

Memorandum

To: Sonya Christian

CC:

From: Anthony Culpepper

Date: 3/6/2015

Re: Explanatory Notes Concerning the 50% Law variance AYs 2014 and 2015

Here is the preliminary analysis to determine the contributing factors that resulted in the change in the 50% ratio from 2013-2014 (66.74%) to 2014-2015 (63%).

Expenditure Analysis

The explanatory notes below describe the transactions that were made to the budget, for Academic Salaries (instructional), department chair time, and Classified salaries (non instructional) for the periods between 13-14 and 14-15.

The instructional costs Accts.#1100 were reduced by approximate 13.03 FTE = \$1.5M

- a. Department Chair assignments reclassified to 1252 approximately 8.12 FTE = \$842K
- b. Educational Administrators assignments reclassified to Accts.#1214, 1231, and 1241 approximately 4.91 FTE = \$721K

If the \$1.5M were to be added back to the instructional costs the 50% ratio for 2014-15 would increase by approximately 3% to 66.66%. This percentage is comparable to the 2013-14; 66.74%.

Other adjustments are less substantive.