

CCSF 2022-23 12-Month Forecast vs. Adopted Budget (Unrestricted Funds + Parcel Tax)

AS OF 7/31/2023	FY 23 Adopted Budget													YTD	% of Adopted Budget
	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23			
Beginning Cash Balance	\$ 10,477,827	\$ 7,512,181	\$ 7,625,641	\$ 7,544,670	\$ 975,129	\$ (4,380,739)	\$ 22,271,425	\$ 19,995,050	\$ 12,643,289	\$ 6,712,156	\$ 25,692,788	\$ 18,827,586			
Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
State	\$ 96,542,972	\$ 5,301,690	\$ 5,301,692	\$ 15,580,336	\$ 6,627,707	\$ 6,606,317	\$ 12,541,320	\$ 5,330,238	\$ 4,214,039	\$ 12,609,464	\$ 5,464,382	\$ 3,321,101	\$ 2,367,940	\$ 85,266,226	
Local	\$ 79,909,875	\$ 1,013,533	\$ 8,374,844	\$ 504,773	\$ 1,042,958	\$ 1,644,582	\$ 28,799,277	\$ 7,049,788	\$ 2,133,807	\$ 92,708	\$ 23,459,781	\$ 6,653,866	\$ 3,506,795	\$ 84,276,713	
Transfer In	\$ 1,900,000	\$ -	\$ -	\$ (120,500)	\$ -	\$ -	\$ -	\$ -	\$ (537)	\$ -	\$ (243)	\$ -	\$ -	\$ 55,773	
Parcel Tax	\$ 19,934,937	\$ 154	\$ 149	\$ 198	\$ 115	\$ -	\$ 9,674,555	\$ -	\$ 2,183	\$ -	\$ 7,997,276	\$ -	\$ -	\$ 2,001,612	
Total Revenue	\$ 198,287,784	\$ 6,315,378	\$ 13,676,685	\$ 15,964,807	\$ 7,670,780	\$ 8,250,899	\$ 51,015,152	\$ 12,379,489	\$ 6,350,029	\$ 12,701,929	\$ 36,921,440	\$ 9,974,967	\$ 7,932,120	\$ 189,153,674	
Certificated Salaries															
1100 Faculty - FT School/LT Subs	\$ 22,781,405	\$ 146,297	\$ 3,277,975	\$ 3,341,818	\$ 3,254,478	\$ 3,313,714	\$ 3,234,243	\$ 3,294,424	\$ 3,245,019	\$ 3,217,832	\$ 3,238,864	\$ 3,269,205	\$ 10,625	\$ 32,844,494	
1210 Administrators	\$ 5,623,375	\$ 529,479	\$ 475,423	\$ 480,120	\$ 388,360	\$ 380,447	\$ 378,537	\$ 414,634	\$ 419,942	\$ 486,890	\$ 414,844	\$ 656,653	\$ 734,880	\$ 5,760,209	
1220-1280 FT Non-teaching School	\$ 17,435,311	\$ 19,313	\$ 1,070,445	\$ 1,073,673	\$ 1,090,101	\$ 1,065,591	\$ 1,042,161	\$ 1,135,257	\$ 1,020,258	\$ 1,018,929	\$ 1,011,171	\$ 984,895	\$ 29,464	\$ 10,561,258	
1300 Faculty - Part-time (includes all	\$ 15,217,034	\$ 959,601	\$ 1,019,089	\$ 1,073,279	\$ 1,186,481	\$ 1,078,188	\$ 1,091,973	\$ 980,858	\$ 1,161,590	\$ 1,234,374	\$ 1,157,183	\$ 1,500,927	\$ 2,095,471	\$ 14,539,014	
1400 Admin/Non-teaching	\$ 1,533,669	\$ 157,847	\$ 260,790	\$ 270,577	\$ 317,500	\$ 320,940	\$ 482,737	\$ 312,252	\$ 262,057	\$ 304,778	\$ 315,424	\$ 426,672	\$ 289,649	\$ 3,721,223	
1900 Grievance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,626	
Total Certificated Salaries	\$ 62,590,794	\$ 1,812,537	\$ 6,103,722	\$ 6,239,467	\$ 6,236,920	\$ 6,158,880	\$ 6,229,651	\$ 6,137,425	\$ 6,108,866	\$ 6,262,803	\$ 6,137,486	\$ 6,838,352	\$ 3,167,715	\$ 67,433,824	
Classified Salaries															
2100 FT Regular	\$ 32,701,455	\$ 2,317,449	\$ 2,427,817	\$ 3,624,602	\$ 2,419,428	\$ 2,376,914	\$ 2,416,224	\$ 2,581,070	\$ 2,434,507	\$ 3,591,515	\$ 2,626,785	\$ 2,990,028	\$ 4,950,973	\$ 34,757,312	
2200 FT Instructional Aides	\$ 3,103,128	\$ 169,554	\$ 183,818	\$ 307,719	\$ 208,483	\$ 208,385	\$ 205,435	\$ 204,128	\$ 210,152	\$ 309,686	\$ 207,081	\$ 204,264	\$ 262,031	\$ 2,680,736	
2300 Classified Temp/OT (includes	\$ 5,396,024	\$ 127,125	\$ 132,465	\$ 290,809	\$ 201,315	\$ 214,149	\$ 187,689	\$ 173,408	\$ 216,881	\$ 354,969	\$ 349,641	\$ 241,124	\$ 440,565	\$ 2,930,140	
2400 Instructional Aides Non-reg	\$ 481,313	\$ 21,703	\$ 33,193	\$ 70,387	\$ 46,910	\$ 44,941	\$ 45,202	\$ 32,615	\$ 46,746	\$ 69,632	\$ 43,227	\$ 43,636	\$ 34,396	\$ 532,588	
2800 Contractual Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Classified Salaries	\$ 41,681,920	\$ 2,635,831	\$ 2,777,293	\$ 4,293,517	\$ 2,876,136	\$ 2,844,389	\$ 2,854,550	\$ 2,991,221	\$ 2,908,286	\$ 4,325,802	\$ 3,226,734	\$ 3,479,052	\$ 5,687,965	\$ 40,900,776	
Benefits															
3100 STRS	\$ 10,281,742	\$ 778,643	\$ 901,608	\$ 921,817	\$ 922,717	\$ 652,663	\$ 925,621	\$ 905,486	\$ 918,779	\$ 920,637	\$ 914,386	\$ 945,511	\$ 905,557	\$ 10,613,426	
3200 PERS	\$ 587,419	\$ 45,262	\$ 26,549	\$ 43,207	\$ 28,854	\$ 28,901	\$ 29,080	\$ 41,922	\$ 30,535	\$ 40,903	\$ 26,717	\$ 29,505	\$ 38,306	\$ 409,741	
3300 OASDI/Medicare	\$ 4,197,370	\$ 263,514	\$ 281,205	\$ 389,219	\$ 308,162	\$ 317,093	\$ 302,561	\$ 294,511	\$ 289,018	\$ 393,244	\$ 312,422	\$ 355,612	\$ 505,190	\$ 4,011,751	
3400 Health/Dental/Life (includes	\$ 26,260,868	\$ 1,748,326	\$ 1,740,171	\$ 2,036,669	\$ 1,824,156	\$ 1,835,689	\$ 1,796,381	\$ 1,901,738	\$ 1,887,375	\$ 2,099,014	\$ 1,935,349	\$ 1,157,180	\$ 1,030,337	\$ 20,992,385	
3500 SUI	\$ 760,267	\$ 38,885	\$ 40,347	\$ 48,655	\$ 41,405	\$ 40,967	\$ 41,324	\$ 41,925	\$ 41,091	\$ 48,859	\$ 42,646	\$ 47,499	\$ 51,204	\$ 524,808	
3600 WC/OPEB (includes all 36xx)	\$ 5,528,933	\$ 338,076	\$ 364,918	\$ 442,676	\$ 370,710	\$ 369,517	\$ 369,977	\$ 378,396	\$ 369,498	\$ 442,848	\$ 383,280	\$ 419,838	\$ 455,962	\$ 4,705,696	
3700 SF Retirement	\$ 7,463,433	\$ 454,152	\$ 518,109	\$ 783,633	\$ 516,575	\$ 516,834	\$ 517,112	\$ 537,128	\$ 525,467	\$ 827,974	\$ 606,974	\$ 685,441	\$ 649,132	\$ 7,138,531	
Total Benefits	\$ 55,080,032	\$ 3,666,857	\$ 3,872,907	\$ 4,665,877	\$ 4,012,580	\$ 3,761,663	\$ 3,982,056	\$ 4,101,106	\$ 4,061,764	\$ 4,773,480	\$ 4,221,773	\$ 3,640,586	\$ 3,635,689	\$ 48,396,337	
Supplies															
4100 Books	\$ 72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,687	\$ 3,113	\$ -	\$ -	\$ 4,800	
4200 Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4300 Supplies	\$ 452,276	\$ 2,103	\$ 33,770	\$ 32,045	\$ 107,259	\$ 33,604	\$ 36,626	\$ 113,849	\$ 67,881	\$ 121,818	\$ 61,888	\$ 92,515	\$ 160,096	\$ 863,455	
4400 Uniforms	\$ 41,299	\$ -	\$ -	\$ 26,049	\$ 2,490	\$ 17,850	\$ -	\$ 5,677	\$ 2,944	\$ 5,355	\$ 28,695	\$ 35,420	\$ 1,248	\$ 125,730	
Total Supplies	\$ 493,647	\$ 2,103	\$ 33,770	\$ 58,094	\$ 109,750	\$ 51,454	\$ 36,626	\$ 119,527	\$ 70,826	\$ 128,860	\$ 93,696	\$ 127,934	\$ 161,345	\$ 993,985	
Services															
5100 Consulting/Services	\$ 5,283,378	\$ 320,814	\$ 64,960	\$ 147,646	\$ 118,876	\$ 76,372	\$ 146,480	\$ 296,487	\$ 56,545	\$ 227,457	\$ 93,237	\$ 152,007	\$ 239,437	\$ 1,940,318	
5200 Travel	\$ 248,770	\$ (85)	\$ 7,316	\$ 5,585	\$ 16,096	\$ 10,009	\$ 22,751	\$ 22,315	\$ 7,794	\$ 29,531	\$ 243,906	\$ 34,324	\$ 42,596	\$ 442,138	
5300 Moving, Rental and Storage,	\$ 3,000	\$ (258)	\$ 2,500	\$ 1,200	\$ -	\$ 102,828	\$ 91,153	\$ -	\$ -	\$ -	\$ -	\$ 26,253	\$ -	\$ 223,677	
5400 Insurance	\$ 3,125,368	\$ -	\$ -	\$ -	\$ 26,428	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,113,640	\$ -	\$ -	\$ 2,140,068	
5500 Utilities	\$ 3,420,317	\$ 74	\$ 54,112	\$ 24,525	\$ 127,222	\$ 21,294	\$ 69,397	\$ 116,490	\$ 248,375	\$ 28,348	\$ 174,289	\$ 514,465	\$ 1,298,616	\$ 2,677,208	
5600 Leases/Maint/Repair	\$ 5,733,047	\$ 811,405	\$ 591,101	\$ 452,195	\$ 285,334	\$ 362,192	\$ 192,728	\$ 462,366	\$ 166,782	\$ 193,458	\$ 381,987	\$ 672,208	\$ 698,782	\$ 5,270,538	
5700 Legal	\$ 1,516,109	\$ -	\$ -	\$ 8,512	\$ 369,655	\$ 161,263	\$ -	\$ 339,666	\$ 45,213	\$ 1,300	\$ 1,026,265	\$ 154,063	\$ 99,184	\$ 2,205,120	
5800 Printing/Advertising	\$ 121,916	\$ 10,083	\$ 12,324	\$ 2,287	\$ 13,611	\$ 4,992	\$ 4,775	\$ 11,710	\$ 3,578	\$ 7,454	\$ 23,925	\$ 23,033	\$ 4,274	\$ 122,046	
5900 Fees/Other	\$ 477,683	\$ 17,574	\$ 43,030	\$ 145,890	\$ 40,647	\$ 48,471	\$ 38,465	\$ 44,990	\$ 35,827	\$ 54,085	\$ 111,013	\$ 119,382	\$ 43,152	\$ 742,523	
Total Services	\$ 19,929,588	\$ 1,159,607	\$ 775,342	\$ 787,841	\$ 997,870	\$ 787,421	\$ 565,748	\$ 1,294,024	\$ 564,113	\$ 541,633	\$ 4,168,261	\$ 1,695,735	\$ 2,426,040	\$ 15,763,636	
Equipment															
6100 Site Improvements	\$ 2,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6300 Books/Media	\$ 90,389	\$ 33	\$ 190	\$ 983	\$ -	\$ 2,959	\$ 16,968	\$ 1,408	\$ 1,143	\$ 484	\$ 3,301	\$ 82,973	\$ 280,728	\$ 391,169	
6400 Furniture/Fixtures	\$ 2,464,097	\$ 4,056	\$ -	\$ -	\$ 7,066	\$ -	\$ 2,389	\$ 11,154	\$ (13,206)	\$ -	\$ 89,556	\$ 975,537	\$ 915,721	\$ 1,992,271	
Total Equipment	\$ 5,154,486	\$ 4,089	\$ 190	\$ 983	\$ 7,066	\$ 2,959	\$ 19,356	\$ 12,561	\$ (12,066)	\$ 484	\$ 92,858	\$ 1,058,510	\$ 1,196,449	\$ 2,383,440	
Transfers Out	\$ 13,357,318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,675,000	\$ -	\$ -	\$ 2,600,000	\$ -	\$ -	\$ -	\$ 13,275,000	
Total Expenditures	\$ 198,287,785	\$ 9,281,023	\$ 13,563,225	\$ 16,045,779	\$ 14,240,321	\$ 13,606,766	\$ 24,362,988	\$ 14,655,864	\$ 13,701,791	\$ 18,633,062	\$ 17,940,808	\$ 16,840,169	\$ 16,275,202	\$ 189,146,998	
Monthly cash flow	\$ (2,965,646)	\$ 113,460	\$ (80,971)	\$ (6,569,541)	\$ (5,355,868)	\$ 26,652,164	\$ (2,276,375)	\$ (7,351,761)	\$ (5,931,133)	\$ 18,980,632	\$ (6,865,202)	\$ (8,343,082)	\$ 6,676		
Operating Cash Balance	\$ 7,512,181	\$ 7,625,641	\$ 7,544,670	\$ 975,129	\$ (4,380,739)	\$ 22,271,425	\$ 19,995,050	\$ 12,643,289	\$ 6,712,156	\$ 25,692,788	\$ 18,827,586	\$ 10,484,503			

Notes: As of P2 the State is projecting a 2022-23 deficit factor of .88%. This will reduce state revenue by \$1,341,279. Budget also reflects the deferral of the Student Registration System (\$3 million) and expenses for OPEB service costs.