

CCSF 2021-22 12-Month Actual vs. Adopted Budget (U Fund + Parcel Tax)

20220120	Adopted Budget 2021-22 on Sep 30, 2021	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	YTD	% of Adopted Budget
Beginning Reserve Balance		843,296	(3,238,025)	(4,683,235)	(5,701,343)	(15,387,614)	(22,606,366)		
Federal	-	-	-	-	-	-	-	-	
State	88,665,442	4,742,524	4,741,538	13,871,011	6,061,387	6,075,220	10,776,682	46,268,362	52%
Local	73,731,539	1,644,954	8,291,814	(539,804)	728,397	742,312	26,844,098	37,711,771	51%
Transfer In	3,619,607	3,000,000	175,237	48,023	-	-	-	3,223,260	89%
Parcel Tax	19,912,730	99	-	-	-	-	9,640,467	9,640,566	48%
8xxx Total Revenue	185,929,319	9,387,577	13,208,589	13,379,230	6,789,784	6,817,532	47,261,247	96,843,959	52%
1xxx Certificated Salaries									
1100 Faculty - FT School/LT Subs	36,109,005	-	3,611,005	3,573,471	3,544,933	3,534,794	3,545,294	17,809,496	49%
1210 Administrators	5,457,062	422,730	454,905	422,191	517,116	475,969	440,947	2,733,858	50%
1220-1280 FT Non-teaching School	10,845,518	-	917,404	898,787	912,531	903,483	884,885	4,517,090	42%
1300 Faculty - Part-time (includes all 13xx)	10,135,912	1,249,869	1,166,057	1,202,403	1,221,230	1,184,015	1,136,952	7,160,525	71%
1400 Admin/Non-teaching PT/Stipends	1,136,822	94,080	150,160	144,753	148,375	147,493	237,624	922,485	81%
Total Certificated Salaries	63,684,319	1,766,679	6,299,531	6,241,604	6,344,185	6,245,753	6,245,702	33,143,454	52%
2xxx Classified Salaries									
2100 FT Regular	32,948,046	2,333,730	2,695,038	2,709,057	4,041,043	2,712,992	2,671,592	17,163,451	52%
2200 FT Instructional Aides	2,509,936	157,804	237,469	177,613	355,838	236,011	224,778	1,389,513	55%
2300 Classified Temp/OT (includes all 23xx)	135,712	190,475	224,992	257,466	367,523	217,621	199,797	1,457,875	1074%
2400 Instructional Aides Non-reg Temp	497,789	19,139	34,629	47,333	71,476	47,220	42,495	262,291	53%
2800 Contractual Employees	-	-	-	-	-	78	-	78	
Total Classified Salaries	36,091,482	2,701,148	3,192,127	3,191,469	4,835,879	3,213,922	3,138,663	20,273,208	56%
3xxx Benefits									
3100 STRS	10,745,451	685,671	831,488	821,038	825,317	557,501	832,273	4,553,287	42%
3200 PERS	531,983	27,305	32,985	30,863	47,625	32,784	31,238	202,801	38%
3300 OASDI/Medicare	3,949,608	276,238	315,249	308,001	423,633	301,887	296,006	1,921,014	49%
3400 Health/Dental/Life (includes all 34xx)	26,319,823	1,772,696	1,875,876	1,965,914	2,165,166	2,004,340	1,107,806	10,891,797	41%
3500 SUI	618,942	87,303	43,461	43,333	51,933	42,972	43,121	312,122	50%
3600 WC/OPEB (includes all 36xx)	3,586,380	199,229	211,520	210,422	255,071	209,658	209,448	1,295,347	36%
3700 SF Retirement	7,484,353	543,386	653,932	654,342	989,398	651,182	635,605	4,127,845	55%
Total Benefits	53,236,539	3,591,827	3,964,510	4,033,913	4,758,142	3,800,323	3,155,496	23,304,212	44%
4xxx Supplies									
4100 Books	343	-	-	-	-	-	-	-	0%
4300 Supplies	785,024	1,604	22,452	46,634	31,735	37,800	18,300	158,524	20%
4400 Uniforms	27,607	-	-	7,700	-	2,524	2,830	13,053	47%
Total Supplies	812,974	1,604	22,452	54,334	31,735	40,323	21,129	171,578	21%
5xxx Services									
5100 Consulting/Services	5,077,370	193,403	168,207	170,280	188,835	147,926	220,052	1,088,703	21%
5200 Travel	146,555	200	1,582	6,530	1,339	2,009	1,387	13,047	9%
5300 Postage	15,269	-	-	-	-	-	-	-	0%
5400 Insurance	6,769,480	2,923,978	-	23,807	-	26,428	-	2,974,213	44%
5500 Utilities	3,020,316	82	51,650	53,114	47,932	42,783	35,775	231,335	8%
5600 Leases/Maint/Repair	4,839,210	603,896	786,478	553,142	211,165	424,966	170,357	2,750,003	57%
5700 Legal	741,436	-	112,271	18,880	16,883	28,046	24,925	201,005	27%
5800 Printing/Advertising	271,316	-	13,395	240	19,908	5,533	-	39,076	14%
5900 Fees/Other	438,430	1,543,978	36,094	48,956	18,013	35,664	45,134	1,727,838	394%
Total Services	21,319,382	5,265,536	1,169,677	874,950	504,074	713,353	497,630	9,025,219	42%
6xxx Equipment									
6100 Site Improvements	-	-	-	-	-	-	-	-	
6300 Books/Media	110,505	-	210	1,068	2,041	13,167	46,985	63,471	57%
6400 Furniture/Fixtures	29,980	-	5,292	-	-	9,443	-	14,735	49%
Total Equipment	140,484	-	5,502	1,068	2,041	22,610	46,985	78,205	56%
7xxx Transfers Out	10,216,167	142,104	-	-	-	-	-	142,104	1%
Total Expenditures	185,501,349	13,468,898	14,653,799	14,397,338	16,476,055	14,036,284	13,105,605	86,137,979	46%
Monthly cash flow		(4,081,321)	(1,445,210)	(1,018,108)	(9,686,271)	(7,218,752)	34,155,641		
Operating Reserves Balance		(3,238,025)	(4,683,235)	(5,701,343)	(15,387,614)	(22,606,366)	11,549,275		

NOTES

- o Transfers In July for \$3,000,000: HEERF
- o Transfers In Aug for \$175,237: Contract Ed/Continuing Ed
- o Transfers In Sep for \$48,023: F & A Recoveries
- o 5900 Fees/Other July for \$1,541,224: Free City College Refund for FY20
- o 7xxx Transfers Out July for \$142,104: Bond Payroll Adjustment for FY21
- o State covered STRS (account 3109 and 8699) for the amount of \$7,917,457 is not included in the Adopted Budget and is tracked separately.
- o 5800 increase to \$271,316 to cover \$100,000 Intercollegiate Athletics (U-7770-8531-0800-S).
- o Line 62 Transfers Out consists of the \$8,193,853 Unrestricted General Fund reserve. This will be transferred out to a separate account on January 31st.