CFO DIVISION

University of California Office of the President

AIM Report: Actionable Information for Managers

For the period ending December 31, 2012

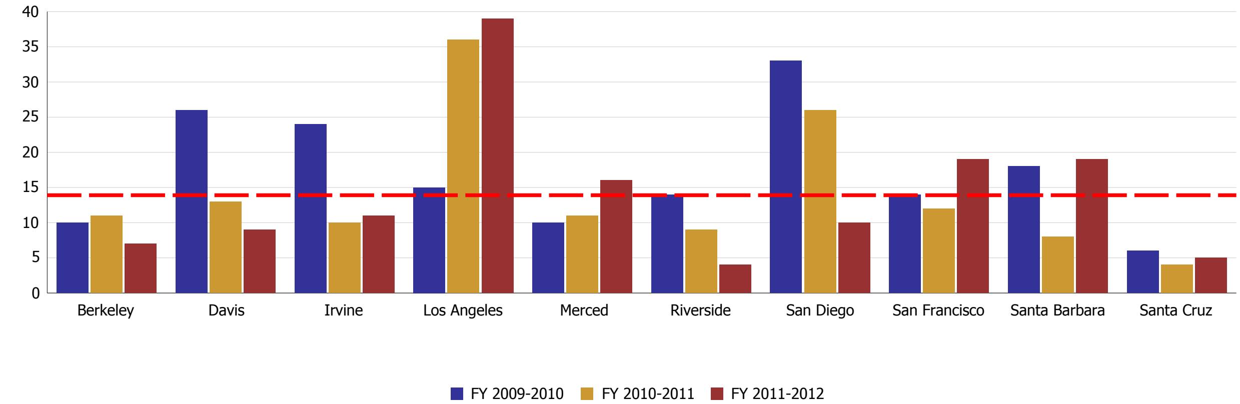
Table of Contents

CFO Division AIM Report: Actionable Information for Managers

manual entries (handpostings) during year-end financial statement closing process

Number of Handpostings 2010-2012

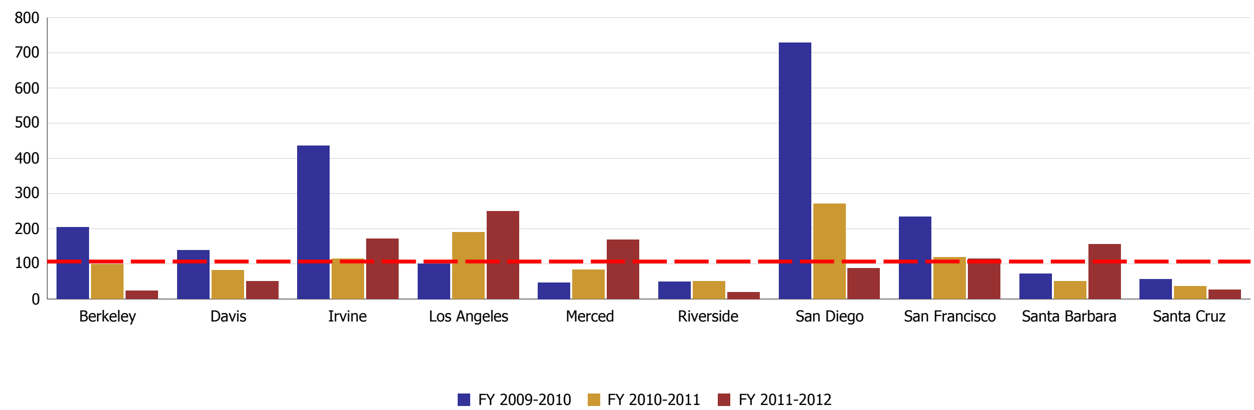
---- Average



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

Lines of Handpostings 2010-2012

---- Average



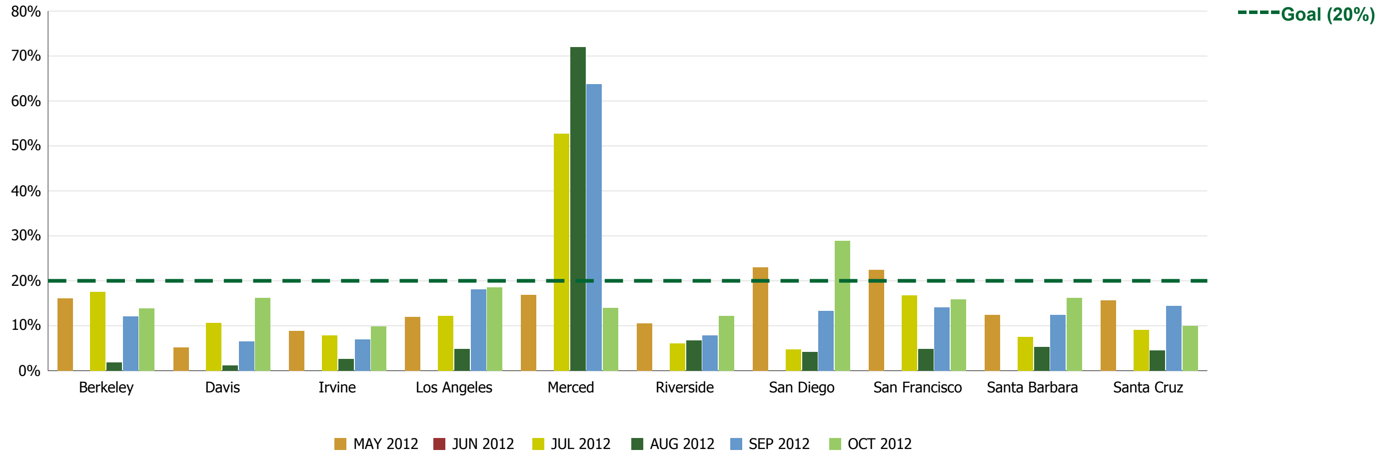
FY	Berkeley	Davis	Irvine	Los Angeles	Merced	Riverside	San Diego	San Francisco	Santa Barbara	Santa Cruz
FY 2009-2010	204	139	436	101	47	49	728	234	72	57
FY 2010-2011	99	82	114	190	83	50	271	119	50	36
FY 2011-2012	23	51	172	250	168	20	87	114	156	26

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 AIM Report: Actionable Information for Managers

% Uncleared Financial Control Transactions



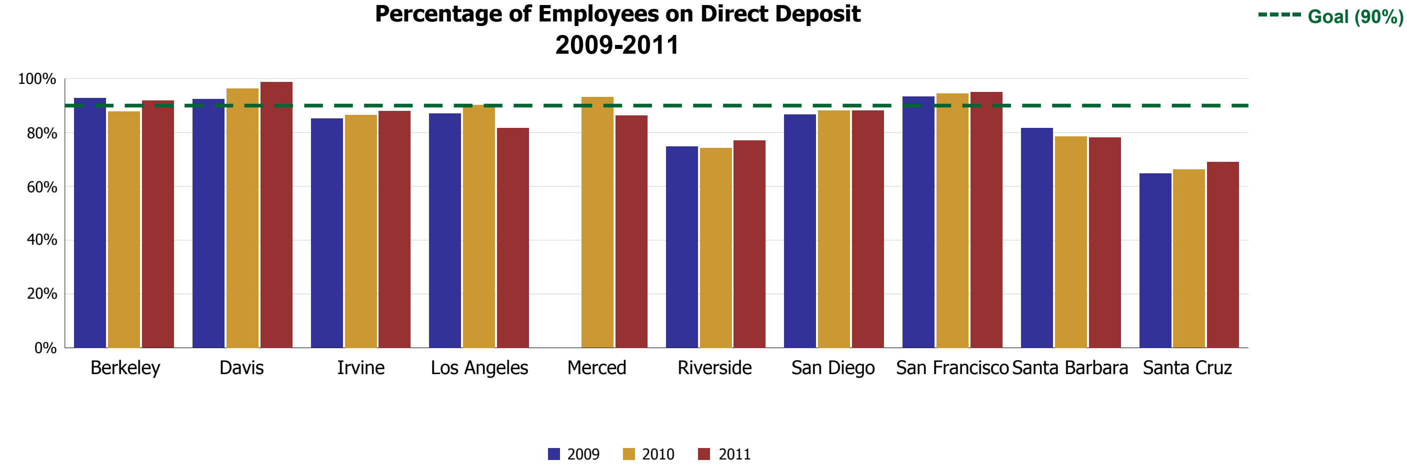
Location	MAY 2012	JUN 2012	JUL 2012	AUG 2012	SEP 2012	OCT 2012
Berkeley	16.05%	0%	17.49%	1.82%	12.03%	13.83%
Davis	5.18%	0%	10.68%	1.14%	6.55%	16.24%
Irvine	8.89%	0%	7.80%	2.67%	7.00%	9.89%
Los Angeles	12.02%	0%	12.16%	4.80%	18.04%	18.53%
Merced	16.84%	0%	52.74%	71.98%	63.78%	14.01%
Riverside	10.49%	0%	6.07%	6.75%	7.80%	12.17%
San Diego	22.96%	0%	4.78%	4.20%	13.36%	28.92%
San Francisco	22.44%	0%	16.79%	4.89%	14.11%	15.88%
Santa Barbara	12.42%	0%	7.55%	5.34%	12.46%	16.26%
Santa Cruz	15.61%	0%	9.05%	4.54%	14.46%	10.00%

Figure 1.2

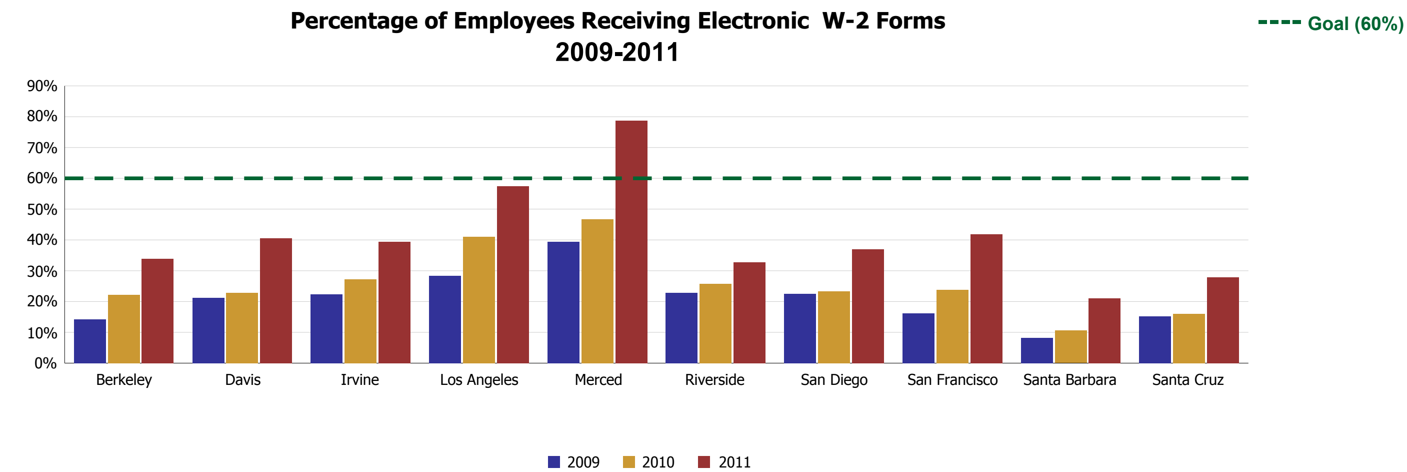
The financial control account is the campus' STIP depository account. Uncleared transactions represent reconciling items between the balance at UCOP and the campus general ledger. The best practice is to clear differences in the financial control account on a regular basis to minimize the amount of time 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 AIM Report: Actionable Information for Managers

% 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
2009	92.86%	92.40%	85.17%	87.10%	0.00%	74.78%	86.69%	93.32%	81.70%	64.81%
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%



CY	Berkeley	Davis	Irvine	Los Angeles	Merced	Riverside	San Diego	San Francisco	Santa Barbara	Santa Cruz
2009	14.14%	21.17%	22.37%	28.32%	39.44%	22.83%	22.45%	16.20%	8.15%	15.20%
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%

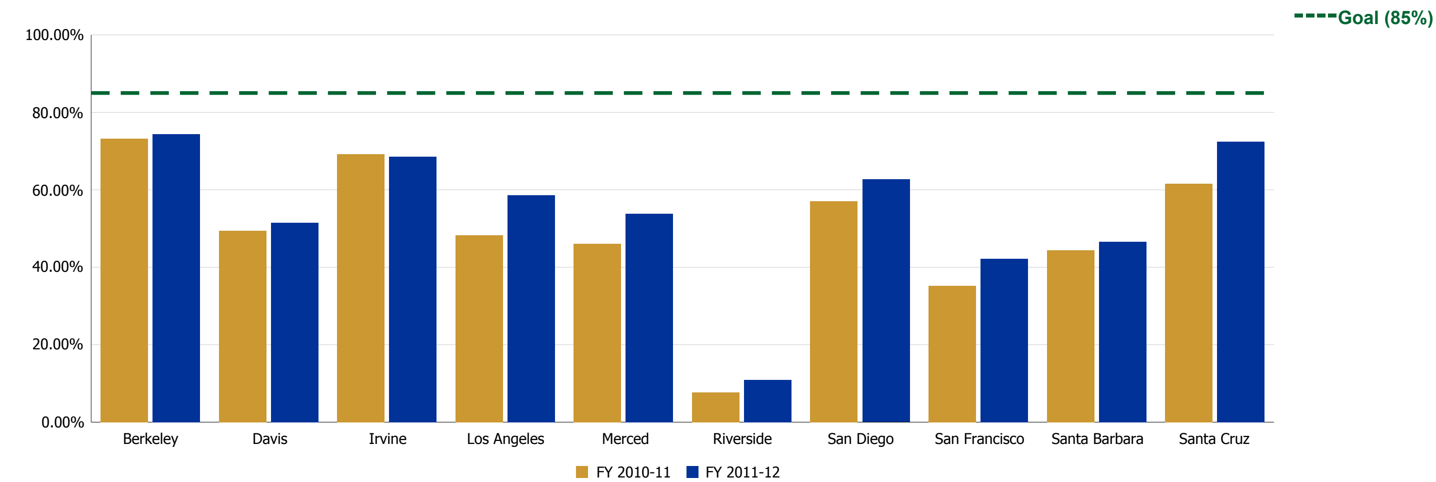
Figure 1.3

% 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 mailing/postage costs for some of the forms as well. The University also saves the high cost of specialty paper stock as well as the high cost of the security necessary for a check-printing facility. Prior to 2010, UCM was combined with UCLA.

% 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 the 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 on-line 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 on-line W-2 delivery for Calendar Year 2011.

CFO Division AIM Report: Actionable Information for Managers

% of invoices by payment methods



FY 2011-12 % 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 2010-11 % of Invoices by Payment Method

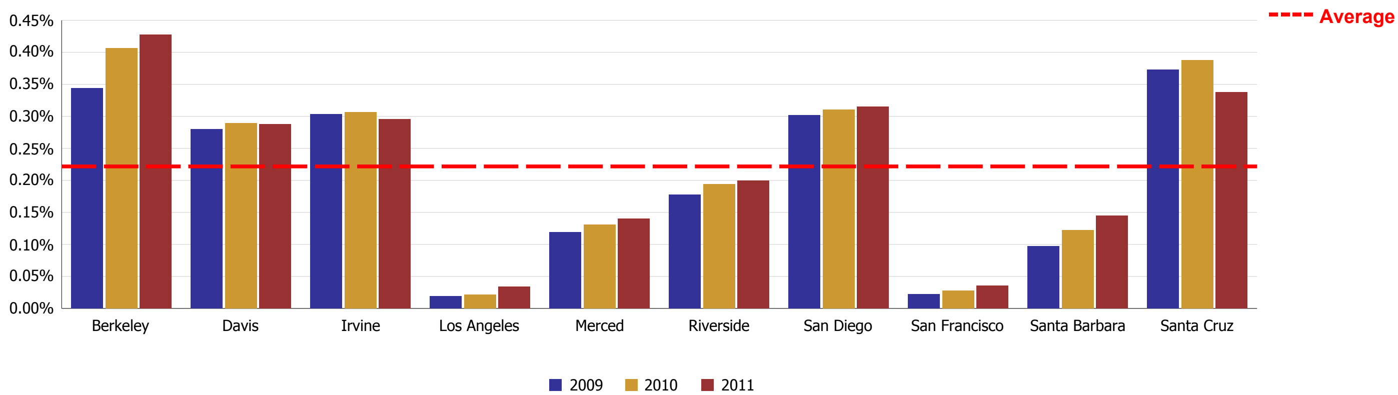
Payment Methods	Berkeley	Davis	Irvine	Los Angeles	Merced	Riverside	San Diego	San Francisco	Santa Barbara	Santa Cruz
Other	**0.38%**	**0.29%**	**0.61%**	**0.16%**	**0.00%**	**0.41%**	**0.00%**	**0.44%**	**5.58%**	**0.07%**
ACH	**35.88%**	**21.24%**	**36.91%**	**41.81%**	**37.91%**	**7.23%**	**15.08%**	**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 AIM Report: Actionable Information for Managers

P-Card efficiency gains as a % of total operational expenses



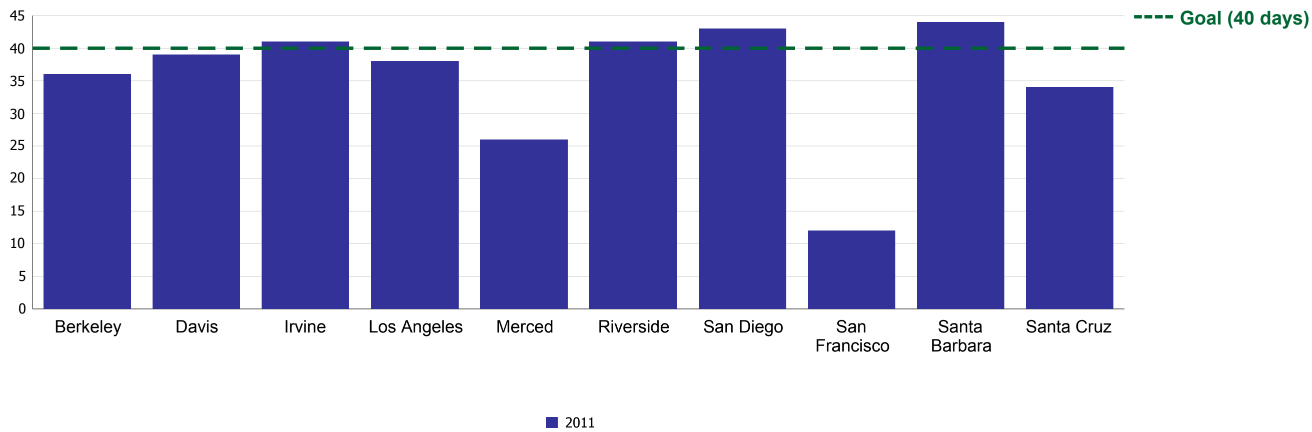
Location	CY	Administrative Efficiency	Operational Expenses	Ratio
Berkeley	2009	$6,499,675	$1,888,455,000	0.34%
	2010	$7,706,595	$1,896,274,000	0.41%
	2011	$8,668,855	$2,026,339,000	0.43%
Davis	2009	$7,692,295	$2,749,968,000	0.28%
	2010	$8,024,185	$2,775,619,000	0.29%
	2011	$8,695,715	$3,023,211,000	0.29%
Irvine	2009	$5,317,715	$1,753,814,000	0.30%
	2010	$5,422,105	$1,770,719,000	0.31%
	2011	$5,670,470	$1,920,315,000	0.30%
Los Angeles	2009	$807,365	$4,289,979,000	0.02%
	2010	$924,755	$4,307,078,000	0.02%
	2011	$1,558,550	$4,563,335,000	0.03%
Merced	2009	$164,840	$138,259,000	0.12%
	2010	$171,470	$131,189,000	0.13%
	2011	$213,720	$152,639,000	0.14%
Riverside	2009	$1,005,875	$565,397,000	0.18%
	2010	$1,077,895	$554,839,000	0.19%
	2011	$1,205,295	$603,598,000	0.20%
San Diego	2009	$7,802,015	$2,583,974,000	0.30%
	2010	$8,534,820	$2,750,545,000	0.31%
	2011	$9,228,800	$2,929,609,000	0.32%
San Francisco	2009	$704,405	$3,165,271,000	0.02%
	2010	$908,505	$3,248,402,000	0.03%
	2011	$1,219,375	$3,404,590,000	0.04%
Santa Barbara	2009	$727,350	$746,298,000	0.10%
	2010	$913,055	$745,166,000	0.12%
	2011	$1,117,025	$772,591,000	0.14%
Santa Cruz	2009	$2,012,010	$539,706,000	0.37%
	2010	$1,972,555	$508,730,000	0.39%
	2011	$1,891,890	$559,608,000	0.34%

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 indicate 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. The operational expenses are per the financial statements.

CFO Division AIM Report: Actionable Information for Managers

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	$1,103,879	$64,540,910	36	3.31
Davis	750,728	39,663,905	39	3.59
Irvine	526,684	28,781,312	41	3.75
Los Angeles	742,292	41,874,105	38	3.47
Merced	11,585	694,908	26	2.49
Riverside	118,825	6,365,267	41	3.75
San Diego	1,423,687	78,289,815	43	3.91
San Francisco	224,449	13,555,059	12	1.22
Santa Barbara	131,458	7,151,274	44 *	3.99
Santa Cruz	100,223	5,818,561	34	3.14
AVERAGE			**35**	**3.26**
TOTAL	**5,133,810**	**286,735,116**		

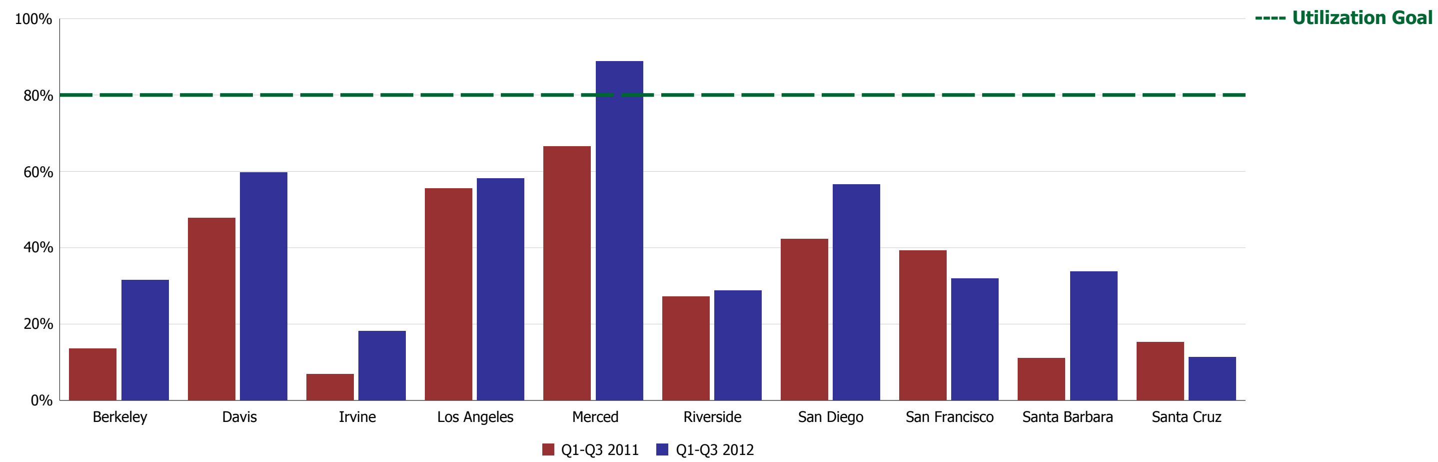
* Best Practice allows Autopay, as it minimizes effort and maximizes the overall income/return

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 2011, paying early generates a 70% higher return on Campus funds than does STIP (based on an annualized STIP Calculation of 2.3% for 2011. For more information on STIP rates, please see: http://www.ucop.edu/treasurer/stip/stipendow.html)

CFO Division AIM Report: Actionable Information for Managers

% of air spend booked through Connexxus



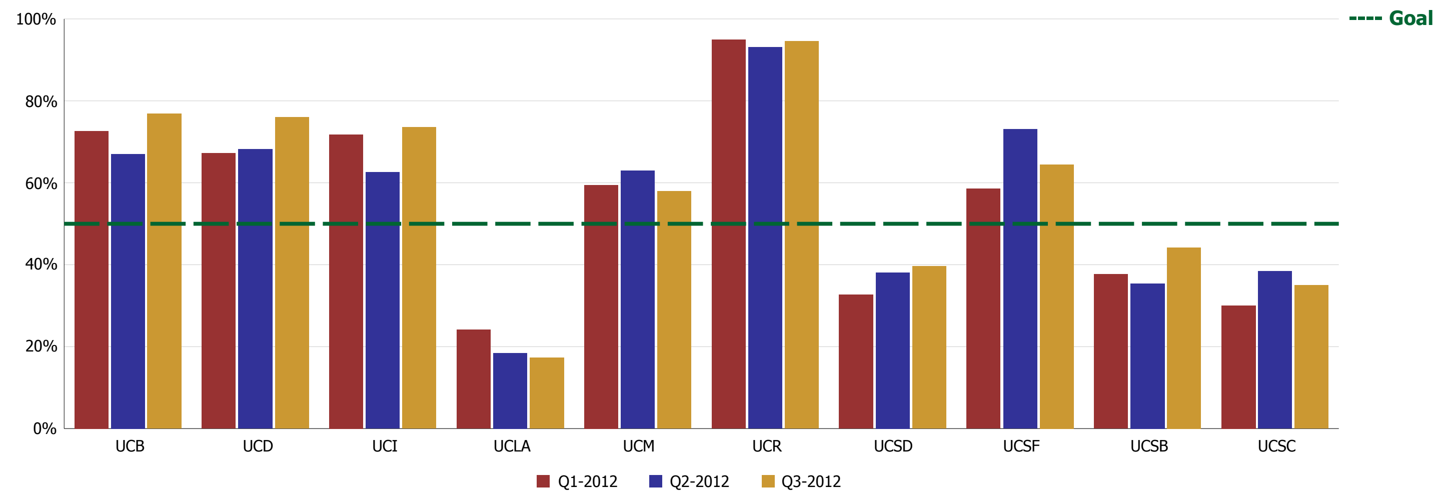
Location	Annualized Air Spend Booked Through Connexxus for Calendar 2011 Q1 through Q3	Annualized Air Spend Booked Through Connexxus for Calendar 2012 Q1 through Q3	Estimated Total Campus Air Spend Calendar Year 2012	Percentage of Estimate Calendar Year 2012
Berkeley	$1,631,601	$6,944,197	$22,000,000	31.56%
Davis	$4,067,637	5,139,169	8,600,000	59.76%
Irvine	$307,143	943,319	5,200,000	18.14%
Los Angeles	$10,000,020	10,471,201	18,000,000	58.17%
Merced	$532,749	710,863	800,000	88.86%
Riverside	$679,311	748,937	2,600,000	28.81%
San Diego	$4,228,204	5,548,296	9,800,000	56.62%
San Francisco	$3,140,108	2,969,609	9,300,000	31.93%
Santa Barbara	$889,487	1,349,167	4,000,000	33.73%
Santa Cruz	$457,841	442,583	3,880,000	11.41%
Totals	**$25,934,101**	**$35,267,341**	**$84,180,000**	
Weighted Average Utilization				**41.90%**

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 based on iBank net air volume for the calendar quarter Q3-2011 and Q3-2012. 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 AIM Report: Actionable Information for Managers

% of On-Line Bookings



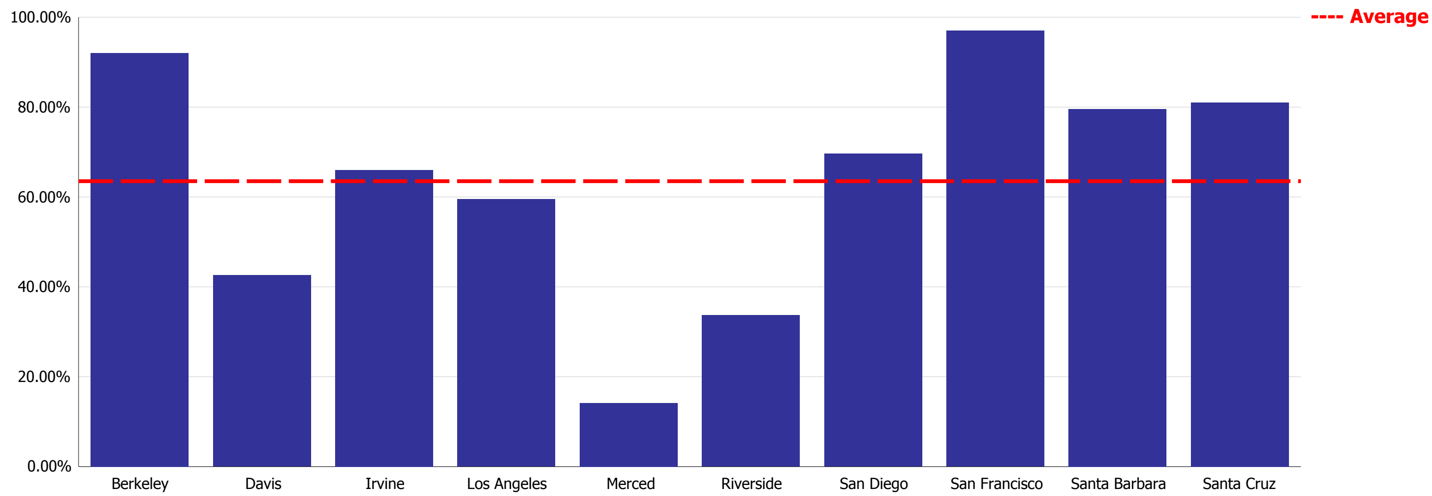
Location	Q1-2012	Q2-2012	Q3-2012	Average
UCB	73%	67%	77%	72%
UCD	67%	68%	76%	70%
UCI	72%	63%	74%	69%
UCLA	24%	18%	17%	20%
UCM	59%	63%	58%	60%
UCR	95%	93%	95%	94%
UCSD	33%	38%	40%	37%
UCSF	59%	73%	64%	65%
UCSB	38%	35%	44%	39%
UCSC	30%	38%	35%	34%

Figure 2.4

Online % measures the level of booking online through Connexxus as a percentage of total bookings. The goal of 50% 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.

CFO Division AIM Report: Actionable Information for Managers

Mortgage Origination Program (MOP) Usage %



Campus	Total Allocation 7/1/2009-6/30/2012	Loans Funded 7/1/2009-6/30/2012	% Utilized	Remaining Allocation	% Remaining
Berkeley	$87,944,722	$80,886,250	92.00%	$7,058,472	8.00%
Davis	$68,316,116	$29,104,250	42.60%	$39,211,866	57.40%
Irvine	$71,130,220	$46,949,150	66.00%	$24,181,070	34.00%
Los Angeles	$181,034,900	$107,788,050	59.50%	$73,246,850	40.50%
Merced	$25,412,850	$3,598,550	14.20%	$21,814,300	85.80%
Riverside	$28,000,129	$9,448,550	33.70%	$18,551,579	66.30%
San Diego	$94,328,050	$65,617,300	69.60%	$28,710,750	30.40%
San Francisco	$55,673,775	$54,025,750	97.00%	$1,648,025	3.00%
Santa Barbara	$51,480,925	$41,000,000	79.60%	$10,480,925	20.40%
Santa Cruz	$30,182,825	$24,447,750	81.00%	$5,735,075	19.00%
Total / Average	**$693,504,512**	**$462,865,600**	**64%**	**$230,638,912**	**36%**

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 2.5

The utilization percentage is equal to the total number of loans funded between July 1, 2009 and June 30, 2012, divided by the total funds available during this same period of time. The total allocation available is equal to the sum of the remaining allocation as of June 30, 2009 and the additional funds that were allocated in April 2010.

As displayed in the chart, the Berkeley, San Francisco, San Diego, Santa Cruz and Santa Barbara campuses have the highest utilization rates. A change in current market conditions could potentially increase demand at these campuses, resulting in a utilization rate that exceeds their available allocation. These campuses may want to consider being somewhat more conservative in the amount of loans that they are offering.

At the Los Angeles and Irvine campuses, the past utilization rates indicate that these campuses have the opportunity to increase the amount of loans that they are offering, and still remain well within their allocations

The Davis, Merced and Riverside campuses currently have the lowest utilization rates. The low utilization at these campuses is in part due to current market conditions and campus considerations (see Notes). In addition, these campuses tend to be more conservative in the number of loans that they are offering. Given these factors, these campuses have the opportunity to increase the amount of loans that they are offering, and still remain within their allocations.

CFO Division AIM Report: Actionable Information for Managers

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	$6,000	140,220	$428
Irvine MC	40,000	78,397	5,102
Los Angeles MC	386,648	207,167	18,664
San Diego MC	119,148	142,429	8,365
San Francisco MC	85,521	156,551	5,463
Medical Center Average	**$127,463**	**144,953**	**$8,793**
6 month rolling average	**$106,490**	**169,130**	**$6,296**

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

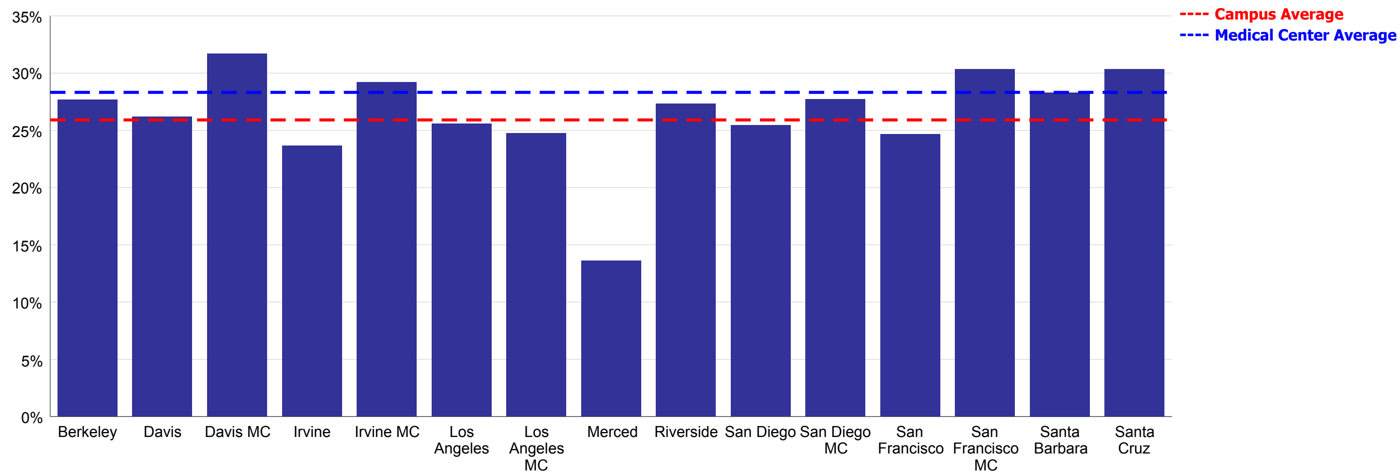
Figure 3.1

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 November, 2012.

CFO Division AIM Report: Actionable Information for Managers

% of FTE eligible for retirement

Month Year: Oct 2012



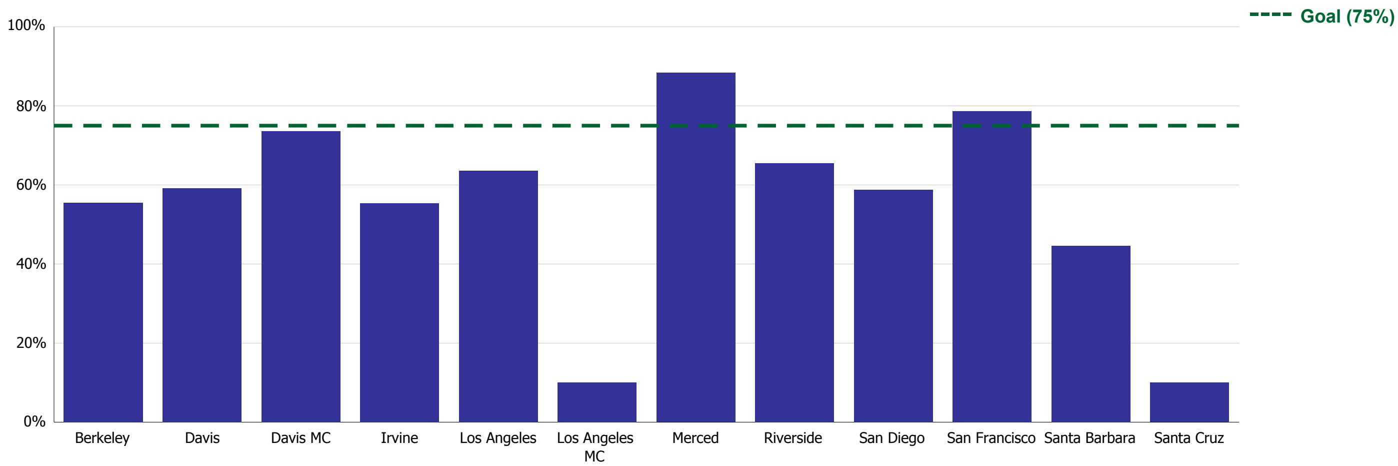
Location	Count of FTEs Eligible for Retirement	Count of FTEs	Ratio
Berkeley	3,782.07	13,670.16	27.67%
Davis	3,756.42	14,336.19	26.20%
Davis MC	2,199.17	6,941.27	31.68%
Irvine	2,128.62	8,999.08	23.65%
Irvine MC	1,215.00	4,161.77	29.19%
Los Angeles	5,198.72	20,338.67	25.56%
Los Angeles MC	2,702.07	10,917.35	24.75%
Merced	197.85	1,454.69	13.60%
Riverside	1,257.56	4,599.88	27.34%
San Diego	3,919.28	15,401.63	25.45%
San Diego MC	1,550.00	5,591.73	27.72%
San Francisco	2,930.61	11,876.80	24.68%
San Francisco MC	2,291.28	7,549.88	30.35%
Santa Barbara	1,650.53	5,830.49	28.31%
Santa Cruz	1,266.15	4,172.69	30.34%
UC Campus Average	**2,608.78**	**10,068.03**	**25.91%**
UC Medical Center Average	**1,991.51**	**7,032.40**	**28.32%**

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 October 31, 2012.

CFO Division AIM Report: Actionable Information for Managers

% continuity plan completion



Location	Total Expected Plans	Plans Completed	Plans In Progress	Total Plans	Percent Completed*
Berkeley	400	222	87	309	55.50%
Davis	125	74	41	115	59.20%
Davis MC	125	92	18	110	73.60%
Irvine	242	134	74	208	55.37%
Los Angeles	283	180	43	223	63.60%
Los Angeles MC	465	47	88	135	10.11%
Merced	43	38	5	43	88.37%
Riverside	145	95	26	121	65.52%
San Diego	153	90	63	153	58.82%
San Francisco	450	354	82	436	78.67%
Santa Barbara	130	58	31	89	44.62%
Santa Cruz	240	24	98	122	10.00%
Enterprise Total	**2,801**	**1,408**	**656**	**2,064**	
Enterprise Average					**50.27%**

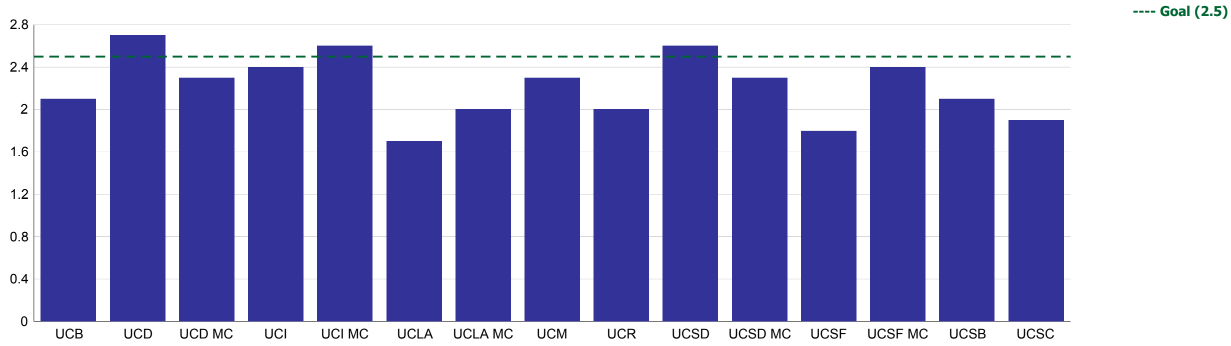
* Percent completed = Number of Plans Complete / Total Expected Number of Plans

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 on-line 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 November 30, 2012.

CFO Division AIM Report: Actionable Information for Managers

Systemwide safety index



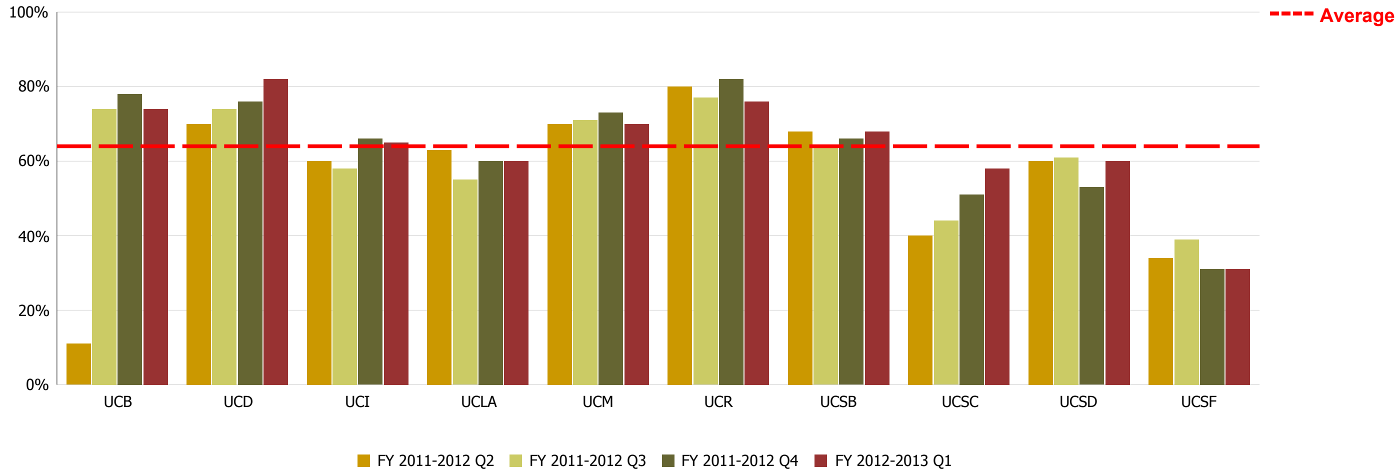
Key Performance Indicators	UCB	UCD	UCD MC	UCI	UCI MC	UCLA	UCLA MC	UCM	UCR	UCSD	UCSD MC	UCSF	UCSF MC	UCSB	UCSC
KPI #01 WC Incidents Relative to FTE, Hours Worked and Headcount	2	3	3	2	1	1	1	3	1	2	1	3	3	1	1
KPI #02 Vehicle Events Relative to Fleet Size	3	3	1	3	3	1	3	3	1	3	3	1	3	3	1
KPI #03 General Liability Events Relative to Outer Gross Acres	3	3	1	3	3	3	3	3	3	3	1	1	2	1	3
KPI #04 General Liability Events Relative to Student Population	2	3	3	3	3	3	3	3	3	3	3	1	3	1	3
KPI #05 General Liability Events Relative to Expenditure	2	3	1	3	3	3	3	3	3	1	1	2	1	3	1
KPI #06 Property Loss Relative to Annual Expenditure	2	3	1	1	3	1	3	1	3	3	3	1	3	3	2
KPI #07 Property Losses Relative to Outer Gross Acres	2	3	1	1	3	3	1	1	3	3	3	1	3	3	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	2	3	3	1	1	1	1	3	1	2	1	3	3	1	1
KPI #10 OSHA Lost Time Rate	3	3	3	3	3	1	1	3	1	3	1	3	3	1	3
KPI #11 OSHA Lost Time Days Rate	3	3	3	1	3	1	1	3	1	3	3	3	3	2	1
Monthly Average Score	**2.27**	**3.00**	**2.09**	**2.09**	**2.64**	**1.73**	**2.09**	**2.45**	**2.00**	**2.64**	**2.09**	**1.91**	**2.73**	**2.00**	**1.82**
6 Month Rolling Avg Campus	**2.10**	**2.70**	**N/A**	**2.40**	**N/A**	**1.70**	**N/A**	**2.30**	**2.00**	**2.60**	**N/A**	**1.80**	**N/A**	**2.10**	**1.90**
6 Month Rolling Avg Medical Center	**N/A**	**N/A**	**2.30**	**N/A**	**2.60**	**N/A**	**2.00**	**N/A**	**N/A**	**N/A**	**2.30**	**N/A**	**2.40**	**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 and by department, which aids in strategically deploying resources and identifying appropriate loss-control and loss-prevention techniques. Data shown is as of October 31, 2012.

CFO Division AIM Report: Actionable Information for Managers

% of spend under management



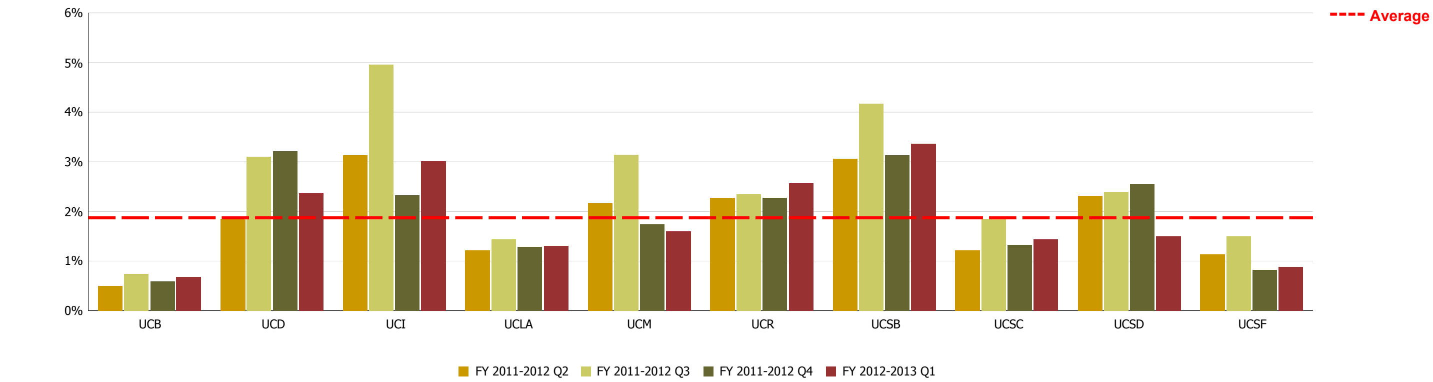
Location	% of Spend under Management FY 2011-2012 Q2	% of Spend under Management FY 2011-2012 Q3	% of Spend under Management FY 2011-2012 Q4	% of Spend under Management FY 2012-2013 Q1
UCB	11%	74%	78%	74%
UCD	70%	74%	76%	82%
UCI	60%	58%	66%	65%
UCLA	63%	55%	60%	60%
UCM	70%	71%	73%	70%
UCR	80%	77%	82%	76%
UCSB	68%	64%	66%	68%
UCSC	40%	44%	51%	58%
UCSD	60%	61%	53%	60%
UCSF	34%	39%	31%	31%

Figure 4.1

As part of the P$200MM Program, Procurement is implementing new tools which will be used to validate and confirm this information. Through this work, new metrics may also be developed. Currently, all data is self-reported by the campuses and definitions of each metric may not be comparable. % of spend under management is a measurement of total procurement spend that either flows through and is contracted for Procurement services at UCOP (central purchasing, strategic sourcing, business contracts and etc.) and/or spend by campus departments under agreements that were contracted for by local procurement departments. Data shown is from October 1, 2011 until September 30, 2012. The average line represents the Q1 2012-13 average.

CFO Division AIM Report: Actionable Information for Managers

Savings generated by systemwide agreements as a % of total spend on goods and services



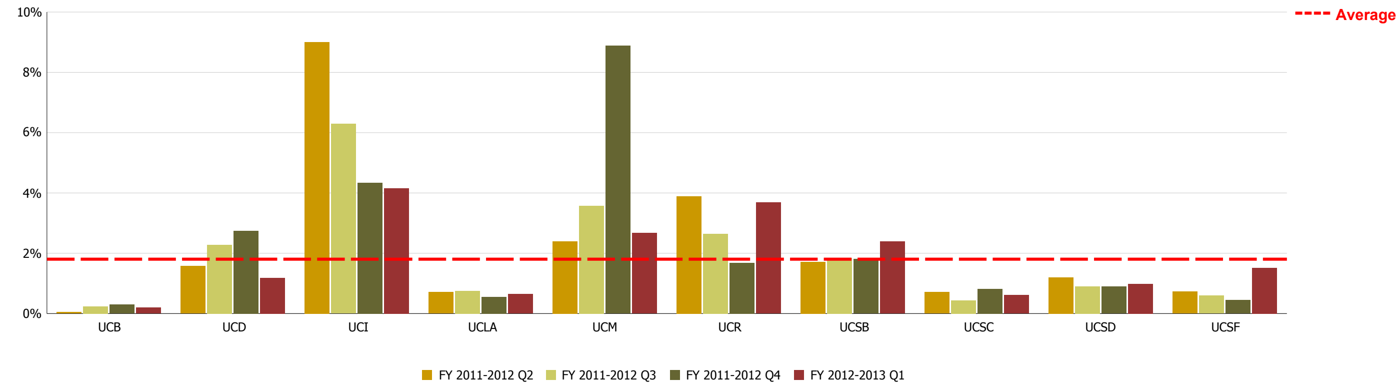
Location Savings Generated by systemwide	FY 2011-2012 Q2			FY 2011-2012 Q3			FY 2011-2012 Q4			FY 2012-2013 Q1		
	UC Agreements	Total Spend on Goods and Services	Ratio	UC Agreements	Total Spend on Goods and Services	Ratio	UC Agreements	Total Spend on Goods and Services	Ratio	UC Agreements	Total Spend on Goods and Services	Ratio
UCB	$1,296,593	$256,997,953	0.50%	$1,639,207	$220,488,845	0.74%	$1,328,322	$224,858,266	0.59%	$1,418,611	$208,349,675	0.68%
UCD	1,225,243	66,343,995	1.85%	1,827,396	58,979,541	3.10%	2,088,853	65,060,090	3.21%	1,469,416	62,003,951	2.37%
UCI	671,348	21,462,002	3.13%	1,044,548	21,082,487	4.95%	941,731	40,504,328	2.33%	741,769	24,665,083	3.01%
UCLA	2,189,656	180,000,000	1.22%	2,764,815	192,000,000	1.44%	3,331,307	258,000,000	1.29%	2,255,885	173,000,000	1.30%
UCM	251,456	11,618,199	2.16%	336,917	10,723,113	3.14%	204,696	11,777,396	1.74%	180,215	11,246,682	1.60%
UCR	418,160	18,367,820	2.28%	431,680	18,374,623	2.35%	543,795	23,856,438	2.28%	496,657	19,378,909	2.56%
UCSB	508,575	16,585,630	3.07%	671,119	16,081,393	4.17%	597,330	19,061,979	3.13%	598,062	17,773,491	3.36%
UCSC	334,274	27,530,612	1.21%	496,001	26,772,938	1.85%	445,449	33,681,932	1.32%	395,040	27,564,954	1.43%
UCSD	1,930,037	83,221,812	2.32%	2,314,288	96,467,224	2.40%	2,544,945	100,006,790	2.54%	1,690,924	113,033,165	1.50%
UCSF	1,433,270	126,520,333	1.13%	1,958,371	130,667,974	1.50%	1,634,222	199,269,404	0.82%	1,289,360	146,051,837	0.88%
Total	**$10,258,612**	**$808,648,356**	**1.27%**	**$13,484,342**	**$791,638,138**	**1.70%**	**$13,660,650**	**$976,076,624**	**1.40%**	**$10,535,939**	**$803,067,747**	**1.31%**

Figure 4.2

As part of the P$200MM Program, Procurement is implementing new tools which will be used to validate and confirm this information. Through this work, new metrics may also be developed. Systemwide contract savings are estimated by UCOP. Savings generated by systemwide UC agreements is a measure of cost savings (including cost avoidance and incentives) generated by each UC location from purchases through UC systemwide strategic sourcing contracts. The data is current as of October 1, 2011 until September 30, 2012. As part of the P$200MM Program, Procurement is implementing new tools which will be used to validate and enhance this information. The average line represents the Q1 2012-13 average.

CFO Division AIM Report: Actionable Information for Managers

Savings generated by local agreements as a % of total spend on goods and services



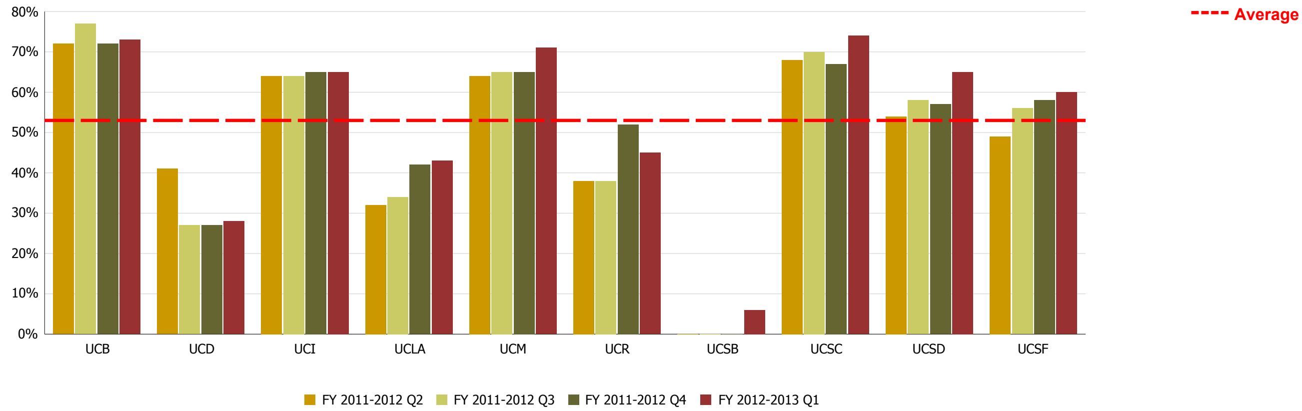
Location Savings Generated	FY 2011-2012 Q2			FY 2011-2012 Q3			FY 2011-2012 Q4			FY 2012-2013 Q1		
	Local Agreements	Total Spend on Goods and Services	Ratio	Local Agreements	Total Spend on Goods and Services	Ratio	Local Agreements	Total Spend on Goods and Services	Ratio	Local Agreements	Total Spend on Goods and Services	Ratio
UCB	$122,298	$256,997,953	0.05%	$519,279	$220,488,845	0.24%	$672,999	$224,858,266	0.30%	$404,935	$208,349,675	0.19%
UCD	1,043,829	66,343,995	1.57%	1,343,214	58,979,541	2.28%	1,788,921	65,060,090	2.75%	734,410	62,003,951	1.18%
UCI	1,932,627	21,462,002	9.00%	1,326,637	21,082,487	6.29%	1,756,891	40,504,328	4.34%	1,024,458	24,665,083	4.15%
UCLA	1,280,000	180,000,000	0.71%	1,450,000	192,000,000	0.76%	1,440,000	258,000,000	0.56%	1,120,000	173,000,000	0.65%
UCM	278,224	11,618,199	2.39%	383,608	10,723,113	3.58%	1,045,552	11,777,396	8.88%	300,387	11,246,682	2.67%
UCR	713,899	18,367,820	3.89%	486,843	18,374,623	2.65%	402,153	23,856,438	1.69%	713,533	19,378,909	3.68%
UCSB	285,285	16,585,630	1.72%	296,920	16,081,393	1.85%	344,500	19,061,979	1.81%	424,775	17,773,491	2.39%
UCSC	195,951	27,530,612	0.71%	117,929	26,772,938	0.44%	276,925	33,681,932	0.82%	168,576	27,564,954	0.61%
UCSD	997,925	83,221,812	1.20%	869,865	96,467,224	0.90%	895,689	100,006,790	0.90%	1,116,213	113,033,165	0.99%
UCSF	920,967	126,520,333	0.73%	775,905	130,667,974	0.59%	890,296	199,269,404	0.45%	2,213,776	146,051,837	1.52%
Total	**$7,771,005**	**$808,648,356**	**0.96%**	**$7,570,200**	**$791,638,138**	**0.96%**	**$9,513,926**	**$976,076,624**	**0.97%**	**$8,221,063**	**$803,067,747**	**1.02%**

Figure 4.3

As part of the P$200MM Program, Procurement is implementing new tools which will be used to validate and confirm this information. Through this work, new metrics may also be developed. Currently, all data is self-reported by the campuses and definitions of each metric may not be comparable. Savings generated by local agreements is a measure of cost savings (including cost avoidance and incentives) achieved through the professional actions of the campus local procurement departments. This does not include cost savings generated through systemwide agreements reflected in Figure 4.2. Data shown is from October 1, 2011 until September 30, 2012. As part of the P$200MM Program, Procurement is implementing new tools which will be used to validate and enhance this information. The average line represents the Q1 2012-13 average.

CFO Division AIM Report: Actionable Information for Managers

% transactions processed electronically



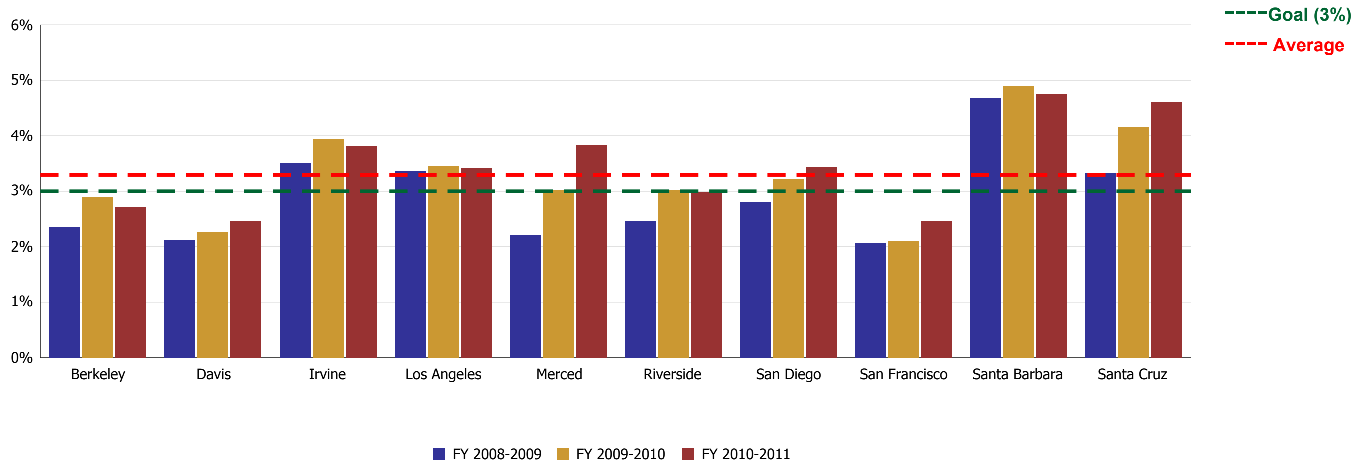
Location	% of Transactions Processed Electronically FY 2011-2012 Q2	% of Transactions Processed Electronically FY 2011-2012 Q3	% of Transactions Processed Electronically FY 2011-2012 Q4	% of Transactions Processed Electronically FY 2012-2013 Q1
UCB	72%	77%	72%	73%
UCD	41%	27%	27%	28%
UCI	64%	64%	65%	65%
UCLA	32%	34%	42%	43%
UCM	64%	65%	65%	71%
UCR	38%	38%	52%	45%
UCSB	n/a	n/a	n/a	6%
UCSC	68%	70%	67%	74%
UCSD	54%	58%	57%	65%
UCSF	49%	56%	58%	60%

Figure 4.4

As part of the P$200MM Program, Procurement is implementing new tools which will be used to validate and confirm this information. Through this work, new metrics may also be developed. Currently, all data is self-reported by the campuses and definitions of each metric may not be comparable. % transactions processes electronically is a measure of efficiency on campus. It is calculated as purchasing transactions processed electronically versus total campus transactions for purchases of goods and services. Electronic transaction is defined as a purchasing transaction from a purchasing system to a supplier in an electronic format. UC Santa Barbara does not currently have the capability to process transactions electronically. Data shown is from October 1, 2011 until September 30, 2012. As part of the P$200MM Program, Procurement is implementing new tools which will be used to validate and enhance this information. The average line represents the Q1 2012-13 average.

CFO Division AIM Report: Actionable Information for Managers

Debt service-to-operations (%)



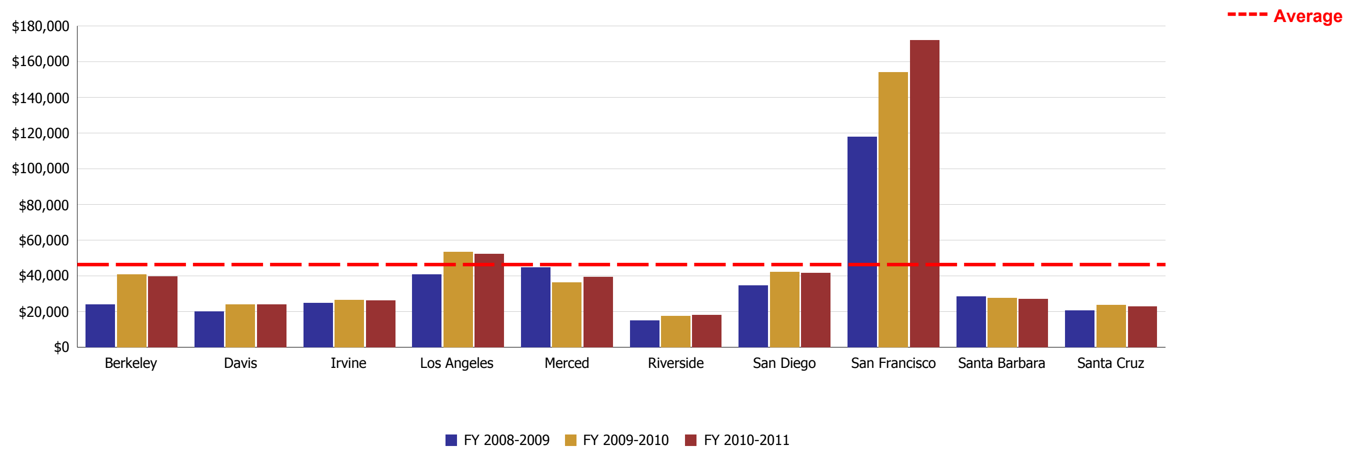
FY	Berkeley	Davis	Irvine	Los Angeles	Merced	Riverside	San Diego	San Francisco	Santa Barbara	Santa Cruz
2008-2009	2.34%	2.12%	3.50%	3.37%	2.21%	2.45%	2.80%	2.06%	4.68%	3.32%
2009-2010	2.89%	2.25%	3.94%	3.46%	3.02%	3.02%	3.21%	2.09%	4.90%	4.15%
2010-2011	2.71%	2.47%	3.81%	3.41%	3.84%	2.98%	3.44%	2.47%	4.75%	4.60%

Figure 5.1

Debt service-to-operations measures the burden of debt service payments relative to the campus' operating budget, thus, *the desired trend is lower.* A higher percentage of debt service to budget can negatively affect the campus' 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. Financial data as of June 30, 2011. Debt data as of September 9, 2011 (excludes State Public Works Board debt). Debt service is net of Build America Bonds subsidies and capitalized interest.

CFO Division AIM Report: Actionable Information for Managers

Debt burden-to-student FTE ($)



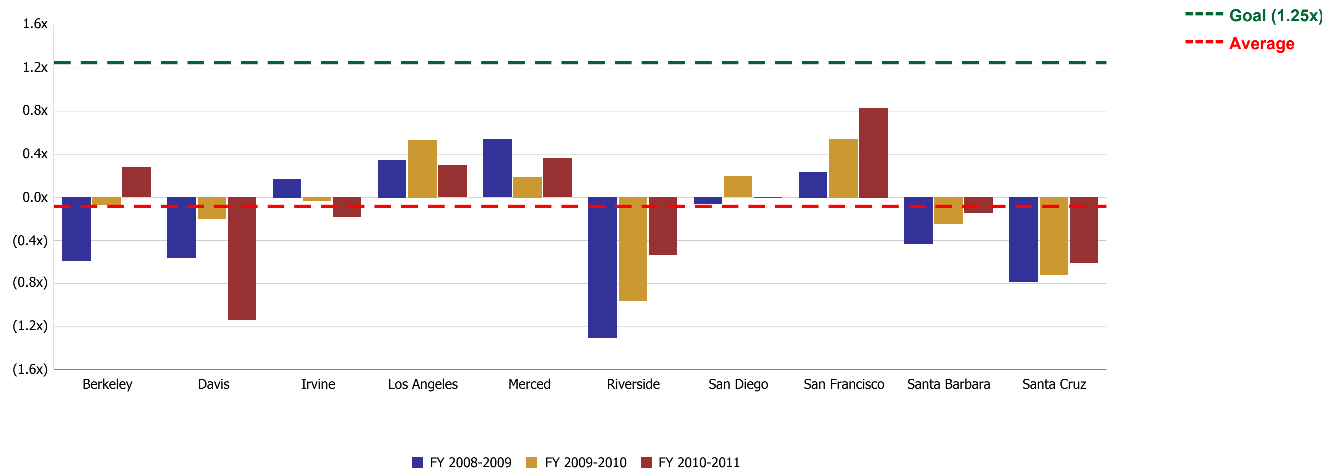
FY	Berkeley	Davis	Irvine	Los Angeles	Merced	Riverside	San Diego	San Francisco*	Santa Barbara	Santa Cruz
2008-2009	$23,971	$20,103	$24,786	$40,846	$44,682	$15,061	$34,502	$117,971	$28,593	$20,690
2009-2010	$40,826	$23,928	$26,500	$53,397	$36,400	$17,482	$42,107	$154,199	$27,663	$23,726
2010-2011	$39,771	$23,855	$26,335	$52,319	$39,310	$18,202	$41,598	$172,024	$27,006	$22,908

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. The average line represents the 2011 average. Financial data as of June 30, 2011. Debt data as of September 9, 2011 (excludes State Public Works Board debt). * San Francisco enrolls health sciences students only.

CFO Division AIM Report: Actionable Information for Managers

Expendable resources-to-debt



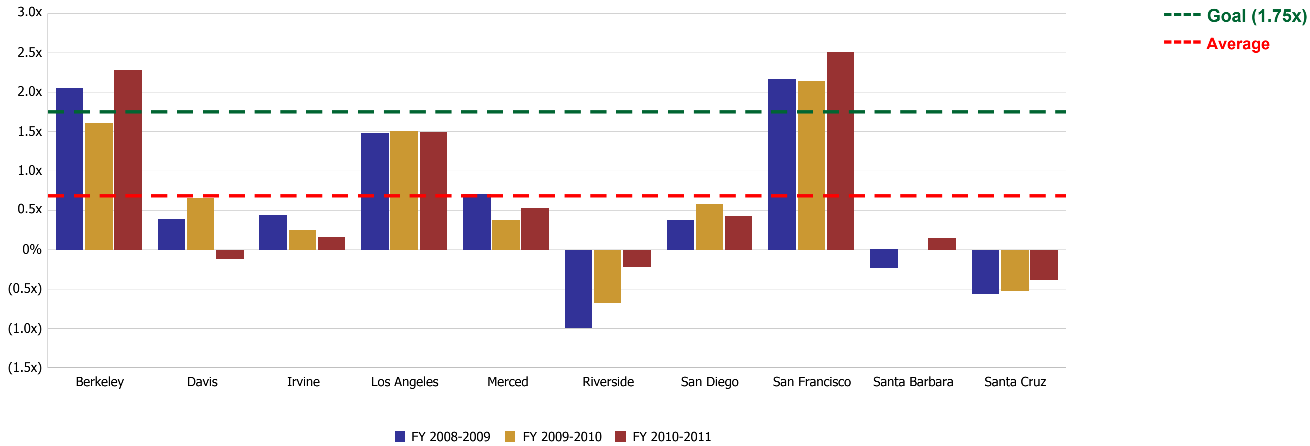
FY	Berkeley	Davis	Irvine	Los Angeles	Merced	Riverside	San Diego	San Francisco	Santa Barbara	Santa Cruz
2008-2009	(0.59x)	(0.56x)	0.17x	0.35x	0.54x	(1.30x)	(0.06x)	0.23x	(0.43x)	(0.79x)
2009-2010	(0.07x)	(0.20x)	(0.03x)	0.53x	0.19x	(0.96x)	0.20x	0.54x	(0.25x)	(0.72x)
2010-2011	0.28x	(1.14x)	(0.18x)	0.30x	0.37x	(0.53x)	0.00x	0.83x	(0.14x)	(0.61x)

Figure 5.3

Expendable resources-to-debt is a balance sheet ratio that measures how well a campus' total debt burden is covered by financial resources that are ultimately expendable (not permanently restricted), thus, *the desired trend is higher.* This ratio measures the strength of the campus' 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. Financial data as of June 30, 2011. Debt data as of September 9, 2011 (excludes State Public Works Board debt).

CFO Division AIM Report: Actionable Information for Managers

Total resources-to-debt



FY	Berkeley	Davis	Irvine	Los Angeles	Merced	Riverside	San Diego	San Francisco	Santa Barbara	Santa Cruz
2008-2009	2.05x	0.38x	0.43x	1.47x	0.71x	(0.99x)	0.37x	2.17x	(0.23x)	(0.56x)
2009-2010	1.61x	0.65x	0.25x	1.50x	0.38x	(0.67x)	0.57x	2.15x	(0.01x)	(0.52x)
2010-2011	2.28x	(0.11x)	0.16x	1.49x	0.53x	(0.21x)	0.42x	2.50x	0.15x	(0.38x)

Figure 5.4

Total resources-to-debt is a balance sheet ratio that measures the coverage of a campus' total debt burden by total financial resources including permanently-restricted assets, thus, *the desired trend is higher.* This ratio measures the strength of the campus' 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. Financial data as of June 30, 2011. Debt data as of September 9, 2011 (excludes State Public Works Board debt).