



## Planning Sponsored Revenue and Expense

When planning the Sponsored Fund in the Operating Budget module, departments should plan Sponsored Revenue to equal Sponsored Expense to eliminate Fund Balances or deficits from carrying over to the next fiscal year. Since the Sponsored Fund is being planned to demonstrate the impact on departmental operations, it is important that accounting variances that result in Fund Balances or deficits be eliminated in the aggregation of data to the All Funds module.

To help departments with this type of planning, the Operating Budget module contains the B0399 Budget Object in the Sponsored Fund. The B0399 Budget Object is a system generated “plug” used to ensure Revenues equal Expenditures in FY18 and FY19. The B0399 Budget Object “plug” is calculated by taking total Expenses and then backing out total Revenues. This value becomes the B0399 Budget Object “plug” to ensure \$0 Fund Balance for that fiscal year.

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### 0412-Computer Science | FY2021 Operating Budget

OVERVIEW	BUDGET*	TRANSFERS	PLANNING FUND REVIEW	CONSOLIDATED SUMMARY	NARRATIVES			
SPN - Sponsored Projects		FY19 Net Change \$0		FY20 Forecast Net Change \$(0)		FY21 Proposed Net Change \$(889,428)		
Budget Group	Budget Method	Actual FY2018	Actual FY2019	FY2020 Current Budget	Spread Check	Actual Jul-Jan FY2020	Encumbrances FY2020	Total Committed FY2020
<b>Revenues</b>								
▼ Grant & Contract Revenue								
		3,191,558	4,141,897	0		2,257,477	0	2,257,477
B0300 - Grant & Contract Revenue		Input Adjustment	3,227,735	5,636,250	0	2,257,477	0	2,257,477
B0399 - Grant & Contract Adjustment		SPN Adjustment	(36,177)	(1,494,353)	0	0	0	0
+ Add Grant & Contract Revenue								
▼ Other Revenue								
		4,032	5,047	0		1,211	0	1,211
B0940 - Other Revenue		Input Adjustment	4,032	5,047	0	1,211	0	1,211
+ Add Other Revenue								
+ Add Revenue Budget Group								
<b>Total Revenues</b>		<b>3,195,590</b>	<b>4,146,944</b>	<b>0</b>		<b>2,258,688</b>	<b>0</b>	<b>2,258,688</b>



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OVERVIEW	BUDGET*	TRANSFERS	PLANNING FUND REVIEW		CONSOLIDATED SUMMARY	NARRATIVES
SPN - Sponsored Projects		FY19 Net Change \$0		FY20 Forecast Net Change \$(0)		FY21 Proposed Net Change \$(889,428)
Budget Group	Budget Method	Actual FY2018	Actual FY2019	FY2020 Current Budget	Spread Check	Actual Jul-Jan FY2020
Total Expenses						
		3,153,590	4,146,944	0		2,069,729
Net Change		0	0	0		188,959
Beginning Fund Balance		0	0			
Projected Fund Balance		0	0			

The Office of Budget and Planning recommends departments plan their Operating Expenditures first for FY20, FY21, FY22, and FY23. Once total Operating Expenditures are planned, departments can use the B0300 Budget Object to enter a Revenue value that matches the total Operating Expenditures each fiscal year.

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OVERVIEW BUDGET\* TRANSFERS PLANNING FUND REVIEW CONSOLIDATED SUMMARY NARRATIVES

SPN - Sponsored Projects

FY19 Net Change \$0 FY20 Forecast Net Change \$(0) FY21 Proposed Net Change \$(889,428)

Budget Group	Forecast Adjustment	Forecast FY2020	Proposed Budget FY2021	Comments	% Adjust FY2022	Plan FY2022	% Adjust FY2023	Plan FY2023
Grant & Contract Revenue	0	3,869,961	0		0.0%	0	0.0%	0
B0300 - Grant & Contract Revenue	0	3,869,961	0		0.0%	0	0.0%	0
B0399 - Grant & Contract Adjustment	0	0	0		-100.0%	0	0.0%	0

Here is an example:

SPN - Sponsored Projects

FY19 Net Change \$0 FY20 Forecast Net Change \$(0) FY21 Proposed Net Change \$(889,428)

Budget Group	Budget Method	Actual Jul-Jan FY2020	Encumbrances FY2020	Total Committed FY2020	Forecast Feb-Jun FY2020	Forecast Adjustment	Forecast FY2020	Proposed Budget FY2021	% Adjust FY2022	Plan FY2022	% Adjust FY2023	Plan FY2023
Grant & Contract Revenue		2,257,477	0	2,257,477	1,612,484	(413,528)	3,456,433	889,428		111,110		111,110
B0300 - Grant & Contract Revenue	Input Adjustment	2,257,477	0	2,257,477	1,612,484	(413,528)	3,456,433	889,428	-87.5%	111,110	0.0%	111,110
Total Operating Expenditures		1,193,887	188,315	1,382,201	852,776	0	2,046,663	0		111,110		111,110
Total Expenses		2,069,729	512,341	2,582,070	1,388,780	0	3,458,509	889,428		111,110		111,110
Net Change		188,959	(512,341)	(323,381)	224,568	(413,528)	(0)	0		0		0
Beginning Fund Balance							0	(0)		0		0

= 413,528

Finally, departments can use the Narrative section in the Operating Budget module to comment on major



planned changes to Sponsored fund activity and the impact those planned changes might have on other Planning Funds if appropriate.

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0412-Computer Science | FY2021 Operating Budget

OVERVIEW	BUDGET*	TRANSFERS	PLANNING FUND REVIEW	CONSOLIDATED SUMMARY	NARRATIVES
SPN - Sponsored Projects		FY19 Net Change \$0		FY20 Forecast Net Change \$413,528	▼ FY21 Proposed Net Change \$(889,428)