

QUARTERLY FINANCIAL STATUS REPORT
(Financial Report for Fiscal Year 2024-2025, Quarter: 2)

District: SAN FRANCISCO

District Code: 360

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: Yulian Ligioso

Electronic Certification Date: Tuesday, January 14, 2025

Contact: Adil Ahmed Associate Vice Chancellor, Finance and
Administration
(415) 452-7454 Ext: aahmed@ccsf.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: 2024

Quarter Ended: 2

As of June 30 for the fiscal year specified

Line	Description	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Projected 2024-2025
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	178,585,263	184,319,406	197,743,390	194,451,552
A.2	Other Financing Sources (Object 8900)	2,849,249	362,254	10,682,879	0
A.3	Total Unrestricted Revenue (A.1 + A.2)	181,434,512	184,681,660	208,426,269	194,451,552
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	164,654,955	165,340,875	189,286,237	189,057,191
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	7,515,955	13,708,054	6,892,436	5,350,000
B.3	Total Unrestricted Expenditures (B.1 + B.2)	172,170,910	179,048,929	196,178,673	194,407,191
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	9,263,602	5,632,731	12,247,596	44,361
D.	Fund Balance, Beginning	16,874,510	26,637,835	19,060,009	33,383,845
D.1	Prior Year Adjustments + (-)	499,723	(13,210,557)	2,076,240	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	17,374,233	13,427,278	21,136,249	33,383,845
E.	Fund Balance, Ending (C. + D.2)	26,637,835	19,060,009	33,383,845	33,428,206
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	15.5%	10.6%	17.0%	17.2%

As of the specified quarter ended for each fiscal year

Line	Description	2021-2022	2022-2023	2023-2024	2024-2025
II. Total General Fund Cash Balance (Unrestricted and Restricted)					
H.1	Cash, excluding borrowed funds	47,291,017	86,367,449	134,419,162	134,165,620
H.2	Cash, borrowed funds only	0	0	0	0
H.3	Total Cash (H.1+ H.2)	47,291,017	86,367,449	134,419,162	134,165,620

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)	194,451,552	194,451,552	89,211,492	45.9%
I.2	Other Financing Sources (Object 8900)	0	0	0	
I.3	Total Unrestricted Revenue (I.1 + I.2)	194,451,552	194,451,552	89,211,492	45.9%
J.	Expenditures:				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	189,057,191	189,057,191	89,895,008	47.5%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	5,350,000	5,350,000	0	0.0%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	194,407,191	194,407,191	89,895,008	46.2%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	44,361	44,361	(683,516)	
L.	Fund Balance, Beginning	33,383,845	33,383,845	33,383,845	
L.1	Prior Year Adjustments + (-)	0	0	0	
L.2	Adjusted Fund Balance, Beginning (L + L.1)	33,383,845	33,383,845	33,383,845	
M.	Fund Balance, Ending (K. + L.2)	33,428,206	33,428,206	32,700,329	
N.	Percentage of GF Fund Balance to GF Expenditures (M. / J.3)	17.2%	17.2%		

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