

QUARTERLY FINANCIAL STATUS REPORT

(Financial Report for Fiscal Year 2024-2025, Quarter: 3)

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:

Thursday, May 08, 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: 3	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	195,382,551	
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	195,382,551	
B.	Expenditures:					
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	164,654,955	165,340,875	189,286,237	185,050,905	
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	190,400,905	
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	9,263,602	5,632,731	12,247,596	4,981,646	
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	38,365,491	
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	15.5%	10.6%	17.0%	20.1%	

		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	49,821,155	87,528,354	115,201,273	147,533,224
H.2	Cash, borrowed funds only	0	0	0	0
H.3	Total Cash (H.1+ H.2)	49,821,155	87,528,354	115,201,273	147,533,224

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	195,382,551	129,588,013	66.3%
I.2	Other Financing Sources (Object 8900)	0	0	534,544	
I.3	Total Unrestricted Revenue (I.1 + I.2)	194,451,552	195,382,551	130,122,557	66.6%
J.	Expenditures:				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	189,057,191	185,050,905	141,137,447	76.3%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	5,350,000	5,350,000	2,000,000	37.4%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	194,407,191	190,400,905	143,137,447	75.2%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	44,361	4,981,646	(13,014,890)	
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	38,365,491	20,368,955	
N.	Percentage of GF Fund Balance to GF Expenditures (M. / J.3)	17.2%	20.1%		

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