 21.0         |                 | 1.0          | 0.0               |            |               |                   |                 |                           |              |            | 22          |
| <b>FTE</b>                           | <b>841.9</b> | <b>30.0</b>     | <b>215.3</b> | <b>56.0</b>       | <b>7.6</b> | <b>10.3</b>   | <b>24.0</b>       | <b>7.4</b>      | <b>25.0</b>               | <b>4.6</b>   | <b>4.0</b> | <b>1226</b> |
| PT Faculty Budgeted                  | 344.0        |                 |              |                   |            |               |                   |                 |                           |              |            |             |

| 21-22 (Adopted)                          | GENERAL      | SELF-SUSTAINING | CATEGORICAL  | SPECIAL EDUCATION | PARKING    | CAMPUS CENTER | CHILD DEVELOPMENT | DINING SERVICES | BOOKSTORES/STUDENT ACCTS/FOUNDATION | SELF-INSURED | CAPITAL    | TOTAL        |
|--|--------------|-----------------|--------------|-------------------|------------|---------------|-------------------|-----------------|-------------------------------------|--------------|------------|--------------|
| A1-Executive                             | 5.85         |                 | 0.15         |                   |            |               |                   |                 |                                     |              |            | 6            |
| A2-Certificated Manager                  | 24.3         | 3.0             | 9.1          | 2.0               |            | 0.5           | 1.0               |                 | 2.1                                 |              |            | 42           |
| 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        | 28.0              | 2.5        | 0.9           | 13.0              |                 | 23.0                                | 2.5          | 2.1        | 436          |
| 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             | 405.2        |                 | 54.3         | 20.0              |            |               |                   |                 | 1.0                                 |              |            | 480          |
| F3-Certificated Instructor-Childcare     |              |                 |              |                   |            |               | 2.0               |                 |                                     |              |            | 2            |
| F7-(Headcount)-Early Retiree             | 23.2         |                 | 1.8          | 1.0               |            |               |                   |                 |                                     |              |            | 26           |
| <b>FTE</b>                               | <b>830.6</b> | <b>30.9</b>     | <b>210.9</b> | <b>58.0</b>       | <b>7.6</b> | <b>10.1</b>   | <b>24.0</b>       | <b>7.6</b>      | <b>46.8</b>                         | <b>4.6</b>   | <b>3.0</b> | <b>1,227</b> |
| PT faculty budgeted (GF & Spec. Ed only) | 427.4        |                 |              |                   | 67         |               |                   |                 |                                     |              |            |              |

| 20-21 (Adopted)                          | BOOKSTORES/<br>STUDENT<br>ACCTS/<br>FOUNDATION |                     |             |                      |         |                  |                      |                    |         |         |     | TOTAL |
|--|--|---------------------|-------------|----------------------|---------|------------------|----------------------|--------------------|---------|---------|-----|-------|
|  | GENERAL  | SELF-<br>SUSTAINING | CATEGORICAL | SPECIAL<br>EDUCATION | PARKING | CAMPUS<br>CENTER | CHILD<br>DEVELOPMENT | DINING<br>SERVICES | INSURED | CAPITAL |     |       |
| 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)                          | BOOKSTORES/<br>STUDENT<br>ACCTS/<br>FOUNDATION |                     |             |                      |         |                  |                      |                    |         |         |     | TOTAL |
|--|--|---------------------|-------------|----------------------|---------|------------------|----------------------|--------------------|---------|---------|-----|-------|
|  | GENERAL  | SELF-<br>SUSTAINING | CATEGORICAL | SPECIAL<br>EDUCATION | PARKING | CAMPUS<br>CENTER | CHILD<br>DEVELOPMENT | DINING<br>SERVICES | INSURED | CAPITAL |     |       |
| 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  |                     |             |                      |         |                  |                      |                    |         |         |     |       |

## 2023-24

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

**2023-24 Budgeted Allocation: \$30,357,000**

| Description                                 | Account |                              | Labor                | Benefits            | Total Labor & Benefits |
|---|---------|------------------------------|----------------------|---------------------|------------------------|
|   | Code    | Division                     |                      |                     |                        |
| Instructional                               | 1160    | Bio/Health & Env Sciences    | \$ 1,320,278         | \$ 437,566          | \$ 1,757,844           |
| Instructional                               | 1160    | Biological & Health Sciences | 1,503,299            | 498,223             | 2,001,523              |
| Instructional                               | 1160    | Business & Social Sciences   | 2,301,195            | 762,662             | 3,063,857              |
| Instructional                               | 1160    | Business/Computer Systems    | 1,348,688            | 446,982             | 1,795,670              |
| Instructional                               | 1160    | Creative Arts                | 785,620              | 260,370             | 1,045,991              |
| Instructional                               | 1160    | Fine Arts & Communication    | 1,384,649            | 458,900             | 1,843,550              |
| Instructional                               | 1160    | Intercultural/International  | 529,473              | 175,478             | 704,951                |
| Instructional                               | 1160    | Kinesiology & Athletics      | 403,726              | 133,803             | 537,529                |
| Instructional                               | 1160    | Language Arts                | 4,501,941            | 1,492,033           | 5,993,974              |
| Instructional                               | 1160    | Learning Resources           | 130,550              | 43,267              | 173,817                |
| Instructional                               | 1160    | Physical Education           | 681,541              | 225,876             | 907,418                |
| Instructional                               | 1160    | PSME                         | 5,420,593            | 1,796,493           | 7,217,086              |
| Instructional                               | 1160    | Social Sciences              | 2,488,914            | 824,876             | 3,313,790              |
| <b>Total 2023-24 Projected Expenditures</b> |         |                              | <b>\$ 22,800,469</b> | <b>\$ 7,556,531</b> | <b>\$ 30,357,000</b>   |

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on September 11, 2023.

## 2022-23

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

**Funds Received in Fiscal Year 2022-23: \$21,989,835**

| Description                | Account |                                | Program Code | Labor                | Benefits            | Total Labor & Benefits |
|----------------------------|---------|--------------------------------|--------------|----------------------|---------------------|------------------------|
|                            | Code    | Division                       |              |                      |                     |                        |
| Instructional              | 1160    | Veterinary Technic (Licensed)  | 010210       | \$ 210,735           | \$ 80,643           | \$ 291,378             |
| Instructional              | 1160    | Horticulture                   | 010900       | 103,003              | 30,938              | 133,941                |
| Instructional              | 1160    | Environmental Studies          | 030200       | 344,179              | 121,895             | 466,074                |
| Instructional              | 1160    | Biology, General               | 040100       | 1,539,797            | 565,944             | 2,105,742              |
| Instructional              | 1160    | Biotechnology, Biomedical Tech | 043000       | 80,225               | 33,096              | 113,321                |
| Instructional              | 1160    | Office Tech/Office Comput Appl | 051400       | 125,944              | 39,921              | 165,864                |
| Instructional              | 1160    | Information Technology, Gener  | 070100       | 600,951              | 267,955             | 868,906                |
| Instructional              | 1160    | Computer Science (transfer)    | 070600       | 448,385              | 185,252             | 633,637                |
| Instructional              | 1160    | Computer Software Development  | 070700       | 83,639               | 27,942              | 111,580                |
| Instructional              | 1160    | Engineering, General           | 090100       | 350,126              | 115,596             | 465,722                |
| Instructional              | 1160    | Respiratory Care/Therapy       | 121000       | 219,763              | 105,956             | 325,719                |
| Instructional              | 1160    | Pharmacy Technology            | 122100       | 68,438               | 22,867              | 91,306                 |
| Instructional              | 1160    | Radiologic Technology          | 122500       | 93,942               | 47,928              | 141,869                |
| Instructional              | 1160    | Registered Nursing             | 123010       | 67,227               | 16,766              | 83,993                 |
| Instructional              | 1160    | Dental Assistant               | 124010       | 99,087               | 51,840              | 150,926                |
| Instructional              | 1160    | Dental Hygienist               | 124020       | 354,065              | 148,214             | 502,279                |
| Instructional              | 1160    | Paramedic                      | 125100       | 62,387               | 29,394              | 91,781                 |
| Instructional              | 1160    | English                        | 150100       | 3,268,958            | 1,178,660           | 4,447,618              |
| Instructional              | 1160    | Reading                        | 152000       | 322,737              | 128,283             | 451,020                |
| Instructional              | 1160    | Mathematics, General           | 170100       | 3,705,986            | 1,412,118           | 5,118,104              |
| Instructional              | 1160    | Physical Sciences, General     | 190100       | 72,216               | 2,068               | 74,283                 |
| Instructional              | 1160    | Physics, General               | 190200       | 608,183              | 251,571             | 859,755                |
| Instructional              | 1160    | Chemistry, General             | 190500       | 954,332              | 332,771             | 1,287,103              |
| Instructional              | 1160    | Astronomy                      | 191100       | 294,645              | 99,191              | 393,836                |
| Instructional              | 1160    | Anthropology                   | 220200       | 487,492              | 175,197             | 662,689                |
| Instructional              | 1160    | Economics                      | 220400       | 504,363              | 208,781             | 713,143                |
| Instructional              | 1160    | ZzESL-General                  | 493080       | 250,555              | 82,089              | 332,644                |
| Instructional              | 1160    | ESL: Writing                   | 493084       | 214,190              | 49,831              | 264,021                |
| Instructional              | 1160    | ESL: Reading                   | 493085       | 74,963               | 28,610              | 103,573                |
| Instructional              | 1160    | ESL: Speaking/Listening        | 493086       | 125,835              | 51,219              | 177,053                |
| Instructional              | 1160    | ESL: Integrated                | 493087       | 268,178              | 92,775              | 360,953                |
| Total 2022-23 Expenditures |         |                                |              | <u>\$ 16,004,526</u> | <u>\$ 5,985,309</u> | <u>\$ 21,989,835</u>   |

**Fund 115 - Self-Sustaining Fund**  
**Fund Balance Report for Fiscal Year 2022-23**  
**Ending Balance Reported as of June 30, 2023**

| <b>Fund</b>           | <b>Fund Description</b>             | <b>Beginning Balance</b> | <b>Net Change</b>   | <b>Ending Balance</b> |
|-----------------------|-------------------------------------|--------------------------|---------------------|-----------------------|
| <b>Foothill Funds</b> |                                     |                          |                     |                       |
| 115000                | Apprenticeship-Foothill             | \$ 2,183,445             | \$ 2,363,120        | \$ 4,546,565          |
| 115001                | Apprenticeship-Foothill Unrest cont | 372,253                  | -                   | 372,253               |
| 115002                | Apprenticeship-Accounting           | 11,818                   | 71,172              | 82,990                |
| 115004                | FH-BSS Contract Ed                  | -                        | 4,347               | 4,347                 |
| 115005                | FH-HS Contract Ed                   | -                        | 1,744               | 1,744                 |
| 115050                | Anthropology - Field work           | 4,080                    | (127)               | 3,953                 |
| 115051                | Anthrop Campus Abroad Reserve       | 16,946                   | 13,896              | 30,842                |
| 115063                | Off Cmp Short Courses Dental Hyg    | 25,179                   | 2,016               | 27,195                |
| 115100                | FH Speaker Series                   | 10,952                   | (79)                | 10,873                |
| 115105                | FH-Youth Program                    | 26,295                   | -                   | 26,295                |
| 115111                | Box Office - Foothill               | 66,077                   | -                   | 66,077                |
| 115112                | Xerox - Foothill                    | 9,161                    | (9,161)             | -                     |
| 115113                | Stage Studies - Foothill            | 18,748                   | -                   | 18,748                |
| 115114                | Drama Production-Foothill           | 30,170                   | 73,623              | 103,793               |
| 115115                | Facilities Rental-FH Fine Arts      | 530,032                  | 245,150             | 775,182               |
| 115116                | Vending - Foothill                  | 4,155                    | -                   | 4,155                 |
| 115117                | Facilities Rental Foothill          | 1,467,442                | 398,707             | 1,866,149             |
| 115119                | International Programs              | 332,760                  | (60,570)            | 272,190               |
| 115122                | FH International Student Hlth Svcs  | 22,080                   | -                   | 22,080                |
| 115135                | Child Development Conference        | 7,737                    | (194)               | 7,543                 |
| 115138                | KFJC Carrier                        | 26,443                   | -                   | 26,443                |
| 115142                | FH-MAA Health Services              | 188,411                  | -                   | 188,411               |
| 115146                | FH-MAA Program                      | 60,174                   | -                   | 60,174                |
| 115148                | Vending-Sunnyvale Center            | 48,997                   | 154                 | 49,151                |
| 115149                | FH Community Education              | 166,471                  | 167,077             | 333,548               |
| 115151                | Contract Ed                         | 51,998                   | 9,354               | 61,352                |
| 115171                | President's Fund Foothill           | 2,044                    | -                   | 2,044                 |
| 115175                | FH-Athletics General                | 120,599                  | 8,446               | 129,045               |
| 115176                | FH-Athletics - Teams                | 1,459                    | (584)               | 874                   |
| 115177                | FH-Football                         | 3,370                    | (3,272)             | 98                    |
| 115178                | FH-Men's Basketball                 | 113                      | 29                  | 142                   |
| 115179                | FH-Women's Basketball               | 55                       | -                   | 55                    |
| 115180                | FH-Softball                         | 1,695                    | -                   | 1,695                 |
| 115181                | FH-Volleyball                       | 736                      | -                   | 736                   |
| 115182                | FH-Aquatics                         | 4,451                    | 1,909               | 6,360                 |
| 115183                | FH-Dance                            | 9,743                    | -                   | 9,743                 |
| 115184                | FH-KCI Community Ed Classes         | 46,717                   | 51,545              | 98,262                |
| 115187                | FH Food Concessionaires             | 433,654                  | 148,390             | 582,044               |
| 115191                | FH-Workforce Development            | 44,022                   | (1,479)             | 42,543                |
| 115192                | FH-Corporate Internship Program     | 23,352                   | -                   | 23,352                |
| 115195                | FH-VTA SmartPass                    | -                        | 10,402              | 10,402                |
| 115196                | Dental Hygiene Clinic               | 30,634                   | 6,440               | 37,075                |
| 115197                | FH Science Learning Institute       | 61,424                   | -                   | 61,424                |
| 115198                | FH Print Services                   | 26,562                   | (17,040)            | 9,522                 |
| 115199                | FH - KCI Support                    | 300,000                  | -                   | 300,000               |
| 115300                | FH-MAA Counseling & Matriculation   | 2,961                    | -                   | 2,961                 |
|                       | <b>Foothill Total:</b>              | <b>\$ 6,795,415</b>      | <b>\$ 3,485,015</b> | <b>\$ 10,280,431</b>  |
| <b>De Anza Funds</b>  |                                     |                          |                     |                       |
| 115200                | DA-La Voz Newspaper                 | \$ 12,386                | \$ 12,833           | \$ 25,219             |
| 115201                | DA-Apprenticeship                   | 102,470                  | (6,093)             | 96,378                |
| 115202                | DA-MCNC/CACT Partnrs                | 5,248                    | -                   | 5,248                 |
| 115204                | DA-Cheap                            | 487                      | -                   | 487                   |
| 115205                | DA-APALI                            | 31,576                   | (15,316)            | 16,260                |
| 115206                | DA-Job Fair                         | 29,070                   | 6,995               | 36,064                |

| <b>Fund</b>               | <b>Fund Description</b>            | <b>Beginning Balance</b> | <b>Net Change</b> | <b>Ending Balance</b> |
|---------------------------|------------------------------------|--------------------------|-------------------|-----------------------|
| <b>De Anza Funds Cont</b> |                                    |                          |                   |                       |
| 115207                    | DA-Telecourse Produc               | \$ 111                   | \$ -              | \$ 111                |
| 115208                    | DA-Technology Rscs                 | 9,969                    | -                 | 9,969                 |
| 115209                    | DA-Auto Tech                       | 3,924                    | 1,351             | 5,275                 |
| 115210                    | DA-Reprographics                   | -                        | 222,162           | 222,162               |
| 115212                    | DA-Physical Educ                   | 25,190                   | (9,269)           | 15,921                |
| 115213                    | DA-Ashland Field Trp               | 5,691                    | -                 | 5,691                 |
| 115214                    | DA-CA Campus Camp                  | 7,998                    | (3,323)           | 4,675                 |
| 115216                    | DA-Planetarium                     | 10,087                   | 84,831            | 94,918                |
| 115218                    | DA-Short Courses                   | 958                      | 167,897           | 168,856               |
| 115219                    | DA-Creative Arts Fac Use           | 5,592                    | -                 | 5,592                 |
| 115220                    | DA-Comm Serv Reserve               | 250,000                  | -                 | 250,000               |
| 115221                    | DA-Intl Student Ins                | 142,311                  | (61,018)          | 81,293                |
| 115222                    | DA-Extended Yr Progr               | 2,033,219                | 1,866,313         | 3,899,532             |
| 115224                    | DA-Summer Karate Cmp               | 252                      | -                 | 252                   |
| 115225                    | DA-DLC Extended Lmg                | 11,932                   | -                 | 11,932                |
| 115226                    | DA-Use Of Facilities               | 996,800                  | 35,223            | 1,032,024             |
| 115227                    | DA-Library Print Card              | 682                      | -                 | 682                   |
| 115228                    | DA-Baseball                        | -                        | 628               | 628                   |
| 115229                    | DA-Audio Visual                    | 3,685                    | -                 | 3,685                 |
| 115230                    | DA-RLCC Conference                 | 1,630                    | -                 | 1,630                 |
| 115231                    | DA-Softball                        | 3,130                    | -                 | 3,130                 |
| 115232                    | DA-Football                        | 24,234                   | (24,234)          | -                     |
| 115233                    | DA-Men's Basketball                | 825                      | 1,172             | 1,997                 |
| 115234                    | DA-Women's Bsktball                | 3,768                    | -                 | 3,768                 |
| 115235                    | DA-Men's Soccer                    | 924                      | 15,839            | 16,763                |
| 115236                    | DA-Women's Soccer                  | 5,234                    | 6,000             | 11,234                |
| 115237                    | DA-Women's Swim/Divg               | 612                      | -                 | 612                   |
| 115238                    | DA-Men's Tennis                    | 51                       | -                 | 51                    |
| 115239                    | DA-Women's Tennis                  | 91                       | -                 | 91                    |
| 115240                    | DA-Women's Trk & Fld               | 12,090                   | 5,596             | 17,686                |
| 115241                    | DA-Women's Volleybll               | 6,325                    | (860)             | 5,465                 |
| 115243                    | DA-Health Services                 | 77,971                   | (81)              | 77,890                |
| 115245                    | DA-Prevention Trust                | 11,763                   | (2,426)           | 9,337                 |
| 115246                    | DA-Athletics Trust                 | 2,889                    | 34,707            | 37,596                |
| 115247                    | DA-ESL                             | 1,968                    | -                 | 1,968                 |
| 115249                    | DA President Fund                  | 158                      | -                 | 158                   |
| 115252                    | DA-Intl Summer Progr               | 177,730                  | (76,397)          | 101,332               |
| 115254                    | DA-ATM Services                    | 28,631                   | -                 | 28,631                |
| 115259                    | DA-Dist Learn Testing              | 325                      | -                 | 325                   |
| 115260                    | DA-Office of Instruction           | 2,099                    | -                 | 2,099                 |
| 115262                    | DA-Men's Track & Field             | 6,784                    | -                 | 6,784                 |
| 115263                    | DA-Women's Water Polo              | 41,505                   | (2,733)           | 38,772                |
| 115266                    | DA-Women's Badminton               | 23,117                   | 16,868            | 39,985                |
| 115267                    | Equipment Room                     | 130                      | -                 | 130                   |
| 115268                    | DA VPAC Facility Rent              | 528,272                  | 161,473           | 689,745               |
| 115271                    | DA-Fitness Center Membership       | 132,279                  | (73,929)          | 58,351                |
| 115272                    | DA-Campus Abroad-Ecuador/Galapagos | -                        | 1,090             | 1,090                 |
| 115273                    | DA CDC Medical Admin Activits MAA  | 93,057                   | -                 | 93,057                |
| 115274                    | DA-Vocal Music                     | 500                      | 419               | 919                   |
| 115275                    | DA-Chamber Orchestra               | 1,059                    | (231)             | 828                   |
| 115276                    | DA-Creative Arts                   | 3,721                    | -                 | 3,721                 |
| 115277                    | DA-Dance                           | 22,630                   | -                 | 22,630                |
| 115278                    | DA-Jazz Instrumental               | 2,590                    | (175)             | 2,415                 |
| 115279                    | DA-Patnoe                          | 4,354                    | -                 | 4,354                 |
| 115280                    | DA-Wind Ensemble                   | 1,242                    | -                 | 1,242                 |
| 115281                    | DA-Campus Abroad - London          | -                        | -                 | -                     |
| 115283                    | PE Facilities Rental               | 229,147                  | (132,226)         | 96,921                |
| 115284                    | DA-Ceramics                        | 2,543                    | 4,036             | 6,579                 |
| 115285                    | DA-Photography                     | 5,917                    | -                 | 5,917                 |



| <b>Fund</b>                   | <b>Fund Description</b>           | <b>Beginning Balance</b> | <b>Net Change</b>   | <b>Ending Balance</b> |
|-------------------------------|-----------------------------------|--------------------------|---------------------|-----------------------|
| <b>De Anza Funds Cont</b>     |                                   |                          |                     |                       |
| 115286                        | DA-Euphrat Museum                 | \$ 25,817                | \$ (16,715)         | \$ 9,102              |
| 115287                        | DA-ePrint                         | 4,272                    | -                   | 4,272                 |
| 115289                        | DA-MCNC                           | 140,382                  | 71,512              | 211,894               |
| 115293                        | DA-College Life Vending           | 13,139                   | 17,809              | 30,949                |
| 115294                        | DA-Red Wheelbarrow                | 2,798                    | (1,226)             | 1,572                 |
| 115295                        | VTA SmartPass                     | 457,988                  | 112,942             | 570,929               |
| 115296                        | DA-CA History Ctr - Extended Year | 5,124                    | -                   | 5,124                 |
|                               | <b>De Anza Total:</b>             | <b>\$ 5,800,450</b>      | <b>\$ 2,421,445</b> | <b>\$ 8,221,896</b>   |
| <b>Central Services Funds</b> |                                   |                          |                     |                       |
| 115412                        | Computer Loan Prog-Admin          | \$ 200,000               | \$ -                | \$ 200,000            |
| 115413                        | Computer Loan Prog-Fee            | 36,244                   | -                   | 36,244                |
|                               | <b>Central Services Total:</b>    | <b>\$ 236,244</b>        | <b>\$ -</b>         | <b>\$ 236,244</b>     |
|                               | <b>Fund 115 Total:</b>            | <b>\$ 12,832,110</b>     | <b>\$ 5,906,461</b> | <b>\$ 18,738,571</b>  |

**CAPITAL PROJECTS SUMMARY**

June 30, 2023

| Fund   | Project/Program Description         | Beginning Fund Balance | Approved Project Budget | Revenue and          |                     | Current Year Expenditures & |              | IntraFund Transfers | Project Inception-to-date Expenditures | Ending Fund Balance  | Available Project Budget |
|--|-------------------------------------|------------------------|-------------------------|----------------------|---------------------|-----------------------------|--------------|---------------------|--|----------------------|--------------------------|
|  |                                     |                        |                         | InterFund            | Transfer-In         | InterFund                   | Transfer-Out |                     |  |                      |                          |
| <b>Capital Outlay (Unrestricted and Restricted)</b>          |                                     |                        |                         |                      |                     |                             |              |                     |  |                      |                          |
| <b>Foothill Projects</b>                                     |                                     |                        |                         |                      |                     |                             |              |                     |  |                      |                          |
| 412002   | FH-Facilities/Equipment Maintenance | \$ 1,462,837           | \$ -                    | \$ -                 | \$ -                | \$ (77,000)                 | \$ -         | \$ -                | \$ -                                   | \$ 1,385,837         | \$ -                     |
| 412006   | FHDA Ed Center Eq/Facilities Main   | 2,713,021              | -                       | -                    | 2,000,000           | 155,209.60                  | -            | -                   | -                                      | 4,557,811            | -                        |
| 412008   | FH Safety & Maintenance Projects    | 1,615,219              | -                       | -                    | -                   | -                           | -            | -                   | -                                      | 1,615,219            | -                        |
| 412010   | FH Faculty Wifi Project             | 196,809                | -                       | -                    | -                   | 25,568                      | -            | -                   | -                                      | 171,241              | -                        |
| 412014   | FH Campus Center Lighting           | 15,842                 | -                       | -                    | -                   | -                           | -            | -                   | -                                      | 15,842               | -                        |
| 412017   | FH Water Filling Stations Replacmnt | -                      | -                       | -                    | 555,036             | 3,536                       | -            | -                   | -                                      | 551,500              | -                        |
| 412018   | FH HVAC Mechanical Improvements     | -                      | -                       | -                    | -                   | -                           | -            | -                   | -                                      | -                    | -                        |
| 412019   | FH Outdoor Classroom - KCI          | -                      | -                       | -                    | -                   | -                           | -            | 77,000              | -                                      | 77,000               | -                        |
| 412020   | FH Building 1900 Improvements       | -                      | -                       | -                    | -                   | 8,590                       | -            | -                   | -                                      | (8,590)              | -                        |
| 412104   | FH Faculty Ergonomic Furniture      | 5,914                  | -                       | -                    | -                   | -                           | -            | -                   | -                                      | 5,914                | -                        |
| <b>Total:</b>  |                                     | <b>\$ 6,009,642</b>    | <b>\$ -</b>             | <b>\$ 2,555,036</b>  | <b>\$ 192,904</b>   | <b>\$ -</b>                 | <b>\$ -</b>  | <b>\$ -</b>         | <b>\$ -</b>                            | <b>\$ 8,371,774</b>  | <b>\$ -</b>              |
| <b>De Anza Projects</b>                                      |                                     |                        |                         |                      |                     |                             |              |                     |  |                      |                          |
| 411203   | DA-Facilities/Equipment Maintenance | \$ 1,423,503           | \$ -                    | \$ -                 | \$ -                | \$ -                        | \$ -         | \$ -                | \$ -                                   | \$ 1,423,503         | \$ -                     |
| 411204   | DATchlessBtllFllrDmngWtrSystemUpgd  | -                      | -                       | -                    | 631,759             | -                           | -            | -                   | -                                      | 631,759              | -                        |
| 411205   | DA HVAC System Improvement          | -                      | -                       | -                    | 1,800,000           | 5,401                       | -            | -                   | -                                      | 1,794,599            | -                        |
| 411206   | DA HyFlex & Zoom Enabled Spaces     | -                      | -                       | -                    | 1,000,000           | -                           | -            | -                   | -                                      | 1,000,000            | -                        |
| 411209   | DA Outdoor Lrng Envimmnt Imprvmts   | -                      | -                       | -                    | 1,416,427           | -                           | -            | -                   | -                                      | 1,416,427            | -                        |
| 411213   | DA Photovoltaic (PV) System         | 1,389,663              | -                       | -                    | -                   | -                           | -            | -                   | -                                      | 1,389,663            | -                        |
| <b>Total:</b>  |                                     | <b>\$ 2,813,166</b>    | <b>\$ -</b>             | <b>\$ 4,848,186</b>  | <b>\$ 5,401</b>     | <b>\$ -</b>                 | <b>\$ -</b>  | <b>\$ -</b>         | <b>\$ -</b>                            | <b>\$ 7,655,951</b>  | <b>\$ -</b>              |
| <b>Central Services Projects</b>                             |                                     |                        |                         |                      |                     |                             |              |                     |  |                      |                          |
| 413020   | Business Services Project           | 5,389,372              | -                       | 103,145              | -                   | 728,014                     | -            | 627,702             | -                                      | 5,392,206            | -                        |
| 413021   | New District Office Bldg FF&E       | 312,605                | -                       | 314,887              | -                   | -                           | -            | (627,492)           | -                                      | -                    | -                        |
| 413023   | DW Wifi Expansion - Phase I         | -                      | -                       | 3,000,000            | -                   | 369,227                     | -            | -                   | -                                      | 2,630,773            | -                        |
| 413141   | SC EMS and HVAC Improvements        | 1,000                  | -                       | -                    | -                   | 1,000                       | -            | -                   | -                                      | -                    | -                        |
| 413144   | D120 HVAC Improvements              | 93,984                 | -                       | -                    | -                   | -                           | -            | -                   | -                                      | 93,984               | -                        |
| 413406   | District Office/Swing Space         | 210                    | -                       | -                    | -                   | -                           | -            | (210)               | -                                      | -                    | -                        |
| 413510   | ScheduledMaintenance&RepairsGeneral | 51,377                 | -                       | -                    | -                   | 51,377                      | -            | -                   | -                                      | -                    | -                        |
| 413513   | Capital Project Clearing            | -                      | -                       | -                    | -                   | -                           | -            | -                   | -                                      | -                    | -                        |
| <b>Total:</b>  |                                     | <b>\$ 5,848,548</b>    | <b>\$ -</b>             | <b>\$ 3,418,032</b>  | <b>\$ 1,149,618</b> | <b>\$ (0)</b>               | <b>\$ -</b>  | <b>\$ -</b>         | <b>\$ -</b>                            | <b>\$ 8,116,962</b>  | <b>\$ -</b>              |
| <b>Scheduled Maintenance</b>                                 |                                     |                        |                         |                      |                     |                             |              |                     |  |                      |                          |
| 474000   | 21/22 Scheduled Maint One-Time Pool | -                      | 8,838,843               | -                    | 1,147,392           | -                           | -            | -                   | -                                      | -                    | 8,838,843                |
| 474100   | 21/22SMRoofRplcmntSmithwckTheatrP1  | -                      | -                       | -                    | -                   | 115,434                     | -            | 145,958             | -                                      | (145,958)            | -                        |
| 474104   | 21/22SM Roof Replacemnt Bldg2800 P4 | -                      | -                       | -                    | -                   | 63,828                      | -            | 63,828              | -                                      | (63,828)             | -                        |
| 474105   | 21/22SMRoof Replacement 4100Bldg P7 | -                      | -                       | -                    | -                   | 17,365                      | -            | 17,365              | -                                      | (17,365)             | -                        |
| 474107   | 21/22SMRoof Replacement 1200Bldg P9 | -                      | -                       | -                    | -                   | 17,973                      | -            | 17,973              | -                                      | (17,973)             | -                        |
| 474108   | 21/22SMStorm Drainage Repairs CWP10 | -                      | -                       | -                    | -                   | 103,600                     | -            | 103,600             | -                                      | (103,600)            | -                        |
| 474109   | 21/22SMStructrl&ExtriorSidngRprsP14 | -                      | -                       | -                    | -                   | 54,826                      | -            | 54,826              | -                                      | (54,826)             | -                        |
| 474111   | 21/22SM Roof Replcmnt Bldg 3000 P32 | -                      | -                       | -                    | -                   | 17,485                      | -            | 17,485              | -                                      | (17,485)             | -                        |
| 474202   | 21/22SM Exterior Painting CW P13    | -                      | -                       | -                    | -                   | 25,441                      | -            | 43,741              | -                                      | (43,741)             | -                        |
| 474203   | 21/22SM Inverter Replacement P15    | -                      | -                       | -                    | -                   | 33,522                      | -            | 33,522              | -                                      | (33,522)             | -                        |
| 474204   | 21/22SM Fire Alarm Replacement P16  | -                      | -                       | -                    | -                   | 21,906                      | -            | 47,700              | -                                      | (47,700)             | -                        |
| 474205   | 21/22SMAutomaticDoorOpenrRplcmntP17 | -                      | -                       | -                    | -                   | 59,333                      | -            | 59,333              | -                                      | (59,333)             | -                        |
| 474206   | 21/22SM MLC PanelExteriorRplcmntP18 | -                      | -                       | -                    | -                   | 33,537                      | -            | 33,537              | -                                      | (33,537)             | -                        |
| 474210   | 21/22SM ClsrmPaint&FlmgUpgrds P22   | -                      | -                       | -                    | -                   | 81,442                      | -            | 81,442              | -                                      | (81,442)             | -                        |
| 474211   | 21/22SM Flooring Abatement S55 P23  | -                      | -                       | -                    | -                   | 26,760                      | -            | 26,760              | -                                      | (26,760)             | -                        |
| 474212   | 21/22SM FireAlrmPnlRplcmntBldgE1 E3 | -                      | -                       | -                    | -                   | 57,976                      | -            | 57,976              | -                                      | (57,976)             | -                        |
| 474213   | 21/22SM FireAlrmRplcmntRSSBldgP29   | -                      | -                       | -                    | -                   | 18,522                      | -            | 18,522              | -                                      | (18,522)             | -                        |
| 474215   | 21/22SMDrHardwrActrrRprRplcmntCWP31 | -                      | -                       | -                    | -                   | 40,508                      | -            | 40,508              | -                                      | (40,508)             | -                        |
| 474216   | 21/22SMUpgrdBdE3Dsgn&MnftmgTchLbs   | -                      | -                       | -                    | -                   | 319,380                     | -            | 319,380             | -                                      | (319,380)            | -                        |
| 474217   | 21/22SMFrAlrmCntrlPnlRplmt BdgS7P34 | -                      | -                       | -                    | -                   | 960                         | -            | 960                 | -                                      | (960)                | -                        |
| 474300   | 21/22SMBldgD120 HVAC ImprovementsP5 | -                      | -                       | -                    | -                   | 26,895                      | -            | 26,895              | -                                      | (26,895)             | -                        |
| 474302   | 21/22SM ElectricUpgrds BldgD100P24  | -                      | -                       | -                    | -                   | 10,700                      | -            | 10,700              | -                                      | (10,700)             | -                        |
| 475000   | 22/23 Scheduled Maint One-Time Pool | -                      | 11,691,225              | -                    | 89,726              | -                           | -            | -                   | -                                      | -                    | 11,691,225               |
| 475001   | 22/23SM Rpair Fndatn Flng&Rf CSP1   | -                      | -                       | -                    | -                   | 21,883                      | -            | 21,883              | -                                      | (21,883)             | -                        |
| 475004   | 22/23SM HVAC Rplcmnt BldgD120 CSP4  | -                      | -                       | -                    | -                   | 65,393                      | -            | 65,393              | -                                      | (65,393)             | -                        |
| 475013   | 22/23SMNwFlmg &PntngPE1RmPE13DAP13  | -                      | -                       | -                    | -                   | 2,450                       | -            | 2,450               | -                                      | (2,450)              | -                        |
| CY Closed Out Scheduled Maintenance Projects                 |                                     | -                      | -                       | -                    | -                   | -                           | -            | -                   | -                                      | -                    | -                        |
| <b>Total:</b>  |                                     | <b>\$ -</b>            | <b>\$ 20,530,068</b>    | <b>\$ 1,237,119</b>  | <b>\$ 1,237,119</b> | <b>\$ -</b>                 | <b>\$ -</b>  | <b>\$ 1,311,737</b> | <b>\$ -</b>                            | <b>\$ 24,144,687</b> | <b>\$ 19,218,331</b>     |
| <b>Capital Outlay (Unrestricted &amp; Restricted) Total:</b> |                                     | <b>\$ 14,671,355</b>   | <b>\$ 20,530,068</b>    | <b>\$ 12,058,373</b> | <b>\$ 2,585,041</b> | <b>\$ (0)</b>               | <b>\$ -</b>  | <b>\$ 1,311,737</b> | <b>\$ -</b>                            | <b>\$ 24,144,687</b> | <b>\$ 19,218,331</b>     |

**CAPITAL PROJECTS SUMMARY**

June 30, 2023

| Fund                                       | Project/Program Description                           | Beginning Fund Balance | Approved Project Budget | Revenue and          |                      | Current Year Expenditures & |                      | IntraFund Transfers | Project Inception-to-date Expenditures | Ending Fund Balance  | Available Project Budget |
|--|---|------------------------|-------------------------|----------------------|----------------------|-----------------------------|----------------------|---------------------|--|----------------------|--------------------------|
|  |   |                        |                         | InterFund            | Transfer-In          | InterFund                   | Transfer-Out         |                     |  |                      |                          |
| <b>Measure C Bond Program <sup>1</sup></b> |   |                        |                         |                      |                      |                             |                      |                     |  |                      |                          |
|  | Fund Balance - Various Projects                       | \$ 11,778,243          | \$ -                    | \$ -                 | \$ 1,932,441         | \$ -                        | \$ -                 | \$ -                | \$ -                                   | \$ 9,845,801         | \$ -                     |
|  | Interest Revenue                                      | 299,805                | -                       | 286,294              | -                    | -                           | -                    | -                   | -                                      | 586,099              | -                        |
|  | <i>Measure C Projects Total:</i>                      | <i>\$ 12,078,047</i>   | <i>\$ -</i>             | <i>\$ 286,294</i>    | <i>\$ 1,932,441</i>  | <i>\$ -</i>                 | <i>\$ -</i>          | <i>\$ -</i>         | <i>\$ -</i>                            | <i>\$ 10,431,900</i> | <i>\$ -</i>              |
| <b>Measure G Bond Program <sup>1</sup></b> |   |                        |                         |                      |                      |                             |                      |                     |  |                      |                          |
|  | Fund Balance Series A (Tax-Exempt) - Various Projects | \$ 15,445,894          | \$ -                    | \$ -                 | \$ 9,643,686         | \$ -                        | \$ 14,197,791        | \$ -                | \$ 5,802,209                           | \$ -                 | \$ -                     |
|  | Interest Revenue                                      | 187,050                | -                       | 326,938              | -                    | -                           | -                    | -                   | 513,988                                | -                    | -                        |
|  | <i>Series A Total:</i>                                | <i>\$ 15,632,945</i>   | <i>\$ -</i>             | <i>\$ 326,938</i>    | <i>\$ 9,643,686</i>  | <i>\$ -</i>                 | <i>\$ 14,197,791</i> | <i>\$ -</i>         | <i>\$ 6,316,196</i>                    | <i>\$ -</i>          | <i>\$ -</i>              |
|  | Fund Balance Series B (Taxable) - Various Projects    | \$ 63,752,718          | \$ -                    | \$ -                 | \$ -                 | \$ -                        | \$ 26,247,282        | \$ -                | \$ 63,752,718                          | \$ -                 | \$ -                     |
|  | Interest Revenue                                      | 601,858                | -                       | 1,559,405            | -                    | -                           | -                    | -                   | 2,161,263                              | -                    | -                        |
|  | <i>Series B Total:</i>                                | <i>\$ 64,354,576</i>   | <i>\$ -</i>             | <i>\$ 1,559,405</i>  | <i>\$ -</i>          | <i>\$ -</i>                 | <i>\$ 26,247,282</i> | <i>\$ -</i>         | <i>\$ 65,913,981</i>                   | <i>\$ -</i>          | <i>\$ -</i>              |
|  | Total Fund Balance Series A & B                       | \$ 79,198,612          | \$ -                    | \$ -                 | \$ 9,643,686         | \$ -                        | \$ 40,445,074        | \$ -                | \$ 69,554,926                          | \$ -                 | \$ -                     |
|  | Total Interest Revenue                                | 788,908                | -                       | 1,886,343            | -                    | -                           | -                    | -                   | 2,675,251                              | -                    | -                        |
|  | <i>Measure G Projects Total:</i>                      | <i>\$ 79,987,521</i>   | <i>\$ -</i>             | <i>\$ 1,886,343</i>  | <i>\$ 9,643,686</i>  | <i>\$ -</i>                 | <i>\$ 40,445,074</i> | <i>\$ -</i>         | <i>\$ 72,230,177</i>                   | <i>\$ -</i>          | <i>\$ -</i>              |
|  | <b>Total</b>  | <b>\$ 106,736,923</b>  | <b>\$ 20,530,068</b>    | <b>\$ 14,231,010</b> | <b>\$ 14,161,169</b> | <b>\$ (0)</b>               | <b>\$ 41,756,811</b> | <b>\$ -</b>         | <b>\$ 106,806,765</b>                  | <b>\$ 19,218,331</b> | <b>\$ -</b>              |

Notes:

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

The Measure C and Measure G quarterly reports can be viewed at the Citizens' Bond Oversight Committee section that contains meeting agenda minutes at BoardDocs website URL:

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

# Quarterly Summary Board Report

## Measure C Bond Program

Reporting Period: Inception through 6/30/2023

| Phase/Project Name                     |  | *Budget            | Quarter Expenses | Fiscal Year To Date Expenses | Program To Date Expenses | Budget Remaining   |
|--|--|--------------------|------------------|------------------------------|--------------------------|--------------------|
|  |  | A                  | B                | C                            | D                        | E = A - D          |
| <b>Foothill College Board Approved</b> |  |                    |                  |                              |                          |                    |
| 802                                    | Sunnyvale Ed Center HVAC System Replacement and Classroom Renovation     | \$5,698,420        | \$241,322        | \$255,322                    | \$255,322                | \$5,443,098        |
| <b>Totals for Board Approved:</b>      |  | <b>\$5,698,420</b> | <b>\$241,322</b> | <b>\$255,322</b>             | <b>\$255,322</b>         | <b>\$5,443,098</b> |
| <b>Complete</b>                        |  |                    |                  |                              |                          |                    |
| 100                                    | Small Capital Repairs - Foothill   | \$3,811,411        | \$0              | \$0                          | \$3,811,411              | \$0                |
| 100Q                                   | Building 1500 Renovation   | \$1,174,660        | \$0              | \$0                          | \$1,174,660              | \$0                |
| 100R                                   | PE Reroofing   | \$976,594          | \$0              | \$0                          | \$976,594                | \$0                |
| 100S                                   | Irrigation Pump Replacement  | \$258,260          | \$0              | \$0                          | \$258,260                | \$0                |
| 100U                                   | Building 2500 Reroof   | \$969,180          | \$0              | \$0                          | \$969,180                | \$0                |
| 101                                    | Forum  | \$3,912,855        | \$0              | \$0                          | \$3,912,855              | \$0                |
| 105                                    | Modernization of Learning Support Center, Biology and General Classrooms | \$16,203,253       | \$0              | \$0                          | \$16,203,253             | \$0                |
| 106                                    | Modernization of Building 5700   | \$361,698          | \$0              | \$0                          | \$361,698                | \$0                |
| 109                                    | Physical Education Lab Space   | \$1,512,408        | \$0              | \$0                          | \$1,512,408              | \$0                |
| 110                                    | LA General Classrooms  | \$3,064,580        | \$0              | \$0                          | \$3,064,580              | \$0                |
| 111                                    | Swing Space  | \$965,079          | \$0              | \$0                          | \$965,079                | \$0                |
| 112                                    | Modernization of Administration Building & General Classrooms            | \$7,132,515        | \$0              | \$0                          | \$7,132,515              | \$0                |
| 113                                    | Reconstruction of Stadium Bleachers & Press Box                          | \$1,816,465        | \$0              | \$0                          | \$1,816,465              | \$0                |
| 115                                    | Fine Arts Scene Shop   | \$767,347          | \$0              | \$0                          | \$767,347                | \$0                |
| 116                                    | Japanese Cultural Center   | \$120,234          | \$0              | \$0                          | \$120,234                | \$0                |
| 117                                    | Renovate Existing Footbridge   | \$253,693          | \$0              | \$0                          | \$253,693                | \$0                |
| 118                                    | Storage Bldg at Swim Pool Area   | \$536,837          | \$0              | \$0                          | \$536,837                | \$0                |
| 120                                    | Smithwick Theater  | \$4,139,185        | \$0              | \$0                          | \$4,139,185              | \$0                |
| 121                                    | Library & ISC  | \$15,131,676       | \$0              | \$0                          | \$15,131,676             | \$0                |
| 123                                    | Campus Wide Building System & Infrastructure Repairs/Upgrades            | \$620,727          | \$0              | \$0                          | \$620,727                | \$0                |
| 129                                    | Mainline Irrigation - Phase II   | \$158,942          | \$0              | \$0                          | \$158,942                | \$0                |
| 130                                    | Utility Lids - Phase II  | \$572,116          | \$0              | \$0                          | \$572,116                | \$0                |
| 132                                    | Loop Road Resurfacing  | \$1,012,739        | \$0              | \$0                          | \$1,012,739              | \$0                |
| 134                                    | Exterior Signage   | \$351,451          | \$0              | \$0                          | \$351,451                | \$0                |
| 135                                    | Utility and Technology Infrastructure                                    | \$8,515,900        | \$0              | \$0                          | \$8,515,900              | \$0                |

See last page for definitions and notes



# Quarterly Summary Board Report

## Measure C Bond Program

Reporting Period: Inception through 6/30/2023

| Phase/Project Name          |  | *Budget              | Quarter Expenses | Fiscal Year To Date Expenses | Program To Date Expenses | Budget Remaining |
|-----------------------------|--|----------------------|------------------|------------------------------|--------------------------|------------------|
|                             |  | A                    | B                | C                            | D                        | E = A - D        |
| <b>Complete</b>             |  |                      |                  |                              |                          |                  |
| 141                         | Exterior Painting & Bird Remediation                                   | \$621,983            | \$0              | \$0                          | \$621,983                | \$0              |
| 142                         | Soccer and Softball Complex  | \$4,077,771          | \$0              | \$0                          | \$4,077,771              | \$0              |
| 144                         | Central Campus Site Improvements                                       | \$9,809,110          | \$0              | \$0                          | \$9,809,110              | \$0              |
| 147                         | Ornamental Horticulture & Veterinary Technology Demo.                  | \$182,567            | \$0              | \$0                          | \$182,567                | \$0              |
| 149                         | Choral Rehearsal Hall  | \$150,002            | \$0              | \$0                          | \$150,002                | \$0              |
| 153                         | Dental Hygiene/Radiology Renovation                                    | \$254,814            | \$0              | \$0                          | \$254,814                | \$0              |
| 154                         | Install Photovoltaic Arrays - Campus Wide                              | \$11,738,853         | \$0              | \$0                          | \$11,738,853             | \$0              |
| 160                         | Physical Sciences and Engineering Center                               | \$57,627,320         | \$0              | \$0                          | \$57,627,320             | \$0              |
| 160G                        | Group II Equip   | \$1,073,647          | \$0              | \$0                          | \$1,073,647              | \$0              |
| 161                         | Fire Alarm System Replacements Phase II                                | \$1,576,697          | \$0              | \$0                          | \$1,576,697              | \$0              |
| 162                         | Parking and Circulation  | \$13,468,168         | \$0              | \$0                          | \$13,468,168             | \$0              |
| 172                         | Environmental Impact Report  | \$282,730            | \$0              | \$0                          | \$282,730                | \$0              |
| 173                         | Print Shop and Plant Services Facility                                 | \$287,833            | \$0              | \$0                          | \$287,833                | \$0              |
| 174                         | Fire Alarm System Replacement Phase III                                | \$900,374            | \$0              | \$0                          | \$900,374                | \$0              |
| 175                         | Repair and Upgrade Miscellaneous Projects                              | \$451,424            | \$0              | \$0                          | \$451,424                | \$0              |
| 176                         | Upgrade Doors and Hardware   | \$40,247             | \$0              | \$0                          | \$40,247                 | \$0              |
| 601                         | Furniture and Equipment (Excluding Tech Related Equipment) Foothill    | \$11,705,554         | \$0              | \$0                          | \$11,705,554             | \$0              |
| 607                         | Outdoor and Indoor Student Seating (PSEC Café, 5000, 5100, 5400, etc.) | \$13,440             | \$0              | \$0                          | \$13,440                 | \$0              |
| 608                         | Faculty/Staff/Administrator Office Refresh (Furniture)                 | \$15,311             | \$0              | \$0                          | \$15,311                 | \$0              |
| 610                         | Classroom Furniture Replacement  | \$35,717             | \$0              | \$0                          | \$35,717                 | \$0              |
| 611                         | Desktops   | \$6,447,933          | \$0              | \$0                          | \$6,447,933              | \$0              |
| 612                         | Printers   | \$82,325             | \$0              | \$0                          | \$82,325                 | \$0              |
| 613                         | Refresh Multi Media Rooms  | \$1,152,489          | \$0              | \$0                          | \$1,152,489              | \$0              |
| 614                         | New Multi Media, Then Refresh  | \$4,039,132          | \$0              | \$0                          | \$4,039,132              | \$0              |
| 615                         | AV/Low Tech  | \$43,456             | \$0              | \$0                          | \$43,456                 | \$0              |
| 617                         | Instructional Equipment for BH, FA & PE 18-19                          | \$146,942            | \$0              | \$0                          | \$146,942                | \$0              |
| <b>Totals for Complete:</b> |  | <b>\$200,565,643</b> | <b>\$0</b>       | <b>\$0</b>                   | <b>\$200,565,643</b>     | <b>\$0</b>       |
| <b>Consolidated</b>         |  |                      |                  |                              |                          |                  |
| 102                         | Biology  | \$0                  | \$0              | \$0                          | \$0                      | \$0              |

See last page for definitions and notes



# Quarterly Summary Board Report

## Measure C Bond Program

Reporting Period: Inception through 6/30/2023

| Phase/Project Name              |   | *Budget          | Quarter Expenses | Fiscal Year To Date Expenses | Program To Date Expenses | Budget Remaining |
|---------------------------------|---|------------------|------------------|------------------------------|--------------------------|------------------|
|                                 |   | A                | B                | C                            | D                        | E = A - D        |
| <b>Consolidated</b>             |   |                  |                  |                              |                          |                  |
| 103                             | Convert to Adaptive Learning Center   | \$0              | \$0              | \$0                          | \$0                      | \$0              |
| 104                             | General Classrooms  | \$0              | \$0              | \$0                          | \$0                      | \$0              |
| 107                             | Language Lab  | \$0              | \$0              | \$0                          | \$0                      | \$0              |
| 108                             | General Classrooms  | \$0              | \$0              | \$0                          | \$0                      | \$0              |
| 114                             | Lot 2 & 3 Security Improvements   | \$0              | \$0              | \$0                          | \$0                      | \$0              |
| 119                             | Tennis Court Improvements   | \$0              | \$0              | \$0                          | \$0                      | \$0              |
| 122                             | TV Center   | \$0              | \$0              | \$0                          | \$0                      | \$0              |
| 124                             | Loop Road Lighting & Safety   | \$11,033         | \$0              | \$0                          | \$11,033                 | \$0              |
| 125                             | ADA Transition Plan   | \$1,203          | \$0              | \$0                          | \$1,203                  | \$0              |
| 126                             | Lot 4   | \$0              | \$0              | \$0                          | \$0                      | \$0              |
| 127                             | Lot 6   | \$11,459         | \$0              | \$0                          | \$11,459                 | \$0              |
| 128                             | Complete Lot 1H   | \$0              | \$0              | \$0                          | \$0                      | \$0              |
| 131                             | Exterior Lighting   | \$0              | \$0              | \$0                          | \$0                      | \$0              |
| 133                             | Campus Fountains  | \$0              | \$0              | \$0                          | \$0                      | \$0              |
| 136                             | Replace Storm Drains  | \$0              | \$0              | \$0                          | \$0                      | \$0              |
| 137                             | Tree Maintenance and Replacement  | \$0              | \$0              | \$0                          | \$0                      | \$0              |
| 138                             | Slurry Coat and Re-stripe Lots 2 & 3  | \$0              | \$0              | \$0                          | \$0                      | \$0              |
| 139                             | Widen Access Road to PE   | \$0              | \$0              | \$0                          | \$0                      | \$0              |
| 143                             | Replace Walkways  | \$106,320        | \$0              | \$0                          | \$106,320                | \$0              |
| 148                             | Veterinary Technology   | \$0              | \$0              | \$0                          | \$0                      | \$0              |
| 151                             | Wireless Infrastructure   | \$0              | \$0              | \$0                          | \$0                      | \$0              |
| 155                             | Pedestrian Bridge Lot 1   | \$0              | \$0              | \$0                          | \$0                      | \$0              |
| 163                             | LA Division Office /Classrooms  | \$9,816          | \$0              | \$0                          | \$9,816                  | \$0              |
| 171                             | Loop Road Re-Alignment & Pedestrian Safety Improv                                 | \$186,997        | \$0              | \$0                          | \$186,997                | \$0              |
| 605                             | Expansion of VDI Servers  | \$0              | \$0              | \$0                          | \$0                      | \$0              |
| 606                             | Computer Equipment (Carts, Monitors)  | \$0              | \$0              | \$0                          | \$0                      | \$0              |
| 609                             | Accommodation/Ergonomic Furniture & Equipment (Staff, Faculty and Administrators) | \$0              | \$0              | \$0                          | \$0                      | \$0              |
| 616                             | Accessibility Project for Classrooms and Labs (Counters, Tables, Desks, Chairs)   | \$0              | \$0              | \$0                          | \$0                      | \$0              |
| <b>Totals for Consolidated:</b> |   | <b>\$326,829</b> | <b>\$0</b>       | <b>\$0</b>                   | <b>\$326,829</b>         | <b>\$0</b>       |

See last page for definitions and notes



# Quarterly Summary Board Report

## Measure C Bond Program

Reporting Period: Inception through 6/30/2023

| Phase/Project Name                 |                      | *Budget              | Quarter Expenses | Fiscal Year To Date Expenses | Program To Date Expenses | Budget Remaining   |
|------------------------------------|----------------------|----------------------|------------------|------------------------------|--------------------------|--------------------|
|                                    |                      | A                    | B                | C                            | D                        | E = A - D          |
| 199                                | Foothill Contingency | \$0                  | \$0              | \$0                          | \$0                      | \$0                |
| <b>Totals for Foothill College</b> |                      | <b>\$206,590,891</b> | <b>\$241,322</b> | <b>\$255,322</b>             | <b>\$201,147,793</b>     | <b>\$5,443,098</b> |

## De Anza College Procurement

|                                |   |                    |                  |                  |                    |                    |
|--------------------------------|---|--------------------|------------------|------------------|--------------------|--------------------|
| 705                            | Student Lab ADA Accessibility Project                             | \$211,653          | \$0              | \$0              | \$11,651           | \$200,003          |
| 706                            | Furniture Refresh for Students, Faculty, Staff and Administrators | \$3,647,295        | \$26,558         | \$116,842        | \$2,592,041        | \$1,055,254        |
| 707                            | Outdoor Furniture Update and Refresh                              | \$816,312          | \$250            | \$3,578          | \$358,739          | \$457,573          |
| 708                            | System Wide Infrastructure  | \$647,333          | \$87,805         | \$123,605        | \$291,861          | \$355,472          |
| <b>Totals for Procurement:</b> |   | <b>\$5,322,593</b> | <b>\$114,613</b> | <b>\$244,025</b> | <b>\$3,254,292</b> | <b>\$2,068,301</b> |

## Construction

|                                 |                                    |                    |                  |                    |                    |                  |
|---------------------------------|------------------------------------|--------------------|------------------|--------------------|--------------------|------------------|
| 282                             | Upgrade E3 Design & Manf Tech Labs | \$1,743,953        | \$945,496        | \$1,322,557        | \$1,454,257        | \$289,695        |
| <b>Totals for Construction:</b> |                                    | <b>\$1,743,953</b> | <b>\$945,496</b> | <b>\$1,322,557</b> | <b>\$1,454,257</b> | <b>\$289,695</b> |

## Closeout

|                             |          |                    |            |            |                    |            |
|-----------------------------|----------|--------------------|------------|------------|--------------------|------------|
| 711                         | Desktops | \$9,495,622        | \$0        | \$0        | \$9,495,622        | \$0        |
| <b>Totals for Closeout:</b> |          | <b>\$9,495,622</b> | <b>\$0</b> | <b>\$0</b> | <b>\$9,495,622</b> | <b>\$0</b> |

## Complete

|     |   |              |     |     |              |     |
|-----|---|--------------|-----|-----|--------------|-----|
| 200 | Small Capital Repairs - De Anza                     | \$3,174,620  | \$0 | \$0 | \$3,174,620  | \$0 |
| 202 | L-7   | \$3,805,020  | \$0 | \$0 | \$3,805,020  | \$0 |
| 203 | Baldwin Winery & East Cottage "Historic Renovation" | \$6,159,985  | \$0 | \$0 | \$6,159,985  | \$0 |
| 205 | Seminar Building & Multicultural Center             | \$5,000,053  | \$0 | \$0 | \$5,000,053  | \$0 |
| 206 | Stadium and Track                                   | \$7,976,644  | \$0 | \$0 | \$7,976,644  | \$0 |
| 211 | L-Quad Seating                                      | \$158,918    | \$0 | \$0 | \$158,918    | \$0 |
| 214 | Corporation Yard                                    | \$4,008,793  | \$0 | \$0 | \$4,008,793  | \$0 |
| 215 | Signage (Phase I)                                   | \$671,069    | \$0 | \$0 | \$671,069    | \$0 |
| 216 | Library   | \$11,152,379 | \$0 | \$0 | \$11,152,379 | \$0 |
| 217 | Secured Bicycle Storage for Students                | \$227,117    | \$0 | \$0 | \$227,117    | \$0 |
| 218 | Signage and Wayfinding                              | \$830,762    | \$0 | \$0 | \$830,762    | \$0 |
| 224 | Campus Site Lighting (Phase I)                      | \$662,686    | \$0 | \$0 | \$662,686    | \$0 |

See last page for definitions and notes

# Quarterly Summary Board Report

## Measure C Bond Program

Reporting Period: Inception through 6/30/2023

| Phase/Project Name |  | *Budget      | Quarter Expenses | Fiscal Year To Date Expenses | Program To Date Expenses | Budget Remaining |
|--------------------|--|--------------|------------------|------------------------------|--------------------------|------------------|
|                    |  | A            | B                | C                            | D                        | E = A - D        |
| <b>Complete</b>    |  |              |                  |                              |                          |                  |
| 225                | Campus Wide Electronic Locks                                     | \$1,537,277  | \$0              | \$0                          | \$1,537,277              | \$0              |
| 226                | Campus Wide Replacement/Repair of Interior and Exterior Finishes | \$1,259,670  | \$0              | \$0                          | \$1,259,670              | \$0              |
| 227                | Window Replacement Campus-wide                                   | \$405,845    | \$0              | \$0                          | \$405,845                | \$0              |
| 228                | CDC Playground Maintenance & Shade Structure                     | \$439,291    | \$0              | \$0                          | \$439,291                | \$0              |
| 229                | Environmental Studies Area                                       | \$972,869    | \$0              | \$0                          | \$972,869                | \$0              |
| 236                | Repair Tile Roofs  | \$5,293,951  | \$0              | \$0                          | \$5,293,951              | \$0              |
| 239                | Flint Parking Structure Repairs                                  | \$6,946,144  | \$0              | \$0                          | \$6,946,144              | \$0              |
| 241                | S2- S6 Phase II - Utility Master Plan - Phase I                  | \$14,822,225 | \$0              | \$0                          | \$14,822,225             | \$0              |
| 245                | ATC  | \$11,631,949 | \$0              | \$0                          | \$11,631,949             | \$0              |
| 247                | G-Building   | \$962,243    | \$0              | \$0                          | \$962,243                | \$0              |
| 248                | Campus Drive   | \$3,669,717  | \$0              | \$0                          | \$3,669,717              | \$0              |
| 251                | Install Photovoltaic Arrays - Campus Wide                        | \$11,732,597 | \$0              | \$0                          | \$11,732,597             | \$0              |
| 252                | Elevator Upgrades - Campus Wide                                  | \$733,108    | \$0              | \$0                          | \$733,108                | \$0              |
| 253                | ATC Central Plant Sound Attenuation                              | \$686,818    | \$0              | \$0                          | \$686,818                | \$0              |
| 255                | Auto Technology  | \$4,064,329  | \$0              | \$0                          | \$4,064,329              | \$0              |
| 256                | Campus Center Phase II   | \$2,156,931  | \$0              | \$0                          | \$2,156,931              | \$0              |
| 261                | Media & Learning Center  | \$49,972,863 | \$0              | \$0                          | \$49,972,863             | \$0              |
| 261G               | Group II Equip   | \$1,900,378  | \$0              | \$0                          | \$1,900,378              | \$0              |
| 263                | Swing Space  | \$1,238,195  | \$0              | \$0                          | \$1,238,195              | \$0              |
| 264                | Fire Alarm System Replacements Phase II                          | \$284,997    | \$0              | \$0                          | \$284,997                | \$0              |
| 271                | Forum  | \$2,155,798  | \$0              | \$0                          | \$2,155,798              | \$0              |
| 272                | EIR  | \$43,233     | \$0              | \$0                          | \$43,233                 | \$0              |
| 273                | Roof and Trellis Repair: PE 1-2-6 & S7 - 8                       | \$1,562,017  | \$0              | \$0                          | \$1,562,017              | \$0              |
| 274                | Combined Site Improvements                                       | \$8,580,539  | \$0              | \$0                          | \$8,580,539              | \$0              |
| 275                | L-7 Phase II   | \$2,566,379  | \$0              | \$0                          | \$2,566,379              | \$0              |
| 276                | Campus Exterior Lighting   | \$553,579    | \$0              | \$0                          | \$553,579                | \$0              |
| 277                | Planetarium Roof Replacement                                     | \$84,340     | \$0              | \$0                          | \$84,340                 | \$0              |
| 278                | Interior and Exterior Improvements                               | \$323,766    | \$0              | \$0                          | \$323,766                | \$0              |
| 279                | Re-roof Science Buildings SC1 & SC2                              | \$1,466,401  | \$0              | \$0                          | \$1,466,401              | \$0              |
| 280                | Campus Center Floors Improvement                                 | \$630,132    | \$0              | \$0                          | \$630,132                | \$0              |

See last page for definitions and notes





# Quarterly Summary Board Report

## Measure C Bond Program

Reporting Period: Inception through 6/30/2023

| Phase/Project Name          |  | *Budget              | Quarter Expenses | Fiscal Year To Date Expenses | Program To Date Expenses | Budget Remaining |
|-----------------------------|--|----------------------|------------------|------------------------------|--------------------------|------------------|
|                             |  | A                    | B                | C                            | D                        | E = A - D        |
| <b>Complete</b>             |  |                      |                  |                              |                          |                  |
| 281                         | Instructional Writing Surfaces Remediation                         | \$224,292            | \$0              | \$0                          | \$224,292                | \$0              |
| 701                         | Furniture and Equipment (Excluding Tech Related Equipment) De Anza | \$15,143,366         | \$0              | \$0                          | \$15,143,366             | \$0              |
| 712                         | Printers   | \$210,759            | \$0              | \$0                          | \$210,759                | \$0              |
| 713                         | Refresh Multi Media Rooms  | \$3,889,795          | \$0              | \$0                          | \$3,889,795              | \$0              |
| 714                         | New Multi Media, Then Refresh                                      | \$2,102,269          | \$0              | \$0                          | \$2,102,269              | \$0              |
| 715                         | AV/Low Tech  | \$17,683             | \$0              | \$0                          | \$17,683                 | \$0              |
| <b>Totals for Complete:</b> |  | <b>\$204,093,793</b> | <b>\$0</b>       | <b>\$0</b>                   | <b>\$204,093,793</b>     | <b>\$0</b>       |
| <b>Consolidated</b>         |  |                      |                  |                              |                          |                  |
| 204                         | PE Quad Breezeway  | \$0                  | \$0              | \$0                          | \$0                      | \$0              |
| 207                         | Demolition of Staff House  | \$0                  | \$0              | \$0                          | \$0                      | \$0              |
| 209                         | Wireless Infrastructure- Phase II & III                            | \$0                  | \$0              | \$0                          | \$0                      | \$0              |
| 210                         | Asphalt Walks  | \$0                  | \$0              | \$0                          | \$0                      | \$0              |
| 213                         | East Cottage "Historic Renovation"                                 | \$0                  | \$0              | \$0                          | \$0                      | \$0              |
| 219                         | Irrigation - Branches  | \$0                  | \$0              | \$0                          | \$0                      | \$0              |
| 220                         | Landscaping Phase II   | \$0                  | \$0              | \$0                          | \$0                      | \$0              |
| 221                         | Campus Exterior Lighting Phase II                                  | \$0                  | \$0              | \$0                          | \$0                      | \$0              |
| 222                         | Resurface Parking Lots E & I                                       | \$0                  | \$0              | \$0                          | \$0                      | \$0              |
| 223                         | Construct Parking Lot K  | \$0                  | \$0              | \$0                          | \$0                      | \$0              |
| 230                         | Sunken Garden  | \$0                  | \$0              | \$0                          | \$0                      | \$0              |
| 233                         | Slip Line Storm Drain Main Lines                                   | \$0                  | \$0              | \$0                          | \$0                      | \$0              |
| 235                         | Repair Stone Pavers in Court Yards                                 | \$0                  | \$0              | \$0                          | \$0                      | \$0              |
| 238                         | Slurry Seal Lots A, B, and Flint Center Parking Garage             | \$0                  | \$0              | \$0                          | \$0                      | \$0              |
| 242                         | L5 Central Plant   | \$0                  | \$0              | \$0                          | \$0                      | \$0              |
| 249                         | Baseball & Softball Fields   | \$0                  | \$0              | \$0                          | \$0                      | \$0              |
| 250                         | ADA Transition Plan  | \$0                  | \$0              | \$0                          | \$0                      | \$0              |
| 254                         | Construct New Covered Gathering Area                               | \$0                  | \$0              | \$0                          | \$0                      | \$0              |
| 257                         | Financial Aid Outreach Office                                      | \$0                  | \$0              | \$0                          | \$0                      | \$0              |
| 258                         | Multicultural Center   | \$0                  | \$0              | \$0                          | \$0                      | \$0              |
| 262                         | Planetarium Expansion  | \$0                  | \$0              | \$0                          | \$0                      | \$0              |

See last page for definitions and notes



# Quarterly Summary Board Report

Foothill-De Anza Community College District (C)

## Measure C Bond Program

Reporting Period: Inception through 6/30/2023

| Phase/Project Name                |  | *Budget              | Quarter Expenses   | Fiscal Year To Date Expenses | Program To Date Expenses | Budget Remaining   |
|-----------------------------------|--|----------------------|--------------------|------------------------------|--------------------------|--------------------|
|                                   |  | A                    | B                  | C                            | D                        | E = A - D          |
| <b>Consolidated</b>               |  |                      |                    |                              |                          |                    |
| 265                               | Parking and Circulation                    | \$0                  | \$0                | \$0                          | \$0                      | \$0                |
| <b>Totals for Consolidated:</b>   |  | <b>\$0</b>           | <b>\$0</b>         | <b>\$0</b>                   | <b>\$0</b>               | <b>\$0</b>         |
| <b>Cancelled</b>                  |  |                      |                    |                              |                          |                    |
| 201                               | A8   | \$190,936            | \$0                | \$0                          | \$190,936                | \$0                |
| 208                               | Phase II - Renovation of A9                | \$0                  | \$0                | \$0                          | \$0                      | \$0                |
| 212                               | Master Landscaping (Phase I)               | \$0                  | \$0                | \$0                          | \$0                      | \$0                |
| 259                               | Renovation of Admin. Phase II              | \$0                  | \$0                | \$0                          | \$0                      | \$0                |
| 260                               | Construct New Transit Center               | \$18,319             | \$0                | \$0                          | \$18,319                 | \$0                |
| <b>Totals for Cancelled:</b>      |  | <b>\$209,255</b>     | <b>\$0</b>         | <b>\$0</b>                   | <b>\$209,255</b>         | <b>\$0</b>         |
| 299                               | De Anza Program Contingency                | \$671,336            | \$0                | \$0                          | \$0                      | \$671,336          |
| <b>Totals for De Anza College</b> |  | <b>\$221,536,551</b> | <b>\$1,060,109</b> | <b>\$1,566,581</b>           | <b>\$218,507,218</b>     | <b>\$3,029,333</b> |
| <b>District Procurement</b>       |  |                      |                    |                              |                          |                    |
| 370                               | Server Growth                              | \$219,795            | \$2,410            | \$34,525                     | \$219,795                | \$0                |
| 391                               | Wireless Infrastructure - Phase II & III   | \$962,702            | \$75,604           | \$74,443                     | \$950,554                | \$12,148           |
| <b>Totals for Procurement:</b>    |  | <b>\$1,182,497</b>   | <b>\$78,014</b>    | <b>\$108,968</b>             | <b>\$1,170,350</b>       | <b>\$12,148</b>    |
| <b>Closeout</b>                   |  |                      |                    |                              |                          |                    |
| 405                               | ETS Facilities                             | \$1,461,144          | \$0                | \$0                          | \$1,330,519              | \$130,625          |
| 430                               | Desktops                                   | \$1,042,799          | \$1,571            | \$1,571                      | \$1,042,799              | \$0                |
| <b>Totals for Closeout:</b>       |  | <b>\$2,503,943</b>   | <b>\$1,571</b>     | <b>\$1,571</b>               | <b>\$2,373,318</b>       | <b>\$130,625</b>   |
| <b>Complete</b>                   |  |                      |                    |                              |                          |                    |
| 301                               | Phone Equipment                            | \$2,297,540          | \$0                | \$0                          | \$2,297,540              | \$0                |
| 310                               | Network and Security                       | \$4,722,637          | \$0                | \$0                          | \$4,722,637              | \$0                |
| 320                               | Consultants Spec Network Routers           | \$97,305             | \$0                | \$0                          | \$97,305                 | \$0                |
| 330                               | Labor to Refresh Computers                 | \$2,292,077          | \$0                | \$0                          | \$2,292,077              | \$0                |
| 340                               | Labor to Install Network Equip/Routers etc | \$510,094            | \$0                | \$0                          | \$510,094                | \$0                |

See last page for definitions and notes



# Quarterly Summary Board Report

Foothill-De Anza Community College District (C)

## Measure C Bond Program

Reporting Period: Inception through 6/30/2023

| Phase/Project Name                            | *Budget   | Quarter Expenses    | Fiscal Year To Date Expenses | Program To Date Expenses | Budget Remaining    |                  |
|---|---|---------------------|------------------------------|--------------------------|---------------------|------------------|
|   | A   | B                   | C                            | D                        | E = A - D           |                  |
| <b>Complete</b>                               |   |                     |                              |                          |                     |                  |
| 350   | Replace ERP   | \$10,584,942        | \$0                          | \$0                      | \$10,584,942        | \$0              |
| 351   | ERP Hardware Refresh                                | \$232,651           | \$0                          | \$0                      | \$232,651           | \$0              |
| 360   | Server Refresh                                      | \$1,994,653         | \$0                          | \$0                      | \$1,994,653         | \$0              |
| 390   | Wireless Infrastructure                             | \$658,903           | \$0                          | \$0                      | \$658,903           | \$0              |
| 400   | District Vehicles                                   | \$3,194,909         | \$0                          | \$0                      | \$3,194,909         | \$0              |
| 403G  | Group II Equip                                      | \$522,600           | \$0                          | \$0                      | \$522,600           | \$0              |
| 404   | New District Offices                                | \$22,288,808        | \$0                          | \$0                      | \$22,288,808        | \$0              |
| 405B  | Network Room Renovation                             | \$1,864,314         | \$0                          | \$0                      | \$1,864,314         | \$0              |
| 431   | Printers  | \$33,321            | \$0                          | \$0                      | \$33,321            | \$0              |
| 801   | Foothill-DeAnza Education Center                    | \$41,031,817        | \$0                          | \$0                      | \$41,031,817        | \$0              |
| <b>Totals for Complete:</b>                   |   | <b>\$92,326,572</b> | <b>\$0</b>                   | <b>\$0</b>               | <b>\$92,326,572</b> | <b>\$0</b>       |
| <b>Consolidated</b>                           |   |                     |                              |                          |                     |                  |
| 380   | Pay Off Existing Loan                               | \$0                 | \$0                          | \$0                      | \$0                 | \$0              |
| 401   | Grounds and Landscaping                             | \$0                 | \$0                          | \$0                      | \$0                 | \$0              |
| 402   | Repairs & Resurfacing of Roads & Parking            | \$0                 | \$0                          | \$0                      | \$0                 | \$0              |
| 403   | Data Center "C"                                     | \$128,415           | \$0                          | \$0                      | \$128,415           | \$0              |
| 899   | District Program Contingency - Property Acquisition | \$0                 | \$0                          | \$0                      | \$0                 | \$0              |
| 910   | Pay Off Existing Debt                               | \$0                 | \$0                          | \$0                      | \$0                 | \$0              |
| <b>Totals for Consolidated:</b>               |   | <b>\$128,415</b>    | <b>\$0</b>                   | <b>\$0</b>               | <b>\$128,415</b>    | <b>\$0</b>       |
| <b>Program Overhead and Other</b>             |   |                     |                              |                          |                     |                  |
| 501   | Pass through Account for OH Collection              | \$0                 | \$0                          | \$0                      | \$0                 | \$0              |
| 510   | Pass through Account for FET OH Collection          | \$0                 | \$0                          | \$0                      | \$0                 | \$0              |
| 520   | Program Overhead                                    | \$243,741           | (\$207,087)                  | \$0                      | \$0                 | \$243,741        |
| COI   | Cost of Issuance/Other                              | \$1,801,622         | \$0                          | \$0                      | \$1,801,622         | \$0              |
| <b>Totals for Program Overhead and Other:</b> |   | <b>\$2,045,363</b>  | <b>(\$207,087)</b>           | <b>\$0</b>               | <b>\$1,801,622</b>  | <b>\$243,741</b> |
| Unallocated Interest Earnings                 |   | \$89,533            | \$0                          | \$0                      | \$0                 | \$89,533         |
| <b>Totals for District</b>                    |   | <b>\$98,276,324</b> | <b>(\$127,503)</b>           | <b>\$110,538</b>         | <b>\$97,800,277</b> | <b>\$476,047</b> |

See last page for definitions and notes



# Quarterly Summary Board Report

## Measure C Bond Program

Reporting Period: Inception through 6/30/2023

| Phase/Project Name                          |                              | *Budget              | Quarter Expenses   | Fiscal Year To Date Expenses | Program To Date Expenses | Budget Remaining    |
|---|------------------------------|----------------------|--------------------|------------------------------|--------------------------|---------------------|
|   |                              | A                    | B                  | C                            | D                        | E = A - D           |
| <b>Whole Program Contingency</b>            |                              |                      |                    |                              |                          |                     |
| 499   | District Program Contingency | \$1,483,423          | \$0                | \$0                          | \$0                      | \$1,483,423         |
| 599   | Catastrophic Contingency     | \$0                  | \$0                | \$0                          | \$0                      | \$0                 |
| <b>Totals for Whole Program Contingency</b> |                              | <b>\$1,483,423</b>   | <b>\$0</b>         | <b>\$0</b>                   | <b>\$0</b>               | <b>\$1,483,423</b>  |
| <b>Measure C Bond Program List Totals:</b>  |                              | <b>\$527,887,190</b> | <b>\$1,173,929</b> | <b>\$1,932,441</b>           | <b>\$517,455,289</b>     | <b>\$10,431,901</b> |

### Report Notes & Definitions

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

Project numbers and names current as of the run date of the report.

Rounding factors may apply.

\*Includes Bond List Revisions that are retroactive to June 30, 2023

# Reconciliation Report

Foothill-De Anza Community College District (G)

## Measure G Bond Program

Reporting Period: Inception through 6/30/2023

| Funding Sources / Series Summary |                                       | A                    | B                  | C                          | D                | E (C+D)             | (A+B) - E           |
|----------------------------------|---------------------------------------|----------------------|--------------------|----------------------------|------------------|---------------------|---------------------|
| Funding Source                   | Series                                | Series Sale          | Interest Earned    | BMET Imported Expense Data | BMET Adjustments | Total Expenses      | Remaining Balance   |
| <b>Measure G</b>                 |                                       |                      |                    |                            |                  |                     |                     |
|                                  | Series A                              | \$20,000,000         | \$513,988          | \$14,197,791               | \$0              | \$14,197,791        | \$6,316,196         |
|                                  | Series B                              | \$90,000,000         | \$2,161,263        | \$26,247,282               | \$0              | \$26,247,282        | \$65,913,981        |
|                                  | <b>Measure G Totals:</b>              | <b>\$110,000,000</b> | <b>\$2,675,251</b> | <b>\$40,445,074</b>        | <b>\$0</b>       | <b>\$40,445,074</b> | <b>\$72,230,177</b> |
|                                  | <b>Measure G Bond Program Totals:</b> | <b>\$110,000,000</b> | <b>\$2,675,251</b> | <b>\$40,445,074</b>        | <b>\$0</b>       | <b>\$40,445,074</b> | <b>\$72,230,177</b> |

# Reconciliation Report

Foothill-De Anza Community College District (G)

## Measure G Bond Program

Reporting Period: Inception through 6/30/2023

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

#### Measure G

| Project Number                        | Project Name  | Prior               | FY21-22            | FY22-23            | Grand Total         |
|---------------------------------------|---|---------------------|--------------------|--------------------|---------------------|
| 100                                   | Upgrade Restrooms to All Gender                                   | \$0                 | \$10,304           | \$222,613          | \$232,917           |
| 104                                   | Renovate Football Stadium East Bleachers                          | \$0                 | \$0                | \$168,546          | \$168,546           |
| 106                                   | Improve ADA Pathways to Outdoor Classroom                         | \$0                 | \$0                | \$161,496          | \$161,496           |
| 108                                   | Upgrade Infrastructure and HVAC Systems - FH                      | \$0                 | \$0                | \$16,480           | \$16,480            |
| 115                                   | Pool and Physical Educational Facilities Improvements             | \$0                 | \$0                | \$332,716          | \$332,716           |
| 201                                   | Upgrade Fire Alarms and Suppression Systems                       | \$0                 | \$0                | \$110,607          | \$110,607           |
| 202                                   | New Services for Students Building                                | \$0                 | \$176,367          | \$305,232          | \$481,599           |
| 203                                   | Modernization Campus Wide Building Exteriors - DA                 | \$0                 | \$0                | \$2,267            | \$2,267             |
| 203-206                               | Upgrade L1 Flat Roof  | \$0                 | \$0                | \$26,400           | \$26,400            |
| 204                                   | Convert Existing Facility to Beach Volleyball                     | \$0                 | \$0                | \$242,814          | \$242,814           |
| 205                                   | Upgrade Infrastructure and HVAC Systems - DA                      | \$0                 | \$0                | \$27,818           | \$27,818            |
| 212                                   | Modernize Building Interior and Exteriors                         | \$0                 | \$1,286            | \$558              | \$1,844             |
| 213                                   | Renovate Restrooms in S2, S6 & L5                                 | \$0                 | \$0                | \$22,680           | \$22,680            |
| 300                                   | Upgrade Learning Space Tech - FH                                  | \$0                 | \$10,422           | \$266,230          | \$276,653           |
| 301                                   | Upgrade Learning Space Tech - DA                                  | \$0                 | \$14,817           | \$380,387          | \$395,203           |
| 302                                   | Upgrade Meeting Room Space Tech - CS                              | \$0                 | \$0                | \$33,448           | \$33,448            |
| 303                                   | Refresh Academic and Business Computer                            | \$0                 | \$1,378,363        | \$1,911,946        | \$3,290,310         |
| 304                                   | Server and Disk Storage Systems                                   | \$0                 | \$2,870            | \$738,330          | \$741,200           |
| 305                                   | Network Upgrades and Enhancements                                 | \$0                 | \$887,145          | \$1,792,890        | \$2,680,035         |
| 307                                   | IT Security Upgrades and Enhancements                             | \$0                 | \$0                | \$526,800          | \$526,800           |
| 309                                   | WIFI Expansion Project Phase 2                                    | \$0                 | \$0                | \$10,804           | \$10,804            |
| 400                                   | Upgrade Security Systems  | \$0                 | \$0                | \$6,628            | \$6,628             |
| 401                                   | Construct New ETS Facilities for Permanent Storage and Processing | \$0                 | \$0                | \$6,396            | \$6,396             |
| 503                                   | Program Overhead  | \$143,120           | \$797,787          | \$1,758,212        | \$2,699,119         |
| 505                                   | Refinance Flint Center Parking Garage                             | \$25,055,632        | \$0                | \$0                | \$25,055,632        |
| 506                                   | Renovate Carriage House   | \$34,800            | \$77,664           | \$153,738          | \$266,202           |
| 508                                   | Relocate Utilities DA Event Center                                | \$209,733           | (\$209,733)        | \$0                | \$0                 |
| 509                                   | De Anza Event Center and Utility Relocation                       | \$0                 | \$534,538          | \$325,519          | \$860,057           |
| 509-511                               | Demolition of the Flint Center, Utilities, & Associated Work      | \$0                 | \$0                | \$60,365           | \$60,365            |
| 509-512                               | Relocate Utilities-Telecom  | \$0                 | \$0                | \$15,364           | \$15,364            |
| 510                                   | Structural Upgrade Griffin House                                  | \$40,720            | \$257,490          | \$16,402           | \$314,612           |
| 597                                   | Cost of Issuance  | \$1,378,062         | \$0                | \$0                | \$1,378,062         |
| <b>Measure G Totals:</b>              |   | <b>\$26,862,067</b> | <b>\$3,939,321</b> | <b>\$9,643,686</b> | <b>\$40,445,074</b> |
| <b>Measure G Bond Program Totals:</b> |   | <b>\$26,862,067</b> | <b>\$3,939,321</b> | <b>\$9,643,686</b> | <b>\$40,445,074</b> |

# Quarterly Summary Board Report

## Measure G Bond Program

Reporting Period: Inception through 6/30/2023

| Phase/Project Name                     |  | *Budget              | Quarter Expenses | Fiscal Year To Date Expenses | Program To Date Expenses | Budget Remaining     |
|--|--|----------------------|------------------|------------------------------|--------------------------|----------------------|
|  |  | A                    | B                | C                            | D                        | E = A - D            |
| <b>Foothill College</b>                |  |                      |                  |                              |                          |                      |
| 100                                    | Upgrade Restrooms to All Gender  | \$1,409,795          | \$31,389         | \$222,613                    | \$232,917                | \$1,176,878          |
| 103                                    | Upgrade Natural Gas Service, Distribution and Electrification  | \$5,506,600          | \$0              | \$0                          | \$0                      | \$5,506,600          |
| 104                                    | Renovate Football Stadium East Bleachers   | \$1,376,600          | \$35,874         | \$168,546                    | \$168,546                | \$1,208,054          |
| 105                                    | Modernization Campus Wide Building Exteriors - FH  | \$27,532,700         | \$0              | \$0                          | \$0                      | \$27,532,700         |
| 106                                    | Improve ADA Pathways to Outdoor Classroom  | \$688,300            | \$53,401         | \$161,496                    | \$161,496                | \$526,804            |
| 107                                    | Modernize and Expand Student Success Centers   | \$2,753,300          | \$0              | \$0                          | \$0                      | \$2,753,300          |
| 108                                    | Upgrade Infrastructure and HVAC Systems - FH   | \$61,948,700         | \$16,480         | \$16,480                     | \$16,480                 | \$61,932,220         |
| 109                                    | Upgrades to Campus Wide Electrical Systems   | \$13,766,500         | \$0              | \$0                          | \$0                      | \$13,766,500         |
| 110                                    | Improve Campus Wide Walk/Pathways for ADA Compliance   | \$12,389,800         | \$0              | \$0                          | \$0                      | \$12,389,800         |
| 111                                    | Upgrade Campus Site Access, Signage and Wayfinding   | \$15,831,400         | \$0              | \$0                          | \$0                      | \$15,831,400         |
| 112                                    | Upgrade Campus Wide Lighting for Safety and Energy Efficiency  | \$2,753,300          | \$0              | \$0                          | \$0                      | \$2,753,300          |
| 113                                    | Upgrade Campus Wide Building Management Systems  | \$2,064,900          | \$0              | \$0                          | \$0                      | \$2,064,900          |
| 115                                    | Pool and Physical Educational Facilities Improvements  | \$16,519,600         | \$270,753        | \$332,716                    | \$332,716                | \$16,186,884         |
| FH-001                                 | Swing Space  | \$1,376,600          | \$0              | \$0                          | \$0                      | \$1,376,600          |
| FH-004                                 | Infrastructure and Distribution Piping Improvements Heating, Ventilation and Air Conditioning Upgrades Campus-wide | \$0                  | \$0              | \$0                          | \$0                      | \$0                  |
| FH-007                                 | Renovate and Upgrade Existing Classroom Facilities   | \$1,652,000          | \$0              | \$0                          | \$0                      | \$1,652,000          |
| FH-017                                 | Campus Contingency (Foothill)  | \$8,059,905          | \$0              | \$0                          | \$0                      | \$8,059,905          |
| <b>Foothill College Project Totals</b> |  | <b>\$175,630,000</b> | <b>\$407,897</b> | <b>\$901,852</b>             | <b>\$912,156</b>         | <b>\$174,717,844</b> |

## De Anza College

|        |  |              |           |           |           |              |
|--------|--|--------------|-----------|-----------|-----------|--------------|
| 201    | Upgrade Fire Alarms and Suppression Systems                | \$4,818,400  | \$27,097  | \$110,607 | \$110,607 | \$4,707,793  |
| 202    | New Services for Students Building                         | \$64,703,600 | \$5,131   | \$305,232 | \$481,599 | \$64,222,001 |
| 203    | Modernization Campus Wide Building Exteriors - DA          | \$20,650,100 | \$28,667  | \$28,667  | \$28,667  | \$20,621,433 |
| 204    | Convert Existing Facility to Beach Volleyball              | \$3,654,032  | \$136,597 | \$242,814 | \$242,814 | \$3,411,218  |
| 205    | Upgrade Infrastructure and HVAC Systems - DA               | \$34,416,900 | \$27,818  | \$27,818  | \$27,818  | \$34,389,082 |
| 212    | Modernize Building Interior and Exteriors                  | \$4,006,700  | \$558     | \$558     | \$1,844   | \$4,004,856  |
| 213    | Renovate Restrooms in S2, S6 & L5                          | \$1,500,000  | \$7,372   | \$22,680  | \$22,680  | \$1,477,321  |
| DA-002 | Site Improvements  | \$5,506,700  | \$0       | \$0       | \$0       | \$5,506,700  |
| DA-003 | Perimeter Campus Roadway, Pathway and Traffic Improvements | \$6,883,400  | \$0       | \$0       | \$0       | \$6,883,400  |

See last page for definitions and notes



# Quarterly Summary Board Report

## Measure G Bond Program

Reporting Period: Inception through 6/30/2023

| Phase/Project Name                    |  | *Budget              | Quarter Expenses | Fiscal Year To Date Expenses | Program To Date Expenses | Budget Remaining     |
|---------------------------------------|--|----------------------|------------------|------------------------------|--------------------------|----------------------|
|                                       |  | A                    | B                | C                            | D                        | E = A - D            |
| DA-004                                | Signage and Wayfinding Improvements Campus-wide  | \$1,376,700          | \$0              | \$0                          | \$0                      | \$1,376,700          |
| DA-006                                | Swing Space  | \$1,376,700          | \$0              | \$0                          | \$0                      | \$1,376,700          |
| DA-008                                | Infrastructure and Distribution Piping Improvements Heating, Ventilation and Air Conditioning Upgrades Campus-wide | \$0                  | \$0              | \$0                          | \$0                      | \$0                  |
| DA-010                                | Physical Plant replacement attached to Flint Center and Creative Arts Quad Buildings                               | \$0                  | \$0              | \$0                          | \$0                      | \$0                  |
| DA-011                                | Furniture, Fixtures and Equipment  | \$6,883,400          | \$0              | \$0                          | \$0                      | \$6,883,400          |
| DA-012                                | Student Health Services Renovation   | \$2,065,000          | \$0              | \$0                          | \$0                      | \$2,065,000          |
| DA-014                                | Physical Education Gymnasium Building Renovations  | \$376,600            | \$0              | \$0                          | \$0                      | \$376,600            |
| DA-016                                | Pool and Physical Educational Quad Facilities Improvements   | \$7,671,068          | \$0              | \$0                          | \$0                      | \$7,671,068          |
| DA-017                                | Automotive Technology Facilities Improvements and Modernization  | \$1,032,500          | \$0              | \$0                          | \$0                      | \$1,032,500          |
| DA-018                                | Campus Contingency (De Anza)   | \$8,781,200          | \$0              | \$0                          | \$0                      | \$8,781,200          |
| <b>De Anza College Project Totals</b> |  | <b>\$175,703,000</b> | <b>\$233,240</b> | <b>\$738,375</b>             | <b>\$916,028</b>         | <b>\$174,786,972</b> |

## Educational Technology Services (ETS)

|   |  |                      |                  |                    |                    |                     |
|---|--|----------------------|------------------|--------------------|--------------------|---------------------|
| 300   | Upgrade Learning Space Tech - FH                             | \$13,865,081         | \$2,410          | \$266,230          | \$276,653          | \$13,588,428        |
| 301   | Upgrade Learning Space Tech - DA                             | \$13,978,098         | \$62,210         | \$380,387          | \$395,203          | \$13,582,895        |
| 302   | Upgrade Meeting Room Space Tech - CS                         | \$807,820            | \$26,741         | \$33,448           | \$33,448           | \$774,372           |
| 303   | Refresh Academic and Business Computer                       | \$26,389,200         | \$423,899        | \$1,911,946        | \$3,290,310        | \$23,098,890        |
| 304   | Server and Disk Storage Systems                              | \$2,262,000          | \$0              | \$738,330          | \$741,200          | \$1,520,800         |
| 305   | Network Upgrades and Enhancements                            | \$12,079,300         | \$395,759        | \$1,792,890        | \$2,680,035        | \$9,399,265         |
| 306   | Upgrades to Network Service Rooms                            | \$11,309,700         | \$0              | \$0                | \$0                | \$11,309,700        |
| 307   | IT Security Upgrades and Enhancements                        | \$7,539,200          | (\$74,641)       | \$526,800          | \$526,800          | \$7,012,400         |
| 308   | Upgrade Voice Communication Systems                          | \$3,769,600          | \$0              | \$0                | \$0                | \$3,769,600         |
| 309   | WIFI Expansion Project Phase 2                               | \$3,000,000          | \$10,804         | \$10,804           | \$10,804           | \$2,989,197         |
| 399   | Educational Technology Services (ETS) Contingency            | \$5,000,000          | \$0              | \$0                | \$0                | \$5,000,000         |
| ETS-01  | Learning Space Technology Upgrades and Enhancements          | \$0                  | \$0              | \$0                | \$0                | \$0                 |
| ETS-04  | Assistive Listening Devices for Hearing Impaired Individuals | \$0                  | \$0              | \$0                | \$0                | \$0                 |
| <b>Educational Technology Services (ETS) Project Totals</b> |  | <b>\$100,000,000</b> | <b>\$847,180</b> | <b>\$5,660,835</b> | <b>\$7,954,452</b> | <b>\$92,045,548</b> |

## Central Services

|     |   |              |         |         |         |              |
|-----|---|--------------|---------|---------|---------|--------------|
| 400 | Upgrade Security Systems  | \$13,000,000 | \$6,628 | \$6,628 | \$6,628 | \$12,993,372 |
| 401 | Construct New ETS Facilities for Permanent Storage and Processing | \$3,000,000  | \$6,396 | \$6,396 | \$6,396 | \$2,993,604  |

See last page for definitions and notes





# Quarterly Summary Board Report

## Measure G Bond Program

Reporting Period: Inception through 6/30/2023

| Phase/Project Name                         |  | *Budget              | Quarter Expenses   | Fiscal Year To Date Expenses | Program To Date Expenses | Budget Remaining     |
|--|--|----------------------|--------------------|------------------------------|--------------------------|----------------------|
|  |  | A                    | B                  | C                            | D                        | E = A - D            |
| CS-001                                     | Equipment and Vehicles Acquisitions              | \$3,000,000          | \$0                | \$0                          | \$0                      | \$3,000,000          |
| CS-004                                     | Central Services Contingency                     | \$1,000,000          | \$0                | \$0                          | \$0                      | \$1,000,000          |
| <b>Central Services Project Totals</b>     |  | <b>\$20,000,000</b>  | <b>\$13,024</b>    | <b>\$13,024</b>              | <b>\$13,024</b>          | <b>\$19,986,976</b>  |
| <b>District-Wide</b>                       |  |                      |                    |                              |                          |                      |
| 503  | Program Overhead                                 | \$43,621,938         | \$825,971          | \$1,758,212                  | \$2,699,119              | \$40,922,819         |
| 505  | Refinance Flint Center Parking Garage            | \$25,055,632         | \$0                | \$0                          | \$25,055,632             | \$0                  |
| 506  | Renovate Carriage House                          | \$3,175,252          | \$40,763           | \$153,738                    | \$266,202                | \$2,909,050          |
| 510  | Structural Upgrade Griffin House                 | \$5,444,200          | \$75               | \$16,402                     | \$314,612                | \$5,129,588          |
| 597  | Cost of Issuance                                 | \$1,378,062          | \$0                | \$0                          | \$1,378,062              | \$0                  |
| 599  | District-wide Contingency                        | \$15,288,516         | \$0                | \$0                          | \$0                      | \$15,288,516         |
| DW-005                                     | District-wide Energy and Sustainability Projects | \$12,718,300         | \$0                | \$0                          | \$0                      | \$12,718,300         |
| DW-006                                     | Employee and Student Housing                     | \$200,000,000        | \$0                | \$0                          | \$0                      | \$200,000,000        |
| DW-008                                     | Program Catastrophic Contingency                 | \$20,353,000         | \$0                | \$0                          | \$0                      | \$20,353,000         |
| <b>District-Wide Project Totals</b>        |  | <b>\$327,034,900</b> | <b>\$866,809</b>   | <b>\$1,928,352</b>           | <b>\$29,713,627</b>      | <b>\$297,321,273</b> |
| <b>De Anza Event Center</b>                |  |                      |                    |                              |                          |                      |
| 507  | De Anza Event Center and Utilities Relocation    | \$0                  | \$0                | \$0                          | \$0                      | \$0                  |
| 508  | Relocate Utilities DA Event Center               | \$0                  | \$0                | \$0                          | \$0                      | \$0                  |
| 509  | De Anza Event Center and Utility Relocation      | \$101,728,800        | \$188,873          | \$401,248                    | \$935,787                | \$100,793,013        |
| <b>De Anza Event Center Project Totals</b> |  | <b>\$101,728,800</b> | <b>\$188,873</b>   | <b>\$401,248</b>             | <b>\$935,787</b>         | <b>\$100,793,013</b> |
| <b>District</b>                            |  |                      |                    |                              |                          |                      |
| Unallocated Interest Earnings              |  | \$578,551            | \$0                | \$0                          | \$0                      | \$578,551            |
| <b>Measure G Bond Program List Totals:</b> |  | <b>\$900,675,251</b> | <b>\$2,557,023</b> | <b>\$9,643,686</b>           | <b>\$40,445,074</b>      | <b>\$860,230,177</b> |

### Report Notes & Definitions

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

Project numbers and names current as of the run date of the report.

Rounding factors may apply.

\*Includes Bond List Revisions that are retroactive to June 30, 2023

See last page for definitions and notes



## Higher Education Emergency Relief Fund (HEERF)

The Higher Education Emergency Relief Fund (HEERF) is administered by the U.S. Department of Education. The funding was provided to address challenges and disruption caused by the COVID-19 pandemic. The funds were used as per guidelines for emergency relief aid to the students as well as to mitigate and ensure the safety and well-being of the students and staff against the current pandemic and future pandemics.

### Three Rounds of Funds:

HEERF I - Coronavirus Aid, Relief, and Economic Security Act (CARES Act)

HEERF II - Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)

HEERF III - American Rescue Plan (ARP)

Across all three rounds of funding allocations, the two colleges of Foothill-De Anza Community College District received \$65,971,555. The amount includes \$28 million in Student portion and \$37.9 million in Institutional portion of HEERF Funds. The Institutional portion of funds and the related expenses were recorded in the Restricted Fund (Fund 121/131) and the Student portion of the funding and the related expenditures were recorded in the Financial Aid Fund (Fund 700).

As of June 30, 2023, both Foothill and De Anza colleges have expended their full allocation. Below is the chart detailing the expenditures by college and fiscal year. These expenditures adhered to the guidelines provided under COVID-19 relief funds. A total of \$28.7 million was spent directly on Student Grant-in-Aid to support the students. Lost revenue of \$30 million was claimed under the allowable expenditure categories to support various campus programs that support students. \$7.2 million was spent in various expense categories including salaries, benefits, supplies and capital outlay to mitigate the spread of COVID-19 coronavirus and ensure student and staff safety.

| HEERF Institutional & Student Expenditure Summary by Expense Category and Fiscal Year |                   |                     |                     |                     |                      |                      |                      |                     |                      |                      |                          |
|---|-------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|---------------------|----------------------|----------------------|--------------------------|
|   | FY 2020           |                     | FY 2021             |                     | FY 2022              |                      | FY 2023              |                     | TOTAL                |                      | Total<br>(Inst. & Stud.) |
|   | Institutional     | Student             | Institutional       | Student             | Institutional        | Student              | Institutional        | Student             | Institutional        | Student              |                          |
| Certificated Salaries   | \$ -              | \$ -                | \$ 7,300            | \$ -                | \$ 4,950             | \$ -                 | \$ 2,000             | \$ -                | \$ 14,250            | \$ -                 | \$ 14,250                |
| Classified Salaries   | 25,205            | -                   | 178,255             | -                   | 220,132              | -                    | 109,039              | -                   | 532,632              | -                    | 532,632                  |
| Employee Benefits   | 1,946             | -                   | 70,180              | -                   | 51,535               | -                    | 19,659               | -                   | 143,320              | -                    | 143,320                  |
| Materials & Supplies  | -                 | -                   | 388,222             | -                   | 753,325              | -                    | 393,467              | -                   | 1,535,014            | -                    | 1,535,014                |
| Operating Expenses  | 9,154             | -                   | 218,788             | -                   | 724,734              | -                    | 577,868              | -                   | 1,530,543            | -                    | 1,530,543                |
| Capital Outlay  | -                 | -                   | 117,215             | -                   | 176,048              | -                    | 338,905              | -                   | 632,168              | -                    | 632,168                  |
| Student Grant-in-Aid  | -                 | 1,842,462           | 210,400             | 3,153,342           | 265                  | 6,935,422            | 93,612               | 7,968,768           | 304,277              | 19,899,994           | 20,204,271               |
| Lost Revenue  | -                 | -                   | -                   | -                   | 6,324,081            | -                    | 15,608,919           | -                   | 21,933,000           | -                    | 21,933,000               |
| <b>De Anza College Total</b>  | <b>\$ 36,305</b>  | <b>\$ 1,842,462</b> | <b>\$ 1,190,360</b> | <b>\$ 3,153,342</b> | <b>\$ 8,255,070</b>  | <b>\$ 6,935,422</b>  | <b>\$ 17,143,469</b> | <b>\$ 7,968,768</b> | <b>\$ 26,625,204</b> | <b>\$ 19,899,994</b> | <b>\$ 46,525,198</b>     |
| Certificated Salaries   | \$ 93,261         | \$ -                | \$ 180,006          | \$ -                | \$ 360,650           | \$ -                 | \$ 16,657            | \$ -                | \$ 650,573           | \$ -                 | \$ 650,573               |
| Classified Salaries   | 60,344            | -                   | 229,684             | -                   | 299,246              | -                    | 16,472               | -                   | 605,746              | -                    | 605,746                  |
| Employee Benefits   | 29,458            | -                   | 34,713              | -                   | 55,181               | -                    | 4,534                | -                   | 123,886              | -                    | 123,886                  |
| Materials & Supplies  | 114,583           | -                   | 225,072             | -                   | 44,964               | -                    | 157                  | -                   | 384,776              | -                    | 384,776                  |
| Operating Expenses  | 79                | -                   | 42,921              | -                   | 358,273              | -                    | 26,305               | -                   | 427,578              | -                    | 427,578                  |
| Capital Outlay  | -                 | -                   | 34,427              | -                   | 532,168              | -                    | 79,833               | -                   | 646,429              | -                    | 646,429                  |
| Student Grant-in-Aid  | -                 | 849,401             | 398,110             | 1,740,763           | -                    | 4,748,025            | 768,242              | 768,242             | 398,110              | 8,106,431            | 8,504,541                |
| Lost Revenue  | -                 | -                   | -                   | -                   | 2,046,368            | -                    | 6,056,461            | -                   | 8,102,829            | -                    | 8,102,829                |
| <b>Foothill College Total</b>   | <b>\$ 297,725</b> | <b>\$ 849,401</b>   | <b>\$ 1,144,934</b> | <b>\$ 1,740,763</b> | <b>\$ 3,696,850</b>  | <b>\$ 4,748,025</b>  | <b>\$ 6,200,417</b>  | <b>\$ 768,242</b>   | <b>\$ 11,339,926</b> | <b>\$ 8,106,431</b>  | <b>\$ 19,446,357</b>     |
| <b>Grand Total</b>  | <b>\$ 334,029</b> | <b>\$ 2,691,863</b> | <b>\$ 2,335,294</b> | <b>\$ 4,894,105</b> | <b>\$ 11,951,921</b> | <b>\$ 11,683,447</b> | <b>\$ 23,343,886</b> | <b>\$ 8,737,010</b> | <b>\$ 37,965,130</b> | <b>\$ 28,006,425</b> | <b>\$ 65,971,555</b>     |

|                |   |                      |
|----------------|---|----------------------|
| <b>SUMMARY</b> | Student Grant-in-Aid                                | \$ 28,708,812        |
|                | Lost Revenue  | 30,035,829           |
|                | Salaries, Benefits, Supplies, Operating and Capital | 7,226,914            |
|                | <b>Total Expenditures</b>                           | <b>\$ 65,971,555</b> |

|                         |                      |
|-------------------------|----------------------|
| DA Institutional        | \$ 26,625,204        |
| DA Student              | 19,899,994           |
| FH Institutional        | 11,339,926           |
| FH Student              | 8,106,431            |
| <b>HEERF Allocation</b> | <b>\$ 65,971,555</b> |
| <b>Net Balance</b>      | <b>-</b>             |

**Lost Revenue:** Significant revenue losses were identified due to the COVID-19 pandemic shutdowns in areas that support various campus programs and directly impact students. Each campus was entitled to claim an amount of lost revenue recovery under an approved methodology for the effective grant period for operations. The campuses evaluated the best approach to ensure the funds were applied to objectives articulated in their COVID-19 response plans. The sources were applied to support the corresponding funds and/or programs associated with the lost revenue, planned capital projects, or newly identified capital projects. The campuses ensured these were firmly within the allowable guidance for directly related expenses and lost revenue recovery evidenced by their nature and general background with a clear nexus to the Coronavirus response and impact.

| Funds/Programs   | Lost Revenue         | Lost Revenue<br>(Non-Resident) | Total Lost<br>Revenue |
|--|----------------------|--------------------------------|-----------------------|
| Associated Student Body  | \$ 218,360           | \$ -                           | \$ 218,360            |
| Bookstore (Enterprise Fund)  | 351,743              | -                              | 351,743               |
| General Fund (Fund 114)  | -                    | 628,320                        | 628,320               |
| Self Sustaining Fund (Fund 115)  | 2,271,208            | 578,162                        | 2,849,370             |
| Capital Projects (Fund 40)   | -                    | 4,055,036                      | 4,055,036             |
| <b>Foothill</b>  | <b>\$ 2,841,311</b>  | <b>\$ 5,261,518</b>            | <b>\$ 8,102,829</b>   |
| Associated Student Body  | \$ 843,693           | \$ 436,901                     | \$ 1,280,594          |
| Bookstore (Enterprise Fund)  | 1,251,514            | -                              | 1,251,514             |
| General Fund (Fund 114)  | -                    | 1,119,198                      | 1,119,198             |
| Self Sustaining Fund (Fund 115)  | 3,715,733            | 2,530,073                      | 6,245,806             |
| Occupational Training Institute (Fund 121/131)                             | 233,406              | 331,525                        | 564,931               |
| Campus Center Use Fee (Fund 128)   | 321,546              | 421,355                        | 742,901               |
| Child Development Center (Fund 33)   | 851,452              | -                              | 851,452               |
| Dining Services (Fund 32)  | 2,373,965            | 1,154,453                      | 3,528,418             |
| Capital Projects (Fund 40)   | -                    | 6,348,186                      | 6,348,186             |
| <b>De Anza</b>   | <b>\$ 9,591,309</b>  | <b>\$ 12,341,691</b>           | <b>\$ 21,933,000</b>  |
| <b>Net Balance</b>   | <b>\$ 12,432,620</b> | <b>\$ 17,603,209</b>           | <b>\$ 30,035,829</b>  |
| <b>Note:</b> Lost Revenue was calculated for FY 2019-20, 2020-21, 2021-22. |                      |                                |                       |

For more detailed information, see the Quarterly Budget and Expenditure Reporting for all HEERF (institutional and student portion) grant funds available at the following college websites:

De Anza: <https://www.deanza.edu/financialaid/cares-act.html>

Foothill: <https://foothill.edu/virtualcampus/cares.html>

**California Community Colleges  
Gann Limit Worksheet  
Budget Year 2023-24**

DISTRICT: FOOTHILL-DEANZA  
DATE: June 1, 2023

|  |   |                           |                    |
|--|---|---------------------------|--------------------|
| <b>I. Appropriations Limit:</b>            |   |                           |                    |
| A.   | <b>Appropriations Limit</b>                               |                           | \$ 166,600,708     |
| B.   | Price Factor:   | <u>1.0444</u>             |                    |
| C.   | Population factor:  |                           |                    |
|  | 1 <b>2021-22</b>  | Second Period Actual FTES | <u>21,229.9900</u> |
|  | 2 <b>2022-23</b>  | Second Period Actual FTES | <u>20,637.6300</u> |
|  |   | Population Change Factor  | <u>0.9721</u>      |
|  | (C.2. divided by C.1.)                                    |                           |                    |
| D.   | <b>Limit adjusted by inflation and population factors</b> |                           | \$ 169,143,241     |
|  | (line A multiplied by line B and line C.3.)               |                           |                    |
| 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.   | <b>Appropriations Limit</b>                               |                           | \$ 169,143,241     |
| <b>II. Appropriations Subject to Limit</b> |   |                           |                    |
| A.   | State Aid <sup>1</sup>                                    |                           | \$ 41,657,028      |
| B.   | State Subventions <sup>2</sup>                            |                           | 454,400            |
| C.   | Local Property taxes                                      |                           | 141,320,400        |
| D.   | Estimated excess Debt Service taxes                       |                           |                    |
| E.   | Estimated Parcel taxes, Square Foot taxes, etc.           |                           |                    |
| F.   | Interest on proceeds of taxes                             |                           |                    |
| G.   | Less: Costs for Unreimbursed Mandates <sup>3</sup>        |                           | 455,684            |
| H.   | <b>Appropriations Subject to Limit</b>                    |                           | \$ 182,976,144     |

**Please contact Jubilee Smallwood, jsmallwood@cccco.edu, for any instructions regarding the Gann Limit.**

<sup>1</sup> 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

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

<sup>3</sup> 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.

## 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.

**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 Governors 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. 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 2017-18 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.

**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).

**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 to boost 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, Supplemental 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.

**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.