

Background for Program Review Expenditure and FTES Data

Fiscal Data:

- Retrieved from Fiscal Data Warehouse (ledger_kk table).
- Comprised of General Fund expenditures (actuals and encumbrances).
- Data is aggregated by the fiscal year rather than the accounting fund codes.
- Each year the data is updated in a multi-year time series. This may cause the expenses and ratios to change due to transactions processed after the initial reporting.
- Summer data is excluded (program code PSUMR)
- Personnel costs consist of Salaries & Wages, Benefits and Work study.
- Work Study is calculated as 25% of gross paid.
- Operating Expenses include: Communications, Contractual Services, Equipment, Information Technology costs, Misc. Operating Expense, and Travel.
- Revenue is sometimes categorized in an expense account and therefore is shown as a negative expense in these cases.
- Placement of expenses by department is governed by each college and department practices for either transferring funds to departments or spending from central accounts in the college.
- College wide cost ratios are not presented because the centrally managed expenditures do not correspond to the small FTES usually attributed to the college office.
- For the most part there is a one to one correspondence of PS Deptid to Banner department codes. However there are instances where multiple PS Deptids are assigned to one Banner department. For example Wildlife and Natural Res Ancil Supp are combined under the Wildlife Department in the summary report.
- For Fiscal Years 04/05, 05/06, and 06/07; faculty release time reimbursed by grants will reflect only the salary paid to the replacement instructor.
- MSF fee revenue is expensed from the General Fund using "RS" Program Codes.
- Beginning Fiscal Year 07/08 Trust Accounts are excluded (accounts beginning with "RS5" or RS999).

FTES Data:

- Taken from census enrollments.
- Subject area FTES is aggregated by department for comparison to expenditure data. For example, FTES in Biological Sciences include the subject areas of Biology, Botany and Zoology.
- Only includes Academic Year (fall and spring) terms.
- FTES are calculated on the basis of 12 Student Credit Units (SCUs) for master's seeking students and 15 SCUs for all others.

For More Detail On:

Personnel costs:

- Use the Hyperion Labor Cost Query for the appropriate fiscal year as the Ledger report does not have data by person.
- Access to the Labor Cost Query is located under the Human Resources link at <https://hyperion.humboldt.edu/Hyperion/browse> .
- Costs should remain stable as expenses should be shown in the year they are paid. Although these costs may differ somewhat from the Ledger Report Query due to way the People Soft system collapses transaction data between the two systems (HR and Finance).

OE costs:

- Use the Transaction Detail Query for the appropriate fiscal year.
- Access to the Transaction Detail is located under the Finance link at <https://hyperion.humboldt.edu/Hyperion/browse> .
- Costs are not fixed and may change over time as updates to fiscal years are perpetual. To encompass these changes each year the newest data for all fiscal years is used for reporting Program Review.

Changes from Previous Cost Ratio data (starting with 2004/05 AY)

- Changes due to change in Financial System (CMS)
 - Personnel Costs include benefits.
 - Operating Expenses include Telecommunications charges.
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Changes from Previous Cost Ratio data (starting with 2007/08 AY)

- Prior to 2007/08 trusts (accounts beginning with "RS5") were not included in the General Fund. We are excluding these accounts for consistency. For further detail on "RS5" expenditures: http://www.humboldt.edu/~anstud/info/ProgRevRS5_0708.pdf