

California Community Colleges

**QUARTERLY FINANCIAL STATUS REPORT**

(Financial Report for Fiscal Year 2025-2026, Quarter: 2)

**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, January 23, 2026

Contact: Rizza Dela Cuadra Director of Financial Services

(619) 482-6350 Ext: 6350 rdelacuadra@swccd.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: 2025

Quarter Ended: 2

As of June 30 for the fiscal year specified

Line	Description	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Projected 2025-2026
<b>I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>					
A.	<b>Revenues:</b>				
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	<b>Total Unrestricted Revenue (A.1 + A.2)</b>	133,918,830	152,254,605	161,296,539	163,113,982
B.	<b>Expenditures:</b>				
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	<b>Total Unrestricted Expenditures (B.1 + B.2)</b>	137,831,427	143,792,326	156,890,465	166,730,798
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	(3,912,597)	8,462,279	4,406,074	(3,616,816)
D.	<b>Fund Balance, Beginning</b>	22,258,433	18,345,836	26,808,115	31,214,196
D.1	Prior Year Adjustments + (-)	0	0	7	0
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	22,258,433	18,345,836	26,808,122	31,214,196
E.	<b>Fund Balance, Ending (C. + D.2)</b>	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
<b>II. Total General Fund Cash Balance (Unrestricted and Restricted)</b>					
H.1	Cash, excluding borrowed funds	55,947,461	47,887,420	40,816,340	32,435,890
H.2	Cash, borrowed funds only	0	0	0	0
H.3	<b>Total Cash (H.1+ H.2)</b>	55,947,461	47,887,420	40,816,340	32,435,890

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
<b>III. Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>					
I.	<b>Revenues:</b>				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	163,113,982	163,143,328	71,621,152	43.9%
I.2	Other Financing Sources (Object 8900)	0	0	0	
I.3	<b>Total Unrestricted Revenue (I.1 + I.2)</b>	163,113,982	163,143,328	71,621,152	43.9%
J.	<b>Expenditures:</b>				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	162,777,602	162,999,609	80,655,912	49.5%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	3,953,193	3,760,531	1,222,812	32.5%
J.3	<b>Total Unrestricted Expenditures (J.1 + J.2)</b>	166,730,795	166,760,140	81,878,724	49.1%
K.	<b>Revenues Over(Under) Expenditures (I.3 - J.3)</b>	(3,616,813)	(3,616,812)	(10,257,572)	
L.	<b>Fund Balance, Beginning</b>	31,214,196	31,214,196	31,214,196	
L.1	Prior Year Adjustments + (-)	0	0	0	
L.2	<b>Adjusted Fund Balance, Beginning (L + L.1)</b>	31,214,196	31,214,196	31,214,196	
M.	<b>Fund Balance, Ending (K. + L.2)</b>	27,597,383	27,597,384	20,956,624	
N.	Percentage of GF Fund Balance to GF Expenditures (M. / J.3)	16.6%	16.5%		

**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**