

FY 2025-26 THIRD QUARTER FISCAL REPORT

PERIOD ENDING MARCH 31, 2026

DISTRICT BUDGET ADVISORY COMMITTEE (DBAC)

June 8, 2026



FOOTHILL-DE ANZA
COMMUNITY COLLEGE DISTRICT

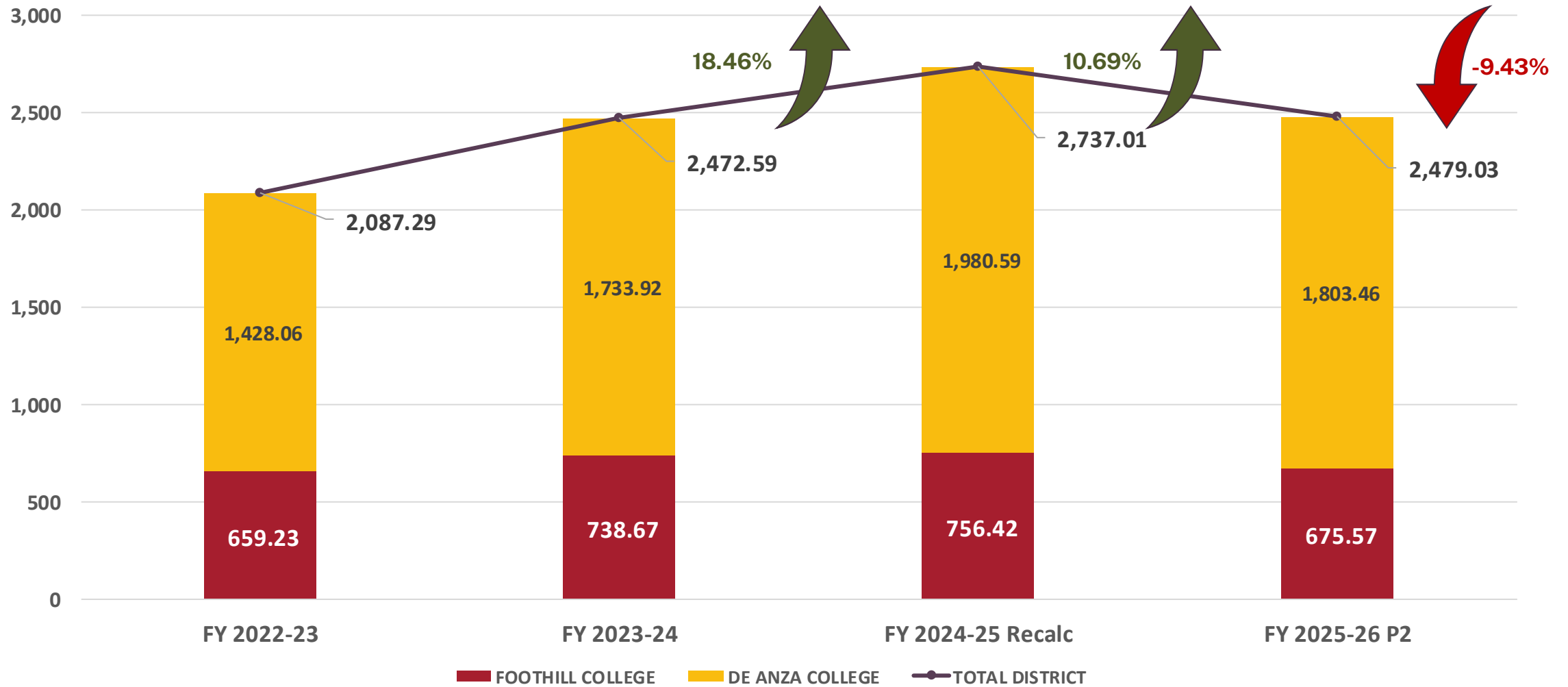
ENROLLMENT



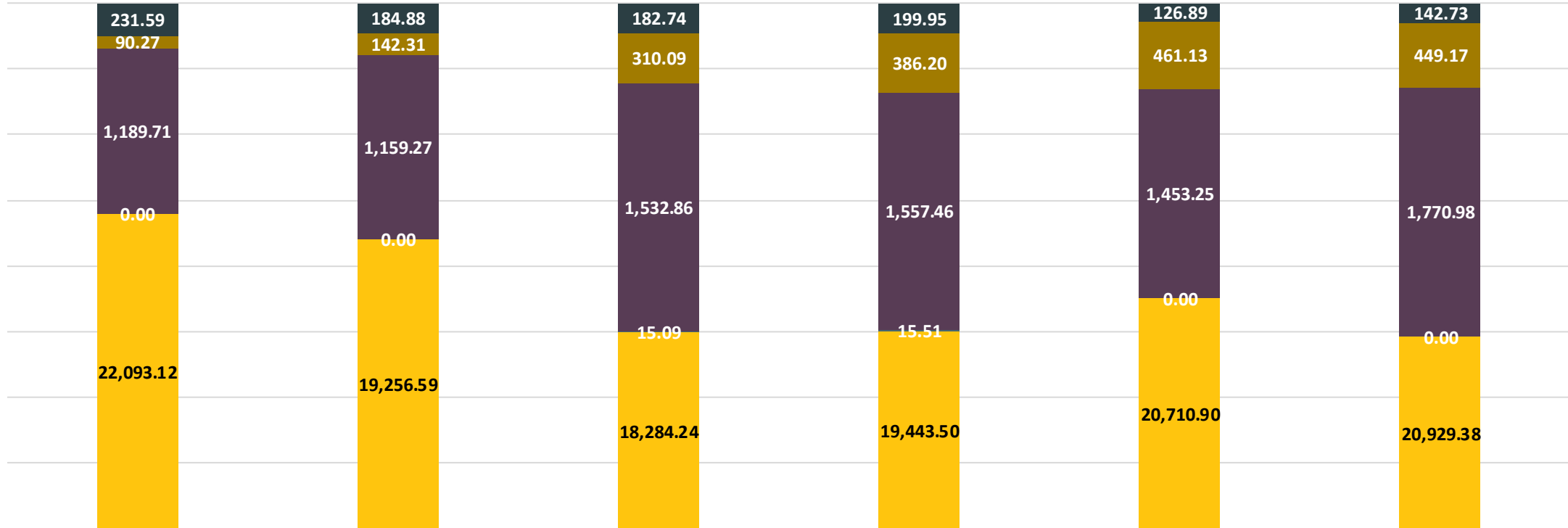
ENROLLMENT | RESIDENT FTES



ENROLLMENT | NON-RESIDENT FTES



BREAKDOWN OF RESIDENT FTES



| | FY 2020-21 | FY 2021-22 | FY 2022-23 | FY 2023-24 | FY 2024-25 | FY 2025-26 P2 |
|-----------------|------------|------------|------------|------------|------------|---------------|
| ■ Noncredit | 231.59 | 184.88 | 182.74 | 199.95 | 126.89 | 142.73 |
| ■ CDCP | 90.27 | 142.31 | 310.09 | 386.20 | 461.13 | 449.17 |
| ■ Special Admit | 1,189.71 | 1,159.27 | 1,532.86 | 1,557.46 | 1,453.25 | 1,770.98 |
| ■ Incarcerated | 0.00 | 0.00 | 15.09 | 15.51 | 0.00 | 0.00 |
| ■ Credit | 22,093.12 | 19,256.59 | 18,284.24 | 19,443.50 | 20,710.90 | 20,929.38 |

■ Credit ■ Incarcerated ■ Special Admit ■ CDCP ■ Noncredit



THIRD QUARTER FINANCIAL SUMMARY



UNRESTRICTED GENERAL PURPOSE FUND (FUND 14)

Q2 vs. Q3 Revised Budget

| | FY 2025-26 Q2 Revised | FY 2025-26 Q3 Revised | Changes |
|--------------------------------------|--------------------------|--------------------------|------------|
| Total Revenue | \$ 247,781,300 | \$247,818,691 | \$37,391 |
| Total Expenses & Net Transfers | \$ 246,302,533 | \$246,339,924 | \$37,391 |
| Net Operating Activity | \$ 1,478,767 | \$1,478,767 | \$0 |
| Beginning Fund Balance | \$ 38,347,877 | \$38,347,877 | \$0 |
| Projected Ending Fund Balance | \$ 39,826,644 | \$39,826,644 | \$0 |



PROJECTED ACTUALS



UNRESTRICTED GENERAL PURPOSE FUNDS (FUND 14)

Q2 vs. Q3 Projected Actuals

| | FY 2025-26 Q2 Projected | FY 2025-26 Q3 Projected | Changes |
|--------------------------------------|----------------------------|----------------------------|-----------------------|
| Total Revenue | \$ 249,181,300 | \$ 249,548,691 | \$ 367,391 |
| Total Expenses & Net Transfers | \$ 251,890,868 | \$ 254,929,315 | \$ 3,038,447 |
| Net Activity | (\$ 2,709,568) | (\$ 5,380,624) | (\$ 2,671,056) |
| Beginning Fund Balance | \$ 38,347,877 | \$ 38,347,877 | - |
| Projected Ending Fund Balance | \$ 35,638,309 | \$ 32,967,253 | (\$ 2,671,056) |
| % of Fund Balance to Expenses | 14.15% | 12.93% | |

TL UNRESTRICTED GENERAL FUNDS (FUND 14 & 15)

Q2 vs. Q3 Projected Actuals

| | FY 2025-26 Q2 Projected | FY 2025-26 Q3 Projected | Changes |
|--------------------------------------|----------------------------|----------------------------|-----------------------|
| Total Revenue | \$ 262,120,439 | \$ 262,487,830 | \$ 367,391 |
| Total Expenses & Net Transfers | \$ 262,159,549 | \$ 265,197,997 | \$ 3,038,448 |
| Net Activity | (\$ 39,109) | (\$ 2,710,166) | (\$ 2,671,057) |
| Beginning Fund Balance | \$ 52,144,941 | \$ 52,144,941 | \$0 |
| Projected Ending Fund Balance | \$ 52,105,832 | \$ 49,434,775 | (\$ 2,671,057) |
| % of Fund Balance to Expenses | 19.88% | 18.64% | |

TOL UNRESTRICTED GENERAL FUND (FUND 14 & 15)

Allocation of Projected Fund Balance

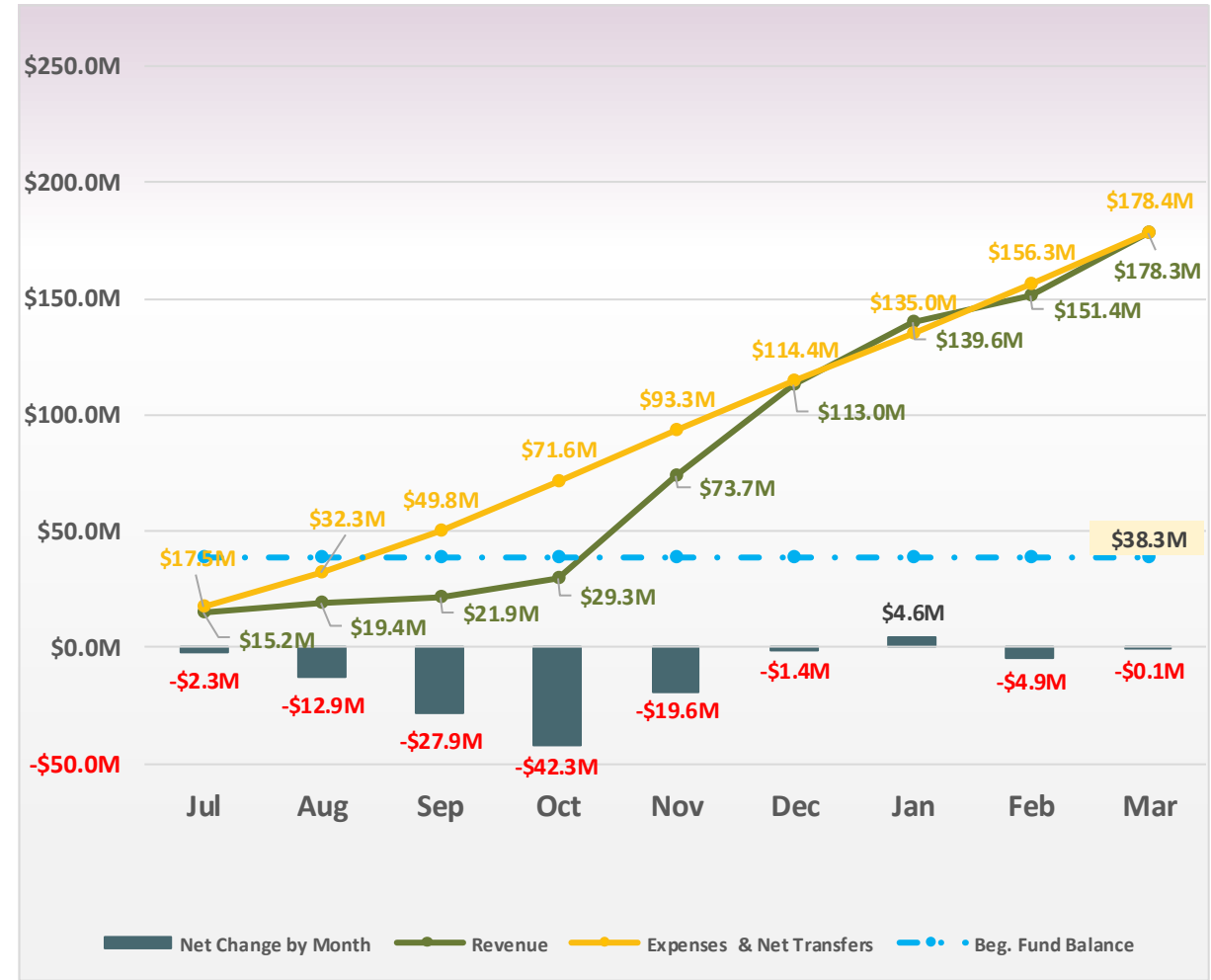
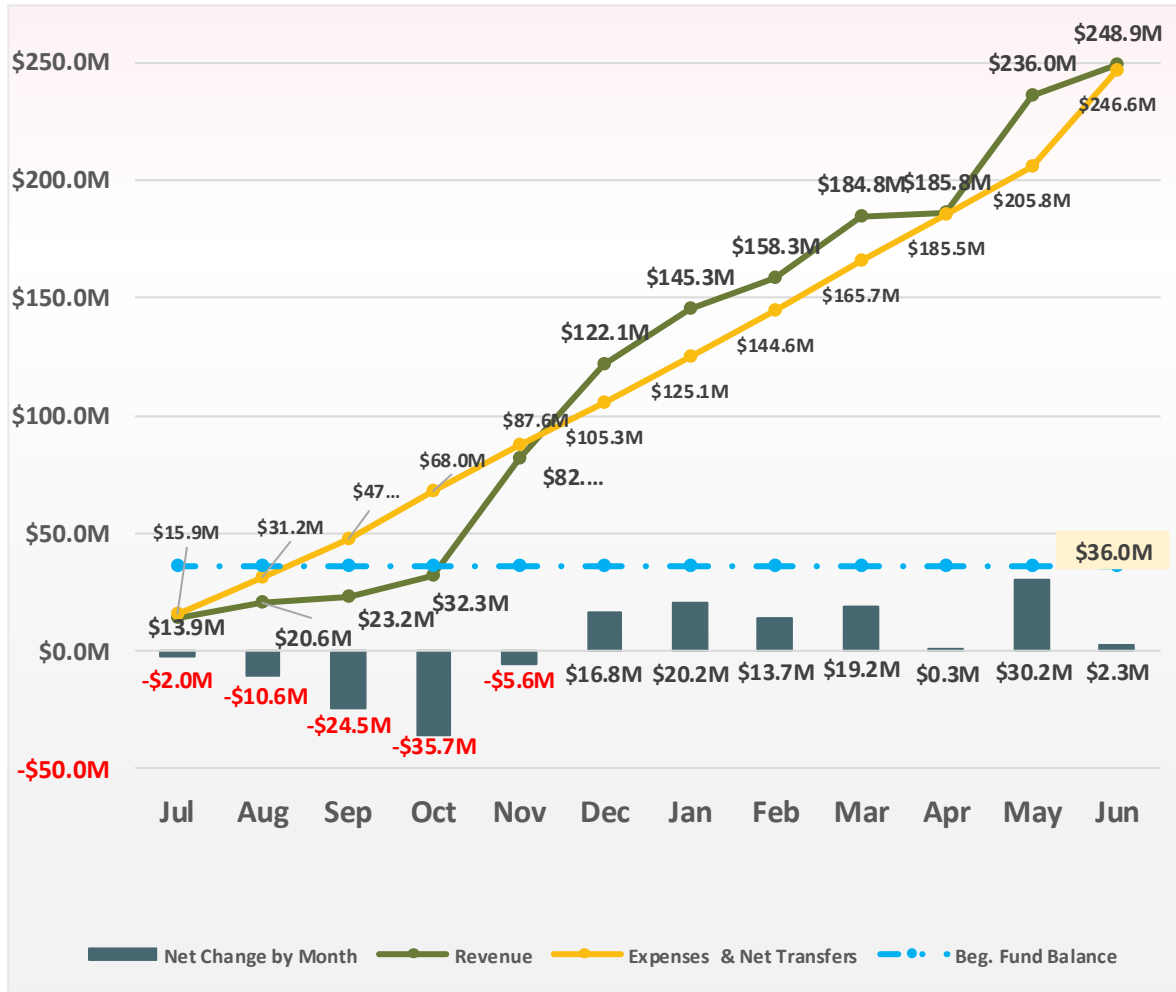
| | FY 2025-26 Q2 Projected | FY 2025-26 Q3 Projected | Changes |
|--|----------------------------|----------------------------|-----------------------|
| Assigned To | | | |
| • Carryforwards | \$ 9,500,000 | \$ 7,687,000 | (\$ 1,813,000) |
| • Full-Time Faculty Hiring Support* | \$ 1,540,000 | \$ 1,540,000 | - |
| • 5% Reserve Fund | \$ 12,459,065 | \$ 12,477,435 | \$ 18,369 |
| Stability Fund | \$ 12,459,065 | \$ 11,262,818 | (\$ 876,425) |
| FUND 14 – Projected Ending Fund Balance | \$ 35,638,309 | \$ 32,967,253 | (\$2,671,057) |
| FUND 15 – Projected Ending Fund Balance | \$ 16,467,523 | \$ 16,467,523 | \$0) |
| Total Projected Fund Balance (FUND 14 &15) | \$ 52,105,832 | \$ 49,434,775 | (\$ 2,671,057) |

* Amount that exceeds the annual State FTF Hiring Allocation

TREND ANALYSIS



REVENUE VS. EXPENDITURES/TRANSFERS (FUND 14)



Foothill-De Anza CCD was not officially notified as a community supported district until July 2025 (one month after the end of the fiscal year). The revenue on this chart still show as if the District is apportionment-based.

This is the first year that revenues come in consistent with other community supported districts. No state apportionment revenue.

THANK YOU

