

**2022-2023**  
**District Budget Advisory Committee (DBAC)**

**Meeting Agenda - November 15, 2022**

**Location: Via Zoom**

[https://fhda-  
edu.zoom.us/j/81571402925?pwd=aHNDRjEyN1I5OFZUV24wMDFRVkwwQT09](https://fhda-edu.zoom.us/j/81571402925?pwd=aHNDRjEyN1I5OFZUV24wMDFRVkwwQT09)

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

Note Taker: Trena O'Connor

	<b>Agenda Topic</b>	<b>Discussion Leader</b>
	Budget Basics Part 1 (Discussion & Interactive Exercise)	Khanna
	Response to Information Request from October 2022 Meeting	Cheu / Khanna
	1st Quarter FY2022-2023 Report	Cheu
	Covid 19 Recovery Block Grant	Cheu
	Part-Time Faculty Medical Reimbursement	Cheu



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

**2022-23**

**FIRST QUARTER  
REPORT**

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

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**FOOTHILL-DE ANZA  
COMMUNITY COLLEGE DISTRICT**

**2022-23  
FIRST QUARTER REPORT**

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**2022-23**  
**First Quarter Report**  
**SUMMARY OF MAJOR CHANGES**

The district has completed its financial analysis for the first quarter of operations (July 1, 2022, through September 30, 2022). Historically, changes from the Adopted Budget to the First Quarter report have been relatively limited. It was determined that an abbreviated report would better provide key information instead of the usually more detailed version. Following is this revised summary document which reports changes based on the budget and actual financial information for all the funds the district maintains as authorized by the California Education Code. Also included is the Quarterly Financial Report (CCFS-311) as of September 30, 2022.

At the first quarter, we are not projecting any major changes to the revenue and expense categories in the Unrestricted General Fund, or the many other funds operated by the district. There have only been three months of activity, most of which took place during the summer months, when the majority of the full-time faculty and some staff are on summer recess. Below are some notable points on the non-resident revenue, budget revisions and changes made to the expense categories. Additionally, there are updates on three restricted funding sources budgeted in the first quarter.

**Unrestricted General Fund**

**Nonresident Revenue**

Nonresident revenue was budgeted at \$15.5 million or \$2.3 million lower than the previous fiscal year's Adopted Budget of \$17.8 million.

- Compared to the previous year's fall quarter, the number of units enrolled is consistent; however, our experience has shown a decline of units taken as the year progresses by term.
- The initial assessment of revenue shows an increase at this point in time compared to the previous year based on the same number of units; the increase is mainly attributable to the rate per unit increase.
- The revenue and the units enrolled will be monitored and projections will be adjusted if required in the coming quarters.

**Expenditures**

In the first quarter, some of the expense categories budgets have been revised. Following are the key changes:

- Increase to Other Sources and corresponding increase to Operating expenses from closing out the De Anza Bookstore operations in the Enterprise Fund (\$1.05 Million).

- Increase to Revenue, Salaries and Benefits categories for salary backfill (\$16.7K) received from Foundation.
- Increase to the Materials and Supplies (\$23K), Operating expenses (\$2.07M) and Capital Outlay (\$32K) categories coming out of the 2021-22 Encumbrance Carryforward which was included as part of the 2021-22 year-end fund balance.

### **Fund Balance**

At the first quarter, after application of the above budget revisions, the projected ending fund balance is \$26.16 million. In the coming quarters, we will have a clearer idea on the detailed breakdown of the fund balance into its various components.

### **Restricted and Categorical Fund**

The Restricted and Categorical Fund has seen significant changes to its budget in the first quarter, with new funding related to several new programs.

### **COVID-19 Recovery Block Grant**

Budget trailer bill, AB 182 (2022) included a one-time \$650 million statewide COVID-19 Recovery Block Grant, which is intended to address issues related to the COVID-19 pandemic. \$16.1 million is Foothill-De Anza CCD's share.

- The districts are to prioritize the use of these one-time funds for students and staff for professional development, technology infrastructure, development of open education resources and zero-textbook-cost degrees, and support of mental health and wellness needs, as well other basic requirements.
- As a condition of receiving these funds, districts are required to report extensive and detailed information to the Chancellor's Office on not only their employer-sponsored health insurance for part-time faculty in 2021-22 (by March 1, 2023) and 2024-25 (by March 1, 2026), but also health coverage information related to employment from outside the district.
- The district will budget the certified \$16.1M of funding once we receive legal guidance on how to interpret and apply the complex metrics concerning the Part-Time Faculty health coverage reporting conditional requirement. Our understanding is that the legal guidance is still being formulated by the State Chancellor's Office; until more information is received, we are unable to confirm that we can meet the requirements to receive the funding.

### **Other Restricted Funding**

The district has been certified to receive the following allocations and the amounts have been budgeted in Q1 of 2022-23.

- Information Technology and Security Funds - \$50K per campus
- Zero-Textbook Cost program - \$20K per campus

### Analysis of FTES

<b>15-16 P-Annual</b>	<b>Resident Credit</b>	<b>Non- Credit</b>	<b>Total Apportionment</b>	<b>Non- Resident</b>	<b>Total</b>
De Anza	16,226	0	16,226	2,910	19,136
Foothill	10,532	385	10,917	1,893	12,810
<b>Total</b>	<b>26,758</b>	<b>385</b>	<b>27,143</b>	<b>4,803</b>	<b>31,946</b>

<b>16-17 P Annual Recal</b>	<b>Resident Credit</b>	<b>Non- Credit</b>	<b>Total Apportionment</b>	<b>Non- Resident</b>	<b>Total</b>
De Anza	15,341	0	15,341	2,857	18,197
Foothill	10,178	449	10,627	1,757	12,384
<b>Total</b>	<b>25,519</b>	<b>449</b>	<b>25,968</b>	<b>4,614</b>	<b>30,581</b>

<b>17-18 P Annual</b>	<b>Resident Credit</b>	<b>Non- Credit</b>	<b>Total Apportionment</b>	<b>Non- Resident</b>	<b>Total</b>
De Anza	14,323	0	14,323	2,768	17,092
Foothill	9,638	522	10,160	1,673	11,833
<b>Total</b>	<b>23,962</b>	<b>522</b>	<b>24,484</b>	<b>4,441</b>	<b>28,925</b>

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

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

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

<b>21-22 P Annual</b>	<b>Resident Credit</b>	<b>Non- Credit</b>	<b>Total Apportionment</b>	<b>Non- Resident</b>	<b>Total</b>
De Anza	12,851	78	12,929	1,363	14,292
Foothill	7,557	235	7,792	630	8,423
<b>Total</b>	<b>20,408</b>	<b>314</b>	<b>20,722</b>	<b>1,993</b>	<b>22,715</b>

21-22 PA compared to 20-21 PA	-2,883	-623	-3,506
%	-12.2%	-23.8%	-13.4%

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT  
2022-23  
Unrestricted General Fund  
First Quarter**

**Fund 114 - General Purpose**

	<i>Beginning Fund Balance</i>	<i>Revenue</i>	<i>Transfers In/Other Sources</i>	<i>Certificated Salaries</i>	<i>Classified Salaries</i>	<i>Employee Benefits</i>	<i>Materials &amp; Supplies</i>	<i>Operating Expenses</i>	<i>Capital Outlay</i>	<i>Transfers Out/Other Uses</i>	<i>Net Change</i>	<i>Ending Fund Balance</i>
Adopted Budget	\$ 29,052,911	208,138,082	50,000	84,280,570	40,634,988	54,566,536	2,917,361	19,804,023	314,000	6,437,572	(766,968)	\$28,285,943
Revised Budget	\$ 29,052,911	208,154,770	1,106,828	84,445,478	40,634,988	54,586,282	2,940,508	22,764,235	346,277	6,437,572	(2,893,741)	\$26,159,170
Budget Variance		16,688	1,056,828	164,908	-	19,746	23,146	2,960,212	32,277	-	(2,126,773)	
Actual to Date	\$ 29,052,911	28,295,453	1,056,828	13,254,294	9,251,295	10,472,631	476,550	6,457,215	108,559	1,412	(10,669,674)	\$ 18,383,237
% Actuals to Revised Budget		13.59%	95.48%	15.70%	22.77%	19.19%	16.21%	28.37%	31.35%	0.02%		

**Fund 115 - Self Sustaining**

	<i>Beginning Fund Balance</i>	<i>Revenue</i>	<i>Transfers In/Other Sources</i>	<i>Certificated Salaries</i>	<i>Classified Salaries</i>	<i>Employee Benefits</i>	<i>Materials &amp; Supplies</i>	<i>Operating Expenses</i>	<i>Capital Outlay</i>	<i>Transfers Out/Other Uses</i>	<i>Net Change</i>	<i>Ending Fund Balance</i>
Adopted Budget	\$ 12,832,110	9,215,229	-	735,192	2,806,378	1,351,355	564,020	2,291,300	40,000	290,169	1,136,815	\$13,968,924
Revised Budget	\$ 12,832,110	9,245,229	-	735,192	2,806,378	1,351,355	564,020	2,321,300	40,000	290,169	1,136,815	\$13,968,924
Actual to Date	\$ 12,832,110	3,832,263	-	163,067	694,733	291,947	61,251	550,204	40,084	82,533	1,948,444	\$14,780,554

**Total Unrestricted General Fund**

	<i>Beginning Fund Balance</i>	<i>Revenue</i>	<i>Transfers In/Other Sources</i>	<i>Certificated Salaries</i>	<i>Classified Salaries</i>	<i>Employee Benefits</i>	<i>Materials &amp; Supplies</i>	<i>Operating Expenses</i>	<i>Capital Outlay</i>	<i>Transfers Out/Other Uses</i>	<i>Net Change</i>	<i>Ending Fund Balance</i>
Adopted Budget	\$ 41,885,021	217,353,311	50,000	85,015,762	43,441,366	55,917,891	3,481,381	22,095,323	354,000	6,727,741	369,846	\$42,254,867
Revised Budget	\$ 41,885,021	217,399,999	1,106,828	85,180,670	43,441,366	55,937,637	3,504,528	25,085,535	386,277	6,727,741	(1,756,926)	\$40,128,095
Actual to Date	\$ 41,885,021	32,127,717	1,056,828	13,417,361	9,946,028	10,764,578	537,801	7,007,419	148,643	83,945	(8,721,230)	\$33,163,791

**Budget Revisions & Transfers:** See Resolution #22-31 & 22-32 (page 10-12).

**Actual to Date:** Revenues and Expenditures recorded in the general ledger as of 09/30/22.



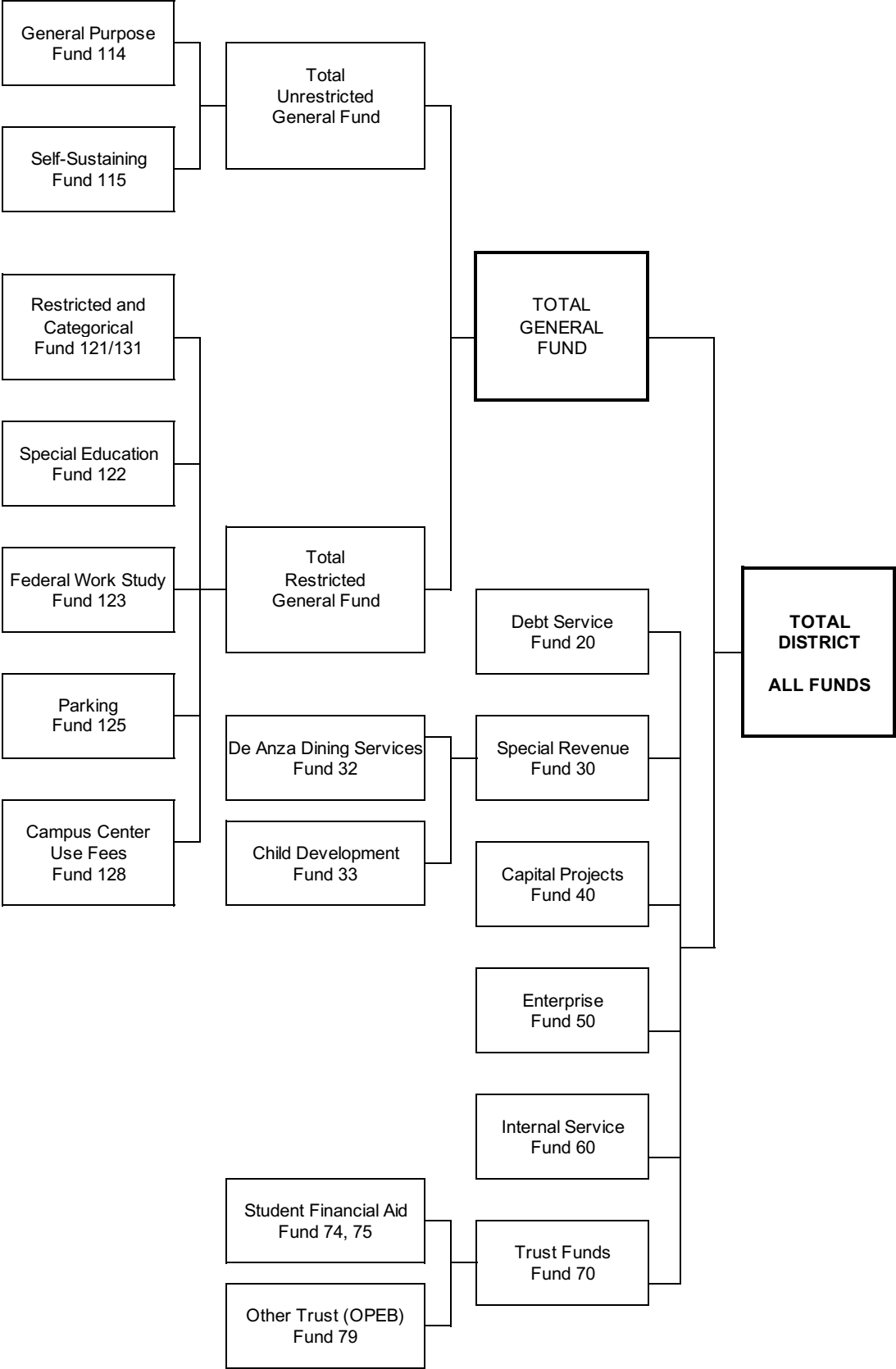
**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**  
**2022-23**  
**All Funds Summary**  
**First Quarter**

		<i>Revised Budget as of 09/30/22</i>				<i>Actual-To-Date as of 09/30/22</i>			
<b>Fund</b>	<b>Beginning Fund Balance</b>	<b>Revenue</b>	<b>Expenditures</b>	<b>Transfers/Other Outgo</b>	<b>Ending Fund Balance</b>	<b>Revenue</b>	<b>Expenditures</b>	<b>Transfers/Other Outgo</b>	<b>Ending Fund Balance</b>
<b>Total Unrestricted General Fund</b>	<b>\$ 41,885,021</b>	<b>217,399,999</b>	<b>213,536,013</b>	<b>(5,620,913)</b>	<b>40,128,095</b>	<b>32,127,717</b>	<b>41,821,830</b>	<b>972,883</b>	<b>\$ 33,163,791</b>
Fund 121/131 - Restricted & Categorical	11,790,272	104,181,958	79,864,444	(7,892,085)	28,215,701	48,560,109	22,453,922	(1,151,891)	36,744,568
Fund 122 - Special Education	6,966	4,188,502	8,329,490	4,134,022	-	1,335,590	1,540,966	-	(198,410)
Fund 123 - Federal Work Study	-	448,514	500,151	51,637	-	14,549	25,887	1,412	(9,925)
Fund 125 - Parking	-	442,454	1,194,367	751,913	-	-	251,973	-	(251,973)
Fund 128 - Campus Center Use Fees	597,223	1,600,000	1,963,223	-	233,999.42	714,618	454,439	-	857,401
<b>Total Restricted General Fund</b>	<b>\$ 12,394,461</b>	<b>110,861,428</b>	<b>91,851,675</b>	<b>(2,954,513)</b>	<b>28,449,701</b>	<b>50,624,866</b>	<b>24,727,187</b>	<b>(1,150,479)</b>	<b>\$ 37,141,661</b>
<b>Total General Fund (Unrestricted &amp; Restricted)</b>	<b>\$ 54,279,482</b>	<b>328,261,427</b>	<b>305,387,688</b>	<b>(8,575,426)</b>	<b>68,577,796</b>	<b>82,752,583</b>	<b>66,549,017</b>	<b>(177,596)</b>	<b>\$ 70,305,452</b>
Fund 20 - Debt Service	69,886,152	73,698,799	-	(73,698,799)	69,886,152	369,111	-	(65,683,442)	4,571,821
Fund 32 - De Anza Dining Services	677,479	465,000	1,136,739	-	5,740	33,433	220,940	-	489,972
Fund 33 - Child Development	2,374,345	2,794,639	2,794,639	-	2,374,345	836,611	560,438	-	2,650,518
Fund 40 - Capital Projects	106,736,923	26,790,449	16,744,041	240,169	117,023,501	8,764,289	2,263,031	82,533	113,320,715
Fund 50 - Enterprise	1,802,529	12,000	79,695	-	1,734,833	51	16,692	-	1,785,887
Fund 74/75 - Student Financial Aid	15,026	40,018,205	600,000	(39,418,205)	15,026	14,048,147	192,676	(5,296,363)	8,574,134
Fund 79 - Other Trust (OPEB)	30,245,035	-	-	1,500,000	31,745,035	-	-	-	30,245,035
<b>Total All Funds</b>	<b>\$ 266,016,970</b>	<b>472,040,520</b>	<b>326,742,802</b>	<b>(119,952,260)</b>	<b>291,362,428</b>	<b>106,804,224</b>	<b>69,802,794</b>	<b>(71,074,867)</b>	<b>\$ 231,943,533</b>
Fund 60 - Internal Service	\$ 6,968,358	70,684,575	70,684,575	-	6,968,358	16,643,945	15,411,272	-	\$ 8,201,031

**Fund 121/131:** See Resolution #22-31 for budget revisions (page 10).

**Other Funds:** No change from Adopted Budget.

# ALL FUNDS CHART



# **SUPPLEMENTAL INFORMATION**

## CALIFORNIA COMMUNITY COLLEGES CHANCELLOR'S OFFICE

Quarterly Financial Status Report, CCFS-311Q

[VIEW QUARTERLY DATA](#)

**CHANGE THE PERIOD** ▼

Fiscal Year: 2022-2023

District: (420) Foothill-Deanza

Quarter Ended: (Q1) Sep 30, 2022

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2019-20	Actual 2020-21	Actual 2021-22	Projected 2022-23
<b>I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>					
A.	<b>Revenues:</b>				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	209,090,577	199,703,525	207,604,743	217,399,999
A.2	Other Financing Sources (Object 8900)	561,627	316,903	4,109,368	1,056,828
A.3	<b>Total Unrestricted Revenue (A.1 + A.2)</b>	209,652,204	200,020,428	211,714,111	218,456,827
B.	<b>Expenditures:</b>				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	196,374,917	192,972,847	206,968,486	213,536,013
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	11,630,761	9,449,896	7,694,572	6,677,741
B.3	<b>Total Unrestricted Expenditures (B.1 + B.2)</b>	208,005,678	202,422,743	214,663,058	220,213,754
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	1,646,526	-2,402,315	-2,948,947	-1,756,927
D.	<b>Fund Balance, Beginning</b>	45,589,757	47,236,283	44,833,968	41,885,021
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	45,589,757	47,236,283	44,833,968	41,885,021
E.	<b>Fund Balance, Ending (C. + D.2)</b>	47,236,283	44,833,968	41,885,021	40,128,094
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	22.7%	22.1%	19.5%	18.2%

**II. Annualized Attendance FTES:**

		Actual 2019-20	Actual 2020-21	Actual 2021-22	Projected 2022-23
G.1	Annualized FTES (excluding apprentice and non-resident)	23,042.00	23,604.69	20,724.26	N/A

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

		As of the specified quarter ended for each fiscal year			
		2019-20	2020-21	2021-22	2022-23
H.1	Cash, excluding borrowed funds		64,489,295	63,898,286	79,195,527
H.2	Cash, borrowed funds only		0	0	0
H.3	<b>Total Cash (H.1+ H.2)</b>	82,754,360	64,489,295	63,898,286	79,195,527

**IV. Unrestricted General Fund Revenue, Expenditure and Fund Balance:**

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
I.	<b>Revenues:</b>				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	217,353,311	217,399,999	32,127,717	14.8%
I.2	Other Financing Sources (Object 8900)	0	1,056,828	1,056,828	100%
I.3	<b>Total Unrestricted Revenue (I.1 + I.2)</b>	217,353,311	218,456,827	33,184,545	15.2%
J.	<b>Expenditures:</b>				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	210,305,724	213,536,012	41,821,830	19.6%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	6,677,741	6,677,741	83,945	1.3%
J.3	<b>Total Unrestricted Expenditures (J.1 + J.2)</b>	216,983,465	220,213,753	41,905,775	19%
K.	<b>Revenues Over(Under) Expenditures (I.3 - J.3)</b>	369,846	-1,756,926	-8,721,230	
L	Adjusted Fund Balance, Beginning	41,885,021	41,885,021	41,885,021	
L.1	<b>Fund Balance, Ending (C. + L.2)</b>	42,254,867	40,128,095	33,163,791	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	19.5%	18.2%		

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**V. Has the district settled any employee contracts during this quarter?****NO****VI. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)?****NO**

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

**VII. Does the district have significant fiscal problems that must be addressed?****This year?  
Next year?****YES  
YES**

If yes, what are the problems and what actions will be taken? (Enter explanation below, include additional pages if needed.)

The District will continue to rely on the temporary hold-harmless revenue provided under the Student-Centered Funding Formula. The District continues to experience a decline in resident enrollment and is evaluating the overall impact to ongoing funding given the sunset of Hold Harmless in 2024-25.

**RESOLUTION  
2022-31**

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

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

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

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

**BUDGET REVISIONS**

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

**Fund 114 - General Purpose Fund**

The major revisions to the General Purpose Fund include revenue received from Foundation (\$16,688) for salary backfill, with corresponding increases to the salaries and benefits categories; and increase to the Other Financing Sources (\$1,056,828) from De Anza Bookstore Fund Balance Closeout, with a corresponding increase to the operating expenses category.

<b>Sources Account Series</b>		<b>Uses Account Series</b>	
0xxx - Revenue	\$ 1,073,516	1000 - Certificated Salaries	\$ 14,904
		3000 - Employee Benefits	1,785
		5000 - Operating Expenses	1,056,828
<b>Totals</b>	<b>\$ 1,073,516</b>		<b>\$ 1,073,516</b>

**Fund 115 - Self-Sustaining Fund**

The major revisions to the Self-Sustaining Fund include a transfer from Foundation (\$30,000) for Foothill Drama Production operating support, with a corresponding increase to the operating expenses category.

<b>Sources Account Series</b>		<b>Uses Account Series</b>	
0xxx - Revenue	\$ 30,000	5000 - Operating Expenses	\$ 30,000
<b>Totals</b>	<b>\$ 30,000</b>		<b>\$ 30,000</b>

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

The major revisions to the Restricted and Categorical Fund include increases in state revenue due to new funding allocations from the Chancellor's Office for COVID-19 Recovery Block Grant (\$16,102,805), Zero Textbook Cost Program (\$40K), and Information Technology Data Security (\$100K) with corresponding increases to the operating expenses.

<b>Sources Account Series</b>		<b>Uses Account Series</b>	
0xxx - Revenue	\$ 16,242,805	5000 - Operating Expenses	\$ 16,242,805
<b>Totals</b>	<b>\$ 16,242,805</b>		<b>\$ 16,242,805</b>

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

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on November 7, 2022.

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

**RESOLUTION  
2022-32**

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

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

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

**BUDGET TRANSFERS**

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

**Fund 114 - General Purpose Fund**

<b>From Account Series</b>		<b>To Account Series</b>	
5000 - Operating Expenses	\$ 223,389	1000 - Certificated Salaries	\$ 150,005
		3000 - Employee Benefits	17,962
		4000 - Materials and Supplies	23,146
		6000 - Capital Outlay	32,277
<b>Totals</b>	<b>\$ 223,389</b>		<b>\$ 223,389</b>

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

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on November 7, 2022.

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



**CAPITAL PROJECTS SUMMARY**

September 30, 2022

Fund	Project/Program Description	Beginning Fund Balance	Approved Project Budget	Revenue and Transfer-In	Current Year Expenditures & Transfer-Out	Project Inception-to-date Expenditures	Ending Fund Balance	Available Project Budget
<b>Capital Outlay (Unrestricted and Restricted)</b>								
<b>Foothill Projects</b>								
412002	FH-Facilities/Equipment Maintenance	\$ 1,462,837	\$ -	\$ -	\$ -	\$ -	\$ 1,462,837	\$ -
412006	FHDA Ed Center Eq/Facilities Main	2,713,021	-	-	-	-	2,713,021	-
412008	FH Safety & Maintenance Projects	1,615,219	-	-	-	-	1,615,219	-
412010	FH Faculty Wifi Project	196,809	-	-	-	-	196,809	-
412014	FH Campus Center Lighting	15,842	-	-	-	-	15,842	-
412104	FH Faculty Ergonomic Furniture	5,914	-	-	-	-	5,914	-
<b>Total:</b>		<b>\$ 6,009,642</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,009,642</b>	<b>\$ -</b>
<b>De Anza Projects</b>								
411203	DA-Facilities/Equipment Maintenance	\$ 1,423,503	\$ -	\$ -	\$ -	\$ -	\$ 1,423,503	\$ -
411213	DA Photovoltaic (PV) System	1,389,663	-	-	-	-	1,389,663	-
<b>Total:</b>		<b>\$ 2,813,166</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,813,166</b>	<b>\$ -</b>
<b>Central Services Projects</b>								
413020	Business Services Project	5,389,372	-	-	2,880	-	5,386,492	-
413021	New District Office Bldg FF&E	312,605	-	82,533	-	-	395,138	-
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	Scheduled Maintenance & Repairs General	51,377	-	-	9,685	-	41,692	-
413513	Capital Project Clearing	-	-	-	-	-	-	-
<b>Total:</b>		<b>\$ 5,848,548</b>	<b>\$ -</b>	<b>\$ 82,533</b>	<b>\$ 13,565</b>	<b>\$ -</b>	<b>\$ 5,917,516</b>	<b>\$ -</b>
<b>Scheduled Maintenance</b>								
474000	21/22 Scheduled Maint One-Time Pool	-	8,838,843	8,764,224	-	-	-	8,838,843
474100	21/22SM Roof Rplcmnt Smithwck Theatr P1	-	-	-	-	30,525	-	(30,525)
474202	21/22SM Exterior Painting CW P13	-	-	-	25,441	43,741	-	(43,741)
474204	21/22SM Fire Alarm Replacement P16	-	-	-	21,906	47,700	-	(47,700)
474205	21/22SMAutomatic Door Openr Rplcmnt P17	-	-	-	59,333	59,333	-	(59,333)
	CY Closed Out Scheduled Maintenance Projects	-	-	-	-	-	8,657,544	-
<b>Total:</b>		<b>\$ -</b>	<b>\$ 8,838,843</b>	<b>\$ 8,764,224</b>	<b>\$ 106,680</b>	<b>\$ 181,299</b>	<b>\$ 8,657,544</b>	<b>\$ 8,657,544</b>
<b>Capital Outlay (Unrestricted &amp; Restricted) Total:</b>		<b>\$ 14,671,355</b>	<b>\$ 8,838,843</b>	<b>\$ 8,846,758</b>	<b>\$ 120,245</b>	<b>\$ 181,299</b>	<b>\$ 23,397,868</b>	<b>\$ 8,657,544</b>

**CAPITAL PROJECTS SUMMARY**

September 30, 2022

<b>Fund</b>	<b>Project/Program Description</b>	<b>Beginning Fund Balance</b>	<b>Approved Project Budget</b>	<b>Revenue and Transfer-In</b>	<b>Current Year Expenditures &amp; Transfer-Out</b>	<b>Project Inception-to-date Expenditures</b>	<b>Ending Fund Balance</b>	<b>Available Project Budget</b>
<b>Measure C Bond Program <sup>1</sup></b>								
	Fund Balance - Various Projects	\$ 11,778,243	\$ -	\$ -	\$ 154,604	\$ -	\$ 11,623,639	\$ -
	Interest Revenue	299,805	-	9	-	-	299,813	-
	<b>Measure C Projects Total:</b>	<b>\$ 12,078,047</b>	<b>\$ -</b>	<b>\$ 9</b>	<b>\$ 154,604</b>	<b>\$ -</b>	<b>\$ 11,923,452</b>	<b>\$ -</b>
<b>Measure G Bond Program <sup>1</sup></b>								
	Fund Balance Series A (Tax-Exempt) - Various Projects	\$ 15,445,894	\$ -	\$ -	\$ 1,988,182	\$ 6,542,287	\$ 13,457,713	\$ -
	Interest Revenue	187,050	-	13	-	-	187,064	-
	<i>Series A Total:</i>	<i>\$ 15,632,945</i>	<i>\$ -</i>	<i>\$ 13</i>	<i>\$ 1,988,182</i>	<i>\$ 6,542,287</i>	<i>\$ 13,644,776</i>	<i>\$ -</i>
	Fund Balance Series B (Taxable) - Various Projects	\$ 63,752,718	\$ -	\$ -	\$ -	\$ 26,247,282	\$ 63,752,718	\$ -
	Interest Revenue	601,858	-	43	-	-	601,901	-
	<i>Series B Total:</i>	<i>\$ 64,354,576</i>	<i>\$ -</i>	<i>\$ 43</i>	<i>\$ -</i>	<i>\$ 26,247,282</i>	<i>\$ 64,354,619</i>	<i>\$ -</i>
	Total Fund Balance Series A & B	\$ 79,198,612	\$ -	\$ -	\$ 1,988,182	\$ 32,789,569	\$ 77,210,431	\$ -
	Total Interest Revenue	788,908	-	56	-	-	788,965	-
	<b>Measure G Projects Total:</b>	<b>\$ 79,987,521</b>	<b>\$ -</b>	<b>\$ 56</b>	<b>\$ 1,988,182</b>	<b>\$ 32,789,569</b>	<b>\$ 77,999,395</b>	<b>\$ -</b>
	<b>Total</b>	<b>\$ 106,736,923</b>	<b>\$ 8,838,843</b>	<b>\$ 8,846,822</b>	<b>\$ 2,263,031</b>	<b>\$ 32,970,868</b>	<b>\$ 113,320,715</b>	<b>\$ 8,657,544</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>



**TO:** Chief Executive Officers  
Chief Business Officers  
Chief Student Services Officers  
Financial Aid Officers

**FROM:** Lizette Navarette, Executive Vice Chancellor  
Institutional Supports and Success Office

**RE:** California Community College COVID-19 Recovery Block Grant

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The 2022-23 state budget provides \$650 million in one-time funding to establish the California Community College COVID-19 Recovery Block Grant. This memo provides information on the COVID-19 Recovery Block Grant, including allocation methodology, allowable expenditures, and reporting requirements.

## Background

Budget trailer bill, AB 182 (2022) includes a **one-time** \$650 million block grant for districts to address issues related to the COVID-19 pandemic. The funds are intended to be used on activities that directly support community college students and mitigate learning losses related to the impacts of the COVID-19 pandemic. Community college districts should prioritize the use of these one-time funds for purposes, including, but not limited to, professional development, technology infrastructure, developing open education resources and zero-textbook-cost degrees, and supporting the mental health and wellness needs of students and staff.

## Revenue Recognition

The COVID-19 Recovery Block Grant funds should be recorded in the district's restricted general fund. There is no legislative deadline to expend the funds; however, districts must report on use of funds to the Chancellor's Office by December 2023, as described below.

## Allowable Expenditures

Funds from this block grant can be expended for any of the following purposes:

- Support access to basic needs and mental health services for students impacted by COVID-19.
- Reengagement strategies for students who received an incomplete or failing grade in the spring 2022 due to COVID-19.

- Engagement strategies with high schools and local communities to restore broader access.
- Grants to faculty for development of online, accelerated learning modules to allow students who received an incomplete or failing grade in the spring 2022 term due to COVID-19 to make progress toward their degrees instead of retaking courses in the fall 2022 term.
- Professional development opportunities for faculty and student services professionals to continue educational instruction due to COVID-19, including supporting students impacted by learning loss and preparing and supporting faculty to develop online instructional capabilities in response to COVID-19.
- Investments in information technology infrastructure, facilitating students' access to technology to be able to access online coursework, and technology, software, or other electronic instruments and materials for faculty to support courses that are difficult to teach online.
- Cleaning supplies and personal protective equipment.
- Discharge unpaid fees due or owed by a student to a community college in the district.

## Other Considerations and Potential Uses

Districts have many options to use block grant funds on strategies that directly support community college students and mitigate disruptions to persistence. Below are other allowable uses that districts can also consider.

- **Increase online student service hours to evenings and weekends.** Increased availability and access to student supports on evenings and weekends, without the need to drive to campus, has been an effective strategies deployed by many districts in the last two years. Block grant funds can be used to maintain and expanded access to academic support services, including student counseling, tutoring, and mental health services.
- **Help meet students' financial and basic needs.** The pandemic-era has reinforced the urgency to connect students to financial aid and basic needs supports. For students who have not completed the FAFSA or California Dream Act application (CADAA), these resources provide flexibility to directly support and connect student to all available resources. Further, expand eligibility criteria for CalFresh food assistance benefits enables more community college students to qualify. Colleges can align FAFSA/CADAA assistance with efforts to help more students apply for CalFresh. Coupled with campus basic needs centers, these strategies provide yet another tool for holistically supporting students.
- **Professional development focused on culturally responsive campuses and classrooms.** The block grant allows colleges to invest in professional development to

enhance teaching and student supports. Colleges can invest in practices that explore strategies and initiatives for incorporating students' cultural backgrounds and experiences, providing inclusive environments.

- **Provide direct emergency grants to students in need.** Similar to federal stimulus funds, block grant dollars may be used to provide emergency grants or learning tools (such as laptops) to students.

## **Allocation of Funds**

The COVID-19 Recovery Block Grant funds will be allocated to districts based on actual reported FTES in the second principal apportionment for the 2021-22 fiscal year. Funds will be certified at the 2022--23 Advance September revision.

## **Reporting Requirements**

### **Reports on Part-Time Faculty Health Insurance**

As a condition of receiving these funds, districts are required to report to the Chancellor's Office metrics on their employer-sponsored health insurance for part-time faculty in 2021--22 (by March 1, 2023) and 2024-25 (by March 1, 2026). Metrics include:

- Whether the district offers health insurance to its part-time faculty, and if so, the minimum conditions for obtaining employer-sponsored coverage.
- The total number of qualifying part-time faculty and the number of participants in the Part-Time Community College Faculty Health Insurance program.
- The total number of part-time faculty who do not qualify for the Part-Time Community College Faculty Health Insurance program, but whose total cumulative teaching assignments at two or more community college districts equals or exceeds 40% of the cumulative equivalent of a minimum full-time teaching assignment.
- The source of health insurance by the number of part-time faculty in each category or type, which may include, but is not limited to, a community college district, a pooled health benefit plan, a spouse or domestic partner's employer, another employer, private insurance, Covered California, Medi-Cal, or no health insurance.

### **Report on Use of Funds**

Districts will also be required to provide information on the expenditures of the allocated COVID-19 Recovery Block Grant funds to the Chancellor's Office by December 2023. The report will include a description of how funds were used for each of the allowable purposes, a description of how expenditures prioritized services for underrepresented students, and an explanation of the effectiveness of services or supports provided by the funds. Additional information on specific reporting requirements will be provided closer to the December 2023 due date.

**California Community College COVID-19 Recovery Block Grant**

August 4, 2022

**Contact**

If you have questions regarding the California Community College COVID-19 Recovery Block Grant, please contact [fiscalstandards@cccco.edu](mailto:fiscalstandards@cccco.edu) or Lorena Romero at [lromero@cccco.edu](mailto:lromero@cccco.edu).

**Attachment:** California Community College COVID-19 Recovery Block Grant Allocation

cc: Wrenna Finche, Vice Chancellor of Fiscal Health and Accounting



**TO:** Chief Executive Officers  
Chief Human Resources Officers  
Chief Business Officers

**FROM:** Dr. Lizette Navarette, Executive Vice Chancellor, Institutional Supports and Success  
Wrenna Finche, Vice Chancellor, Fiscal Health & Accounting  
Office of Institutional Supports and Success, College Finance and Facilities Planning  
Division

**RE:** Changes to the Part-Time Faculty Health Insurance Program

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The Part-Time Faculty Health Insurance Program authorizes a community college district to provide health insurance for part-time faculty and their dependents and provides reimbursements to districts that submit claims for the cost of part-time faculty insurance premiums. This memo includes preliminary guidance on recent changes in funding, eligibility, and administrative requirements for the program as established by AB 190, the 2022 Higher Education Budget trailer bill. Due to the complexity of implementation, additional guidance will be provided in coming months as details are worked through.

### **Significant Ongoing Investment in Part-Time Faculty Health Insurance**

The 2022 budget provided an additional ongoing \$200 million annually for the Part-Time Faculty Health Insurance Program as a means of incentivizing districts to expand healthcare coverage for their part-time faculty. In prior years, this program was funded at \$490,000 annually, with around 40 districts participating each year. In any year where funds provided in the budget are insufficient to cover the total cost of all claims submitted, each district will receive a proportionate share of the available funds. Any funds remaining after all participating district claims have been reimbursed will revert to the State general fund each year.

### **Eligibility and Reimbursement**

Multidistrict part-time faculty are now eligible to participate in the Part-Time Faculty Health Insurance Program through a reimbursement model. Further, districts may be eligible to receive up to 100% reimbursement if they meet certain criteria described in page 2 of this memo. Districts can participate in the Part-Time Faculty Health Insurance Program in two ways: 1) by meeting all of the criteria for 100% district reimbursement, or 2) by offering part-time faculty insurance that does not meet the criteria for 100% reimbursement and submitting claims for 50% district reimbursement.

### **Funding Mechanism**

The Chancellor's Office shall first reimburse all districts that establish a part-time faculty health insurance program up to 50% of the districts' costs. After an initial allocation of up to 50% of costs, any remaining funds will be allocated to districts participating in the expanded part-time faculty and multidistrict part-time faculty program.

### **Definitions of Part-Time Faculty and Multidistrict Part-Time Faculty**

The amended statute defines an adjunct faculty as either a part-time faculty or a multidistrict part-time faculty; however, they cannot simultaneously be both. The definitions are as follows:

- **Part-Time Faculty:** Defined as having a teaching assignment at a single district that is greater than or equal to 40% of the minimum full-time teaching assignment at that district.
- **Multidistrict Part-Time Faculty:** Defined as an adjunct faculty with total teaching assignments at two or more college districts equal to or greater than 40% of a full-time teaching assignment

**Important Considerations:** A part-time faculty member, multidistrict part-time faculty member, or their dependents whose premiums for health insurance are paid by an employer other than a community college district are not eligible to participate in the program. If an adjunct faculty has a teaching load of 40% or more at a single district that offers part-time faculty benefits, they are not eligible for an additional health insurance premium reimbursement by another district under the new multidistrict part-time faculty reimbursement component of the program.

### **Eligibility for 50% Reimbursement**

For districts to be eligible to receive a 50% reimbursement, the governing board must establish a part-time faculty health insurance program, negotiate with the exclusive representative as to the payment of the portion of the health insurance premium that is not funded by the state, and submit a claim form to the Chancellor's Office by the June 1 due date, which includes the number of participants in the program and the total cost of the individual premiums paid by the district.

### **Eligibility for up to 100% Reimbursement**

Districts can receive reimbursement for up to 100% of the total cost of health insurance provided to part-time faculty, multidistrict part-time faculty, and their dependents meeting the following requirements, up to the total cost of the individual premiums paid:

- Offers health insurance coverage to all eligible part-time faculty.
- Offers part-time faculty the same health insurance benefits provided to full-time faculty.



## Changes to the Part-Time Faculty Health Insurance Program

October 31, 2022

- Only if a district is unable to identify an insurance carrier that will provide the same plan structure and option(s) offered to full-time faculty, can they seek different carrier options that offer the same cost share, quality, and benefits.
- Limits individual premiums (i.e. employee contributions) paid by part-time faculty to no more than the actual individual premium (employee contribution) paid by full-time faculty in that district.
- Offers health insurance coverage, through a reimbursement plan, to all eligible multidistrict part-time faculty.
  - Districts can reimburse multidistrict part-time faculty who individually purchase health insurance benefits, up to a proportionate share of the district's most commonly subscribed family coverage plan.
  - If a participating district is seeking 100% reimbursement of their costs, then they **must** reimburse multidistrict part-time faculty who individually purchase health insurance benefits, up to a proportionate share of the district's most commonly subscribed family coverage plan.

All participating districts will include the cost of these reimbursements to multidistrict part-time faculty in their total claim for reimbursement submitted to the Chancellor's Office.

### Documentation from Multidistrict Part-Time Faculty

A district may request reasonable documentation from a multidistrict part-time faculty once per term to verify (1) the cumulative teaching assignment is equal to or greater than 40% and (2) enrollment in a health insurance plan and the amount of the premium.

### Reimbursement of Multidistrict Part-Time Faculty

For districts that offer reimbursement to multi-district part-time faculty, the reimbursement amount is determined as follows:

$$\text{District's share of reimbursement} = (A \div B) * C$$

A = total premium paid by the multidistrict part-time faculty

B = total number of districts in which the multidistrict part-time faculty works

C = % of health care cost paid by the district toward the total cost of the premium (but not greater than a proportionate share of a district's most commonly subscribed family coverage plan)

### **Further Considerations**

The Chancellor's Office recognizes the complexity of the changes to the part-time faculty health insurance program and remains committed to a successful statewide implementation in partnership with all stakeholder groups for the benefit of our part-time faculty. We continue to gather frequently asked questions, and will develop additional guidance, forms, surveys, and other tools and resources as needed. Areas for further exploration include leveraging economies of scale through a statewide program or pooled plan, learning more about insurance provider eligibility criteria, recognition that teaching assignment percentages can change between and within sessions, developing standardized forms and sample verification for multidistrict part-time faculty reimbursements, and exploring the details of the proportionate share reimbursement calculation.

### **Important Administrative Dates**

June 1, 2023

Districts submit a reimbursement claim for the 2022-23 part-time health insurance premium costs on a form provided by the Chancellor's Office. Because the 2022-23 fiscal year is not final at the time the claims are due, districts may submit an estimate and provide the finalized claim amount no later than November 30. Claims are reviewed and a preliminary, estimated reimbursement amount is determined based on each district's proportionate share of the total available funds.

June 2023: 2022-23 Second Principal Apportionment

The Chancellor's Office certifies an allocation equal to 80% of the preliminary, estimated reimbursement for each district. This certified amount is displayed on Apportionment Exhibit A, District Apportionments and Payments by Program. The 80% allocation allows for flexibility as districts finalize and submit revised claims by November 30 and ensures that no funds will need to be returned by a participating district if final adjustments to the allocation are made based on revised claims.

November 30, 2023

Final revised reimbursement claims are due to the Chancellor's Office. Final claims are reviewed, and a final reimbursement allocation is determined based on each district's proportionate share of the total available funds.

## **Changes to the Part-Time Faculty Health Insurance Program**

October 31, 2022

### February 2024: 2022-23 Recalculation Apportionment

The Chancellor's Office certifies an allocation of 100% of the final revised reimbursement for each district. This certified amount is displayed on Apportionment Exhibit A, District Apportionments and Payments by Program.

### **Additional Report Requirement of the COVID-19 Recovery Block Grant**

As a condition of receiving the COVID-19 Block Grant funds, districts are required to report metrics on their employer-sponsored health insurance for part-time faculty in 2021-22 by March 1, 2023. The Chancellor's Office will send out a survey to collect this information by the end of November 2022.

### **Contacts**

If you have additional questions regarding the Part-Time Faculty Health Insurance Program, please contact the fiscal standards and accountability email at [fiscalstandards@cccco.edu](mailto:fiscalstandards@cccco.edu), Lorena Romero at [lromero@cccco.edu](mailto:lromero@cccco.edu), or Amanda Voie at [avoie@cccco.edu](mailto:avoie@cccco.edu).