## General Information

<table>
<thead>
<tr>
<th>#</th>
<th>Question</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Confirm College Information</td>
<td>Confirmed</td>
</tr>
<tr>
<td>2.</td>
<td>District Name:</td>
<td>Foothill-De Anza Community College District</td>
</tr>
<tr>
<td></td>
<td>Is the college a single college district?</td>
<td>No</td>
</tr>
</tbody>
</table>

### 2. Additional Information:
If the college is a single college district, questions 21a, 21b, 22, 23 and 24 will "auto fill" from 18a, 18b, 4a, 6a, and 6d respectively.

#### 3. Additional Information:
- **a. Name of College Chief Business Officer (CBO)**: Bret Watson
- **b. Title of College CBO**: VP of Finance and Administrative Services
- **c. Phone number of College CBO**: 650-949-7364
- **d. E-mail of College CBO**: watsonbret@fhda.edu
- **e. Name of District CBO**: Susan Cheu
- **f. Title of District CBO**: Vice Chancellor of Business Services
- **g. Phone number of District CBO**: 650-949-6201
- **h. E-mail of District CBO**: cheususan@fhda.edu

### District Data (including single college organizations) Revenue

(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)

<table>
<thead>
<tr>
<th></th>
<th>FY 17/18</th>
<th>FY 18/19</th>
<th>FY 19/20</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Total Unrestricted General Fund Revenues (excluding account 8900)</td>
<td>$205,341,251</td>
<td>$217,751,538</td>
<td>$209,652,204</td>
</tr>
<tr>
<td>b. Other Unrestricted Financing Sources (Account 8900)</td>
<td>$696,130</td>
<td>$59,291</td>
<td>$561,627</td>
</tr>
</tbody>
</table>

#### 4. Additional Information:
- **ACCJC does not count other unrestricted financing sources as a regular and ongoing source of revenue, unless it is a sustainable annual revenue.**

(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)

<table>
<thead>
<tr>
<th>Year</th>
<th>Description</th>
<th>Amount</th>
<th>Sustainable/One-time</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 17/18</td>
<td>Other Unrestricted Financing Sources</td>
<td>$696,130</td>
<td>One-time</td>
</tr>
<tr>
<td>FY 17/18</td>
<td></td>
<td>$0</td>
<td></td>
</tr>
<tr>
<td>FY 18/19</td>
<td>Other Unrestricted Financing Sources</td>
<td>$59,291</td>
<td>One-time</td>
</tr>
<tr>
<td>FY 18/19</td>
<td></td>
<td>$0</td>
<td></td>
</tr>
<tr>
<td>FY 19/20</td>
<td>Other Unrestricted Financing Sources</td>
<td>$561,627</td>
<td>One-time</td>
</tr>
<tr>
<td>FY 19/20</td>
<td></td>
<td>$0</td>
<td></td>
</tr>
</tbody>
</table>
### 5. Additional Information:

- **a.** Use adjusted beginning fund balance from CCFS 311 Annual.
- **b.** This amount is the amount reported on the CCFS 311 report after transfers in/out

#### Expenditures/Transfers (General Fund Expenditures/Operating Expenditures)

(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)

<table>
<thead>
<tr>
<th></th>
<th>FY 17/18</th>
<th>FY 18/19</th>
<th>FY 19/20</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Total Unrestricted General Fund Expenditures (including account 7000)</td>
<td>$215,373,951</td>
<td>$220,657,050</td>
<td>$208,005,678</td>
</tr>
<tr>
<td>b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)</td>
<td>$175,353,127</td>
<td>$181,271,036</td>
<td>$170,095,018</td>
</tr>
<tr>
<td>c. Other Unrestricted General Fund Outgo (6a - 6b)</td>
<td>$40,020,824</td>
<td>$39,386,014</td>
<td>$37,910,660</td>
</tr>
<tr>
<td>d. Unrestricted General Fund Ending Balance</td>
<td>$48,495,269</td>
<td>$45,589,757</td>
<td>$47,236,283</td>
</tr>
</tbody>
</table>

#### Liabilities

<table>
<thead>
<tr>
<th></th>
<th>FY 17/18</th>
<th>FY 18/19</th>
<th>FY 19/20</th>
</tr>
</thead>
<tbody>
<tr>
<td>Did the District borrow funds for cash flow purposes?</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
</tbody>
</table>

#### Other Post Employment Benefits (OPEBs)

(Source: Most recent GASB 74/75 OPEB Actuarial Report)

<table>
<thead>
<tr>
<th></th>
<th>FY 19/20</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Total OPEB Liability (TOL) for OPEB</td>
<td>$101,236,422</td>
</tr>
<tr>
<td>b. Net OPEB Liability (NOL) for OPEB</td>
<td>$78,645,358</td>
</tr>
<tr>
<td>c. Funded Ratio (Fiduciary Net Position (FNP/TOL))</td>
<td>22 %</td>
</tr>
</tbody>
</table>
d. NOL as Percentage of OPEB Payroll
   77%

e. Service Cost (SC)
   $435,134

f. Amount of Contribution to Annual Service Cost, plus any additional funding of the Net OPEB Liability
   $8,905,332

11. Additional Information:
Annual contribution to the Service Cost is generally the pay-as-you-go cost paid by the unrestricted general fund. Any contribution to the NOL is generally above that amount, and is paid into an Irrevocable Trust during the fiscal year. Please list both amounts here. Note this does not include any change in value or investment earnings of the trust.

12. Date of most recent GASB 74/75 OPEB Actuarial Report – use valuation date (mm/dd/yyyy)
   06/30/2019

   a. Has an irrevocable trust been established for OPEB liabilities?
      Yes

   b. Amount deposited into OPEB Irrevocable Reserve/Trust
      FY 17/18: $1,500,000
      FY 18/19: $1,500,000
      FY 19/20: $1,500,000

   c. Amount deposited into non-irrevocable Reserve specifically for OPEB
      FY 17/18: $0
      FY 18/19: $0
      FY 19/20: $0

   d. OPEB Irrevocable Trust Balance as of fiscal year end
      FY 17/18: $19,793,097
      FY 18/19: $22,597,567
      FY 19/20: $24,911,322

   e. Has the district utilized OPEB or other special retiree benefit funds to help balance the general fund budget in 2019/20?
      No

13. Additional Information:
   b. Add amounts deposited during the fiscal year. These amounts are usually included in the District’s Annual Audit.
   e. If "yes", that description and amount should be reported in 4.b.i. for FY 19/20

   b. Add amounts deposited during the fiscal year. These amounts are usually included in the District’s Annual Audit.

   e. If "yes", that description and amount should be reported in 4.b.i. for FY 19/20

   Cash Position

14. Cash Balance at June 30 from Annual CCFS-311 Report (Combined General Fund Balance Sheet Total — Unrestricted and Restricted accounts 9100 through 9115)
   FY 17/18: $60,390,493
   FY 18/19: $64,086,602
   FY 19/20: $58,185,023

15. Additional Information:
   b. Significant cash flow issues are defined as needing additional cash equal to or exceeding 15% of unrestricted general fund revenues

   a. Does the district prepare cash flow projections during the year?
      Yes

   b. Does the district anticipate significant cash flow issues during 2020-21?
      No

16. Date annual audit report for fiscal year was electronically submitted to accjc.org, along with the institution's response to any audit exceptions (mm/dd/yyyy)
   03/05/2021

   NOTE: Audited financial statements are due to the ACCJC no later than April 9, 2021. A multi-college district may submit a single district audit report on behalf of all the colleges in the district.

   FY 17/18: 
   FY 18/19: 
   FY 19/20: 

   a. List the number of audit findings for each year (enter 0 if none):
      FY 17/18: 2
      FY 18/19: 3
      FY 19/20: 5

   b. From Summary of Auditors Results (Annual Audit) for 2019-20 (this is usually a single page at the beginning of the Findings and Questioned Costs section):

      Financial Statements
      i. Type of auditor’s report issued
         Unmodified
      ii. Internal Control Material Weaknesses identified
         No
      iii. Internal Control Significant Deficiencies identified
         No

      Federal Awards

17. Type of auditor’s report issued on compliance
   i. Unmodified
   ii. No
   iii. Yes
   iv. Yes

State Awards
   i. Type of auditor’s report issued on compliance
      Unqualified / Unmodified
   If qualified, how many state programs were qualified
      0
   ii. N/A
   iii. N/A

Other District Information

<table>
<thead>
<tr>
<th>FY 17/18</th>
<th>FY 18/19</th>
<th>FY 19/20</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Final Adopted Budget — budgeted Full Time Equivalent Students (FTES) (Annual Target)</td>
<td>25,967</td>
<td>24,484</td>
</tr>
<tr>
<td>b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320</td>
<td>24,484</td>
<td>23,335</td>
</tr>
</tbody>
</table>

18. Additional Information:
   a. Resident FTES only.
   b. Report resident FTES only. Please use actual FTES, not hold harmless FTES.

19. Number of FTES shifted into the fiscal year, or out of the fiscal year
   FY 17/18 | FY 18/19 | FY 19/20
   N/A | N/A | N/A

20. Additional Information:
   If the District shifted both in and out of a fiscal year, report the net (positive or negative). A negative number may be entered. For FTES shifted into a given year, that same amount should be subtracted from the corresponding report year.
   a. During the reporting period, did the district settle any contracts with employee bargaining units? Yes
   b. Did any negotiations remain open? Yes
   c. Describe significant impacts of settlements. If any negotiations remain open over one year, describe length of negotiations, and issues
      The District intends to fund the salary increases with temporary Hold Harmless Revenue until it expires. The labor agreement has a stipulation to eliminate the 2.5% temporary portion of the 6% salary increase should the District not receive the Hold Harmless Revenue in 2020-21 or 2021-22. The agreement also has another salary increase component beginning in 2020-21 tied to the State Budget provided COLA, which is not included in the estimate provided above, since the COLA has not been finalized.

College Data

<table>
<thead>
<tr>
<th>FY 17/18</th>
<th>FY 18/19</th>
<th>FY 19/20</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target)</td>
<td>10,627</td>
<td>10,160</td>
</tr>
<tr>
<td>b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320</td>
<td>10,160</td>
<td>9,745</td>
</tr>
<tr>
<td>c. Is the college experiencing enrollment decline in the current (2020-21) year? Yes</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

21. Additional Information:
   Report resident FTES only.

22. Final Unrestricted General Fund allocation from the District (for Single College Districts, use the number in 4a.)
   FY 17/18 | FY 18/19 | FY 19/20
   $65,106,139 | $57,207,574 | $53,508,933
23. Final Unrestricted General Fund Expenditures (for Single College Districts, use the number in 6a.)

<table>
<thead>
<tr>
<th></th>
<th>FY 17/18</th>
<th>FY 18/19</th>
<th>FY 19/20</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$60,870,993</td>
<td>$56,905,022</td>
<td>$51,934,175</td>
</tr>
</tbody>
</table>

24. Final Unrestricted General Fund Ending Balance (for Single College Districts, use the number in 6d.)

<table>
<thead>
<tr>
<th></th>
<th>FY 17/18</th>
<th>FY 18/19</th>
<th>FY 19/20</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$5,084,557</td>
<td>$4,897,182</td>
<td>$5,622,874</td>
</tr>
</tbody>
</table>

25. What percentage of the Unrestricted General Fund prior year Ending Balance did the District permit the College to carry forward into the next year’s budget?

<table>
<thead>
<tr>
<th></th>
<th>FY 17/18</th>
<th>FY 18/19</th>
<th>FY 19/20</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>10 %</td>
<td>14 %</td>
<td>15 %</td>
</tr>
</tbody>
</table>

26. USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)

<table>
<thead>
<tr>
<th></th>
<th>Cohort Year 2014</th>
<th>Cohort Year 2015</th>
<th>Cohort Year 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>18 %</td>
<td>14 %</td>
<td>15 %</td>
</tr>
</tbody>
</table>

**District and College Data**

a. Were there any executive or senior administration leadership changes at the College or District during the fiscal year, including June 30? List for the District and for the College.

Yes

b. Please describe the leadership change(s)

Incoming: Laurie Scolari (Assoc. VP, Student Services)
Outgoing: Laureen Balducci (Assoc. VP, Student Services)
Incoming: Kurt Hueg (Interim Assoc. VP, Instruction)
Outgoing: Paul Starer (Interim Assoc. VP, Instruction)
Incoming: Simon Pennington (Interim Assoc. VP, College and Community Relations, Marketing and Communications)

c. How many executive or senior administration positions have been replaced with an interim, or remain vacant?

2

27. Additional Information:

Senior administrative leadership generally includes the Chief Executive Officer (CEO) of the college/district and any administrators who report to that position and/or sit on the CEO's cabinet or executive committee. ‘Senior executive leadership’ always includes the chief business official, chief financial officer of the college/district.

The data included in this report are certified as a complete and accurate representation of the reporting college.

NOTE: Upon final submission, e-mail notifications and copies of the report will sent to:
CEO: Dr. Thuy Nguyen [nguyenthuy@fhda.edu]
CBO: []