

QUARTERLY FINANCIAL STATUS REPORT
(Financial Report for Fiscal Year 2025-2026, 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, February 03, 2026

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: 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
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	184,319,406	197,743,390	205,059,387	202,189,386
A.2	Other Financing Sources (Object 8900)	362,254	10,682,879	6,945,754	0
A.3	Total Unrestricted Revenue (A.1 + A.2)	184,681,660	208,426,269	212,005,141	202,189,386
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	165,340,875	189,286,237	185,946,603	192,095,134
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	13,708,054	6,892,436	5,938,898	5,619,842
B.3	Total Unrestricted Expenditures (B.1 + B.2)	179,048,929	196,178,673	191,885,501	197,714,976
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	5,632,731	12,247,596	20,119,640	4,474,410
D.	Fund Balance, Beginning	26,637,835	19,060,009	33,383,845	53,503,390
D.1	Prior Year Adjustments + (-)	(13,210,557)	2,076,240	(95)	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	13,427,278	21,136,249	33,383,750	53,503,390
E.	Fund Balance, Ending (C. + D.2)	19,060,009	33,383,845	53,503,390	57,977,800
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	10.6%	17.0%	27.9%	29.3%

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	86,367,449	134,419,162	134,165,620	164,655,158
H.2	Cash, borrowed funds only	0	0	0	0
H.3	Total Cash (H.1+ H.2)	86,367,449	134,419,162	134,165,620	164,655,158

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)	202,189,386	202,189,386	94,356,065	46.7%
I.2	Other Financing Sources (Object 8900)	0	0	0	
I.3	Total Unrestricted Revenue (I.1 + I.2)	202,189,386	202,189,386	94,356,065	46.7%
J.	Expenditures:				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	192,095,134	192,095,134	82,862,909	43.1%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	5,619,842	5,619,842	0	0.0%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	197,714,976	197,714,976	82,862,909	41.9%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	4,474,410	4,474,410	11,493,156	
L.	Fund Balance, Beginning	53,503,390	53,503,390	53,503,390	
L.1	Prior Year Adjustments + (-)	0	0	0	
L.2	Adjusted Fund Balance, Beginning (L + L.1)	53,503,390	53,503,390	53,503,390	
M.	Fund Balance, Ending (K. + L.2)	57,977,800	57,977,800	64,996,546	
N.	Percentage of GF Fund Balance to GF Expenditures (M. / J.3)	29.3%	29.3%		

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