

# How to read a Package B report

## Package B



### Package B: State General Funds For the month ended December 31, 2018 As of 1/16/19

Year To Date Revenue				2019 Total Year Revenue			Prior Year Comparison	
	FY19 Year To Date	FY18 Year To Date	Variance	Budget	Actual + Forecast	Budget Variance	FY18 Revenue	18-19 Variance
<b>Consolidated CWU</b>	<b>49,833,837</b>	<b>47,583,475</b>	<b>2,250,362</b>	<b>125,400,999</b>	<b>126,236,817</b>	<b>835,818</b>	<b>121,323,932</b>	<b>4,912,885</b>

  

	Year To Date Expenses			2019 Total Year Expenses			Prior Year Comparison	
	FY19 Year To Date	FY18 Year To Date	Variance	Budget	Actual + Forecast	Budget Variance	FY18 Expenses	18-19 Variance
<b>Consolidated CWU</b>	<b>57,008,100</b>	<b>54,191,415</b>	<b>(2,816,685)</b>	<b>125,679,999</b>	<b>124,753,422</b>	<b>926,577</b>	<b>119,327,522</b>	<b>(5,425,900)</b>
<b>President's Division</b>								
President's Office	848,547	876,415	27,868	1,638,356	1,579,782	58,574	1,821,710	241,949
Athletics	1,366,853	1,368,429	11,576	2,854,793	2,839,243	15,550	2,842,165	2,922
Faculty Senate Division	85,323	80,947	(4,376)	268,878	151,201	117,477	131,340	(18,861)
Public Affairs	1,204,068	1,244,986	40,918	2,532,774	2,485,232	47,542	2,340,542	(144,860)
University Advancement	1,400,142	1,420,835	20,693	2,918,766	2,922,853	(6,188)	2,821,380	(101,593)
<b>TOTAL PRESIDENT</b>	<b>4,894,934</b>	<b>4,971,612</b>	<b>76,678</b>	<b>10,211,366</b>	<b>9,978,391</b>	<b>232,975</b>	<b>9,957,117</b>	<b>(21,274)</b>
<b>Operations Division</b>								
Operations Office	224,981	287,418	42,437	470,629	521,847	(51,218)	475,491	(46,356)
Facilities	3,941,051	4,022,645	81,594	7,891,201	7,873,512	17,689	7,825,772	(47,740)
Information Services	3,878,914	4,582,541	883,627	7,970,221	7,895,531	74,690	8,977,976	1,082,445
Police & Public Safety	749,253	682,920	(86,333)	1,507,701	1,496,858	10,843	1,413,031	(83,827)
Institutional Effectiveness	422,284	378,250	(44,034)	961,460	985,105	(23,644)	860,802	(124,503)
<b>TOTAL OPERATIONS</b>	<b>9,216,483</b>	<b>9,893,774</b>	<b>677,291</b>	<b>18,801,212</b>	<b>18,772,853</b>	<b>28,360</b>	<b>19,552,872</b>	<b>780,019</b>
<b>Academic &amp; Student Life Division</b>								
Provost's Office	1,107,074	454,884	(652,190)	2,259,619	2,338,674	(79,055)	1,893,711	(444,963)
Associate Provost's Office	1,681,105	1,630,125	(50,980)	3,820,754	3,850,021	170,734	3,612,742	(37,278)
College of Arts & Humanities	5,688,028	5,580,580	(87,448)	13,104,068	13,494,007	(389,940)	12,894,283	(599,725)
College of Education & Professional Studies	6,373,091	5,844,833	(1,028,258)	15,949,873	15,978,887	(28,984)	14,862,087	(1,316,781)

**How to read this report: The title indicates that the accounting information is through December 31<sup>st</sup>. This report is only describing the State General Fund.**

**State General Funds** - This is where we record State Allotments, tuition revenue from the 3 academic quarters, and pay for the majority of the faculty and administrative staff. This is the primary operating fund of the university and is used for the mission of educating students. The costs include providing clean and operational facilities, instructional and support costs.

- a)** This rows shows data about all revenue to the State General Fund in total without any distinction by division.
- b)** The rows are the main operational divisions of the university.
- c)** Year to Date Expense. These columns show information for July1 to December 31<sup>st</sup> for FY19 (left) and FY18 (right) and the change in the figures for the six month period (in this example).
- d)** The total expense budget for the row (left) and then Year to Date Expenses plus forecasted figures for the remaining months for the row. The budget variance shows how much under or <over> budget the row will be if the forecast holds.

e) These columns show information about the prior year. **This can be useful.** For example, the first row shows that in the first six months the expense for the President's Office was \$27k less this year than last. Comparing to the entire previous year might help to understand the forecast to the end of the year.