



FOOTHILL-DE ANZA
Community College District

2024-25

**FIRST QUARTER
FISCAL REPORT**

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

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**FOOTHILL-DE ANZA
COMMUNITY COLLEGE DISTRICT**

**2024-25
FIRST QUARTER FISCAL REPORT**

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2024-25
First Quarter Fiscal Report

SUMMARY OF MAJOR CHANGES - Unrestricted General Purpose Fund 14

The District has completed its financial analysis for the first quarter of operations (July 1, 2024, through September 30, 2024). The document reports changes based on the budget and actual financial information for all the funds the district maintains as required by Title 5, Section 58310 and Board Policy 3112. Also included is the Quarterly Financial Report (CCFS-311) as of September 30, 2024.

Below are some notable points on the non-resident revenue projections, expenditures, and fund balance impact at the first quarter of 2024-25.

Nonresident Revenue

We are recognizing the early academic year gain and 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. Nonresident revenue was budgeted at \$24.1 million and compared to the previous year's fall quarter, the number of units enrolled is notably higher at over 14%. This is attributable to multiple factors that include increases in targeted recruitment and marketing and 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. Consistent with our strategy to manage the anticipated SCFF plateau funding period, increases in revenue and realized savings will be directed towards the Stability Fund.

Expenditures

We are not projecting any major changes in the unrestricted general purpose fund to the salaries and benefits categories because most of the full-time faculty and some staff are on summer recess and any vacancy levels have not yet materialized. It is too early in the fiscal year to assess operational expenditure projections, however some of the expense category budgets have been increased due to encumbrance carryforwards. Those carryforwards were earmarked as restricted and part of the ending fund balance from the prior fiscal year.

Fund Balance

After application of the encumbrance carryforward balances and the projected \$1 million increase in Nonresident revenue, the projected ending fund balance is \$36.2 million compared to the projected \$36.9 million in the 2024-25 Adopted Budget. The Q1 Revised Budget ending fund balance as a percentage of Total Unrestricted General Fund (Fund 14 and 15) is 21.9 % and with the additional non-resident revenue estimate it is projected slightly higher at 22.3%. 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.

FTES Trends

17-18 P-Annual	Resident Credit	Non- Credit	Total Apportionment	Non- Resident	Total
De Anza	14,323	0	14,323	2,768	17,091
Foothill	9,638	522	10,160	1,673	11,833
Total	23,961	522	24,483	4,441	28,924

18-19 P-Annual Recal	Resident Credit	Non- Credit	Total Apportionment	Non- Resident	Total
De Anza	13,588	2	13,590	2,662	16,252
Foothill	9,312	433	9,745	1,425	11,170
Total	22,900	435	23,335	4,087	27,422

19-20 P Annual	Resident Credit	Non- Credit	Total Apportionment	Non- Resident	Total
De Anza	13,441	6	13,447	2,468	15,915
Foothill	9,262	333	9,595	1,160	10,755
Total	22,703	339	23,042	3,628	26,670

20-21 P Annual	Resident Credit	Non- Credit	Total Apportionment	Non- Resident	Total
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

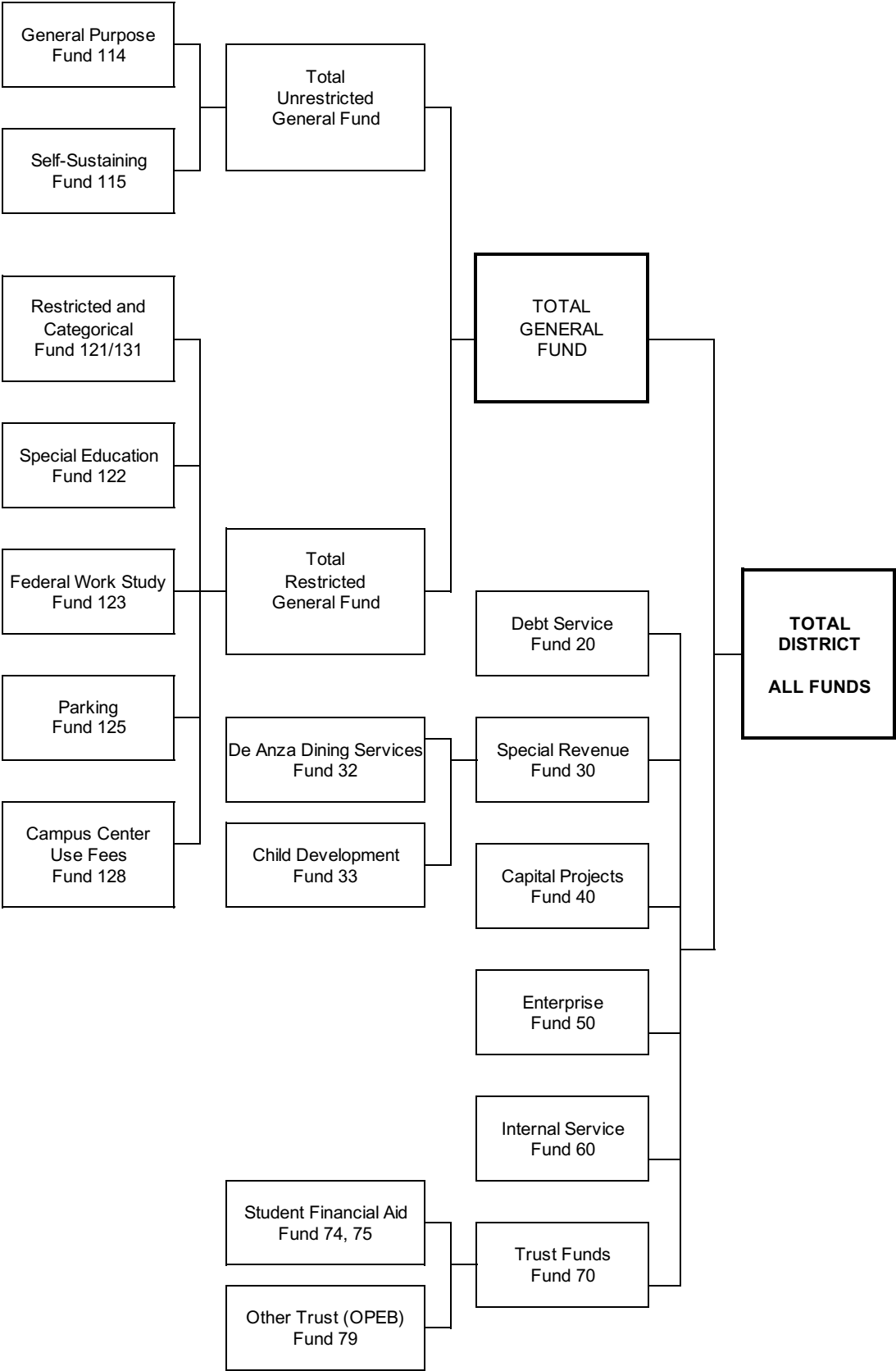
21-22 P-Annual Recal	Resident Credit	Non- Credit	Total Apportionment	Non- Resident	Total
De Anza	12,851	78	12,929	1,363	14,292
Foothill	7,567	249	7,816	628	8,444
Total	20,418	327	20,745	1,991	22,736

22-23 P Annual	Resident Credit	Non- Credit	Total Apportionment	Non- Resident	Total
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

23-24 PA	Resident Credit	Non- Credit	Total Apportionment	Non- Resident	Total
De Anza	12,918	324	13,242	1,734	14,976
Foothill	8,098	262	8,361	739	9,100
Total	21,016	586	21,603	2,473	24,076

23-24 PA compared to 22-23 P Annual	1,278	386	1,664
%	6.3%	18.5%	7.4%

ALL FUNDS CHART



**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
2024-25
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 & 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	\$ 36,044,701	235,732,332	50,000	93,671,222	46,107,966	60,508,683	2,883,443	19,375,488	3,190,816	9,212,604	832,110	\$ 36,876,811
Revised Budget	\$ 36,044,701	235,732,332	50,000	93,671,222	46,108,266	60,508,683	3,034,106	20,574,628	3,517,875	9,212,604	(845,052)	\$ 35,199,649
Budget Variance	\$ -	-	-	-	300	-	150,663	1,199,140	327,059	-	(1,677,162)	\$ (1,677,162)
Actual to Date	\$ 36,044,701	23,223,397	-	15,351,229	10,473,866	12,000,429	456,806	6,749,638	1,704,312	1,000,000	(24,512,883)	\$ 11,531,818
Projections	\$ 36,044,701	236,732,332	50,000	93,671,222	46,108,266	60,508,683	3,034,106	20,574,628	3,517,875	9,212,604	154,948	\$ 36,199,649
% Actuals to Revised Budget		9.85%	0.00%	16.39%	22.72%	19.83%	15.06%	32.81%	48.45%	10.85%		

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 & 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	\$ 15,585,717	11,334,624	(50,000)	849,702	2,486,098	1,201,253	182,250	3,310,960	305,000	-	2,949,361	\$ 18,535,078
Revised Budget	\$ 15,585,717	11,334,624	(50,000)	849,702	2,486,098	1,201,253	182,250	3,310,960	305,000	-	2,949,361	\$ 18,535,078
Actual to Date	\$ 15,585,717	4,786,178	-	211,770	767,372	311,852	34,124	2,121,400	3,031	-	1,336,629	\$ 16,922,346
Projections	\$ 15,585,717	11,334,624	(50,000)	849,702	2,486,098	1,201,253	182,250	3,310,960	305,000	-	2,949,361	\$ 18,535,078

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 & 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	\$ 51,630,418	247,066,956	-	94,520,924	48,594,064	61,709,936	3,065,693	22,686,448	3,495,816	9,212,604	3,781,471	\$ 55,411,889
Revised Budget	\$ 51,630,418	247,066,956	-	94,520,924	48,594,364	61,709,936	3,216,356	23,885,588	3,822,875	9,212,604	2,104,309	\$ 53,734,727
Actual to Date	\$ 51,630,418	28,009,575	-	15,562,999	11,241,238	12,312,281	490,930	8,871,038	1,707,343	1,000,000	(23,176,254)	\$ 28,454,164
Projections	\$ 51,630,418	248,066,956	-	94,520,924	48,594,364	61,709,936	3,216,356	23,885,588	3,822,875	9,212,604	3,104,309	\$ 54,734,727

Budget Revisions & Transfers: See Resolution #24-35 & 24-36 (page 10-11).

Actual to Date: Revenues and Expenditures recorded in the general ledger as of 09/30/24

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
2024-25
All Funds Summary
First Quarter

		<i>Revised Budget as of 09/30/24</i>				<i>Actual-To-Date as of 09/30/24</i>			
Fund	Beginning Fund Balance	Revenue	Expenditures	Transfers/Other Outgo	Ending Fund Balance	Revenue	Expenditures	Transfers/Other Outgo	Ending Fund Balance
Total Unrestricted General Fund	\$ 51,630,418	247,066,956	235,750,043	(9,212,604)	53,734,727	28,009,575	50,185,829	(1,000,000)	\$ 28,454,164
Fund 121/131 - Restricted & Categorical	24,231,458	58,301,174	55,440,294	(5,550,880)	21,541,458	47,617,368	13,147,792	(1,326,962)	57,374,072
Fund 122 - Special Education	-	4,790,253	8,767,973	3,977,720	-	1,341,271	1,945,131	-	(603,860)
Fund 123 - Federal Work Study	-	492,149	492,149	-	-	6,219	19,591	-	(13,372)
Fund 125 - Parking	-	-	1,521,883	1,521,883	-	-	283,438	-	(283,438)
Fund 128 - Campus Center Use Fees	1,062,216	1,900,000	1,793,505	-	1,168,711	768,568	405,166	-	1,425,617
Total Restricted General Fund	\$ 25,293,674	65,483,576	68,015,805	(51,276)	22,710,169	49,733,426	15,801,117	(1,326,962)	\$ 57,899,021
Total General Fund (Unrestricted & Restricted)	\$ 76,924,092	312,550,532	303,765,848	(9,263,880)	76,444,896	77,743,001	65,986,946	(2,326,962)	\$ 86,353,185
GR Fund 20 - Debt Service	77,684,964	49,696,317	-	(49,696,317)	77,684,964	152,027	-	(65,923,183)	11,913,808
Fund 32 - De Anza Dining Services	1,154,376	1,053,388	1,687,501	-	520,263	132,472	311,270	-	975,579
Fund 33 - Child Development	3,922,789	4,471,664	3,949,124	-	4,445,329	1,066,471	847,069	-	4,142,191
Fund 40 - Capital Projects	178,260,674	7,757,444	36,850,992	996,062	150,163,189	6,887,444	2,622,272	1,000,000	183,525,846
Fund 50 - Enterprise	1,801,399	-	-	-	1,801,399	-	-	-	1,801,399
Fund 74/75 - Student Financial Aid	15,025	34,942,119	1,450,000	(33,492,119)	15,025	20,631,836	234,150	(6,376,147)	14,036,564
Fund 79 - Other Trust (OPEB)	39,283,369	-	-	1,500,000	40,783,369	-	-	-	39,283,369
Total All Funds	\$ 379,046,689	410,471,464	347,703,465	(89,956,254)	351,858,433	106,613,251	70,001,707	(73,626,292)	\$ 342,031,941
Fund 60 - Internal Service	\$ 2,962,047	77,176,300	77,789,300	613,000	2,962,047	17,435,485	14,932,067	-	\$ 5,465,465

Fund 40: See Resolution #2024-35 for budget revisions (page 10).

Other Funds: No change from Adopted Budget.

SUPPLEMENTAL INFORMATION

QUARTERLY FINANCIAL STATUS REPORT

(Financial Report for Fiscal Year 2024-2025, Quarter: 1)

District: Foothill-DeAnza

District Code: 420

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

Chief Business Officer:

Electronic Certification Date: Wednesday, October 23, 2024

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: 2024

Quarter Ended: 1

As of June 30 for the fiscal year specified

Line	Description	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Projected 2024-2025
Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	207,604,743	225,753,330	246,045,048	248,066,956
A.2	Other Financing Sources (Object 8900)	4,109,368	20,799,271	1,506,427	0
A.3	Total Unrestricted Revenue (A.1 + A.2)	211,714,111	246,552,601	247,551,475	248,066,956
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	206,968,486	213,118,124	234,246,709	235,750,043
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	7,694,572	25,147,959	11,845,887	9,212,604
B.3	Total Unrestricted Expenditures (B.1 + B.2)	214,663,058	238,266,083	246,092,596	244,962,647
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	(2,948,947)	8,286,518	1,458,879	3,104,309
D.	Fund Balance, Beginning	44,833,968	41,885,021	50,171,539	51,630,418
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	44,833,968	41,885,021	50,171,539	51,630,418
E.	Fund Balance, Ending (C. + D.2)	41,885,021	50,171,539	51,630,418	54,734,727
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	19.5%	21.1%	21.0%	22.3%

As of the specified quarter ended for each fiscal year

Line	Description	2021-2022	2022-2023	2023-2024	2024-2025
Total General Fund Cash Balance (Unrestricted and Restricted)					
H.1	Cash, excluding borrowed funds	63,898,286	79,195,527	53,317,935	73,361,430
H.2	Cash, borrowed funds only	0	0	0	0
H.3	Total Cash (H.1+ H.2)	63,898,286	79,195,527	53,317,935	73,361,430

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
I.	Revenues:				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	247,066,957	247,066,957	28,009,575	11.3%
I.2	Other Financing Sources (Object 8900)	0	0	0	
I.3	Total Unrestricted Revenue (I.1 + I.2)	247,066,957	247,066,957	28,009,575	11.3%
J.	Expenditures:				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	234,072,882	235,750,043	50,185,829	21.3%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	9,212,604	9,212,604	1,000,000	10.9%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	243,285,486	244,962,647	51,185,829	20.9%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	3,781,471	2,104,310	(23,176,254)	
L.	Fund Balance, Beginning	51,630,418	51,630,418	51,630,418	
L.1	Prior Year Adjustments + (-)	0	0	0	
L.2	Adjusted Fund Balance, Beginning (L + L.1)	51,630,418	51,630,418	51,630,418	
M.	Fund Balance, Ending (K. + L.2)	55,411,889	53,734,728	28,454,164	
N.	Percentage of GF Fund Balance to GF Expenditures (M. / J.3)	22.8%	21.9%		

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.)?

YES

If yes, list events and their financial ramifications.

On September 9, 2024, the Board approved a Memorandum of Understanding pending ratification with all labor groups and meet-and-confer groups to implement a 1.07% COLA salary adjustment retroactive to July 1, 2024. The ongoing impact is \$1.9 million for salary and related payroll driven benefits. The amount was included in budgeted ongoing expenditures in the District's 2024-25 Adopted Budget.

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 has experienced an increase in enrollment in the current year which will enable a second year of continued FTES restoration and narrow the Hold Harmless portion of its overall funding. Improving its SCFF metrics is critical during this first year of the revenue floor lock but unfortunately will not be enough to lift the District out of Hold Harmless in 2024-25. We are evaluating how to best manage ongoing rising expenses against the static apportionment revenue with the limited application of future COLAs. In the 2024-25 Adopted Budget, the District prioritized directing resources to the Stability Fund, a subset of the overall Fund Balance, with any one-time expenditure savings or excess revenue that materializes by year-end.

**RESOLUTION
2024-35**

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 40 - Capital Projects Fund

The major revisions to the Capital Projects Fund include an increase to the capital outlay (\$1M) category for the Wifi expansion project supported by Transfer-In from General Fund budgeted at Adopted Budget; a net budget transfer from capital outlay category(\$12.9K) to increase the reserve for contingency (\$3.9K) and operating expense category (\$9K).

Sources Account Series	Uses Account Series
	5000 - Reserve for Contingency \$ 9,003
	6000 - Capital Outlay 987,059
	7000 - Reserve for Contingency 3,938
Totals	\$ 0 \$ 1,000,000

AYES _____
 NOES _____
 ABSENT _____

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on November 4, 2024.

 Lee D. Lambert
 Secretary to the Board

**RESOLUTION
2024-36**

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 Expense \$ 478,021	2000 - Classified Salaries \$ 300
	4000 - Materials and Supplies 150,662
	6000 - Capital Outlay 327,059
Totals \$ 478,021	\$ 478,021

AYES _____
 NOES _____
 ABSENT _____

Passed and adopted by the Governing Board of the Foothill-De Anza Community College District at a meeting held on November 4, 2024.

 Lee D. Lambert
 Secretary to the Board

CAPITAL PROJECTS SUMMARY

September 30, 2024

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				
Capital Outlay (Unrestricted and Restricted)											
Foothill Projects											
412002	FH-Facilities/Equipment Maintenance	\$ 2,655,508	\$ -	\$ -	\$ -	22,684	\$ -	\$ -	\$ -	\$ 2,632,824	\$ -
412006	FHDA Ed Center Eq/Facilities Main	4,557,811	-	-	-	-	-	-	-	4,557,811	-
412008	FH Safety & Maintenance Projects	820,719	-	-	-	-	-	-	-	820,719	-
412010	FH Faculty Wifi Project	168,303	-	-	-	-	-	-	-	168,303	-
412014	FH Campus Center Lighting	15,842	-	-	-	-	-	-	-	15,842	-
412017	FH Water Filling Stations Replacmnt	130,050	-	-	-	5,126	-	-	-	124,925	-
412020	FH Building 1900 Improvements	(20,021)	-	-	-	-	-	-	-	(20,021)	-
412022	FH Resurface Restripe Tennis Courts	653,604	-	-	-	13,805	-	-	-	639,799	-
412104	FH Faculty Ergonomic Furniture	5,914	-	-	-	-	-	-	-	5,914	-
	Total:	\$ 8,987,730	\$ -	\$ -	\$ -	41,614	\$ -	\$ -	\$ -	\$ 8,946,116	\$ -
De Anza Projects											
411203	DA-Facilities/Equipment Maintenance	\$ 1,300,765	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ 1,300,765	\$ -
411204	DA TchlsBttrFillrDmngWtrSystmUpgd	317,766	-	-	-	4,632	-	-	-	313,134	-
411205	DA HVAC System Improvement	1,794,599	-	-	-	-	-	-	-	1,794,599	-
411206	DA HyFlex & Zoom Enabled Spaces	952,291	-	-	-	-	-	-	-	952,291	-
411213	DA Photovoltaic (PV) System	1,389,663	-	-	-	-	-	-	-	1,389,663	-
	Total:	\$ 5,755,084	\$ -	\$ -	\$ -	4,632	\$ -	\$ -	\$ -	\$ 5,750,452	\$ -
Central Services Projects											
413020	Business Services Project	\$ 5,352,481	\$ -	\$ -	\$ -	1,389	\$ -	\$ -	\$ -	\$ 5,351,092	\$ -
413023	DW Wifi Expansion - Phase I	1,975,239	-	1,000,000	-	52,524	-	-	-	2,922,715	-
413144	D120 HVAC Improvements	2,293,984	-	-	-	-	-	-	-	2,293,984	-
413513	Capital Project Clearing	-	-	-	-	2,246	-	-	-	(2,246)	-
	Total:	\$ 9,621,704	\$ -	\$ 1,000,000	\$ -	56,158	\$ -	\$ -	\$ -	\$ 10,565,546	\$ -
	Total Unrestricted:	\$ 24,364,518	\$ -	\$ 1,000,000	\$ -	102,405	\$ -	\$ -	\$ -	\$ 25,262,114	\$ -
Scheduled Maintenance											
474000	21/22 Scheduled Maint One-Time Pool	\$ -	\$ 8,838,843	\$ 2,063,261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,838,843
474111	21/22SM Roof Replcmnt Bldg 3000 P32	-	-	-	-	-	-	338,044	-	-	(338,044)
474112	21/22SM ADAPathofTrvl&CnctRprsP35	-	-	-	-	-	-	258,500	-	-	(258,500)
474212	21/22SM FireAlrmPnlRplcmntBldgE1 E3	-	-	-	-	-	-	57,976	-	-	(57,976)
474214	21/22SMClsmRfshBldg E3S1S4SS7P30	-	-	-	-	11,379	-	230,502	-	-	(230,502)
474216	21/22SMUpgrdBdE3Dsgn&MnftngTchLbs	-	-	-	-	-	-	325,798	-	-	(325,798)
474217	21/22SMFrAlmCtrnPnlRplmt BdgS7P34	-	-	-	-	-	-	29,659	-	-	(29,659)
474218	21/22SM Floor Tile Repair PE6 P38	-	-	-	-	-	-	31,929	-	-	(31,929)
474300	21/22SMBldgD120 HVAC ImprovementsP5	-	-	-	-	-	-	34,152	-	-	(34,152)
474302	21/22SM ElectricUpgrds BldgD100P24	-	-	-	-	-	-	54,596	-	-	(54,596)
475000	22/23 Scheduled Maint One-Time Pool	-	5,418,665	4,703,556	-	-	-	-	-	-	5,418,665
475001	22/23SM Reroof & Painting Barn CSP1	-	-	-	-	-	-	127,154	-	-	(127,154)
475004	22/23SM HVAC Rplcmnt BldgD120 CSP4	-	-	-	-	681	-	316,167	-	-	(316,167)
475010	22/23SM Fiber Repairs FH P10	-	-	-	-	12,000	-	12,000	-	-	(12,000)
475011	22/23SM ADA Walkway Repairs FH P02	-	-	-	-	-	-	107,872	-	-	(107,872)
475012	22/23SM DryRotTermitesDamageRoofsFHP6	-	-	-	-	-	-	130,498	-	-	(130,498)
475013	22/23SM NewFloorPaintingPEBldg1 DAP7	-	-	-	-	81,082	-	93,582	-	-	(93,582)
475014	22/23SM RoofReplaceSmithwickIIFHP11	-	-	-	-	1,150	-	22,749	-	-	(22,749)
475100	23/24 Scheduled Maint One-Time Pool	-	120,627	120,627	-	-	-	-	-	-	120,627
479506	21/22SM Renovatns of Bldg D100 CSP6	-	-	-	-	-	-	875,027	-	-	(875,027)
	CY Closed Out Scheduled Maintenance Projects	-	-	-	-	-	-	1,403,433	-	6,510,824	(1,403,433)
	Total Restricted:	\$ -	\$ 14,378,135	\$ 6,887,444	\$ -	376,620	\$ -	\$ 7,867,311	\$ 6,510,824	\$ 6,510,824	\$ -
	Capital Outlay (Unrestricted & Restricted) Total:	\$ 24,364,518	\$ 14,378,135	\$ 7,887,444	\$ -	479,025	\$ -	\$ 7,867,311	\$ 31,772,937	\$ 6,510,824	\$ -
Measure C Bond Program ¹											
	Fund Balance - Various Projects	\$ 7,901,652	\$ -	\$ -	\$ -	693,729	\$ -	\$ -	\$ -	\$ 7,207,923	\$ -
	Interest Revenue	929,562	-	-	-	-	-	-	-	929,562	-
	Measure C Projects Total:	\$ 8,831,214	\$ -	\$ -	\$ -	693,729	\$ -	\$ -	\$ -	\$ 8,137,485	\$ -
Measure G Bond Program ¹											
Tax-Exempt											
	Series A - Various Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	20,000,000	\$ -	\$ -	\$ -
	Series C - Various Projects	76,554,744	-	-	-	1,449,517.91	-	9,894,774.35	75,105,226	-	-
	Total:	\$ 76,554,744	\$ -	\$ -	\$ -	1,449,518	\$ -	\$ 29,894,774	\$ 75,105,226	\$ -	\$ -
	Series A - Interest Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	619,519	\$ -	\$ -	\$ -
	Series C - Interest Revenue	287,397	-	-	-	-	-	-	287,397	-	-
	Total:	\$ 287,397	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 619,519	\$ 287,397	\$ -	\$ -
	Total Tax-Exempt:	\$ 76,842,141	\$ -	\$ -	\$ -	1,449,518	\$ -	\$ 30,514,293	\$ 75,392,623	\$ -	\$ -
Taxable											
	Series B - Various Projects	\$ 63,752,718	\$ -	\$ -	\$ -	\$ -	\$ -	26,247,282	\$ 63,752,718	\$ -	\$ -
	Series B - Interest Revenue	4,470,083	-	-	-	-	-	-	4,470,083	-	-
	Total Taxable:	\$ 68,222,801	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,247,282	\$ 68,222,801	\$ -	\$ -
	Total Tax-Exempt & Taxable (Series A, B & C)	\$ 140,307,462	\$ -	\$ -	\$ -	1,449,518	\$ -	\$ 56,142,056	\$ 138,857,944	\$ -	\$ -
	Total Interest Revenue (Series A, B & C)	4,757,480	-	-	-	-	-	619,519	4,757,480	-	-
	Measure G Projects Total:	\$ 145,064,942	\$ -	\$ -	\$ -	1,449,518	\$ -	\$ 56,761,575	\$ 143,615,424	\$ -	\$ -
	Measure C & Measure G Bond Projects Total:	\$ 153,896,156	\$ -	\$ -	\$ -	2,143,247	\$ -	\$ 56,761,575	\$ 151,752,909	\$ -	\$ -
	Capital Project Fund Total:	\$ 178,260,674	\$ 14,378,135	\$ 7,887,444	\$ -	2,622,272	\$ -	\$ 64,628,886	\$ 183,525,846	\$ 6,510,824	\$ -

Notes:

¹ 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>

Fund 115 - Self-Sustaining Fund
Fund Balance Report for Fiscal Year 2024-25
Ending Balance Reported as of September 30, 2024

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
Foothill Funds				
115000	Apprenticeship-Foothill	4,546,932	1,271,189	5,818,121
115001	Apprenticeship-Foothill Unrest cont	372,253	-	372,253
115002	Apprenticeship-Accounting	82,990	(1,565,181)	(1,482,191)
115004	FH-BSS Contract Ed	15,715	-	15,715
115005	FH-HS Contract Ed	32,379	-	32,379
115006	FH Campus Abroad-Cuba	9,630	(9,630)	-
115007	FH GEL Quarter Long Study Abroad	-	30,430	30,430
115050	Anthropology - Field work	2,884	-	2,884
115051	Anthrop Campus Abroad Reserve	21,392	8,587	29,979
115063	Off Cmp Short Courses Dental Hyg	31,610	6,517	38,127
115100	FH Speaker Series	10,873	-	10,873
115106	FH Anthro Program – Ecuador 23	3,287	(3,287)	-
115107	FH Anthro Program – Hawaii 23	5,300	(5,300)	-
115111	Box Office - Foothill	-	(1,197)	(1,197)
115109	FH Anthro Program – Hawaii 24	-	(230)	(230)
115113	Stage Studies - Foothill	1,439	(1,439)	-
115114	Drama Production-Foothill	107,255	(3,031)	104,224
115115	Facilities Rental-FH Fine Arts	394,840	(51,781)	343,059
115116	Vending - Foothill	4,155	-	4,155
115117	Facilities Rental Foothill	549,988	273,232	823,220
115119	International Programs	273,002	6,230	279,232
115135	Child Development Conference	7,543	-	7,543
115138	KFJC Carrier	26,443	-	26,443
115146	FH-MAA Program	60,174	-	60,174
115148	Vending-Sunnyvale Center	49,151	-	49,151
115149	FH Community Education	342,438	(10,923)	331,515
115151	Contract Ed	69,616	-	69,616
115171	President's Fund Foothill	28,340	-	28,340
115175	FH-Athletics General	152,022	(44,407)	107,615
115176	FH-Athletics - Teams	5,638	(2,000)	3,638
115177	FH-Football	227	18,687	18,914
115178	FH-Men's Basketball	1,972	-	1,972
115179	FH-Women's Basketball	1,589	-	1,589
115180	FH-Softball	1,695	-	1,695
115181	FH-Volleyball	736	-	736
115182	FH-Aquatics	8,311	-	8,311
115183	FH-Dance	9,743	-	9,743
115184	FH-KCI Community Ed Classes	63,962	(4,596)	59,366
115187	FH Food Concessionaires	403,723	(7,360)	396,363
115191	FH-Workforce Development	42,073	-	42,073
115192	FH-Corporate Internship Program	23,352	-	23,352
115195	FH-VTA SmartPass	-	83,863	83,863
115196	Dental Hygiene Clinic	45,638	(448)	45,190
115197	FH Science Learning Institute	58,826	(2,615)	56,212
115198	FH Print Services	52,995	(6,138)	46,856
115199	FH - KCI Support	300,000	-	300,000
115300	FH-MAA Counseling & Matriculation	2,961	-	2,961
	Foothill Total:	8,225,090	(20,829)	8,204,260
De Anza Funds				
115200	DA-La Voz Newspaper	23,463	(956)	22,507
115201	DA-Apprenticeship	55,331	(6,056)	49,275
115202	DA-MCNC/CACT Partnrs	5,248	-	5,248
115204	DA-Cheap	487	-	487
115205	DA-APALI	2,984	-	2,984
115206	DA-Job Fair	33,993	-	33,993
115207	DA-Telecourse Produc	111	-	111
115208	DA-Technology Rscs	9,969	-	9,969
115209	DA-Auto Tech	8,938	3,848	12,786

Fund 115 - Self-Sustaining Fund
Fund Balance Report for Fiscal Year 2024-25
Ending Balance Reported as of September 30, 2024

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
De Anza Funds Con't				
115210	DA-Reprographics	144,618	-	144,618
115212	DA-Physical Educ	14,651	925	15,576
115213	DA-Ashland Field Trp	5,691	-	5,691
115214	DA-CA Campus Camp	4,675	-	4,675
115216	DA-Planetarium	193,124	(85,120)	108,004
115218	DA-Short Courses	707	18,383	19,090
115219	DA-Creative Arts Fac Use	5,592	-	5,592
115220	DA-Comm Serv Reserve	450,000	-	450,000
115221	DA-Intl Student Ins	130,081	-	130,081
115222	DA-Extended Yr Progr	2,564,123	185,021	2,749,143
115224	DA-Summer Karate Cmp	252	-	252
115225	DA-DLC Extended Lrng	11,932	-	11,932
115226	DA-Use Of Facilities	1,030,856	177,094	1,207,950
115227	DA-Library Print Card	1,433	-	1,433
115228	DA-Baseball	11,184	(4,135)	7,049
115229	DA-Audio Visual	3,685	-	3,685
115230	DA-RLCC Conference	1,630	-	1,630
115232	DA-Football	813	-	813
115233	DA-Men's Basketball	2,837	(4,211)	(1,375)
115234	DA-Women's Bsktball	3,768	200	3,968
115235	DA-Men's Soccer	5,947	(3,942)	2,006
115236	DA-Women's Soccer	7,310	-	7,310
115237	DA-Women's Swim/Divg	346	-	346
115238	DA-Men's Tennis	51	-	51
115239	DA-Women's Tennis	91	-	91
115240	DA-Women's Trk & Fld	-	7,132	7,132
115241	DA-Women's Volleybll	6,694	(1,636)	5,058
115243	DA-Health Services	41,564	11,873	53,438
115245	DA-Prevention Trust	2,457	-	2,457
115246	DA-Athletics Trust	2,402	(1,672)	730
115247	DA-ESL	1,968	-	1,968
115249	DA President Fund	158	-	158
115252	DA-Intl Summer Progr	101,332	(19,266)	82,067
115254	DA-ATM Services	28,564	1,353	29,917
115259	DA-Dist Learn Testing	325	-	325
115260	DA-Office of Instruction	2,099	-	2,099
115262	DA-Men's Track & Field	6,784	(2,539)	4,245
115263	DA-Women's Water Polo	40,352	-	40,352
115266	DA-Women's Badminton	48,129	1,465	49,594
115267	Equipment Room	130	-	130
115268	DA VPAC Facility Rent	714,551	71,102	785,653
115271	DA-Fitness Center Membership	49,424	-	49,424
115273	DA CDC Medical Admin Activits MAA	93,057	-	93,057
115274	DA-Vocal Music	986	-	986
115275	DA-Chamber Orchestra	828	-	828
115276	DA-Creative Arts	3,603	-	3,603
115277	DA-Dance	22,630	-	22,630
115279	DA-Patnoe	3,796	(250)	3,546
115280	DA-Wind Ensemble	1,242	-	1,242
115281	DA-Campus Abroad - London	3,674	-	3,674
115283	PE Facilities Rental	36,623	-	36,623
115284	DA-Ceramics	7,769	-	7,769
115285	DA-Photography	5,917	-	5,917
115286	DA-Euphrat Museum	117,896	(31,174)	86,722
115287	DA-ePrint	4,272	-	4,272
115289	DA-MCNC	221,208	(110)	221,099
115293	DA-College Life Vending	28,879	(1,421)	27,458
115294	DA-Red Wheelbarrow	3,262	-	3,262
115295	VTA SmartPass	522,358	138,848	661,206
115296	DA-CA History Ctr - Extended Year	5,124	-	5,124
De Anza Total:		6,865,974	454,757	7,320,731

Fund 115 - Self-Sustaining Fund
Fund Balance Report for Fiscal Year 2024-25
Ending Balance Reported as of September 30, 2024

Fund	Fund Description	Beginning Balance	Net Change	Ending Balance
Central Services Funds				
115401	Intl Student Insurance	-	856,089	856,089
115402	Crown Castle GT Cell Site	87,069	22,204	109,272
115404	Foothill - AT&T Cell Site	97,912	25,200	123,112
115406	Sprint Nextel FS04XC112	1,385	-	1,385
115409	Verizon Wireless	72,043	17,141	89,184
115412	Computer Loan Prog-Admin	200,000	-	200,000
115413	Computer Loan Prog-Fee	36,244	-	36,244
115416	Cell Site Supported	-	(17,932)	(17,932)
	Central Services Total:	494,654	902,701	1,397,355
Fund 115 Total:		15,585,717	1,336,629	16,922,346