Trends & Analysis Workshop



Session Objectives

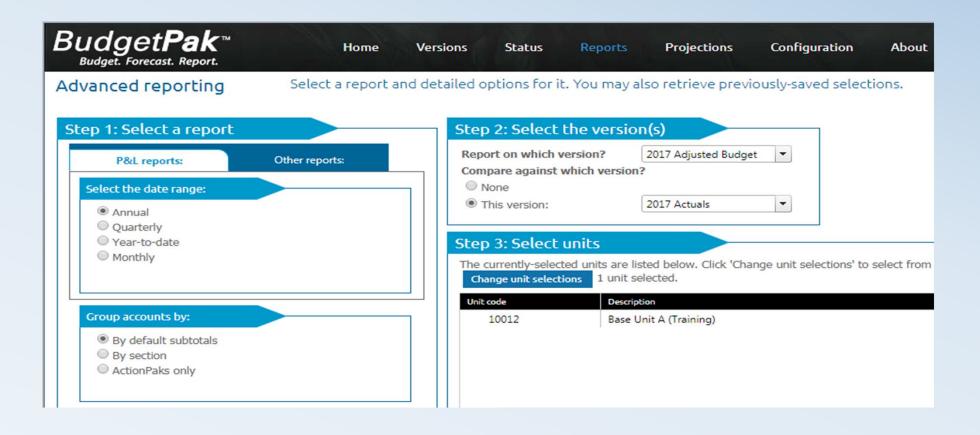
- Analyzing & Identifying Budget Deficits
- Quarterly Forecasting & Trending
- Year Over Year Forecasting



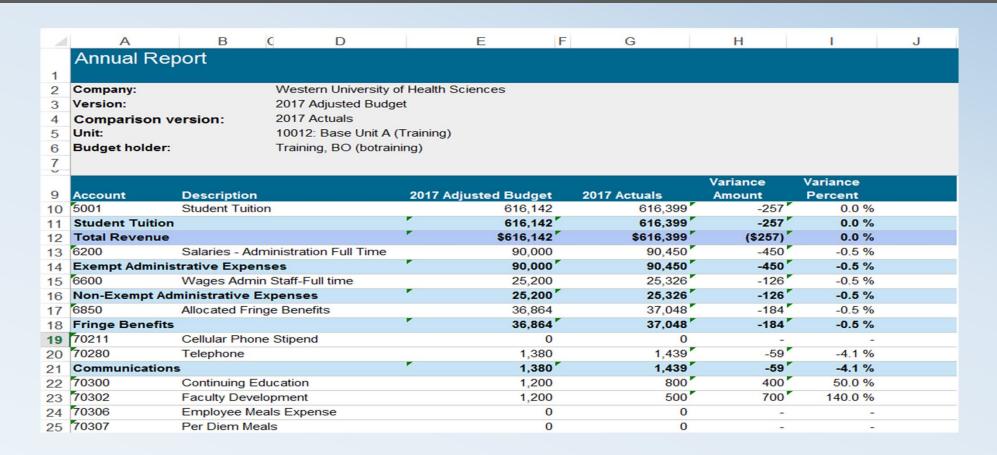
Section I: Analyzing & Identifying Budget Deficits



Budget vs. Actuals Report Parameters



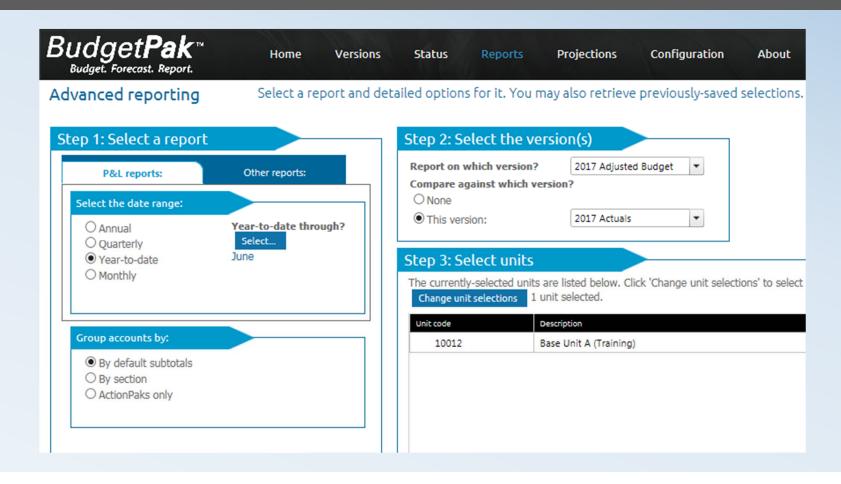
Budget vs. Actuals Report



Identifying Budget Deficiencies

4	Α	В	С	D	E	F
	Annual F	Report				
1						
2	Company:		Western University of Health Sciences			
3	Version:		2017 Adjusted Budget			
4	Compariso	on version:	2017 Actuals			
5	Unit:		10012: Base Unit A (Training)			
6	Budget hold	der:	Training, BO (botraining)			
7	Account	▼ Description	2017 Adjusted Budget			Variance Perce ₹
8	5001	Student Tuition	616,142	616,399	-257	0.00%
11	6200	Salaries - Administration Full Time	90,000	90,450	-450	-0.50%
13	6600	Wages Admin Staff-Full time	25,200	25,326	-126	-0.50%
15	6850	Allocated Fringe Benefits	36,864	37,048	-184	-0.50%
18	70280	Telephone	1,380	1,439	-59	-4.10%
30	70500	Accreditation Fees	1,440	1,500	-60	-4.00%
37	70915	Contracted Services	3,000	3,001	-1	0.00%
39	70970	Repairs and Maintenance Contracts	2,160	2,161	-1	0.00%
52	71530	Event Supplies	300	426	-126	-29.60%
53	71560	Office Supplies	1,800	2,105	-305	-14.50%
54	71575	Postage	240	261	-21	-8.00%
55	71580	Reprographics	1,500	2,889	-1,389	-48.10%
61	7925	Furniture	3,000	27,738	-24,738	-89.20%

YTD Report Parameters



YTD Budget vs. Actuals Report

4	В	C	Е	F	G		Н	1	J	K
	Year-to-Date Re	eport								
1		o describeration of the second								
3	Company:	Wes	tern University of Health Sciences							
4	Version:	201	7 Adjusted Budget							
5	Comparison version:	201	7 Actuals							
6	Unit:	100	12: Base Unit A (Training)							
7	Budget holder:	Trair	ning, BO (botraining)							
8										
12							YTD through	June		
				201	7 Adjusted			Variance	Variance	
13	Account	Description	1		Budget	2	017 Actuals	Amount	Percent	
14	5001	Student Tui	tion		564,797		565,054			
15	Student Tuition				564,797		565,054		0.0 %	
16	Total Revenue				\$564,797	7	\$565,054	(\$257)	0.0 %	
17	6200		dministration Full Time	_	82,500		82,913	-413	-0.5 %	
18	Exempt Administrative	Expenses		_	82,500		82,913	-413 [*]	-0.5 %	
19	6600	Wages Adn	nin Staff-Full time	_	23,100		23,216		-0.5 %	(
20	Non-Exempt Administra	ative Expens	ses		23,100) "	23,216	-116	-0.5 %	
21	6850	Allocated F	ringe Benefits		33,792	-	33,961	-169	-0.5 %	
22	Fringe Benefits			•	33,792	2	33,961	-169	-0.5 %	
23	70211	Cellular Ph	one Stipend		0)	0	-	-	į
24	70280	Telephone			1,265		1,321	-56	-4.2 %	
25	Communications				1,265		1,321	-56	-4.2 %	
26	70300	Continuing	Education		1,100)	800	300	37.5 %	
27	70302	Faculty Dev	elopment		1,100)	500	600	120.0 %	
	70306	Employee I	Meals Expense		0)	0	-	-	,
29	70307	Per Diem M	leals		0)	0	-	-	

Estimating Recurring Expenses

Year-to-Date Report

Company: Western University of Health Sciences

Version: 2017 Adjusted Budget

Comparison 2017 Actuals

Unit: 10012: Base Unit A (Training)
Budget holder: Training, BO (botraining)

		2017 Adjusted	_	Variance	Variance	1	Total Budget
Account	Description	▼ Budget ▼	2017 Actuals 🐣	Amount *	Percent 💌	Est. June	Transfer
70280	Telephone	1,265.00	1,320.63	(55.63)	-4.20%	120.06	175.69
71560	Office Supplies	1,650.00	1,953.75	(303.75)	-15.50%	177.61	481.36
71575	Postage	220.00	244.00	(24.00)	-9.80%	22.18	46.18
71580	Reprographics	1,375.00	2,649.00	(1,274.00)	-48.10%	240.82	1,514.82

Actuals	\$2,649.00
Number of Months	11
= Monthly Expense	= \$240.82

Rolling Forecast	\$24	0.82
x Remaining Months	X	1
Monthly Expense	\$24	0.82

Variance	\$1,274.00
+ Rolling Forecast	+ 240.82
Total Budget Transfer	\$1,514.82

Team Exercise #1

- 1. Run Budget vs. Actuals Report
- 2. Format and Filter Report
- 3. Calculate Monthly Expense
- 4. Calculate Rolling Forecast
- 5. Calculating Total Budget Transfer
- 6. Add Rationale/Note(s)

Actuals

Number of Months

= Monthly Expense

Monthly Expense

x Remaining Months

Rolling Forecast

Variance

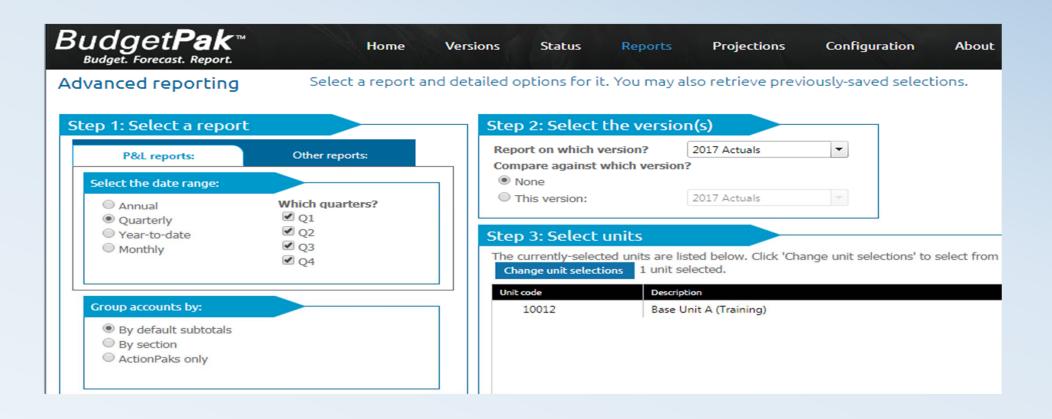
+ Rolling Forecast

Total Budget Transfer

Section II: Quarterly Forecasting



Quarterly Report Parameters



Quarterly Report

- 4	(D	Е	F	G	1 1	J	К		M N
		_	1	9		3	K		IVI
	Quarterly R	eport							
1									
2	Company:			iversity of Health Scien	nces				
3	Version:		2017 Actua	S					
4	Unit:		10012: Bas	e Unit A (Training)					
5	Budget holder:		Training, Bo	O (botraining)					
6									
10	Account	Descriptio	n			Q1	Q2	Q3	Q4
11	5001	Student Tui	tion			154,292	154,036	154,036	154,036
12	Student Tuition					154,292	154,036	154,036	154,036
13	Total Revenue					\$154,292	\$154,036	\$154,036	\$154,036
14	6200	Salaries - A	dministration f	full Time		22,613	22,613	22,613	22,613
15	Exempt Adminis	trative Expe	nses			22,613	22,613	22,613	22,613
16	6600	Wages Adr	nin Staff-Full ti	me		6,332	6,332	6,332	6,332
17	Non-Exempt Adr	ninistrative	Expenses			6,332	6,332	6,332	6,332
18	6850	Allocated F	ringe Benefits			9,262	9,262	9,262	9,262
19	Fringe Benefits					9,262	9,262	9,262	9,262
20	70211	Cellular Pho	one Stipend			0	0	0	0
21	70280	Telephone				364	349	362	364
22	Communications	3				364	349	362	364

Rolling Forecast

Quarterly Report

Company: Western University of Health Sciences

Version: 2017 Actuals

Unit: 10012: Base Unit A (Training)
Budget holder: Training, BO (botraining)

Account	Description	Q1	Q2	%	Q3	%	Q4	%	Total	2018 Q1	Notes for 2017 Actuals
	√ T	Y	~	Chang *	*	Chan ₁ ▼	*	Chang Y	~	Forecas *	▼
6200	Salaries - Administration Full	22,613	22,613	0.00%	22,613	0.00%	22,613	0.00%	90,450	43,178	2.5% increase + 20K new
6600	Wages Admin Staff-Full time	6,332	6,332	0.00%	6,332	0.00%	6,332	0.00%	25,326	6,490	2.5% increase
6850	Allocated Fringe Benefits	9,262	9,262	0.00%	9,262	0.00%	9,262	0.00%	37,048	16,043	32.3% of salary
70280	Telephone	364	349	-4.02%	362	3.72%	364	0.55%	1,439	421	2% increase + \$50 new
											PCN
71560	Office Supplies	551	502	-8.94%	551	9.82%	502	-8.94%	2,105	737	2% increase + \$175 new
71575	Postage	66	63 '	-4.55%	65	3.17%	67	3.08%	261	67	2% increase
71580	Reprographics	700	770	10.00%	714	-7.27%	705	-1.26%	2,889	714	2% increase

Q1 Forecast = (Prior Quarter(s) x (1 + % Adjustment)) + Anicipated Expenses

Forecasting Telephone Charges Per Employee

Calculating Monthly Expense Per Employee

Average Monthly Expense	\$118.38
Number of Current Employees	6

= Expense Per Employee \$19.73

Team Exercise #2

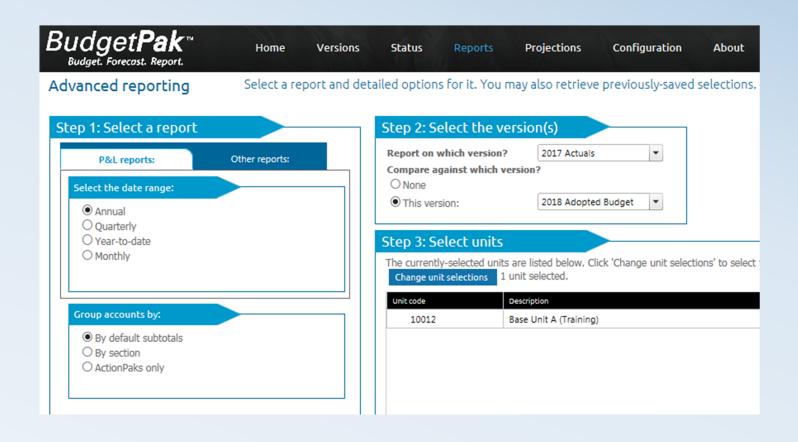
- 1. Run Quarterly Report
- 2. Format and Filter Report
- 3. Calculate Quarterly Changes
- 4. Calculate Rolling Forecast
- 5. Add Rationale/Note(s)



Section III: Year Over Year Projection



Year Over Year Report Parameters



Year Over Year Report

Annual Report

Company: Western University of Health Sciences

Version: 2017 Actuals Comparison version: 2018 Adopted

Unit: 10012: Base Unit A (Training)
Budget holder: Training, BO (botraining)

					Variance	Variance
Account	Description		2017 Actuals	2018 Adopted	Amount	Percent
5001	Student Tuition		0	616,399	-616,399	-100.0 %
Student Tuition	I .		0 "	616,399	-616,399	-100.0 %
Total Revenue			\$0 °	\$616,399	(\$616,399)	-100.0 %
6200	Salaries - Administration Full		81,000	90,450	-9,450	-10.4 %
Exempt Admin	istrative Expenses		81,000	90,450	-9,450	-10.4 %
6600	Wages Admin Staff-Full time		22,680	25,326	-2,646	-10.4 %
Non-Exempt Ad	Iministrative Expenses		22,680	25,326	-2,646	-10.4 %
6850	Allocated Fringe Benefits		33,178	37,048	-3,871	-10.4 %
Fringe Benefits		•	33,178	37,048	-3,871	-10.4 %
70211	Cellular Phone Stipend		0	0	-	-
70280	Telephone		1,380	1,439	-59 💆	-4.1 %
Communicatio	ns		1,380	1,439	-59 "	-4.1 %

Forecasting New Fiscal Year Budget

Annua	ıl Report									
Company		Western Unive	ersity of Health S	ciences						
Version:		2017 Actuals								
	ison version:	2018 Adopted								
Unit:			Unit A (Training)							
Budget h	older:	Training, BO (and the second s							
		3, (Variance	Variance	% Increase		Additional	2019	Notes for 2019
Accou -	Description	2017 Actua		Amour *	Percer -T	Adjustme	Reallocatio	Funding	Projecte *	Projected *
6200	Salaries - Administration Full Time	81,000	90,450		-10.4 %	2.5%		20,000		
6600	Wages Admin Staff-Full time	22,680	25,326	-2,646	-10.4 %	2.5%			25,959.15	
6850	Allocated Fringe Benefits	33,178	37,048	-3,871	-10.4 %	32.3%			51,250.54	
70280	Telephone	1,380	1,439	-59	-4.1 %	0.0%	50		1,488.63	+\$50 new PCN
70300	Continuing Education	1,000	800	200	25.0 %	0.0%	(200)		600.00	
70302	Faculty Development	800	500	300	60.0 %	0.0%	(300)		200.00	
70310	Registration Fees	578	578	- "	0.0 %	0.0%			578.00	
70350	Training Seminars-Staff	800	600	200	33.3 %	0.0%	(200)		400.00	
70500	Accreditation Fees	1,500		- "	0.0 %	0.0%			1,500.00	
70915	Contracted Services	2,400	3,001	-601	-20.0 %	0.0%			3,001.25	
70970	Repairs and Maintenance Contracts	1,800	2,161	-361	-16.7 %	0.0%			2,160.90	
70980	General Maintenance & Repairs	875		73	9.0 %	0.0%			802.50	
71475	Subscriptions	75	125	-50	-40.0 %	0.0%			125.00	
71505	Computer Supplies	375		-125	-25.0 %	0.0%			500.25	
71530	Event Supplies	425	426	-1"	-0.2 %	0.0%			425.88	
71560	Office Supplies	1,500	2,105	-605	-28.7 %	0.0%	175		2,279.50	+\$175 new PCN
71575	Postage	228	261	-33	-12.6 %	0.0%			261.00	
71580	Reprographics	1,292	2,889	-1,597	-55.3 %	0.0%			2,889.00	
71590	Student Supplies	562		-51	-8.2 %	0.0%			612.50	
79200	Equipment-Computers	1,700	1,709	-9 "	-0.5 %	0.0%	275	725	3,708.50	+\$1,000 new PCN
79201	Equipment-Telephone	75	75	0 "	-0.5 %	0.0%	200		275.38	+\$200 new PCN
7925	Furniture	2,200	27,738	-25,538	-92.1 %	0.0%			27,738.00	
Total		\$156,422.60	\$200,645,60	(\$44,223)	-22.0 %		\$ -	\$ 20,725.00	\$259,467,21	

Projected Budget Per Account = (Base Budget x (1 + % Adjustment)) + Reallocation + Additional Funding

Team Exercise #3

- 1. Run Annual Report
- 2. Format and Filter Report
- 3. Calculate % Changes
- 4. Reallocate Budget
- 5. Include Additional Funding
- 6. Calculate Rolling Forecast
- 7. Add Rationale/Note(s)



Questions





Go Forth and Analyze those Trends!!

