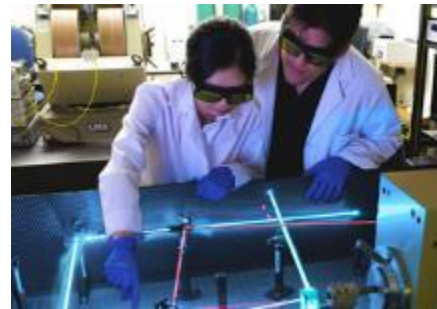
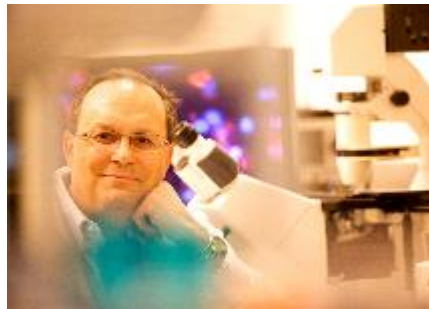




Budget Model Cost Pools and SLA Update Meeting

Updated April 27, 2016



Agenda

1. Budget Redesign Process
2. Tuition Allocation Methodology
3. F&A Faculty Reimbursement
4. Budget Model Cost Pools
5. Service Level Agreements
6. SLA Governance Committee
7. Strategic Investment Fund (SIF)
8. Cognos Project Update

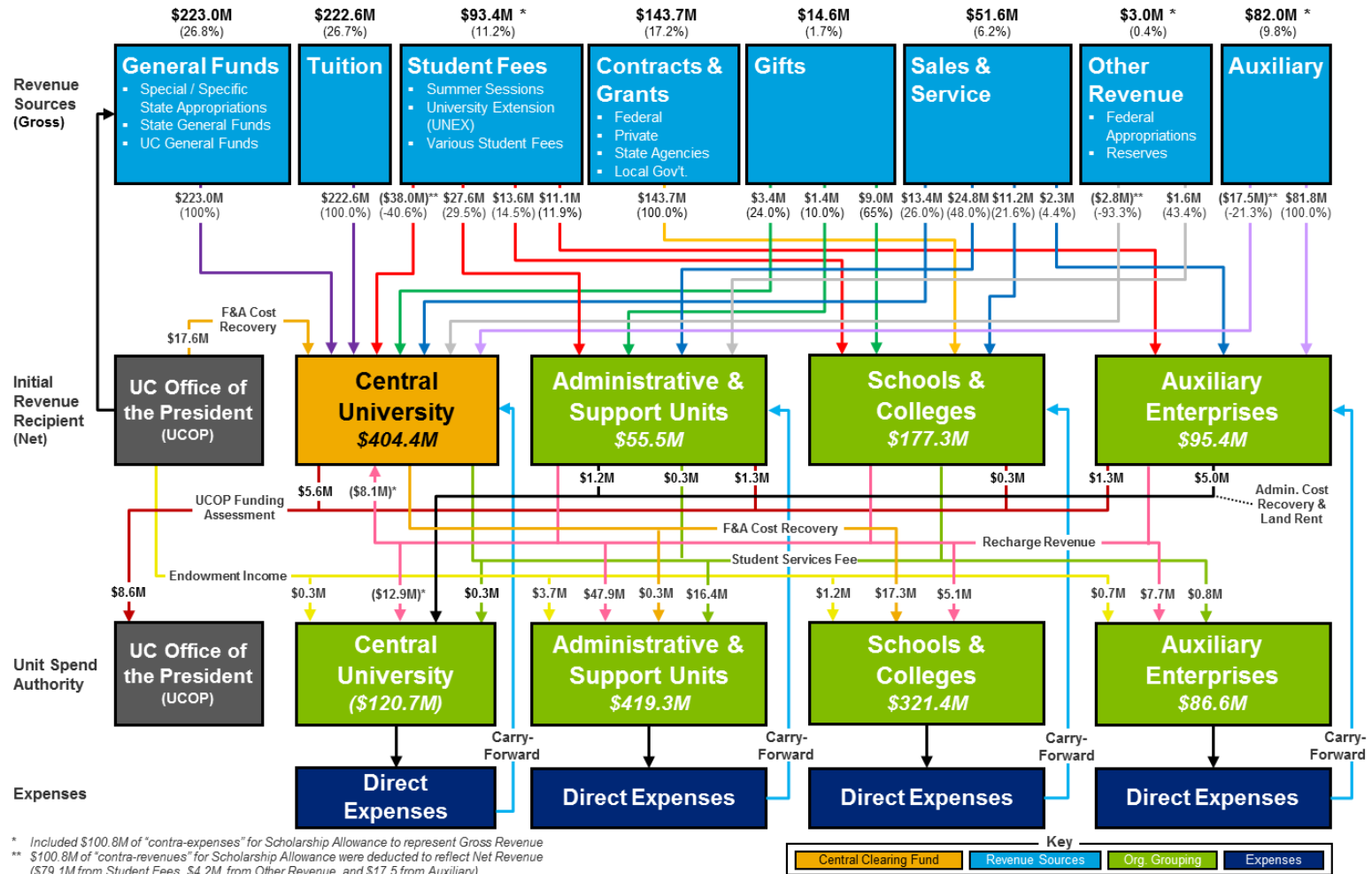
Budget Redesign Process

UCR is migrating to a more performance and incentive-based budget model in order to align resource allocations with our strategic goals and drive transformation

What did we do?

- ✓ Assessed and evaluated our current resource allocation process;
- ✓ Reviewed national leading practices for resource allocation in higher education;
- ✓ Created a pro-forma budget model
- ✓ Developed a plan to aid UCR in implementing an Incentive-Based Resource Allocation and Budget Model

To no surprise, the Current Funds Flow required a “secret decoder ring” to understand



When faculty & staff were asked to describe what came to mind for a future budget process...



Linking Guiding Principles to Design

PRINCIPLE

DESIGN

1 Transparent

Ability for campus to understand flows of revenue and use of resources

2 Incentivized

Tuition will be distributed based on performance (student credit hours, majors, graduation rate)

3 Strategic

Create Strategic Investment Fund

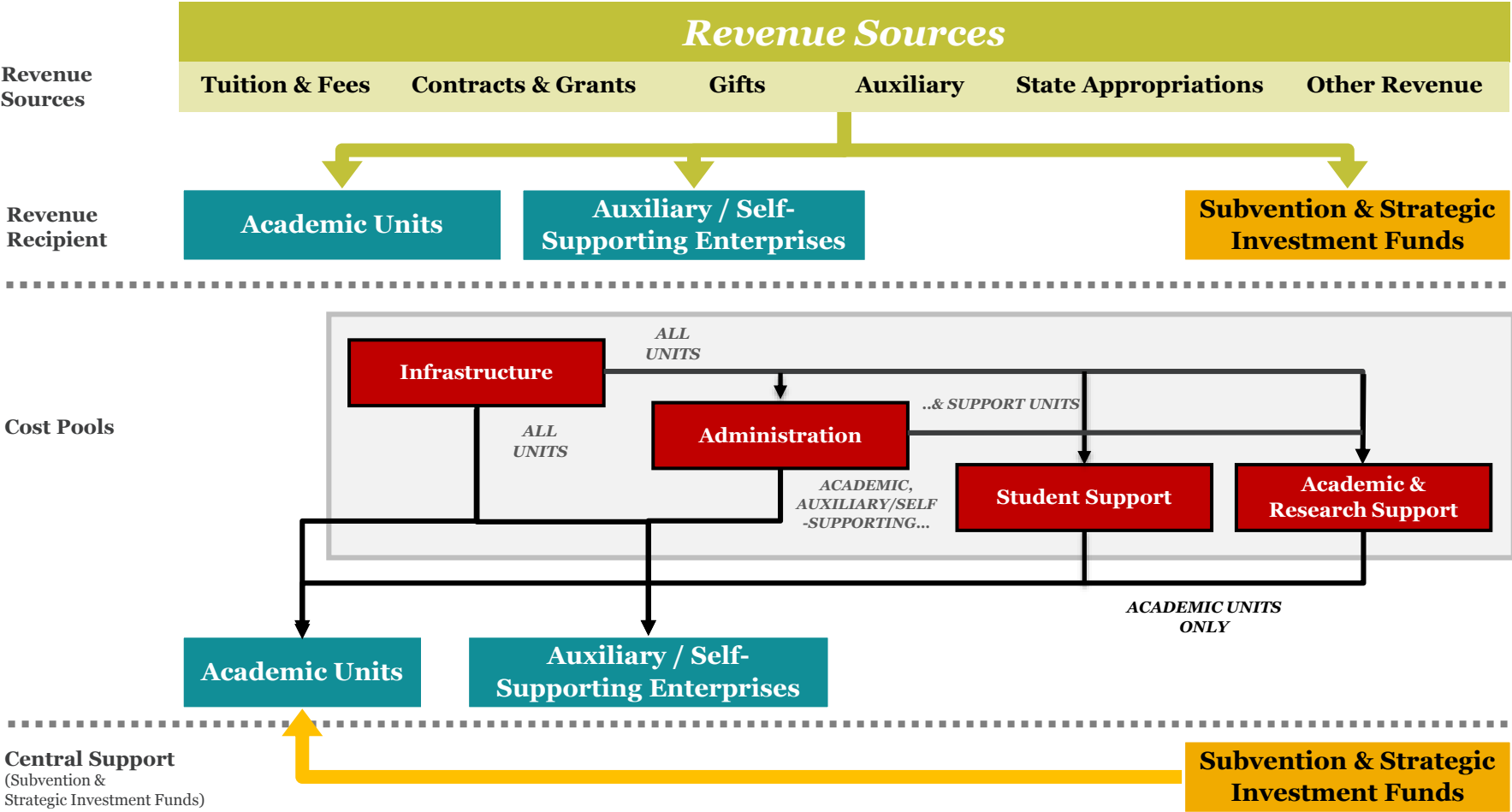
4 Risk Tolerant

Reward entrepreneurial behavior by department/unit (e.g., expanding masters degrees)

5 Logical

Costs decentralized to benefiting units (rent charge and utility charge)

Streamlined approach resulting in a clearer and more transparent view into the institution's resource use



Budget Model Categories

Revenue Generators

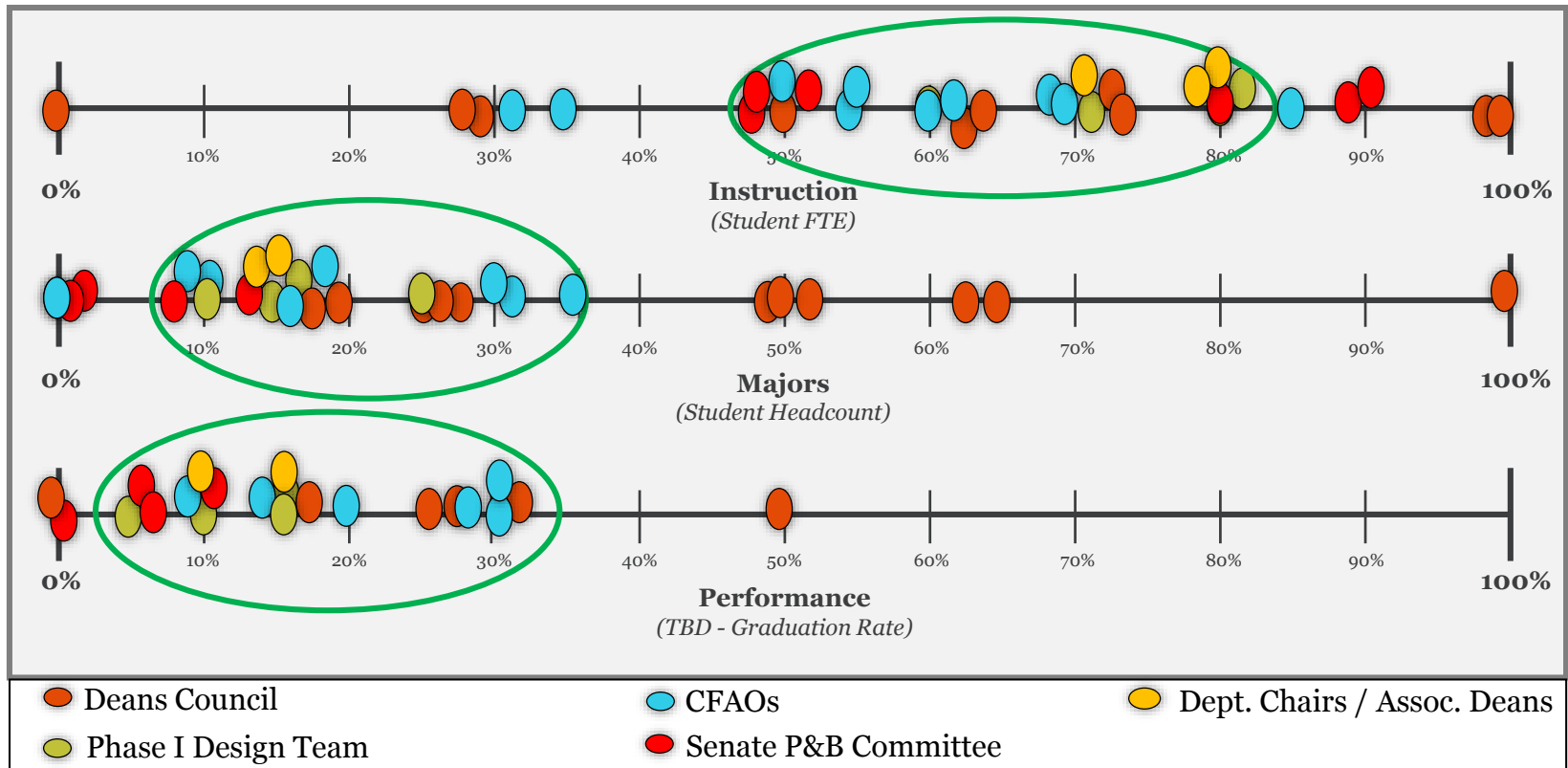
Academic Units		Auxiliary/Self-Supporting	
BCOE	SPP	Athletics	BAS - Housing/Dining
CHASS	VPUE - English	UNEX	BAS - UCR Card
CNAS/OR	Writing	Palm Desert	P&B - Faculty Housing
GSOE	VPUE - Summer Session	BAS - Bookstore	VCSA - HUB
SOBA		BAS - Child Dev Ctr	VCSA - Health Center
SOM		BAS - TAPS	VCSA - Rec Center

Cost Pools

Infrastructure	Administration	Student Support	Acad & Research Support
C&C BAS - Physical Plant BAS - Police	BAS - HR BAS - Accounting (BFS) BAS - All Others Planning & Budget Chancellor/EVC	Graduate Division Student Affairs	Academic Senate Library VCUA Research & Econ Dev VP Units (VPUE, VPIA, AP)

Campus Budget Model: Tuition Allocation Methodology

Tuition Allocation Weighting Discussion Output



Identified Clusters:

Instruction: 50 – 80%

Majors: 10 – 30 %

Performance: 10 – 30%

What We Picked:

Instruction: 60 %

Majors: 20%

Performance: 20%

Tuition Allocation: Benefits & Considerations

	Instruction <i>(High Weighting – ~60-80%)</i>	Majors <i>(Low Weighting – ~10-30%)</i>	Performance <i>(Low Weighting – ~5-25%)</i>
BENEFITS	<ul style="list-style-type: none"> ▪ Is the best surrogate for true cost of providing instruction and enables schools with heavy teaching loads more options in allocating resources ▪ Enables larger lower division classes which allows students to fulfill general education course requirements faster ▪ Creates opportunities for post-docs and TAs to teach lower division courses, allowing faculty to teach more complex, upper division courses and conduct research 	<ul style="list-style-type: none"> ▪ Provides an incentive for schools to offer quality advising to retain majors, thus also improving graduation rates ▪ Promotes competency in students and quality of education within majors ▪ Results in a manageable number of students in each major to focus on and improve ▪ Low weighting prevents poaching of students from other schools 	<ul style="list-style-type: none"> ▪ Optimizes the “appropriate” teaching of courses, availability/timing of courses, and space utilization ▪ Using Performance as a factor promotes student success as outlined in UCR 2020 ▪ Low weighting prevents a major decrease in quality of education simply to graduate students
CONSIDERATIONS	<ul style="list-style-type: none"> ▪ May lead to colleges duplicating efforts and teaching classes already existing elsewhere ▪ Larger classes may lead to a decrease in quality of education provided 	<ul style="list-style-type: none"> ▪ Schools are not heavily incentivized to attract students to enroll in the school’s majors ▪ May not provide enough resources to cover advising in schools with higher major enrollment-to-instruction ratios 	<ul style="list-style-type: none"> ▪ May be difficult to find a metric that best measures Performance equitably across all schools and colleges ▪ Increased selectivity may impact student demographics and cause a shift away from UCR’s strategic goal of promoting diversity

Tuition Revenue Distribution Includes 70% of Undergraduate Tuition



- ✓ A Tuition Revenue yearend **true-up** will occur based on actual workload.
- ✓ Workload will be calculated using Spring, Fall, and Winter quarter data to establish 7/1 Budgets.
- ✓ Graduate and Professional Tuition applies directly to Academic Units

Subvention – How is it calculated and how does it work?

Original Calculation for Academic Orgs



Permanent 19900 Budget

- Subtract Tuition Revenue
- + Add Amount Charged for Cost Pools (Indirect Expenses)

— Subvention*

*Note: Subvention is a determined amount based on the 1st calculation and is not computed each year

Adjustments Going Forward....

*Note that incremental adjustments are dependent on **available funding** from the State or Student Fee increases*

- Faculty Merits & Promotions
- Employee Benefits & Retirement
- Staff Merits & Range Adjustments
- Cluster Hires*

*Note: Cluster Hire funding previously set aside

Beginning FY16-17, there is no relationship or correlation between subvention and tuition revenue

Tuition Allocation & Subvention Scenario Analysis

Hypothetical Academic
Revenue Generator

	FY15-16 Hold Harmless	FY16-17
Carry Forward from Last FY	\$8 M	\$7 M
Total Tuition Revenue*	\$15 M	\$15.5 M
Direct Revenue	\$23 M	\$25 M
Direct Expenses	\$55 M	\$62 M
Indirect Expenses	\$13 M	\$15 M
Net	-\$22 M	-\$29.5 M
Subvention	\$29 M	\$34 M
Next FY Carry Forward	\$7 M	\$4.5 M

\$0.5 M Tuition Revenue Increase

Reason: Additional enrollment resulted in more revenue from the Tuition Revenue Calculation
(60% Workload, 20% Major Headcount, 20% Performance)

\$5 M Subvention Increase

Reason: (Faculty Merits, Cluster Hires, Other Fixed Cost Increases)

*Increases in tuition fee levels will be used to fund fixed cost increases. This will be reassessed as needed.

Hold-harmless Period

School XX
Hypothetical Sample*
Revenue Generator

	Old Model	New Model
Provost Budget	\$58 M	\$0
Total Tuition Revenue	\$0	\$38 M
Direct Revenue	Open	Open
Direct Expenses	\$54 M	\$54 M
Indirect Expenses	\$0	\$24 M
Net	\$4 M	-\$40 M
Subvention	\$0	\$44 M
Carry Forward	\$4 M	\$4 M

*2013-2014 Actuals used in the model shown above

UG Tuition Allocation Scenario Analysis

FY2014-2015 Data	CHASS	BCOE	SOBA	CNAS
UG Headcount Major	10,050	2,235	1,048	4,699
Tuition Revenue for Headcount Major	X \$1,073	X \$1,073	X \$1,073	X \$1,073

*\$1,073 Per Student based on 2014-2015 UG Headcount Major

Scenario 1 - Proportionate Growth of 1,000 students	CHASS	BCOE	SOBA	CNAS
Headcount Majors Change	557	124	58	261
Additional Tuition Revenue	\$597,661	\$133,052	\$62,234	\$280,053

Scenario 2 - Disproportionate Growth of 1,000 students	CHASS	BCOE	SOBA	CNAS
Headcount Majors Change	610	175	35	180
Additional Tuition Revenue	\$654,530	\$187,775	\$37,555	\$193,140

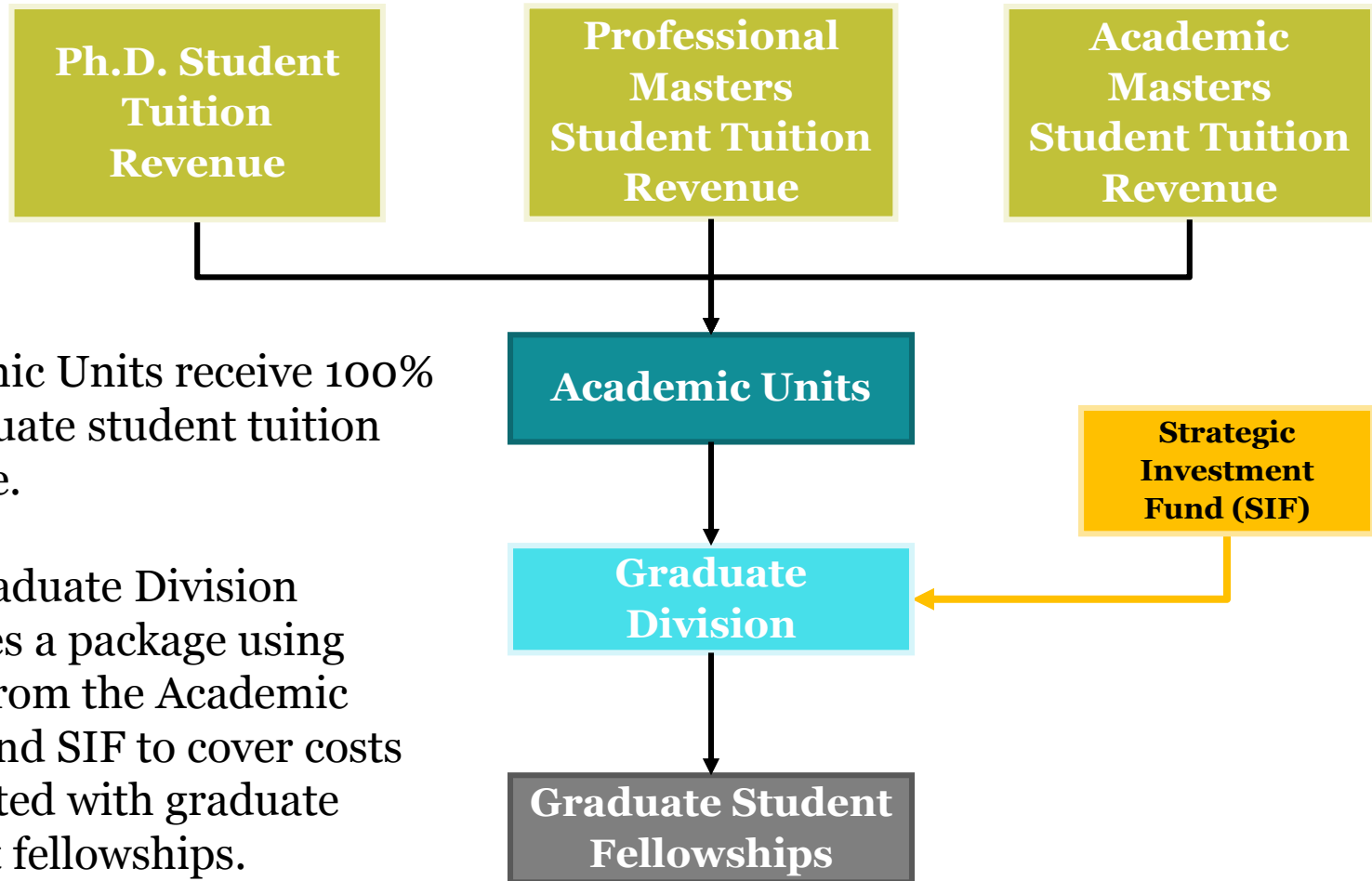
So What Is My Budget for 2016-2017?

School XX
Hypothetical Sample*
Revenue Generator

	2015-2016	2016-2017
Provost Budget	\$0	\$0
Total Tuition Revenue	\$38 M	\$38M + Growth
Direct Revenue (Course Fees, etc.)	Open	Open
Direct Expenses	\$54 M	\$54M +/- Changes
Indirect Expenses	\$24 M	\$24M + SLA Cost Increases
Net	\$-40 M	Open
Subvention	\$44 M	\$44M + Fixed Cost Increases
SIF	-	Open
Cluster Hires	-	Open
Carry Forward	\$4 M	Open

*2013-2014 Actuals used in the model shown above

Graduate Student Tuition Allocation



Academic Units receive 100% of graduate student tuition revenue.

The Graduate Division allocates a package using funds from the Academic Units and SIF to cover costs associated with graduate student fellowships.

Budget Model is managed through COGNOS reports

School XX
Hypothetical Sample*
Revenue Generator

	COGNOS Reports	
	New Model	
Provost Budget	\$0	
Total Tuition Revenue	\$38 M	General Ledger Budget appears under General Fund 19900
Direct Revenue	Open	
Direct Expenses	\$54 M	
Indirect Expenses	\$24 M	
Net	-\$40 M	
Subvention	\$44 M	
Carry Forward	\$4 M	

*2013-2014 Actuals used in the model shown above

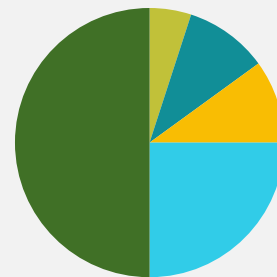
F&A Faculty Reimbursement

F&A is indirect cost recovery from the granting agency

Recognition of PI and department efforts to perform research

Redirection of existing revenue, not new revenue

FY2016-17 UCR F&A Dispersal

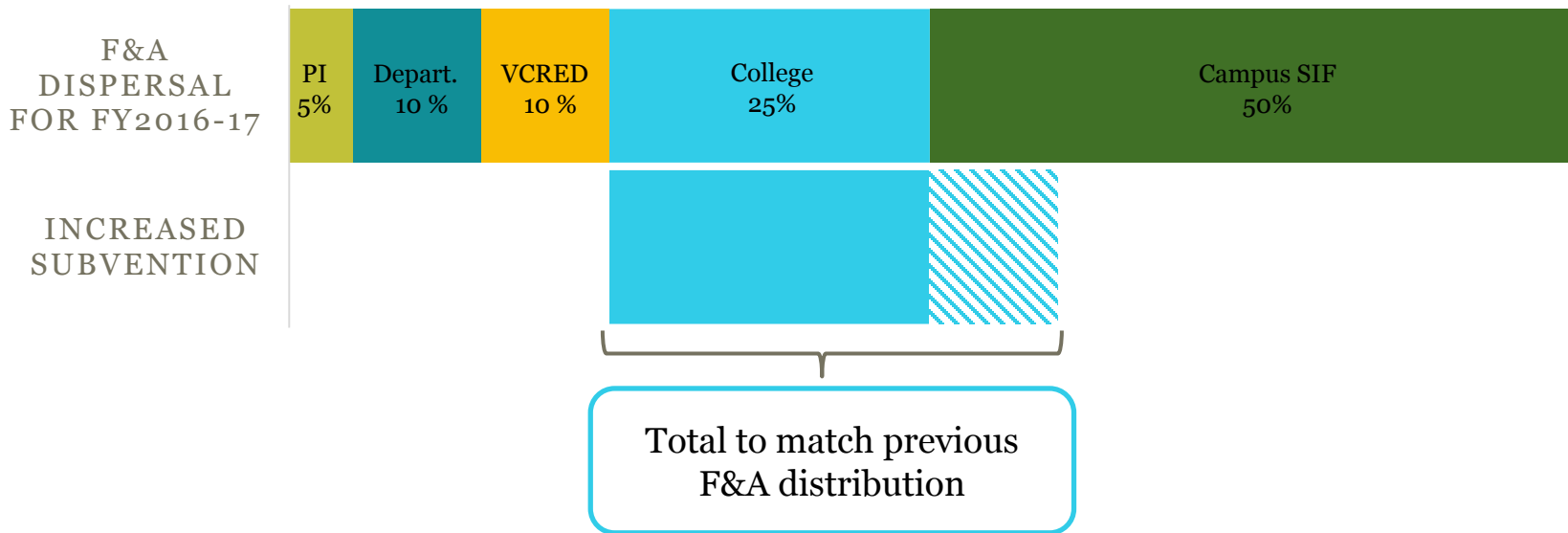


- Primary PI - 5%
- Department - 10%
- VCRED - 10%
- College - 25%
- Campus SIF - 50%

Primary PI listed
in UCRFS

Campus SIF will
be used for debt
service on MRB
building

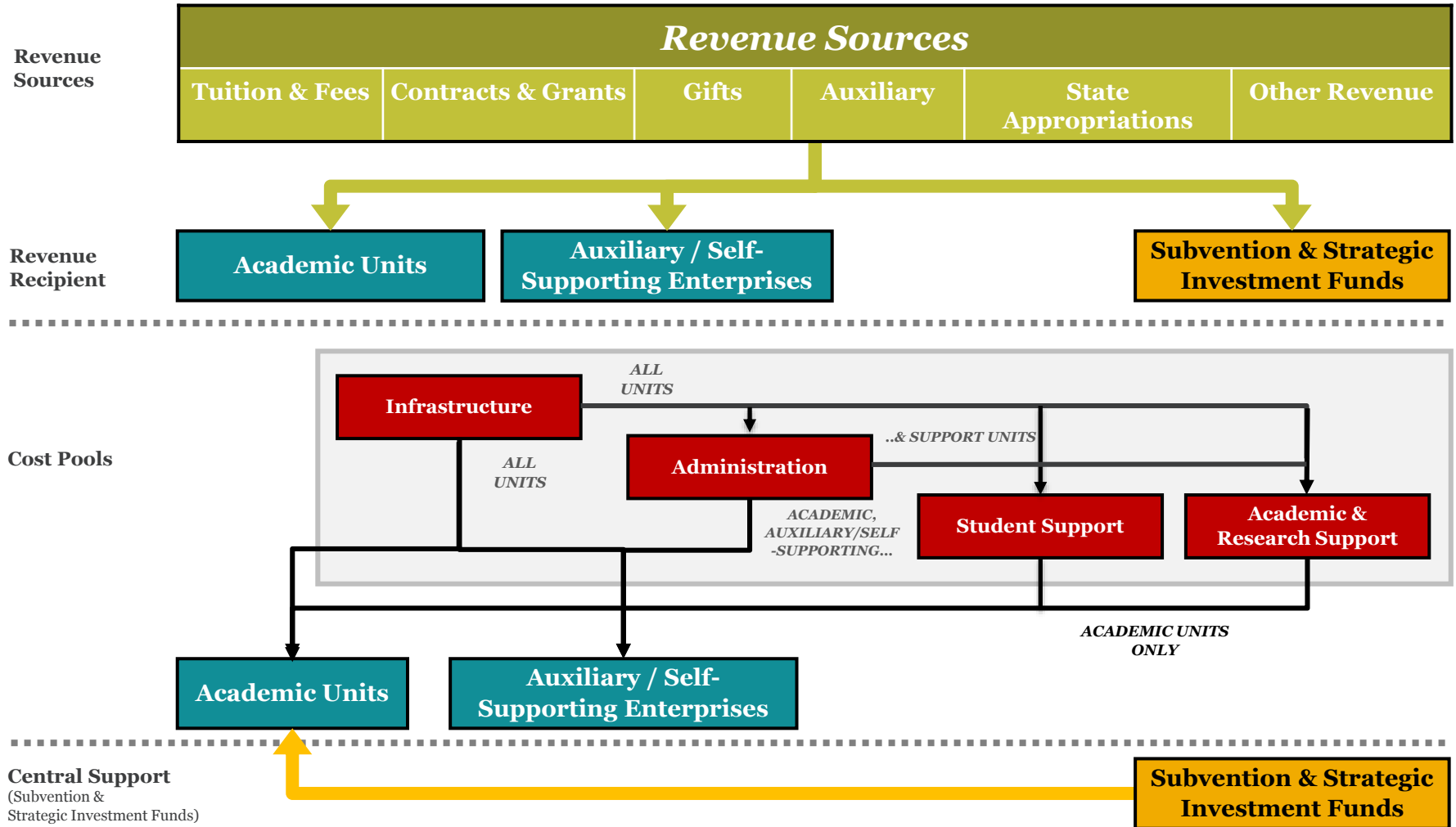
F&A calculations under new methodology generates additional subvention for Schools & Colleges



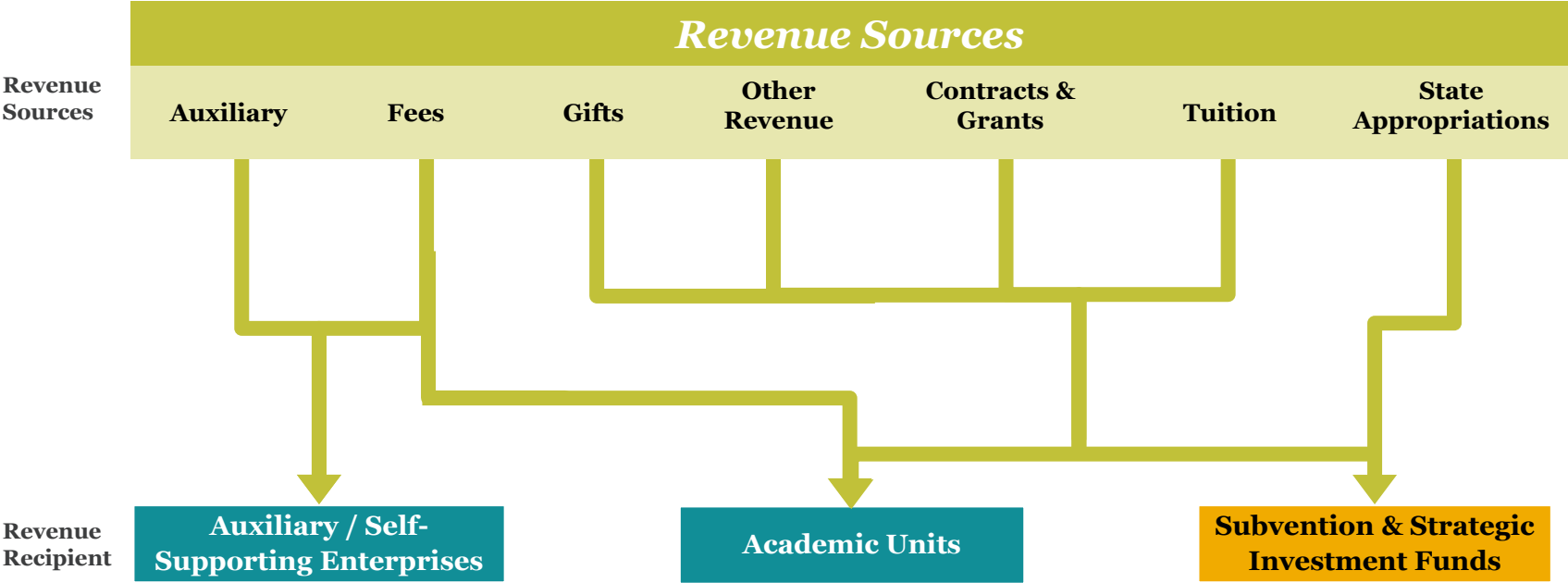
Increase in Subvention for F&A Swap	BCOE	CHASS	CNAS	GSOE	SOM	SPP
	\$508,872	\$130,997	\$893,163	\$13,616	\$129,533	\$4,263

Cost Pools

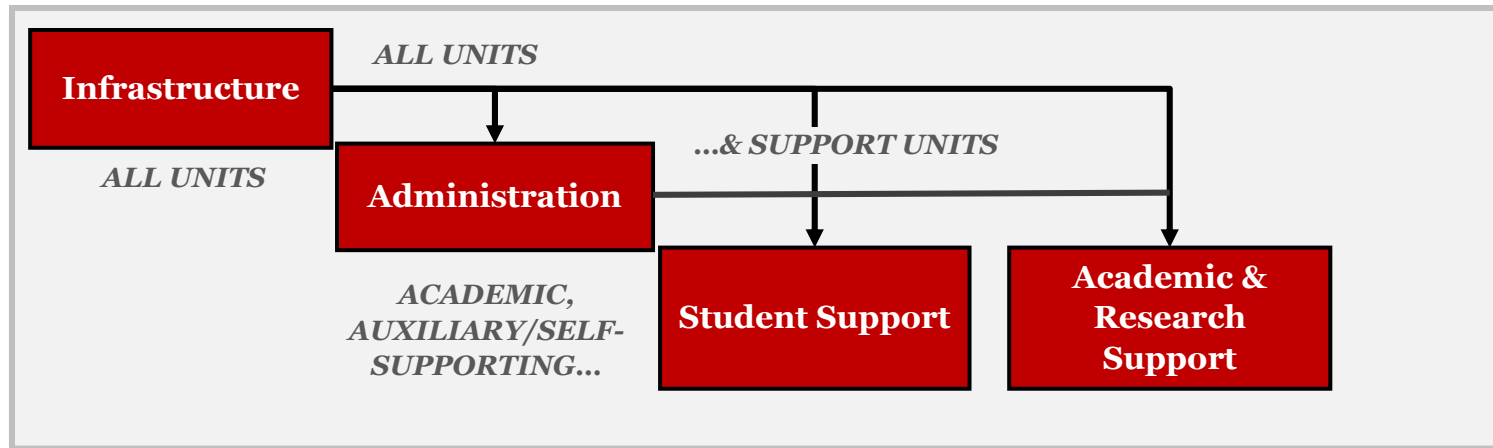
New Campus Budget Model



Central Revenue Distribution



Moving to Cost Pools and Cost Allocations



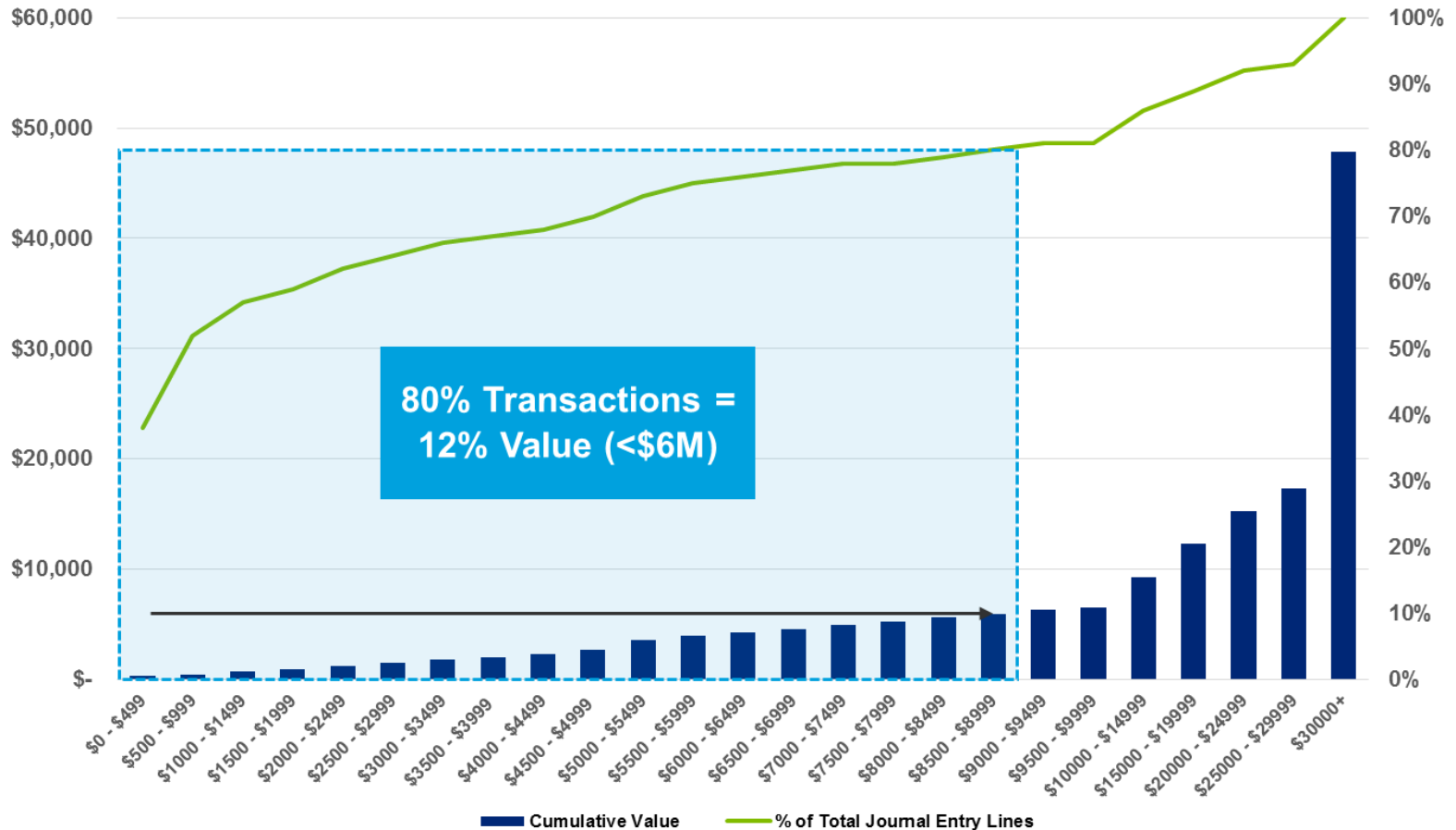
Step-Down Allocation Methodology

- **Infrastructure Operations** costs are allocated to all units
- **Administration** costs are allocated to Academic, Auxiliary, and Support Units
- **Support (Academic / Student Affairs & Research)** costs are allocated to Academic Units Only

Recharge Rationalization & Activity

Goal: Eliminate 90% of recharge transactions

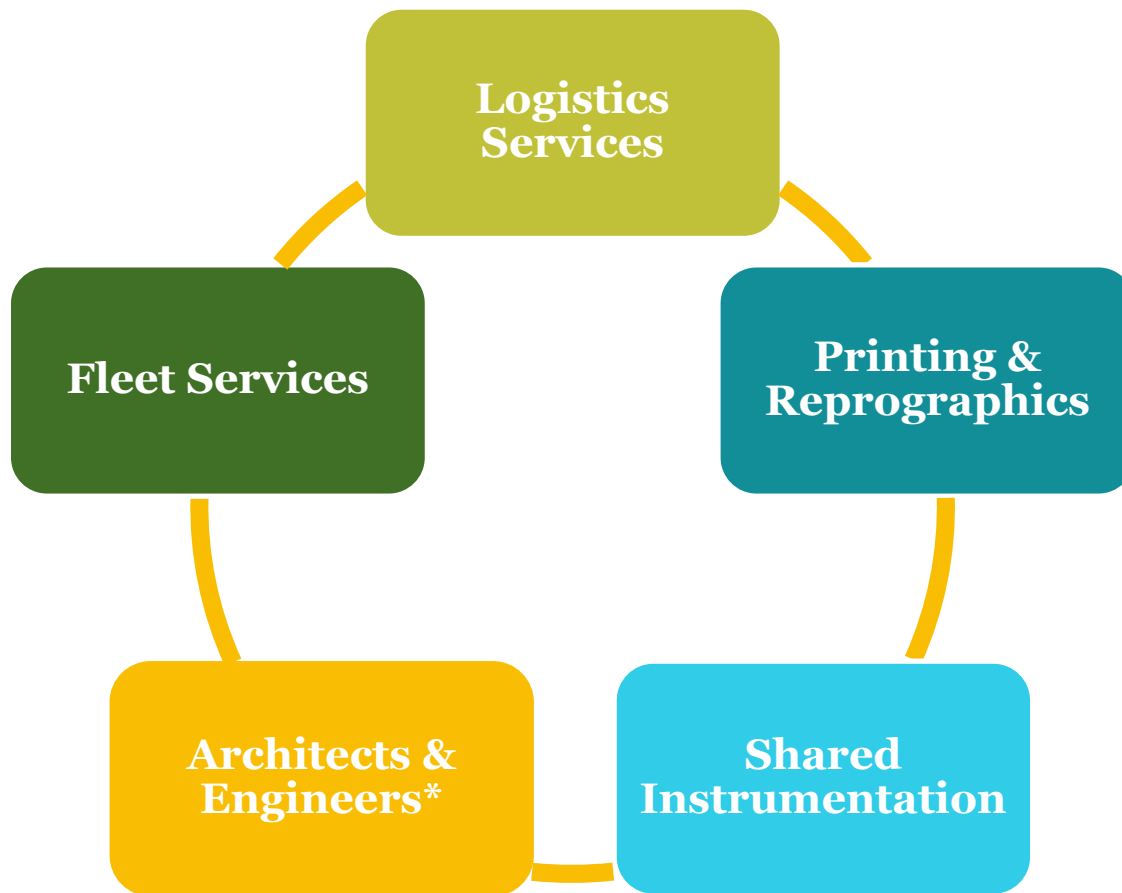
FY14 Recharge Transaction Data Stratification (\$1,000s)



Changes to Recharge Funding

- ✓ Recharge funding will be moved or built into Service Providers' base budgets
- ✓ Funding calculations were based on a **three-year average adjusted** to remove large anomalies (e.g., SIS Implementation).
- ✓ Discussions were held with each dean/vice chancellor and their CFAO on the specific organizational impacts.
- ✓ Budgetary Entries will occur in **early winter quarter**.

Remaining Recharge Units



These units address specialized needs at pre-established rates

Recharge units will be reviewed by the Budget Committee as opposed to the SLA Governance Committee.

*Campus units cannot externally contract out A&E services

Example of Cost Pool Allocation

Infrastructure

Physical Plant Budget: \$39M
Campus Square Ft: 1.0M

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5	Total
Cost Pools						
Infrastructure: \$39/sq ft						
Physical Plant	\$8,970,000	\$14,040,000	\$6,630,000	\$1,950,000	\$7,410,000	\$39M
Square Footage	230,000	360,000	170,000	50,000	190,000	1.0 M
Student Support	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
Academic/Research Support	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
Administration	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
Total Cost Pool Assessment	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx

Service Level Agreements

Purpose Statement of SLAs

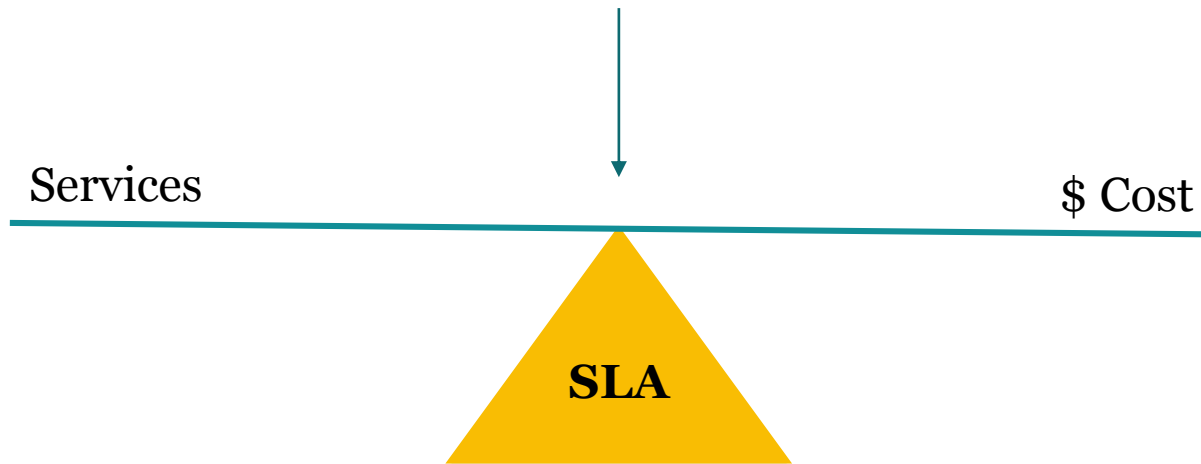
SLAs will provide a vehicle to support the implementation of the budget design, creating operating efficiencies and reducing transaction processing in the service provider units.

Enables	Consistent service levels across the enterprise
Increases	Emphasis on quality of service provided
Encourages	Accountability between service providers and customers for level of service
Reduces	Transaction processing by eliminating immaterial and unnecessary recharge transactions
Defines	Core services verses incremental recharge activities
Creates	Transparency to cost and value provided for services

SLAs will be important in maintaining consistent levels of quality and expectations

Balancing Approach

This is the “fundamental tension”



Quality and consistency of
Services vs. Cost to Provide

Service Level Agreements (SLA) change the conversation

Current Process

Cost



Rate

New Process

Service



Quality

Service Level Agreements (SLA)



The “Contract”

Core Services: Customers will be provided a high quality service that is sufficient to address their operational needs while also addressing regulatory or policy mandates. The cost of providing this level of service will be assessed to campus units according to an agreed cost driver (*Ex: HR uses FTE, Facilities uses Square Ft.*).

Premium Services: Customers can opt for an added level of service on a long-term basis to address their unique needs. This arrangement will be subject to a premium-level assessment on top of their core-level assessment (*Ex: CHASS contracting additional payroll services from BAS*).

Recharges: On an as-needed basis, services can select to address specialized needs at pre-established rates.

Understanding an SLA

Moving from a transaction based recharge billing to a cost allocation requires clearly defined SLAs and understanding of what a SLA should be.

What It Is **NOT**

- ✓ Detailed bill between each customers and service provider
- ✓ Not set in stone or a final document; a starting point which will undergo an iterative development process

What It Is

- ✓ Agreement with customers to align service level expectations
- ✓ Definition of core services
- ✓ Clear statement of processes or method of service delivery

13 SLAs by Cost Pool

Infrastructure	<ul style="list-style-type: none">• BAS – Physical Plant• BAS – Police• C&C	Allocated to all Units
Administration*	<ul style="list-style-type: none">• BAS – Human Resources• BAS – Business & Financial Services• BAS – General Administration (VC Office, Risk Mgmt, Mail, EH&S, Receiving)	Allocated to all Units except Infrastructure
Student Support	<ul style="list-style-type: none">• Graduate Division• Student Affairs	Allocated to Colleges and Schools
Academic/ Research Support	<ul style="list-style-type: none">• Academic Senate• Library• Research & Economic Development• University Advancement• VP Units: VPUE, VPIA, Academic Personnel	Allocated to Colleges and Schools

*The Administration cost pool will include central administration – Chancellor/EVC and Planning & Budget units (no SLAs).

SLA Governance Committee

SLA Governance Committee

Member	Initial Variable Term
Dean Smith	3 Years
Dean Peña	4 Years
CFAO Ruiz	2 Years
CFAO Vogel-Farias	4 Years
CFAO Sharp-Aten	2 Years
VC Sandoval	3 Years
Senate Chair Barish	Open

Make up of SLA Governance Committee:

- ✓ 2 Deans
- ✓ 2 CFAOs
- ✓ 1 Self-Supporting/Auxiliary Director
- ✓ 1 Service Provider
- ✓ 1 Chair of Academic Senate P&B Committee
- ✓ 3-year terms rotating new members each year

The SLA Governance Committee is an advisory committee to the Provost/EVC and Vice Chancellor of Planning & Budget

SLA Governance Committee Charter

Advocate

on behalf of the user

Verify

that service provision, quality of services, and costs are in alignment with the overall **strategic objectives of UCR** and the needs of the customer units

Review

each services provider's actual performance, both from a **financial and qualitative** perspective

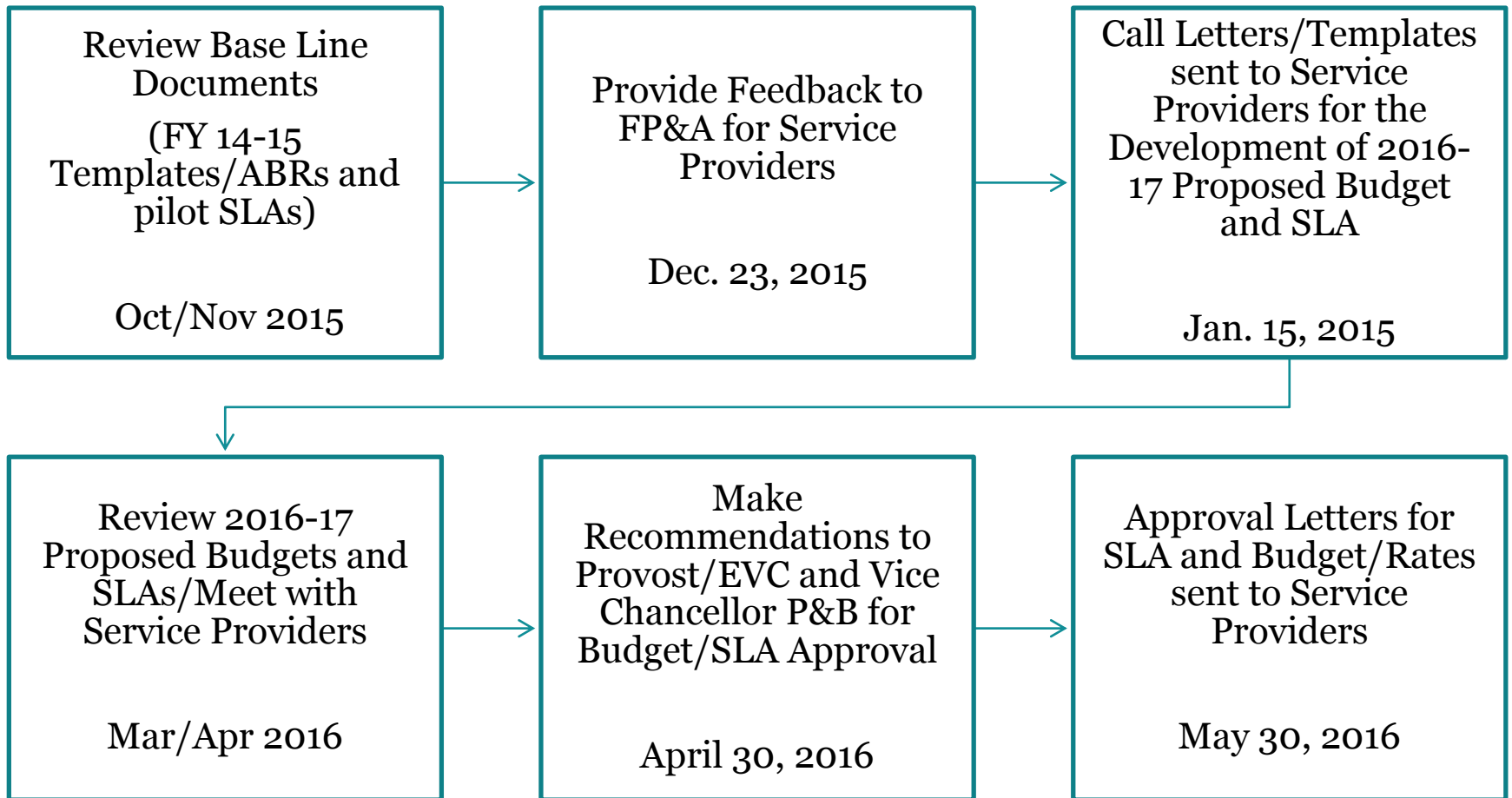
Assess

service levels and funding requirements for the upcoming fiscal year

Recommend

to the Provost and Vice Chancellor of Planning and Budget changes to the levels of service and the funding necessary to support the service

SLA Governance Committee FY2015-16 Process



Governance Committee provided FP&A feedback on...

**SLA content for
understanding of
services**

- Development of an SLA Best Practices Document

**Data needs to
evaluate funding
requirements and
service quality**

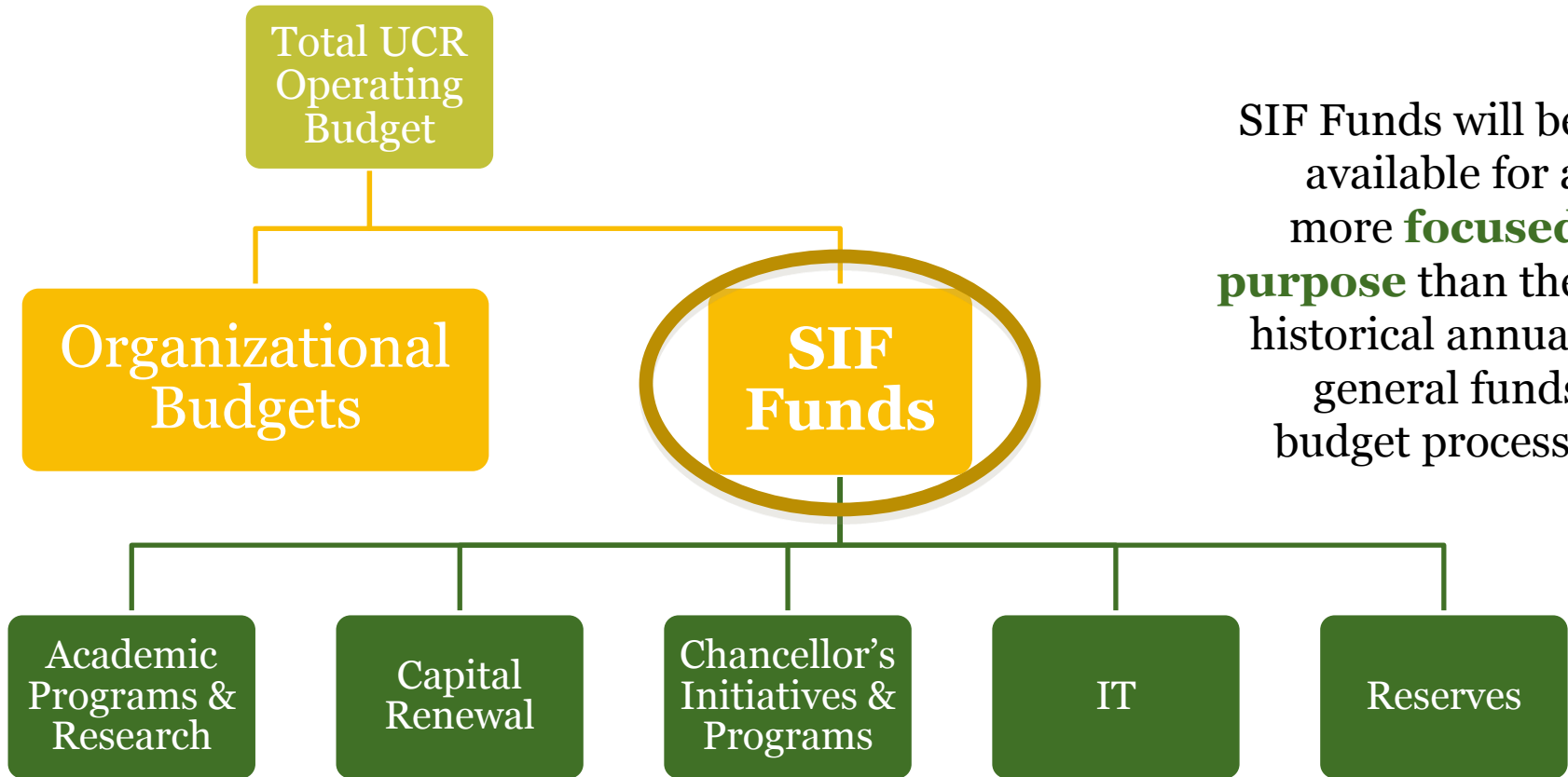
- Call Letters will communicate specific customer needs or concerns

**Customer
unit
needs**

- Templates aligned with service providers

Strategic Investment Fund

Strategic Investment Fund (SIF)



SIF Funds will be available for a more **focused purpose** than the historical annual general funds budget process.

Example of Items funded by SIF

SIF Funds

Academic Programs & Research

New academic programs

Research Equipment

Strategic Research Initiatives

Spousal Hires

Retention Packages

Grant Matching

Capital Renewal

Extraordinary Repairs

Planning Costs

Deferred Maintenance

Chancellor's Initiatives & Programs

Strategic Initiatives (Targeted Marketing)

New Admin Offices (VP in Int'l Affairs)

UCOP Mandates (Sexual Assault Response)

Grant Matching

IT

New IT systems

Major Equipment

Reserves

Bank Loans

Emergency funds

Fixed Cost increases

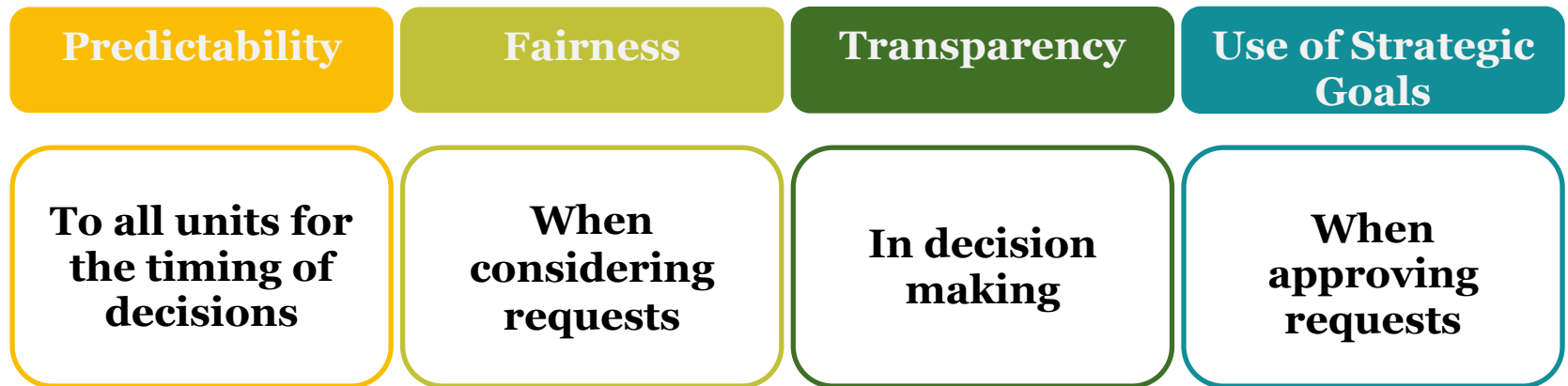
Mini SIF Process – Cycle Dates

September
January
April



- ✓ SIF Request Forms available on PB website
- ✓ “The Call” for SIF Requests will be sent via email to Deans/VCs by the VCPB 30 days prior...if funding is available
- ✓ Approval/Denial correspondence will be sent via email by FP&A on behalf of the Provost/VCPB
- ✓ Orgs will receive a single letter per cycle for any funding decisions made during the quarter

Consolidating funding decisions into 3 Mini SIF processes will achieve



Given SIF has limited funding for campus units, SIF requests should be funneled through the CFAO and Dean for prioritization and approval

What It Is **NOT**

- ✓ A resource to correct historical deficits or fund general operating expenses
- ✓ Funds to sustain a program
- ✓ A permanent funding source
- ✓ Substitute for available grant funding

What It Is

- ✓ Funding driven by aligned campus and organizational strategic goals
- ✓ Seed money for startup of self-sustaining programs
- ✓ Short term high priority investments
- ✓ Limited funding available to the campus

SIF Request Form

A 1-2-page form will be available on the P&B Website for units to submit funding requests in a uniform manner.

FY 2015-16 STRATEGIC INVESTMENT FUND (SIF) REQUEST					
ORGANIZATION:				DATE OF REQUEST:	
SIF INSTRUCTIONS / GUIDANCE (for this process):					
Please use the template below to submit your Orgs SIF request as well as provide any additional information that will assist in evaluating your request. SIF requests <u>should be based on</u> requests that are strategic investments or initiatives that support campus goals, i.e funding needed for stand alone programs, start up projects, capital initiatives, etc. SIF requests <u>should not be based on</u> hiring faculty/staff, or alignment of department/org deficits.					
NOTE: There will be (3) Mini SIF Processes each Fiscal Year, which will be in <u>September</u>, <u>January</u> and <u>April</u>. Based on Mini SIF process timeline, please anticipate your Org's SIF requests to ensure Organizational Excellence in the processing of funding requests.					
SIF TIMELINE for September, January, and April:					
Non-Salary Expense					
Request Description	Indicate what Campus Goal/ Functional Area the Request Supports	Total Perm Request	Total Temp Request	Org Contribution (\$)	Central Funding Request (\$)
	(Select One)				
Total Request		-	-	-	-
PLEASE PROVIDE ANY ADDITIONAL INFORMATION NECESSARY TO EVALUATE YOUR REQUEST.					
Chief Financial & Administrative Officer:			Dean or Vice Chancellor:		
Authorized Signature			Authorized Signature		

Cognos Project Update

COGNOS Reports: Project Phases

Phase 1: Pilot Financial Data

- ‘Proof of Concept’ phase whereby provided a small number of campus-wide reports based on PeopleSoft financial data

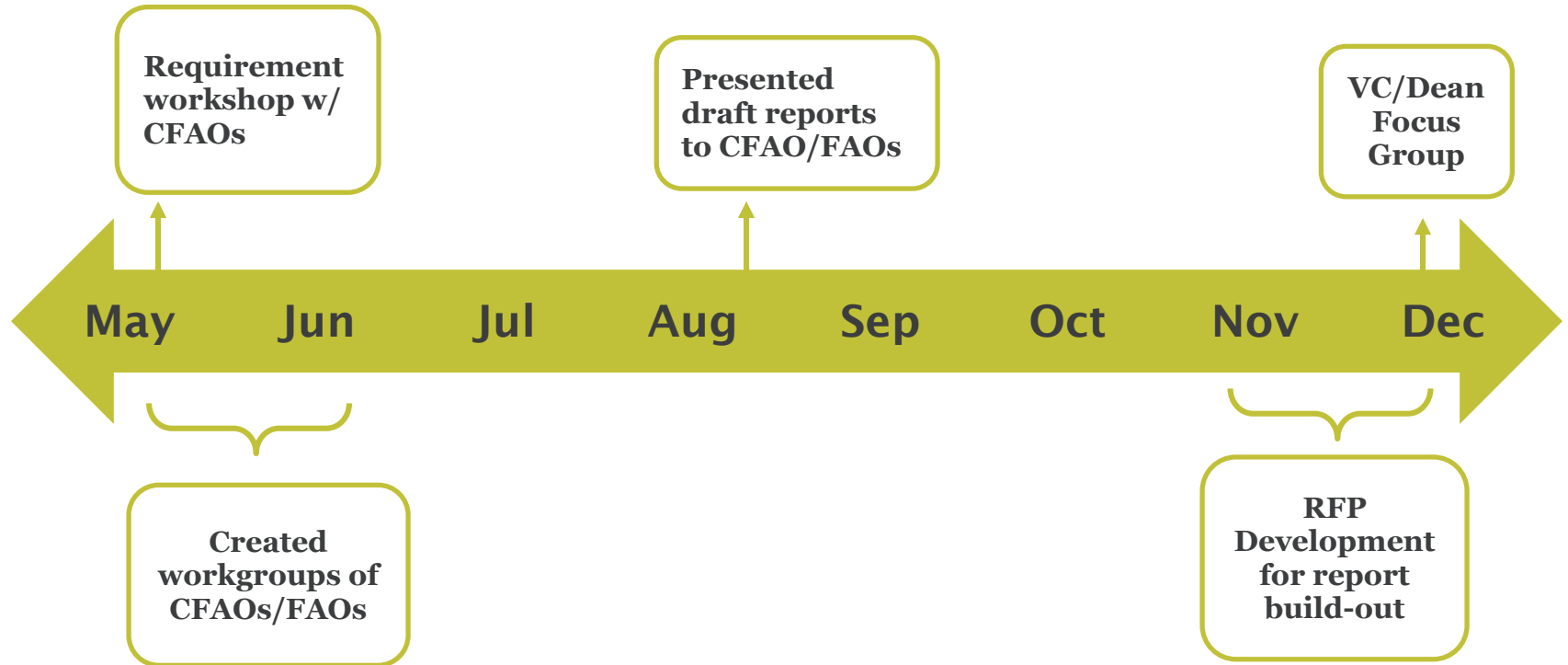
Phase 2: Expansion

- Deliver 80% of the prioritized and validated reports based on varied data sources

Phase 3: Operationalization

- Operationalizing and maturing the process to implement Report Lifecycle and addition of new reports

COGNOS Reports: Approach



Three Levels of COGNOS Reports

Reports are designed to **facilitate decision-making** at various managerial levels

Type	Audience
1. Campus-wide	Chancellor / Provost / VCPB/Senate Budget Committee
2. Organizational/ Departmental	Vice Chancellors and Deans
3. Organizational/ Departmental	Chief Financial & Administrative Officers and Department Chairs

1. Campus-wide

Chancellor / Provost / VCPB

College of Natural & Agricultural Sciences Organizational Budgets & Balances as of 7/1/2014

SUMMARY - ALL FUNDS

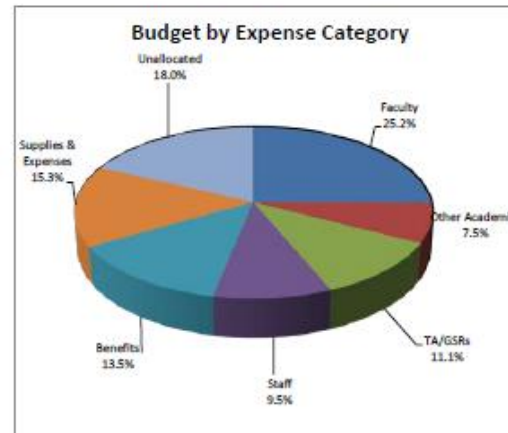
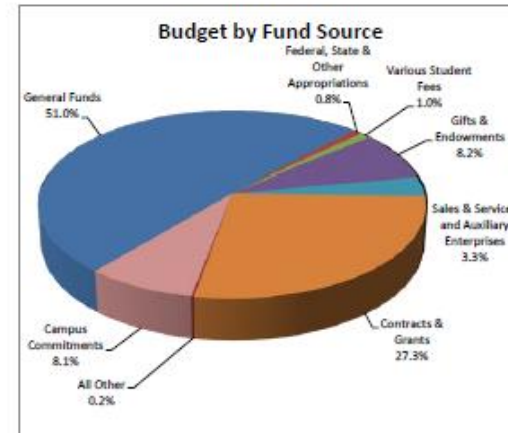
Funding Description	General Funds	Federal, State & Other Approp	Various Student Fees	Gifts & Endowments	Sales & Services and Auxiliary Enterprises	Contracts & Grants	All Other	All Campus Commitments	Total
Faculty	40,349,511	254,806	-	-	9,144	677,598	-	(16,611)	41,274,448
Other Academics	3,492,931	-	(958)	(45,705)	191,620	8,547,609	-	66,956	12,252,453
TA/GSRs	5,276,743	-	-	44,559	7,630	8,620,700	-	4,186,211	18,135,843
Staff	10,423,103	93,633	1,672	(7,828)	671,315	3,961,577	-	478,893	15,622,365
Benefits	15,225,478	3,167	(146)	(52,350)	363,781	4,358,771	-	2,186,617	22,085,318
Supplies & Expenses	2,018,060	24,081	232,634	3,645,369	2,230,542	16,726,322	16,666	263,697	25,157,376
Unallocated	6,858,033	971,136	1,464,289	9,880,044	1,983,416	1,925,618	308,195	6,177,051	29,567,782
Grand Total - Funds Available 7/1/14	83,643,864	1,346,823	1,697,491	13,464,089	5,457,448	44,818,195	324,861	13,342,814	164,095,585

On-Going Funding and Contracts & Grants

Funding Description	General Funds	Federal, State & Other Approp	Various Student Fees	Gifts & Endowments	Sales & Services and Auxiliary Enterprises	Contracts & Grants	All Other	On-Going Campus Commitments	Total
Faculty	34,740,712	254,806	-	-	9,144	677,598	-	139,439	35,812,555
Other Academics	3,150,974	-	-	-	191,818	8,547,609	-	15,000	11,905,401
TA/GSRs	5,719,849	-	-	-	7,630	8,620,700	-	4,186,211	18,534,390
Staff	10,561,862	93,633	-	-	670,025	3,961,577	-	226,548	15,513,645
Benefits	14,862,309	-	-	-	367,414	4,358,771	-	2,088,331	21,676,825
Supplies & Expenses	2,505,066	-	175,910	103,182	2,129,150	16,726,322	-	112,852	21,752,482
Unallocated	2,102,956	6,862	-	27,452	70,116	1,925,618	-	3,865,009	7,998,013
Total On-Going Funding	73,643,728	355,301	175,910	130,634	3,436,153	44,818,195	-	10,633,390	133,193,311

Carry Forward of Funds & One-Time Commitments

Funding Description	General Funds	Federal, State & Other Approp	Various Student Fees	Gifts & Endowments	Sales & Services and Auxiliary Enterprises	Contracts & Grants	All Other	One-Time Campus Commitments	Total
Faculty	5,608,799	-	-	-	9,144	-	-	(156,050)	5,461,893
Other Academics	341,957	-	(958)	(45,705)	(198)	-	-	51,956	347,052
TA/GSRs	(443,106)	-	-	44,559	-	-	-	-	(398,547)
Staff	(138,759)	-	1,672	(7,828)	1,290	-	-	252,343	108,720
Benefits	363,169	3,167	(146)	(52,350)	(3,633)	-	-	98,286	408,493
Supplies & Expenses	(487,001)	24,081	56,724	3,542,187	101,392	-	16,666	150,843	3,404,894
Unallocated	4,755,077	964,274	1,464,289	9,852,592	1,913,300	-	308,195	2,312,042	21,569,769
Total One-Time Funding	10,000,136	991,522	1,521,581	13,333,455	2,021,295	-	324,861	2,709,424	30,902,274



2. Organizational/ Departmental

Chief Financial & Administrative Officers

The **R'Plan Financial Report** displays the current financial position compared to the R'Plan and provides forecast for end of year financial position

Provides comparison of budget to actuals

Parameters:
Setid:
Business Unit:
Fiscal Year:
Department/Activity:
Fund Group/Fund:
Function:
Budget Category/Account:
Accounting Period:

alissa: Drill down into Revenue summary tab with further drill downs by fund, func, dept., etc.

Can pick the fund groups you want to report on

alissa: Can drill down to get info by department.

Actuals vs. Budget for Revenue and Expenses

BCOE Revenue and Expense Actuals vs. Budget -- FY2014/2015										
YTD Budget/Revenue							Year End Budget/Revenue & Actuals/Projections			
ORG 11 as of 5/31/15	FY14 Carry Forward	Established Budget YTD +	FY15 Total Budgeted Revenue	YTD Revenue	Variance YTD \$	% of Revenue Rec'd YTD	Projections	Forecasted Revenue Year End	Variance Year End \$	Projected % of Revenue Rec'd
Revenue										
State/General/Tuition	185,470	28,174,948	28,310,418	24,381,402	(3,929,016)	86.12%	3,990,418	28,371,820	61,402	100.22%
Non-Resident Tuition	6,122	160,000	166,122	196,326	30,204	118.18%	0	196,326	30,204	118.18%
Other Fees (UNEX)	61,657	700,000	761,657	426,390	(335,267)	55.98%	361,657	788,047	26,390	103.46%
Indirect Cost Recovery	31,838	1,500,000	1,531,838	1,583,932	52,094	103.40%	51,838	1,635,770	103,932	106.78%
Special State Fees	685	51,000	51,685	66,453	16,768	132.44%	15,685	84,139	32,453	162.79%
Sales & Service	7420	5,340,000	5,343,470	4,474,049	(869,421)	83.73%	843,470	5,317,519	(25,951)	99.51%
Course Materials Fees	3,910	352,000	355,910	350,874	(5,036)	98.59%	5,910	356,784	874	100.25%
Self-Supporting Degrees	339	29,800	30,139	20,099	(10,040)	66.69%	10,040	30,139	0	100.00%
TOTAL REVENUES >	243,491	36,307,748	36,551,239	31,501,525	(5,049,714)	86.18%	5,279,018	36,780,543	229,304	100.63%
YTD Expenses										
Year End Expenses & Actuals/Projections										
ORG 11 as of 5/31/15	Prior Year CFF	Budget YTD By BC +	FY15 Total Budgeted By BC	Actuals YTD	Variance YTD \$	% of Expenses Spent YTD	Projections	Forecasted Year End	Variance Year End \$	Projected % of Expenses Spent
Expenses										
Academic Salaries	5	10,545,227	10,545,232	10,025,209	(520,023)	95.07%	845,227	10,370,436	174,796	98.34%
Academic Benefits	549	4,606,463	4,607,012	4,299,514	(307,498)	93.33%	96,463	4,395,977	211,035	95.42%
Lecturer Salaries/benefits	33,849	9,086,464	9,120,313	8,359,797	(760,516)	91.66%	135,981	8,495,778	624,535	93.15%
Academic Stndt Salaries/bens	2,688	2,189,797	2,192,485	1,889,709	(302,776)	86.19%	39,088	1,928,797	263,688	87.97%
Staff Salaries	35	4,377,583	4,377,518	5,177,664	(800,046)	118.28%	97,583	5,275,247	(897,839)	120.50%
Staff Benefits	2,467	743,253	745,720	902,621	(156,901)	121.04%	13,253	915,874	(170,154)	122.82%
General Supplies & Exps.	5,555	3,220,179	3,225,734	3,789,338	(563,604)	117.47%	90,179	3,879,517	(653,783)	120.27%
Equipment	5,687	732,447	738,134	386,516	(351,618)	52.36%	92,447	478,963	259,171	64.89%
Facilities	68,797	900,592	969,389	958,900	(10,489)	98.92%	10,592	969,492	(103)	100.01%
TOTAL EXPENSES >	119,632	36,402,005	36,521,637	35,789,268	(732,369)	97.99%	920,813	36,710,081	(188,444)	100.52%
INCOME/(LOSS) >										
Percent of Budget Spent			99.92%		113.61%			99.81%		

Provides projected year end balances to ensure continued financial solvency

R'Plan Detail: Drill-Down Capabilities

Provides the ability to monitor monthly, quarterly and year-to-date financial performance

ORGXX Revenue and Expense Actuals vs. Budget - FYXXXX																	
FYXX Revenue/Funding	Revenue/Funding Budget			Current Year Actuals						Current Year Projections						Total YTD Revenue	% of Funding rec'd YTD
	Prior Year Carry Forward	Established R'Plan	Total R'Plan Revenue	July	August	September	October	November	December	January	February	March	April	May	June		
				Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected		
Agency			-													-	
Endow - Principal Approp			-													-	
State of Calif			-													-	
Student Tuition & Fees			-													-	
Local Government			-													-	
United States of America			-													-	
Endowment Income			-													-	
Private Gifts/Grants/Contract			-													-	
Sales & Service - Edu Act			-													-	
Other Sources			-													-	
Sales & Service - Aux Enterprise			-													-	
Reserves			-													-	
Total Funding YTD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

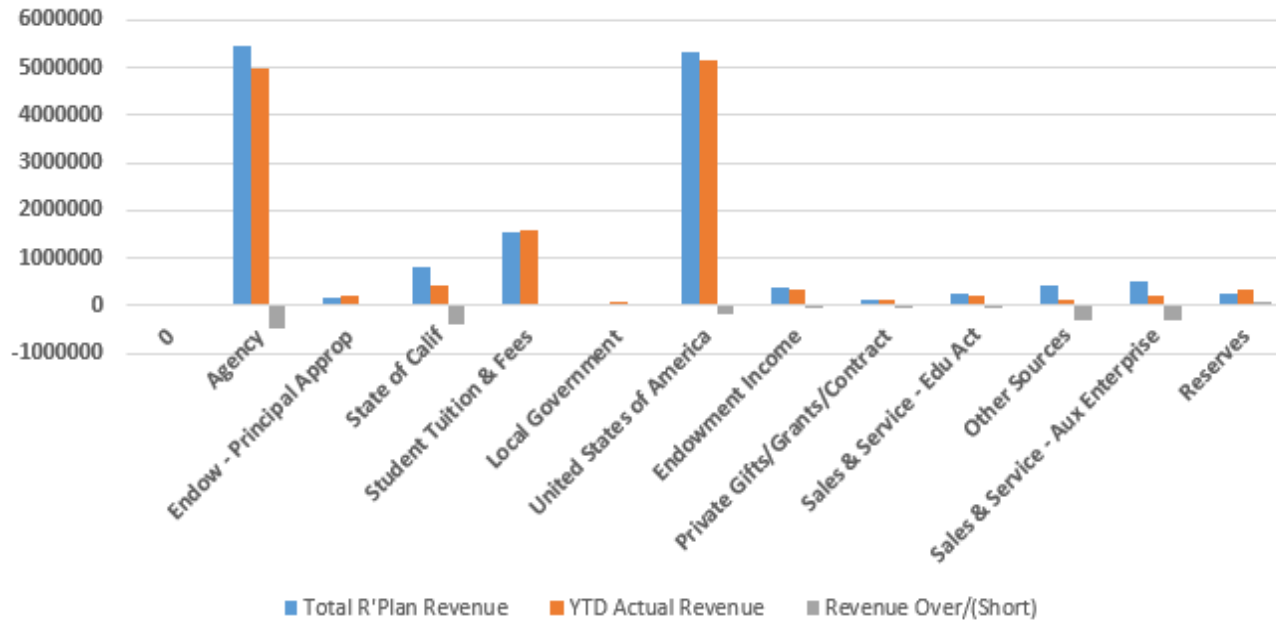
Detail Report provides the added functionalities of drilling down into the details and also expanding selections to view more granular data

R'Plan Dashboard

Year to Date Summary -- Revenue and Expenses -- ORGXX

Revenue Year to Date

Revenue/Funding Budget vs. Actuals



Alert if below 10% of Revenue Rec'd



Red under 90%
 Yellow 75% - 89%
 Green 0% - 74%

Budget Evolutionary Timeline: Process Before Technology

