

October 29, 2020

Overview

1. Management Report – What / Why
2. Basic UAF Reporting Structure
3. Projections Development
4. Working with the Dashboard
5. Management Reporting “ Rules”
6. Tools and Resources
7. Questions



Basic UAF Reporting Structure

Report at each appropriation

by each allocation

by each dlevel org (UAF requirement)

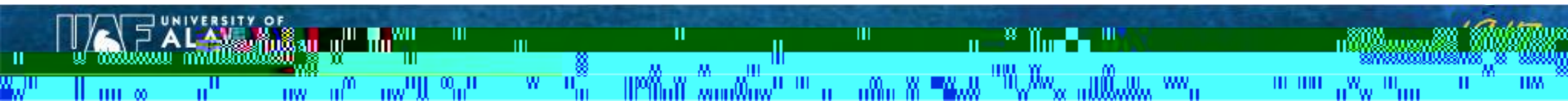
by each fund group (Auxiliary, Recharge, Enterprise, and Leasing funds must be reported by individual fund)

by each expenditure category and revenue source

projected Unreserved Fund Balance (UFB)

meets UAF UFB management principles

Basic UAF Reporting Structure



Basic UAF Reporting Structure

UAF – Two Appropriations, Eight Allocations

- 300000 University of Alaska Fairbanks Appropriation

Two Allocations

Fairbanks Campus Allocation

UAF Community and Technical College Allocation

- 310000 University of Alaska Fairbanks Community Colleges Appropriation

Six Allocations

Bristol Bay Campus Allocation

Chukchi Campus Allocation

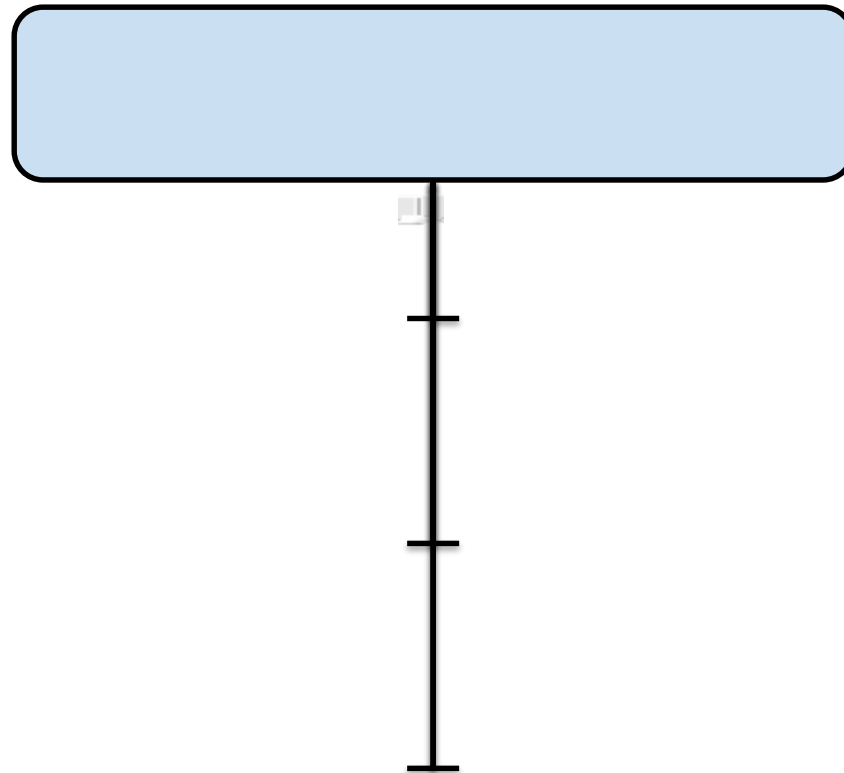
Interior Alaska Campus Allocation

Kuskokwim Campus Allocation

Northwest Campus Allocation

College of Rural and Community Development Allocation

Basic UAF Reporting Structure



Basic UAF Reporting Structure

Fund Groups

- Unrestricted

 - General Fund (F1) 10xxxx

 - Match (FC) 14xxxx

 - Multi-Year (FM) 15xxxx

 - Recharge (F7), Enterprise (FE), Leasing (FL) 17xxxx

- Designated (FD) 18xxxx

- Auxiliary (F3) 19xxxx

- Restricted (F2, E2) 2xxxxx, 3xxxxx

Capital Expenditure Funds (5xxxxx) and Agency Funds (9xxxxx) are NOT included in management reporting

Basic UAF Reporting Structure

Revenue Sources

- 10020 Federal Receipts
- 10030 General Fund Match Appropriation
- 10040 General Fund State Appropriation
- 10070 Inter-Agency Receipts
- 10100 Interest Income
- 10150 Dorm, Food & Auxiliary Services
- 10250 Science & Technology
- 10370 Mental Health Trust
- 10380 Student Tuition/Fees/Services
- 10390 Indirect Cost Recovery
- 10480 U of A Receipts

Basic UAF Reporting Structure

Revenue Sources

- 10610 CIP Receipts
 - 11510 Technical Vocational Education Program Other
 - 11740 UA Intra-Agency Transfers
 - 12120 Federal Stimulus ARRA2009
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Basic UAF Reporting Structure

Expenditures

- o 71000

Projections Development

- All Revenue Sources

 - Expected to be received from variable revenue sources

 - Prorata

 - Multi-year trend analysis

 - Guaranteed = budgeted (General Fund, Mental Health Trust, TVEP)

 - Designated = projected expenditures

 - Restricted = projected expenditures

 - Initiatives not part of base = projected expenditures

Management Reporting “Rules”

Management Reporting “ Rules”

Verify budgetary reporting requirements are met

- Total budgeted expenditures must equal total budgeted revenues for all current funds (unrestricted and restricted) at the allocation level / dlevel
- Total actual expenditures may not exceed total actual revenues (including unreserved fund balance) at the allocation level / dlevel
- Total actual expenditures may not exceed total budgeted expenditures at the allocation level / dlevel
- Total personal service expenditures may not exceed total personal services budget at the allocation level / dlevel



Tools and Resources

OFA Website – Management Report Prep

<https://www.uaf.edu/finserv/finance-accounting/budget-cost>



Tools and Resources

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