

QUARTERLY FINANCIAL STATUS REPORT

(Financial Report for Fiscal Year 2025-2026, Quarter: 1)

District: SOUTHWESTERN

District Code: 090

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:

Rizza Dela Cuadra

Electronic Certification Date:

Friday, October 24, 2025

Contact: Rizza Dela Cuadra Director of Financial Services

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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: 2025		Quarter Ended: 1		As of June 30 for the fiscal year specified			
Line	Description	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Projected 2025-2026		
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:							
A.	Revenues:						
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	133,918,830	152,254,605	161,256,449	163,113,982		
A.2	Other Financing Sources (Object 8900)	0	0	40,090	0		
A.3	Total Unrestricted Revenue (A.1 + A.2)	133,918,830	152,254,605	161,296,539	163,113,982		
B.	Expenditures:						
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	135,036,752	140,781,482	153,386,845	162,777,602		
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	2,794,675	3,010,844	3,503,620	3,953,196		
B.3	Total Unrestricted Expenditures (B.1 + B.2)	137,831,427	143,792,326	156,890,465	166,730,798		
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	(3,912,597)	8,462,279	4,406,074	(3,616,816)		
D.	Fund Balance, Beginning	22,258,433	18,345,836	26,808,115	31,214,196		
D.1	Prior Year Adjustments + (-)	0	0	7	0		
D.2	Adjusted Fund Balance, Beginning (D + D.1)	22,258,433	18,345,836	26,808,122	31,214,196		
E.	Fund Balance, Ending (C. + D.2)	18,345,836	26,808,115	31,214,196	27,597,380		
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	13.3%	18.6%	19.9%	16.6%		

		As of the specified quarter ended for each fiscal year			
Line	Description	2022-2023	2023-2024	2024-2025	2025-2026
II. Total General Fund Cash Balance (Unrestricted and Restricted)					
H.1	Cash, excluding borrowed funds	43,703,338	42,071,800	40,155,597	38,593,148
H.2	Cash, borrowed funds only	0	0	0	0
H.3	Total Cash (H.1+ H.2)	43,703,338	42,071,800	40,155,597	38,593,148

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col 2.)
III. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
I.	Revenues:				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	163,113,982	163,113,982	29,682,310	18.2%
I.2	Other Financing Sources (Object 8900)	0	0	286,720	
I.3	Total Unrestricted Revenue (I.1 + I.2)	163,113,982	163,113,982	29,969,030	18.4%
J.	Expenditures:				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	162,777,602	162,777,602	38,136,619	23.4%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	3,953,193	3,953,193	72,502	1.8%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	166,730,795	166,730,795	38,209,121	22.9%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	(3,616,813)	(3,616,813)	(8,240,091)	
L.	Fund Balance, Beginning	31,214,196	31,214,196	31,214,196	
L.1	Prior Year Adjustments + (-)	0	0	0	
L.2	Adjusted Fund Balance, Beginning (L + L.1)	31,214,196	31,214,196	31,214,196	
M.	Fund Balance, Ending (K. + L.2)	27,597,383	27,597,383	22,974,105	
N.	Percentage of GF Fund Balance to GF Expenditures (M. / J.3)	16.6%	16.6%		

IV. Has the district settled any employee contracts during this quarter?

NO

V. 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.

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

This Year?

NO

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

Next Year?

NO