

CCSF FY Comparison (Unrestricted Funds + Parcel Tax)

| 11/16/2022                                   | FY 23 Adopted Budget | Jul 21             | Jul 22             | Aug 21             | Aug 22             | Sep 21             | Sep 22            | Oct 21             | Oct 22             | YTD FY22          | YTD FY23          |
|--|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|--------------------|-------------------|-------------------|
| <b>Beginning Reserve Balance</b>             |                      | <b>7,355,535</b>   | <b>10,477,827</b>  | <b>3,357,947</b>   | <b>7,844,836</b>   | <b>1,935,574</b>   | <b>6,500,850</b>  | <b>643,515</b>     | <b>5,985,183</b>   |                   |                   |
| Federal                                      | -                    | -                  | -                  | -                  | -                  | -                  | -                 | -                  | -                  | -                 | -                 |
| State  | 96,542,972           | 4,820,575          | 5,301,690          | 4,793,574          | 5,301,692          | 13,854,817         | 15,580,336        | 6,061,387          | 6,627,707          | 29,530,353        | 32,811,425        |
| Local  | 79,909,875           | 1,749,979          | 876,357            | 8,596,644          | 6,859,576          | (588,987)          | (109,917)         | 776,722            | (136,505)          | 10,534,357        | 7,489,511         |
| Transfer In                                  | 1,900,000            | 3,000,000          | -                  | -                  | -                  | 45,743             | 122,468           | 453                | -                  | 3,046,196         | 122,468           |
| Parcel Tax                                   | 19,934,937           | 99                 | 55                 | 19                 | -                  | 247                | -                 | -                  | -                  | 366               | 55                |
| <b>Total Revenue</b>                         | <b>198,287,784</b>   | <b>9,570,653</b>   | <b>6,178,102</b>   | <b>13,390,237</b>  | <b>12,161,268</b>  | <b>13,311,820</b>  | <b>15,592,887</b> | <b>6,838,562</b>   | <b>6,491,202</b>   | <b>43,111,272</b> | <b>40,423,459</b> |
| <b>Certificated Salaries</b>                 |                      |                    |                    |                    |                    |                    |                   |                    |                    |                   |                   |
| 1100 Faculty - FT School/LT Subs             | 22,781,405           | -                  | 146,297            | 3,611,005          | 3,267,746          | 3,575,367          | 3,332,781         | 3,544,933          | 3,245,441          | 10,731,305        | 9,992,265         |
| 1210 Administrators                          | 5,623,375            | 430,800            | 505,565            | 464,400            | 477,940            | 431,686            | 483,896           | 531,359            | 390,877            | 1,858,245         | 1,858,279         |
| 1220-1280 FT Non-teaching School             | 17,435,311           | -                  | 19,313             | 936,146            | 1,070,445          | 945,229            | 1,073,673         | 932,160            | 1,090,101          | 2,813,534         | 3,253,532         |
| 1300 Faculty - Part-time (includes all 13xx) | 15,217,034           | 1,249,869          | 959,601            | 1,166,057          | 957,894            | 1,202,403          | 1,075,789         | 1,221,230          | 1,198,367          | 4,839,559         | 4,191,651         |
| 1400 Admin/Non-teaching PT/Stipends          | 1,533,669            | 122,196            | 157,847            | 187,214            | 260,790            | 178,107            | 270,976           | 181,042            | 317,777            | 668,558           | 1,007,390         |
| <b>Total Certificated Salaries</b>           | <b>62,590,794</b>    | <b>1,802,865</b>   | <b>1,788,623</b>   | <b>6,364,821</b>   | <b>6,034,815</b>   | <b>6,332,792</b>   | <b>6,237,115</b>  | <b>6,410,724</b>   | <b>6,242,564</b>   | <b>20,911,202</b> | <b>20,303,117</b> |
| <b>Classified Salaries</b>                   |                      |                    |                    |                    |                    |                    |                   |                    |                    |                   |                   |
| 2100 FT Regular                              | 32,701,455           | 2,371,981          | 2,017,523          | 2,742,236          | 2,457,259          | 2,763,094          | 3,667,698         | 4,123,037          | 2,448,475          | 12,000,349        | 10,590,954        |
| 2200 FT Instructional Aides                  | 3,103,128            | 157,804            | 169,554            | 237,469            | 183,818            | 177,613            | 307,719           | 355,838            | 208,483            | 928,724           | 869,574           |
| 2300 Classified Temp/OT (includes all 23xx)  | 5,396,024            | 190,475            | 115,907            | 225,717            | 132,829            | 260,622            | 297,657           | 369,933            | 206,290            | 1,046,747         | 752,682           |
| 2400 Instructional Aides Non-reg Temp        | 481,313              | 19,139             | 21,703             | 34,629             | 33,193             | 47,333             | 70,387            | 71,476             | 46,910             | 172,576           | 172,194           |
| 2800 Contractual Employees                   | -                    | -                  | -                  | -                  | -                  | -                  | -                 | -                  | -                  | -                 | -                 |
| <b>Total Classified Salaries</b>             | <b>41,681,920</b>    | <b>2,739,400</b>   | <b>2,324,686</b>   | <b>3,240,051</b>   | <b>2,807,099</b>   | <b>3,248,662</b>   | <b>4,343,460</b>  | <b>4,920,284</b>   | <b>2,910,158</b>   | <b>14,148,396</b> | <b>12,385,404</b> |
| <b>Benefits</b>                              |                      |                    |                    |                    |                    |                    |                   |                    |                    |                   |                   |
| 3100 STRS                                    | 10,281,742           | 688,202            | 777,204            | 836,340            | 893,853            | 830,289            | 920,354           | 830,362            | 923,308            | 3,185,192         | 3,514,719         |
| 3200 PERS                                    | 587,419              | 29,113             | 24,283             | 35,211             | 28,746             | 33,089             | 46,512            | 50,958             | 31,122             | 148,372           | 130,664           |
| 3300 OASDI/Medicare                          | 4,197,370            | 279,502            | 245,480            | 319,336            | 281,927            | 312,820            | 392,251           | 430,042            | 309,836            | 1,341,700         | 1,229,493         |
| 3400 Health/Dental/Life (includes all 34xx)  | 26,260,868           | 1,779,623          | 1,716,223          | 1,885,653          | 1,727,961          | 1,984,865          | 2,037,598         | 2,185,216          | 977,559            | 7,835,356         | 6,459,341         |
| 3500 SUI                                     | 760,267              | 88,207             | 37,169             | 44,002             | 40,160             | 44,043             | 48,885            | 52,672             | 41,611             | 228,925           | 167,826           |
| 3600 WC/OPEB (includes all 36xx)             | 5,528,933            | 201,263            | 321,432            | 213,978            | 364,542            | 213,697            | 444,910           | 258,543            | 372,411            | 887,480           | 1,503,295         |
| 3700 SF Retirement                           | 7,463,433            | 551,338            | 410,100            | 664,031            | 522,362            | 665,619            | 789,791           | 1,006,639          | 521,036            | 2,887,628         | 2,243,288         |
| <b>Total Benefits</b>                        | <b>55,080,032</b>    | <b>3,617,247</b>   | <b>3,531,892</b>   | <b>3,998,551</b>   | <b>3,859,552</b>   | <b>4,084,422</b>   | <b>4,680,301</b>  | <b>4,814,432</b>   | <b>3,176,882</b>   | <b>16,514,653</b> | <b>15,248,626</b> |
| <b>Supplies</b>                              |                      |                    |                    |                    |                    |                    |                   |                    |                    |                   |                   |
| 4100 Books                                   | 72                   | -                  | -                  | -                  | -                  | -                  | -                 | -                  | -                  | -                 | -                 |
| 4300 Supplies                                | 452,276              | 1,604              | 2,103              | 22,452             | 33,770             | 49,055             | 32,045            | 36,472             | 106,604            | 109,583           | 174,522           |
| 4400 Uniforms                                | 41,299               | -                  | -                  | -                  | -                  | 7,700              | 26,049            | -                  | 2,490              | 7,700             | 28,540            |
| <b>Total Supplies</b>                        | <b>493,647</b>       | <b>1,604</b>       | <b>2,103</b>       | <b>22,452</b>      | <b>33,770</b>      | <b>56,755</b>      | <b>58,094</b>     | <b>36,472</b>      | <b>109,094</b>     | <b>117,283</b>    | <b>203,062</b>    |
| <b>Services</b>                              |                      |                    |                    |                    |                    |                    |                   |                    |                    |                   |                   |
| 5100 Consulting/Services                     | 5,283,378            | 192,863            | 320,814            | 174,990            | 64,960             | 170,280            | 147,646           | 191,256            | 118,276            | 729,389           | 651,697           |
| 5200 Travel                                  | 248,770              | 200                | (85)               | 1,582              | 7,316              | 6,530              | 5,585             | 1,339              | 16,096             | 9,651             | 28,911            |
| 5300 Postage                                 | 3,000                | -                  | (258)              | 2,000              | 2,500              | -                  | 1,200             | -                  | -                  | 2,000             | 3,442             |
| 5400 Insurance                               | 3,125,368            | 2,923,978          | -                  | -                  | -                  | 23,807             | -                 | -                  | 26,428             | 2,947,785         | 26,428            |
| 5500 Utilities                               | 3,420,317            | 82                 | -                  | 51,730             | 54,033             | 53,205             | 24,442            | 48,012             | 127,142            | 153,028           | 205,617           |
| 5600 Leases/Maint/Repair                     | 5,733,047            | 603,896            | 811,405            | 786,478            | 591,101            | 557,642            | 459,183           | 217,828            | 285,334            | 2,165,843         | 2,147,023         |
| 5700 Legal                                   | 1,516,109            | -                  | -                  | 112,271            | -                  | 18,880             | 8,512             | 16,883             | 369,655            | 148,034           | 378,167           |
| 5800 Printing/Advertising                    | 121,916              | -                  | 10,083             | 15,455             | 12,324             | 240                | 2,287             | 19,908             | 13,201             | 35,603            | 37,895            |
| 5900 Fees/Other                              | 477,683              | 1,544,003          | 17,741             | 36,727             | 37,595             | 49,597             | 139,744           | 18,661             | 36,948             | 1,648,988         | 232,027           |
| <b>Total Services</b>                        | <b>19,929,588</b>    | <b>5,265,021</b>   | <b>1,159,700</b>   | <b>1,181,233</b>   | <b>769,828</b>     | <b>880,182</b>     | <b>788,600</b>    | <b>513,886</b>     | <b>993,081</b>     | <b>7,840,322</b>  | <b>3,711,209</b>  |
| <b>Equipment</b>                             |                      |                    |                    |                    |                    |                    |                   |                    |                    |                   |                   |
| 6100 Site Improvements                       | 2,600,000            | -                  | -                  | -                  | -                  | -                  | -                 | -                  | -                  | -                 | -                 |
| 6300 Books/Media                             | 90,389               | -                  | 33                 | 210                | 190                | 1,068              | 983               | 2,041              | -                  | 3,318             | 1,205             |
| 6400 Furniture/Fixtures                      | 2,464,097            | -                  | 4,056              | 5,292              | -                  | -                  | -                 | -                  | 7,066              | 5,292             | 11,122            |
| <b>Total Equipment</b>                       | <b>5,154,486</b>     | <b>-</b>           | <b>4,089</b>       | <b>5,502</b>       | <b>190</b>         | <b>1,068</b>       | <b>983</b>        | <b>2,041</b>       | <b>7,066</b>       | <b>8,610</b>      | <b>12,327</b>     |
| <b>Transfers Out</b>                         | <b>13,357,318</b>    | <b>142,104</b>     | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>          | <b>-</b>           | <b>-</b>           | <b>142,104</b>    | <b>-</b>          |
| <b>Total Expenditures</b>                    | <b>198,287,785</b>   | <b>13,568,240</b>  | <b>8,811,092</b>   | <b>14,812,610</b>  | <b>13,505,254</b>  | <b>14,603,879</b>  | <b>16,108,554</b> | <b>16,697,838</b>  | <b>13,438,844</b>  | <b>59,682,568</b> | <b>51,863,744</b> |
| <b>Monthly cash flow</b>                     |                      | <b>(3,997,588)</b> | <b>(2,632,991)</b> | <b>(1,422,373)</b> | <b>(1,343,986)</b> | <b>(1,292,059)</b> | <b>(515,667)</b>  | <b>(9,859,277)</b> | <b>(6,947,641)</b> |                   |                   |
| <b>Operating Reserves Balance</b>            |                      | <b>3,357,947</b>   | <b>7,844,836</b>   | <b>1,935,574</b>   | <b>6,500,850</b>   | <b>643,515</b>     | <b>5,985,183</b>  | <b>(9,215,762)</b> | <b>(962,459)</b>   |                   |                   |

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