

April 25, 2016

BECKY PETITT
Vice Chancellor of Equity, Diversity, and Inclusion
Mail Code 0056

**Subject: *Vice Chancellor of Equity, Diversity, and Inclusion – Executive Accounts
Report 2016-34***

The final report for the Vice Chancellor of Equity, Diversity, and Inclusion – Executive Accounts 2016-34, is attached. We would like to thank all members of the department for their cooperation and assistance during the review.

Because we were able to reach agreement regarding management action plans in response to the audit recommendations, a formal response to the report is not requested. The findings included in this report will be added to our follow-up system. We will contact you at the appropriate time to evaluate the status of the management action plans.

UC wide policy requires that all draft reports be destroyed after the final report is issued. We also request that draft reports not be photocopied or otherwise redistributed.

David Meier
Director
Audit & Management Advisory Services

Attachment

cc: Judy Bruner
 Clare Kristofco
 Beverly Randez
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 Sheryl Vacca

UC San Diego

AUDIT & MANAGEMENT ADVISORY SERVICES

Vice Chancellor of Equity, Diversity, and Inclusion
Executive Accounts
Report No. 2016-34
April 2016

FINAL REPORT

Performed By:

Jon Mendoza, Auditor
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I. EXECUTIVE SUMMARY

Audit & Management Advisory Services (AMAS) has completed a review of the Vice Chancellor of Equity, Diversity, and Inclusion's (VC EDI) Executive Accounts. The objective of our review was to evaluate oversight for executive accounts and, on a test basis, evaluate expenditures for compliance with University and campus policy. The Lesbian, Gay, Bisexual, and Transgender Resource Center, Women's Center, and Cross-Cultural Center were recently reorganized under VC EDI, and the Black Resource Center and Raza Resource Centro were also added to this Vice Chancellor area. VC EDI and all of the community centers were included within the scope of this review. The majority of the accounting functions are performed by VC EDI personnel, and the transaction preparers are staff assigned to the various centers.

AMAS performed interviews with the available department personnel in key fiscal positions, reviewed available transaction documentation, and consulted policy in order to assess the department's internal controls. Areas reviewed included express card transactions, non-payroll expenditures, expense transfers, entertainment expenses, timekeeping and payroll, and operating ledger review. The areas selected for review were based on AMAS' understanding of VC EDI's operations.

We concluded that oversight for VC EDI executive accounts was generally adequate, and expenditures charged to the executive funds were in compliance with University and campus policies and procedures. However, we identified three resource centers that had not completed a review of all sampled transactions as part of their recurring reconciliation activities. Failure to review the full sample of transactions increases the risk of not detecting erroneous or inappropriate transactions.

Management Action Plan

VC EDI will ensure that all transactions sampled with Ledger Reviewer are appropriately reviewed and documented on a timely basis.

II. BACKGROUND

Audit & Management Advisory Services (AMAS) has completed a review of the Executive Accounts for the Vice Chancellor for Equity, Diversity, and Inclusion (VC EDI) as part of the approved audit plan for Fiscal Year 2015-16. This report summarizes the results of our review.

The VC EDI office was established in November 2012 and provides oversight for campus community centers that cater to the various diverse populations within UCSD. The centers include:

- The Black Resource Center
- The Cross Cultural Center
- The Lesbian Gay Bisexual Transgender (LGBT) Resource Center
- The Raza Resource Centro
- The Women’s Center

Staff members from each center administer the programmatic activities and prepare transactions while the accounting functions are performed by VC EDI personnel with oversight and assistance from the Executive Vice Chancellor (EVC) Business Office.

The LGBT Resource center, the Cross Cultural Center, and the Women’s Center were formerly organized under different Vice Chancellor areas. When VC EDI was organized as its own Vice Chancellor area in 2012, the centers were aggregated together with the Raza Resource Centro and the Black Resource Center. The current Vice Chancellor was hired effective March 2015 to oversee the VC EDI area.

VC EDI’s operations consist of organizing and funding programmatic activities for student and faculty participants and include obtaining, analyzing, and reporting statistical data on the diversity of the UCSD campus with both students and faculty. Activities consist of culturally-relevant artist performances, promotional materials raising awareness of cultural issues, or hiring speakers for campus events. Many of VC EDI’s programmatic activities are free to attend, are geared toward the campus population, and offer free, light refreshments to participants. As a result, these activities included significant amounts of purchasing activity at grocery stores and other retailers.

III. AUDIT OBJECTIVE, SCOPE, AND PROCEDURES

The objective of our review was to evaluate oversight for executive accounts and, on a test basis, evaluate expenditures for compliance with University and campus policy. The scope of our review was focused on internal controls for selected business office operations (e.g., payroll and timekeeping, travel and entertainment, procurement) and delegations of authority. The scope of our detailed testing of expenditures was limited to expenses charged to executive and resource center accounts.

In order to achieve our objective, we performed the following:

- Reviewed the organizational structure and reporting relationships for VC EDI staff;

- Reviewed financial information and determined the composition of executive discretionary funds (see **Attachment A**);
- Reviewed financial information for five VC EDI Community Centers (**Attachment B**);
- Met with management to discuss potential areas of concern;
- Requested and reviewed departmental responses to internal control questionnaires and separation of duties matrices within each cultural center;
- Evaluated electronic financial approval hierarchies within the Integrated Financial Information Systems (IFIS);
- Reviewed campus policies for key business processes, such as:
 - Express Cards
 - Non-payroll expenditures
 - Operating ledger review
 - Expense transfers
 - Entertainment expenses
 - Timekeeping and payroll
- Performed detailed testing for 109 transactions from selected key business processes to verify that internal controls were adequate and functioning in compliance with University policy.

IV. CONCLUSION

Based on our audit procedures, we concluded that oversight for VC EDI executive and resource center accounts was generally adequate, and expenditures charged to the executive funds were in compliance with University and campus policies and procedures.

We observed one opportunity for improvement, which is discussed in the balance of this report.

V. OBSERVATIONS REQUIRING MANAGEMENT ACTION

A.	Transaction Sampling
Three resource centers had not completed a review of all sampled transactions as part of their recurring reconciliation activities.	
Risk Statement/Effect	
Failure to review the full sample of transactions increases the risk of not detecting erroneous or inappropriate transactions.	
Management Action Plan	
A.1	VC EDI will ensure that all transactions sampled with Ledger Reviewer are appropriately reviewed and documented on a timely basis.

A. Transaction Sampling – Detailed Discussion

On a monthly basis, departments are required to validate transactions posted to the operating ledger to ensure expenditures, liens, and revenues are correct, accurate and reasonable. Departments must also ensure that evidence of this review is adequately documented. This process includes verifying amounts to supporting documentation, resolving exceptions, and ensuring that corrective actions are taken in a timely manner. VC EDI adopted the use of Ledger Reviewer to document their validation of financial transactions. The Ledger Reviewer system samples transactions, reducing the administrative burden of reviewing a high volume of transactions during reconciliation activities. The characteristics of the sample can be attributed to the population to provide assurance that transactions are being appropriately processed.

During our review, it was noted that three community centers had transactions that were sampled using Ledger Reviewer but were not reviewed.

Center	Transactions Sampled	Un-reviewed	Additional Comments
Black Resource Center	33	2	None
Raza Resource Centro	38	11	4 un-reviewed transactions >60 days old
Cross Cultural Center	82	1	1 un-reviewed transaction >60 days old

In order for the transaction sampling process to be regarded as a valid method of ledger review, all sampled transactions must be reviewed.

**FINANCIAL BALANCES FOR PERIOD UNDER AUDIT
AS OF JULY 31, 2015**

Organization	Fund	Index	Description	Budget	Liens	Financial	Balance July 31, 2015
660220			Vice Chancellor - Equity, Diversity, and Inclusion				
	07427A						
		EDI1DTP	DIVERSITY TRAINING OPPORTUNITY FUND	\$ 5,075	\$ -	\$ 5,075	\$ -
		EDI1SPO	VCEDI SPEAKER SERIES OPP FUNDS	\$ 21,243	\$ -	\$ 20,758	\$ 485
		EDI1SPS	VCEDI SPEAKER SERIES	\$ -	\$ -	\$ -	\$ -
		EDI2000	AVCFDE PROGRAMMING OPPORTUNITY FUND	\$ 6,175	\$ -	\$ 6,175	\$ 0
		EDI4REN	VC EDI/RRC RENOVATIONS	\$ 73,803	\$ -	\$ 97,803	\$ (24,000)
		EDIBD34	DIVERSITY PROGRAM	\$ 112,485	\$ -	\$ -	\$ 112,485
		EDIBHMO	BLACK HISTORY MONTH OPPORTUNITY FND	\$ 8,839	\$ -	\$ 8,938	\$ (99)
		EDICOP	CESAR CHAVEZ MONTH OPPORTUNITY FUND	\$ 4,209	\$ -	\$ 6,897	\$ (2,688)
		EDICNAD	CA NATIVE AMERICAN DAY OPPORTUNITY	\$ 533	\$ -	\$ 6,112	\$ (5,579)
		EDIPRGM	VC EDI PROGRAMMING OPPORTUNITY FUND	\$ (13,623)	\$ -	\$ 18,656	\$ (32,279)
		EDIRQST	DEPT PROGRAMS - OPP FUNDS VC EDI	\$ 150	\$ -	\$ 150	\$ -
		EDIWCOF	WOMEN'S CONFERENCE OPPORTUNITY FUND	\$ 3,876	\$ -	\$ 3,876	\$ 0
	19900A						
		EDI1000	VC-EDI UNITS GENERAL FUND	\$ 585,192	\$ (15,992)	\$ 57,673	\$ 543,511
		EDI1CPD	VCEDI CHANCELLOR'S POST DOC	\$ 85,094	\$ -	\$ -	\$ 85,094
		EDI1DSP	VCEDI DIVERSITY STATEMENT PROJECTS	\$ 120,000	\$ -	\$ -	\$ 120,000
		EDI1DTP	VCEDI DIVERSITY TRAINING PROGRAM	\$ 34,955	\$ -	\$ 3,895	\$ 31,059
		EDI1EPS	VC EDI EVENT & PROGRAM SPONSORHIPS	\$ 913	\$ -	\$ 1,031	\$ (118)
		EDI1ING	VCEDI INNOVATION GRANTS	\$ -	\$ -	\$ -	\$ -
		EDI1SES	VCEDI SPECIAL EVENT SPONSORSHIPS	\$ -	\$ -	\$ -	\$ -
		EDI1SPG	VCEDI SPEAKER SERIES GENERAL FUNDS	\$ 55,497	\$ -	\$ 503	\$ 54,993
		EDI1TDC	VCEDI TEACHING DIVERSITY CONFERENCE	\$ 10,679	\$ -	\$ 10,321	\$ 358
		EDI2FDE	AVC FDE OPERATIONS GENERAL FUND	\$ 224,621	\$ 22,771	\$ 253,596	\$ (51,746)
		EDI2FEQ	FACULTY EQUITY ADVISOR	\$ -	\$ -	\$ -	\$ -
		EDI2PRG	AVC FDE PROGRAMMING GENERAL FUNDS	\$ -	\$ -	\$ 36	\$ (36)
		EDI7008	VC EDI PROGRAMMING GENERAL FUNDS	\$ (32,987)	\$ (5,250)	\$ 29,155	\$ (56,892)
		EDI9PRG	RAZA RC PROGRAMS & EVENTS	\$ (13,275)	\$ -	\$ (0)	\$ (13,275)
		EDIBD32	DIVERSITY PROGRAM	\$ 1,007,198	\$ -	\$ -	\$ 1,007,198
		EDIBHMC	BLACK HISTORY MONTH GENERAL FUNDS	\$ 10,620	\$ -	\$ 10,670	\$ (50)
		EDICAID	CA NATIVE AMERICAN AWARD	\$ (1,000)	\$ -	\$ -	\$ (1,000)
		EDICALI	CA NATIVE AMERICAN DAY GENERAL FUND	\$ 156	\$ -	\$ 560	\$ (404)
		EDICCMC	CESAR CHAVEZ MONTH GENERAL FUNDS	\$ 3,327	\$ -	\$ 5,119	\$ (1,792)
		EDICLIC	CLIMATE COUNCIL - VC EDI	\$ 4,806	\$ -	\$ 194	\$ 4,612
		EDICSW1	COMMITTEE ON STATUS OF WOMEN	\$ 1,181	\$ -	\$ 408	\$ 773
		EDIGIS1	ADVISORY COMMITTEE - GISOI	\$ 4,683	\$ -	\$ 617	\$ 4,066
		EDIOPS1	VC-EDI OPERATIONS/GEN FUND	\$ 980,170	\$ 134	\$ 1,066,125	\$ (86,089)
		EDIRAZA	RAZA RESOURCE CENTRO OPERATIONS	\$ (50,981)	\$ -	\$ (2,025)	\$ (48,955)

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Organization	Fund	Index	Description	Budget	Liens	Financial	Balance July 31, 2015
		EDISWPA	RRC STUDENT WORKER PROF. ALLIANCE	\$ -	\$ -	\$ 0	\$ (0)
		EDITRIT	VC EDI TRITON DAY	\$ -	\$ -	\$ 0	\$ (0)
		EDIVCFE	AVC FACULTY EQUITY/ VC EDI	\$ (133,500)	\$ (2,383)	\$ -	\$ (131,117)
		EDIWCON	CSW WOMEN'S CONFERENCE	\$ 16,751	\$ -	\$ 16,751	\$ 0
	19933A						
		EDI2AVC	AVC-FDE UCOP MATCHING FUNDS	\$ 30,000	\$ -	\$ -	\$ 30,000
	20095A						
		EDI1CTR	VC EDI CARRY FORWARD TUITION FUNDS	\$ 26,301	\$ -	\$ -	\$ 26,301
		EDI1IGT	EDI INNOVATION GRANTS TUITION FUNDS	\$ -	\$ -	\$ -	\$ -
		EDI1SET	VCEDI SPECIAL EVENT SPONSOR TUITION	\$ -	\$ -	\$ -	\$ -
		EDIBD01	VC EQUITY DIVERSITY & INCLUSION	\$ 508,877	\$ -	\$ -	\$ 508,877
		EDIOPS2	VCEDI OPERATIONS TUITION FUNDS	\$ -	\$ -	\$ -	\$ -
	60742A						
		EDIBHMR	BLACK HISTORY MONTH TICKET SALES	\$ 5,827	\$ -	\$ 3,255	\$ 2,572
	68310A						
		EDI6831	SURPLUS SALES/VCEDI	\$ 245	\$ -	\$ (245)	\$ 490
	93987A						
			<i>(No index number, federal work study funds)</i>	\$ 1,159	\$ -	\$ 1,236	\$ (77)
EXECUTIVE ACCOUNTS OVERALL BALANCE				\$ 3,709,273	\$ (720)	\$ 1,633,313	\$ 2,076,681

**FINANCIAL BALANCES FOR PERIOD UNDER AUDIT
AS OF JULY 31, 2015**

Organization	Fund	Index	Description	Budget	Liens	Financial	Balance July 31, 2015
660205			Cross Cultural Resource Center				
	07427A						
		CRC5100	CCC - OPPORTUNITY FUND	\$ 867	\$ -	\$ (850)	\$ 1,717
		CRC5EDI	ALUMNI ROOTS PROGRAMMING OPP FUND	\$ 32	\$ -	\$ 1,279	\$ (1,247)
	19900A						
		CRC51TF	CCC - ONE TIME GENERAL FUNDS	\$ -	\$ -	\$ (0)	\$ (0)
		CRC5CAM	CCC COMMON AREA MAINTENANCE	\$ 0	\$ -	\$ -	\$ 0
		CRC5GEN	DISCRETIONARY GENERAL FUND	\$ 9,821	\$ -	\$ 468	\$ 9,353
		VAACCVZ	CCC - COMMON AREA MAINTENANCE	\$ 21,971	\$ -	\$ 21,971	\$ 0
	20095A						
		CRC5000	CROSS CULTURAL CENTER - OPERATIONS	\$ 467,945	\$ -	\$ 509,274	\$ (41,329)
		CRC5ARP	CCC ALUMNI ROOTS PROJECT	\$ 724	\$ -	\$ 724	\$ -
		CRC5C4W	CCC-20TH ANNIVERSARY	\$ 15,771	\$ -	\$ 16,003	\$ (232)
		CRC5DIV	CCC - DIVERSITY ENGAGEMENT PROGRAMS	\$ 1,600	\$ -	\$ 1,864	\$ (264)
		CRC5EVN	CCC - COMMUNITY & INCLUSION	\$ 8,371	\$ -	\$ 8,416	\$ (44)
		CRC5GLA	CCC OUTREACH & YIELD	\$ 1,952	\$ -	\$ 1,944	\$ 7
		CRC5ONE	CCC ONE TIME/AD HOC FUNDS	\$ 37,773	\$ -	\$ 37,773	\$ 0
		CRC5PRG	CCC FACULTY & DIVERSITY ENGAGEMENT	\$ 2,667	\$ -	\$ 5,852	\$ (3,186)
		CRC5SAE	CCC - SUPPLIES AND EXPENSES	\$ 11,669	\$ 0	\$ 13,530	\$ (1,861)
		CRC5SOC	CCC RETENTION & SUCCESS	\$ 3,097	\$ (0)	\$ 3,279	\$ (181)
		CRC5WMC	SPECIAL PROJECTS INTERNS/VOLUNTEER	\$ 1,659	\$ -	\$ 2,576	\$ (917)
		CRCBD01	CROSS CULTURAL CENTER	\$ 344,904	\$ -	\$ -	\$ 344,904
	44145A						
		CHN4129	UCFDN/PROGRAMMING AND EVENTS/4129	\$ -	\$ -	\$ 750	\$ (750)
		CRC4129	UCFDN/CROSS-CULTURAL CTR SUPPT/4129	\$ 1	\$ -	\$ 79	\$ (78)
	68310A						
		CRC6831	CCC SURPLUS SALES	\$ 88	\$ -	\$ 88	\$ -
	86F65A						
		CRC8665	UCFDN/CCC UNITY FUND/3175	\$ 1	\$ -	\$ 809	\$ (808)
	93987A						
			<i>(No index number, federal work study fund)</i>	\$ 4,334	\$ -	\$ 4,334	\$ 0
660207			Women's Center				
	05397A						
		WOM5397	WOMEN'S CENTER-LACTATION PROGRAM	\$ 8,851	\$ -	\$ 7,037	\$ 1,814
		WOMBD30	LACTATION PROGRAM	\$ 5,350	\$ -	\$ -	\$ 5,350
	07427A						
		WOM7100	WOMEN'S CENTER-OPPORTUNITY FUND	\$ 1,694	\$ -	\$ 1,103	\$ 591
		WOM7200	WC-OPPORTUNITY FUND SUPPLIES	\$ (887)	\$ -	\$ -	\$ (887)
	19900A						

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Organization	Fund	Index	Description	Budget	Liens	Financial	Balance July 31, 2015
		VAAWOGP	WOMEN'S CENTER - PROGRAMS	\$ -	\$ -	\$ -	\$ -
		VAAWOM1	WOMEN'S CENTER - GENERAL FUNDS	\$ 35	\$ -	\$ 731	\$ (696)
		WOM7CAM	WC COMMON AREA MAINTENANCE	\$ 6,524	\$ -	\$ 6,524	\$ (0)
	20095A						
		WOM7000	WOMEN'S CENTER	\$ 358,893	\$ -	\$ 383,142	\$ (24,249)
		WOM7COM	WC COMMUNITY & INCLUSION	\$ 3,582	\$ (0)	\$ 3,508	\$ 74
		WOM7CSP	WOMENS CENTER - CO-SPONSOR PROGRAMS	\$ 520	\$ -	\$ 350	\$ 170
		WOM7FAC	WC FACULTY & DIVERSITY ENGAGEMENT	\$ 1,322	\$ -	\$ 988	\$ 334
		WOM7HOF	WOMENS CENTER SUPPLIES & EXPENSES	\$ (5,562)	\$ (5,019)	\$ -	\$ (543)
		WOM7LIB	WOMEN'S CENTER - LIBRARY	\$ 520	\$ -	\$ 520	\$ 0
		WOM7ONE	WC ONE TIME OPERATIONS GEN FUNDS	\$ 9,627	\$ -	\$ 9,627	\$ (0)
		WOM7PRG	WOMEN'S CENTER - PROGRAMS	\$ (317)	\$ -	\$ -	\$ (317)
		WOM7RET	WC RETENTION & SUCCESS	\$ 7,949	\$ -	\$ 7,314	\$ 635
		WOM7SAE	WOMEN'S CENTER- SUPPLIES & EXPENSES	\$ 14,216	\$ (3)	\$ 14,159	\$ 60
		WOM7SPP	WC - STUDENT PROGRAMS & LEADERSHIP	\$ 2,068	\$ -	\$ 2,122	\$ (54)
		WOM7TVT	WOMEN'S CENTER - TRAVEL	\$ 2,746	\$ (3,000)	\$ 2,206	\$ 3,540
		WOMBD03	WOMEN'S CENTER	\$ 244,468	\$ -	\$ -	\$ 244,468
	43427A						
		CHN3427	UCFDN/WOMENS CTR DEVELOP/4998	\$ -	\$ -	\$ -	\$ -
	43430A						
		WOM4649	UCFDN/WOMEN'S CENTER SUPPORT/4649	\$ 1,215	\$ -	\$ 586	\$ 629
	68310A						
		WOM6831	WOMEN'S CENTER-SURPLUS SALES	\$ 1,186	\$ -	\$ -	\$ 1,186
	86570A						
		CHN8657	UCFDN/CAMPUS COMMUNITY CENTERS/1243	\$ 0	\$ -	\$ -	\$ 0
	93987A						
		(No index number, federal work study fund)		\$ 4,199	\$ -	\$ 4,199	\$ (0)
660219			Lesbian, Gay, Bisexual, and Transgender Resource Center				
	07427A						
		LGB6101	LGBT RC - OPPORTUNITY FUND	\$ 1,013	\$ -	\$ 500	\$ 513
	19900A						
		LGB6000	LGBT RESOURCE CENTER - GEN FUND	\$ -	\$ -	\$ -	\$ -
		LGB6009	LGBT RC COMMON AREA MAINTENANCE	\$ 6,022	\$ -	\$ 5,163	\$ 860
	20095A						
		LGB6100	LGBT RESOURCE CENTER	\$ 300,253	\$ -	\$ 323,733	\$ (23,479)
		LGB6102	LGBT RC- COMMUNITY & INCLUSION	\$ 11,195	\$ -	\$ 11,319	\$ (124)
		LGB6103	LGBT RC - ADMIN SUPPLIES & EXPENSES	\$ 5,140	\$ 34	\$ 5,722	\$ (617)
		LGB6104	LGBT RC- PROGRAMMING	\$ 2,649	\$ -	\$ 3,145	\$ (497)
		LGB6105	LGBT RC -RETENTION & SUCCESS	\$ 5,646	\$ -	\$ 5,927	\$ (281)
		LGB6106	LGBT RC - LIBRARY	\$ 559	\$ -	\$ 584	\$ (25)
		LGB6107	FACULTY DIVERSITY ENGAGEMENT	\$ (321)	\$ -	\$ (0)	\$ (321)
		LGB6108	LGBT RC- TRAVEL	\$ 8,227	\$ 700	\$ 8,519	\$ (991)

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Organization	Fund	Index	Description	Budget	Liens	Financial	Balance July 31, 2015
		LGB6109	LGBT RC RAINBOW GRADUATION	\$ 4,379	\$ -	\$ 4,455	\$ (76)
		LGB6110	LGBTRC MENTAL HEALTH INTERN PROGRAM	\$ 3,078	\$ -	\$ 2,989	\$ 89
		LGB6ONE	LGBT RC ONE TIME OPERATION FUNDS	\$ 47,493	\$ -	\$ 47,493	\$ (0)
		LGBBD01	LGBT RESOURCE CENTER	\$ 227,177	\$ -	\$ -	\$ 227,177
	43429A						
		CHN4997	UCFND/LGBT STAFF DEVELOPMENT/4997	\$ -	\$ -	\$ -	\$ -
	56134A						
		CHN5613	UCFDN/UCSD LGBT RES OFFICE/3827	\$ -	\$ -	\$ -	\$ -
		LGB5613	UCFDN/UCSD LGBT RES OFFICE/3827	\$ 2,041	\$ (1,000)	\$ 10,679	\$ (7,638)
	68310A						
		LGB8310	LGBT RESOURCE CENTER -SURPLUS SALES	\$ 448	\$ 0	\$ 486	\$ (38)
	86570A						
		LGB8657	UCFDN/CAMPUS COMMUNITY CENTERS/1243	\$ -	\$ -	\$ 119	\$ (119)
	93987A						
			<i>(No index number, federal work study fund)</i>	\$ 5,897	\$ -	\$ 5,897	\$ (0)
660232			Black Resource Center				
	07427A						
		BRC8100	BRC OPPORTUNITY FUND	\$ 362		\$ 362	
	19900A						
		BRC8GEN	BRC GENERAL FUNDS	\$ -	\$ -	\$ 1,678	\$ (1,678)
		BRCCAM1	BRC COMMON AREA MAINTENANCE	\$ 2,282	\$ -	\$ 2,282	\$ -
	20095A						
		BRC8000	BLACK RESOURCE CENTER - OPERATIONS	\$ 218,092	\$ (1,472)	\$ 245,870	\$ (26,306)
		BRC8BGP	BRC BLACK GRADUATION PROGRAM	\$ 6,864	\$ -	\$ 4,251	\$ 2,613
		BRC8BOP	BSU OVERNIGHT PROGRAM / BRC	\$ 6,546	\$ -	\$ 5,257	\$ 1,289
		BRC8CAM	BRC COMMON AREA MAINTENANCE	\$ -	\$ -	\$ -	\$ -
		BRC8CSP	BRC CO-SPONSOR PROGRAMS	\$ 608	\$ -	\$ 709	\$ (101)
		BRC8GSS	BRC GRADUATE STUDENT SUPPORT	\$ 9,062	\$ -	\$ 5,655	\$ 3,407
		BRC8LIB	BLACK RESOURCE CENTER LIBRARY	\$ 500	\$ -	\$ 500	\$ -
		BRC8ONE	BRC ONE TIME/AD HOC FUNDS	\$ 521	\$ -	\$ 521	\$ 0
		BRC8PRG	BLACK RESOURCE CENTER PROGRAMMING	\$ 5,498	\$ (0)	\$ 8,428	\$ (2,930)
		BRC8SLP	STUDENT LEADERSHIP PROF.DEVELOPMENT	\$ 4,050	\$ 1,700	\$ 1,950	\$ 400
		BRC8SSI	BRC STUDENT SUCCESS INSTITUTE	\$ 3,535	\$ -	\$ 3,465	\$ 71
		BRCBD01	BLACK RESOURCE CENTER	\$ 146,807	\$ -	\$ -	\$ 146,807
	86H58A						
		BRC8658	UCFDN/BLACK RESOURCE CTR SUPP/3077	\$ 1,500	\$ -	\$ 1,500	\$ -
	93987A						
			<i>(No index number, federal work study fund)</i>	\$ 2,300	\$ -	\$ 2,300	\$ (0)
660236			Raza Resource Centro				
	20095A						
		RRC9000	RAZA RESOURCE CENTRO OPERATIONS	\$ 250,320	\$ 31	\$ 268,391	\$ (18,101)
		RRC9CIA	RRC COMMUNITY INNOVATOR AWARDS	\$ 1,941	\$ -	\$ 1,941	\$ 0

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Organization	Fund	Index	Description	Budget	Liens	Financial	Balance July 31, 2015
		RRC9CSP	RRC CO-SPONSORSHIPS	\$ 1,636	\$ -	\$ 1,684	\$ (48)
		RRC9PRG	RAZA RESOURCE CENTRO PROGRAMMING	\$ 8,206	\$ -	\$ 8,369	\$ (163)
		RRC9RCE	RRC CULTURAL EVENTS	\$ 8,632	\$ -	\$ 3,368	\$ 5,265
		RRC9RGP	RRC GRADUATION PROGRAM	\$ 5,738	\$ (0)	\$ 4,298	\$ 1,439
		RRC9RMP	RRC MENTORSHIP PROGRAM	\$ 10,546	\$ -	\$ 10,218	\$ 328
		RRC9ROP	RRC OVERNIGHT PROGRAM	\$ 9,935	\$ (0)	\$ 7,801	\$ 2,134
		RRC9RPC	RRC PRACTICUM COURSE	\$ 1,000	\$ -	\$ -	\$ 1,000
		RRC9RTC	RRC TRANSFER COMPONENT	\$ 1,116	\$ -	\$ -	\$ 1,116
		RRC9SPP	RRC SCHOOL PREPARATION & PLANNING	\$ 2,489	\$ -	\$ 1,515	\$ 975
		RRCBD01	RAZA RESOURCE CENTRO (PERM)	\$ 276,418	\$ -	\$ -	\$ 276,418
		RRC9SRAC	STUDENT RESEACH ACADEMIC CONFERENCE	\$ 11,766	\$ -	\$ 8,234	\$ 3,531
		RRC9SWPA	STUDENTWORKER PROFESSIONAL ALLIANCE	\$ 2,859	\$ -	\$ 2,141	\$ 717
	93987A						
			<i>(No index number, federal work study fund)</i>	\$ 5,774	\$ -	\$ 5,774	\$ (0)
660238			Inter-Tribal Resource Center				
	20095A						
		IRCBD01	INTER-TRIBAL RESOURCE CTR (PERM)	\$ 151,925	\$ -	\$ -	\$ 151,925
EXECUTIVE ACCOUNTS OVERALL BALANCE				\$ 3,393,173	\$ (8,029)	\$ 2,119,473	\$ 1,281,729