2025 Annual Fiscal Report Questions California Community College (Fiscal Year 2023-2024) - Multi-College District: [contact("organization")]

Due: April 11, 2025

Support Contacts
For technical support: **Tom Lane (tlane@accjc.org)**
For all other questions: **Melynie Schiel (mschiel@accjc.org)**

Background: About the ACCJC Annual Fiscal Report (AFR)
In accordance with federal regulations and the Commission *Policy on Monitoring Institutional Performance*, ACCJC applies a set of annual monitoring and evaluation approaches to assess member institutions' strengths, stability, and ongoing alignment with the Standards during the course of the accreditation review cycle. The Annual Fiscal Report (AFR) is one of the tools used for this process.

To assist you as your institution prepares its responses, you can find additional information, data definitions, and a printable version of the 2025 questions for California Community Colleges in multi-college districts at https://accjc.org/wp-content/uploads/AFR-Instructions-and-Questions-CCC-Multi-1.pdf .

Technical Notes for the 2025 AFR Survey
The 2025 AFR collects data for the three-year period that includes FY 2021-2022, FY 2022-2023, and FY 2023-2024.
Additional information and data definitions are provided in the instruction text where relevant.
All questions with an * are required.
If a question is not applicable, please entern/a.
If you are copying and pasting figures from a Word or PDF document, please ensure your numbers don't have extra (trailing) spaces in the end.
Answers are saved automatically, and can be accessed and revised as many times as needed prior to submission.
Use the "Section Navigator" buttons on the next page to jump between sections.
Submitting the 2025 AFR Survey
To submit a final copy, follow the instructions in the Final Step page of the online survey. When the survey has been submitted, ACCJC will forward a final PDF copy of the answers to the ALO and CEO for final review (and adjustment, if needed). If no corrections are needed, the PDF copy will stand as the final, certified copy of the 2025 AFR.

This is the Section Navigator which will allow you to jump to any sections of the survey. You can complete the sections in any order and if you need to return to the main page, please use the back button.
To begin or return to a section, please click the'Answer' button.
The 'Next' button at the bottom of this page will bring you to the final page of the survey. You will not be able to proceed until all sections of the survey have been completed.
If you can't complete a section in one sitting, click'Back' to navigate back to the section navigator to complete a different section.

Questions marked with an * are required.

1. College name:

De Anza College

2. District name:

Foothill-De Anza Community College District

3. Contact information for Chief Business Officer:

Name of College Chief Business Officer (CBO)

Pam Grey

Title of College CBO

Vice President of Finance & College Operations

Phone number of College CBO

(408) 864-8209

E-mail of College CBO

greypam@deanza.edu

Name of District CBO

Susan Cheu

Title of District CBO

Vice Chancellor of Business Services

Phone number of District CBO

(650) 949-6201

E-mail of District CBO

cheususan@fhda.edu

For numerical fields, commas can be entered to delineate 1000s (e.g. 1,000,000)

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

	FY 2021/2022 ($)	FY 2022/2023 ($)	FY 2023/2024 ($)
4a. Total Unrestricted General Fund Revenues (excluding account 8900)	207,604,743	225,753,330	246,045,048
4b. Other Unrestricted Financing Sources (account 8900) *(Enter 0 if none)*	4,109,368	20,799,271	1,506,427

Please use the 'Next' button for page 2 of Revenues.

4b. Other Unrestricted Finances Sources (account 8900) Reported in Question 4b (shown for reference)

FY 2021/2022	FY 2022/2023	FY 2023/2024
$ 4,109,368	$ 20,799,271	$ 1,506,427

***4bi.* Use the fields below to indicate the two largest components of Other Unrestricted Financing Sources (account 8900) entered in Question 4b.**

Note*: *ACCJC does not count other unrestricted financing sources as a regular and ongoing source of revenue, unless it is a sustainable annual revenue. ACCJC will no longer count HEERF funds as sustainable beginning with FY 2022/2023. Transfers-in from OPEB trusts are not sustainable – list these as one-time. Please list any HEERF used in 2022/2023 and 2023/2024 as one-time.

4bi. On the previous page, you listed $4,109,368 in revenue from Other Unrestricted Financing Sources in FY 2021/2022. Please describe the two primary sources for this revenue. (List no more than 2).

	Description	Amount ($)	Sustainable/One-time/HEERF
FY 2021/2022 (1)	HEERF funds to backfill Lost Revenue in Self-Sustaining Funds	3,984,171	HEERF
FY 2021/2022 (2)	Transfer of fund balance from closed Bookstore Operations (Enterprise fund)	125,196	One-time

4bi. On the previous page, you listed $20,799,271 in revenue from Other Unrestricted Financing Sources in FY 2022/2023. Please describe the two primary sources for this revenue. (List no more than 2).

	Description	Amount ($)	Sustainable/One-time/HEERF
FY 2022/2023 (1)	HEERF funds to backfill Lost Revenue	19,725,855	HEERF
FY 2022/2023 (2)	Transfer of DA Bookstore fund balance to DA Dining Services	1,073,416	One-time

4bi. On the previous page, you listed $1,506,427 in revenue from Other Unrestricted Financing Sources in FY 2023/2024. Please describe the two primary sources for this revenue. (List no more than 2). Please list HEERF as one-time for 2023-2024.

	Description	Amount ($)	Sustainable/One-time
FY 2023/2024 (1)	Transfer from DA Capital Project Fund to DA Gen.Fund for College wide discretionary expenses	1,416,427	One-time
FY 2023/2024 (2)	Transfer from DA Capital project Fund to DA Grounds (Gen.Fund)	90,000	One-time

5. Unrestricted General Fund Beginning/Ending Balance

	FY 2021/2022 ($)	FY 2022/2023 ($)	FY 2023/2024 ($)
5a. Net (Adjusted) Unrestricted General Fund Beginning Balance *Use adjusted unrestricted beginning fund balance from CCFS 311 Annual.*	44,833,968	41,885,021	50,171,539
5b. Net Unrestricted General Fund Ending Balance, including transfers in/out *This amount is the amount reported on the CCFS 311 report after transfers in/out*	41,885,021	50,171,539	51,630,418

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

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

	FY 2021/2022 ($)	FY 2022/2023 ($)	FY 2023/2024 ($)
6a. Total Unrestricted General Fund Expenditures (including account 7000)	214,663,058	238,266,083	246,092,596
6b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	181,172,223	185,952,624	203,437,334
6c. Other Unrestricted General Fund Expenses (6a-6b)	33,490,835	52,313,459	42,655,262
6d. Unrestricted General Fund Ending Balance *6.d. same as 5.b., which includes transfers in/out*	41,885,021	50,171,539	51,630,418

7. Did the District borrow funds for cash flow purposes?

	Yes	No
FY 2021/2022		X
FY 2022/2023		X
FY 2023/2024		X

8. Short-Term Unrestricted General Fund Borrowing (TRANS, etc.)

FY 2021/2022 ($) : 0
FY 2022/2023 ($) : 0
FY 2023/2024 ($) : 0

9. Did the District issue unrestricted long-term debt instruments or other new borrowing (not G.O. Bonds) during the fiscal year? (Do not include GASB 87 capitalized leases)

	Yes	No
FY 2021/2022		X
FY 2022/2023		X
FY 2023/2024		X

9a. If you answered YES for any year in question 9, please indicate what type. Enter n/a if not applicable.

	FY 2021/2022	FY 2022/2023	FY 2023/2024
Please indicate what type of long-term debt instruments or new borrowing the college issued.	n/a	n/a	n/a

9b. If you answered YES for any year in question 9, please indicate amounts. Enter n/a if you answered NO.

	FY 2021/2022 ($)	FY 2022/2023 ($)	FY 2023/2024 ($)
Total amount for debt instruments/borrowing entered for question.	n/a	n/a	n/a

10. Annual Debt Service Payments (Unrestricted General Fund). Please include payments on GASB 87 capitalized leases.

	FY 2021/2022 ($)	FY 2022/2023 ($)	FY 2023/2024 ($)
Annual Debt Service Payment Amounts *(include transfers made from the UGF to any other fund for the purposes of debt service payments)*	0	0	0

Source: Most recent GASB 74/75 OPEB Actuarial Report

11. Most recent GASB 74/75 OPEB actuarial report:

a. Total OPEB Liability (TOL) for OPEB

96,351,823

b. Fiduciary Net Position (FNP)

33,840,790

c. Net OPEB Liability (11a-11b)

62,511,033

d. Funded Ratio [Fiduciary Net Position (FNP)/TOL]

35%

12. Date of most recent GASB 74/75 OPEB Actuarial Report – use valuation date

06/30/2023

13. Has an irrevocable trust been established for OPEB liabilities?

Yes

14. OPEB Trust or Reserves (enter n/a if not applicable)

	FY 2021/2022 ($)	FY 2022/2023 ($)	FY 2023/2024 ($)
14a. Amount deposited into OPEB Irrevocable Trust *Add amounts deposited during the fiscal year. These amounts are usually included in the District's Annual Audit, and trust is referred to as Fiduciary Trust or Plan Fiduciary.*	1,500,000	1,500,000	1,500,000
14b. Amount deposited into non-irrevocable Reserve specifically for OPEB	0	0	0

15. Has the district utilized OPEB or other special retiree benefit funds to help balance the general fund budget in 2023/2024?
If "yes", that description and amount should be reported in 4.b.i. for FY 2023/2024

No

16. Cash Balance at June 30 from Annual CCFS 311 Report

	FY 2021/2022 ($)	FY 2022/2023 ($)	FY 2023/2024 ($)
Combined General Fund Balance Sheet Total (Unrestricted and Restricted – accounts 9100 through 9115)	68,320,693	54,016,217	49,277,153

17. Does the district prepare cash flow projections during the year?

Yes

18. Date annual audit report for fiscal year was electronically submitted to ACCJC, along with the institution's response to any audit exceptions

NOTE: Audited financial statements are due to the ACCJC no later thanApril 11th, 2025. A multi-college district may submit a single district audit report on behalf of all the colleges in the district. Please email a PDF version of the Audited Financial Statements to support@accjc.org.

01/31/2025

The following information is found in the beginning of the Findings and Questioned Costs Section of the Annual Audit.

19. List the number of audit findings (financial statement, federal compliance and state compliance) for each year

	FY 2021/2022	FY 2022/2023	FY 2023/2024
Number of findings (enter 0 if none):	2	0	0

20. Number of modified/qualified opinions in the Summary of Auditors Results (Annual Audit) for FY 2023/2024

0

21. Budgeted/Actual FTES (District)

	FY 2021/2022	FY 2022/2023	FY 2023/2024
21a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target) *Resident FTES only.*	23,605	20,746	20,325
21b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320, or from more recent CCFS 320 Recal if applicable *Report resident FTES only. Please use actual FTES, not hold harmless FTES*	20,746	20,325	21,603

22a. During the report year, did the institution settle any contracts with employee bargaining units?

Yes

22b. Did any negotiations remain open?

No

22c. How many unit contracts remained open (ongoing negotiations) for over two years?

0

22d. Please use the box below to provide additional context related to significant impacts of settlements and any ongoing negotiations.

Currently, no significant impacts.

23. Budgeted/Actual FTES (College)

	FY 2021/2022	FY 2022/2023	FY 2023/2024
23a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target - college). Report resident FTES only.	14,229	12,929	12,679
23b. College Actual Full Time Equivalent Students (FTES) from Annual CCFS 320, or from more recent CCFS 320 Recal if applicable. *Report actual FTES, not hold-harmless FTES.*	12,929	12,679	13,242

24. USDE official cohort Student Loan Default Rate (FSLD)

	Cohort Year 2019 (Published fall 2022)	Cohort Year 2020 (Published fall 2023)	Cohort Year 2021 (Published fall 2024)
Cohort 3-year rate	4.8%	0%	0%

25a. For report year, how many executive or senior administrative leadership positions have a new permanent administrator hired into the position as of June 30, 2024, or remain vacant at June 30, 2024? List for the District and for the College.
Senior administrative leadership generally includes the Chief Executive Officer (CEO) of the college/district and up to five senior administrators of the college/district who report to that position based on the institutional org chart. 'Senior executive leadership' always includes the chief business official, chief financial officer of the college/district.

College : 1
District : 2

25b. How many executive or senior administration leadership positions have been replaced with an interim, as of June 30 2024? List for the District and for the College

College : 2
District : 2

25c. Please describe the leadership change(s) (Please enter 'n/a' if there were no leadership changes)

College:
Outgoing: Christina Espinosa-Pieb, Vice President, Instruction
Incoming: Lydia Hearn, Vice President, Instruction (Interim)

Outgoing: Thomas Ray, Associate Vice President, Instruction (Interim)
Incoming: Sam Bliss, Associate Vice President, Instruction

Outgoing: Lloyd Holmes, President
Incoming: Christina Espinosa-Pieb, President (Interim)

District:
Outgoing: Judy Miner, Chancellor
Incoming: Lee Lambert, Chancellor

Outgoing: Ray Quan, Vice Chancellor of Human Resources and Equal Opportunity
Incoming: Patricia Hyland, Vice-Chancellor, Human Resources & Equal Opportunity, (Acting)

Outgoing: Sharon Luciw, Associate Vice Chancellor, Networks & Client Services
Incoming: Kevin Metcalf Associate Vice Chancellor- Networks & Client Services (Interim)

Outgoing: Vice Chancellor, Organizational Effectiveness and Engagement (vacant)
Incoming: Anu Khanna, Vice Chancellor, Organizational Effectiveness and Engagement (Interim)

Final Step
Thank you for completing the survey. As a final step, please enter your contact information and take a moment to review your submission. If you need to make any changes, you can click the back button or the navigation buttons below. When you are ready, please click the submit button at the very bottom on the survey.

Name of person submitting this report:

Martin Varela

Title of person submitting this report:

Dir. College Fiscal Services

Email of person submitting this report:

varelamartin@fhda.edu

Email Confirmation:

varelamartin@fhda.edu

By submitting this report on behalf of my institution, I confirm that the data and information contained herein is accurate and correct to the best of my knowledge. The institution acknowledges that knowingly submitting false or inaccurate data may result in notification to the U.S. Department of Education and/or accreditation action.

Check to confirm and acknowledge

Thank you for your submission!

ACCJC emails copies of the final submission to the ALO and CEO of each institution. Please contact support@accjc.org if your institution does not receive a final copy.