

	A	B	C	E	F	G	H	K	L	M	N	O	Q
1	SFFCD												
2	Mail Box Based - Actual Cost For Fiscal Year 10		Civic Center										
3	Ftyp Major Account	Airport	Alemany	Castro-Everett	Chinatown/NB	Downtown	Evans	Gough St	John Adams	Mission	Ocean	Southeast	Total
4	Unrestricted(Fund Type 11)		Fortmason										
6	1000 - CERTIFICATED EMPLOYEES	466,025	3,118,357	521,944	4,122,070	4,351,654	1,870,618	2,271,275	7,284,469	5,197,907	66,504,774	1,014,263	96,723,355
8	2000 - CLASSIFIED EMPLOYEES	123,527	447,886	0	664,804	1,250,321	710,969	5,622,864	1,895,250	1,790,174	25,289,697	775,304	38,570,796
9	2370 - Classified-NI Coll Aide										1,317,514		1,317,514
11	3000 - EMPLOYEE BENEFITS	118,445	858,169	77,041	1,175,118	1,407,187	618,976	2,565,223	2,343,389	1,888,723	24,300,131	517,935	35,870,336
12	3461 Post Retirement Benefits	23,664	147,880	20,020	199,272	234,272	106,975	349,591	385,145	296,696	3,880,311	77,125	5,720,950
15	4000 - MATERIALS & SUPPLIES	0	11,128	431	13,163	9,637	1,238	47,514	23,701	23,255	1,125,702	9,282	1,265,050
17	5000 - OTHER OPERATING EXP & SVCS	10,642	128,325	0	271,161	243,034	57,114	3,559,317	300,776	497,401	5,959,431	53,500	11,080,702
19	6000 - CAPITAL OUTLAY	0	0	875	0	0	0	3,819	0	0	120,675	0	125,369
21	7000 - OTHER OUTGO	0	0	0	0	0	0	0	0	0	0	0	0
23	7300 - TRANSFER OUT	0	0	0	0	0	0	147,440	0	0	2,486,458	0	2,633,898
25	TOTAL UGF	742,302	4,711,746	620,311	6,445,588	7,496,104	3,365,889	14,567,044	12,232,730	9,694,155	130,984,691	2,447,409	193,307,970
27	State General Apportionment Credit	555,858	1,266,543	2,665,174	194,425	3,028,413	1,759,600	0	4,073,947	4,469,606	89,184,678	964,578	108,162,823
28	State General Apportionment - Noncredit	0	519,730	21,905	1,121,590	320,639	520,032	0	2,725,524	1,079,098	1,674,836	266,892	8,250,245
29	State General Apportionment - Noncredit CDCP	0	2,627,057	0	7,384,563	5,215,426	581,061	0	3,609,121	6,047,263	254,752	659,342	26,378,584
30	Restoration	24,686	262,376	120,005	562,622	490,425	154,091	0	614,837	664,200	4,102,504	104,796	7,100,542
31	Basic Allocation- Center Based Revenue		1,107,107	1,107,107	1,107,107		830,386		1,107,107	1,107,107	5,536,284	276,795	12,179,000
32	Subtotal State Apportionments	580,544	5,782,813	3,914,190	10,370,308	9,054,902	3,845,170	0	12,130,535	13,367,273	100,753,054	2,272,403	162,071,194
33	Lottery	15,499	164,727	75,342	353,230	307,903	96,743	0	386,013	417,004	2,575,670	65,794	4,457,924
34	Sales Tax	47,961	509,752	233,149	1,093,081	952,814	299,373	0	1,194,527	1,290,430	7,970,484	203,602	13,795,174
35	Non-Resident Tuition	0	0	0	0	0	0	0	0	0	7,187,172	0	7,187,172
36	All Other revenues	19,503	207,287	94,809	444,494	387,455	121,738	0	485,746	524,744	3,241,140	82,793	5,609,709
37	Subtotal All Other revenues	82,963	881,767	403,300	1,890,806	1,648,171	517,854	0	2,066,285	2,232,177	20,974,466	352,190	31,049,979
40	Total Revenues	663,508	6,664,580	4,317,491	12,261,113	10,703,074	4,363,024	0	14,196,821	15,599,451	121,727,520	2,624,593	193,121,173
42	<b>Total Revenues Versus Expenditures (DEFICIT)</b>												
42	<b>Surplus UGF</b>	-78,795	1,952,834	3,697,180	5,815,525	3,206,969	997,135	-14,567,044	1,964,090	5,905,295	-9,257,171	177,183	-186,797
44	<b>Restricted(Fund Type 12,21,22)</b>												
45	1000 - CERTIFICATED EMPLOYEES	12,885	373,877	0	562,291	620,940	741,798	263,499	837,394	505,624	5,585,771	107,127	9,611,206
47	2000 - CLASSIFIED EMPLOYEES	32,943	106,437	0	207,637	329,039	280,801	305,986	1,423,619	351,045	5,026,617	53,620	8,117,743
49	3000 - EMPLOYEE BENEFITS	18,064	122,791	0	228,496	263,298	240,731	182,496	763,764	273,884	3,203,604	45,366	5,342,493
51	4000 - MATERIALS & SUPPLIES	0	65,633	0	6,186	0	24,697	24,617	18,087	14,818	1,499,202	0	1,653,239
53	5000 - OTHER OPERATING EXP & SVCS	0	35,575	0	0	0	313,624	76,611	2,473	11,868	5,509,717	0	5,949,867
55	6000 - CAPITAL OUTLAY	0	17,420	0	2,131	0	1,091	6,542	3,170	0	1,459,986	394	1,490,735
57	7000 - OTHER OUTGO	0	0	0	17,112	0	1,282,518	1,791	925	152	2,654,020	2,983	3,959,501
59	7300 - TRANSFER OUT	0	0	0	231,305	0	0	0	0	0	1,609,568	0	1,840,873
61	<b>Total Restricted Fund Expenditures</b>	63,892	721,732	0	1,255,158	1,213,277	2,885,260	861,542	3,049,432	1,157,391	26,548,485	209,490	37,965,659
63	<b>Revenues and Tranfers-In</b>	63,892	721,732	0	1,255,158	1,213,277	2,885,260	861,542	3,049,432	1,157,391	26,548,485	209,490	37,965,659
64	<b>Total Revenues Versus Expenditures (DEFICIT)</b>												
64	<b>Surplus RGF</b>	0	0	0	0	0	0	0	0	0	0	0	0
98	<b>Footnotes:</b>												
99	1. Leases are distributed based on State Budget and Accouting Manual and CCFS-311 definitions.												
100	2. Utilities and Insurances, \$2,002,032 and \$1,058,865 respectively are distributed based on terms of leases and relative utilities percentage distributions.												
101	3. Post Retirement benefits distributed based on ratio of the sum of salaries and benefits (1000+2000+3000 accounts) by campus divided / totals district salaries and benefits multiplied by Total District Post-retirement Benefits												
102	4. Transfers-out from the Unrestricted Fund are Distributed as follows: Gough \$147,440 to balance self insurance funds; Total Ocean \$2,489,458 with \$781,918 for Cafeteria, Scholarship Trust \$23,400, Child Development \$565,000, and \$1,116,140 for all other categorical deficits.												
103	5. Cell Q43 Deficit in the amount of \$186,797 was funded through the Unreserved / Undesignated fund balance not shown on this presentation.												
104	6. See Additional Footnotes at : " <b>Additional Footnotes for Campus Revenue and Expense Model</b> "												

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SFFCD

Mail Box Based - Actual Cost For Fiscal Year 10

By Fund Type and Major Account

Fund Types 11 (Unrestricted), 12 (Restricted) , 21 (Child Development) , 22 (Cafeteria)

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**Additional Footnotes for “Campus Revenue and Expense Model” 4/20/11**

1. The “Campus Revenue and Expense Model” is a working draft based on information available within the BANNER system as well as some interviews/surveys with senior administrators.
2. The method used for apportioning costs in this model was based on employee’s mailbox location as shown in the BANNER system. This method may in fact overstate faculty costs for Ocean Campus and understate costs for all other campuses. The District Business Office is working with ITS to make use of more detailed information (CRN codes) related to faculty work locations. It is expected that such information will be available before the 2011-12 budget is adopted.
3. The model does not spread all costs across all campuses. For example, the bulk of costs associated with Admission and Records and Financial Aid are presented as costs solely categorized as Ocean Campus. This overstates cost of the Ocean Campus and understates the cost of all other campuses.
4. The college did not offer a summer session during 2009. The model tries to account for restoration received funds from the state in lieu of summer apportionment during 2009-10. However these revenues are distributed across all campuses proportionately. This method understates the revenue for Ocean Campus and overstates the revenue for all other campuses.
5. Costs attributed to Gough Street are not strictly related to District wide administrative functions like payroll, but also include both faculty and classified personnel whose mailbox is shown as Gough Street, but are instead working to support non-credit programs.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	
1	SFCCD																
2	2009-2010 FTE s and Dollar Distributions																
3	April 19, 21011																
4																	
5			CREDIT				NON CREDIT CDCP				NON CREDIT REGULAR				Total		Basic Allocation
6	Campus		2009-2010				2009-2010				2009-2010						
7																	
8	Ocean		19,256.61		\$ 89,184,678.17		78.82		\$ 254,751.57		610.15		\$ 1,674,836.00	19,945.58	91,114,265.74	5,536,284.00	
9	Mission		965.07		\$ 4,469,605.88		1,871.02		\$ 6,047,263.12		393.12		\$ 1,079,097.81	3,229.21	11,595,966.82	1,107,107.00	
10	John Adams		879.64		\$ 4,073,947.09		1,116.66		\$ 3,609,120.61		992.92		\$ 2,725,523.50	2,989.22	10,408,591.20	1,107,107.00	
11	Downtown		653.89		\$ 3,028,413.06		1,613.65		\$ 5,215,425.88		116.81		\$ 320,638.52	2,384.35	8,564,477.46		
12	Castro		575.46		\$ 2,665,173.93		0.00		\$ -		7.98		\$ 21,904.76	583.44	2,687,078.69	1,107,107.00	
13	Evans		379.93		\$ 1,759,600.20		179.78		\$ 581,061.11		189.45		\$ 520,032.26	749.16	2,860,693.57	830,386.00	
14	Civic Center		273.47		\$ 1,266,543.49		812.81		\$ 2,627,056.87		189.34		\$ 519,730.31	1,275.62	4,413,330.66	1,107,107.00	
15	Southeast		208.27		\$ 964,577.51		204.00		\$ 659,341.79		97.23		\$ 266,892.25	509.50	1,890,811.55	276,795.00	
16	Airport		120.02		\$ 555,858.23									120.02	555,858.23		
17	Chinatown		41.98		\$ 194,425.33		2,284.78		\$ 7,384,563.41		408.60		\$ 1,121,589.76	2,735.36	8,700,578.50	1,107,107.00	
18																	
19	Total		23,354.34		\$ 108,162,822.89		8,161.52		\$ 26,378,584.36		3,005.60		\$ 8,250,245.16	34,521.46	\$ 142,791,652.41	\$ 12,179,000.00	
20																	
21	Credit		23,354.34														
22	Regular Noncredit		3,005.60														
23	CDCP Noncredit		8,161.52							Credit	\$ 108,162,822.89						
24	TOTAL		34,521.46							NCCDCP	\$ 26,378,584.36						
25										NCReg	\$ 8,250,245.16						
26										Total	\$ 142,791,652.41						
27	Funding Rates per FTES									Restoration & ADJ	\$ 7,100,541.59						
28	Credit		\$ 4,631.38							Basic Allocation	\$ 12,179,000.00						
29	NC CDCP		\$ 3,232.07							Note (2):	\$ 162,071,194.00						
30	NC REG		\$ 2,744.96														
31										Check	\$ 162,071,194.00						
32																	
33																	
34	1. Does not include Flex Factor for Credit or Non Credit FTES																
35	2. June 17, 2011 2009-2010 Second Principal Apportionment																
36	3. Chart does not include FTES shifted from Summer 10 into FY 2010-11																
37																	
38																	
39																	
40																	
41																	
42																	