

CCSF 2021-22 12-Month Forecast vs. Adopted Budget (Unrestricted Funds)

8/11/2022	Adopted Budget 2021-22 on													Year-End Pending Transactions, Open POs	YTD	% of Adopted Budget
	Sep 30, 2021	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22			
Beginning Cash Balance		7,355,535	3,368,675	1,705,895	239,972	(9,490,659)	(16,591,206)	15,013,963	3,664,597	(1,975,072)	(2,233,634)	10,462,037	6,483,484	13,331,270		
Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State	88,665,442	4,820,575	4,793,574	13,854,817	6,061,387	6,075,220	10,776,682	4,878,689	7,177,908	11,673,611	4,982,558	5,012,136	10,750,898	(1,790,970)	89,067,084	100%
Local	73,731,539	1,686,707	8,220,942	(913,540)	704,494	888,963	28,061,125	5,826,537	918,956	1,906,127	17,085,030	6,195,669	5,506,942	144,057	76,232,009	103%
Transfer In	3,619,607	3,000,000	-	45,743	453	832	(2,961,538)	(7,311)	961	34,192	1,248	1,543	64,442	-	180,565	5%
Parcel Tax	19,912,730	99	19	247	-	-	9,640,633	3,535	6,772	-	7,976,074	-	1,993,448	291,902	19,912,730	100%
Total Revenue	185,929,319	9,507,381	13,014,535	12,987,267	6,766,334	6,965,015	45,516,902	10,701,450	8,104,597	13,613,931	30,044,910	11,209,348	18,315,730	(1,355,011)	185,392,388	100%
Certificated Salaries																
1100 Faculty - FT School/IT Sube	36,109,005	-	3,611,005	3,575,367	3,544,933	3,529,679	3,520,211	3,472,273	3,471,857	3,442,646	3,468,727	3,431,183	(34,671)	-	35,033,212	97%
1210 Administrators	5,457,062	424,350	456,812	424,098	519,976	477,876	431,297	459,424	459,434	473,744	554,643	464,174	508,440	-	5,654,269	104%
1220-1280 FT Non-teaching School	10,845,518	917,404	926,487	912,531	903,483	895,190	885,714	881,703	879,247	879,247	876,640	876,640	876,640	-	8,941,159	82%
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	1,139,542	1,086,192	1,156,214	1,283,644	1,247,935	1,274,166	944,965	-	14,136,230	139%
1400 Admin/Non-teaching PT/Stipends	1,136,822	115,448	165,389	155,734	158,943	158,845	244,614	168,489	187,731	168,357	162,638	230,776	180,989	-	2,095,753	184%
Total Certificated Salaries	63,684,319	1,789,667	6,316,667	6,284,089	6,357,613	6,253,697	6,230,854	6,032,091	6,156,940	6,245,638	6,313,214	6,276,939	1,603,213	-	65,860,623	103%
Classified Salaries																
2100 FT Regular	32,948,046	2,333,730	2,689,514	2,709,057	4,041,043	2,712,992	2,671,592	2,725,372	2,513,314	2,380,383	3,960,811	2,425,390	2,560,567	-	33,723,765	102%
2200 FT Instructional Aides	2,509,936	157,804	237,469	177,613	355,838	236,011	224,778	215,611	232,155	226,437	325,660	219,433	231,846	-	2,840,656	113%
2300 Classified Temp/OT (includes all 23xx)	135,712	190,475	224,992	257,466	367,523	217,621	199,797	189,021	193,073	217,462	296,191	200,802	196,066	-	2,748,490	2025%
2400 Instructional Aides Non-reg Temp	497,789	19,139	34,629	47,333	71,476	47,220	42,495	31,023	46,571	46,539	69,760	45,431	31,012	-	532,627	107%
2800 Contractual Employees	-	-	-	-	-	78	-	-	-	-	-	-	1,147	-	1,147	0%
Total Classified Salaries	36,091,482	2,701,148	3,186,604	3,191,469	4,838,879	3,213,922	3,138,663	3,161,027	2,983,114	2,870,822	4,652,422	2,891,056	3,020,560	-	39,846,685	110%
Benefits																
3100 STRS	10,745,451	686,604	832,184	826,053	825,980	557,446	828,505	795,218	810,833	815,086	821,669	826,895	634,282	-	9,260,756	86%
3200 PERS	531,983	27,305	32,985	30,863	47,625	32,784	31,238	26,173	24,398	24,152	37,179	25,819	29,420	-	369,941	70%
3300 OASDI/Medicare	3,949,608	276,655	315,194	308,652	423,989	302,252	295,819	303,815	299,008	291,834	411,918	293,567	305,150	-	3,827,854	97%
3400 Health/Dental/Life (includes all 34xx)	26,319,823	1,773,256	1,876,177	1,971,452	2,167,863	2,004,671	1,923,425	1,995,023	2,042,753	1,990,906	2,183,350	1,152,479	2,563,066	-	23,644,422	90%
3500 SUI	618,942	87,579	43,510	43,531	52,001	43,064	43,044	40,905	41,350	41,568	49,218	41,999	42,311	-	570,079	92%
3600 WC/OPEB (includes all 36xx)	3,586,380	199,606	211,667	211,291	255,312	209,981	209,174	199,271	201,051	201,824	241,053	203,300	210,803	-	2,554,331	71%
3700 SF Retirement	7,484,353	543,717	653,166	654,731	989,982	651,571	635,994	609,775	602,174	596,154	899,357	598,645	692,896	-	8,128,162	109%
Total Benefits	53,236,639	3,594,721	3,964,883	4,046,573	4,762,752	3,801,770	3,967,200	3,970,179	4,021,567	3,961,523	4,643,744	3,142,704	4,477,927	-	48,355,545	91%
Supplies																
4100 Books	343	-	-	-	-	-	-	-	-	-	72	-	-	-	72	21%
4300 Supplies	785,024	1,604	22,452	46,634	31,735	37,800	19,138	41,208	50,623	30,520	64,677	77,993	256,158	38,301	718,842	92%
4400 Uniforms	27,607	-	-	7,700	-	2,524	2,830	2,878	5,864	5,864	12,450	9,313	21,913	1,515	66,986	243%
Total Supplies	812,974	1,604	22,452	54,334	31,735	40,323	21,968	41,208	53,501	36,384	77,199	87,308	278,071	39,816	785,900	97%
Services																
5100 Consulting/Services	5,077,370	192,863	174,990	170,280	191,256	153,337	220,052	221,493	118,757	114,244	254,268	208,532	386,519	551,912	2,958,603	58%
5200 Travel	146,555	200	1,582	6,530	1,339	6,773	1,398	16,955	12,199	7,268	5,245	4,603	9,738	9,354	83,182	57%
5300 Postage	15,269	-	2,000	-	-	-	-	-	-	-	-	-	-	-	2,000	13%
5400 Insurance	6,769,480	2,923,978	-	23,807	-	26,428	-	-	-	-	-	-	2,113,640	-	5,087,853	75%
5500 Utilities	3,020,316	82	51,730	53,205	47,932	42,863	35,859	83,165	30,542	105,648	878,352	100,703	842,545	8,808	2,281,432	76%
5600 Leases/Maint/Repair	4,839,210	603,896	786,478	553,142	211,165	424,966	170,357	208,035	324,490	347,810	385,356	190,498	450,122	144,134	4,800,447	99%
5700 Legal	741,436	-	112,271	18,880	16,883	28,046	24,925	54,120	647	131,309	61,806	116,721	1,350	22,942	589,901	80%
5800 Printing/Advertising	271,316	-	15,455	240	19,908	5,533	3,603	2,844	17,881	10,965	971	315	37,749	7,872	123,334	45%
5900 Fees/Other	438,430	1,543,978	36,702	49,572	18,464	45,296	49,870	58,244	23,455	28,924	48,270	22,860	42,415	76,115	2,044,165	466%
Total Services	21,319,382	5,264,996	1,181,208	875,657	506,946	733,240	506,063	644,857	527,970	746,169	1,634,268	2,757,872	1,770,437	821,135	17,970,818	84%
Equipment																
6100 Site Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6300 Books/Media	110,505	-	210	1,068	2,041	13,167	46,985	2,719	1,175	1,000	(27,248)	17,785	22	14,981	73,904	67%
6400 Furniture/Fixtures	29,980	-	5,292	-	-	9,443	-	4,882	-	10,957	55,639	14,239	317,713	56,245	474,412	1582%
Total Equipment	140,484	-	5,502	1,068	2,041	22,610	46,985	7,602	1,175	11,957	28,391	32,024	317,735	71,226	548,315	390%
Transfers Out	10,216,167	142,104	-	-	-	-	-	8,193,853	-	-	-	-	-	-	8,335,957	82%
Total Expenditures	185,501,349	13,494,240	14,677,316	14,453,189	16,496,966	14,065,562	13,911,733	22,050,816	13,744,266	13,872,493	17,349,238	15,187,901	11,467,943	932,177	181,703,842	98%
Monthly cash flow		(3,986,860)	(1,662,781)	(1,465,923)	(9,730,631)	(7,100,547)	31,605,169	(11,349,366)	(5,639,668)	(258,562)	12,695,671	(3,978,554)	6,847,787	(2,287,188)		
Operating Cash Balance		3,368,675	1,705,895	239,972	(9,490,659)	(16,591,206)	15,013,963	3,664,597	(1,975,072)	(2,233,634)	10,462,037	6,483,484	13,331,270	11,044,082		

- NOTES**
- o Opening reserve balance reconciled to final audited 311 report
 - o Local Revenue - Secured Tax Allocation received December 21, April 22; June 22
 - o Transfers in July 21 for \$3,000,000: HEERF; reversed January 22; reflects EOY Sales Tax increase
 - o Faculty and nonteaching salaries low in July 21, June 22 due to reduced summer schedule; payroll adjustments in June 22
 - o Classified Salaries (2xxx) high in October 21, April 22 due to 3 pay cycles instead of 2
 - 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 Adopted Budget increase to \$271,316 to cover \$100,000 Intercollegiate Athletics (U-7770-8531-0800-5).
 - o 5909 Fees/Other July 21 for \$1,531,224: Free City College Refund for FY20
 - o 7355 Transfers Out July for \$142,104: Bond Payroll Adjustment for FY21
 - o 7902 Transfers Out Jan \$8,193,853: Board Designated Reserve for Contingency