Date: September 12, 2011

To: Dr. Greg Chamberlain; and Executive Team

Re: Quarterly Report for GU001 (Un-restricted) Funds (Year End for 2010-2011)
Also included is summary data regarding Restricted and Other Fund balances.

From: LaMont D. Schiers
Executive Director of Administrative Services

Please review this report along with the previous quarterly reports submitted in November 2010, January 2011 and April 2011. This is the conclusion of the financial activity in our unrestricted funds for actual expenses here at Bakersfield College pertaining to labor, benefits, supplies and services for the fiscal year 2010-2011. It will show the final amount of the college’s carryover balance. This yearend report is to aid the executive team in being informed as to how much was spent during the past year and which departments exceeded their budgets.

This information was pulled from Banner as of August 31, 2011 which allowed for committed dollars to be closed out and actual costs confirmed from the previous year’s activity. Attached you will find a copy of two excel spreadsheets which include further details.

GU001 FUNDS

1000’s
- We finished the year with $27K left to spend in 1100 but over spent our 1110 account for academic administration by 11.03% or $100,548 dollars due to changes in chair assignments after our budget was implemented.
- Our 1310 Adjunct Acad Emp – Non Cont labor ended up 19.27% over budget at $688,220. 1320 was overspent by $568,861 and 1330 & 1440 combined were another $47,414 overspent, totaling and overage of $1.3M.
- The percentage for 1000 is 4.46%; or $1,259,042 over spent mainly in our adjunct faculty pay.

2000’s
- 2110 or Classified Management was over spent by $48,515 in Foundation labor.
- Student Labor “2392” was over spent by $29,306 in M&O Custodial.
- 2393 Classified Overtime was overspent by $44,119 in M&O ($28K), Athletics ($12K) and other misc department overages.
- 2394 Non-Instructional Professional Expert was $29,469 or 70% overdrawn from several orgs the largest being $11.8K from the Southwest Center.
- Temporary Labor “2399” totaling $50,272 over budget $30K from Foundation, $20K from M&O.
- Overall the percentage for 2000 ended at 93.11% or $570,497 under spent.
3000’s
- There continues to be a couple of areas where costs were above budget. 3210, 3220 & 3240 totaling $75K for PERS benefits. 3310 (OASDHI) at $31K and 3410 (H&W) health & wellness at $94K were over spent; both are associated with adjunct benefits.
- The overall budget for 3000’s is 94.99% or 5.01% below budget for a savings of $507,373.

4000’s
- Both overages are within the M&O department.
- 4315 Maintenance Repairs and Supplies are overspent by 7.78% at $26.6K.
- 4321 Fuel and Lubricants are 49.24% over at $20.5K overspent.
- The total saved with our 4000 accounts is $114,226 ending 10.47% under budget.

5000’s
- The over expenditures for our 5000 accounts are as follows:
  - Electricity (5530) was $477K overspent due to rebates and discounts from PG&E not arriving within this fiscal year.
  - 5602 Short Term Rental-Veh & Equip is 16.12% overspent due to rental costs associated with Athletics at $14K.
  - 5686 Other Equipment Maintenance Agreements and Contracts at 20.66% which in turn was $16.8K over budget mainly from the Graphics Center not budgeting for new equipment maintenance agreements from machinery received this past year.
- Overall percentage for 5000’s ended at 94.1%; which translates to a savings of $198,939.

6000’s
- There were no over expenditures for 6000’s.
- Total savings or under spent dollars was $331,807.

7000’s
- Our final carryover for this fiscal year was $7,133,066.
- Some of the activities associated with our carryover balance were:
  - 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)
o Capital Project match for scheduled maintenance construction ($608)
o Carryover ($10.3K) for contractual agreement for CE089 Fire Training
o Management Training (DISC Assessment) ($3K)
o Adjustment for Job Placement ($5.6K)
o Final Year adjustments increasing carryover by $5,623,902.

RESTRICTED & OTHER FUNDS

BB100
- Total Bookstore sales $3,807,325.
- Total expense $3,850,126.
- Total loss for the year $42.8K.

BF100
- Total Food Service sales $1,352,540.
- Total expense $1,206,182.
- Total profit for the year $146,358.

CM100
- Current Balance for our Stadium Fund is now at $232,212.

RP FUNDS
- Matriculation was overspent by $307,523 due to labor costs in 1419.
- Project Workability was overspent by $11,716 due to labor in 1419.
- Apprenticeship was overspent by $33,576 in rental of facilities 5603.
- Public Safety was overspent by $17,859 due to overtime 2393.

STUDENT FUNDS
- TA100 Student Activities was overspent by $21,845 mainly in student workers 2392 and employee travel 5220.

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