

# memo

To: Executive Cabinet  
From: Sarah C. Schrader, Ed.D., VPCAS  
Date: October 25, 2020  
Re: Recommended Acorn Consolidation

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In an effort to consolidate acorns that are scattered throughout Fund 12, I am making the following recommendations:

1. Subfund 3170 – Challenge by Exam
  - a. As of July 1, 2020, this subfund contained \$5,226 in carryover funds. Over the past five years, the fund has generated an average of \$2,059 in revenue and has spent on average \$1,200. The expenditures were for equipment, workshops/conferences, and food/hospitality. It is recommended that any funds in excess of the revenue generated, including the carryover currently in the account, be consolidated into the college's Fund 12 General Purpose account.
2. Subfund 3180 – Event Sales
  - a. As of July 1, 2020, this subfund contained \$35,669 in carryover funds. Activity in this subfund is related to the PIO office and Administrative Office. Over the past five years, the fund has generated an average of \$853 in revenue and has spent on average \$439 on student workers, supplies and food/hospitality. It is recommended that these funds be consolidated into the college's Fund 12 General Purpose account and any expenditures that are needed will be budgeted and expended out of the department's budget.
3. Subfund 3330 – Enrollment Verification
  - a. As of July 1, 2020, this subfund contained \$34,189 in carryover funds. Over the past five years, the fund has generated an average of \$9,253 in revenue and has spent on average \$3,052 on supplies, equipment, food/hospitality, and bulletins/publications. It is recommended that a budget of \$5,000 be established annually and any revenue earned in excess of the budget, including the carryover from prior years, will be consolidated into the college's fund 12 General Purpose account.

4. Subfund 3350 – Transcript Fees
  - a. As of July 1, 2020, this subfund contained \$445,625 in carryover funds. Over the past five years, the fund has generated an average of \$129,014 in revenue and has spent on average \$59,824 on student workers, noninstructional hourly, supplies, food/hospitality, travel, memberships, fees, postage, equipment, and other contracted services. It is recommended that a budget of \$60,000 be established annually and any revenue earned in excess of the budget, including the carryover from prior years, be consolidated into the college’s fund 12 General Purpose account.
5. Subfund 3390 – Duplicating Center
  - a. As of July 1, 2020, this subfund contained \$44,515 in carryover funds. The average revenue generated over the last five years was \$5,396. The average expenditures have been \$9,438 with the funds being spent on equipment, supplies, and repairs/maintenance. It is recommended that a budget be established to cover the costs in a fiscal year and an equipment budget of \$30,000 be established to cover the cost of replacing equipment. Any revenue in excess of the fiscal year budget, including the budget for the replacement of equipment and carryover funds, will be consolidated into the college’s fund 12 General Purpose account.
6. Subfund 3420 – Facility Rental
  - a. As of July 1, 2020, this subfund contained \$104,787 in carryover funds. Over the past four years, the fund has generated an average of \$75,915 in revenue and has spent on average \$54,000 on overtime and equipment. It is recommended that a budget be established to cover overtime each fiscal year and a furniture budget of \$30,000 be established to cover the cost of replacement equipment. Any revenue in excess of the equipment budget plus actual overtime costs, including the carryover funds, will be consolidated into the college’s fund 12 General Purpose account.
7. Subfund 3570 – Syllabus
  - a. As of July 1, 2020, this subfund contained \$88,704 in carryover funds. Over the past five years, the fund has generated an average of \$26,329 in revenue and has spent on average \$28,045 on supplies, equipment rental, equipment, repairs/maintenance, and classified salaries. It is recommended that a budget be established to cover the costs in a fiscal year and an equipment budget of \$30,000 be established to cover the cost of replacing equipment. Any revenue in excess of the fiscal year budget, including the budget for the replacement of equipment and carryover funds, will be consolidated into the college’s fund 12 General Purpose account.

8. Subfund 3820 – Testing Center
  - a. As of July 1, 2020, this subfund contained \$147,681 in carryover funds. Over the past five years, the fund has generated an average of \$26,597 in revenue and has spent on average \$5,889 on student workers, supplies, travel, fees, repairs/maintenance, food/hospitality, and bulletins/publications. It is recommended that a budget of \$10,000 is established each fiscal year and any revenue in excess of the budget, including the carryover from prior years, be consolidated into the college's fund 12 General Purpose account.
9. Subfund 3830 – Library Fines
  - a. As of July 1, 2020, this subfund contained \$27,660 in carryover funds. The average revenue generated over the last five years was \$8,554. The average expenditures have been \$8,150 with the expenditures covering replacement library books and supplies. It is recommended that a budget of \$8,000 be established annually and any revenue in excess of the budget, including the carryover from prior years, will be consolidated into the college's fund 12 General Purpose account.
10. Subfund 3920 – Course Audit Fee
  - a. As of July 1, 2020, this subfund contained \$6,226 in carryover funds. Over the past five years, the fund has generated an average of \$3,349 in revenue and has spent on average \$3,170 on equipment, facility rental, supplies, advertising, and other contracted services. It is recommended that these carryover funds and any revenue generated in excess of a \$1,500 budget be consolidated into the college's fund 12 General Fund budget.

Below are another subfund that were reviewed for consolidation but it was determined that the funds should stay in its respective subfund:

1. Subfund 3110 – Pepsi Contract
  - a. This subfund contains Athletics portion of a Pepsi contract that is also split with Food Services. The fund has generated an average of \$4,913 over the past five years. It appears the fund is used to cover athletic travel, supplies, repairs/maintenance and equipment. It was determined that the funds should stay in this subfund until another contract with Pepsi is negotiated.

As soon as approval is received for the recommendations, staff within the College Administrative Services department will complete the necessary paperwork.

Once a college resource allocation model is created, the college's fund 12 General Purpose fund will be included as part of the resource allocation process to address the strategic priorities of the college.

Thank you.