



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

**2023-24**

**FIRST QUARTER  
REPORT**

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

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**FOOTHILL-DE ANZA  
COMMUNITY COLLEGE DISTRICT**

**2023-24  
FIRST QUARTER REPORT**

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**2023-24**  
**First Quarter Report**  
**SUMMARY OF MAJOR CHANGES**

The district has completed its financial analysis for the first quarter of operations (July 1, 2023, through September 30, 2023). 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, 2023.

At the first quarter, we are not projecting any major changes in the unrestricted general fund to the salaries and benefits categories because the majority of the full-time faculty and some staff are on summer recess and those vacancy levels are not yet evident. Below are some notable points on the non-resident revenue projections, budget revisions and changes made to the expense categories. Additionally, there are updates on three restricted funds budgeted in the first quarter.

**Unrestricted General Fund**

**Nonresident Revenue**

Nonresident revenue was budgeted at \$19.1 million or \$3.6 million higher than the previous fiscal year's Adopted Budget of \$15.5 million.

- Compared to the previous year's summer and fall quarters, the number of units enrolled is notably higher at over 10%. This is attributable to multiple factors that include increases in targeted recruitment and marketing, a new initiative offering summer as the start quarter for new incoming students, higher units being taken by continuing students, and the wider availability of visas. Our experience has shown a general decline of units taken as the year progresses by term, however the level of early gains is encouraging even if the normal attrition pattern persists.
- At the first quarter, the district is taking a conservative approach of projecting a \$1 million increase in Nonresident Revenue and will further adjust projections in the coming quarters when Winter and Spring units are solidified, and possible attrition is reflected. As noted in the Adopted Budget, the potential increase will be directed towards the Stability Fund.

**Expenditures**

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

- Increase to Transfer In and corresponding increase to Operating expenses from Capital Outlay Fund to support De Anza's B Budget (\$1.4 Million).
- Increase to Revenue, Salaries and Benefits categories for salary backfill (\$17.5K) received from the Foundation.
- Increase to the Materials and Supplies (\$40K), Operating expenses (\$1.53M) and Capital Outlay (\$400K) categories coming out of the 2022-23 Encumbrance Carryforward which was included as part of the 2022-23 year-end fund balance.

### **Fund Balance**

At the first quarter, after application of the above budget revisions, specifically the application of the encumbrance carryforward balances and the projected \$1 million in Nonresident revenue, the projected ending fund balance is \$28.30 million compared to the projected \$29.3M in the 2023-24 adopted budget. In the coming quarters, we will have a clearer view of the projected fund balance break down to estimate carryforwards and the stability fund balance.

### **Restricted & Categorical and Capital Outlay Fund**

The Restricted & Categorical as well as Capital Outlay Fund has seen significant changes to its budget in the first quarter, with reduction in funding and new funding related to a few new programs.

### **Physical Plant & Instructional Support Fund and Retention & Enrollment Outreach Fund**

Under the 2022 Budget Act, state-wide a one-time allocation of \$840.7 million and \$150 million was allocated respectively to the Physical Plant & Instructional Support Fund and Retention & Enrollment Outreach Fund. However, the allocation was reduced under the 2023 Budget Act to \$346.4 million available across 2022-23 and 2023-24 for Physical Plant & Instructional Support and to \$94.6 million for Retention and Enrollment Fund state-wide.

In the first quarter, the district recorded the corresponding 2023 Budget Act reduction in Physical Plant & Instructional Support by \$10,522,560 (Restricted and Capital Outlay Fund) and in Retention & Enrollment Outreach Fund by \$822,398 (Restricted Fund).

### **Other Restricted Funding**

The district has been certified to receive the following state allocations and the amounts have been budgeted in Q1 of 2023-24.

- Asian American Native Hawaiian and Pacific Island - \$259K
- LGBTQ+ (One-Time) - \$211K

# Analysis of FTES

<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
Total	25,519	449	25,968	4,614	30,581

<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
Total	23,962	522	24,484	4,441	28,925

<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
Total	22,900	435	23,335	4,087	27,422

<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
Total	22,703	339	23,042	3,628	26,669

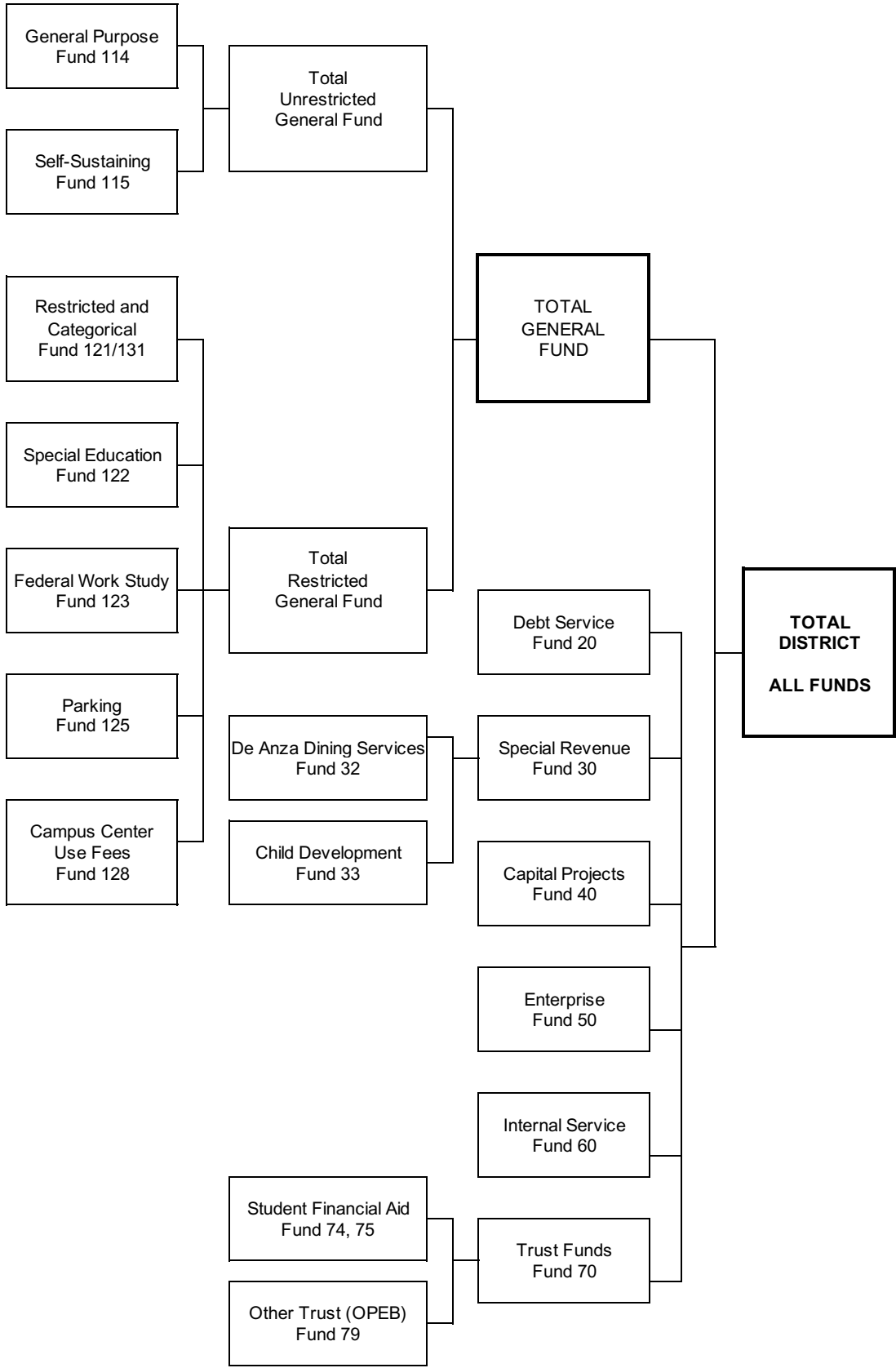
<b>20-21 P Annual</b>	<b>Resident Credit</b>	<b>Non- Credit</b>	<b>Total Apportionment</b>	<b>Non- Resident</b>	<b>Total</b>
De Anza	14,202	27	14,229	1,797	16,026
Foothill	9,081	295	9,376	819	10,195
Total	23,283	322	23,605	2,616	26,221

<b>21-22 Recal</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	7,567	249	7,816	628	8,444
Total	20,418	328	20,746	1,990	22,736

<b>22-23 P Annual</b>	<b>Resident Credit</b>	<b>Non- Credit</b>	<b>Total Apportionment</b>	<b>Non- Resident</b>	<b>Total</b>
De Anza	12,430	248	12,679	1,428	14,107
Foothill	7,402	245	7,647	659	8,306
Total	19,832	493	20,325	2,087	22,412

22-23 P Annual compared to 21-22 Recal	-421	97	-324
%	-2.0%	4.9%	-1.4%

# ALL FUNDS CHART



**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**  
**2023-24**  
**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	\$ 31,432,969	226,950,515	50,000	93,780,152	44,549,144	58,258,037	2,593,330	21,103,029	388,852	8,457,925	(2,129,954)	\$29,303,015
Revised Budget	\$ 31,432,969	226,968,063	1,461,834	93,788,756	44,549,144	58,259,107	2,633,674	24,056,202	787,312	8,457,925	(4,102,223)	\$27,330,746
Budget Variance	-	17,548	1,411,834	8,604	-	1,070	40,344	2,953,173	398,460	-	(1,972,269)	
Actual to Date	\$ 31,432,969	31,674,767	1,416,427	14,126,552	9,820,760	12,474,359	468,246	5,151,800	458,355	10,658	(9,419,536)	\$22,013,433
% Actuals to Revised Budget		13.96%	96.89%	15.06%	22.04%	21.41%	17.78%	21.42%	58.22%	0.13%		

**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	\$ 18,738,571	11,499,752	-	850,823	2,661,857	1,380,143	369,650	3,521,928	535,000	50,000	2,130,350	\$20,868,921
Revised Budget	\$ 18,738,571	11,499,752	4,593	850,823	2,661,857	1,380,143	369,650	3,526,521	535,000	50,000	2,130,350	\$20,868,921
Actual to Date	\$ 18,738,571	4,337,838	4,593	210,656	893,473	363,415	74,614	716,243	80,688	-	2,003,342	\$20,741,913

**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	\$ 50,171,540	238,450,267	50,000	94,630,975	47,211,001	59,638,180	2,962,980	24,624,957	923,852	8,507,925	396	\$50,171,936
Revised Budget	\$ 50,171,540	238,467,815	1,466,427	94,639,579	47,211,001	59,639,250	3,003,324	27,582,723	1,322,312	8,507,925	(1,971,872)	\$48,199,668
Actual to Date	\$ 50,171,540	36,012,605	1,421,020	14,337,208	10,714,233	12,837,774	542,860	5,868,042	539,044	10,658	(7,416,194)	\$42,755,346

**Budget Revisions & Transfers:** See Resolution #23-39 & 23-40 (page 11-13).

**Actual to Date:** Revenues and Expenditures recorded in the general ledger as of 09/30/23



**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**  
**2023-24**  
**All Funds Summary**  
**First Quarter**

		<i>Revised Budget as of 09/30/23</i>				<i>Actual-To-Date as of 09/30/23</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>\$ 50,171,540</b>	<b>238,467,815</b>	<b>233,398,190</b>	<b>(7,041,498)</b>	<b>48,199,668</b>	<b>36,012,605</b>	<b>44,839,162</b>	<b>1,410,362</b>	<b>\$ 42,755,346</b>
Fund 121/131 - Restricted & Categorical	29,735,964	51,953,612	47,814,658	(4,138,954)	29,735,964	49,954,109	10,348,826	(1,228,668)	68,112,578
Fund 122 - Special Education	6,966	4,584,436	8,638,014	4,046,612	-	1,378,315	1,606,671	-	(221,390)
Fund 123 - Federal Work Study	-	434,252	579,003	144,751	-	18,196	41,192	6,065	(16,931)
Fund 125 - Parking	-	-	1,266,562	1,266,562	-	385	268,772	-	(268,387)
Fund 128 - Campus Center Use Fees	1,108,839	1,535,000	1,901,190	-	742,649.43	750,543	400,017	-	1,459,365
<b>Total Restricted General Fund</b>	<b>\$ 30,851,769</b>	<b>58,507,300</b>	<b>60,199,427</b>	<b>1,318,971</b>	<b>30,478,613</b>	<b>52,101,548</b>	<b>12,665,478</b>	<b>(1,222,603)</b>	<b>\$ 69,065,236</b>
<b>Total General Fund (Unrestricted &amp; Restricted)</b>	<b>\$ 81,023,309</b>	<b>296,975,116</b>	<b>293,597,616</b>	<b>(5,722,527)</b>	<b>78,678,281</b>	<b>88,114,153</b>	<b>57,504,640</b>	<b>187,759</b>	<b>\$ 111,820,581</b>
Fund 20 - Debt Service	67,665,585	68,932,035	-	(68,932,035)	67,665,585	282,528	-	(61,420,242)	6,527,871
Fund 32 - De Anza Dining Services	1,954,323	882,478	1,628,849	-	1,207,952	105,430	256,399	-	1,803,353
Fund 33 - Child Development	3,243,969	3,114,578	3,114,578	-	3,243,969	811,856	636,068	-	3,419,757
Fund 40 - Capital Projects	106,806,764	13,836,398	38,377,431	(1,416,427)	80,849,304	12,945,771	1,780,722	(1,416,427)	116,555,386
Fund 50 - Enterprise	1,801,399	24,000	46,500	-	1,778,899	-	7,500	-	1,793,899
Fund 74/75 - Student Financial Aid	15,026	31,156,491	1,171,000	(29,985,491)	15,026	17,398,922	216,947	(4,687,651)	12,509,351
Fund 79 - Other Trust (OPEB)	33,831,780	-	-	1,500,000	35,331,780	-	-	-	33,831,780
<b>Total All Funds</b>	<b>\$ 296,342,154</b>	<b>414,921,096</b>	<b>337,935,974</b>	<b>(104,556,480)</b>	<b>268,770,796</b>	<b>119,658,660</b>	<b>60,402,275</b>	<b>(67,336,561)</b>	<b>\$ 288,261,978</b>
Fund 60 - Internal Service	\$ 5,345,599	72,218,000	73,718,000	1,500,000	5,345,599	16,149,597	16,682,170	-	\$ 4,813,026

**Fund 121/13 and 40:** See Resolution #23-39 for budget revisions (page 11&12).

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

# **SUPPLEMENTAL INFORMATION**

**QUARTERLY FINANCIAL STATUS REPORT**

(Financial Report for Fiscal Year 2023-2024, Quarter: 1)

**District:** FOOTHILL-DEANZA

**District Code:** 420

I, the District Chief Business Officer, hereby certify that the information in the Quarterly Financial State Report (CCFS-311Q) is prepared in accordance to Title 5, Section 58310 and is accurate and complete to the best of my knowledge.

**Chief Business Officer:**

Susan Cheu

**Electronic Certification Date:**

Thursday, October 26, 2023

Contact: Raquel Puentes- Executive Director, Fiscal Services  
Griffith  
(650) 949-6250 Ext: 6250 puentesraquel@fhda.edu

**The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.**

Fiscal Year: 2023

Quarter Ended: 1

As of June 30 for the fiscal year specified

Line	Description	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Projected 2023-2024
<b>Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>					
A.	<b>Revenues:</b>				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	199,703,525	207,604,743	225,753,330	239,467,816
A.2	Other Financing Sources (Object 8900)	316,903	4,109,368	20,799,271	1,416,427
A.3	<b>Total Unrestricted Revenue (A.1 + A.2)</b>	200,020,428	211,714,111	246,552,601	240,884,243
B.	<b>Expenditures:</b>				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	192,972,847	206,968,486	213,118,124	233,398,190
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	9,449,896	7,694,572	25,147,959	8,457,925
B.3	<b>Total Unrestricted Expenditures (B.1 + B.2)</b>	202,422,743	214,663,058	238,266,083	241,856,115
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	(2,402,315)	(2,948,947)	8,286,518	(971,872)
D.	<b>Fund Balance, Beginning</b>	47,236,283	44,833,968	41,885,021	50,171,540
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	47,236,283	44,833,968	41,885,021	50,171,540
E.	<b>Fund Balance, Ending (C. + D.2)</b>	44,833,968	41,885,021	50,171,539	49,199,668
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	22.1%	19.5%	21.1%	20.34%

As of the specified quarter ended for each fiscal year

Line	Description	2020-2021	2021-2022	2022-2023	2023-2024
<b>Total General Fund Cash Balance (Unrestricted and Restricted)</b>					
H.1	Cash, excluding borrowed funds	64,489,295	63,898,286	79,195,527	53,317,935
H.2	Cash, borrowed funds only	0	0	0	0
H.3	<b>Total Cash (H.1+ H.2)</b>	64,489,295	63,898,286	79,195,527	53,317,935

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Projected Actuals as of June 30 (Col. 4)
<b>Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>					
I.	<b>Revenues:</b>				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	238,450,268	238,467,816	36,012,605	239,467,816
I.2	Other Financing Sources (Object 8900)	0	1,416,427	1,416,427	1,416,427
I.3	<b>Total Unrestricted Revenue (I.1 + I.2)</b>	238,450,268	239,884,243	37,429,032	240,884,243
J.	<b>Expenditures:</b>				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	229,991,946	233,398,190	44,839,162	233,398,190
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	8,457,925	8,457,925	6,064	8,457,925
J.3	<b>Total Unrestricted Expenditures (J.1 + J.2)</b>	238,449,871	241,856,115	44,845,226	241,856,115
K.	<b>Revenues Over(Under) Expenditures (I.3 - J.3)</b>	397	(1,971,872)	(7,416,194)	(971,872)
L.	<b>Fund Balance, Beginning</b>	50,171,539	50,171,540	50,171,540	50,171,540
L.1	Prior Year Adjustments + (-)	0	0	0	0
L.2	<b>Adjusted Fund Balance, Beginning (L + L.1)</b>	50,171,539	50,171,540	50,171,540	50,171,540
M.	<b>Fund Balance, Ending (K. + L.2)</b>	50,171,936	48,199,668	42,755,346	49,199,668
N.	Percentage of GF Fund Balance to GF Expenditures (M. / J.3)	21.0%	19.9%	95.3%	20.34%

Has the district settled any employee contracts during this quarter?

NO

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.

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

This Year?

YES

If yes, what are the problems and what actions will be taken?

Next Year?

YES

The District will continue to rely on the temporary hold-harmless revenue provided under the Student-Centered Funding Formula. The District continues to evaluate prior years enrollment decline and its overall impact to ongoing funding in anticipation of the Hold Harmless sunset in 2024-25. Given that FTES is such a significant component of the SCFF calculation, we are evaluating how to best manage ongoing rising expenses against the static Minimum Revenue Commitment and the limited application of future COLAs.

**RESOLUTION  
2023-39**

**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 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 (\$17,548) for salary backfill and De Anza FAST program support, with corresponding increases to the salaries, benefits, and operating expenses categories; an intrafund transfer to the Self-Sustaining Fund (\$4,593), with a corresponding decrease to the operating expenses category, and a transfer-in from the Capital Projects Fund (\$1,416,427) for De Anza college's B Budget support, with a corresponding increase to the operating expenses category.

Sources Account Series		Uses Account Series	
0xxx - Revenue	\$ 17,548	1000 - Certificated Salaries	\$ 8,604
8900 - Transfers/Other Sources	1,416,427	3000 - Employee Benefits	1,070
		5000 - Operating Expenses	1,419,709
		7000 - Transfer/Other Outgo	4,593
<b>Totals</b>	<b>\$ 1,433,975</b>		<b>\$ 1,433,975</b>

**Fund 115 - Self-Sustaining Fund**

The major revisions to the Self-Sustaining Fund include an intrafund transfer from the General Purpose Fund (\$4,593), with a corresponding increase to the operating expense category.

Sources Account Series		Uses Account Series	
8900 - Transfers/Other Sources	\$ 4,593	5000 - Operating Expense	\$ 4,593
<b>Totals</b>	<b>\$ 4,593</b>		<b>\$ 4,593</b>

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

The major revisions to the Restricted and Categorical Fund include increases to the state revenue for the Asian American Native Hawaiian and Pacific Island grant (\$259,200) and LGBTQ+ grant (\$211,397), with corresponding increases to the operating expense category; decreases to the state revenue for Physical Plant & Instructional Support (\$7,500,000), and Student Retention and Enrollment Outreach (\$882,398) programs, with corresponding decreases to the operating expenses category.

Sources Account Series		Uses Account Series	
5000 - Operating Expense	\$ 7,911,801	0xxx - Revenue	\$ 7,911,801
<b>Totals</b>	<b>\$ 7,911,801</b>		<b>\$ 7,911,801</b>

**Fund 40 - Capital Projects Fund**

The major revisions to the Capital Projects Fund include a transfer to the General Purpose Fund for De Anza college's B budget support; a revision to decrease the state revenue for State Scheduled Maintenance Reduction (\$6,272,560), and an revision to increase the state revenue for the new fiscal year 2023-24 state scheduled maintenance allocation (\$120,627).

Sources Account Series		Uses Account Series	
Decrease in Fund Balance	\$7,568,360	0xxx - Revenue	\$ 6,151,933
		7000 - Transfer/Other Outgo	1,416,427
<b>Totals</b>	<b>\$ 7,568,360</b>		<b>\$ 7,568,360</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 6, 2023.

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

**RESOLUTION  
2023-40**

**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**

From Account Series			To Account Series		
5000	- Operating Expenses	\$ 661,785	1000	- Certificated Salaries	\$ 198,327
			3000	- Employee Benefits	24,654
			4000	- Materials and Supplies	\$ 40,344
			6000	- Capital Outlay	398,460
<b>Totals</b>					
		\$ 661,785			\$ 661,785

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

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on November 6, 2023.

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



**CAPITAL PROJECTS SUMMARY**

**September 30, 2023**

<b>Fund</b>	<b>Project/Program Description</b>	<b>Beginning Fund Balance</b>	<b>Approved Project Budget</b>	<b>Revenue and InterFund Transfer-In</b>	<b>Current Year Expenditures &amp; InterFund Transfer-Out</b>	<b>IntraFund Transfers</b>	<b>Project Inception-to-date Expenditures</b>	<b>Ending Fund Balance</b>	<b>Available Project Budget</b>
<b>Capital Outlay (Unrestricted and Restricted)</b>									
<b>Foothill Projects</b>									
412002	FH-Facilities/Equipment Maintenance	\$ 1,385,837	\$ -	\$ -	\$ 49,000	\$ -	\$ -	\$ 1,336,837	\$ -
412006	FHDA Ed Center Eq/Facilities Main	4,557,811	-	-	-	-	-	4,557,811	-
412008	FH Safety & Maintenance Projects	1,615,219	-	-	-	-	-	1,615,219	-
412010	FH Faculty Wifi Project	171,241	-	-	-	-	-	171,241	-
412014	FH Campus Center Lighting	15,842	-	-	-	-	-	15,842	-
412017	FH Water Filling Stations Replacmnt	551,500	-	-	-	-	-	551,500	-
412019	FH Outdoor Classroom - KCl	77,000	-	-	-	-	-	77,000	-
412020	FH Building 1900 Improvements	(8,590)	-	-	29,555	-	-	(38,145)	-
412104	FH Faculty Ergonomic Furniture	5,914	-	-	-	-	-	5,914	-
<b>Total:</b>		<b>\$ 8,371,774</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 78,555</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,293,219</b>	<b>\$ -</b>
<b>De Anza Projects</b>									
411203	DA-Facilities/Equipment Maintenance	\$ 1,423,503	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,423,503	\$ -
411204	DATchlssBttlFillrDmknngWtrSystmUpgd	631,759	-	-	-	-	-	631,759	-
411205	DA HVAC System Improvement	1,794,599	-	-	-	-	-	1,794,599	-
411206	DA HyFlex & Zoom Enabled Spaces	1,000,000	-	-	25,939	-	-	974,061	-
411209	DA Outdoor Lrng Envirnmt Imprvmts	1,416,427	-	-	1,416,427	-	-	-	-
411213	DA Photovoltaic (PV) System	1,389,663	-	-	-	-	-	1,389,663	-
<b>Total:</b>		<b>\$ 7,655,951</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,442,366</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,213,585</b>	<b>\$ -</b>
<b>Central Services Projects</b>									
413020	Business Services Project	5,383,412	-	-	11,680	-	-	5,371,732	-
413023	DW Wifi Expansion - Phase I	2,630,773	-	-	55,264	-	-	2,575,509	-
413144	D120 HVAC Improvements	93,984	-	-	-	-	-	93,984	-
<b>Total:</b>		<b>\$ 8,108,169</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 66,944</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,041,225</b>	<b>\$ -</b>

**CAPITAL PROJECTS SUMMARY**

**September 30, 2023**

				Current Year							
	Project/Program	Beginning Fund	Approved	Revenue and	Expenditures &			Project		Ending Fund	Available
Fund	Description	Balance	Project Budget	InterFund	InterFund	IntraFund	Inception-to-date	Expenditures		Balance	Project Budget
				Transfer-In	Transfer-Out	Transfers					
Scheduled Maintenance											
474000	21/22 Scheduled Maint One-Time Pool		8,838,843	7,616,832	-			-			8,838,843
474100	21/22SMRoofRplcmntSmithwckTheatrP1	-	-	-	-			145,958			(145,958)
474104	21/22SM Roof Replacemnt Bldg2800 P4	-	-	-	-			63,828			(63,828)
474105	21/22SMRoof Replacement 4100Bldg P7	-	-	-	-			17,365			(17,365)
474107	21/22SMRoof Replacement 1200Bldg P9	-	-	-	-			17,973			(17,973)
474108	21/22SMStorm Drainage Repairs CWP10	-	-	-	34,443			138,043			(138,043)
474109	21/22SMStructrl&ExtriorSidngRprsP14	-	-	-	35,910			90,736			(90,736)
474110	21/22SMRpicMechUntsBldg4300 6200P25	-	-	-	24,165			24,165			(24,165)
474111	21/22SM Roof Replcmnt Bldg 3000 P32	-	-	-	18,955			36,440			(36,440)
474112	21/22SM ADAPathofTrvl&CnctRprsP35	-	-	-	5,920			5,920			(5,920)
474202	21/22SM Exterior Painting CW P13	-	-	-	-			43,741			(43,741)
474203	21/22SM Inverter Replacement P15	-	-	-	-			33,522			(33,522)
474204	21/22SM Fire Alarm Replacement P16	-	-	-	-			47,700			(47,700)
474205	21/22SMAutomaticDoorOpenrRplcmntP17	-	-	-	-			59,333			(59,333)
474206	21/22SM MLC PanelExteriorRplcmntP18	-	-	-	-			33,537			(33,537)
474208	21/22SM Water Conservation P20	-	-	-	167,400			167,400			(167,400)
474210	21/22SM ClssmPaint&FlmgUpgrds P22	-	-	-	-			81,442			(81,442)
474211	21/22SM Flooring Abatement S55 P23	-	-	-	-			26,760			(26,760)
474212	21/22SM FireAlrmPnlRplcmntBldgE1 E3	-	-	-	-			57,976			(57,976)
474213	21/22SM FireAlarmReplcmntRSSBldgP29	-	-	-	1,000			19,522			(19,522)
474214	21/22SMClssmRfrshBldg E3S1S4S5S7P30	-	-	-	16,129			16,129			(16,129)
474215	21/22SMDrHardwrActtrRprRplcmntCWP31	-	-	-	6,694			47,202			(47,202)
474216	21/22SMUpgrdBdE3Dsgn&MnfctmgTchLbs	-	-	-	-			319,380			(319,380)
474217	21/22SMFrAlrmCntrlPnlRplmt BdgS7P34	-	-	-	28,699			29,659			(29,659)
474300	21/22SMBldgD120 HVAC ImprovementsP5	-	-	-	-			26,895			(26,895)
474302	21/22SM ElectriclUpgrds BldgD100P24	-	-	-	-			10,700			(10,700)
475000	22/23 Scheduled Maint One-Time Pool		5,418,665	5,328,939							5,418,665
475001	22/23SM Rpair Fndatn Fting&Rrf CSP1	-	-	-	37,112			58,995			(58,995)
475004	22/23SM HVAC Rplcmnt BldgD120 CSP4	-	-	-	-			65,393			(65,393)
475011	22/23SM Paving/WalkwayRprsADA FHP11	-	-	-	59,935			59,935			(59,935)
475013	22/23SMNwFlmg &PntngPE1RmPE13DAP13	-	-	-	-			2,450			(2,450)
	CY Closed Out Scheduled Maintenance Projects	-	-	-	-			-		12,509,409	-
Total:		\$ -	\$ 14,257,508	\$ 12,945,771	\$ 436,361	\$ -	\$ -	\$ 1,748,099	\$ -	\$ 12,509,409	\$ 12,509,409
Capital Outlay (Unrestricted & Restricted) Total:											
		\$ 24,135,894	\$ 14,257,508	\$ 12,945,771	\$ 2,024,226	\$ -	\$ -	\$ 1,748,099	\$ -	\$ 35,057,438	\$ 12,509,409

**CAPITAL PROJECTS SUMMARY**

**September 30, 2023**

<b>Fund</b>	<b>Project/Program Description</b>	<b>Beginning Fund Balance</b>	<b>Approved Project Budget</b>	<b>Revenue and InterFund Transfer-In</b>	<b>Current Year Expenditures &amp; InterFund Transfer-Out</b>	<b>IntraFund Transfers</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	\$ 9,854,595	\$ -	\$ -	\$ 444,546		\$ -	\$ 9,410,048	\$ -
	Interest Revenue	586,099	-	-	-		-	586,099	-
	<i>Measure C Projects Total:</i>	<i>\$ 10,440,694</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 444,546</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 9,996,147</i>	<i>\$ -</i>
<b>Measure G Bond Program <sup>1</sup></b>									
	Fund Balance Series A (Tax-Exempt) - Various Prc	\$ 5,802,209	\$ -	\$ -	\$ 728,376		\$ 14,926,168	\$ 5,073,832	\$ -
	Interest Revenue	513,988	-	-	-		-	513,988	-
	<i>Series A Total:</i>	<i>\$ 6,316,196</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 728,376</i>	<i>\$ -</i>	<i>\$ 14,926,168</i>	<i>\$ 5,587,820</i>	<i>\$ -</i>
	Fund Balance Series B (Taxable) - Various Project	\$ 63,752,718	\$ -	\$ -	\$ -		\$ 26,247,282	\$ 63,752,718	\$ -
	Interest Revenue	2,161,263	-	-	-		-	2,161,263	-
	<i>Series B Total:</i>	<i>\$ 65,913,981</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 26,247,282</i>	<i>\$ 65,913,981</i>	<i>\$ -</i>
	Total Fund Balance Series A & B	\$ 69,554,926	\$ -	\$ -	\$ 728,376		\$ 41,173,450	\$ 68,826,550	\$ -
	Total Interest Revenue	2,675,251	-	-	-		-	2,675,251	-
	<i>Measure G Projects Total:</i>	<i>\$ 72,230,177</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 728,376</i>	<i>\$ -</i>	<i>\$ 41,173,450</i>	<i>\$ 71,501,801</i>	<i>\$ -</i>
	<b>Total</b>	<b>\$ 106,806,765</b>	<b>\$ 14,257,508</b>	<b>\$ 12,945,771</b>	<b>\$ 3,197,149</b>	<b>\$ -</b>	<b>\$ 42,921,548</b>	<b>\$ 116,555,387</b>	<b>\$ 12,509,409</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>