

# **President's Budget Advisory Committee**

## **Meeting Agenda**

March 14, 2019

2:00p.m. @ MH-3318

### **I. Call to order**

- Call for amendments to agenda

### **II. Information Item**

- Spring 2019 and 2019/20 Budget Process (Attachment 1)
- 2018/19 Mid-Year Budget Oversight Reports (Attachment 2)
- Budget Transparency (Attachment 3)

### **III. Reports**

- No Update

### **IV. Watch List**

- Master Plan Costs
- Graduation Initiative 2025
- IT Governance
- Infrastructure (electrical/steam)
- Mission Valley

### **V. 2018/19 Funding Requests**

- None

### **VI. New Business**

### **VII. Reminder**

- **Next Meeting Date – March 28, 2019 at 2:00 p.m. in MH-3318**

## San Diego State University 2018/19 Spring 1x & 2019/20 Budget Process

I.	Invitation extended to all divisions for the 3 budget committee Chairs to meet with selected groups recommended by VPs to get their inputs on campus budget priorities.	November 2018
II.	Beginning with release of Governor’s Budget and continuing through the spring, BFA provides estimate of base and one-time funds available for fiscal year.	Jan 2019 – May 2019
III.	Budget Updates sent by VP BFA to faculty and staff	Jan 2019 – June 2019
IV.	Vice Presidents and President discuss general budget issues (e.g., availability of funding from state and CSU, status of revenue initiatives and auxiliary budgets), critical divisional support needs, and support of strategic initiatives.	Jan 2019 – Mar 2019
V.	Joint budget meeting hosted by the 3 budget committee Chairs (PBAC, AR&P and BRAT) to discuss and provide inputs on campus budget priorities.	1/31/2019
VI.	Budget forum hosted by VP BFA	3/8/2019
VII.	Vice Presidents submit spring 2019 budget requests	3/8/2019
VIII.	Vice Presidents review all spring 2019 budget requests submitted	COVP 3/11/2019
IX.	BRAT, AR&P and PBAC meet to review spring 2019 budget requests and make recommendation to the President who authorizes allocations to divisions.	BRAT 3/21/2019* ARP 3/26/2019 PBAC 3/28/2019

<sup>1</sup> Auxiliary Budgets are discussed to provide information on overall university resources. Auxiliary budgets are set based on the codified budget process of the individual auxiliary and in compliance with the corresponding legal and regulatory framework of the auxiliary.

\*May be rescheduled to different date

## San Diego State University 2018/19 Spring 1x & 2019/20 Budget Process

X. BFA provides best estimate of base and one-time funds available for 2019/20 to VPs and President based on available information	March 2019
XI. Vice Presidents share their 2019/20 divisional base and 1X requests with the President and VPs.	COVP 3/18/2019 COVP 3/25/19
XII. Vice Presidents submit 2019/20 divisional base and 1X requests.	3/29/2019
XIII. Vice Presidents review all 2019/20 divisional base and 1X requests submitted.	COVP week of April 1, 2019
XIV. BRAT, AR&P and PBAC meet to discuss the budget requests. PO/SA/BFA/IT  AA/GRA/URD/Cross-Divisional/Capital Projects	BRAT 4/11/2019* ARP 4/16/2019 PBAC 4/18/2019  BRAT 4/25/2019 ARP 4/30/2019 PBAC 5/2/2019
XV. Vice Presidents and President discuss the budget requests taking into consideration of feedbacks from BRAT, AR&P and PBAC, and prioritize the requests as needed to match the available funding.  BFA prepares revised budget proposal	COVP 5/6/2019
XVI. BRAT, AR&P and PBAC review the revised budget proposal.  PBAC recommends to President who authorizes allocations to divisions	BRAT 5/9/2019 ARP 5/14/2019 PBAC 5/16/2019 PBAC 5/23/2019 (hold)

<sup>1</sup> Auxiliary Budgets are discussed to provide information on overall university resources. Auxiliary budgets are set based on the codified budget process of the individual auxiliary and in compliance with the corresponding legal and regulatory framework of the auxiliary.  
 \*May be rescheduled to different date

**Budget and Finance**  
Business and Financial Affairs  
San Diego State University  
5500 Campanile Drive  
San Diego CA 92182- 1622  
Tel: 619-594-6602




SAN DIEGO STATE  
UNIVERSITY

## MEMORANDUM


DATE: March 7, 2019

TO: Agnes Wong-Nickerson  
Associate Vice President, Financial Operations

From: Crystal Little   
Director, Budget & Finance

SUBJECT: 2018/19 Mid-Year Budget Oversight Review


Please find attached for your approval the 2018/19 mid-year budget oversight reports for SDSU divisions per ICSUAM 2002.00 Budget Oversight policy. Budget & Finance provided the initial review with questions/comments and then each division provided their review and response/resolution along with the divisional AVP approval.

Approved:  \_\_\_\_\_ Date: 3/7/2019

Please let me know if you have any questions.

Attachments



**SDSU Policy:** **SDSU Budget Oversight**  
**Issue Date:** 11/14/2018  
**Effective Date:** 11/1/2018  
**Supersedes:** N/A  
**Approve by:** Tom McCarron   
Tom McCarron (Nov 15, 2018)  
Vice President, Business & Financial Affairs

**CSU Policy:** **ICSUAM 2002.00 Budget Oversight**  
**Effective Date:** 10/12/2017

Effective October 12, 2017 the Integrated CSU Administrative Manual (ICSUAM Section 2002.00) formalized and established a systemwide policy on budget oversight and requires that each campus must establish policies and procedures to monitor budget performance.

**Financial Review:**

Financial reviews will be performed at the divisional level and will include comparison of budgeted to actual revenues and expenditures to monitor performance and to identify and resolve any discrepancies.

SDSU divisions are identified as follows:

- Office of the President
- Academic Affairs
- Business & Financial Affairs
- Student Affairs
- University Relations & Development

**Frequency of Financial Reviews:**

Financial reviews will occur twice per year at mid-year in January and at year-end in June.

**Documentation:**

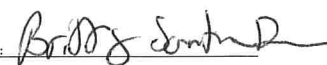
Financial reviews will be documented in the form of a financial reports prepared by Budget & Finance with annotations identifying financial concerns (i.e. budget shortfall, inappropriate account, etc.). Each division is responsible to review their financial report(s) and provide documentation evidencing research conducted, resolution plan and expected and final completion dates of resolution actions for all identified financial concerns.

Divisional financial reviews must be approved by the divisional AVP or designee. Divisional financial reviews will be submitted to Budget & Finance for consolidation and final review and approval by the AVP of Financial Operations. The President's Budget Advisory Committee (PBAC) will receive a copy of the approved financial reports.

**References:** [ICSUAM Section 2002.00 Budget Oversight Policy](#)

Levels	Fund Type	Fund	Accounts	Account Attributes	Year to date as of Dec-2017				Year to date as of Dec-2018				B&F Questions/Comments	Office of the President Review/Resolution [1]	Jul-2018 Actual	Aug-2018 Actual	Sep-2018 Actual	Oct-2018 Actual	Nov-2018 Actual	Dec-2018 Actual	
					Budget	Encumbrance	Actual	%	Working Budget (61,153.05)	YTD Encumb	YTD Actual (61,153.05)	YTD Funds Avail (227,700.00)									%
60000 - President, C	Univ Operatin	1006	Revenue	INTRAFUND TRANSFER IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
60000 - President, C	Univ Operatin	1006	Revenue	PRIVATE CONTRIBUTIONS	-	-	-	-	-	-	-	227,700.00	-	-	-	-	-	-	-	(227,700.00)	
60000 - President, C	Univ Operatin	1006	Revenue	Subtotal	-	-	(61,153.05)	-	(61,153.05)	-	(288,853.05)	227,700.00	-	-	-	-	-	-	-	(227,700.00)	
60000 - President, C	Univ Operatin	1006	Salary	MANAGEMENT	139,572.00	-	90,746.74	65.0%	1,072,152.50	-	260,548.82	811,603.68	-	26,666.68	26,666.68	26,666.68	26,666.68	68,679.68	-	85,202.42	
60000 - President, C	Univ Operatin	1006	Salary	OVERTIME	-	-	(2,160.00)	-	-	-	-	(2,160.00)	-	-	-	-	-	-	-	-	
60000 - President, C	Univ Operatin	1006	Salary	PRESIDENT	428,645.00	-	303,923.41	70.9%	441,499.00	-	261,343.39	180,155.61	-	76,311.81	37,863.58	36,792.00	36,792.00	36,792.00	36,792.00	36,792.00	
60000 - President, C	Univ Operatin	1006	Salary	STUDENT ASSISTANT	9,000.00	-	1,502.40	16.7%	8,000.00	-	1,852.80	6,147.20	-	-	-	-	-	-	1,084.80	768.00	
60000 - President, C	Univ Operatin	1006	Salary	SUPPORT STAFF	167,281.00	-	83,640.00	50.0%	487,204.60	-	108,721.17	378,483.43	-	13,504.57	4,423.35	10,076.30	9,468.30	40,074.94	-	31,173.71	
60000 - President, C	Univ Operatin	1006	Salary	WORK STUDY	-	-	-	-	3,000.00	-	-	3,000.00	-	-	-	-	-	-	-	-	
60000 - President, C	Univ Operatin	1006	Salary	Subtotal	744,498.00	-	479,812.55	64.4%	2,009,696.07	-	632,466.18	1,377,229.89	-	116,483.06	68,953.61	73,534.98	72,926.98	146,631.42	-	153,936.13	
60000 - President, C	Univ Operatin	1006	Benefits	BENEFITS	174,309.18	-	174,309.18	100.0%	292,403.72	-	292,403.72	(0.00)	-	38,701.11	31,573.64	35,499.56	32,818.90	74,372.48	-	79,438.03	
60000 - President, C	Univ Operatin	1006	Benefits	Subtotal	174,309.18	-	174,309.18	100.0%	292,403.72	-	292,403.72	(0.00)	-	38,701.11	31,573.64	35,499.56	32,818.90	74,372.48	-	79,438.03	
60000 - President, C	Univ Operatin	1006	Operating Expense	ADVERTISING & PROMOTIONAL PUBLICATIONS	-	-	-	-	54,960.00	47,782.00	1,345.00	10,833.00	-	-	-	-	-	-	-	-	1,345.00
60000 - President, C	Univ Operatin	1006	Operating Expense	COMMUNICATIONS	3,660.00	-	1,642.68	44.9%	8,375.00	-	2,006.03	6,368.97	-	38.01	321.72	977.49	283.50	385.31	-	-	
60000 - President, C	Univ Operatin	1006	Operating Expense	CONTRACTUAL SERVICES	20,805.15	-	7,723.02	37.1%	41,725.00	4,130.65	35,084.46	2,509.89	-	14.00	7,023.11	14.00	18,431.85	2,164.00	-	7,437.50	
60000 - President, C	Univ Operatin	1006	Operating Expense	COPIER	5,000.00	-	2,030.27	40.6%	5,000.00	-	2,570.43	2,429.57	-	328.05	427.33	583.27	448.64	421.76	-	361.38	
60000 - President, C	Univ Operatin	1006	Operating Expense	DUES, MEMBERSHIPS & SUBSCRIPTIONS	154,000.00	-	115,979.30	75.3%	155,000.00	-	106,143.61	48,856.39	-	68,830.46	11,015.96	56.68	-	14,441.92	-	11,798.59	
60000 - President, C	Univ Operatin	1006	Operating Expense	EQUIPMENT	-	1,774.57	793.19	-	1,000.00	6,776.69	(5,776.69)	677.7%	-	-	-	-	-	-	-	-	
60000 - President, C	Univ Operatin	1006	Operating Expense	FACILITIES REPAIRS & MAINTENANCE	6,000.00	-	230.00	3.8%	7,000.00	-	4,518.50	2,481.50	-	-	2,763.00	168.00	1,186.50	401.00	-	-	
60000 - President, C	Univ Operatin	1006	Operating Expense	HOSPITALITY	25,000.00	-	18,732.63	74.9%	37,500.00	-	30,856.45	6,643.55	-	6,135.74	3,627.95	16,005.72	96.98	1,865.50	-	4,261.51	
60000 - President, C	Univ Operatin	1006	Operating Expense	INFORMATION TECHNOLOGY	2,575.00	-	1,926.86	74.8%	2,600.00	-	2,554.75	45.25	-	862.79	-	98.32	-	1,583.64	-	10.00	
60000 - President, C	Univ Operatin	1006	Operating Expense	POSTAGE & FREIGHT	800.00	-	105.46	13.2%	700.00	-	54.31	645.69	-	0.51	-	25.30	7.11	17.85	-	3.54	
60000 - President, C	Univ Operatin	1006	Operating Expense	RECRUITMENT & EMPLOYEE RELOCATION	-	-	-	-	-	-	12,209.13	(12,209.13)	-	12,209.13	-	-	-	-	-	-	-
60000 - President, C	Univ Operatin	1006	Operating Expense	REPROGRAPHICS	2,000.00	-	155.04	7.8%	1,500.00	-	1,053.41	446.59	-	-	183.00	184.43	-	705.98	-	-	
60000 - President, C	Univ Operatin	1006	Operating Expense	SERVICES	128,247.98	5,000.00	12,896.36	14.0%	1,099,230.61	-	11,750.00	1,087,480.61	-	58.00	10,000.00	1,750.00	75.00	70.00	275.00	-	10.00
60000 - President, C	Univ Operatin	1006	Operating Expense	SERVICES FROM OTHER FUNDS/AGENCIES	1,750.00	-	1,412.00	80.7%	2,000.00	-	593.00	1,407.00	-	-	-	-	-	-	-	-	-
60000 - President, C	Univ Operatin	1006	Operating Expense	SPACE RENT	91,600.00	15,000.00	15,000.00	32.8%	61,600.00	16,200.00	16,000.00	29,400.00	-	-	-	-	-	-	-	-	16,000.00
60000 - President, C	Univ Operatin	1006	Operating Expense	SUPPLIES	35,994.16	-	1,115.41	3.1%	288,529.12	112,095.90	2,202.09	174,231.13	-	483.97	221.96	216.63	187.53	55.21	-	-	1,036.79
60000 - President, C	Univ Operatin	1006	Operating Expense	TRAINING & PROFESSIONAL DEVELOPMENT	-	-	800.00	-	3,000.00	-	800.00	2,200.00	-	-	-	-	-	-	-	-	-
60000 - President, C	Univ Operatin	1006	Operating Expense	TRAVEL	16,750.00	-	6,935.56	41.4%	30,810.00	-	25,982.94	4,827.06	-	526.81	4,306.10	3,952.02	5,617.06	5,968.53	-	5,612.42	
60000 - President, C	Univ Operatin	1006	Operating Expense	Subtotal	494,182.29	21,774.57	187,477.78	42.3%	1,800,529.93	181,985.24	259,724.11	1,362,820.58	-	89,487.47	39,995.13	24,086.86	26,329.17	27,948.75	-	47,876.73	
60000 - President, C	Revenue-Base	1021	Revenue	CATEGORY IV (USER) FEES	(300,000.00)	-	(150,075.00)	50.0%	(500,000.00)	-	(138,993.00)	(469,007.00)	-	(8,497.00)	(28,913.00)	(36,569.00)	(15,196.00)	(19,981.00)	-	(21,837.00)	
60000 - President, C	Revenue-Base	1021	Revenue	OTHER REVENUE	(20,000.00)	-	(81,153.25)	155.8%	(30,000.00)	-	(36,490.41)	(6,490.41)	-	-	(500.00)	-	(35,990.41)	-	-	-	
60000 - President, C	Revenue-Base	1021	Revenue	Subtotal	(320,000.00)	-	(181,227.25)	56.6%	(520,000.00)	-	(167,483.41)	(475,516.59)	-	(8,497.00)	(29,413.00)	(36,569.00)	(15,186.41)	(19,981.00)	-	(21,837.00)	
60000 - President, C	Revenue-Base	1021	Operating Expense	DUES, MEMBERSHIPS & SUBSCRIPTIONS	-	-	-	-	350.00	-	(350.00)	-	-	-	-	-	-	-	-	-	
60000 - President, C	Revenue-Base	1021	Operating Expense	FACILITIES REPAIRS & MAINTENANCE	-	-	-	-	186.50	-	(186.50)	-	-	-	-	-	-	-	-	186.50	
60000 - President, C	Revenue-Base	1021	Operating Expense	HOSPITALITY	-	-	-	-	4,035.21	-	(4,035.21)	-	-	-	-	-	-	-	-	-	
60000 - President, C	Revenue-Base	1021	Operating Expense	INTRAFUND TRANSFER OUT	-	-	-	-	61,153.05	-	(61,153.05)	-	-	-	61,153.05	-	-	-	-	-	
60000 - President, C	Revenue-Base	1021	Operating Expense	SERVICES	428,356.13	-	-	-	606,514.56	-	270.61	606,243.95	-	-	-	-	-	-	-	-	
60000 - President, C	Revenue-Base	1021	Operating Expense	SUPPLIES	-	-	-	-	788.89	-	(788.89)	-	-	-	-	-	-	-	-	-	
60000 - President, C	Revenue-Base	1021	Operating Expense	Subtotal	428,356.13	-	-	-	667,667.61	-	66,784.26	600,883.35	-	191.31	61,532.12	4,924.33	-	-	-	-	186.50
60000 - President, C	Financial Aid	4090	Salary	WORK STUDY	-	-	-	-	7,000.00	-	-	7,000.00	-	-	-	-	-	-	-	-	
60000 - President, C	Financial Aid	4090	Salary	Subtotal	-	-	-	-	7,000.00	-	-	7,000.00	-	-	-	-	-	-	-	-	

[1] Please document research conducted, resolution plan and expected and final completion dates of resolution actions for all identified financial concerns.

AVP Signature:   
 Name and Title: Brittany Santos-Dorle, Chief of Staff  
 Date: 1-30-2019



Levels	Fund Type	Fund	Accounts	Account Attributes	Year to date as of Dec-2017				Year to date as of Dec-2018				
					Budget	Encumbrance	Actual	%	Working Budget	YTD Encumb	YTD Actual	YTD Funds Avail	%
40000	Univ Operating F	1006	Revenue	COST-RECOVERY REVENUE	-	-	-	-	(8,477,363.00)	-	(3,851,129.97)	(4,626,233.03)	45.4%
40000	Univ Operating F	1006	Revenue	OTHER REVENUE	-	-	-	-	(579,500.00)	-	(167,232.07)	(412,267.93)	28.9%
40000	Univ Operating F	1006	Revenue	RENT/LEASE REVENUE	-	-	-	-	(84,650.00)	-	(47,951.66)	(36,698.34)	56.6%
40000	Univ Operating F	1006	Revenue	PRIVATE CONTRIBUTIONS	-	-	-	-	(811,800.00)	-	(500,000.00)	(311,800.00)	61.6%
40000	Univ Operating F	1006	Revenue	INTERFUND TRANSFER IN	-	-	-	-	-	-	(15,096.93)	15,096.93	-
40000	Univ Operating F	1006	Revenue	<b>Subtotal</b>	-	-	-	-	<b>(9,953,313.00)</b>	-	<b>(4,581,410.63)</b>	<b>(5,371,902.37)</b>	<b>46.0%</b>
40000	Univ Operating F	1006	Salary	ACADEMIC FACULTY	120,174,516.09	-	54,767,878.63	45.6%	134,009,711.27	-	57,247,488.76	76,762,222.51	42.7%
40000	Univ Operating F	1006	Salary	DEPARTMENT CHAIR	661,110.00	-	2,259,830.91	341.8%	5,654,502.00	-	2,875,522.72	2,778,979.28	50.9%
40000	Univ Operating F	1006	Salary	MANAGEMENT	2,226,614.00	-	4,729,937.74	212.4%	10,766,907.00	-	5,322,264.59	5,444,642.41	49.4%
40000	Univ Operating F	1006	Salary	NIGHT SHIFT DIFFERENTIAL	4,500.00	-	2,659.43	59.1%	6,000.00	-	3,799.54	2,200.46	63.3%
40000	Univ Operating F	1006	Salary	OVERTIME	3,500.00	-	54,210.44	1,548.9%	37,000.00	-	73,588.02	(36,588.02)	198.9%
40000	Univ Operating F	1006	Salary	STUDENT ASSISTANT	1,944,176.95	-	1,575,999.03	81.1%	2,099,970.45	-	1,548,644.93	551,325.52	73.7%
40000	Univ Operating F	1006	Salary	SUPPORT STAFF	44,097,866.44	-	14,027,116.09	31.8%	37,496,684.03	-	15,481,033.00	22,015,651.03	41.3%
40000	Univ Operating F	1006	Salary	WORK STUDY	247,888.56	-	104,731.68	42.2%	247,857.49	-	109,062.90	138,794.59	44.0%
40000	Univ Operating F	1006	Salary	<b>Subtotal</b>	<b>169,360,172.04</b>	-	<b>77,522,363.95</b>	<b>45.8%</b>	<b>190,318,632.24</b>	-	<b>82,661,404.46</b>	<b>107,657,227.78</b>	<b>43.4%</b>
40000	Univ Operating F	1006	Benefits	BENEFITS	36,790,170.50	-	36,601,931.06	99.5%	39,074,421.72	-	39,074,253.81	167.91	100.0%
40000	Univ Operating F	1006	Benefits	<b>Subtotal</b>	<b>36,790,170.50</b>	-	<b>36,601,931.06</b>	<b>99.5%</b>	<b>39,074,421.72</b>	-	<b>39,074,253.81</b>	<b>167.91</b>	<b>100.0%</b>
40000	Univ Operating F	1006	Operating	ACCREDITATION	132,380.00	-	86,329.00	65.2%	112,493.00	-	89,801.10	22,691.90	79.8%
40000	Univ Operating F	1006	Operating	ADVERTISING & PROMOTIONAL PUBLICATI	16,936.00	-	49,013.24	289.4%	-	22,680.00	69,733.80	(92,413.80)	-
40000	Univ Operating F	1006	Operating	CHARGEBACK INCOME CREDITS	(8,000.00)	-	(1,428.48)	17.9%	(5,000.00)	-	(12,216.68)	7,216.68	244.3%
40000	Univ Operating F	1006	Operating	COMMUNICATIONS	83,555.55	-	284,536.57	340.5%	82,025.00	-	311,455.16	(229,430.16)	379.7%
40000	Univ Operating F	1006	Operating	CONTRACTUAL SERVICES	963,156.08	948,817.32	450,184.33	145.3%	1,518,909.81	583,328.90	964,667.58	(29,086.67)	101.9%
40000	Univ Operating F	1006	Operating	COPIER	2,064.00	3,905.82	89,351.26	4,518.3%	3,718.81	34.93	131,539.27	(127,855.39)	3,538.1%
40000	Univ Operating F	1006	Operating	DUES, MEMBERSHIPS & SUBSCRIPTIONS	186,000.00	41,389.61	190,706.28	124.8%	16,412.80	73,352.80	163,834.30	(220,774.30)	1,445.1%
40000	Univ Operating F	1006	Operating	EQUIPMENT	8,603,183.99	1,802,727.90	1,098,176.67	33.7%	14,700,164.86	2,153,614.40	1,920,005.92	10,626,544.54	27.7%
40000	Univ Operating F	1006	Operating	FACILITIES REPAIRS & MAINTENANCE	6,329,748.94	-	33,823.96	0.5%	3,844,456.66	-	361,886.67	3,482,569.99	9.4%
40000	Univ Operating F	1006	Operating	HOSPITALITY	-	-	35,571.02	-	11,793.00	484.00	80,376.48	(69,067.48)	685.7%
40000	Univ Operating F	1006	Operating	INFORMATION TECHNOLOGY	1,308,143.41	737,663.91	1,617,168.04	180.0%	2,335,474.55	1,009,255.07	2,177,604.73	(851,385.25)	136.5%
40000	Univ Operating F	1006	Operating	INSURANCE EXPENSE	6,301.35	-	6,556.35	104.0%	-	-	230.00	(230.00)	-
40000	Univ Operating F	1006	Operating	INTERFUND TRANSFER OUT	1,125,000.00	-	337,064.51	30.0%	-	-	1,946,944.36	(1,946,944.36)	-
40000	Univ Operating F	1006	Operating	LEGAL SETTLEMENT COSTS	-	-	4,488.00	-	-	-	-	-	-
40000	Univ Operating F	1006	Operating	LIBRARY ACQUISITIONS	2,472,653.00	4,960.00	1,137,801.13	46.2%	1,891,845.00	7,172.55	888,913.85	995,758.60	47.4%
40000	Univ Operating F	1006	Operating	MASTER TEACHER	162,313.00	124,480.00	2,850.00	78.4%	246,574.20	74,681.00	103,906.80	67,986.40	72.4%
40000	Univ Operating F	1006	Operating	OTHER	-	-	1,980.50	-	227,477.00	-	3,004.68	224,472.32	1.3%
40000	Univ Operating F	1006	Operating	POSTAGE & FREIGHT	5,412.19	4,048.18	40,321.45	819.8%	1,520.00	1,794.05	65,048.74	(65,322.79)	4,397.6%
40000	Univ Operating F	1006	Operating	PRINTING	-	0.02	(58.62)	-	-	-	5,429.42	(5,429.42)	-
40000	Univ Operating F	1006	Operating	RECRUITMENT & EMPLOYEE RELOCATION	176,156.00	-	255,591.96	145.1%	298,893.09	12,204.77	457,394.56	(170,706.24)	157.1%
40000	Univ Operating F	1006	Operating	REPROGRAPHICS	27,500.00	-	111,799.44	406.5%	27,500.00	-	124,538.17	(97,038.17)	452.9%
40000	Univ Operating F	1006	Operating	SERVICES	581,763.34	908,279.91	799,047.63	293.5%	681,715.63	685,536.69	823,323.86	(827,144.92)	221.3%
40000	Univ Operating F	1006	Operating	SERVICES FROM OTHER FUNDS/AGENCIES	380.00	-	34,960.00	9,200.0%	-	-	36,932.57	(36,932.57)	-
40000	Univ Operating F	1006	Operating	SPACE RENT	464,888.11	269,546.08	272,562.65	116.6%	617,087.63	331,155.22	350,150.02	(64,217.61)	110.4%
40000	Univ Operating F	1006	Operating	SUPPLIES	27,407,963.73	250,981.78	865,456.72	4.1%	32,767,126.39	811,894.72	1,138,584.86	30,816,646.81	6.0%
40000	Univ Operating F	1006	Operating	TRAINING & PROFESSIONAL DEVELOPMENT	83,480.00	4,319.73	4,686.00	10.8%	34,460.00	-	14,301.87	20,158.13	41.5%
40000	Univ Operating F	1006	Operating	TRAVEL	337,293.26	-	479,560.59	142.2%	662,995.40	-	1,089,064.18	(426,068.78)	164.3%
40000	Univ Operating F	1006	Operating	UTILITIES	-	-	6,386.88	-	-	-	10,523.69	(10,523.69)	-
40000	Univ Operating F	1006	Operating	<b>Subtotal</b>	<b>50,468,271.95</b>	<b>5,101,120.26</b>	<b>8,294,487.08</b>	<b>26.5%</b>	<b>60,077,642.83</b>	<b>5,767,189.10</b>	<b>13,316,979.96</b>	<b>40,993,473.77</b>	<b>31.8%</b>
40000	Univ Operating F	1019	Revenue	OTHER REVENUE	-	-	(400.00)	-	-	-	(400.00)	400.00	-
40000	Univ Operating F	1019	Revenue	<b>Subtotal</b>	-	-	<b>(400.00)</b>	-	-	-	<b>(400.00)</b>	<b>400.00</b>	-
40000	Univ Operating F	1019	Salary	ACADEMIC FACULTY	-	-	6,668.00	-	-	-	5,334.40	(5,334.40)	-
40000	Univ Operating F	1019	Salary	MANAGEMENT	-	-	105,006.00	-	210,012.00	-	108,156.00	101,856.00	51.5%
40000	Univ Operating F	1019	Salary	STUDENT ASSISTANT	-	-	9,086.05	-	-	-	4,740.00	(4,740.00)	-
40000	Univ Operating F	1019	Salary	SUPPORT STAFF	472,260.00	-	118,749.00	25.1%	261,736.00	-	125,868.00	135,868.00	48.1%
40000	Univ Operating F	1019	Salary	<b>Subtotal</b>	<b>472,260.00</b>	-	<b>239,509.05</b>	<b>50.7%</b>	<b>471,748.00</b>	-	<b>244,098.40</b>	<b>227,649.60</b>	<b>51.7%</b>
40000	Univ Operating F	1019	Benefits	BENEFITS	119,196.65	-	119,196.65	100.0%	132,554.96	-	132,554.96	-	100.0%

B&F Questions/Comments

Revenue seems low for mid-year. Please review and/or provide resolution.

This appears to be a budget shortfall for midyear. Please review and/or provide resolution.

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A detailed review reflects that there are some timing variances with revenue collection. In addition, there are several orgs where the revenue was budgeted on a different account from where the actual collections are posting. In addition, there has been follow up in two areas to inquire to the status of billing in order to ensure that it occurs prior to year end.

There are adequate funds in the non-faculty salary budget to cover overtime and night differential. A transfer will be made if required, but overall the total salary for the balance of the year will be within budget.

There are adequate funds in the non-faculty salary budget to cover overtime and night differential. A transfer will be made if required, but overall the total salary for the balance of the year will be within budget.

Student Assistants are covered by the Operating Expense budget. The Colleges have been encouraged to make transfers which anticipate their spending, rather than waiting for year end to make the transfer. We will continue to monitor and encourage this budget transfer to be made.

This represents conference registration fees. Additional fees have been received in January and a budget transfer has been made to reflect both the increased revenue and associated expenses.

Please post revenue and expense budgets for this revenue.



B&F Questions/Comments

Academic Affairs Review/Resolution [1]

Levels	Fund Type	Fund	Accounts	Account Attributes	Year to date as of Dec-2017				Year to date as of Dec-2018				
					Budget	Encumbrance	Actual	%	Working Budget	YTD Encumb	YTD Actual	YTD Funds Avail	%
40000	Univ Operating F	1019	Benefits	<b>Subtotal</b>	<b>119,196.65</b>	-	<b>119,196.65</b>	<b>100.0%</b>	<b>132,554.96</b>	-	<b>132,554.96</b>	-	<b>100.0%</b>
40000	Univ Operating F	1019	Operating	COMMUNICATIONS	461.15	490.74	1,015.31	326.6%	440.83	940.83	842.79	(1,342.79)	404.6%
40000	Univ Operating F	1019	Operating	CONTRACTUAL SERVICES	-	-	-	-	-	3,087.00	-	(3,087.00)	-
40000	Univ Operating F	1019	Operating	COPIER	-	-	2,478.80	-	-	-	2,469.99	(2,469.99)	-
40000	Univ Operating F	1019	Operating	EQUIPMENT	-	2,153.93	727.31	-	-	-	-	-	-
40000	Univ Operating F	1019	Operating	HOSPITALITY	-	-	2,977.36	-	-	-	633.87	(633.87)	-
40000	Univ Operating F	1019	Operating	INFORMATION TECHNOLOGY	-	-	520.00	-	-	4,799.59	2,348.36	(7,147.95)	-
40000	Univ Operating F	1019	Operating	POSTAGE & FREIGHT	-	-	436.08	-	-	-	324.11	(324.11)	-
40000	Univ Operating F	1019	Operating	PRINTING	-	-	89.76	-	-	-	-	-	-
40000	Univ Operating F	1019	Operating	SERVICES	(38,642.92)	307,792.13	22,785.71	(855.5%)	(7,385.64)	317,119.35	15,719.44	(340,224.43)	(4,506.6%)
40000	Univ Operating F	1019	Operating	SERVICES FROM OTHER FUNDS/AGENCIES	-	-	78,696.00	-	-	-	78,496.00	(78,496.00)	-
40000	Univ Operating F	1019	Operating	SUPPLIES	1,278,863.21	931.37	23,437.42	1.9%	1,252,320.63	1,066.68	20,070.75	1,231,183.20	1.7%
40000	Univ Operating F	1019	Operating	TRAVEL	(12,733.88)	-	27,798.51	(218.3%)	(13,339.64)	-	7,339.25	(20,678.89)	(55.0%)
40000	Univ Operating F	1019	Operating	<b>Subtotal</b>	<b>1,227,947.56</b>	<b>311,368.17</b>	<b>160,962.26</b>	<b>38.5%</b>	<b>1,232,036.18</b>	<b>327,013.45</b>	<b>128,244.56</b>	<b>776,778.17</b>	<b>37.0%</b>
40000	Univ Operating F	1020	Salary	ACADEMIC FACULTY	-	-	-	-	-	-	6,443.60	(6,443.60)	-
40000	Univ Operating F	1020	Salary	STUDENT ASSISTANT	6,000.00	-	1,250.00	20.8%	3,730.00	-	6,495.92	(2,765.92)	174.2%
40000	Univ Operating F	1020	Salary	<b>Subtotal</b>	<b>6,000.00</b>	-	<b>1,250.00</b>	<b>20.8%</b>	<b>3,730.00</b>	-	<b>12,939.52</b>	<b>(9,209.52)</b>	<b>346.9%</b>
40000	Univ Operating F	1020	Benefits	BENEFITS	-	-	-	-	178.20	-	178.20	-	100.0%
40000	Univ Operating F	1020	Benefits	<b>Subtotal</b>	-	-	-	-	<b>178.20</b>	-	<b>178.20</b>	-	<b>100.0%</b>
40000	Univ Operating F	1020	Operating	SERVICES	-	-	107.17	-	-	330.00	-	(330.00)	-
40000	Univ Operating F	1020	Operating	SUPPLIES	80,807.19	0.02	15,106.64	18.7%	103,343.48	600.00	1,968.60	100,774.88	2.5%
40000	Univ Operating F	1020	Operating	TRAVEL	2,500.00	-	2,493.33	99.7%	1,000.00	-	774.56	225.44	77.5%
40000	Univ Operating F	1020	Operating	<b>Subtotal</b>	<b>83,307.19</b>	<b>0.02</b>	<b>17,707.14</b>	<b>21.3%</b>	<b>104,343.48</b>	<b>930.00</b>	<b>2,743.16</b>	<b>100,670.32</b>	<b>3.5%</b>
40000	Univ Operating F	1022	Salary	ACADEMIC FACULTY	128,795.00	-	62,241.75	48.3%	65,259.25	-	82,919.00	(17,659.75)	127.1%
40000	Univ Operating F	1022	Salary	SSPAR/ASST DEANS/OTHER	28,450.00	-	-	-	5,667.00	-	5,667.00	-	100.0%
40000	Univ Operating F	1022	Salary	STUDENT ASSISTANT	190,925.92	-	51,975.87	27.2%	103,479.26	-	58,727.94	44,751.32	56.8%
40000	Univ Operating F	1022	Salary	<b>Subtotal</b>	<b>348,170.92</b>	-	<b>114,217.62</b>	<b>32.8%</b>	<b>174,405.51</b>	-	<b>147,313.94</b>	<b>27,091.57</b>	<b>84.5%</b>
40000	Univ Operating F	1022	Benefits	BENEFITS	22,973.37	-	22,973.37	100.0%	31,934.48	-	31,934.48	-	100.0%
40000	Univ Operating F	1022	Benefits	<b>Subtotal</b>	<b>22,973.37</b>	-	<b>22,973.37</b>	<b>100.0%</b>	<b>31,934.48</b>	-	<b>31,934.48</b>	-	<b>100.0%</b>
40000	Univ Operating F	1022	Operating	CONTRACTUAL SERVICES	-	-	-	-	129.14	537.66	535.27	(943.79)	830.8%
40000	Univ Operating F	1022	Operating	DUES, MEMBERSHIPS & SUBSCRIPTIONS	-	-	-	-	-	-	495.00	(495.00)	-
40000	Univ Operating F	1022	Operating	EQUIPMENT	-	10,374.40	-	-	-	-	381.14	(381.14)	-
40000	Univ Operating F	1022	Operating	INFORMATION TECHNOLOGY	-	-	1,474.27	-	-	-	349.00	(349.00)	-
40000	Univ Operating F	1022	Operating	PRINTING	-	-	34.56	-	-	-	-	-	-
40000	Univ Operating F	1022	Operating	SERVICES	-	1,144.86	4,108.85	-	567.29	96.00	9,500.60	(9,029.31)	1,691.7%
40000	Univ Operating F	1022	Operating	SUPPLIES	245,661.71	947.68	17,427.42	7.5%	347,779.01	1,038.19	15,030.38	331,710.44	4.6%
40000	Univ Operating F	1022	Operating	TRAVEL	50,704.00	-	8,677.44	17.1%	-	-	11,696.73	(11,696.73)	-
40000	Univ Operating F	1022	Operating	<b>Subtotal</b>	<b>296,365.71</b>	<b>12,466.94</b>	<b>31,722.54</b>	<b>14.9%</b>	<b>348,475.44</b>	<b>1,671.85</b>	<b>37,988.12</b>	<b>308,815.47</b>	<b>11.4%</b>
40000	Univ Operating F	1023	Salary	ACADEMIC FACULTY	-	-	-	-	5,907.00	-	-	5,907.00	-
40000	Univ Operating F	1023	Salary	<b>Subtotal</b>	-	-	-	-	<b>5,907.00</b>	-	-	<b>5,907.00</b>	-
40000	Univ Operating F	1024	Salary	SUPPORT STAFF	-	-	-	-	4,500.00	-	3,000.00	1,500.00	66.7%
40000	Univ Operating F	1024	Salary	<b>Subtotal</b>	-	-	-	-	<b>4,500.00</b>	-	<b>3,000.00</b>	<b>1,500.00</b>	<b>66.7%</b>
40000	Univ Operating F	1024	Benefits	BENEFITS	-	-	-	-	-	-	389.73	(389.73)	-
40000	Univ Operating F	1024	Benefits	<b>Subtotal</b>	-	-	-	-	-	-	<b>389.73</b>	<b>(389.73)</b>	-
40000	Univ Operating F	1024	Operating	HOSPITALITY	-	-	-	-	-	-	3,770.14	(3,770.14)	-
40000	Univ Operating F	1024	Operating	SUPPLIES	-	-	-	-	10,063.25	-	123.91	9,939.34	1.2%
40000	Univ Operating F	1024	Operating	<b>Subtotal</b>	-	-	-	-	<b>10,063.25</b>	-	<b>3,894.05</b>	<b>6,169.20</b>	<b>38.7%</b>
40000	Univ Operating F	1606	Revenue	CATEGORY IV (USER) FEES	-	-	1,286.90	-	-	-	-	-	-
40000	Univ Operating F	1606	Revenue	<b>Subtotal</b>	-	-	<b>1,286.90</b>	-	-	-	-	-	-
40000	Revenue-Based (	1021	Revenue	BASIC TUITION FEE	(1,608,817.00)	-	(1,101,479.24)	68.5%	(1,696,672.00)	-	(1,343,272.68)	(353,399.32)	79.2%
40000	Revenue-Based (	1021	Revenue	CATEGORY II (MANDATORY) FEES	(1,653,000.00)	-	(1,080,159.12)	65.3%	(1,744,905.00)	-	(1,193,071.16)	(551,833.84)	68.4%
40000	Revenue-Based (	1021	Revenue	CATEGORY III (COURSE) FEES	(1,072,773.00)	-	(565,247.94)	52.7%	(1,014,833.00)	-	(603,033.00)	(411,800.00)	59.4%
40000	Revenue-Based (	1021	Revenue	CATEGORY IV (USER) FEES	(587,850.00)	-	(402,664.85)	68.5%	(805,118.00)	-	(378,319.61)	(426,798.39)	47.0%
40000	Revenue-Based (	1021	Revenue	GRADUATE BUSINESS PROF FEE	(1,545,278.00)	-	(937,802.47)	60.7%	(1,345,612.00)	-	(983,198.23)	(362,413.77)	73.1%
40000	Revenue-Based (	1021	Revenue	ALLOWANCE FOR DOUBTFUL	-	-	(11,554.56)	-	-	-	(18,627.00)	18,627.00	-
40000	Revenue-Based (	1021	Revenue	<b>Subtotal</b>	<b>(6,467,718.00)</b>	-	<b>(4,098,908.18)</b>	<b>63.4%</b>	<b>(6,607,140.00)</b>	-	<b>(4,519,521.68)</b>	<b>(2,087,618.32)</b>	<b>68.4%</b>
40000	Revenue-Based (	1021	Salary	ACADEMIC FACULTY	2,061,394.00	-	1,173,208.54	56.9%	2,081,829.00	-	938,033.99	1,143,795.01	45.1%



Levels	Fund Type	Fund	Accounts	Account Attributes	Year to date as of Dec-2017				Year to date as of Dec-2018				
					Budget	Encumbrance	Actual	%	Working Budget	YTD Encumb	YTD Actual	YTD Funds Avail	%
40000	Revenue-Based (	1021	Salary	MANAGEMENT	140,016.00	-	70,894.98	50.6%	162,804.00	-	79,365.64	83,438.36	48.7%
40000	Revenue-Based (	1021	Salary	NIGHT SHIFT DIFFERENTIAL	2,366.00	-	515.00	21.8%	6,180.00	-	2,218.30	3,961.70	35.9%
40000	Revenue-Based (	1021	Salary	OVERTIME	-	-	1,160.01	-	-	-	853.13	(853.13)	-
40000	Revenue-Based (	1021	Salary	STUDENT ASSISTANT	24,000.00	-	45,429.08	189.3%	45,947.00	-	82,590.15	(36,643.15)	179.8%
40000	Revenue-Based (	1021	Salary	SUPPORT STAFF	1,168,100.00	-	491,842.07	42.1%	1,128,604.00	-	529,644.66	598,959.34	46.9%
40000	Revenue-Based (	1021	Salary	<b>Subtotal</b>	<b>3,395,876.00</b>	<b>-</b>	<b>1,783,049.68</b>	<b>52.5%</b>	<b>3,425,364.00</b>	<b>-</b>	<b>1,632,705.87</b>	<b>1,792,658.13</b>	<b>47.7%</b>
40000	Revenue-Based (	1021	Benefits	BENEFITS	728,852.75	-	728,852.75	100.0%	747,831.41	-	747,831.41	(0.00)	100.0%
40000	Revenue-Based (	1021	Benefits	<b>Subtotal</b>	<b>728,852.75</b>	<b>-</b>	<b>728,852.75</b>	<b>100.0%</b>	<b>747,831.41</b>	<b>-</b>	<b>747,831.41</b>	<b>(0.00)</b>	<b>100.0%</b>
40000	Revenue-Based (	1021	Operating	ACCREDITATION	4,000.00	-	4,250.00	106.3%	4,000.00	-	-	4,000.00	-
40000	Revenue-Based (	1021	Operating	COMMUNICATIONS	-	-	3,021.79	-	5,004.00	-	3,385.61	1,618.39	67.7%
40000	Revenue-Based (	1021	Operating	CONTRACTUAL SERVICES	167,602.49	68,107.18	53,769.07	72.7%	195,731.23	19,916.12	59,064.22	116,750.89	40.4%
40000	Revenue-Based (	1021	Operating	COPIER	-	-	5,957.27	-	3,500.00	-	6,879.61	(3,379.61)	196.6%
40000	Revenue-Based (	1021	Operating	COST-RECOVERY REVENUE	175,000.00	-	-	-	175,000.00	-	-	175,000.00	-
40000	Revenue-Based (	1021	Operating	DUES, MEMBERSHIPS & SUBSCRIPTIONS	7,000.00	-	8,095.00	115.6%	10,000.00	6,200.00	10,024.87	(6,224.87)	162.2%
40000	Revenue-Based (	1021	Operating	EQUIPMENT	379,483.28	157,001.98	88,985.33	64.8%	150,000.00	130,367.31	221,016.04	(201,383.35)	234.3%
40000	Revenue-Based (	1021	Operating	FACILITIES REPAIRS & MAINTENANCE	56,139.00	-	25,345.62	45.1%	235,000.00	-	44,340.77	190,659.23	18.9%
40000	Revenue-Based (	1021	Operating	HOSPITALITY	-	-	-	-	-	34.48	21,213.77	(21,248.25)	-
40000	Revenue-Based (	1021	Operating	INFORMATION TECHNOLOGY	219,028.00	18,371.98	66,168.43	38.6%	124,035.41	12,348.69	151,266.70	(39,579.98)	131.9%
40000	Revenue-Based (	1021	Operating	INTERFUND TRANSFER OUT	-	-	62,204.00	-	-	-	-	-	-
40000	Revenue-Based (	1021	Operating	INTRAFUND TRANSFER OUT	-	-	-	-	-	-	2,671.00	(2,671.00)	-
40000	Revenue-Based (	1021	Operating	LIBRARY ACQUISITIONS	758,097.45	872.35	512,925.86	67.8%	753,030.08	93.20	444,735.47	308,201.41	59.1%
40000	Revenue-Based (	1021	Operating	OTHER	-	-	(16,842.87)	-	-	-	-	-	-
40000	Revenue-Based (	1021	Operating	POSTAGE & FREIGHT	-	-	104.72	-	-	-	150.48	(150.48)	-
40000	Revenue-Based (	1021	Operating	RECRUITMENT & EMPLOYEE RELOCATION	-	-	-	-	-	-	5,930.97	(5,930.97)	-
40000	Revenue-Based (	1021	Operating	REPROGRAPHICS	1,650.00	-	925.26	56.1%	2,000.00	-	38,595.90	(36,595.90)	1,929.8%
40000	Revenue-Based (	1021	Operating	SERVICES	667,549.48	271,851.94	287,229.88	83.8%	750,082.95	259,588.98	266,873.70	223,620.27	70.2%
40000	Revenue-Based (	1021	Operating	SERVICES FROM OTHER FUNDS/AGENCIES	-	-	200.00	-	-	-	500.00	(500.00)	-
40000	Revenue-Based (	1021	Operating	SUPPLIES	3,321,645.06	50,005.56	189,031.55	7.2%	3,507,064.05	68,085.31	227,784.83	3,211,193.91	8.4%
40000	Revenue-Based (	1021	Operating	TRAINING & PROFESSIONAL DEVELOPMENT	-	-	1,090.00	-	-	-	73.00	(73.00)	-
40000	Revenue-Based (	1021	Operating	TRAVEL	26,400.00	-	41,195.67	156.0%	27,000.00	-	32,711.04	(5,711.04)	121.2%
40000	Revenue-Based (	1021	Operating	<b>Subtotal</b>	<b>5,783,594.76</b>	<b>566,210.99</b>	<b>1,333,656.58</b>	<b>32.8%</b>	<b>5,941,447.72</b>	<b>496,634.09</b>	<b>1,537,217.98</b>	<b>3,907,595.65</b>	<b>34.2%</b>
40000	Lottery Fund	4810	Salary	ACADEMIC FACULTY	-	-	4,231.84	-	-	-	-	-	-
40000	Lottery Fund	4810	Salary	STUDENT ASSISTANT	29,500.00	-	4,532.80	15.4%	15,468.55	-	10,590.10	4,878.45	68.5%
40000	Lottery Fund	4810	Salary	SUPPORT STAFF	94,426.00	-	42,440.50	44.9%	89,310.00	-	45,028.79	44,281.21	50.4%
40000	Lottery Fund	4810	Salary	<b>Subtotal</b>	<b>123,926.00</b>	<b>-</b>	<b>51,205.14</b>	<b>41.3%</b>	<b>104,778.55</b>	<b>-</b>	<b>55,618.89</b>	<b>49,159.66</b>	<b>53.1%</b>
40000	Lottery Fund	4810	Benefits	BENEFITS	4,784.52	-	26,284.30	549.4%	-	-	27,463.14	(27,463.14)	-
40000	Lottery Fund	4810	Benefits	<b>Subtotal</b>	<b>4,784.52</b>	<b>-</b>	<b>26,284.30</b>	<b>549.4%</b>	<b>-</b>	<b>-</b>	<b>27,463.14</b>	<b>(27,463.14)</b>	<b>-</b>
40000	Lottery Fund	4810	Operating	COMMUNICATIONS	-	-	171.91	-	-	-	141.14	(141.14)	-
40000	Lottery Fund	4810	Operating	CONTRACTUAL SERVICES	-	-	-	-	-	-	(1,000.00)	1,000.00	-
40000	Lottery Fund	4810	Operating	EQUIPMENT	2,042,966.78	206,226.89	517,206.66	35.4%	1,975,757.69	330,890.27	382,519.16	1,262,348.26	36.1%
40000	Lottery Fund	4810	Operating	HOSPITALITY	-	-	-	-	-	-	220.67	(220.67)	-
40000	Lottery Fund	4810	Operating	INFORMATION TECHNOLOGY	36,130.69	58,930.11	312,294.36	1,027.4%	-	136,491.81	165,867.94	(302,359.75)	-
40000	Lottery Fund	4810	Operating	INSURANCE EXPENSE	81.24	-	921.69	1,134.5%	-	-	1,001.16	(1,001.16)	-
40000	Lottery Fund	4810	Operating	LIBRARY ACQUISITIONS	-	-	-	-	2,000.00	-	1,825.03	174.97	91.3%
40000	Lottery Fund	4810	Operating	REPROGRAPHICS	-	-	-	-	-	-	186.19	(186.19)	-
40000	Lottery Fund	4810	Operating	SERVICES	461.57	461.57	23,214.64	5,129.5%	-	15,038.50	3,482.91	(18,521.41)	-
40000	Lottery Fund	4810	Operating	SERVICES FROM OTHER FUNDS/AGENCIES	148,200.00	-	147,780.00	99.7%	148,200.00	-	146,340.00	1,860.00	98.7%
40000	Lottery Fund	4810	Operating	SUPPLIES	192,356.18	569.28	13,692.74	7.4%	35,870.56	-	73,010.71	(37,140.15)	203.5%
40000	Lottery Fund	4810	Operating	TRAINING & PROFESSIONAL DEVELOPMENT	-	-	40.00	-	-	-	50.00	(50.00)	-
40000	Lottery Fund	4810	Operating	TRAVEL	-	-	1,993.37	-	-	-	9,224.10	(9,224.10)	-
40000	Lottery Fund	4810	Operating	<b>Subtotal</b>	<b>2,420,196.46</b>	<b>266,187.85</b>	<b>1,017,315.37</b>	<b>53.0%</b>	<b>2,161,828.25</b>	<b>482,420.58</b>	<b>782,869.01</b>	<b>896,538.66</b>	<b>58.5%</b>
40000	Lottery Fund	4812	Salary	STUDENT ASSISTANT	192,126.98	-	86,245.05	44.9%	192,495.55	-	71,560.90	120,934.65	37.2%
40000	Lottery Fund	4812	Salary	<b>Subtotal</b>	<b>192,126.98</b>	<b>-</b>	<b>86,245.05</b>	<b>44.9%</b>	<b>192,495.55</b>	<b>-</b>	<b>71,560.90</b>	<b>120,934.65</b>	<b>37.2%</b>
40000	Lottery Fund	4812	Benefits	BENEFITS	-	-	719.29	-	-	-	394.63	(394.63)	-
40000	Lottery Fund	4812	Benefits	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>719.29</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>394.63</b>	<b>(394.63)</b>	<b>-</b>
40000	Lottery Fund	4812	Operating	ADVERTISING & PROMOTIONAL PUBLICATI	-	-	1,100.00	-	-	-	1,076.00	(1,076.00)	-
40000	Lottery Fund	4812	Operating	HOSPITALITY	-	-	-	-	-	-	2,115.45	(2,115.45)	-
40000	Lottery Fund	4812	Operating	INSURANCE EXPENSE	-	-	1,552.41	-	-	-	1,288.11	(1,288.11)	-
40000	Lottery Fund	4812	Operating	PRINTING	-	-	-	-	-	-	852.50	(852.50)	-
40000	Lottery Fund	4812	Operating	SERVICES	-	-	1,125.00	-	-	4,200.00	3,999.00	(8,199.00)	-
40000	Lottery Fund	4812	Operating	SUPPLIES	257.08	-	805.49	313.3%	22.78	-	-	22.78	-

B&F Questions/Comments

Academic Affairs Review/Resolution [1]

This appears to be a budget shortfall for midyear. Are students funded with OEE funds?

This variance is largely associated with the Library. We have reached out to request a budget transfer to be made to cover the budget shortfall.

This appears to be a budget shortfall for midyear. Are students funded with OEE funds?

The units are encouraged to use their lottery funds allocated first, and then use UOF funds once the lottery has been exhausted.

No budget for benefits. Please review and/or provide resolution.

A budget transfer is pending to cover the benefits based on actual salary - will post in February.

No budget for benefits. Please review and/or provide resolution.

The salary allocation is intended to cover salary and the small related benefits costs. The units are aware of the need to manage to the single total.



The resources were placed in to the Student Assistant budget line, however, the spending has been to OEE lines. We will work with College (IVC) to make a budget transfer to align budget with actual spending.

Total OEE appears to be a budget shortfall for midyear. Please review and/or provide resolution.

The budget was allocated to the staff line. We will work with unit (DAESA) to submit a budget transfer to align budget with actual.

No budget. Are students funded with OEE funds?

A budget transfer is pending to cover the benefits based on actual salary - will post in February.

No budget for benefits. Please review and/or provide resolution.

Levels Fund Type	Fund	Accounts	Account Attributes	Year to date as of Dec-2017				Year to date as of Dec-2018					
				Budget	Encumbrance	Actual	%	Working Budget	YTD Encumb	YTD Actual	YTD Funds Avail	%	
40000	Lottery Fund	4812	Operating	<b>Subtotal</b>	257.08	-	4,582.90	1,782.7%	22.78	4,200.00	9,331.06	(13,508.28)	59,398.9%
40000	Lottery Fund	4813	Salary	STUDENT ASSISTANT	-	-	11,233.85	-	-	-	22,974.30	(22,974.30)	-
40000	Lottery Fund	4813	Salary	SUPPORT STAFF	131,849.00	-	44,325.87	33.6%	128,098.00	-	41,852.65	86,245.35	32.7%
40000	Lottery Fund	4813	Salary	<b>Subtotal</b>	131,849.00	-	55,559.72	42.1%	128,098.00	-	64,826.95	63,271.05	50.6%
40000	Lottery Fund	4813	Benefits	BENEFITS	-	-	19,466.55	-	-	-	18,964.55	(18,964.55)	-
40000	Lottery Fund	4813	Benefits	<b>Subtotal</b>	-	-	19,466.55	-	-	-	18,964.55	(18,964.55)	-
40000	Lottery Fund	4813	Operating	COMMUNICATIONS	-	-	296.47	-	-	-	281.32	(281.32)	-
40000	Lottery Fund	4813	Operating	DUES, MEMBERSHIPS & SUBSCRIPTIONS	-	-	-	-	-	-	2,305.00	(2,305.00)	-
40000	Lottery Fund	4813	Operating	HOSPITALITY	-	-	-	-	-	-	(482.65)	482.65	-
40000	Lottery Fund	4813	Operating	INFORMATION TECHNOLOGY	-	-	-	-	-	-	2,557.29	(2,557.29)	-
40000	Lottery Fund	4813	Operating	INSURANCE EXPENSE	-	-	1,000.08	-	-	-	1,166.90	(1,166.90)	-
40000	Lottery Fund	4813	Operating	POSTAGE & FREIGHT	-	-	194.25	-	-	-	503.52	(503.52)	-
40000	Lottery Fund	4813	Operating	REPROGRAPHICS	-	-	1,018.96	-	-	-	2,265.65	(2,265.65)	-
40000	Lottery Fund	4813	Operating	SERVICES	1,327.29	1,999.19	3,763.66	434.2%	937.23	3,937.23	9,946.22	(12,946.22)	1,481.3%
40000	Lottery Fund	4813	Operating	SERVICES FROM OTHER FUNDS/AGENCIES	-	-	1,000.00	-	-	-	-	-	-
40000	Lottery Fund	4813	Operating	SUPPLIES	116,079.11	-	5,972.23	5.1%	89,357.33	-	11,411.93	77,945.40	12.8%
40000	Lottery Fund	4813	Operating	TRAINING & PROFESSIONAL DEVELOPMENT	-	-	105.00	-	-	-	35.00	(35.00)	-
40000	Lottery Fund	4813	Operating	TRAVEL	-	-	4,073.77	-	-	-	11,231.73	(11,231.73)	-
40000	Lottery Fund	4813	Operating	<b>Subtotal</b>	117,406.40	1,999.19	17,424.42	16.5%	90,294.56	3,937.23	41,221.91	45,135.42	50.0%
40000	Lottery Fund	4814	Salary	STUDENT ASSISTANT	-	-	5,179.20	-	-	-	-	-	-
40000	Lottery Fund	4814	Salary	SUPPORT STAFF	-	-	9,237.00	-	-	-	-	-	-
40000	Lottery Fund	4814	Salary	<b>Subtotal</b>	-	-	14,416.20	-	-	-	-	-	-
40000	Lottery Fund	4814	Benefits	BENEFITS	-	-	5,599.67	-	-	-	-	-	-
40000	Lottery Fund	4814	Benefits	<b>Subtotal</b>	-	-	5,599.67	-	-	-	-	-	-
40000	Lottery Fund	4814	Operating	CONTRACTUAL SERVICES	45,000.00	-	45,000.00	100.0%	-	-	-	-	-
40000	Lottery Fund	4814	Operating	INSURANCE EXPENSE	-	-	259.49	-	-	-	-	-	-
40000	Lottery Fund	4814	Operating	SERVICES	-	-	-	-	-	54,999.00	-	(54,999.00)	-
40000	Lottery Fund	4814	Operating	SUPPLIES	72,962.08	-	-	-	67,195.89	-	-	67,195.89	-
40000	Lottery Fund	4814	Operating	<b>Subtotal</b>	117,962.08	-	45,259.49	38.4%	67,195.89	54,999.00	-	12,196.89	81.8%
40000	Lottery Fund	4815	Operating	SUPPLIES	31,168.16	-	-	-	26,410.25	-	-	26,410.25	-
40000	Lottery Fund	4815	Operating	TRAVEL	-	-	6,165.06	-	-	-	928.52	(928.52)	-
40000	Lottery Fund	4815	Operating	<b>Subtotal</b>	31,168.16	-	6,165.06	19.8%	26,410.25	-	928.52	25,481.73	3.5%
40000	CERF Fund	4411	Revenue	COST-RECOVERY REVENUE	(8,000.00)	-	-	-	-	-	(1,190.00)	1,190.00	-
40000	CERF Fund	4411	Revenue	INTRAFUND TRANSFER IN	(512,533.00)	-	(541,232.00)	105.6%	(605,000.00)	-	(707,650.00)	102,650.00	117.0%
40000	CERF Fund	4411	Revenue	RENT/LEASE REVENUE	(15,000.00)	-	(5,000.00)	33.3%	-	-	(2,355.00)	2,355.00	-
40000	CERF Fund	4411	Revenue	ALLOWANCE FOR DOUBTFUL	-	-	(40,714.00)	-	-	-	(25,293.44)	25,293.44	-
40000	CERF Fund	4411	Revenue	CATEGORY V (CES) FEES	(15,439,277.00)	-	(8,295,938.17)	53.7%	(14,797,276.00)	-	(9,563,339.16)	(5,233,936.84)	64.6%
40000	CERF Fund	4411	Revenue	INVESTMENT REVENUE	(22,000.00)	-	(18,600.04)	84.5%	-	-	(51,867.19)	51,867.19	-
40000	CERF Fund	4411	Revenue	<b>Subtotal</b>	(15,996,810.00)	-	(8,901,484.21)	55.6%	(15,402,276.00)	-	(10,351,694.79)	(5,050,581.21)	67.2%
40000	CERF Fund	4411	Salary	ACADEMIC FACULTY	-	-	1,391,448.30	-	-	-	1,403,747.49	(1,403,747.49)	-
40000	CERF Fund	4411	Salary	MANAGEMENT	502,368.00	-	391,576.64	77.9%	527,736.00	-	276,793.84	250,942.16	52.4%
40000	CERF Fund	4411	Salary	OVERTIME	-	-	13,741.88	-	-	-	19,546.89	(19,546.89)	-
40000	CERF Fund	4411	Salary	STUDENT ASSISTANT	103,137.00	-	93,521.87	90.7%	103,137.00	-	86,423.39	16,713.61	83.8%
40000	CERF Fund	4411	Salary	SUPPORT STAFF	1,086,360.00	-	728,608.28	67.1%	928,560.00	-	705,860.48	222,699.52	76.0%

No budget. This appears to be a budget shortfall for midyear. Please review and/or provide resolution.

Spending is commensurate with revenue received. Due to the nature of CES, they budget to a bottom line. We will encourage more accurate line item budgeting going forward. - See Supplies budget for balancing.

No budget. This appears to be a budget shortfall for midyear. Please review and/or provide resolution.

Resources exist within CES budget to cover. - See Supplies budget for balancing.

This appears to be a budget shortfall for midyear. Please review and/or provide resolution.

Spending is commensurate with revenue received. Due to the nature of CES, they budget to a bottom line. We will encourage more accurate line item budgeting going forward. - See Supplies budget for balancing.

This appears to be a budget shortfall for midyear. Please review and/or provide resolution.

Spending is commensurate with revenue received. Due to the nature of CES, they budget to a bottom line. We will encourage more accurate line item budgeting going forward. See Supplies budget for balancing.



B&F Questions/Comments

Academic Affairs Review/Resolution [1]

Spending is commensurate with revenue received. Due to the nature of CES, they budget to a bottom line. We will encourage more accurate line item budgeting going forward. See Supplies budget for balancing.

Total Salaries is resulting in budget shottfall for midyear. Please review and/or provide resolution.

Levels Fund Type	Fund	Accounts	Account Attributes	Year to date as of Dec-2017				Year to date as of Dec-2018					
				Budget	Encumbrance	Actual	%	Working Budget	YTD Encumb	YTD Actual	YTD Funds Avail	%	
40000	CERF Fund	4411	Salary	Subtotal	1,691,865.00	-	2,618,896.97	154.8%	1,559,433.00	-	2,492,372.09	(932,939.09)	159.8%
40000	CERF Fund	4411	Benefits	BENEFITS	919,749.00	-	661,493.34	71.9%	799,507.00	-	641,894.36	157,612.64	80.3%
40000	CERF Fund	4411	Benefits	DENTAL CARE ANNUITANTS	20,000.00	-	4,489.91	22.4%	20,000.00	-	4,043.83	15,956.17	20.2%
40000	CERF Fund	4411	Benefits	Subtotal	939,749.00	-	665,983.25	70.9%	819,507.00	-	645,938.19	173,568.81	78.8%
40000	CERF Fund	4411	Operating	ADVERTISING & PROMOTIONAL PUBLICATI	-	10,500.00	48,786.54	-	-	-	43,406.53	(43,406.53)	-
40000	CERF Fund	4411	Operating	COMMUNICATIONS	45,877.00	-	22,770.97	49.6%	39,074.00	-	18,211.27	20,862.73	46.6%
40000	CERF Fund	4411	Operating	CONTRACTUAL SERVICES	371,481.00	192,455.42	487,094.19	182.9%	417,002.00	215,999.37	390,207.66	(189,205.03)	145.4%
40000	CERF Fund	4411	Operating	COPIER	-	-	4,970.36	-	-	-	4,635.75	(4,635.75)	-
40000	CERF Fund	4411	Operating	DUES, MEMBERSHIPS & SUBSCRIPTIONS	-	-	6,580.57	-	-	-	2,726.62	(2,726.62)	-
40000	CERF Fund	4411	Operating	EQUIPMENT	8,300.00	-	-	-	3,000.00	-	-	3,000.00	-
40000	CERF Fund	4411	Operating	FACILITIES REPAIRS & MAINTENANCE	267,911.00	-	82.00	0.0%	265,000.00	-	2,686.97	262,313.03	1.0%
40000	CERF Fund	4411	Operating	HOSPITALITY	-	0.00	5,949.76	-	-	-	6,500.57	(6,500.57)	-
40000	CERF Fund	4411	Operating	INFORMATION TECHNOLOGY	141,354.00	144,455.68	66,832.04	149.5%	99,734.00	37,684.52	55,979.61	6,069.87	93.9%
40000	CERF Fund	4411	Operating	INSURANCE EXPENSE	33,837.00	-	101,754.66	300.7%	28,069.00	-	99,322.70	(71,253.70)	353.9%
40000	CERF Fund	4411	Operating	INTERFUND TRANSFER OUT	350,000.00	-	253,740.52	72.5%	375,000.00	-	260,050.00	114,950.00	69.3%
40000	CERF Fund	4411	Operating	OTHER	172,927.00	-	-	-	-	-	-	-	-
40000	CERF Fund	4411	Operating	POSTAGE & FREIGHT	3,200.00	1,094.45	3,233.19	135.2%	4,000.00	2,160.05	2,525.11	(685.16)	117.1%
40000	CERF Fund	4411	Operating	PRINTING	-	2,094.89	1,491.50	-	-	1,294.65	2,606.80	(3,901.45)	-
40000	CERF Fund	4411	Operating	RECRUITMENT & EMPLOYEE RELOCATION	6,250.00	-	-	-	26,500.00	-	105.75	26,394.25	0.4%
40000	CERF Fund	4411	Operating	REPROGRAPHICS	2,750.00	-	1,541.95	56.1%	1,850.00	-	108.00	1,742.00	5.8%
40000	CERF Fund	4411	Operating	SERVICES	6,000.00	814,131.66	285,257.54	18,323.2%	1,000.00	228,216.00	188,772.34	(415,988.34)	41,698.8%
40000	CERF Fund	4411	Operating	SERVICES FROM OTHER FUNDS/AGENCIES	6,436,730.00	85,647.08	3,910,645.36	62.1%	2,555,295.00	147,578.69	2,649,081.69	(241,365.38)	109.4%
40000	CERF Fund	4411	Operating	SUPPLIES	5,506,079.00	15,518.58	24,734.30	0.7%	9,207,812.00	47,902.53	22,958.43	9,136,951.04	0.8%
40000	CERF Fund	4411	Operating	TRAINING & PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	488.04	(488.04)	-
40000	CERF Fund	4411	Operating	TRAVEL	12,500.00	-	46,637.89	373.1%	-	-	23,521.25	(23,521.25)	-
40000	CERF Fund	4411	Operating	BANKING/INVESTMENT EXPENSE	-	-	186.56	-	-	-	460.41	(460.41)	-
40000	CERF Fund	4411	Operating	Subtotal	13,365,196.00	1,265,897.76	5,272,289.90	48.9%	13,023,336.00	680,835.81	3,774,355.50	8,568,144.69	34.2%
40000	CERF Fund	4412	Revenue	ALLOWANCE FOR DOUBTFUL	-	-	(1,456.00)	-	-	-	(182.00)	182.00	-
40000	CERF Fund	4412	Revenue	CATEGORY V (CES) FEES	(10,647.00)	-	(20,018.05)	188.0%	(21,580.00)	-	(4,272.50)	(17,307.50)	19.8%
40000	CERF Fund	4412	Revenue	INVESTMENT REVENUE	-	-	(697.75)	-	-	-	(1,923.32)	1,923.32	-
40000	CERF Fund	4412	Revenue	Subtotal	(10,647.00)	-	(22,171.80)	208.2%	(21,580.00)	-	(6,377.82)	(15,202.18)	29.6%
40000	CERF Fund	4412	Salary	ACADEMIC FACULTY	-	-	14,540.00	-	-	-	5,384.80	(5,384.80)	-
40000	CERF Fund	4412	Salary	Subtotal	-	-	14,540.00	-	-	-	5,384.80	(5,384.80)	-
40000	CERF Fund	4412	Benefits	BENEFITS	-	-	210.81	-	-	-	78.09	(78.09)	-
40000	CERF Fund	4412	Benefits	Subtotal	-	-	210.81	-	-	-	78.09	(78.09)	-
40000	CERF Fund	4412	Operating	CONTRACTUAL SERVICES	-	-	4.37	-	-	-	4.37	(4.37)	-
40000	CERF Fund	4412	Operating	INSURANCE EXPENSE	-	-	261.73	-	-	-	96.92	(96.92)	-
40000	CERF Fund	4412	Operating	SERVICES	-	-	-	-	21,580.00	-	-	21,580.00	-
40000	CERF Fund	4412	Operating	SUPPLIES	10,647.00	-	-	-	-	-	-	-	-
40000	CERF Fund	4412	Operating	Subtotal	10,647.00	-	266.10	2.5%	21,580.00	-	101.29	21,478.71	0.5%
40000	CERF Fund	4413	Revenue	COST-RECOVERY REVENUE	-	-	-	-	-	-	(87,027.05)	87,027.05	-
40000	CERF Fund	4413	Revenue	OTHER REVENUE	-	-	(250.00)	-	-	-	(250.00)	250.00	-
40000	CERF Fund	4413	Revenue	ALLOWANCE FOR DOUBTFUL	-	-	(1,875.00)	-	-	-	(7,633.58)	7,633.58	-
40000	CERF Fund	4413	Revenue	CATEGORY V (CES) FEES	(3,242,250.00)	-	(781,801.29)	24.1%	(4,505,625.00)	-	(1,868,932.14)	(2,636,692.86)	41.5%
40000	CERF Fund	4413	Revenue	GRANTS & CONTRACTS REVENUE	(689,603.00)	-	-	-	(1,136,300.00)	-	(216,531.72)	(919,768.28)	19.1%
40000	CERF Fund	4413	Revenue	PRIVATE CONTRIBUTIONS	(2,979,382.00)	-	(598,349.17)	20.1%	(3,497,000.00)	-	(1,746,521.78)	(1,750,478.22)	49.9%
40000	CERF Fund	4413	Revenue	INVESTMENT REVENUE	-	-	(5,132.17)	-	-	-	(23,604.75)	23,604.75	-
40000	CERF Fund	4413	Revenue	Subtotal	(6,911,235.00)	-	(1,387,407.63)	20.1%	(9,138,925.00)	-	(3,950,501.02)	(5,188,423.98)	43.2%
40000	CERF Fund	4413	Salary	ACADEMIC FACULTY	978,853.00	-	142,297.84	14.5%	719,852.00	-	230,618.00	489,234.00	32.0%
40000	CERF Fund	4413	Salary	SUPPORT STAFF	-	-	46,607.50	-	-	-	48,817.79	(48,817.79)	-
40000	CERF Fund	4413	Salary	Subtotal	978,853.00	-	188,905.34	19.3%	719,852.00	-	279,435.79	440,416.21	38.8%
40000	CERF Fund	4413	Benefits	BENEFITS	-	-	67,604.55	-	-	-	71,144.23	(71,144.23)	-
40000	CERF Fund	4413	Benefits	Subtotal	-	-	67,604.55	-	-	-	71,144.23	(71,144.23)	-
40000	CERF Fund	4413	Operating	ADVERTISING & PROMOTIONAL PUBLICATI	-	-	-	-	-	-	29.82	(29.82)	-
40000	CERF Fund	4413	Operating	COMMUNICATIONS	-	-	-	-	-	-	142.50	(142.50)	-
40000	CERF Fund	4413	Operating	CONTRACTUAL SERVICES	328,652.00	-	4,842.29	1.5%	571,662.00	-	297,051.93	274,610.07	52.0%
40000	CERF Fund	4413	Operating	FIN AID OTHER	2,513,352.00	-	598,349.17	23.8%	2,962,625.00	-	1,589,734.45	1,372,890.55	53.7%

Revenue seems low for mid-year. Please review and/or provide resolution.

Revenue is lower at mid year, however, corresponding expenses are also lower. The overall budget nets to zero profit/loss.

Revenue seems low for mid-year. Please review and/or provide resolution.

An additional payment is due in mid March from the Government of Georgia. The expectation is that the actual revenue and expenses for the Georgia project overall, will be in alignment with the budget established.

No budget for benefits. Please review and/or provide resolution.

Benefits will be covered by the overall resources available. We will encourage CES to budget for benefits in the future. Since they are a self funded entity, they manage their budget to a bottom line. That being said, there will be more clarity if a more detailed budget is prepared.



B&F Questions/Comments

Academic Affairs Review/Resolution [1]

Levels	Fund Type	Fund	Accounts	Account Attributes	Year to date as of Dec-2017				Year to date as of Dec-2018				
					Budget	Encumbrance	Actual	%	Working Budget	YTD Encumb	YTD Actual	YTD Funds Avail	%
40000	CERF Fund	4413	Operating	INFORMATION TECHNOLOGY	-	-	-	-	-	-	8,456.92	(8,456.92)	-
40000	CERF Fund	4413	Operating	INSURANCE EXPENSE	-	-	3,400.29	-	-	-	5,029.85	(5,029.85)	-
40000	CERF Fund	4413	Operating	INTERFUND TRANSFER OUT	-	-	226,958.00	-	-	-	566,077.00	(566,077.00)	-
40000	CERF Fund	4413	Operating	INTRAFUND TRANSFER OUT	491,357.00	-	541,232.00	110.2%	942,577.00	-	707,650.00	234,927.00	75.1%
40000	CERF Fund	4413	Operating	LIBRARY ACQUISITIONS	-	-	-	-	-	-	491.84	(491.84)	-
40000	CERF Fund	4413	Operating	OTHER	1,573,981.00	-	-	-	2,216,194.00	-	-	2,216,194.00	-
40000	CERF Fund	4413	Operating	POSTAGE & FREIGHT	-	-	145.26	-	-	-	-	-	-
40000	CERF Fund	4413	Operating	REPROGRAPHICS	-	-	163.18	-	-	-	-	-	-
40000	CERF Fund	4413	Operating	SERVICES	-	-	7,399.01	-	-	-	6,243.54	(6,243.54)	-
40000	CERF Fund	4413	Operating	SERVICES FROM OTHER FUNDS/AGENCIES	277,734.00	-	302,700.00	109.0%	542,928.00	-	393,421.00	149,507.00	72.5%
40000	CERF Fund	4413	Operating	SUPPLIES	599,264.00	193,950.00	32,679.86	37.8%	923,985.00	86,419.19	159,630.84	677,934.97	26.6%
40000	CERF Fund	4413	Operating	TRAVEL	148,042.00	-	32,616.48	22.0%	259,102.00	-	61,226.19	197,875.81	23.6%
40000	CERF Fund	4413	Operating	BANKING/INVESTMENT EXPENSE	-	-	167.57	-	-	-	160.17	(160.17)	-
40000	CERF Fund	4413	Operating	<b>Subtotal</b>	<b>5,932,382.00</b>	<b>193,950.00</b>	<b>1,750,653.11</b>	<b>32.8%</b>	<b>8,419,073.00</b>	<b>86,419.19</b>	<b>3,795,346.05</b>	<b>4,537,307.76</b>	<b>46.1%</b>
40000	Instructionally R	4631	Operating	SERVICES	-	-	-	-	-	-	700.00	(700.00)	-
40000	Instructionally R	4631	Operating	SUPPLIES	26,366.00	-	2,121.95	8.0%	180,875.25	-	-	180,875.25	-
40000	Instructionally R	4631	Operating	TRAVEL	-	-	(0.00)	-	-	-	3,980.30	(3,980.30)	-
40000	Instructionally R	4631	Operating	<b>Subtotal</b>	<b>26,366.00</b>	<b>-</b>	<b>2,121.95</b>	<b>8.0%</b>	<b>180,875.25</b>	<b>-</b>	<b>4,680.30</b>	<b>176,194.95</b>	<b>2.6%</b>
40000	Instructionally R	4636	Revenue	COST-RECOVERY REVENUE	-	-	-	-	-	-	-	-	-
40000	Instructionally R	4636	Revenue	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
40000	Instructionally R	4636	Operating	ADVERTISING & PROMOTIONAL PUBLICATI	-	-	213.89	-	-	-	264.47	(264.47)	-
40000	Instructionally R	4636	Operating	CONTRACTUAL SERVICES	-	-	10,710.89	-	1,800.00	-	8,610.00	(6,810.00)	478.3%
40000	Instructionally R	4636	Operating	DUES, MEMBERSHIPS & SUBSCRIPTIONS	-	-	-	-	-	-	159.50	(159.50)	-
40000	Instructionally R	4636	Operating	EQUIPMENT	-	-	2,099.04	-	-	-	912.88	(912.88)	-
40000	Instructionally R	4636	Operating	OTHER	-	3,050.00	1,500.00	-	-	-	-	-	-
40000	Instructionally R	4636	Operating	POSTAGE & FREIGHT	-	-	208.48	-	-	-	4,658.44	(4,658.44)	-
40000	Instructionally R	4636	Operating	REPROGRAPHICS	-	-	539.31	-	-	-	566.51	(566.51)	-
40000	Instructionally R	4636	Operating	SERVICES	-	1,795.00	12,312.96	-	-	5,015.00	2,529.09	(7,544.09)	-
40000	Instructionally R	4636	Operating	SERVICES FROM OTHER FUNDS/AGENCIES	-	-	747.00	-	-	-	1,000.00	(1,000.00)	-
40000	Instructionally R	4636	Operating	SPACE RENT	-	-	100.00	-	-	-	-	-	-
40000	Instructionally R	4636	Operating	SUPPLIES	260,000.00	-	34,743.68	13.4%	280,000.00	-	28,801.17	251,198.83	10.3%
40000	Instructionally R	4636	Operating	TRAVEL	-	-	24,126.46	-	-	-	44,974.52	(44,974.52)	-
40000	Instructionally R	4636	Operating	<b>Subtotal</b>	<b>260,000.00</b>	<b>4,845.00</b>	<b>87,301.71</b>	<b>35.4%</b>	<b>281,800.00</b>	<b>5,015.00</b>	<b>92,476.58</b>	<b>184,308.42</b>	<b>34.6%</b>
40000	Instructionally R	4637	Revenue	COST-RECOVERY REVENUE	-	-	(885.00)	-	-	-	(510.00)	510.00	-
40000	Instructionally R	4637	Revenue	OTHER REVENUE	-	-	(105,161.85)	-	-	-	(84,546.70)	84,546.70	-
40000	Instructionally R	4637	Revenue	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>(106,046.85)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(85,056.70)</b>	<b>85,056.70</b>	<b>-</b>
40000	Instructionally R	4637	Salary	OVERTIME	-	-	146.88	-	-	-	-	-	-
40000	Instructionally R	4637	Salary	STUDENT ASSISTANT	-	-	7,481.50	-	-	-	7,109.60	(7,109.60)	-
40000	Instructionally R	4637	Salary	SUPPORT STAFF	-	-	39,481.92	-	-	-	2,782.20	(2,782.20)	-
40000	Instructionally R	4637	Salary	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>47,110.30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,891.80</b>	<b>(9,891.80)</b>	<b>-</b>
40000	Instructionally R	4637	Benefits	BENEFITS	-	-	11,163.61	-	-	-	1,175.58	(1,175.58)	-
40000	Instructionally R	4637	Benefits	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>11,163.61</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,175.58</b>	<b>(1,175.58)</b>	<b>-</b>
40000	Instructionally R	4637	Operating	ADVERTISING & PROMOTIONAL PUBLICATI	-	-	222.15	-	-	-	8,354.16	(8,354.16)	-
40000	Instructionally R	4637	Operating	CONTRACTUAL SERVICES	-	-	17,522.04	-	-	-	2,100.00	(2,100.00)	-
40000	Instructionally R	4637	Operating	EQUIPMENT	-	-	-	-	-	-	1,183.55	(1,183.55)	-
40000	Instructionally R	4637	Operating	HOSPITALITY	-	-	-	-	-	-	1,750.60	(1,750.60)	-
40000	Instructionally R	4637	Operating	INFORMATION TECHNOLOGY	-	-	9,360.00	-	-	-	(4.99)	4.99	-
40000	Instructionally R	4637	Operating	INSURANCE EXPENSE	-	-	1,199.00	-	-	-	178.05	(178.05)	-
40000	Instructionally R	4637	Operating	POSTAGE & FREIGHT	-	-	40.74	-	-	-	140.90	(140.90)	-
40000	Instructionally R	4637	Operating	REPROGRAPHICS	-	-	1,149.79	-	-	-	176.00	(176.00)	-
40000	Instructionally R	4637	Operating	SERVICES	-	373.00	3,023.65	-	-	-	633.36	(633.36)	-
40000	Instructionally R	4637	Operating	SERVICES FROM OTHER FUNDS/AGENCIES	-	-	6,410.81	-	-	-	5,682.40	(5,682.40)	-
40000	Instructionally R	4637	Operating	SUPPLIES	-	-	27,432.59	-	(9,744.66)	-	13,202.84	(22,947.50)	(135.5%)
40000	Instructionally R	4637	Operating	TRAVEL	-	-	-	-	-	-	15.26	(15.26)	-
40000	Instructionally R	4637	Operating	<b>Subtotal</b>	<b>-</b>	<b>373.00</b>	<b>66,360.77</b>	<b>-</b>	<b>(9,744.66)</b>	<b>-</b>	<b>33,412.13</b>	<b>(43,156.79)</b>	<b>(342.9%)</b>
40000	Cost Recovery Fu	1025	Revenue	COST-RECOVERY REVENUE	-	-	-	-	(884,716.00)	-	(8,389.16)	(876,326.84)	0.9%
40000	Cost Recovery Fu	1025	Revenue	RENT/LEASE REVENUE	-	-	-	-	(22,987.00)	-	-	(22,987.00)	-
40000	Cost Recovery Fu	1025	Revenue	PRIVATE CONTRIBUTIONS	-	-	-	-	(163,472.00)	-	7,953.82	(171,425.82)	(4.9%)

Negative budget carried-forward; no current year budget posted. PSFA submitted CY budget to BF on 1/17/2019 (to be posted in January).



Levels	Fund Type	Fund	Accounts	Account Attributes	Year to date as of Dec-2017				Year to date as of Dec-2018				B&F Questions/Comments	
					Budget	Encumbrance	Actual	%	Working Budget	YTD Encumb	YTD Actual	YTD Funds Avail		%
40000	Cost Recovery Fu	1025	Revenue	<b>Subtotal</b>	-	-	-	-	(1,071,175.00)	-	(435.34)	(1,070,739.66)	0.0%	Total revenue seems low for mid-year. Please review and/or provide resolution.
40000	Cost Recovery Fu	1025	Salary	ACADEMIC FACULTY	-	-	-	-	172,917.00	-	122,454.21	50,462.79	70.8%	This appears to be a budget shortfall for midyear. Please review and/or provide resolution.
40000	Cost Recovery Fu	1025	Salary	MANAGEMENT	-	-	-	-	326,524.00	-	162,991.10	163,532.90	49.9%	
40000	Cost Recovery Fu	1025	Salary	OVERTIME	-	-	-	-	8,244.00	-	4,021.17	4,222.83	48.8%	
40000	Cost Recovery Fu	1025	Salary	STUDENT ASSISTANT	-	-	-	-	-	-	1,878.66	(1,878.66)	-	
40000	Cost Recovery Fu	1025	Salary	SUPPORT STAFF	-	-	-	-	229,148.00	-	121,264.24	107,883.76	52.9%	
40000	Cost Recovery Fu	1025	Salary	<b>Subtotal</b>	-	-	-	-	<b>736,833.00</b>	-	<b>412,609.38</b>	<b>324,223.62</b>	<b>56.0%</b>	
40000	Cost Recovery Fu	1025	Benefits	BENEFITS	-	-	-	-	301,355.00	-	137,755.88	163,599.12	45.7%	
40000	Cost Recovery Fu	1025	Benefits	<b>Subtotal</b>	-	-	-	-	<b>301,355.00</b>	-	<b>137,755.88</b>	<b>163,599.12</b>	<b>45.7%</b>	
40000	Cost Recovery Fu	1025	Operating	SPACE RENT	-	-	-	-	22,987.00	11,493.54	11,493.54	(0.08)	100.0%	
40000	Cost Recovery Fu	1025	Operating	TRAVEL	-	-	-	-	10,000.00	-	3,368.42	6,631.58	33.7%	
40000	Cost Recovery Fu	1025	Operating	<b>Subtotal</b>	-	-	-	-	<b>32,987.00</b>	<b>11,493.54</b>	<b>14,861.96</b>	<b>6,631.50</b>	<b>79.9%</b>	
40000	Health Services (I	1012	Revenue	INTRAFUND TRANSFER IN	-	-	-	-	(3,766.62)	-	(3,766.62)	-	100.0%	
40000	Health Services (I	1012	Revenue	HEALTH SERVICES FEE	(18,000.00)	-	(9,405.00)	52.3%	(18,000.00)	-	(10,460.00)	(7,540.00)	58.1%	
40000	Health Services (I	1012	Revenue	ALLOWANCE FOR DOUBTFUL	-	-	(65.00)	-	-	-	(80.00)	80.00	-	
40000	Health Services (I	1012	Revenue	<b>Subtotal</b>	(18,000.00)	-	(9,470.00)	52.6%	(21,766.62)	-	(14,306.62)	(7,460.00)	65.7%	
40000	Health Services (I	1012	Salary	SUPPORT STAFF	8,544.00	-	4,129.20	48.3%	8,760.00	-	4,379.40	4,380.60	50.0%	
40000	Health Services (I	1012	Salary	<b>Subtotal</b>	8,544.00	-	4,129.20	48.3%	8,760.00	-	4,379.40	4,380.60	50.0%	
40000	Health Services (I	1012	Benefits	BENEFITS	-	-	3,747.39	-	3,766.62	-	3,766.62	-	100.0%	
40000	Health Services (I	1012	Benefits	<b>Subtotal</b>	-	-	3,747.39	-	3,766.62	-	3,766.62	-	100.0%	
40000	Health Services (I	1012	Operating	CONTRACTUAL SERVICES	16,455.06	9,841.41	1,309.70	67.8%	14,088.96	13,558.04	467.52	63.40	99.6%	
40000	Health Services (I	1012	Operating	INSURANCE EXPENSE	-	-	74.34	-	-	-	78.83	(78.83)	-	
40000	Health Services (I	1012	Operating	SUPPLIES	103,189.18	-	54.99	0.1%	108,018.89	-	284.72	107,734.17	0.3%	
40000	Health Services (I	1012	Operating	<b>Subtotal</b>	119,644.24	9,841.41	1,439.03	9.4%	122,107.85	13,558.04	831.07	107,718.74	11.8%	
40000	Student Success	1018	Revenue	CATEGORY II (MANDATORY) FEES	(13,000,000.00)	-	(8,021,921.11)	61.7%	(13,700,000.00)	-	(9,350,976.03)	(4,349,023.97)	68.3%	
40000	Student Success	1018	Revenue	ALLOWANCE FOR DOUBTFUL	-	-	(20,894.50)	-	-	-	(31,749.25)	31,749.25	-	
40000	Student Success	1018	Revenue	<b>Subtotal</b>	(13,000,000.00)	-	(8,042,815.61)	61.9%	(13,700,000.00)	-	(9,382,725.28)	(4,317,274.72)	68.5%	
40000	Student Success	1018	Salary	ACADEMIC FACULTY	8,840,160.39	-	2,517,993.01	28.5%	8,545,318.02	-	3,427,728.53	5,117,589.49	40.1%	
40000	Student Success	1018	Salary	<b>Subtotal</b>	8,840,160.39	-	2,517,993.01	28.5%	8,545,318.02	-	3,427,728.53	5,117,589.49	40.1%	
40000	Student Success	1018	Benefits	BENEFITS	2,946,505.00	-	1,305,674.99	44.3%	4,078,720.00	-	1,817,927.61	2,260,792.39	44.6%	
40000	Student Success	1018	Benefits	<b>Subtotal</b>	2,946,505.00	-	1,305,674.99	44.3%	4,078,720.00	-	1,817,927.61	2,260,792.39	44.6%	
40000	Student Success	1018	Operating	CONTRACTUAL SERVICES	500.00	-	500.00	100.0%	-	-	-	-	-	
40000	Student Success	1018	Operating	EQUIPMENT	2,894,423.00	-	-	-	-	-	-	-	-	
40000	Student Success	1018	Operating	INSURANCE EXPENSE	160.00	-	160.00	100.0%	1,040.00	-	1,040.00	-	100.0%	
40000	Student Success	1018	Operating	INTRAFUND TRANSFER OUT	-	-	1,610,200.00	-	3,877,830.00	-	2,877,830.00	1,000,000.00	74.2%	
40000	Student Success	1018	Operating	OTHER	-	-	2,000.00	-	3,800.00	-	3,800.00	-	100.0%	
40000	Student Success	1018	Operating	POSTAGE & FREIGHT	-	-	19.88	-	-	-	-	-	-	
40000	Student Success	1018	Operating	PRINTING	932.04	-	932.04	100.0%	-	-	-	-	-	
40000	Student Success	1018	Operating	REPROGRAPHICS	-	-	179.10	-	-	-	-	-	-	
40000	Student Success	1018	Operating	SERVICES	-	19,227.46	275.00	-	2,960.38	2,000.00	2,225.36	(1,264.98)	142.7%	
40000	Student Success	1018	Operating	SERVICES FROM OTHER FUNDS/AGENCIES	-	-	140.00	-	1,150.00	-	1,150.00	-	100.0%	
40000	Student Success	1018	Operating	SUPPLIES	1,552,773.41	-	20,514.53	1.3%	1,636,337.04	-	305.19	1,636,031.85	0.0%	
40000	Student Success	1018	Operating	TRAVEL	708.14	-	528.14	74.6%	809.48	-	634.65	174.83	78.4%	
40000	Student Success	1018	Operating	<b>Subtotal</b>	4,449,496.59	19,227.46	1,635,448.69	37.2%	5,523,926.90	2,000.00	2,886,985.20	2,634,941.70	52.3%	
40000	Financial Aid	4090	Salary	SUPPORT STAFF	10,000.00	-	5,062.07	50.6%	10,000.00	-	4,985.94	5,014.06	49.9%	
40000	Financial Aid	4090	Salary	WORK STUDY	506,222.00	-	244,370.65	48.3%	610,909.00	-	254,479.35	356,429.65	41.7%	
40000	Financial Aid	4090	Salary	<b>Subtotal</b>	516,222.00	-	249,432.72	48.3%	620,909.00	-	259,465.29	361,443.71	41.8%	


Total revenue seems low for mid-year. Please review and/or provide resolution.

This appears to be a budget shortfall for midyear. Please review and/or provide resolution.

The timing and processing of reimbursed agreements was delayed this year. They have been fully executed in November and December. It is expected that all will be processed during the second half of fiscal year and the budget versus actual revenue will be in alignment.

The expenses are weighted toward the first half of the fiscal year due to the College of Business support for summer expenses. The budget and actual expenses should be in alignment by the end of the year.

[1] Please document research conducted, resolution plan and expected and final completion dates of resolution actions for all identified financial concerns.

AVP Signature:   
 Name and Title: Radmila Prislin, AVP  
 Date: January 31, 2019







**B&F Questions/Comments**

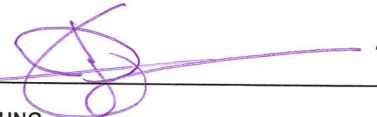
**Student Affairs Review/Resolution [1]**

Position will move to UOF once FWS funds are depleted.

All WS is funded with budget allocated to Fund 4090

All WS is funded with budget allocated to Fund 4090

**AVP Signature:**



**Name and Title:** TONY CHUNG

**Date:** FEBRUARY 1st. 2019



2018/2019 BFA Mid-Year Budget Oversight Report

Levels Fund Type	Fund	Accounts	Account Attributes	Year to date as of Dec-2018					B&F Questions/Comments	BFA Review/Resolution [1]
				Working Budget	YTD Encumb	YTD Actual	YTD Funds Avail	%		
61000 Univ Operating Fund (UOF)	1006	Revenue	COST-RECOVERY REVENUE	(7,029,496.00)	-	(3,231,560.65)	(3,797,935.35)	46.0%		
61000 Univ Operating Fund (UOF)	1006	Revenue	INTRAFUND TRANSFER IN	(864,339.93)	-	(527,130.57)	(337,209.36)	61.0%		
61000 Univ Operating Fund (UOF)	1006	Revenue	OTHER REVENUE	(98,129.00)	-	(30,881.93)	(67,247.07)	31.5%	Revenue seems low for mid-year. Please review and/or provide resolution.	Lost Key account has a large accrual reversal in Aug related to uncollected AR's of approx. 19,695.
61000 Univ Operating Fund (UOF)	1006	Revenue	RENT/LEASE REVENUE	(322,818.00)	-	(233,396.62)	(89,421.38)	72.3%		
61000 Univ Operating Fund (UOF)	1006	Revenue	ALLOWANCE FOR DOUBTFUL	-	-	(764.00)	764.00	-		
61000 Univ Operating Fund (UOF)	1006	Revenue	INTERFUND TRANSFER IN	-	-	(9,249.42)	9,249.42	-		
61000 Univ Operating Fund (UOF)	1006	Revenue	<b>Subtotal</b>	<b>(8,314,782.93)</b>	<b>-</b>	<b>(4,032,983.19)</b>	<b>(4,281,799.74)</b>	<b>48.5%</b>	Negative working budget? Please review and/or provide resolution.	Negative budget relates to budget transfer done from the institutional legal account to provide College of Education with Academic Affairs portion of lecturer replacement rate funding tied to an agreement related to an employee (.20 AY). The institutional reserve overall should have sufficient funds to cover. The transfer was done from the academic faculty natural account to isolate the transaction to facilitate visibility and tracking. We typically do not do budget transfers out of the legal account ... however, the area wanted to maintain the visibility of the expense within their organization.
61000 Univ Operating Fund (UOF)	1006	Salary	ACADEMIC FACULTY	(18,879.00)	-	-	(18,879.00)	-		
61000 Univ Operating Fund (UOF)	1006	Salary	ASBESTOS & WATER TREATMENT P	3,250.00	-	1,930.00	1,320.00	59.4%		
61000 Univ Operating Fund (UOF)	1006	Salary	MANAGEMENT	8,305,378.00	-	4,186,198.07	4,119,179.93	50.4%		
61000 Univ Operating Fund (UOF)	1006	Salary	NIGHT SHIFT DIFFERENTIAL	225,500.00	-	132,725.97	92,774.03	58.9%	This appears to be a budget shortfall for midyear. Please review and/or provide resolution.	This is a combination of areas not budgeting at a low level and considerable staff vacancies in Facilities Services & Public Safety creating a need for a greater amount of overtime. Both Facilities Services & Public Safety are working towards filling positions to reduce the need for overtime.
61000 Univ Operating Fund (UOF)	1006	Salary	OVERTIME	530,468.00	-	504,791.99	25,676.01	95.2%		
61000 Univ Operating Fund (UOF)	1006	Salary	POST CERT/SPEC ASSIGNMENT STIP	114,000.00	-	51,550.00	62,450.00	45.2%		
61000 Univ Operating Fund (UOF)	1006	Salary	STUDENT ASSISTANT	656,227.00	-	276,654.10	379,572.90	42.2%		
61000 Univ Operating Fund (UOF)	1006	Salary	SUPPORT STAFF	20,642,926.09	-	9,313,646.72	11,329,279.37	45.1%		
61000 Univ Operating Fund (UOF)	1006	Salary	WORK STUDY	19,991.33	-	11,198.90	8,792.43	56.0%		
61000 Univ Operating Fund (UOF)	1006	Salary	<b>Subtotal</b>	<b>30,478,861.42</b>	<b>-</b>	<b>14,478,695.75</b>	<b>16,000,165.67</b>	<b>47.5%</b>		
61000 Univ Operating Fund (UOF)	1006	Benefits	BENEFITS	8,176,390.25	-	8,176,317.42	72.83	100.0%		
61000 Univ Operating Fund (UOF)	1006	Benefits	<b>Subtotal</b>	<b>8,176,390.25</b>	<b>-</b>	<b>8,176,317.42</b>	<b>72.83</b>	<b>100.0%</b>		
61000 Univ Operating Fund (UOF)	1006	Operating Expense	ADVERTISING & PROMOTIONAL PU	-	-	1,092.88	(1,092.88)	-		
61000 Univ Operating Fund (UOF)	1006	Operating Expense	CHARGEBACK INCOME CREDITS	(3,941,039.00)	0.00	(1,940,979.64)	(2,000,059.36)	49.3%		
61000 Univ Operating Fund (UOF)	1006	Operating Expense	COMMUNICATIONS	502,570.00	-	490,259.65	12,310.35	97.6%		
61000 Univ Operating Fund (UOF)	1006	Operating Expense	CONTRACTUAL SERVICES	4,082,255.57	2,409,044.35	1,838,793.19	(165,581.97)	104.1%		
61000 Univ Operating Fund (UOF)	1006	Operating Expense	COPIER	96,120.00	-	75,610.88	20,509.12	78.7%		
61000 Univ Operating Fund (UOF)	1006	Operating Expense	COST OF GOODS SOLD	1,631,101.00	396,680.55	553,295.15	681,125.30	58.2%		
61000 Univ Operating Fund (UOF)	1006	Operating Expense	COST-RECOVERY REVENUE	(453.59)	-	(28,539.45)	28,085.86	6,291.9%		
61000 Univ Operating Fund (UOF)	1006	Operating Expense	DUES, MEMBERSHIPS & SUBSCRIPT	222,360.00	95,740.68	51,758.81	74,860.51	66.3%		
61000 Univ Operating Fund (UOF)	1006	Operating Expense	EQUIPMENT	381,452.81	76,551.98	283,712.41	21,188.42	94.4%		
61000 Univ Operating Fund (UOF)	1006	Operating Expense	FACILITIES REPAIRS & MAINTENAN	9,742,554.85	3,807,920.68	4,691,427.01	1,243,207.16	87.2%		
61000 Univ Operating Fund (UOF)	1006	Operating Expense	HOSPITALITY	-	-	10,856.67	(10,856.67)	-		
61000 Univ Operating Fund (UOF)	1006	Operating Expense	INFORMATION TECHNOLOGY	3,217,664.38	773,705.12	2,896,850.37	(452,891.11)	114.1%		
61000 Univ Operating Fund (UOF)	1006	Operating Expense	INSURANCE EXPENSE	5,272,494.00	-	4,691,692.69	580,801.31	89.0%		
61000 Univ Operating Fund (UOF)	1006	Operating Expense	INTRAFUND TRANSFER OUT	22,863,310.59	-	20,043,690.55	2,819,620.04	87.7%		
61000 Univ Operating Fund (UOF)	1006	Operating Expense	LEGAL SETTLEMENT COSTS	100,000.00	-	275,267.41	(175,267.41)	275.3%		
61000 Univ Operating Fund (UOF)	1006	Operating Expense	MEDICAL EXAMS	13,000.00	8,250.00	600.00	4,150.00	68.1%		
61000 Univ Operating Fund (UOF)	1006	Operating Expense	OTHER	20,383,809.45	-	70,556.94	20,313,252.51	0.3%		
61000 Univ Operating Fund (UOF)	1006	Operating Expense	POSTAGE & FREIGHT	134,805.00	-	74,362.30	60,442.70	55.2%		
61000 Univ Operating Fund (UOF)	1006	Operating Expense	PRINTING	-	-	73.27	(73.27)	-		
61000 Univ Operating Fund (UOF)	1006	Operating Expense	PROTECTIVE CLOTHING & UNIFORM	17,580.00	23,655.00	2,795.00	(8,870.00)	150.5%		
61000 Univ Operating Fund (UOF)	1006	Operating Expense	RECRUITMENT & EMPLOYEE RELOC	1,500.00	25,264.43	73,692.31	(97,456.74)	6,597.1%		
61000 Univ Operating Fund (UOF)	1006	Operating Expense	REPROGRAPHICS	19,005.00	-	17,624.12	1,380.88	92.7%		
61000 Univ Operating Fund (UOF)	1006	Operating Expense	SERVICES	2,385,590.19	144,633.08	518,741.01	1,722,216.10	27.8%		
61000 Univ Operating Fund (UOF)	1006	Operating Expense	SERVICES FROM OTHER FUNDS/AG	258,200.00	-	115,330.29	142,869.71	44.7%		
61000 Univ Operating Fund (UOF)	1006	Operating Expense	SPACE RENT	283,533.00	115,730.80	97,869.30	69,932.90	75.3%		
61000 Univ Operating Fund (UOF)	1006	Operating Expense	SUPPLIES	1,783,874.15	31,996.01	421,339.53	1,330,538.61	25.4%		
61000 Univ Operating Fund (UOF)	1006	Operating Expense	TRAINING & PROFESSIONAL DEVEL	87,180.00	22,610.00	26,167.98	38,402.02	56.0%		
61000 Univ Operating Fund (UOF)	1006	Operating Expense	TRAVEL	134,250.00	-	183,544.64	(49,294.64)	136.7%		
61000 Univ Operating Fund (UOF)	1006	Operating Expense	UTILITIES	10,302,532.22	356,178.66	3,686,812.64	6,259,540.92	39.2%		
61000 Univ Operating Fund (UOF)	1006	Operating Expense	BANKING/INVESTMENT EXPENSE	-	-	81.42	(81.42)	-		
61000 Univ Operating Fund (UOF)	1006	Operating Expense	<b>Subtotal</b>	<b>80,033,815.55</b>	<b>8,287,961.34</b>	<b>39,224,379.33</b>	<b>32,521,474.88</b>	<b>59.4%</b>		
61000 Univ Operating Fund (UOF)	1011	Revenue	INVESTMENT REVENUE	-	-	(2,752,048.40)	2,752,048.40	-	BF posts revenue and expense budget at YE.	
61000 Univ Operating Fund (UOF)	1011	Revenue	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>(2,752,048.40)</b>	<b>2,752,048.40</b>	<b>-</b>		
61000 Revenue-Based (UOF)	1021	Revenue	CATEGORY IV (USER) FEES	(1,548,500.00)	-	(845,666.69)	(702,833.31)	54.6%		
61000 Revenue-Based (UOF)	1021	Revenue	INTRAFUND TRANSFER IN	(578,000.00)	-	-	(578,000.00)	-		



Levels	Fund Type	Fund	Accounts	Account Attributes	Year to date as of Dec-2018				B&F Questions/Comments	BFA Review/Resolution [1]
					Working Budget	YTD Encumb	YTD Actual	YTD Funds Avail		
61000	Revenue-Based (UOF)	1021	Revenue	ALLOWANCE FOR DOUBTFUL	375.00	-	(13,395.76)	13,770.76	(3,572.2%)	
61000	Revenue-Based (UOF)	1021	Revenue	<b>Subtotal</b>	<b>(2,126,125.00)</b>	<b>-</b>	<b>(859,062.45)</b>	<b>(1,267,062.55)</b>	<b>40.4%</b>	
61000	Revenue-Based (UOF)	1021	Salary	MANAGEMENT	409,524.00	-	225,962.91	183,561.09	55.2%	No budget. This appears to be a budget shortfall for midyear. Please review and/or prc Area(s) did not budget at this level. However, it is anticipated to have a minimal affect on the overall budget.
61000	Revenue-Based (UOF)	1021	Salary	OVERTIME	-	-	7,348.63	(7,348.63)	-	
61000	Revenue-Based (UOF)	1021	Salary	STUDENT ASSISTANT	30,000.00	-	9,166.85	20,833.15	30.6%	
61000	Revenue-Based (UOF)	1021	Salary	SUPPORT STAFF	1,216,896.00	-	573,419.74	643,476.26	47.1%	
61000	Revenue-Based (UOF)	1021	Salary	<b>Subtotal</b>	<b>1,656,420.00</b>	<b>-</b>	<b>815,898.13</b>	<b>840,521.87</b>	<b>49.3%</b>	
61000	Revenue-Based (UOF)	1021	Benefits	BENEFITS	484,618.20	-	484,618.20	-	100.0%	
61000	Revenue-Based (UOF)	1021	Benefits	<b>Subtotal</b>	<b>484,618.20</b>	<b>-</b>	<b>484,618.20</b>	<b>-</b>	<b>100.0%</b>	
61000	Revenue-Based (UOF)	1021	Operating Expense	COMMUNICATIONS	-	-	46.14	(46.14)	-	
61000	Revenue-Based (UOF)	1021	Operating Expense	CONTRACTUAL SERVICES	-	1,579.70	2,946.63	(4,526.33)	-	
61000	Revenue-Based (UOF)	1021	Operating Expense	DUES, MEMBERSHIPS & SUBSCRIPT	-	-	895.00	(895.00)	-	
61000	Revenue-Based (UOF)	1021	Operating Expense	FACILITIES REPAIRS & MAINTENAN	-	-	46.50	(46.50)	-	
61000	Revenue-Based (UOF)	1021	Operating Expense	INFORMATION TECHNOLOGY	-	(0.00)	2,315.43	(2,315.43)	-	
61000	Revenue-Based (UOF)	1021	Operating Expense	INSURANCE EXPENSE	206,692.34	-	130,485.00	76,207.34	63.1%	
61000	Revenue-Based (UOF)	1021	Operating Expense	OTHER	663,031.06	-	-	663,031.06	-	
61000	Revenue-Based (UOF)	1021	Operating Expense	POSTAGE & FREIGHT	-	-	61.42	(61.42)	-	
61000	Revenue-Based (UOF)	1021	Operating Expense	SERVICES	-	-	2,212.76	(2,212.76)	-	
61000	Revenue-Based (UOF)	1021	Operating Expense	SUPPLIES	199,205.00	7,620.06	51,019.22	140,565.72	29.4%	
61000	Revenue-Based (UOF)	1021	Operating Expense	TRAVEL	-	-	955.51	(955.51)	-	
61000	Revenue-Based (UOF)	1021	Operating Expense	<b>Subtotal</b>	<b>1,068,928.40</b>	<b>9,199.76</b>	<b>190,983.61</b>	<b>868,745.03</b>	<b>18.7%</b>	
61000	Instructionally Related Activit	4631	Revenue	CATEGORY II (MANDATORY) FEES	(12,766,316.00)	-	(8,334,155.84)	(4,432,160.16)	65.3%	
61000	Instructionally Related Activit	4631	Revenue	ALLOWANCE FOR DOUBTFUL	-	-	(30,156.14)	30,156.14	-	
61000	Instructionally Related Activit	4631	Revenue	INVESTMENT REVENUE	(3,500.00)	-	(8,952.39)	5,452.39	255.8%	
61000	Instructionally Related Activit	4631	Revenue	<b>Subtotal</b>	<b>(12,769,816.00)</b>	<b>-</b>	<b>(8,373,264.37)</b>	<b>(4,396,551.63)</b>	<b>65.6%</b>	
61000	Instructionally Related Activit	4631	Operating Expense	INSURANCE EXPENSE	266,300.00	-	265,000.00	1,300.00	99.5%	CSURMA fully paid for year.
61000	Instructionally Related Activit	4631	Operating Expense	INTRAFUND TRANSFER OUT	11,723,815.00	-	7,817,391.46	3,906,423.54	66.7%	
61000	Instructionally Related Activit	4631	Operating Expense	OTHER	236,884.26	-	-	236,884.26	-	
61000	Instructionally Related Activit	4631	Operating Expense	SERVICES	420,667.00	-	258,155.11	162,511.89	61.4%	
61000	Instructionally Related Activit	4631	Operating Expense	SERVICES FROM OTHER FUNDS/AG	71,920.00	-	71,920.00	-	100.0%	
61000	Instructionally Related Activit	4631	Operating Expense	<b>Subtotal</b>	<b>12,719,586.26</b>	<b>-</b>	<b>8,412,466.57</b>	<b>4,307,119.69</b>	<b>66.1%</b>	
61000	Parking Fund	4710	Revenue	OTHER REVENUE	(10,000.00)	-	(5,400.00)	(4,600.00)	54.0%	
61000	Parking Fund	4710	Revenue	ALLOWANCE FOR DOUBTFUL	-	-	(79,876.80)	79,876.80	-	Revenue seems low for mid-year. Please review and/or provide resolution.
61000	Parking Fund	4710	Revenue	CATEGORY V (PARKING) FEES	(508,000.00)	-	(130,216.20)	(377,783.80)	25.6%	The majority of revenue is posted in the second half of the year. See "F4710 line 104" for prior year trend report for overall revenues in F4710.
61000	Parking Fund	4710	Revenue	INVESTMENT REVENUE	(90,000.00)	-	(71,192.30)	(18,807.70)	79.1%	
61000	Parking Fund	4710	Revenue	<b>Subtotal</b>	<b>(608,000.00)</b>	<b>-</b>	<b>(286,685.30)</b>	<b>(321,314.70)</b>	<b>47.2%</b>	
61000	Parking Fund	4710	Salary	MANAGEMENT	47,304.00	-	23,658.00	23,646.00	50.0%	No budget. This appears to be a budget shortfall for midyear. Please review and/or prc Per D.Richeson, area(s) did not budget at this level. However, it is anticipated to have a minimal affect on the overall budget.
61000	Parking Fund	4710	Salary	OVERTIME	-	-	2,074.24	(2,074.24)	-	
61000	Parking Fund	4710	Salary	STUDENT ASSISTANT	50,800.00	-	25,834.60	24,965.40	50.9%	
61000	Parking Fund	4710	Salary	SUPPORT STAFF	55,176.00	-	25,350.18	29,825.82	45.9%	
61000	Parking Fund	4710	Salary	<b>Subtotal</b>	<b>153,280.00</b>	<b>-</b>	<b>76,917.02</b>	<b>76,362.98</b>	<b>50.2%</b>	
61000	Parking Fund	4710	Benefits	BENEFITS	56,262.00	-	32,685.50	23,576.50	58.1%	
61000	Parking Fund	4710	Benefits	<b>Subtotal</b>	<b>56,262.00</b>	<b>-</b>	<b>32,685.50</b>	<b>23,576.50</b>	<b>58.1%</b>	
61000	Parking Fund	4710	Operating Expense	CONTRACTUAL SERVICES	90,300.00	29,458.77	30,491.88	30,349.35	66.4%	
61000	Parking Fund	4710	Operating Expense	COST-RECOVERY REVENUE	-	-	(1,401.51)	1,401.51	-	
61000	Parking Fund	4710	Operating Expense	INSURANCE EXPENSE	2,759.00	-	1,384.51	1,374.49	50.2%	
61000	Parking Fund	4710	Operating Expense	OTHER	(369,660.00)	-	-	(369,660.00)	-	
61000	Parking Fund	4710	Operating Expense	REPROGRAPHICS	1,500.00	-	-	1,500.00	-	
61000	Parking Fund	4710	Operating Expense	SERVICES	136,750.00	45,936.20	52,409.00	38,404.80	71.9%	
61000	Parking Fund	4710	Operating Expense	SERVICES FROM OTHER FUNDS/AG	483,059.00	-	247,845.00	235,214.00	51.3%	
61000	Parking Fund	4710	Operating Expense	SUPPLIES	53,750.00	-	-	53,750.00	-	
61000	Parking Fund	4710	Operating Expense	<b>Subtotal</b>	<b>398,458.00</b>	<b>75,394.97</b>	<b>330,728.88</b>	<b>(7,665.85)</b>	<b>101.9%</b>	Total OEE appears to be a budget shortfall for midyear. Please review and/or provide r This fund is anticipated to have an overall budget shortfall this year. Parking fines revenue has shown a decline in recent years, in part due to staffing vacancies, creating an overall budget shortfall on a year-to-year basis. However, there are currently sufficient reserves to cover the shortages and measures to increase revenue are being looked into by our Parking & Transportation Department. Per D.Richeson, some of the measures include purchasing license plate reader technology, working towards full staffing, and having all staff information in the parking portal. As a result of these measures, it is anticipated there we be an increase in revenues due to higher efficiency and support going forward.
61000	Parking Fund	4720	Revenue	CATEGORY V (PARKING) FEES	-	-	448.25	(448.25)	-	
61000	Parking Fund	4720	Revenue	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>448.25</b>	<b>(448.25)</b>	<b>-</b>	
61000	Parking Fund	4720	Salary	MANAGEMENT	121,224.00	-	60,612.00	60,612.00	50.0%	
61000	Parking Fund	4720	Salary	NIGHT SHIFT DIFFERENTIAL	3,000.00	-	1,028.03	1,971.97	34.3%	



Levels Fund Type	Fund	Accounts	Account Attributes	Year to date as of Dec-2018				%	B&F Questions/Comments	BFA Review/Resolution [1]
				Working Budget	YTD Encumb	YTD Actual	YTD Funds Avail			
61000 Parking Fund	4720	Salary	OVERTIME	237,000.00	-	80,225.22	156,774.78	33.9%		
61000 Parking Fund	4720	Salary	STUDENT ASSISTANT	118,050.00	-	72,566.40	45,483.60	61.5%	This appears to be a budget shortfall for midyear. Please review and/or provide resolution. Per D.Richeson - This relates to the Red & Black Shuttle having staffing shortages in the fall which created a need for a greater number of student assistant hours.	
61000 Parking Fund	4720	Salary	SUPPORT STAFF	366,204.00	-	155,156.70	211,047.30	42.4%		
61000 Parking Fund	4720	Salary	<b>Subtotal</b>	<b>845,478.00</b>	<b>-</b>	<b>369,588.35</b>	<b>475,889.65</b>	<b>43.7%</b>		
61000 Parking Fund	4720	Benefits	BENEFITS	267,597.00	-	155,234.68	112,362.32	58.0%		
61000 Parking Fund	4720	Benefits	DENTAL CARE ANNUITANTS	-	-	263.96	(263.96)	-		
61000 Parking Fund	4720	Benefits	<b>Subtotal</b>	<b>267,597.00</b>	<b>-</b>	<b>155,498.64</b>	<b>112,098.36</b>	<b>58.1%</b>		
61000 Parking Fund	4720	Operating Expense	COMMUNICATIONS	450.00	-	4,480.90	(4,030.90)	995.8%		
61000 Parking Fund	4720	Operating Expense	CONTRACTUAL SERVICES	1,286,742.00	320,865.05	510,842.27	455,034.68	64.6%		
61000 Parking Fund	4720	Operating Expense	COPIER	-	-	2,794.15	(2,794.15)	-		
61000 Parking Fund	4720	Operating Expense	COST-RECOVERY REVENUE	-	-	38,223.73	(38,223.73)	-		
61000 Parking Fund	4720	Operating Expense	DUES, MEMBERSHIPS & SUBSCRIPT	-	-	-	-	-		
61000 Parking Fund	4720	Operating Expense	EQUIPMENT	-	61,199.62	43,918.98	(105,118.60)	-		
61000 Parking Fund	4720	Operating Expense	FACILITIES REPAIRS & MAINTENAN	940,000.00	103,449.34	269,002.10	567,548.56	39.6%		
61000 Parking Fund	4720	Operating Expense	HOSPITALITY	-	-	-	-	-		
61000 Parking Fund	4720	Operating Expense	INFORMATION TECHNOLOGY	55,000.00	24,645.39	60,271.98	(29,917.37)	154.4%		
61000 Parking Fund	4720	Operating Expense	INSURANCE EXPENSE	94,218.00	-	77,727.59	16,490.41	82.5%		
61000 Parking Fund	4720	Operating Expense	INTERFUND TRANSFER OUT	4,002,270.00	-	1,977,645.48	2,024,624.52	49.4%		
61000 Parking Fund	4720	Operating Expense	OTHER	161,300.00	-	-	161,300.00	-		
61000 Parking Fund	4720	Operating Expense	POSTAGE & FREIGHT	5,000.00	-	209.63	4,790.37	4.2%		
61000 Parking Fund	4720	Operating Expense	REPROGRAPHICS	7,000.00	-	10,733.76	(3,733.76)	153.3%		
61000 Parking Fund	4720	Operating Expense	SERVICES	150,000.00	10,163.98	58,891.47	80,944.55	46.0%		
61000 Parking Fund	4720	Operating Expense	SERVICES FROM OTHER FUNDS/AG	2,012,042.00	-	1,819,557.26	192,484.74	90.4%		
61000 Parking Fund	4720	Operating Expense	SPACE RENT	13,000.00	6,000.00	7,000.00	-	100.0%		
61000 Parking Fund	4720	Operating Expense	SUPPLIES	100,000.00	-	9,390.34	90,609.66	9.4%		
61000 Parking Fund	4720	Operating Expense	TRAVEL	15,000.00	-	3,629.70	11,370.30	24.2%		
61000 Parking Fund	4720	Operating Expense	UTILITIES	373,900.00	-	72,902.32	300,997.68	19.5%		
61000 Parking Fund	4720	Operating Expense	BANKING/INVESTMENT EXPENSE	2,083.00	-	1,041.30	1,041.70	50.0%		
61000 Parking Fund	4720	Operating Expense	<b>Subtotal</b>	<b>9,218,005.00</b>	<b>526,323.38</b>	<b>4,968,262.96</b>	<b>3,723,418.66</b>	<b>59.6%</b>		
61000 Cost Recovery Fund (UOF)	1025	Revenue	COST-RECOVERY REVENUE	(1,588,426.00)	-	(578,695.12)	(1,009,730.88)	36.4%	Revenue seems low for mid-year. Please review and/or provide resolution.	SDSURF payments for position reimbursements (61010-020) are behind two months and SDSURF payments related to housing allowance reimbursements are also behind. I spoke with Accounting Services and they are having discussions with SDSURF regarding the two agreements.
61000 Cost Recovery Fund (UOF)	1025	Revenue	<b>Subtotal</b>	<b>(1,588,426.00)</b>	<b>-</b>	<b>(578,695.12)</b>	<b>(1,009,730.88)</b>	<b>36.4%</b>		
61000 Cost Recovery Fund (UOF)	1025	Salary	MANAGEMENT	544,440.00	-	264,170.00	280,270.00	48.5%	This appears to be a budget shortfall for midyear. Please review and/or provide resolution. Per C.Harrison, moving forward for the remainder of the FY only 2 employees from this fund will incur shift differential which will significantly lower the activity associated with shift differential.	
61000 Cost Recovery Fund (UOF)	1025	Salary	NIGHT SHIFT DIFFERENTIAL	8,000.00	-	4,990.35	3,009.65	62.4%		
61000 Cost Recovery Fund (UOF)	1025	Salary	OVERTIME	45,000.00	-	24,483.01	20,516.99	54.4%		
61000 Cost Recovery Fund (UOF)	1025	Salary	POST CERT/SPEC ASSIGNMENT STIP	9,000.00	-	4,800.00	4,200.00	53.3%		
61000 Cost Recovery Fund (UOF)	1025	Salary	SUPPORT STAFF	444,492.00	-	180,553.20	263,938.80	40.6%		
61000 Cost Recovery Fund (UOF)	1025	Salary	<b>Subtotal</b>	<b>1,050,932.00</b>	<b>-</b>	<b>478,996.56</b>	<b>571,935.44</b>	<b>45.6%</b>		
61000 Cost Recovery Fund (UOF)	1025	Benefits	BENEFITS	515,494.00	-	244,349.32	271,144.68	47.4%		
61000 Cost Recovery Fund (UOF)	1025	Benefits	<b>Subtotal</b>	<b>515,494.00</b>	<b>-</b>	<b>244,349.32</b>	<b>271,144.68</b>	<b>47.4%</b>		
61000 Cost Recovery Fund (UOF)	1025	Operating Expense	COST-RECOVERY REVENUE	-	-	(2,012.99)	2,012.99	-		
61000 Cost Recovery Fund (UOF)	1025	Operating Expense	SUPPLIES	22,000.00	-	6,999.98	15,000.02	31.8%		
61000 Cost Recovery Fund (UOF)	1025	Operating Expense	<b>Subtotal</b>	<b>22,000.00</b>	<b>-</b>	<b>4,986.99</b>	<b>17,013.01</b>	<b>22.7%</b>		
61000 Cost Recovery Fund (UOF)	1026	Revenue	COST-RECOVERY REVENUE	(5,788,420.00)	-	(5,525,506.12)	(262,913.88)	95.5%		
61000 Cost Recovery Fund (UOF)	1026	Revenue	OTHER REVENUE	(1,000.00)	-	(6,347.22)	5,347.22	634.7%		
61000 Cost Recovery Fund (UOF)	1026	Revenue	<b>Subtotal</b>	<b>(5,789,420.00)</b>	<b>-</b>	<b>(5,531,853.34)</b>	<b>(257,566.66)</b>	<b>95.6%</b>		
61000 Cost Recovery Fund (UOF)	1026	Salary	MANAGEMENT	851,773.00	-	421,799.20	429,973.80	49.5%	This appears to be a budget shortfall for midyear. Please review and/or provide resolution. Per C.Harrison, moving forward for the remainder of the FY only 3 employees from this fund will incur shift differential which will significantly lower the activity associated with shift differential.	
61000 Cost Recovery Fund (UOF)	1026	Salary	NIGHT SHIFT DIFFERENTIAL	9,000.00	-	6,585.23	2,414.77	73.2%	This appears to be a budget shortfall for midyear. Please review and/or provide resolution. Per C.Harrison, more overtime was incurred due to vacant positions and some of the amounts may be adjusted/lowered once special event abatement adjustments are completed.	
61000 Cost Recovery Fund (UOF)	1026	Salary	OVERTIME	157,000.00	-	112,230.18	44,769.82	71.5%	This appears to be a budget shortfall for midyear. Please review and/or provide resolution. Per C.Harrison, this amount should be lower for the remainder of the fiscal year as one officer position is now vacant and another has lowered their stipend amount by \$100 a month.	
61000 Cost Recovery Fund (UOF)	1026	Salary	POST CERT/SPEC ASSIGNMENT STIP	29,400.00	-	17,650.00	11,750.00	60.0%		
61000 Cost Recovery Fund (UOF)	1026	Salary	SUPPORT STAFF	1,814,808.00	-	767,542.43	1,047,265.57	42.3%		
61000 Cost Recovery Fund (UOF)	1026	Salary	<b>Subtotal</b>	<b>2,861,981.00</b>	<b>-</b>	<b>1,325,807.04</b>	<b>1,536,173.96</b>	<b>46.3%</b>		
61000 Cost Recovery Fund (UOF)	1026	Benefits	BENEFITS	1,511,921.00	-	724,301.53	787,619.47	47.9%		
61000 Cost Recovery Fund (UOF)	1026	Benefits	<b>Subtotal</b>	<b>1,511,921.00</b>	<b>-</b>	<b>724,301.53</b>	<b>787,619.47</b>	<b>47.9%</b>		
61000 Cost Recovery Fund (UOF)	1026	Operating Expense	CONTRACTUAL SERVICES	-	-	7.99	(7.99)	-		
61000 Cost Recovery Fund (UOF)	1026	Operating Expense	COST-RECOVERY REVENUE	-	-	(6,269.78)	6,269.78	-		
61000 Cost Recovery Fund (UOF)	1026	Operating Expense	INTRAFUND TRANSFER OUT	90,774.00	-	149,309.93	(58,535.93)	164.5%		
61000 Cost Recovery Fund (UOF)	1026	Operating Expense	OTHER	3,773,241.99	-	-	3,773,241.99	-		
61000 Cost Recovery Fund (UOF)	1026	Operating Expense	SERVICES	-	-	(7,729.88)	7,729.88	-		



Levels Fund Type	Fund	Accounts	Account Attributes	Year to date as of Dec-2018				%	B&F Questions/Comments	BFA Review/Resolution [1]
				Working Budget	YTD Encumb	YTD Actual	YTD Funds Avail			
61000 Cost Recovery Fund (UOF)	1026	Operating Expense	<b>Subtotal</b>	<b>3,864,015.99</b>	-	<b>135,318.26</b>	<b>3,728,697.73</b>	<b>3.5%</b>		
61000 Financial Aid	4090	Salary	WORK STUDY	81,019.00	-	26,130.73	54,888.27	32.3%		
61000 Financial Aid	4090	Salary	<b>Subtotal</b>	<b>81,019.00</b>	-	<b>26,130.73</b>	<b>54,888.27</b>	<b>32.3%</b>		
61000 Housing Fund	5310	Revenue	COST-RECOVERY REVENUE	(668,749.00)	-	(415,710.65)	(253,038.35)	62.2%		
61000 Housing Fund	5310	Revenue	OTHER REVENUE	-	-	538.00	(538.00)	-	Revenue seems low for mid-year. Please review and/or provide resolution.	Per C.Cervantes, South Campus Plaza Revene, anticipated spaces fully leased, but two of three just finalized leases. In addition we have not been able to collect for utilities (water) due to metering problems. A repair is in the works. Revenue will be lower than originally budgeted per projections.
61000 Housing Fund	5310	Revenue	RENT/LEASE REVENUE	(925,194.00)	-	(327,416.10)	(597,777.90)	35.4%		
61000 Housing Fund	5310	Revenue	ALLOWANCE FOR DOUBTFUL	-	-	(342,716.81)	342,716.81	-		
61000 Housing Fund	5310	Revenue	CATEGORY V (HOUSING) FEES	(56,221,304.00)	-	(30,095,445.87)	(26,125,858.13)	53.5%		
61000 Housing Fund	5310	Revenue	INTERFUND TRANSFER IN	-	-	-	-	-		
61000 Housing Fund	5310	Revenue	INVESTMENT REVENUE	(90,507.00)	-	(182,436.02)	91,929.02	201.6%		
61000 Housing Fund	5310	Revenue	<b>Subtotal</b>	<b>(57,905,754.00)</b>	-	<b>(31,363,187.45)</b>	<b>(26,542,566.55)</b>	<b>54.2%</b>		
61000 Housing Fund	5310	Salary	MANAGEMENT	606,240.00	-	282,582.55	323,657.45	46.6%	No budget. This appears to be a budget shortfall for midyear. Please review and/or prc Area(s) did not budget at this level. However, it is anticipated to have a minimal affect on the overall budget.	
61000 Housing Fund	5310	Salary	NIGHT SHIFT DIFFERENTIAL	-	-	667.63	(667.63)	-		
61000 Housing Fund	5310	Salary	OVERTIME	64,500.00	-	19,267.34	45,232.66	29.9%		
61000 Housing Fund	5310	Salary	STUDENT ASSISTANT	682,349.00	-	406,956.45	275,392.55	59.6%		
61000 Housing Fund	5310	Salary	SUPPORT STAFF	2,701,424.00	-	1,132,215.27	1,569,208.73	41.9%		
61000 Housing Fund	5310	Salary	<b>Subtotal</b>	<b>4,054,513.00</b>	-	<b>1,841,689.24</b>	<b>2,212,823.76</b>	<b>45.4%</b>		
61000 Housing Fund	5310	Benefits	BENEFITS	1,901,089.00	-	867,312.38	1,033,776.62	45.6%		
61000 Housing Fund	5310	Benefits	DENTAL CARE ANNUITANTS	19,496.00	-	4,938.01	14,557.99	25.3%		
61000 Housing Fund	5310	Benefits	<b>Subtotal</b>	<b>1,920,585.00</b>	-	<b>872,250.39</b>	<b>1,048,334.61</b>	<b>45.4%</b>		
61000 Housing Fund	5310	Operating Expense	ADVERTISING & PROMOTIONAL PU	-	-	1,573.68	(1,573.68)	-		
61000 Housing Fund	5310	Operating Expense	COMMUNICATIONS	1,643,189.00	-	660,701.38	982,487.62	40.2%		
61000 Housing Fund	5310	Operating Expense	CONTRACTUAL SERVICES	7,491,782.00	2,702,900.93	3,536,915.19	1,251,965.88	83.3%		
61000 Housing Fund	5310	Operating Expense	COPIER	3,000.00	-	2,184.51	815.49	72.8%		
61000 Housing Fund	5310	Operating Expense	DUES, MEMBERSHIPS & SUBSCRIPT	-	-	5,066.35	(5,066.35)	-		
61000 Housing Fund	5310	Operating Expense	EQUIPMENT	1,119,600.00	305,048.32	564,053.66	250,498.02	77.6%		
61000 Housing Fund	5310	Operating Expense	FACILITIES REPAIRS & MAINTENAN	1,815,845.00	818,783.25	616,044.22	381,017.53	79.0%		
61000 Housing Fund	5310	Operating Expense	HOSPITALITY	-	-	29,178.73	(29,178.73)	-		
61000 Housing Fund	5310	Operating Expense	INFORMATION TECHNOLOGY	460,500.00	74,872.50	141,142.18	244,485.32	46.9%		
61000 Housing Fund	5310	Operating Expense	INSURANCE EXPENSE	196,026.00	-	162,785.42	33,240.58	83.0%		
61000 Housing Fund	5310	Operating Expense	INTERFUND TRANSFER OUT	16,059,058.00	-	11,044,797.92	5,014,260.08	68.8%		
61000 Housing Fund	5310	Operating Expense	LEGAL SETTLEMENT COSTS	-	-	-	-	-		
61000 Housing Fund	5310	Operating Expense	OTHER	6,474,367.00	-	-	6,474,367.00	-		
61000 Housing Fund	5310	Operating Expense	POSTAGE & FREIGHT	10,000.00	-	4,813.97	5,186.03	48.1%		
61000 Housing Fund	5310	Operating Expense	REPROGRAPHICS	5,000.00	-	5,200.59	(200.59)	104.0%		
61000 Housing Fund	5310	Operating Expense	SERVICES	436,800.00	63,864.80	548,922.17	(175,986.97)	140.3%		
61000 Housing Fund	5310	Operating Expense	SERVICES FROM OTHER FUNDS/AG	4,125,804.00	-	3,631,976.50	493,827.50	88.0%		
61000 Housing Fund	5310	Operating Expense	SPACE RENT	5,052,470.00	2,284,657.02	2,734,656.98	33,156.00	99.3%		
61000 Housing Fund	5310	Operating Expense	SUPPLIES	208,400.00	16,723.98	42,129.04	149,546.98	28.2%		
61000 Housing Fund	5310	Operating Expense	TRAINING & PROFESSIONAL DEVEL	-	-	1,936.88	(1,936.88)	-		
61000 Housing Fund	5310	Operating Expense	TRAVEL	77,500.00	-	35,699.26	41,800.74	46.1%		
61000 Housing Fund	5310	Operating Expense	UTILITIES	1,722,000.00	-	339,017.24	1,382,982.76	19.7%		
61000 Housing Fund	5310	Operating Expense	BANKING/INVESTMENT EXPENSE	-	-	10,045.88	(10,045.88)	-		
61000 Housing Fund	5310	Operating Expense	<b>Subtotal</b>	<b>46,901,341.00</b>	<b>6,266,850.80</b>	<b>24,118,841.75</b>	<b>16,515,648.45</b>	<b>64.8%</b>	Many contracts are fully encumbered for the year.	

[1] Please document research conducted, resolution plan and expected and final completion dates of resolution actions for all identified financial concerns.

Note: Accounts were reviewed using a multi-year comparison and a current year review of actuals by month. In addition, detailed reports were run via Adaptive and/or Oracle and discussed with account managers as needed for lines in question.

Signature: Natasha S Manus

Name and Title: Natasha S Manus, BFA Divisional Budget Coordinator

Date: 02/08/19

AVP Signature: [Signature]


Name and Title: Aqnes Wong Nickerson, AVP Financial Operations

Date: 02/08/19



Levels	Fund Type	Fund	Accounts	Account Attributes	Year to date as of Dec-2018				%	B&F Questions/Comments	Athletics Review/Resolution [1]
					Working Budget	YTD Encumb	YTD Actual	YTD Funds Avail			
52000 - Ath	Univ Operating Fund (UOF)	1006	Revenue	COST-RECOVERY REVENUE	(6,936,223.00)	-	(1,734,055.74)	(5,202,167.26)	25.0%	Revenue seems low for mid-year. Please review and/or provide resolution.	Mass allocation not run for Oct-Dec; email to Barry Price 1/17/2019 to research.
52000 - Ath	Univ Operating Fund (UOF)	1006	Revenue	<b>Subtotal</b>	<b>(6,936,223.00)</b>	<b>-</b>	<b>(1,734,055.74)</b>	<b>(5,202,167.26)</b>	<b>25.0%</b>		
52000 - Ath	Univ Operating Fund (UOF)	1006	Salary	ACADEMIC FACULTY	3,228,433.00	-	1,643,067.71	1,585,365.29	50.9%		
52000 - Ath	Univ Operating Fund (UOF)	1006	Salary	MANAGEMENT	5,772,188.00	-	2,858,309.25	2,913,878.75	49.5%		
52000 - Ath	Univ Operating Fund (UOF)	1006	Salary	NIGHT SHIFT DIFFERENTIAL	-	-	955.32	(955.32)	-		
52000 - Ath	Univ Operating Fund (UOF)	1006	Salary	OVERTIME	-	-	21,884.17	(21,884.17)	-		
52000 - Ath	Univ Operating Fund (UOF)	1006	Salary	STUDENT ASSISTANT	-	-	151,284.98	(151,284.98)	-		
52000 - Ath	Univ Operating Fund (UOF)	1006	Salary	SUPPORT STAFF	3,053,616.89	-	1,611,711.02	1,441,905.87	52.8%		
52000 - Ath	Univ Operating Fund (UOF)	1006	Salary	WORK STUDY	2,309.67	-	2,309.67	-	100.0%		
52000 - Ath	Univ Operating Fund (UOF)	1006	Salary	<b>Subtotal</b>	<b>12,056,547.56</b>	<b>-</b>	<b>6,289,522.12</b>	<b>5,767,025.44</b>	<b>52.2%</b>		
52000 - Ath	Univ Operating Fund (UOF)	1006	Benefits	BENEFITS	3,111,345.04	-	3,111,345.04	-	100.0%		
52000 - Ath	Univ Operating Fund (UOF)	1006	Benefits	<b>Subtotal</b>	<b>3,111,345.04</b>	<b>-</b>	<b>3,111,345.04</b>	<b>-</b>	<b>100.0%</b>		
52000 - Ath	Univ Operating Fund (UOF)	1006	Operating Expe	FACILITIES REPAIRS & MAINTENANCE	-	-	66,711.97	(66,711.97)	-		
52000 - Ath	Univ Operating Fund (UOF)	1006	Operating Expe	INFORMATION TECHNOLOGY	15,000.00	-	-	15,000.00	-		
52000 - Ath	Univ Operating Fund (UOF)	1006	Operating Expe	INSURANCE EXPENSE	290,623.00	-	290,623.00	-	100.0%	CSURMA fully paid for year.	
52000 - Ath	Univ Operating Fund (UOF)	1006	Operating Expe	OTHER	57,209.57	-	(16,416.03)	73,625.60	(28.7%)		
52000 - Ath	Univ Operating Fund (UOF)	1006	Operating Expe	SERVICES	50,000.00	-	-	50,000.00	-		
52000 - Ath	Univ Operating Fund (UOF)	1006	Operating Expe	SPACE RENT	26,352.00	-	-	26,352.00	-		
52000 - Ath	Univ Operating Fund (UOF)	1006	Operating Expe	SUPPLIES	1,273.50	-	-	1,273.50	-		
52000 - Ath	Univ Operating Fund (UOF)	1006	Operating Expe	<b>Subtotal</b>	<b>440,458.07</b>	<b>-</b>	<b>340,918.94</b>	<b>99,539.13</b>	<b>77.4%</b>		
52000 - Ath	Instructionally Related Activities Fund	4632	Revenue	COST-RECOVERY REVENUE	(135,000.00)	-	(1,000.00)	(134,000.00)	0.7%	Revenue seems low for mid-year. Please review and/or provide resolution.	Per Charles Lang, Athletic Trainer MOU still pending (will be in place by February)
52000 - Ath	Instructionally Related Activities Fund	4632	Revenue	INTRAFUND TRANSFER IN	(11,324,116.00)	-	(7,817,391.46)	(3,506,724.54)	69.0%		
52000 - Ath	Instructionally Related Activities Fund	4632	Revenue	OTHER REVENUE	(30,000.00)	-	(18,085.68)	(11,914.32)	60.3%		
52000 - Ath	Instructionally Related Activities Fund	4632	Revenue	ALLOWANCE FOR DOUBTFUL	-	-	(1,961.94)	1,961.94	-		
52000 - Ath	Instructionally Related Activities Fund	4632	Revenue	PRIVATE CONTRIBUTIONS	(6,593,000.00)	-	575,483.00	(7,168,483.00)	(8.7%)	Revenue seems low for mid-year. Please review and/or provide resolution.	Per Charles Lang, contributions processed through Foundation. Donations of ~\$2.78M as of Dec. 31st
52000 - Ath	Instructionally Related Activities Fund	4632	Revenue	ATHLETIC REVENUE	(18,655,517.00)	-	(8,172,420.09)	(10,483,096.91)	43.8%		
52000 - Ath	Instructionally Related Activities Fund	4632	Revenue	INTERFUND TRANSFER IN	-	-	(187,876.00)	187,876.00	-		
52000 - Ath	Instructionally Related Activities Fund	4632	Revenue	<b>Subtotal</b>	<b>(36,737,633.00)</b>	<b>-</b>	<b>(15,623,252.17)</b>	<b>(21,114,380.83)</b>	<b>42.5%</b>	Total revenue seems low for mid-year. Please review and/or provide resolution.	Per Charles Lang, contributions processed through Foundation. Donations of ~\$2.78M as of Dec. 31st
52000 - Ath	Instructionally Related Activities Fund	4632	Salary	MANAGEMENT	-	-	262.50	(262.50)	-		
52000 - Ath	Instructionally Related Activities Fund	4632	Salary	NIGHT SHIFT DIFFERENTIAL	-	-	37.95	(37.95)	-		
52000 - Ath	Instructionally Related Activities Fund	4632	Salary	OVERTIME	-	-	8,799.55	(8,799.55)	-		
52000 - Ath	Instructionally Related Activities Fund	4632	Salary	STUDENT ASSISTANT	457,650.00	-	52,112.45	405,537.55	11.4%		
52000 - Ath	Instructionally Related Activities Fund	4632	Salary	SUPPORT STAFF	105,096.00	-	165,686.53	(60,590.53)	157.7%	This appears to be a budget shortfall for midyear. Please review and/or provide resolution.	Per Charles Lang, camp costs being moved as they post (did not happen last year)
52000 - Ath	Instructionally Related Activities Fund	4632	Salary	<b>Subtotal</b>	<b>562,746.00</b>	<b>-</b>	<b>226,898.98</b>	<b>335,847.02</b>	<b>40.3%</b>		
52000 - Ath	Instructionally Related Activities Fund	4632	Benefits	BENEFITS	87,348.00	(0.00)	107,376.43	(20,028.43)	122.9%	This appears to be a budget shortfall for midyear. Please review and/or provide resolution.	Per Charles Lang, camp costs being moved as they post (did not happen last year)
52000 - Ath	Instructionally Related Activities Fund	4632	Benefits	<b>Subtotal</b>	<b>87,348.00</b>	<b>(0.00)</b>	<b>107,376.43</b>	<b>(20,028.43)</b>	<b>122.9%</b>		
52000 - Ath	Instructionally Related Activities Fund	4632	Operating Expe	ADVERTISING & PROMOTIONAL PUBLICA	2,181,712.00	60,839.01	210,326.02	1,910,546.97	12.4%		
52000 - Ath	Instructionally Related Activities Fund	4632	Operating Expe	COMMUNICATIONS	98,145.00	-	45,413.47	52,731.53	46.3%		
52000 - Ath	Instructionally Related Activities Fund	4632	Operating Expe	CONTRACTUAL SERVICES	2,425,758.00	1,804,998.56	1,428,786.65	(808,027.21)	133.3%		
52000 - Ath	Instructionally Related Activities Fund	4632	Operating Expe	COPIER	6,500.00	3,342.46	43,273.02	(40,115.48)	717.2%		
52000 - Ath	Instructionally Related Activities Fund	4632	Operating Expe	DUES, MEMBERSHIPS & SUBSCRIPTIONS	500,000.00	-	339,489.63	160,510.37	67.9%		
52000 - Ath	Instructionally Related Activities Fund	4632	Operating Expe	EQUIPMENT	85,583.00	(0.00)	78,597.92	6,985.08	91.8%		
52000 - Ath	Instructionally Related Activities Fund	4632	Operating Expe	FACILITIES REPAIRS & MAINTENANCE	-	-	69,532.74	(69,532.74)	-		
52000 - Ath	Instructionally Related Activities Fund	4632	Operating Expe	HOSPITALITY	-	-	-	-	-		
52000 - Ath	Instructionally Related Activities Fund	4632	Operating Expe	INFORMATION TECHNOLOGY	158,604.00	23,056.12	105,769.62	29,778.26	81.2%		
52000 - Ath	Instructionally Related Activities Fund	4632	Operating Expe	INSURANCE EXPENSE	56,230.00	-	112,661.02	(56,431.02)	200.4%		
52000 - Ath	Instructionally Related Activities Fund	4632	Operating Expe	INTERFUND TRANSFER OUT	9,080,020.00	-	630,865.22	8,449,154.78	6.9%		
52000 - Ath	Instructionally Related Activities Fund	4632	Operating Expe	OTHER	5,190,430.00	290,831.03	1,533,946.67	3,365,652.30	35.2%		
52000 - Ath	Instructionally Related Activities Fund	4632	Operating Expe	POSTAGE & FREIGHT	38,500.00	-	36,187.53	2,312.47	94.0%		
52000 - Ath	Instructionally Related Activities Fund	4632	Operating Expe	PRINTING	73,500.00	8,935.89	45,949.56	18,614.55	74.7%		
52000 - Ath	Instructionally Related Activities Fund	4632	Operating Expe	PROTECTIVE CLOTHING & UNIFORMS	33,628.00	7,268.05	20,861.35	5,498.60	83.6%		
52000 - Ath	Instructionally Related Activities Fund	4632	Operating Expe	RECRUITMENT & EMPLOYEE RELOCATIO	19,179.00	37,232.50	152,548.89	(170,602.39)	989.5%		
52000 - Ath	Instructionally Related Activities Fund	4632	Operating Expe	REPROGRAPHICS	44,250.00	-	28,525.21	15,724.79	64.5%		
52000 - Ath	Instructionally Related Activities Fund	4632	Operating Expe	SERVICES	706,139.00	267,347.01	582,988.78	(144,196.79)	120.4%		
52000 - Ath	Instructionally Related Activities Fund	4632	Operating Expe	SERVICES FROM OTHER FUNDS/AGENCIE	6,936,223.00	-	1,746,891.74	5,189,331.26	25.2%		Per Charles Lang, mass allocation not run for Oct-Dec; email to Barry Price 1/17/2019 to
52000 - Ath	Instructionally Related Activities Fund	4632	Operating Expe	SPACE RENT	1,197,190.00	898,802.00	125,079.98	173,308.02	85.5%		
52000 - Ath	Instructionally Related Activities Fund	4632	Operating Expe	SUPPLIES	1,993,041.00	231,623.75	580,327.68	1,181,089.57	40.7%		
52000 - Ath	Instructionally Related Activities Fund	4632	Operating Expe	TRAVEL	4,826,107.00	591,757.69	2,442,022.32	1,792,326.99	62.9%		
52000 - Ath	Instructionally Related Activities Fund	4632	Operating Expe	BANKING/INVESTMENT EXPENSE	436,800.00	78,460.89	102,455.95	255,883.16	41.4%		
52000 - Ath	Instructionally Related Activities Fund	4632	Operating Expe	<b>Subtotal</b>	<b>36,087,539.00</b>	<b>4,304,494.96</b>	<b>10,462,500.97</b>	<b>21,320,543.07</b>	<b>40.9%</b>		
52000 - Ath	Financial Aid	4090	Salary	WORK STUDY	9,516.00	-	5,389.23	4,126.77	56.6%		
52000 - Ath	Financial Aid	4090	Salary	<b>Subtotal</b>	<b>9,516.00</b>	<b>-</b>	<b>5,389.23</b>	<b>4,126.77</b>	<b>56.6%</b>		

[1] Please document research conducted, resolution plan and expected and final completion dates of resolution actions for all identified financial concerns.

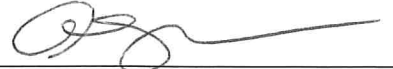
AVP Signature:   
 Name and Title: Agnes Wang Nickerson  
 Date: AVP Financial Operations  
02/07/19



Levels	Fund Type	Fund	Accounts	Account Attributes	Year to date as of Dec-2018					B&F Questions/Comments	KPBS Review/Resolution [1]
					Working Budget	YTD Encumb	YTD Actual	YTD Funds Avail	%		
33100 - KPBS	Univ Operating Fund (UOF)	1006	Salary	MANAGEMENT	772,764.00	-	403,614.20	369,149.80	52.2%		
33100 - KPBS	Univ Operating Fund (UOF)	1006	Salary	SUPPORT STAFF	193,071.00	-	86,010.00	107,061.00	44.5%		
33100 - KPBS	Univ Operating Fund (UOF)	1006	Salary	WORK STUDY	-	-	-	-	-		
33100 - KPBS	Univ Operating Fund (UOF)	1006	Salary	<b>Subtotal</b>	<b>965,835.00</b>	<b>-</b>	<b>489,624.20</b>	<b>476,210.80</b>	<b>50.7%</b>		
33100 - KPBS	Univ Operating Fund (UOF)	1006	Benefits	BENEFITS	231,103.63	-	231,103.63	-	100.0%		
33100 - KPBS	Univ Operating Fund (UOF)	1006	Benefits	<b>Subtotal</b>	<b>231,103.63</b>	<b>-</b>	<b>231,103.63</b>	<b>-</b>	<b>100.0%</b>		
33100 - KPBS	Univ Operating Fund (UOF)	1006	Operating Expense	FACILITIES REPAIRS & MAINTENANCE	-	-	2,096.63	(2,096.63)	-	-	KPBS is not budgeted for OE in UOF F1006. Please review and provide resolution.
33100 - KPBS	Univ Operating Fund (UOF)	1006	Operating Expense	POSTAGE & FREIGHT	-	-	20.77	(20.77)	-	-	KPBS is not budgeted for OE in UOF F1006. Please review and provide resolution.
33100 - KPBS	Univ Operating Fund (UOF)	1006	Operating Expense	SERVICES	-	-	6,320.95	(6,320.95)	-	-	KPBS is not budgeted for OE in UOF F1006. Please review and provide resolution.
33100 - KPBS	Univ Operating Fund (UOF)	1006	Operating Expense	SPACE RENT	450,000.00	221,800.14	220,960.86	7,239.00	98.4%	-	
33100 - KPBS	Univ Operating Fund (UOF)	1006	Operating Expense	SUPPLIES	-	-	993.62	(993.62)	-	-	KPBS is not budgeted for OE in UOF F1006. Please review and provide resolution.
33100 - KPBS	Univ Operating Fund (UOF)	1006	Operating Expense	TRAVEL	674.00	-	-	674.00	-	-	PBAC staff professional development allocation.
33100 - KPBS	Univ Operating Fund (UOF)	1006	Operating Expense	<b>Subtotal</b>	<b>450,674.00</b>	<b>221,800.14</b>	<b>230,392.83</b>	<b>(1,518.97)</b>	<b>100.3%</b>		
33100 - KPBS	Financial Aid	4090	Salary	WORK STUDY	20,258.00	-	6,846.91	13,411.09	33.8%		
33100 - KPBS	Financial Aid	4090	Salary	<b>Subtotal</b>	<b>20,258.00</b>	<b>-</b>	<b>6,846.91</b>	<b>13,411.09</b>	<b>33.8%</b>		


Per V.Petronzio, the KPBS finance team will research why amounts are posting to the 1006 that should not. Then, they will get that corrected and advise.  
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[1] Please document research conducted, resolution plan and expected and final completion dates of resolution actions for all identified financial concerns.

AVP Signature:   
 Name and Title: Agnes Wang Richardson  
 Date: AVP Financial Operations  
02/07/19

Levels	Fund Type	Fund	Accounts	Account Attributes	Year to date as of Dec-2017				Year to date as of Dec-2018				B&F Questions/Comments	URAD Review/Resolution [1]	Jul-2018 Actual	Aug-2018 Actual	Sep-2018 Actual	Oct-2018 Actual	Nov-2018 Actual	Dec-2018 Actual	
					Budget	Encumbrance	Actual	%	Working Budget	YTD Encumb	YTD Actual	YTD Funds Avail									%
60300 - University F Univ Operating Fund ( 1006			Revenue	COST-RECOVERY REVENUE	-	-	-	-	(35,000.00)	-	(39,801.00)	4,801.00	113.7%					(39,801.00)	-	-	
60300 - University F Univ Operating Fund ( 1006			Revenue	Subtotal	-	-	-	-	(35,000.00)	-	(39,801.00)	4,801.00	113.7%					(39,801.00)	-	-	
60300 - University F Univ Operating Fund ( 1006			Salary	MANAGEMENT	4,926,669.94	-	2,328,847.62	47.3%	4,389,771.50	-	2,580,304.80	1,809,466.70	58.8%					489,691.19	400,759.78	444,286.00	
60300 - University F Univ Operating Fund ( 1006			Salary	NIGHT SHIFT DIFFERENTIAL	-	-	-	-	-	-	1.01	(1.01)	-					-	-	-	
60300 - University F Univ Operating Fund ( 1006			Salary	OVERTIME	-	-	7,195.30	-	2,160.03	-	2,595.47	(435.44)	120.2%	This appears to be a budget shortfall for midyear. Please review and/or provide resolution.	The individual who had the most over-time has moved to StratComm. We will remind all managers that URAD does not have overtime budget	29.72	736.19	-	897.99	525.85	405.72
60300 - University F Univ Operating Fund ( 1006			Salary	STUDENT ASSISTANT	23,000.00	-	13,307.75	57.9%	43,150.00	-	11,016.40	32,133.60	25.5%					2,128.00	2,921.90	2,354.00	
60300 - University F Univ Operating Fund ( 1006			Salary	SUPPORT STAFF	2,174,881.00	-	956,405.35	44.0%	1,536,965.40	-	809,734.77	727,230.63	52.7%					146,030.61	112,502.42	120,505.04	
60300 - University F Univ Operating Fund ( 1006			Salary	WORK STUDY	7,860.00	-	1,019.69	13.0%	11,000.00	-	966.90	10,033.10	8.8%					36.30	370.59	430.98	
60300 - University F Univ Operating Fund ( 1006			Salary	Subtotal	7,132,410.94	-	3,306,775.71	46.4%	5,983,046.93	-	3,404,619.35	2,578,427.58	56.9%					540,883.14	517,080.54	567,981.74	
60300 - University F Univ Operating Fund ( 1006			Benefits	BENEFITS	2,162,223.98	-	1,691,439.97	78.2%	2,251,653.42	-	1,778,417.84	473,235.58	79.0%					307,031.74	269,826.21	281,794.80	
60300 - University F Univ Operating Fund ( 1006			Benefits	Subtotal	2,162,223.98	-	1,691,439.97	78.2%	2,251,653.42	-	1,778,417.84	473,235.58	79.0%					307,031.74	269,826.21	281,794.80	
60300 - University F Univ Operating Fund ( 1006			Operating Expense	ADVERTISING & PROMOTIONAL	-	-	-	-	-	-	-	-	-					-	-	-	
60300 - University F Univ Operating Fund ( 1006			Operating Expense	PUBLICATIONS	2,207.00	87,629.75	107,836.19	8,856.6%	-	-	84,122.50	(84,122.50)	-					13,095.00	2,824.50	-	
60300 - University F Univ Operating Fund ( 1006			Operating Expense	COMMUNICATIONS	53,950.00	-	26,200.71	48.6%	35,610.00	-	20,503.07	15,106.93	57.6%					4,092.00	4,713.97	-	
60300 - University F Univ Operating Fund ( 1006			Operating Expense	CONTRACTUAL SERVICES	-	-	(675.00)	-	-	-	3,600.00	(3,600.00)	-					26,184.00	-	-	
60300 - University F Univ Operating Fund ( 1006			Operating Expense	DUES, MEMBERSHIPS & SUBSCRIP	-	-	-	-	-	-	350.00	(350.00)	-					4,083.28	-	-	
60300 - University F Univ Operating Fund ( 1006			Operating Expense	FACILITIES REPAIRS & MAINTENAN	1,750.00	-	-	-	1,500.00	-	326.50	1,173.50	21.8%					-	-	-	
60300 - University F Univ Operating Fund ( 1006			Operating Expense	HOSPITALITY	-	-	-	-	-	-	419.42	(419.42)	-					350.00	-	-	
60300 - University F Univ Operating Fund ( 1006			Operating Expense	INFORMATION TECHNOLOGY	107,133.00	18,500.00	7,600.00	24.4%	89,993.67	312,298.52	89,064.73	(311,369.58)	446.0%					136.00	-	123.00	
60300 - University F Univ Operating Fund ( 1006			Operating Expense	INSURANCE EXPENSE	-	-	11,986.70	-	-	-	16,203.68	(16,203.68)	-					419.42	-	-	
60300 - University F Univ Operating Fund ( 1006			Operating Expense	POSTAGE & FREIGHT	-	-	28,285.66	-	-	1,654.98	55,607.03	(57,262.01)	-					350.00	-	-	
60300 - University F Univ Operating Fund ( 1006			Operating Expense	PRINTING	1,860.00	-	-	-	45,000.00	-	31,381.81	13,618.19	69.7%					350.00	-	-	
60300 - University F Univ Operating Fund ( 1006			Operating Expense	RECRUITMENT & EMPLOYEE RELOC	-	-	23,914.40	-	-	-	5,000.00	(5,000.00)	-					11,145.00	10,155.50	-	
60300 - University F Univ Operating Fund ( 1006			Operating Expense	REPROGRAPHICS	-	-	-	-	4,000.00	-	4,000.00	-	-					-	-	-	
60300 - University F Univ Operating Fund ( 1006			Operating Expense	SERVICES	810,678.31	29,125.68	36,189.95	8.1%	796,532.68	8,200.00	129,842.27	658,490.41	17.3%					2,038.01	68,138.20	38.01	
60300 - University F Univ Operating Fund ( 1006			Operating Expense	SERVICES FROM OTHER FUNDS/AG	-	-	140.00	-	-	-	350.00	(350.00)	-					46,123.03	-	-	
60300 - University F Univ Operating Fund ( 1006			Operating Expense	SUPPLIES	8,526.00	2,783.22	3,671.92	75.7%	44,221.80	831.33	6,353.32	37,037.15	16.2%					350.00	-	-	
60300 - University F Univ Operating Fund ( 1006			Operating Expense	TRAINING & PROFESSIONAL DEVEL	6,340.00	-	1,241.33	19.6%	11,958.00	-	3,555.00	8,403.00	29.7%					820.31	1,695.23	215.87	
60300 - University F Univ Operating Fund ( 1006			Operating Expense	TRAVEL	19,650.00	-	3,082.65	15.7%	18,445.00	-	5,466.15	12,978.85	29.6%					3,555.00	-	-	
60300 - University F Univ Operating Fund ( 1006			Operating Expense	Subtotal	1,012,094.31	138,038.65	249,474.51	38.3%	1,052,261.15	322,984.83	447,145.48	282,130.84	73.2%	Total OEE appears to be a budget shortfall for midyear. Please review and/or provide resolution.	The encumbered amount of 312K is for Donor Database Conversion project and it is funded through PBAC. We are anticipating 100K to roll forward to 19/20	33,313.90	38,922.88	109,274.37	140,217.41	107,309.51	18,107.41
60300 - University F Cost Recovery Fund (L 1025			Revenue	COST-RECOVERY REVENUE	-	-	-	-	(9,000.00)	-	-	(9,000.00)	-	Revenue seems low for mid-year. Please review and/or provide resolution.	Cost recovery agreement for VP Carleton's car allowance is being routed for signatures. We will also reduce the revenue amount to cover July through December since VP Carlton retired in December. Estimated date of resolutions 2/14/2019	-	-	-	-	-	-
60300 - University F Cost Recovery Fund (L 1025			Revenue	Subtotal	-	-	-	-	(9,000.00)	-	-	(9,000.00)	-					-	-	-	
60300 - University F Cost Recovery Fund (L 1025			Benefits	BENEFITS	-	-	-	-	9,000.00	-	4,500.00	4,500.00	50.0%					750.00	750.00	750.00	
60300 - University F Cost Recovery Fund (L 1025			Benefits	Subtotal	-	-	-	-	9,000.00	-	4,500.00	4,500.00	50.0%					750.00	750.00	750.00	
60300 - University F Financial Aid	4090	Salary	WORK STUDY	12,505.00	-	2,379.21	19.0%	8,091.00	-	2,256.10	5,834.90	27.9%					84.70	301.07	864.71	1,005.62	
60300 - University F Financial Aid	4090	Salary	Subtotal	12,505.00	-	2,379.21	19.0%	8,091.00	-	2,256.10	5,834.90	27.9%					84.70	301.07	864.71	1,005.62	

[1] Please document research conducted, resolution plan and expected and final completion dates of resolution actions for all identified financial concerns.

AVP Signature:   
 Name and Title: Leslie Levinson, CFO  
 Date: 1/31/2019

## SDSU Budget Transparency Project

TARGET START DATE	TARGET COMPLETION DATE	TASK	Assigned To	ACTION ITEM	Notes
2/25/2019	3/29/2019	1	Budget/ Resource Mgrs	Establish 2019/20 minimum budget categories to provide more meaningful/consistent reporting.	Reserve designation categories have already been established to support reporting for future planned use of carry-forward funds. Carry-forward funds to be spent in the current year should be budgeted to the category where they will be spent. T/TT faculty transitioning to single headcount positions in 2019/20.
3/4/2019	3/29/2019	2	PBAC	Finalize format for intranet (internal facing) site to host budget planning documents with limited access (i.e. PBAC/ARP/BRAT).	PBAC agendas, minutes and approved recommendations will continue to be published on the PBAC internet (external) site.
3/14/2019	3/22/2019	3	PBAC	Identify criteria for new budget transparency software platform to be hosted on internet (external facing). OpenGov and Questica Open Book used by CSU.	Campus resource managers will continue to use Adaptive/Oracle for budget management and be the primary resource for campus Deans/Chairs/Directors to obtain financial information.
3/14/2019	3/22/2019	4	PBAC	Identify expectation for frequency of data updates (budget and actual) for new budget software platform.	
3/14/2019	3/22/2019	5	PBAC	Identify expectation for level of detail - recommend GL account only.	
3/14/2019	3/29/2019	6	Budget	Request 2019/20 PBAC base funds for new budget transparency software.	
3/14/2019	3/29/2019	7	Budget/ Resource Mgrs	Establish list of POC (resource managers) for financial information and make available on internal/external site.	
3/14/2019	6/1/2019	8	Budget	Research & select new budget transparency software and purchase license (7/1/2019-6/30/2020) and consulting services for implementation.	1x resources are available from prior year allocation to support budget solution.
5/1/2019	5/31/2019	9	Resource Mgrs	2019/20 budget in Adaptive for all campus funds.	
6/1/2019	7/15/2019	10	Budget/Acctg	2018/19 year-end close.	
6/1/2019	9/31/2019	11	Budget	TARGET GO-LIVE to have 2018/19 year-end and 2019/20 budget for campus funds (excludes auxiliary organizations) available on internet (external facing) site.	
10/1/2019	10/1/2019	12	Budget	Communicate new software platform to campus and provide training (if needed).	