

48 San Diego Adult Education Regional Consortium

Consortium Summary | Total Expenditures: \$3,773,501 Total Allocation: \$5,745,005 Total Carryover: \$1,971,504
(34.32%) Carryover Compliance

San Diego CCD 2023-24 Q4

Submitted by Mark Nesbit

Approved by Bradley Dorschel

Object Code	Year to Date (YTD) Expenditure	YTD Forecast	% Expended of YTD Forecast	Project Budget	% Expended of Project Budget	Budget Remaining
1000 - Instructional Salaries	\$810,974	\$1,109,778	73.08%	\$1,387,223	58.46%	\$576,249
2000 - Non-Instructional Salaries	\$2,656,396	\$2,077,874	127.84%	\$2,597,342	102.27%	-\$59,054
3000 - Employee Benefits	\$1,251,508	\$1,039,925	120.35%	\$1,299,906	96.28%	\$48,398
4000 - Supplies and Materials	\$19,994	\$15,760	126.87%	\$19,700	101.49%	-\$294
5000 - Other Operating Expenses and Services	\$980,501	\$1,127,308	86.98%	\$1,409,135	69.58%	\$428,634
6000 - Capital Outlay	\$156,006	\$535,804	29.12%	\$669,755	23.29%	\$513,749
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$293,056	\$293,234	99.94%	\$366,543	79.95%	\$73,487
Totals	\$6,168,435	\$6,199,683	99.5%	\$7,749,604	79.6%	\$1,581,169

Member Carryover Compliance Status

Description: The Member Carryover Compliance Status table shows how the member's spending is tracking against the allocations for the displayed fiscal year(s) based on expenditures entered as of the time of viewing.

Expenditures: A negative value indicates that current fiscal year spending has not begun, as there are still unused funds from previous fiscal years.

Carryover Amount & Carryover %: If current fiscal year spending has not yet begun (a negative Expenditures amount), Carryover Amount will remain equal to Allocation and Carryover % will remain 100%.

Fiscal Year	Allocation	Expenditures	Carryover Amount	Carryover %	Carryover Threshold %	Locked
2023-24	\$4,058,753	\$2,477,584	\$1,581,169	38.96%	N/A	-

Additional Comments

- SDCCE is closing out the year spending down 99.5% of the NOVA YTD forecast (= \$6,168,435)
- SDCCE is closing out with \$1,581,169 of the live active funds being “carried over” to the new year. This equates to approximately 39% of the PY 23/24 annual allocation (\$4,058,753) and 20% of the total “live active” funds (\$7,749,604) for the year.
- SDCCD has lessened the excessive carryover but is still carrying over more than 20% of the annual allocation for PY 23/24. For SDCCE 20% carryover equals approximately \$800k. Anything over that amount is considered excessive carryover by the end of PY 23/24 by June 30th according to the draft *revised bylaws.
- SDCCE monthly “run rate” for the year is approximately \$514,008 a month. With this SDCCE has been able to increase the quarterly spend down.
- The majority of SDCCE expenses are in contract unrestricted Classified salaries (43%). This along with classified benefits accounts for \$ 2,236,815 or approximately 55% of expenditures.
- This does not include a large amount of costs related to NANCE or temporary classified employee salary and benefits.
- In total, permanent and temporary Classified personnel salaries and benefit costs are the largest source of CAEP expenditures for SDCCE. This includes positions in both Instructional Division and CAEP Instructional programs, as well as Student Services Division departments, largely Outreach. Other Divisions within SDCCE also had personnel expenses such as Presidents Office, Planning Research and Instructional Effectiveness, Adm/Business Services.
- Personnel costs using CAEP funding will continue to need to be examined carefully by the new Consortium Lead and Grant Manager and Executives to ensure personnel costs, especially Classified and Management positions, can be moved to braided positions and/or general funds to ensure these personnel costs are not general operations or do not align with the SDAERC Annual/Three Year Plan are removed from CAEP funding. This has been advised previously.
- Object Code/Budget Categories in the 5000 and 6000: While entering Q4 expenses it was discovered that these non-personnel expenses were less than what was reported in Q2 and Q3. A factor in this is that SDCCE accounting has been including "encumbrances" plus actuals when reporting Q1, Q2, Q3 expenses. Due to the cancellation of non-personnel orders for equipment and services not all encumbrances were realized, which effected the previous quarterly expenditures. These expenses in previous quarters had to be unsubmitted and reentered for end of year expenses to match the SDCCE Accounting system actuals. To avoid this situation in the future only actual expenses will be recorded going forward. The specific changes in 5000/6000 costs for were:
 - 6000 Q2 OLD 159,254 NEW 45,951 -
 - 5000 Q3 OLD 1,074,049 NEW 793,550
 - 6000 Q3 OLD 189,992 NEW 96,426
- Another factor in the increased spend down of CAEP funds for the year was the Spring 2024 CAEP funding request process. Many of the projects submitted and approved were for CAEP Instructional projects including site improvements, equipment as well as additional Student Services projects to support CAEP Instructional programs for Outreach, Welcome Centers, Professional Development and others. (see Spring Resource Requests sheet). Spring '24 CAEP Project funding requests were approved by SDCCE Executives. The request process included emphasis on allowable costs and projects related to the SDAERC Annual and Three-year plan. This has assisted SDCCE to catch up with expenditures to reduce the carryover as a member agency. See List of Spring 2024 CAEP Funding requests: CAEP Resource Requests Spring 24 FINAL.xlsx
- For PY 23/24 Annual Budget for CAEP the CAEP allocations will be based off of multiple “sources” of funding directives. This includes Fixed Costs Classified Salaries/Benefits; Institutional Integrated Resource Allocation; Institutional Re-organization costs; carry-over CAEP Spring Projects that are still expending and not yet finalized; Braided SWP projects; and generational CAEP Professional Development Costs funded with CAEP.
- SDCCE went through a re-organization in Summer of 2024 that will add additional Classified and Management personnel costs to CAEP funds. Some of which are braided and will assist with future expenditure rates.

- Note an area of concern are the nature of certain classified and manager positions being “unrestricted” funded with CAEP categorical funds. This may pose a future threat to the availability of CAEP funds for other projects as well as if funding were to be reduced and increases in salaries and benefits based on district HR classification salary processes.

*Note SDAERC revised bylaws are pending approval based on SDCCE member agency requesting more time to review issues related to learners that can be served by each agency in Secondary Education and the issue of waivers.

✓ I certify that our agency did not exceed the allowed indirect rate as directed in the Adult Education Program Guidance.

San Diego Unified 2023-24 Q4

Submitted by Nate Sachdeva

Approved by Bradley Dorschel

Object Code	Year to Date (YTD) Expenditure	YTD Forecast	% Expended of YTD Forecast	Project Budget	% Expended of Project Budget	Budget Remaining
1000 - Instructional Salaries	\$912,552	\$1,050,000	86.91%	\$1,050,000	86.91%	\$137,448
2000 - Non-Instructional Salaries	\$180,311	\$200,000	90.16%	\$200,000	90.16%	\$19,689
3000 - Employee Benefits	\$472,614	\$610,000	77.48%	\$610,000	77.48%	\$137,386
4000 - Supplies and Materials	\$5,970	\$77,074	7.75%	\$77,074	7.75%	\$71,104
5000 - Other Operating Expenses and Services	\$43,448	\$55,000	79%	\$55,000	79%	\$11,552
6000 - Capital Outlay	\$0	\$0	100%	\$0	100%	\$0
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$56,844	\$70,000	81.21%	\$70,000	81.21%	\$13,156
Totals	\$1,671,739	\$2,062,074	81.07%	\$2,062,074	81.07%	\$390,335

Member Carryover Compliance Status

Description: The Member Carryover Compliance Status table shows how the member's spending is tracking against the allocations for the displayed fiscal year(s) based on expenditures entered as of the time of viewing.

Expenditures: A negative value indicates that current fiscal year spending has not begun, as there are still unused funds from previous fiscal years.

Carryover Amount & Carryover %: If current fiscal year spending has not yet begun (a negative Expenditures amount), Carryover Amount will remain equal to Allocation and Carryover % will remain 100%.

Fiscal Year	Allocation	Expenditures	Carryover Amount	Carryover %	Carryover Threshold %	Locked
2023-24	\$1,686,252	\$1,295,917	\$390,335	23.15%	N/A	-

Additional Comments

San Diego College of Continuing Education were guests at our March, April and May San Diego Adult School Team meetings in an effort to increase collaboration between our two agencies. Topics covered in our Team Meeting during our collaborative meetings included plans for summer classes, Transition team updates and timelines for Annual Plan.

✓ I certify that our agency did not exceed the allowed indirect rate as directed in the Adult Education Program Guidance.



California
Community
Colleges



2024 © California Community Colleges
NOVA Site Version: 7.3.7