Date: April 20, 2011

To: Dr. Greg Chamberlain; and Executive Team

Re: Quarterly Report for GU001 (Un-restricted) Funds (3/4 YR)

From: LaMont D. Schiers
Executive Director of Administrative Services

Please review this report along with the previous quarterly reports submitted in November 2010 and January 2011. 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 was pulled from Banner as of April 20, 2011 which translates to being close to 3 weeks beyond March 31, 2011 thus our target is 79% vs. 75%. Attached you will find a copy of the excel spreadsheet (along with my notes) as of April 20th 2011, completing a little over 9 months of this fiscal year. Thus this report is 79% or a 3/4 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 83.6% due to changes in chair assignments after our budget was implemented. ($41,914.56 over spent)
- Our 1231 Counselor – Contract in now back in line at 76.68% or $18,301.33 under spent.
- Our 1310 Adjunct Acad Emp – Non Cont labor is 30% over budget. This over run has now increased from $365,343.42 up to $1,059,949.45 we will however see a reduction in pay for June.
- We have spent 97.3% of our adjunct faculty labor and have a balance of $144,292.10 remaining for the months of May and June.
- The percentage for 1000 is 81.47%; or 2% over the curve. This translates to $697,363.66 over spent mainly in our adjunct faculty pay.

2000’s

- 2110 or Classified Management is now back in line at 78.62% due to salary breakage from open positions or reduced salary requirements.
- Student Labor, Classified Overtime, Non-Instructional Professional Expert, and Temporary Labor totaling $71,702.31 over budget. The departments with the largest amounts of overtime are M&O, Athletics and Public Safety.
- Overall the percentage for 2000 is at 69.3% or $140,543.17 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 177.89% or $36,073.42 over spent YTD; and 3322 (OASDHI) for confidential employees is at 395.69% or $4,277.67 spent YTD versus its annual budget of $1,081.07.
- The overall budget for 3000’s is 72.57% or 6.43% below the curve for a savings of $651,166.01.

4000’s
- Maintenance Repairs and Supplies are at 97.52% with standing purchase orders with Cleansource (Custodial Supplies); Argo Chemical (Pool); Furgeson and Winnels (Plumbing)
- Fuel and Lubricants (4321) are at 110.62% and is currently over budget by $13,185.77.
- The total percentages for our 4000 accounts are at 69.11%, or a savings of $111,189.53.

5000’s
- Non-Employee Travel and Student Travel are both over budget at 97.9% and 92.14% respectively; totaling $14,966.54 over budget.
- Laundry Service remains is at 93.42% for both Public Safety and the Renegade Room, at $2,562.99 over spent.
- Building maintenance is now over spent at 103.31% or $15,109.77.
- Utilities continue to be 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. We are still waiting on the rebates and discounts from PG&E for our solar field electrical generation.
- Other Equipment Maintenance Agreements and Contracts continue to be ahead of the curve due to committed dollars in the following areas: Finger Printing & Examination Tests; General Advertising (Creative Concepts) and Printing and Duplicating (Graphics Center).
- Overall percentage for 5000 is at 81.13% ; which is now 2% above the curve but is down 11% from the last quarterly report. This will continue to fall into place as we end out the year. We are $71,181.52 over spent but we have $337,207.17 in commitments.

6000’s
- Additions to Buildings (6215) is now over spent at 103.73% due to a standing purchase orders totaling $4,902.56.
- Library/Audio Visual Equipment is at 100% due to onetime purchase of some projector equipment.
- Total savings or under spent dollars for 6000 is $316,612.98.
7000’s

- Starting carryover balance for this fiscal year was $2,317,386.
- Current balance on our campus carryover is now $1,646,014 since last quarterly report.

- Some of the activities associated with this balance are:
  - Reduction in district charge backs resulting in an increase of $982K
  - Balancing for Tentative Budget resulted in an increase of $314K
  - Shift of labor dollars for DSPS ($119K)
  - Benefits increase from Tentative to Adopted Budget ($433K)
  - PV Field Payments ($548K)
  - Misc. adjustments to address campus needs ($213K)
  - Correction to Library Copier budget resulting in an increase of $39K.
  - Olive Drive Training Center (41K)
  - Capital Project match for scheduled maintenance construction ($608)
  - Carryover ($10.3K) for contractual agreement for CE089 Fire Training
  - Management Training (DISC Assessment) ($3K)
  - Adjustment for Job Placement ($5.6K)

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