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Office of the President

TO MEMBERS OF THE COMMITTEE ON FINANCE:

DISCUSSION ITEM

For Meeting of September 18, 2013

CHIEF FINANCIAL OFFICER DIVISION CAMPUS BENCHMARKING REPORT

The CFO Division Campus Benchmarking Report (formerly presented as the CFO Division Key Performance Indicators Report and the AIM: Actionable Information for Managers Report) is the evolution of the original report shared with this committee on April 1, 2011.

The purpose of the report is to benchmark administrative performance in a way that enables financial managers at campuses and medical centers to more readily understand where to focus their efforts. The report also allows UCOP to more finely target its resources in order to help campuses and medical centers reach administrative goals. Executive Vice President – Chief Financial Officer Taylor is committed to continue improving the indicators within this report each quarter based on feedback received.

(Attachment - below)

CFO DIVISION
University of California Office of the President

Campus Benchmarking Report

(Formerly AIM: Actionable Information for Managers)

For the period ending June 30, 2013

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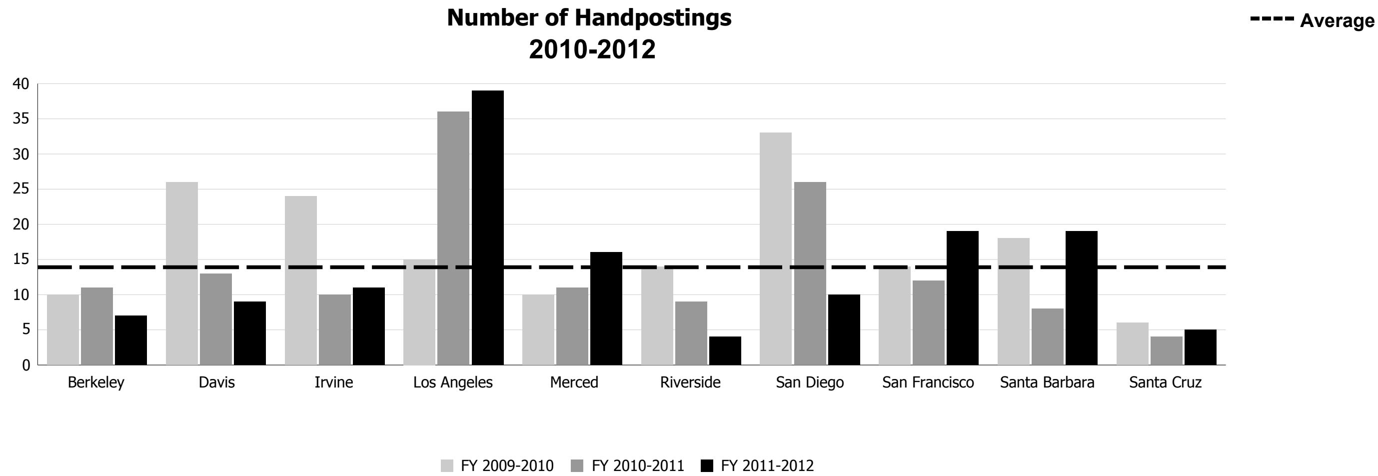
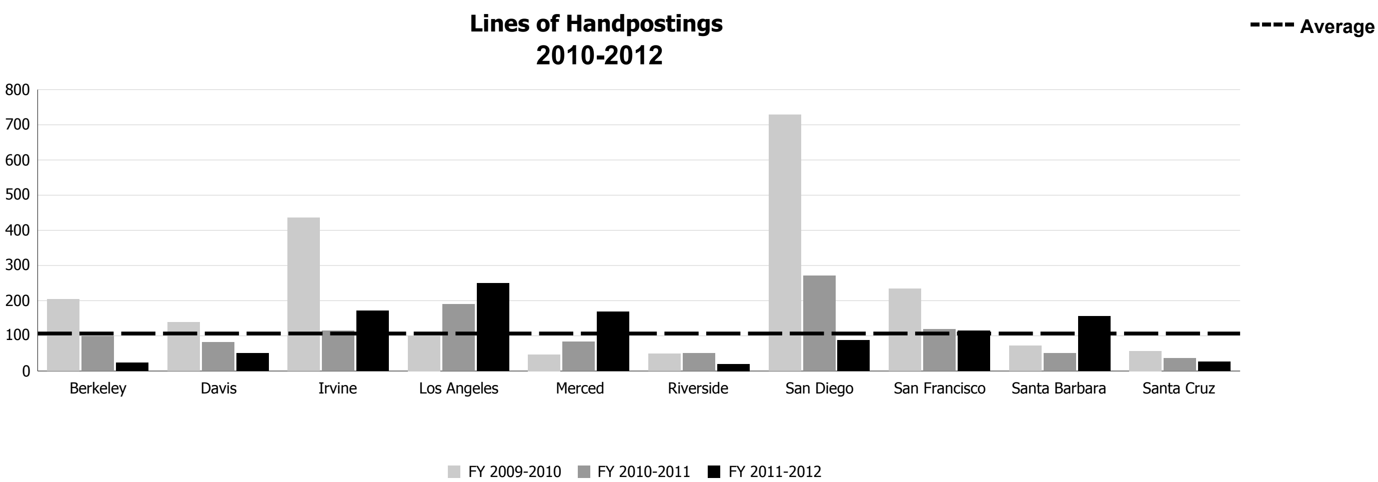
CFO Division Campus Benchmarking Report

Manual Entries (Handpostings) During Year-End Financial Statement Closing Process



FY	Berkeley	Davis	Irvine	Los Angeles	Merced	Riverside	San Diego	San Francisco	Santa Barbara	Santa Cruz
FY 2009-2010	10	26	24	15	10	14	33	14	18	6
FY 2010-2011	11	13	10	36	11	9	26	12	8	4
FY 2011-2012	7	9	11	39	16	4	10	19	19	5



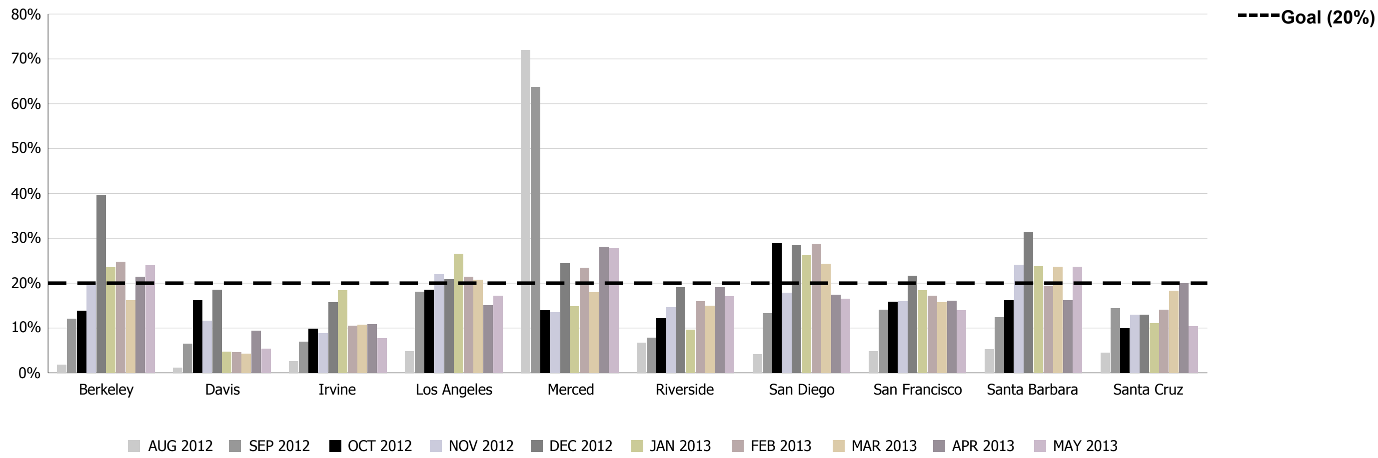
FY	Berkeley	Davis	Irvine	Los Angeles	Merced	Riverside	San Diego	San Francisco	Santa Barbara	Santa Cruz
FY 2009-2010	204	139	436	101	47	49	728	234	72	57
FY 2010-2011	99	82	114	190	83	50	271	119	50	36
FY 2011-2012	23	51	172	250	168	20	87	114	156	26

Figure 1.1

The campuses are required to submit electronic files containing financial data to the Office of the President on a monthly basis and during the year-end closing process. These files sometimes contain data errors that campuses are required to correct. Manual entries or handpostings are adjustments made after the campus general ledgers have been closed. These adjustments are posted to the UCOP systems and to the local campus systems, creating duplicate work. Additionally, the two sets of records must be reconciled to ensure entries were posted correctly in both systems. While handpostings may be made for other reasons besides correcting data errors, there is a high correlation between the number of handpostings as compared to the number of data errors. Thus, these charts are meant to serve as a proxy to campus data quality. Maintaining a low number or downward trend is preferred behavior. The average line is based upon 2012 data.

CFO Division Campus Benchmarking Report

% Uncleared Financial Control Transactions



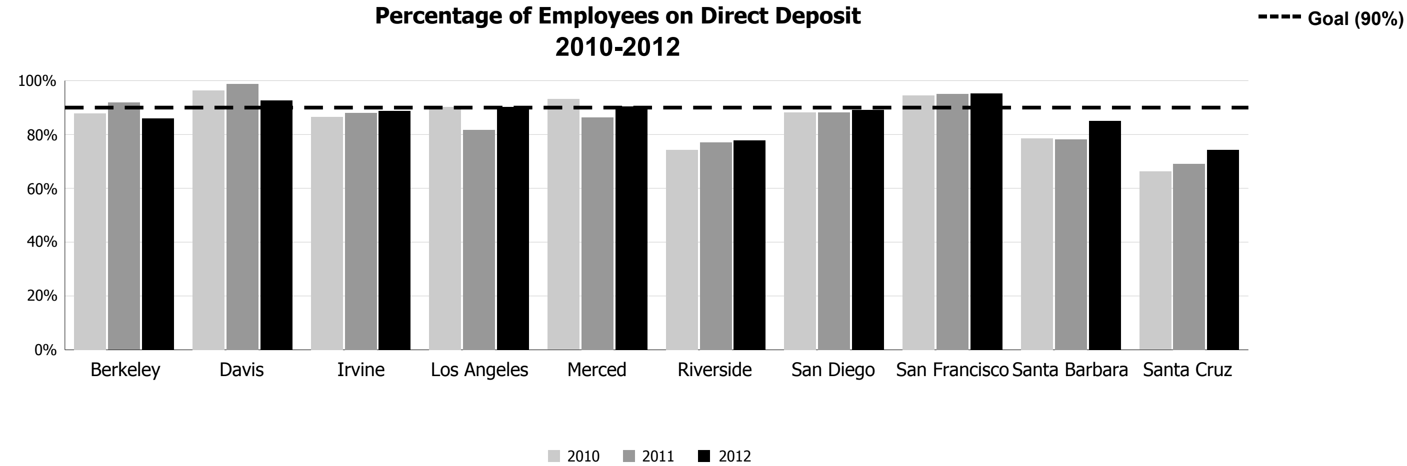
Location	AUG 2012	SEP 2012	OCT 2012	NOV 2012	DEC 2012	JAN 2013	FEB 2013	MAR 2013	APR 2013	MAY 2013
Berkeley	1.82%	12.03%	13.83%	20.09%	39.73%	23.52%	24.79%	16.22%	21.48%	23.99%
Davis	1.14%	6.55%	16.24%	11.68%	18.57%	4.71%	4.66%	4.34%	9.37%	5.45%
Irvine	2.67%	7.00%	9.89%	8.84%	15.70%	18.38%	10.50%	10.73%	10.89%	7.71%
Los Angeles	4.80%	18.04%	18.53%	22.04%	20.90%	26.60%	21.48%	20.75%	15.05%	17.25%
Merced	71.98%	63.78%	14.01%	13.50%	24.43%	14.91%	23.45%	17.95%	28.07%	27.84%
Riverside	6.75%	7.80%	12.17%	14.65%	19.05%	9.65%	16.02%	14.94%	19.06%	17.06%
San Diego	4.20%	13.36%	28.92%	17.92%	28.49%	26.21%	28.80%	24.31%	17.43%	16.55%
San Francisco	4.89%	14.11%	15.88%	15.93%	21.68%	18.38%	17.24%	15.71%	16.14%	13.93%
Santa Barbara	5.34%	12.46%	16.26%	24.11%	31.38%	23.82%	19.29%	23.68%	16.24%	23.61%
Santa Cruz	4.54%	14.46%	10.00%	12.97%	13.00%	11.11%	14.09%	18.33%	20.00%	10.39%

Figure 1.2

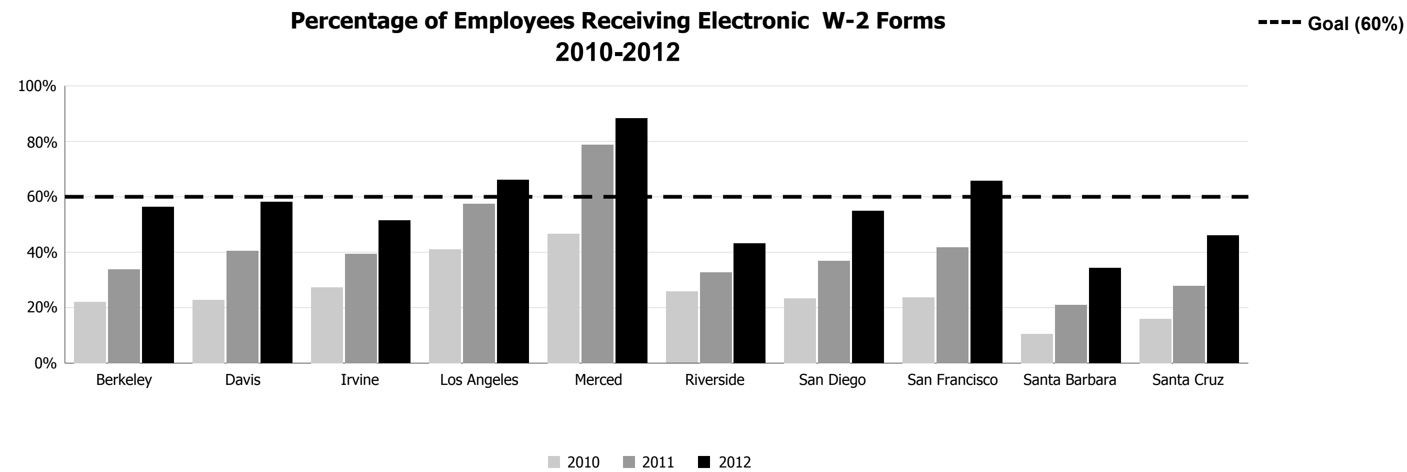
The financial control account is the campuses' STIP depository account. Uncleared transactions represent reconciling items between the balance at UCOP and the campus general ledger. The best practice is to clear differences in the financial control account on a regular basis to minimize the amount of time required to research each item. During year-end closing, all reconciling items must be cleared. Allowing the number of uncleared items to build during the year will require more resources during the year-end closing process in July and August. Staffing levels during the year may be artificially high to meet this peak demand during the closing process if the account is not cleared on a regular basis.

CFO Division Campus Benchmarking Report

% of Employees on Direct Deposit and Receiving Electronic W-2 Forms



CY	Berkeley	Davis	Irvine	Los Angeles	Merced	Riverside	San Diego	San Francisco	Santa Barbara	Santa Cruz
2010	87.85%	96.46%	86.48%	90.20%	93.13%	74.33%	88.18%	94.52%	78.62%	66.21%
2011	91.83%	98.80%	87.98%	81.71%	86.32%	77.13%	88.24%	95.06%	78.27%	69.17%
2012	85.97%	92.66%	88.80%	90.29%	90.51%	77.83%	89.10%	95.22%	85.11%	74.32%



CY	Berkeley	Davis	Irvine	Los Angeles	Merced	Riverside	San Diego	San Francisco	Santa Barbara	Santa Cruz
2010	22.17%	22.80%	27.28%	41.10%	46.72%	25.82%	23.38%	23.82%	10.56%	16.04%
2011	33.90%	40.50%	39.48%	57.45%	78.75%	32.70%	36.98%	41.81%	21.09%	27.83%
2012	56.40%	58.28%	51.49%	66.13%	88.42%	43.32%	54.93%	65.81%	34.30%	46.07%

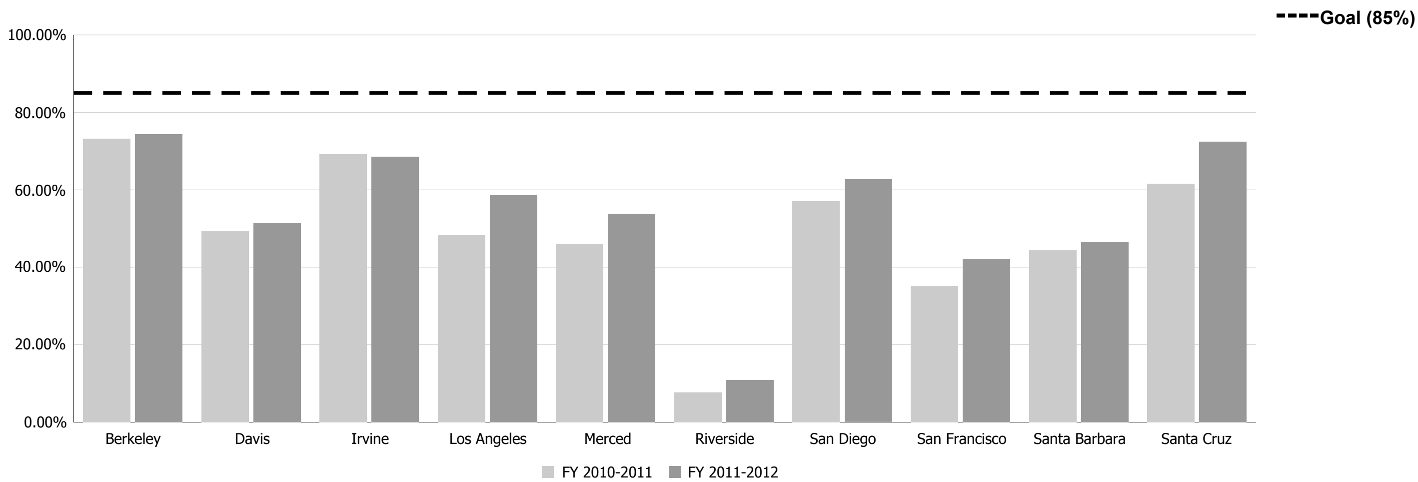
Figure 1.3

% employees on direct deposit for payroll measures the portion of employees who receive their pay via direct deposits rather than paper checks. For employees who use direct deposit, the University saves not only the costs of printing a paper form, but also mailing/postage costs for some of the forms as well. The University saves on the high cost of special paper stock as well as the high cost of the security necessary for a check-printing facility.

% employees receiving electronic W-2 forms measures the portion of the employee population downloading W-2 forms rather than receiving paper copies in the mail. For employees who use electronic W-2 forms, the University saves not only the costs of printing a paper form, but mailing/postage costs as well. In Fall 2011, the AYS team developed a strategy whereby employees were presented with the opportunity to automatically enroll in electronic W-2 delivery. This strategy employed the use of “pop-up” screens that appeared whenever employees accessed their online earnings statement in AYSO, made changes to their tax withholdings, or made an election to receive their pay by direct deposit. This strategy helped drive the increase in online W-2 delivery for Calendar Year 2012.

CFO Division Campus Benchmarking Report

% of Invoices by Payment Method



FY 2011-2012 % of Invoices by Payment Method

Payment Methods	Berkeley	Davis	Irvine	Los Angeles	Merced	Riverside	San Diego	San Francisco	Santa Barbara	Santa Cruz
Other	**0.27%**	**0.47%**	**0.30%**	**0.15%**	**0.00%**	**0.41%**	**0.08%**	**0.48%**	**6.65%**	**0.06%**
ACH	**39.90%**	**20.45%**	**35.92%**	**46.37%**	**45.79%**	**10.48%**	**14.44%**	**38.09%**	**31.27%**	**47.08%**
PCard	**34.25%**	**30.60%**	**32.37%**	**12.09%**	**8.08%**	**0.00%**	**48.16%**	**3.67%**	**8.69%**	**25.29%**
Checks	25.58%	48.48%	31.41%	41.39%	46.14%	89.11%	37.33%	57.75%	53.38%	27.57%

FY 2010-2011 % of Invoices by Payment Method

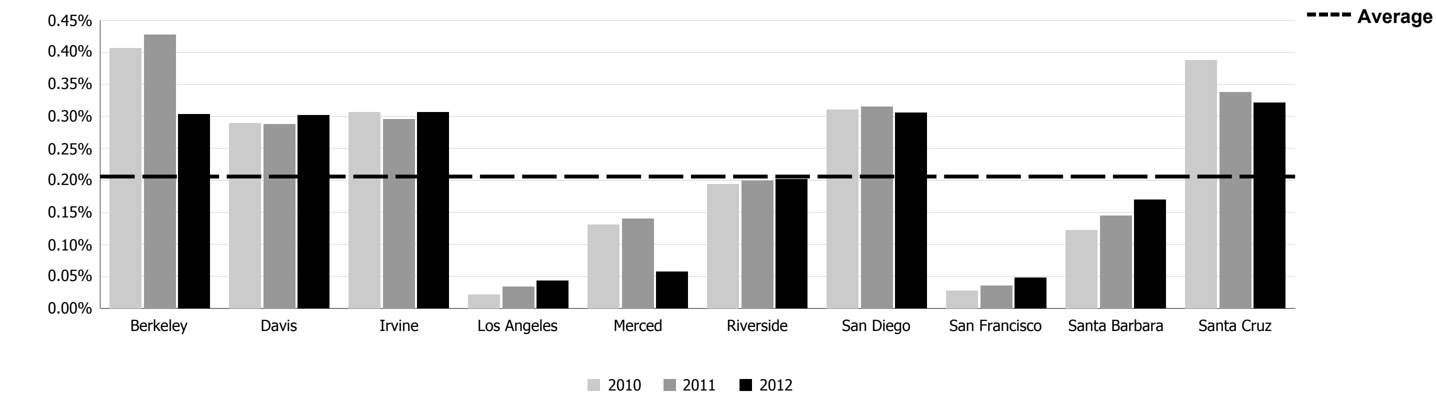
Payment Methods	Berkeley	Davis	Irvine	Los Angeles	Merced	Riverside	San Diego	San Francisco	Santa Barbara	Santa Cruz
Other	**0.38%**	**0.29%**	**0.61%**	**0.16%**	**0.00%**	**0.41%**	**0.00%**	**0.44%**	**5.58%**	**0.07%**
ACH	**35.88%**	**21.24%**	**36.91%**	**41.81%**	**37.91%**	**7.23%**	**15.08%**	**32.56%**	**31.50%**	**36.07%**
PCard	**36.92%**	**27.85%**	**31.69%**	**6.32%**	**8.12%**	**0.00%**	**41.95%**	**2.24%**	**7.30%**	**25.43%**
Checks	26.82%	50.62%	30.80%	51.70%	53.98%	92.36%	42.98%	64.76%	55.62%	38.43%

Figure 1.4

% of Invoices by Payment Method measures the percentage of invoices processed by the Campus Disbursement Offices by the type of payment method (check vs. other electronic payment method). Electronic payment is the University's preferred method of payment and as such, a low percentage of invoices paid by check is desirable.

CFO Division Campus Benchmarking Report

P-Card Efficiency Gains as a % of Total Operational Expenses



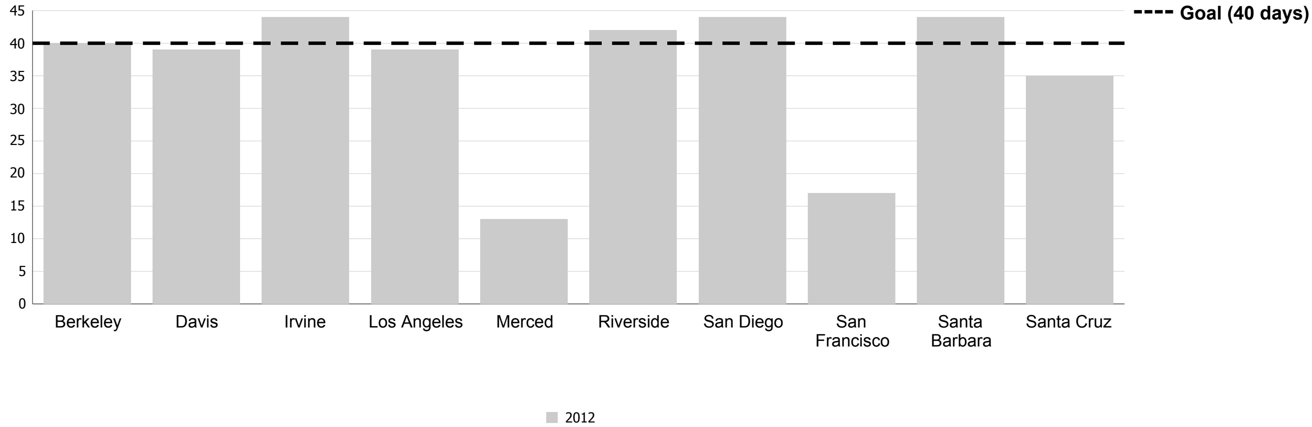
Location	CY	Administrative Efficiency	Operational Expenses	Ratio
Berkeley	2010	$7,706,595	$1,896,274,000	0.41%
	2011	$8,668,855	$2,026,339,000	0.43%
	2012	$6,582,585	$2,168,407,000	0.30%
Davis	2010	$8,024,185	$2,775,619,000	0.29%
	2011	$8,695,715	$3,023,211,000	0.29%
	2012	$9,887,155	$3,276,866,000	0.30%
Irvine	2010	$5,422,105	$1,770,719,000	0.31%
	2011	$5,670,470	$1,920,315,000	0.30%
	2012	$6,329,455	$2,066,866,000	0.31%
Los Angeles	2010	$924,755	$4,307,078,000	0.02%
	2011	$1,558,550	$4,563,335,000	0.03%
	2012	$2,219,010	$5,080,250,000	0.04%
Merced	2010	$171,470	$131,189,000	0.13%
	2011	$213,720	$152,639,000	0.14%
	2012	$103,785	$180,318,000	0.06%
Riverside	2010	$1,077,895	$554,839,000	0.19%
	2011	$1,205,295	$603,598,000	0.20%
	2012	$1,292,885	$639,131,000	0.20%
San Diego	2010	$8,534,820	$2,750,545,000	0.31%
	2011	$9,228,800	$2,929,609,000	0.32%
	2012	$9,839,185	$3,220,510,000	0.31%
San Francisco	2010	$908,505	$3,248,402,000	0.03%
	2011	$1,219,375	$3,404,590,000	0.04%
	2012	$1,798,140	$3,745,253,000	0.05%
Santa Barbara	2010	$913,055	$745,166,000	0.12%
	2011	$1,117,025	$772,591,000	0.14%
	2012	$1,449,970	$852,850,000	0.17%
Santa Cruz	2010	$1,972,555	$508,730,000	0.39%
	2011	$1,891,890	$559,608,000	0.34%
	2012	$1,860,270	$579,100,000	0.32%

Figure 2.1

Purchase card administrative efficiency gains measure the number of transactions placed on the purchase card by location multiplied by the industry average savings associated with use of a purchase card. Industry data indicates that organizations save approximately $65 per transaction by making payments on a purchase card as opposed to paper checks. Savings indicate avoided costs associated with processing orders, invoices, and individual manual checks. For transactions that utilize the P-card as a payment tool, we've used $15 per transaction. This represents incentive plus avoidance cost of using check or ACH payment. The desired trend is higher. Calculation methodology was changed with the 2012 results, which allocates a smaller savings calculation ($15 versus the previously utilized $65) for the transactions where a physical card was not used. That will result in a one-time reduction in Campus efficiency. The operational expenses are per the financial statements.

CFO Division Campus Benchmarking Report

Number of Days Bank Paid Early to Maximize Purchase Card Incentive



Location	Total Incentives Generated	Volume	No. of Days	Annual Yield - Incremental % for paying early
Berkeley	$867,479	$49,962,027	40	3.67
Davis	965,400	48,781,407	39	3.59
Irvine	538,042	28,942,873	44 *	3.99
Los Angeles	962,348	52,274,271	39	3.59
Merced	4,801	326,753	13	1.32
Riverside	124,683	6,555,537	42	3.83
San Diego	1,601,798	83,798,492	44 *	3.99
San Francisco	358,069	18,474,071	17	1.72
Santa Barbara	225,312	12,261,279	44 *	3.99
Santa Cruz	95,774	5,553,063	35	3.22
AVERAGE			**36**	**3.29**
TOTAL	**5,743,707**	**306,929,773**		

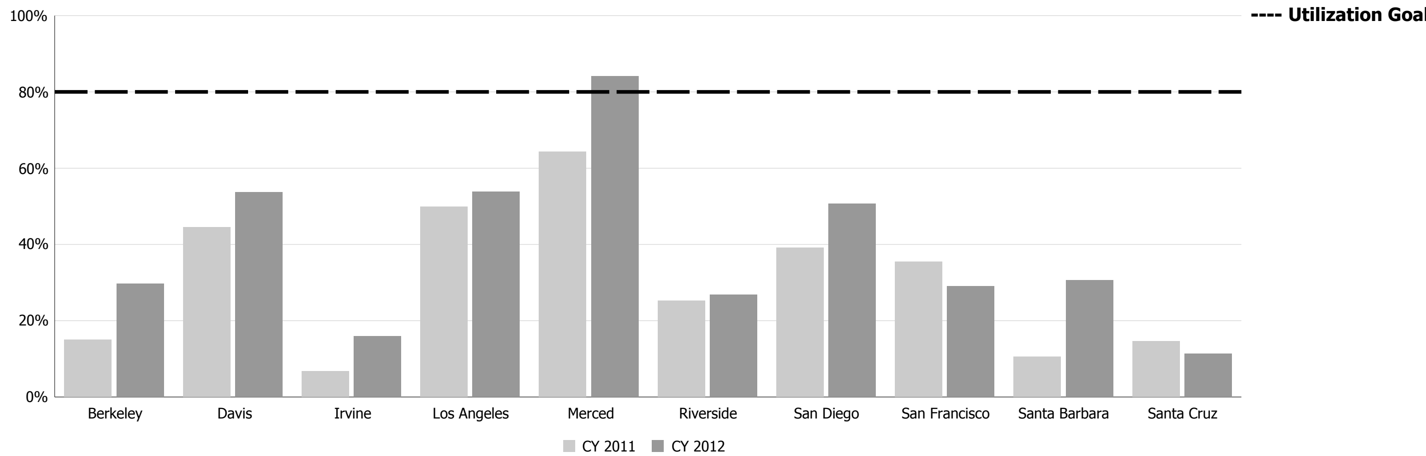
* Best Practice allows Autopay, as it minimizes effort and maximizes the overall income/return

Figure 2.2

Incentives generated via purchase card measures the total incentive amounts generated by the campus for utilizing the purchase card program. Incentives are generated by means of the University's revenue sharing arrangement with its bank provider. Two main elements factor into the incentive payments: (1) volume of purchases placed on the card, and (2) speed of making payment to the bank. The graph above reflects the number of days early that the campus paid the bank.The desired trend is higher. The Annual Yield represents the incremental percent campuses receive for paying early. The earned incentive increases for every day before the 45 day deadline that campuses pay the bank for card usage. Based on STIP earnings in 2012, paying early generates a 74% higher return on Campus funds than does STIP (based on an annualized STIP Calculation of 2.44% for 2012. For more information on STIP rates, please see: http://www.ucop.edu/treasurer/_files/STIP_brochure.pdf)

CFO Division Campus Benchmarking Report

% of Air Spend Booked Through Connexxus



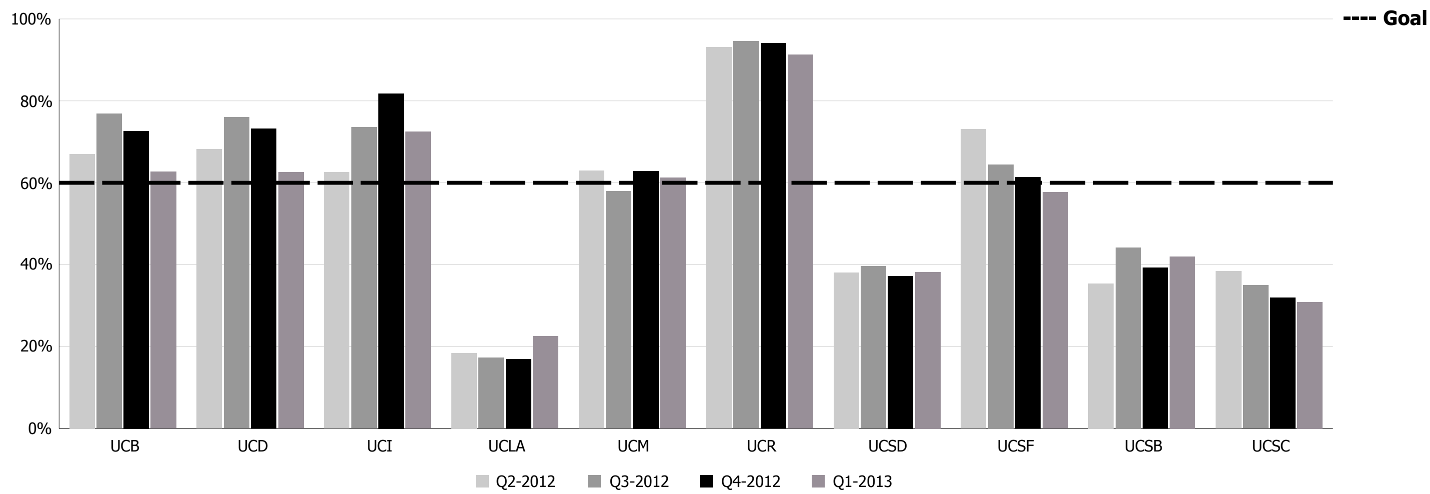
Location	Air Spend Booked Through Connexxus for Calendar 2011	Air Spend Booked Through Connexxus for Calendar 2012	Estimated Total Campus Air Spend Calendar Year 2012	Percentage of Estimate Calendar Year 2012
Berkeley	$1,806,377	$6,547,111	$22,000,000	29.76%
Davis	$3,784,452	4,612,624	8,600,000	53.64%
Irvine	$302,051	829,814	5,200,000	15.96%
Los Angeles	$8,970,211	9,680,529	18,000,000	53.78%
Merced	$514,808	672,366	800,000	84.05%
Riverside	$632,466	696,217	2,600,000	26.78%
San Diego	$3,917,870	4,968,661	9,800,000	50.70%
San Francisco	$2,834,880	2,702,365	9,300,000	29.06%
Santa Barbara	$840,444	1,226,870	4,000,000	30.67%
Santa Cruz	$439,574	442,355	3,880,000	11.40%
Totals	**$24,043,133**	**$32,378,912**	**$84,180,000**	
Weighted Average Utilization				**38.46%**

Figure 2.3

% participation in Connexxus vs. overall campus travel spend measures the utilization rate of Connexxus by campus location. The 80% goal was established by the University Travel Council for achieving high implementation of the Connexxus program. Increased utilization of Connexxus promotes cost savings when faculty and staff travel on University business. Total bookings are measured from iBank, the University's central travel data base, with overall campus spend provided by campus controller and accounting offices. Annualized air spend is based on iBank net air volume for the calendar year 2011 and 2012. Additional savings are measured for rental cars, hotel savings and online bookings; for detailed savings reports visit the http://www.ucop.edu/connexxus/campuslinks.html>Connexxus Portal.

CFO Division Campus Benchmarking Report

% of Online Bookings

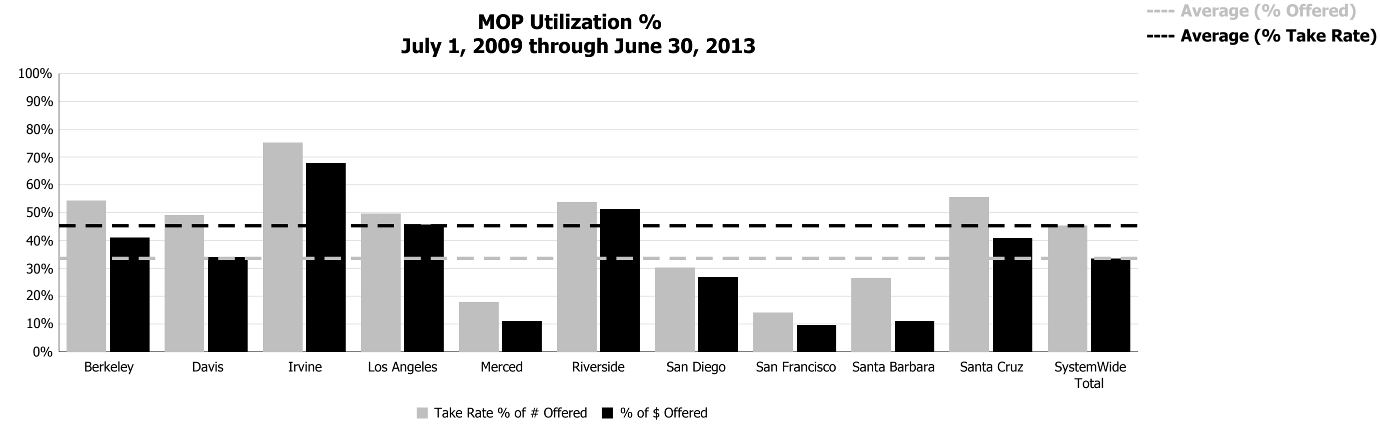


Location	Q2-2012	Q3-2012	Q4-2012	Q1-2013	Average	Actual Savings CY YTD
UCB	67%	77%	73%	63%	70%	$58,152
UCD	68%	76%	73%	63%	70%	$42,936
UCI	63%	74%	82%	72%	73%	$10,224
UCLA	18%	17%	17%	23%	19%	$28,056
UCM	63%	58%	63%	61%	61%	$6,072
UCR	93%	95%	94%	91%	93%	$11,760
UCSD	38%	40%	37%	38%	38%	$23,856
UCSF	73%	64%	61%	58%	64%	$23,856
UCSB	35%	44%	39%	42%	40%	$7,080
UCSC	38%	35%	32%	31%	34%	$2,040
Total Savings						**$214,032**

Figure 2.4

Online % measures the level of booking online through Connexxus as a percentage of total bookings. The goal of 60% online bookings promotes cost savings for the Connexxus program. Fees for booking transactions online are considerably less expensive than agency fees via a travel agent. Total air bookings are measured from iBank, the University's central travel database.

Mortgage Origination Program (MOP) Take Rate Percentage



Campus	7/1/2009 - 6/30/2013 Funds Available	# of Loans Offered	$ Amount	# of Loans Funded	$ Amount	# of Outstanding Offers	$ Amount Outstanding	Take Rate % of # Offered	% of $ Offered
Berkeley	125,320,672	169	146,705,250	92	60,327,600	39	35,595,000	54%	41%
Davis	88,069,016	128	79,409,000	63	27,027,050	18	13,029,000	49%	34%
Irvine	99,130,220	169	77,626,915	127	52,627,900	21	10,240,152	75%	68%
Los Angeles	240,407,850	181	167,553,450	90	76,674,300	25	24,730,000	50%	46%
Merced	26,611,850	67	23,530,000	12	2,614,800	34	12,100,000	18%	11%
Riverside	30,257,129	39	12,338,100	21	6,326,350	16	4,952,700	54%	51%
San Diego	123,472,150	188	140,577,100	57	37,858,200	90	66,555,000	30%	27%
San Francisco	81,950,075	64	62,050,000	9	5,937,000	45	43,650,000	14%	10%
Santa Barbara	73,057,925	113	149,450,000	30	16,570,950	59	78,440,000	27%	11%
Santa Cruz	45,408,025	54	33,821,100	30	13,842,700	15	11,390,000	56%	41%
SystemWide Total	**933,684,912**	**1172**	**893,060,915**	**531**	**299,806,850**	**362**	**300,681,852**	**45%**	**34%**

Figure 2.5

Of the loans offered during the 4-year time period referenced, Figure 2.5 displays the # and $ amount of those offered loans that were actually funded during the same 4-year time period.

The total allocation available shown in the table is equal to the sum of the remaining allocation as of June 30, 2009, plus the additional funds that were allocated in April 2010 and January 2013.

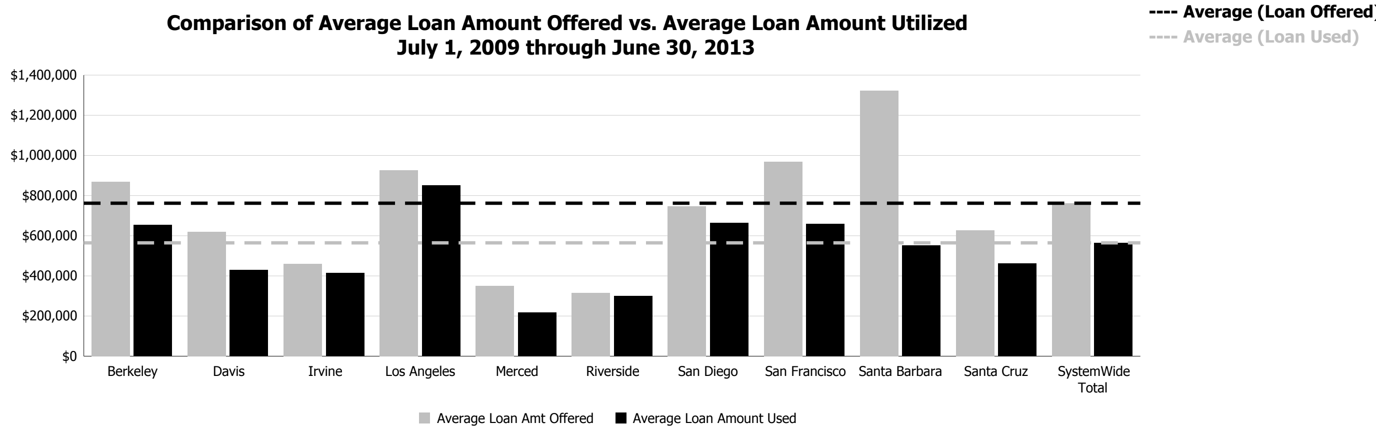
Notes:

1. Market conditions and campus considerations that influence the utilization rates of the MOP program include:
   - The state of the housing market – given the downturn in the market, many potential borrowers want to wait and see whether values will continue to decrease.
   - Interest rate trends – many potential borrowers will use a conventional lender when fixed rates are low.
   - Annual recruitment numbers at each campus.
   - Campus prioritization of the allocation – some campuses reserve their allocation for “stars” that they want to recruit, and some are very conservative with their allocation to ensure that they will have funds available in the future. There is always an unknown on how much will be allocated in the next cycle.

2. The take rate percentage is also influenced by differences in campus procedures:
   - **Berkeley, Davis, Irvine, Riverside, San Francisco** and **Santa Cruz** do not track loan offers until the applicant expresses interest in the program. This results in a higher utilization rate as candidates who received loan offers but never contacted the campus housing office are not included in the percentages displayed in the chart.
   - **UCLA, Santa Barbara, San Diego** and **Merced** track loan offers from the time the department issues a letter to a candidate, regardless of whether the candidate has indicated immediate interest in purchasing a home. Often, candidates are waiting to save money for a downpayment or rent for a period of time in order to get to know the area.
   - At **Santa Barbara** and **San Diego**, all eligible recruits are offered a loan.

3. Figures provided for the **San Francisco** campus represent a small sample, as complete data is not available.

Mortgage Origination Program (MOP) Loan Amounts



Campus	# of Loans Offered	$ Amount	# of Loans Funded	$ Amount	Average Loan Amt Offered	Average Loan Amount Used	% of $ Offered
Berkeley	169	146,705,250	92	60,327,600	868,078	655,735	76%
Davis	128	79,409,000	63	27,027,050	620,383	429,001	69%
Irvine	169	77,626,915	127	52,627,900	459,331	414,393	90%
Los Angeles	181	167,553,450	90	76,674,300	925,710	851,937	92%
Merced	67	23,530,000	12	2,614,800	351,194	217,900	62%
Riverside	39	12,338,100	21	6,326,350	316,362	301,255	95%
San Diego	188	140,577,100	57	37,858,200	747,751	664,179	89%
San Francisco	64	62,050,000	9	5,937,000	969,531	659,667	68%
Santa Barbara	113	149,450,000	30	16,570,950	1,322,566	552,365	42%
Santa Cruz	54	33,821,100	30	13,842,700	626,317	461,423	74%
SystemWide Total	**1172**	**893,060,915**	**531**	**299,806,850**	**761,997**	**564,608**	**74%**

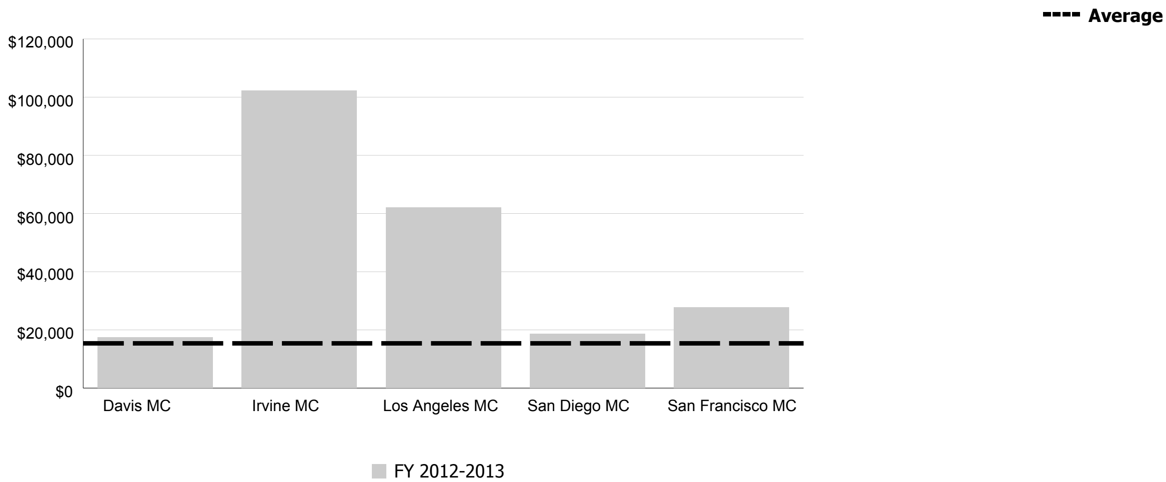
Notes:
Market conditions and campus considerations that influence the utilization rates of the MOP program include:
1. The state of the housing market – given the downturn in the market, many potential borrowers want to wait and see whether values will continue to decrease.
2. Interest rate trends – many potential borrowers will use a conventional lender when fixed rates are low.
3. Annual recruitment numbers at each campus.
4. Campus prioritization of the allocation – some campuses reserve their allocation for “stars” that they want to recruit, and some are very conservative with their allocation to ensure that they will have funds available in the future. There is always an unknown on how much will be allocated in the next cycle.

Figure 2.6

For 4 of the campuses, the loan amount used is within 11% of the amount that was offered. For the remaining campuses, the average loan amount used is more that 20% less than what was offered, with the Merced and Santa Barbara campuses having the lowest correlation. To more efficiently manage the allocation, these campuses could offer lower loan amounts, and adjust them upward as needed on a case-by-case basis.

CFO Division Campus Benchmarking Report

Medical Center Cost of Claims per 10,000 Adjusted Patient Days



Medical Center Location	Total Incurred	Adjusted Patient Days	Total Cost of Incurred Claims by Occurrence Date per 10,000 Adjusted Patient Days
Davis MC	$420,500	242,026	$17,374
Irvine MC	1,375,000	134,528	102,209
Los Angeles MC	2,222,310	358,182	62,044
San Diego MC	455,377	244,274	18,642
San Francisco MC	740,052	266,818	27,736
Medical Center Average	**$1,042,648**	**249,166**	**$41,846**
6 month rolling average	**$270,386**	**175,707**	**$15,388**

Note: The following Medical Center locations include Adjusted Patient Days for affiliates as defined below:
UCLA Medical Center = UCLA Medical Center, Ronald Reagan, Santa Monica and Resnick Neuropsychiatric
UCSD Medical Center = UCSD Medical Center, Hillcrest and Thorton
UCSF Medical Center = UCSF Medical Center, Parnassus and Mt. Zion

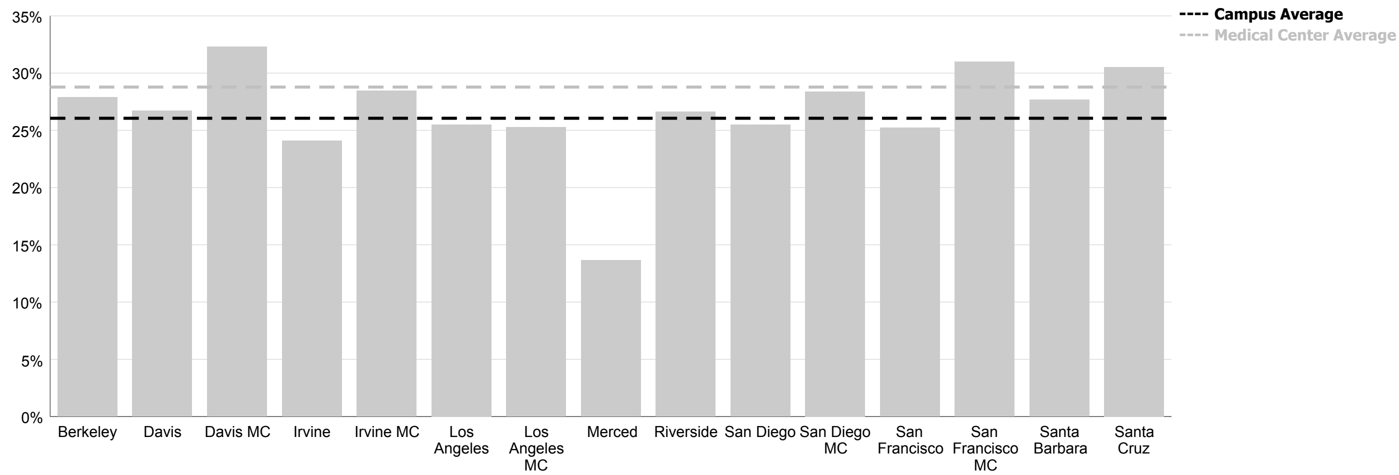
Figure 3.1

The medical center cost of claims per 10,000 adjusted patient days index provides an enterprise-wide view of how each medical center is trending relative to other UC medical centers on liability for medical malpractice relative to exposures (adjusted patient days). This comparison and trending allows UC to identify areas of concern and best practices. The desired trend is keeping the total incurred low. Data shown is from July, 2012 through May, 2013.

CFO Division Campus Benchmarking Report

% of FTE Eligible for Retirement

Month Year: Apr 2013



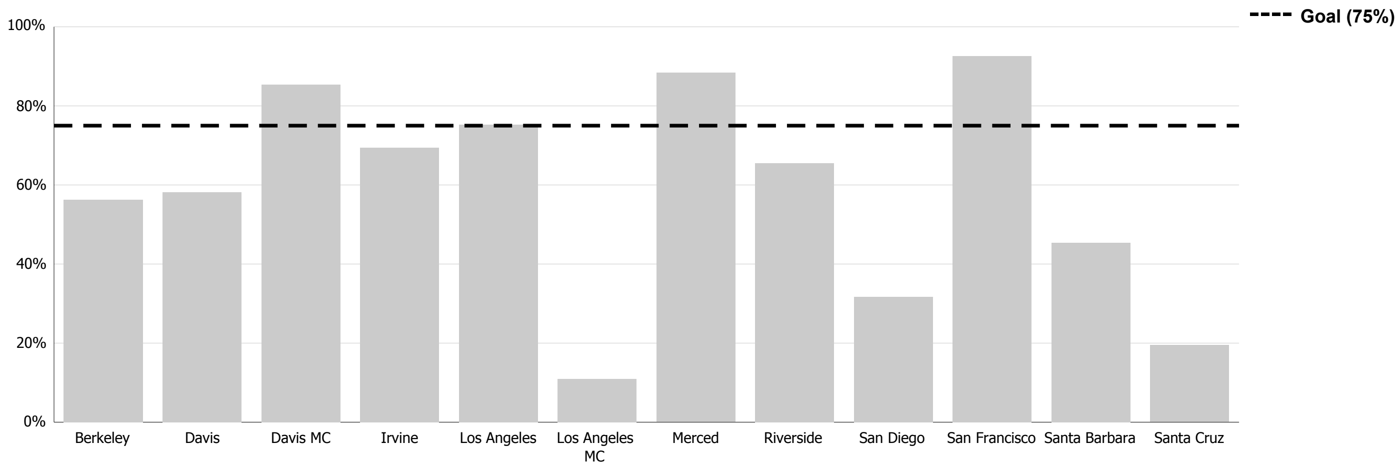
Location	Count of FTEs Eligible for Retirement	Count of FTEs	Ratio
Berkeley	3,844.51	13,783.43	27.89%
Davis	3,860.93	14,447.89	26.72%
Davis MC	2,257.93	6,985.72	32.32%
Irvine	2,166.49	8,993.55	24.09%
Irvine MC	1,205.99	4,234.98	28.48%
Los Angeles	5,267.15	20,647.79	25.51%
Los Angeles MC	2,757.30	10,906.98	25.28%
Merced	202.68	1,485.96	13.64%
Riverside	1,265.07	4,748.56	26.64%
San Diego	3,984.58	15,642.80	25.47%
San Diego MC	1,555.13	5,476.49	28.40%
San Francisco	2,983.59	11,829.31	25.22%
San Francisco MC	2,349.13	7,576.09	31.01%
Santa Barbara	1,664.09	6,016.11	27.66%
Santa Cruz	1,308.08	4,283.47	30.54%
UC Campus Average	**2,654.72**	**10,187.89**	**26.06%**
UC Medical Center Average	**2,025.10**	**7,036.05**	**28.78%**

Figure 3.2

% FTE eligible for retirement is a snapshot that measures the risk of losing significant institutional knowledge suddenly. Departments with a high percentage of employees ready to retire are at greater risk of losing institutional knowledge and have a greater need for succession planning. It is critical that administration identify departments that are in need of assistance. Retirement Eligibility criteria depends on age and tenure with the University. The desired trend is lower. For this report, retirement eligibility is considered a minimum of 50 years of age and 5 years of service as of April 30, 2013. The Enterprise Risk Management Information System (ERMIS) collects more detailed information about retirement eligibility including breakdowns of ages and departments. To get more information please contact the ERM Service Desk at erm@ucop.edu.

CFO Division Campus Benchmarking Report

% Continuity Plan Completion



Location	Total Expected Plans	Plans Completed	Plans In Progress	Total Plans	Percent Completed*
Berkeley	400	225	86	311	56.25%
Davis	165	96	56	152	58.18%
Davis MC	116	99	13	112	85.34%
Irvine	242	168	42	210	69.42%
Los Angeles	283	213	27	240	75.27%
Los Angeles MC	465	51	91	142	10.97%
Merced	43	38	9	47	88.37%
Riverside	145	95	44	139	65.52%
San Diego	300	95	104	199	31.67%
San Francisco	460	426	24	450	92.61%
Santa Barbara	130	59	27	86	45.38%
Santa Cruz	200	39	89	128	19.50%
Enterprise Total	**2,949**	**1,604**	**612**	**2,216**	
Enterprise Average					**54.39%**

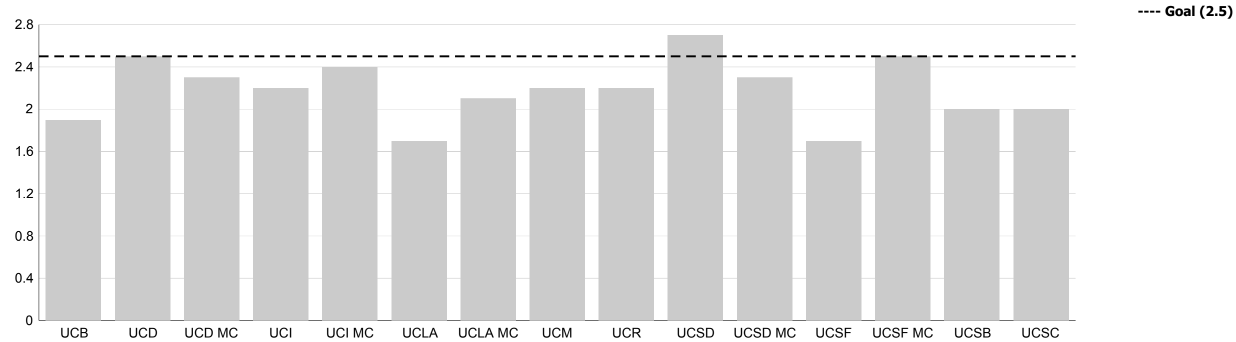
* Percent completed = Number of Plans Complete / Total Expected Number of Plans

Figure 3.3

% continuity plan completion measures the extent to which a campus is "event ready" so that it can continue the UC mission with minimal interruption. The UC Ready continuity tool is an online program that allows all departments to easily produce a continuity plan to prepare for and cope with events. Currently, only two medical centers participate in the UC Ready continuity planning: Davis and Los Angeles. Data shown is as of May 31, 2013.

CFO Division Campus Benchmarking Report

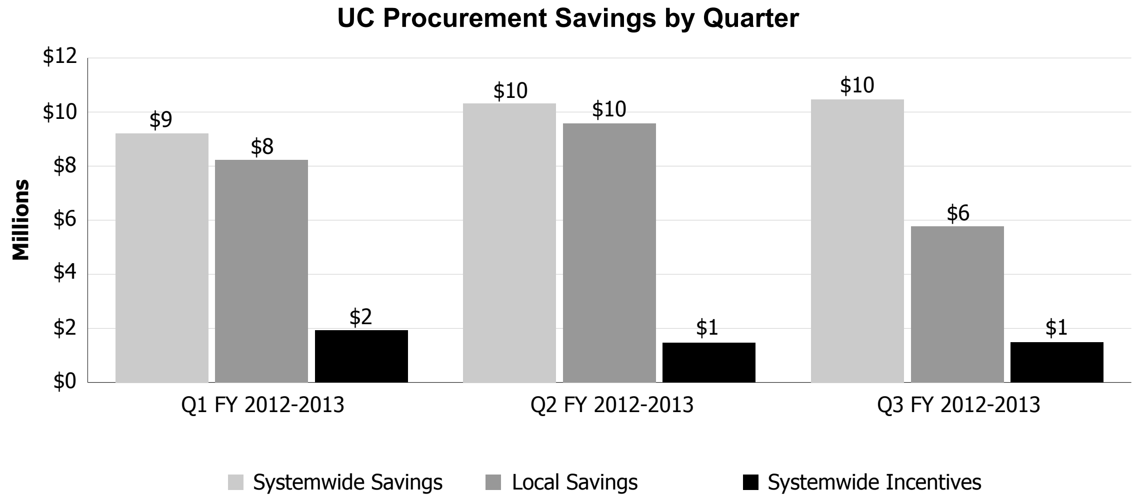
Systemwide Safety Index



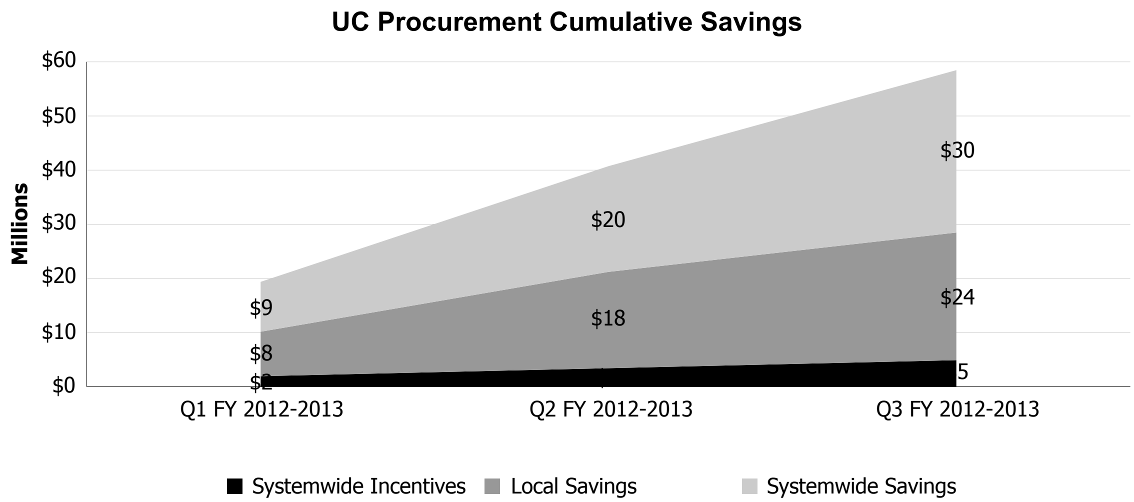
Key Performance Indicators	UCB	UCD	UCD MC	UCI	UCI MC	UCLA	UCLA MC	UCM	UCR	UCSD	UCSD MC	UCSF	UCSF MC	UCSB	UCSC
KPI #01 WC Incidents Relative to FTE, Hours Worked and Headcount	3	3	3	1	1	1	2	3	1	3	1	3	3	1	1
KPI #02 Vehicle Events Relative to Fleet Size	1	2	1	3	3	1	3	1	1	3	3	1	3	1	1
KPI #03 General Liability Events Relative to Outer Gross Acres	3	1	1	3	3	3	3	3	1	3	3	1	1	3	3
KPI #04 General Liability Events Relative to Student Population	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
KPI #05 General Liability Events Relative to Expenditure	3	1	3	3	3	3	3	3	3	1	3	3	1	1	3
KPI #06 Property Loss Relative to Annual Expenditure	3	3	3	1	3	1	2	3	3	3	1	1	3	1	1
KPI #07 Property Losses Relative to Outer Gross Acres	3	3	3	1	3	3	1	1	3	3	1	1	3	1	1
KPI #08 NFPA Emergency Management Compliance	1	3	3	2	3	1	3	1	2	3	3	2	3	3	3
KPI #09 OSHA Recordable Rate	3	3	3	1	1	1	2	3	1	3	1	3	3	1	1
KPI #10 OSHA Lost Time Rate	3	3	3	3	3	1	1	1	3	3	1	3	1	1	3
KPI #11 OSHA Lost Time Days Rate	3	3	3	3	3	1	1	1	3	3	3	1	1	3	3
Monthly Average Score	**2.64**	**2.55**	**2.64**	**2.18**	**2.64**	**1.73**	**2.18**	**2.09**	**2.18**	**2.82**	**2.09**	**2.00**	**2.27**	**1.73**	**2.09**
6 Month Rolling Avg Campus	**1.90**	**2.50**	**N/A**	**2.20**	**N/A**	**1.70**	**N/A**	**2.20**	**2.20**	**2.70**	**N/A**	**1.70**	**N/A**	**2.00**	**2.00**
6 Month Rolling Avg Medical Center	**N/A**	**N/A**	**2.30**	**N/A**	**2.40**	**N/A**	**2.10**	**N/A**	**N/A**	**N/A**	**2.30**	**N/A**	**2.50**	**N/A**	**N/A**

Figure 3.4

The systemwide safety index is a monthly snapshot. Because the snapshot can vary widely from month to month as a result of safety-event occurrences, the performance categories are based on a six-month rolling average. A six-month rolling average of 0.0 to 1.9 is under-performance; 2.0 to 2.4 is average performance; and 2.5 to 3.0 is high performance. The systemwide safety index measures relative campus performance based on several unique key performance indicators, which are detailed in the table above. Trends can be identified by cause of loss by department, which aids in strategically deploying resources and identifying appropriate loss-control and loss-prevention techniques. Data shown is as of April 30, 2013.



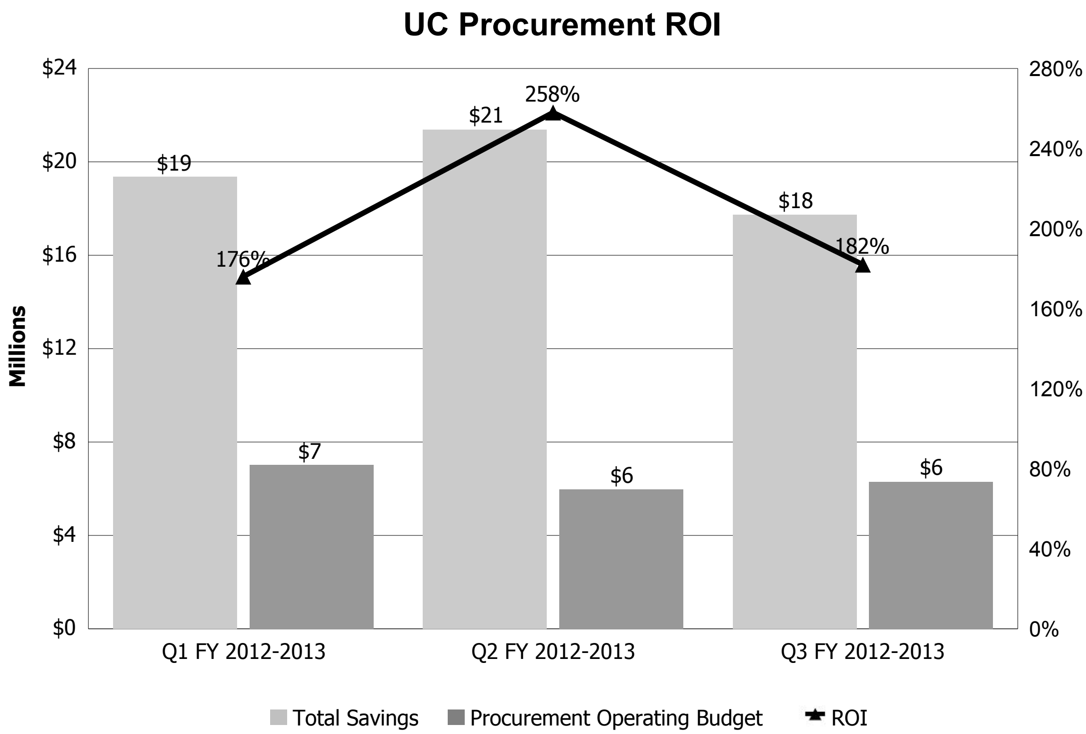
UC Procurement	Q1 FY 2012-2013	Q2 FY 2012-2013	Q3 FY 2012-2013
Systemwide Savings	$9,208,458	$10,325,777	$10,466,368
Local Savings	$8,221,063	$9,574,228	$5,779,167
Systemwide Incentives	$1,928,229	$1,478,049	$1,487,605



Cumulative			
UC Procurement	Q1 FY 2012-2013	Q2 FY 2012-2013	Q3 FY 2012-2013
Systemwide Savings	$9,208,458	$19,534,235	$30,000,603
Local Savings	$8,221,063	$17,795,291	$23,574,458
Systemwide Incentives	$1,928,229	$3,406,278	$4,893,883

Figure 4.1

As part of the P200 Program, Procurement is implementing new tools which will be used to validate and confirm this information. Through this work, these updated metrics will again be revised for FQ1 2014 reporting. Currently, this data is reported by our supplier partners, UCOP and by the campuses and definitions for each metric may not be comparable. Systemwide savings are estimated by UCOP. Savings generated by local agreements are measures of cost savings achieved through professional actions of the campus local Procurement departments. Data is shown from July 1, 2012 through March 30, 2013.



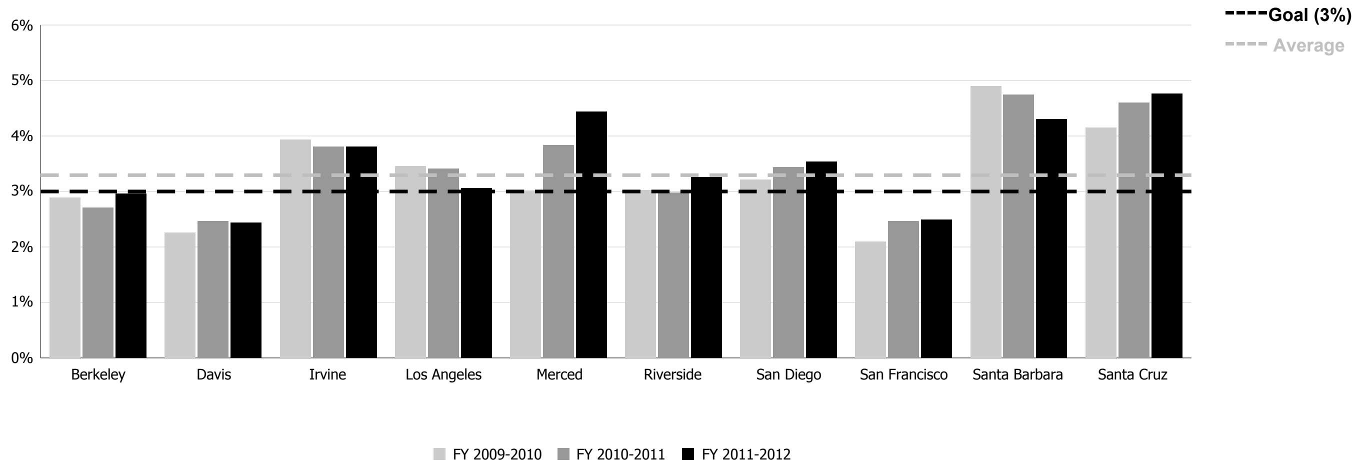
	Q1 FY 2012-2013	Q2 FY 2012-2013	Q3 FY 2012-2013
Total Savings	$19,357,750	$21,378,054	$17,733,140
Procurement Operating Budget	$7,020,771	$5,978,715	$6,295,317
ROI	176%	258%	182%

Figure 4.2

As part of the P200 Program, Procurement is implementing new tools which will be used to validate and confirm this information. Through this work, these updated metrics will again be revised for FQ1 2014 reporting. Currently, this data is reported by our supplier partners, UCOP and by the campuses and definitions for each metric may not be comparable. Total Savings is the sum of Systemwide Savings, Local Savings, and Incentives. Procurement Operating Budget is the quarterly cost to run the central Procurement organization. Data is shown from July 1, 2012 through March 30, 2013.

CFO Division Campus Benchmarking Report

Debt Service-to-Operations (%)



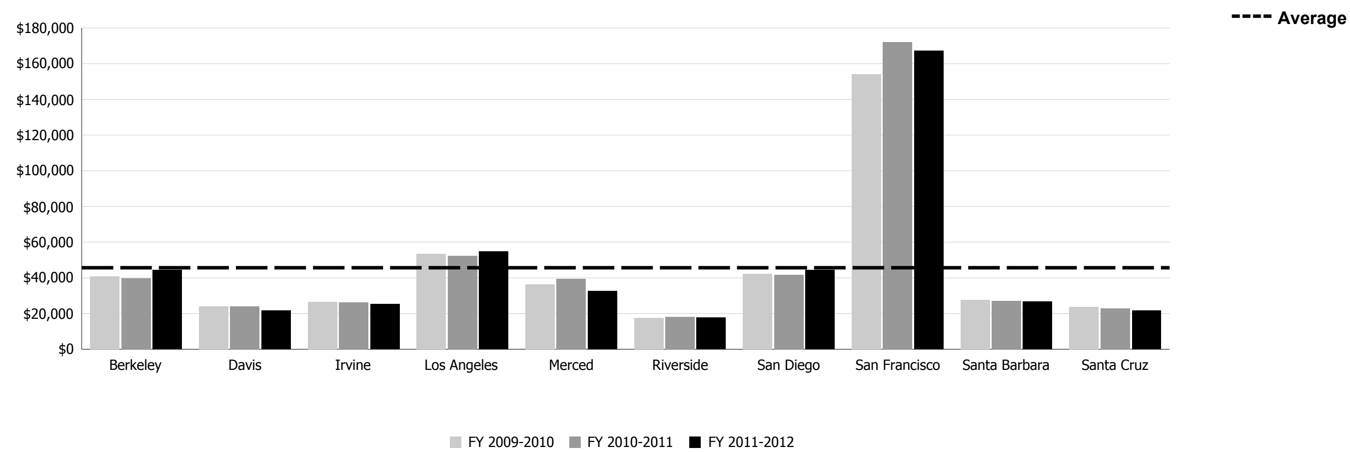
FY	Berkeley	Davis	Irvine	Los Angeles	Merced	Riverside	San Diego	San Francisco	Santa Barbara	Santa Cruz
2009-2010	2.89%	2.25%	3.94%	3.46%	3.02%	3.02%	3.21%	2.09%	4.90%	4.15%
2010-2011	2.71%	2.47%	3.81%	3.41%	3.84%	2.98%	3.44%	2.47%	4.75%	4.60%
2011-2012	2.96%	2.43%	3.81%	3.06%	4.44%	3.26%	3.54%	2.49%	4.30%	4.77%

Figure 5.1

Debt service-to-operations measures the burden of debt payment services relative to the campus's operating budget, thus, *the desired trend is lower.* A higher percentage of debt service to budget can negatively affect the campus's future financial flexibility. Data is calculated from General Revenue Bonds, Limited Project Revenue Bonds and certain third-party transactions. Please note that medical centers are excluded as are GRB Series Y, Z, and AA-2. Financial data as of June 30, 2012. Debt data as of October 16, 2012 (excludes State Public Works Board debt). Debt service is net of Build America Bonds subsidies and capitalized interest.

CFO Division Campus Benchmarking Report

Debt Burden-to-Student FTE ($)



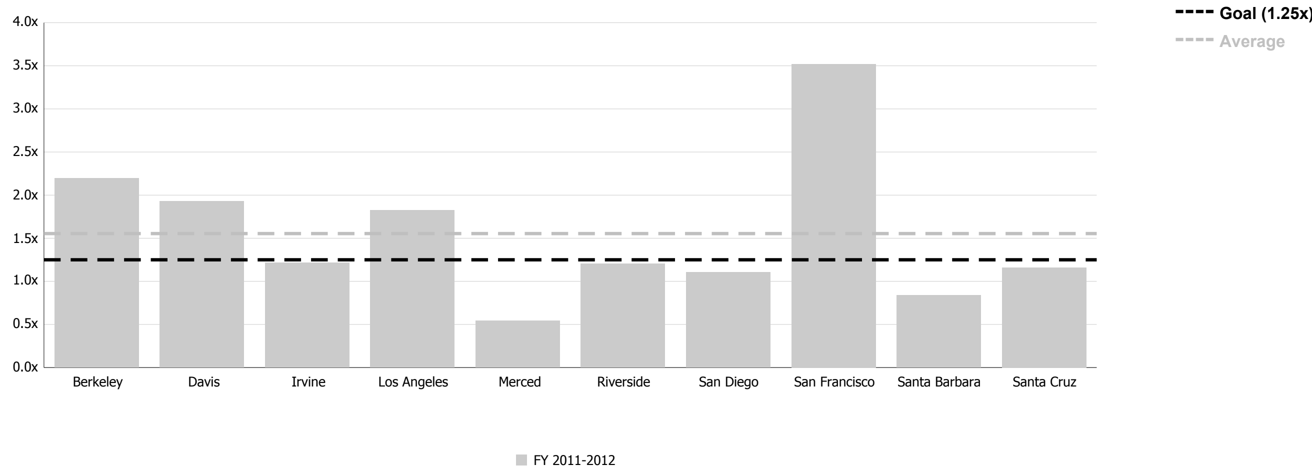
FY	Berkeley	Davis	Irvine	Los Angeles	Merced	Riverside	San Diego	San Francisco*	Santa Barbara	Santa Cruz
2009-2010	$40,826	$23,928	$26,500	$53,397	$36,400	$17,482	$42,107	$154,199	$27,663	$23,726
2010-2011	$39,771	$23,855	$26,335	$52,319	$39,310	$18,202	$41,598	$172,024	$27,006	$22,908
2011-2012	$44,413	$21,602	$25,267	$54,738	$32,746	$17,881	$44,474	$167,230	$26,743	$21,669

Figure 5.2

Debt burden-to-student measures the institution's debt obligations against its student population, thus, *the desired trend is lower.* It is a relative measure of debt burden broken down by campus student population size. Data is calculated from General Revenue Bonds, Limited Project Revenue Bonds and certain third-party transactions. Please note that medical centers are excluded as are GRB Series Y, Z, and AA-2. The average line represents the 2012 average. Financial data as of June 30, 2011. Debt data as of October 16, 2012 (excludes State Public Works Board debt). * San Francisco enrolls health sciences students only.

CFO Division Campus Benchmarking Report

Expendable Resources-to-Debt



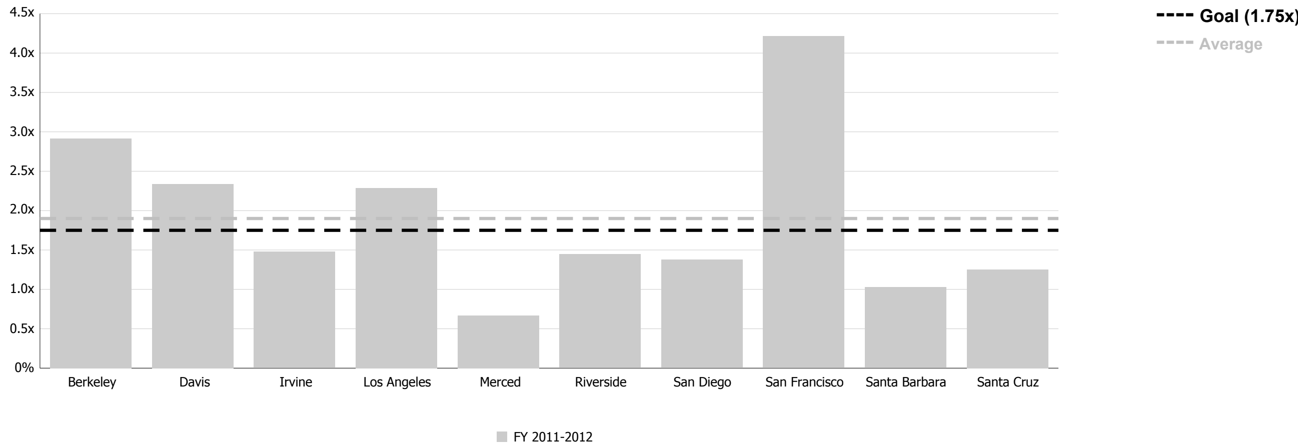
FY	Berkeley	Davis	Irvine	Los Angeles	Merced	Riverside	San Diego	San Francisco	Santa Barbara	Santa Cruz
2011-2012	2.19x	1.93x	1.22x	1.82x	0.54x	1.21x	1.11x	3.52x	0.84x	1.16x

Figure 5.3

Expendable resources-to-debt is a balance sheet ratio that measures how well a campus's total debt burden is covered by financial resources that are ultimately expendable (not permanently restricted), *the desired trend is higher.* This ratio measures the strength of the campus's available financial resources against its debt obligations. The ratio does not include campus net investment in plant. Data is calculated from General Revenue Bonds, Limited Project Revenue Bonds and certain third-party transactions. Please note that medical centers are excluded as are GRB Series Y, Z, and AA-2. Financial data as of June 30, 2012. Debt data as of October 16, 2012 (excludes State Public Works Board debt).

CFO Division Campus Benchmarking Report

Total Resources-to-Debt



FY	Berkeley	Davis	Irvine	Los Angeles	Merced	Riverside	San Diego	San Francisco	Santa Barbara	Santa Cruz
2011-2012	2.91x	2.34x	1.48x	2.29x	0.67x	1.45x	1.38x	4.21x	1.03x	1.25x

Figure 5.4

Total resources-to-debt is a balance sheet ratio that measures the coverage of a campus's total debt burden by total financial resources including permanently-restricted assets, *the desired trend is higher.* This ratio measures the strength of the campus's total financial resources against its debt obligations. The ratio does not include campus net investment in plant. Data is calculated from General Revenue Bonds, Limited Project Revenue Bonds and certain third-party transactions. Please note that medical centers are excluded as are GRB Series Y, Z, and AA-2. Financial data as of June 30, 2012. Debt data as of October 16, 2012 (excludes State Public Works Board debt).