

QUARTERLY FINANCIAL STATUS REPORT
(Financial Report for Fiscal Year 2025-2026, Quarter: 1)

District: MERCED

District Code: 530

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: Joseph Allison

Electronic Certification Date: Friday, November 14, 2025

Contact: ANDRE DIRECTOR OF BUSINESS AND FISCAL SERVICES
 URQUIDEZ
 (209) 384-6209 Ext: ANDRE.URQUIDEZ@MCCD.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: 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)	88,052,963	98,218,330	104,613,009	115,051,507
A.2	Other Financing Sources (Object 8900)	997,754	911,726	854,741	1,112,782
A.3	Total Unrestricted Revenue (A.1 + A.2)	89,050,717	99,130,056	105,467,750	116,164,289
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	76,934,611	85,929,030	90,500,367	101,651,340
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	10,239,960	12,430,552	13,112,959	13,316,786
B.3	Total Unrestricted Expenditures (B.1 + B.2)	87,174,571	98,359,582	103,613,326	114,968,126
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	1,876,146	770,474	1,854,424	1,196,163
D.	Fund Balance, Beginning	15,291,245	17,167,391	17,937,865	19,792,295
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	15,291,245	17,167,391	17,937,865	19,792,295
E.	Fund Balance, Ending (C. + D.2)	17,167,391	17,937,865	19,792,289	20,988,458
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	19.7%	18.2%	19.1%	18.3%

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	28,402,336	49,722,526	33,606,134	31,318,484
H.2	Cash, borrowed funds only	0	0	0	0
H.3	Total Cash (H.1+ H.2)	28,402,336	49,722,526	33,606,134	31,318,484

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)	115,051,507	115,051,507	27,043,857	23.5%
I.2	Other Financing Sources (Object 8900)	1,112,782	1,112,782	88,974	8.0%
I.3	Total Unrestricted Revenue (I.1 + I.2)	116,164,289	116,164,289	27,132,831	23.4%
J.	Expenditures:				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	101,651,340	101,651,340	21,433,283	21.1%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	13,316,786	13,316,786	404,615	3.0%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	114,968,126	114,968,126	21,837,898	19.0%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	1,196,163	1,196,163	5,294,933	
L.	Fund Balance, Beginning	19,792,293	19,792,293	19,792,293	
L.1	Prior Year Adjustments + (-)	0	0	0	
L.2	Adjusted Fund Balance, Beginning (L + L.1)	19,792,293	19,792,293	19,792,293	
M.	Fund Balance, Ending (K. + L.2)	20,988,456	20,988,456	25,087,226	
N.	Percentage of GF Fund Balance to GF Expenditures (M. / J.3)	18.3%	18.3%		

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