

New Budget Management Reports

- B&P has met with control points (Deans and Vice Chancellors) through the past winter and spring, to review new budget reports.
- Intent of the Reports:
 - Develop a “common vernacular” for campus budget discussions, relying on GL based financial statements presented on an “all funds” basis.
 - Discover common reporting needs felt by control points and departments, to improve the reports and to inform discussions with ETS on future development efforts.
- Sample Report for a College (names changed to protect the innocent):

“The John Cleese School of Comedy”

Consolidated Statement of Resources, Expenditure and Change in Net Position
Fiscal Year 2017-18

The John Cleese School of Comedy

All divisions, departments, and funds consolidated. Excludes contract & grant funds and student financial aid accounts.

	Core Funds	Student Fees - Non-Core	Indirect Cost Recovery	Sales & Services, Reserves, Other Income	Gifts & Endowment Income	Combined Total
Resources						
July 1 Budget Allocations	101,810,880	(0)	659,831	5,626,982	20,571	108,118,264
Budgetary Transfers In / (Out), net	66,985,190	359,019	1,910,407	(526,961)	13,039,681	81,767,336
External Revenue	1,304,081	618,213		2,129,329		4,051,624
Sub 9 - Recharge Income	129,557			5,927,017		6,056,575
Total Resources	170,229,709	977,232	2,570,238	13,156,367	13,060,252	199,993,798
Expenditure						
Sub 0 - Academic Salaries	101,630,650	4,200	5,000		46,477	101,686,327
Sub 1 - Staff Salaries	12,662,540		574,043	8,081,287		21,317,870
Other Salaries & Wages (Subs 2, 5, 7)	6,655,320	232,046	407,012	1,712,962	4,772,710	13,780,050
Sub 6 - Employee Benefits	39,681,944	18,119	459,676	3,855,496	1,530,173	45,545,408
Capitalizable Equipment & Software	3,780,549	59,436	1,011,906	121,630	309,080	5,282,600
Other Expenditures	8,711,509	760,115	1,005,106	2,519,456	6,523,316	19,519,502
Total Expenditure	173,122,513	1,073,916	3,462,743	16,290,830	13,181,757	207,131,758
Surplus / (Deficit) on Current Year Operations	(2,892,804)	(96,683)	(892,505)	(3,134,463)	(121,505)	(7,137,959)
Prior Surplus / (Deficit) Carried Forward	(1,552,333)	1,515,855	4,639,863	(1,090,605)	19,337,323	22,850,103
Closing Net Position	(4,445,137)	1,419,172	3,747,358	(4,225,068)	19,215,819	15,712,144
<i>Payroll as Percentage of Expenditure</i>	<i>92.8%</i>	<i>23.7%</i>	<i>41.8%</i>	<i>83.8%</i>	<i>48.2%</i>	<i>88.0%</i>
<i>Payroll as Percentage of Resources</i>	<i>94.4%</i>	<i>26.0%</i>	<i>56.2%</i>	<i>103.8%</i>	<i>48.6%</i>	<i>91.2%</i>

Consolidated Statement of Resources, Expenditure and Change in Net Position
Five Year Trend

The John Cleese School of Comedy

All divisions, departments, and funds consolidated. Excludes contract & grant funds and student financial aid accounts.

	2013-14	2014-15	2015-16	2016-17	2017-18
Resources					
July 1 Budget Allocations	85,389,301	89,080,698	98,013,994	104,694,199	108,118,264
Budgetary Transfers In / (Out), net	57,663,995	67,128,669	83,753,430	79,152,240	81,767,336
External Revenue	2,092,275	1,878,975	2,940,198	3,575,778	4,051,624
Sub 9 - Recharge Income	6,484,267	6,158,805	6,077,857	5,977,901	6,056,575
Total Resources	151,629,838	164,247,147	190,785,479	193,400,118	199,993,798
Expenditure					
Sub 0 - Academic Salaries	77,288,427	81,560,290	88,187,535	95,441,396	101,686,327
Sub 1 - Staff Salaries	12,853,720	17,258,030	18,023,891	19,849,911	21,317,870
Other Salaries & Wages (Subs 2, 5, 7)	10,321,304	11,483,592	11,936,542	11,901,393	13,780,050
Sub 6 - Employee Benefits	33,900,144	39,526,197	39,498,907	42,488,077	45,545,408
Capitalizable Equipment & Software	2,645,056	5,269,796	3,032,100	2,815,545	5,282,600
Other Expenditures	14,755,219	18,529,741	22,260,912	24,206,731	19,519,502
Total Expenditure	151,763,870	173,627,647	182,939,887	196,703,052	207,131,758
Surplus / (Deficit) on Current Year Operations	(134,031)	(9,380,500)	7,845,593	(3,302,934)	(7,137,959)
Prior Surplus / (Deficit) Carried Forward	27,821,975	27,687,944	18,307,444	26,153,037	22,850,103
Closing Net Position	27,687,944	18,307,444	26,153,037	22,850,103	15,712,144
<i>Payroll as Percentage of Total Expenditure</i>	88.5%	86.3%	86.2%	86.3%	88.0%
<i>Payroll as Percentage of Total Resources</i>	88.6%	91.2%	82.6%	87.7%	91.2%

Distribution of Net Position by Department and Major Fund Group, June 30, 2018

The John Cleese School of Comedy

Excludes contract & grant funds and student financial aid accounts.

	Core Funds	Student Fees - Non-Core	Indirect Cost Recovery	Sales & Services, Reserves, Other	Gifts & Endowment Income	Combined Total
BRIN: PSYCHO-SOCIAL STUDIES OF THE LIFE OF BRIAN	197,541	680,294	866,098	(768,862)	5,250,544	6,225,615
GRAL: DEPT OF HOLY GRAIL MYTH AND LEGEND	(821,050)	200,547	89,315	814,727	1,880,106	2,163,646
LIFE: IRREVERENT STUDIES IN THE MEANING OF LIFE	(8,767,354)	(175,627)	1,243,119	70,253	6,393,039	(1,236,570)
LRCH: DEPT OF LARCH AND OTHER FUNNY TREES	577,442	24,284	(35,281)	(3,151,802)	241,652	(2,343,706)
PATH: DEPT OF COMEDIC COMPUTING	1,086,121	61,253	172,154	(1,925,450)	1,512,537	906,615
SILY: DEPARTMENT OF SILLY WALKS	223,595	485,657	1,261,376	608,371	2,724,210	5,303,210
SPAM: INSTITUTE FOR SPAM, SPAM, SPAM, SPAM	3,058,568	142,764	150,578	127,695	1,213,730	4,693,334
Closing Net Position	(4,445,137)	1,419,172	3,747,358	(4,225,068)	19,215,819	15,712,144

FY 2017-18 Deficit Account Listing with Five Year Lookback

The John Cleese School of Comedy

Excludes contract & grant funds and student financial aid accounts.

Account-Fund / Department	2013-14	2014-15	2015-16	2016-17	2017-18
432490-18998 BRIN: PSYCHO-SOCIAL STUDIES OF THE LIFE OF BRIAN	1,811,820	274,110	(1,202,883)	(5,110,400)	(5,920,840)
642490-19990 GRAL: DEPT OF HOLY GRAIL MYTH AND LEGEND		(801,165)	(0)	(0)	(3,309,271)
682490-20399 LIFE: IRREVERENT STUDIES IN THE MEANING OF LIFE	(448,181)	0	637,782	(900,034)	(2,697,422)
722490-49999 LRCH: DEPT OF LARCH AND OTHER FUNNY TREES	(1,057,592)	(1,396,045)	(1,888,784)	(1,756,018)	(2,030,293)
662499-65999 PATH: DEPT OF COMEDIC COMPUTING	(698,125)	(1,713,804)	(1,933,849)	(1,926,535)	(1,926,535)
682510-69996 SILY: DEPARTMENT OF SILLY WALKS	(661,251)	(872,414)	(1,047,241)	(1,132,428)	(1,382,216)
723601-74998 SPAM: INSTITUTE FOR SPAM, SPAM, SPAM, SPAM	(748,750)	(800,250)	(888,969)	(888,969)	(920,369)
463887-75999 BRIN: PSYCHO-SOCIAL STUDIES OF THE LIFE OF BRIAN	(182,691)	(568,098)	(773,492)	(934,293)	(886,807)
563988-09598 GRAL: DEPT OF HOLY GRAIL MYTH AND LEGEND	(283,090)	(391,645)	(614,546)	(660,331)	(781,605)
644012-20100 LIFE: IRREVERENT STUDIES IN THE MEANING OF LIFE	(282,888)	(355,283)	(402,667)	(507,269)	(718,590)
644017-69000 LRCH: DEPT OF LARCH AND OTHER FUNNY TREES	(63,848)	(94,750)	4,500	(35,218)	(627,050)
684049-74900 PATH: DEPT OF COMEDIC COMPUTING	(508,962)	(534,186)	(566,040)	(573,999)	(576,344)
434049-68525 SILY: DEPARTMENT OF SILLY WALKS	(165,985)	(318,917)	(315,240)	(374,934)	(542,558)
434049-76225 SPAM: INSTITUTE FOR SPAM, SPAM, SPAM, SPAM	(409,323)	(454,762)	(513,291)	(541,781)	(538,722)
434063-20399 BRIN: PSYCHO-SOCIAL STUDIES OF THE LIFE OF BRIAN	(401,117)	(401,117)	(401,117)	(401,117)	(493,829)
434069-49999 GRAL: DEPT OF HOLY GRAIL MYTH AND LEGEND	(366,026)	(353,507)	(350,306)	(350,625)	(410,135)
644200-18998 LIFE: IRREVERENT STUDIES IN THE MEANING OF LIFE	(193,954)	(245,370)	(285,811)	(334,006)	(386,082)
684233-19990 LRCH: DEPT OF LARCH AND OTHER FUNNY TREES	(0)	(0)	576,038	333,384	(372,005)
724322-20399 PATH: DEPT OF COMEDIC COMPUTING	104,360	(0)	(80,300)	(165,742)	(244,051)
664330-49999 SILY: DEPARTMENT OF SILLY WALKS	(160,985)	(160,554)	(233,614)	(223,659)	(231,717)
684549-65999 SPAM: INSTITUTE FOR SPAM, SPAM, SPAM, SPAM	(131,666)	(173,229)	(211,311)	(240,111)	(226,146)
725173-69996 BRIN: PSYCHO-SOCIAL STUDIES OF THE LIFE OF BRIAN			(3,638)	(96,555)	(216,966)
465220-74998 GRAL: DEPT OF HOLY GRAIL MYTH AND LEGEND	(2,134)	(67,804)	(124,032)	(242,567)	(216,601)
569050-19990 LIFE: IRREVERENT STUDIES IN THE MEANING OF LIFE	(61,596)	(71,399)	(18,696)	(36,378)	(184,507)
649052-20399 LRCH: DEPT OF LARCH AND OTHER FUNNY TREES	(174,166)	(174,166)	(174,166)	(174,166)	(174,166)
Total Deficit Accounts, FY 2017-18					(26,014,826)