Date: January 7, 2011

To: Dr. Greg Chamberlain; and Executive Team

Re: Quarterly Report for GU001 (Un-restricted) Funds (1/2 YR)

From: LaMont D. Schiers
Executive Director of Administrative Services

Please review this report along with the first quarterly report submitted November 10, 2010. This is a continuation of the financial activity in our unrestricted funds for actual expenses here at Bakersfield College pertaining to labor, benefits, supplies and services. It will also show current status of the college’s carryover balance. As mentioned previously it is to make sure the executive team is informed as to spending trends and what is currently committed as to each category as we strive to meet the financial needs of our campus community.

This information is gleaned from the monthly Budget Status Reports received at my office at the beginning of each month. Attached you will find a copy of this report (along with my notes) as of the end of December 2010, completing our 6th month of this fiscal year. Thus this report is 50% or a 1/2 YR report.

1000’s

- In the category of faculty labor we continue to be above a linear curve in our 1110 account for academic administration at 55.23% due to changes in chair assignments after our budget was implemented. ($47,682.63 over spent)
- We have had an increase to 1231 Counselor – Contract of $126K in December. On a linear scale we should see $98.6K per month spent from this account. Of that $126K; $123K was from Counseling and Guidance. ($22,887.30 over spent)
- Our 1310 Adjunct Acad Emp – Non Cont labor cost increased by 578K, typically we would see $446K spent during a full academic period or month, this increase is due to the classified adjunct payout initiated this past month. ($365,343.42 over spent) Please keep in mind we will see major reductions in pay for the months of January and June.
- We are holding at 70.47% in summer adjunct faculty labor since September which is due to the majority of summer intersession being already paid for this fiscal year. ($122,520.00 over spent)
- The percentage for 1000 is 51.61%; or 1.61%. This translates to $454,327 spent above the curve due to increased activity in the four areas listed above.

2000’s

- 2110 or Classified management is at 52.21% or 2.21% over budget. This is due to 6 individuals annual salary being understated at the time of the upload. Total discrepancy for the year will be $35,818.25 plus benefits of approximately 21% or $7,775.90.
• Classified Overtime (2393) is 24.98% over budget YTD or $30,191.42 over budget. The departments with the largest amounts of overtime are M&O with $40,660.43 (77.4% of OT budget); Athletics at $32,442.29 ($14,642 directly for athletics at 66.7% of their OT budget and $17,800.50 for co-curricular or 83% of OT budget) and Public Safety has $13,424.48 (26.8% of OT budget).

• 2394 or Non - Inst Professional Expert is at 84.83% or up 1.06% from the last quarterly report; the annual budget is $43,310.58; $16,900 was spent from Athletics for the month of December.

• Overall the percentage for 2000 is at 46.71% or a savings of 3.29% which translates to $272,108 under spent.

3000’s
• There continues to be a couple of areas where the percentages are aggressively above the curve. 3210 or PERS for Instructional Aids is now at 114.67% or $23,590.48 over spent YTD; and 3322 (OASDHI) for confidential employees is at 263.79% at $2,851.78 versus its annual budget of $1,081.07.

• The overall budget for 3000’s is 46.98% or 3.02% below the curve for a savings of $305,574.

4000’s
• Non- Inst Supplies and Material (4310) overages are namely from commitments within our M&O operation; such as standing purchase orders for items we will yet need before the year is over. Maintenance Repairs and Supplies are at 62.46% with standing purchase orders with Cleansource (Custodial Supplies); Argo Chemical (Pool); Furgeson and Winnels (Plumbing)

• Fuel and Lubricants (4321) are at 56.06% with commitments with Chevron and Schwebels; both supply gas, diesel and oil.

• Food (4400) also has commitments resulting in this account being 3.38% above the curve.

• The total percentages for our 4000 accounts are at 43.02%, or a savings of $74,999.

5000’s
• Laundry Service remains at 44.65% for both Public Safety and the Renegade Room, which are now within acceptable levels compared to our last report.

• Vehicle rental has seen an increase of activity with Athletic travel since October totaling $25,687.

• Building maintenance is also ahead of the curve due to repairs for plumbing, electrical and fire alarm systems.

• Utilities are all above the curve due to the commitments made with standing purchase orders for Electricity, Water/Sanitation, Disposal Services, Hazardous Waste and Pest control. The largest discrepancy is with electricity due to the reduced budget that we started with. Because this will be reversed once we receive our rebates and discounts from our solar field project.
• Operating Expenses are still ahead of the curve due to committed dollars in the following areas: Finger Printing & Examination Tests; General Advertizing (Creative Concepts) and Printing and Duplicating (Graphics Center).
• Overall percentage for 5000 is 63.47%; which is now 13.47% above the cure but is down 7.21% from the last quarterly report. This will continue to fall into line as time passes.

6000’s
• Capital Outlay has had little activity with the percentage only changing from 16.26% to 16.82% since the last quarterly report.
• The only change is due to some equipment purchases; net dollar amount change is $5,046.
• Total savings or under spent dollars for 6000 is $229,983.

7000’s
• Starting carryover balance for this fiscal year was $2,317,386.
• Current balance on our campus carryover remains at $2,300,687.64 since last quarterly report.
• Some of the activities associated with this balance are:
  o Reduction in district charge backs resulting in an increase of $982K
  o Balancing for Tentative Budget resulted in an increase of $314K
  o Shift of labor dollars for DSPS ($119K)
  o Benefits increase from Tentative to Adopted Budget ($433K)
  o PV Field Payments ($548K)
  o Misc. adjustments to address campus needs ($213K)

As always, should there be questions as to this report please direct them to me and I will share the response(s) with all.

cc: Nan Gomez-Heitzeberg
    Joyce Ester
    Tom Burke