

Sindecuse Health Center Fund 43 Budget Protocol **WMU Student Affairs (Revised 10-13-2016)**

Account Structure

Department operational accounts and budgets are structured so that the department head (Director, SHC) has decision-making authority over the annual operational aspects of the health center and is provided a sufficient base budget at the beginning of the year which empowers him/her to make required day to day decisions. The department head has full authority to make budget changes within this existing budget as long as the adjustments do not affect the overhead accounts or controlled compensation lines. For changes that extend beyond the department operating budget, supervisor consultation and approval is required.

Overhead accounts are structured so that the Vice President of Student Affairs is directly responsible for overarching, broad activities related to the basic operation of the facility and services offered. Examples include student health fee, debt service, property and malpractice insurance, general fund chargeback and reimbursement, and transfers between capital or quasi-endowment funds.

See "Department Number Descriptions" below for more detail.

Budget/Financial Monitoring

Budget/financial monitoring and review is to be an on-going and inclusive process. The Budget Analyst Senior prepares monthly financial reports and meets with department heads quarterly to review the reports and discuss any necessary revisions. Sindecuse is responsible for practice management reporting. Student Affairs Business Operations and Sindecuse management hold monthly meetings to review financial and practice management reports. Business Operations staff attends/presents at Sindecuse leadership team meetings as needed.

Standard Treatment or Appropriateness

The department is to ensure that all transactions governed by Divisional or University procedure or practice and financial governing bodies are adhered to. Student Affairs Business Operations is the resource for questions pertaining to Student Affairs practice, procedure or treatment. Various University departments are additional resources for items outside the scope of Student Affairs.

Permanent Booked Budget

Budget development is a collaborative process with Student Affairs Business Operations, Sindecuse department heads, the Director of Sindecuse, and the Sindecuse Business Manager Senior. Budget monitoring is an on-going and inclusive process. There is an annual budget planning and development process that allows for various phases of budget development. The phases of the budget planning process are as follows:

- Non-factor alignments based on actuals history
- Controlled compensation/fringes/GA factor changes
- Revenue factor changes
- Health Fee factor changes
- Director changes
- Set regulated funds transfer, if applicable
- Align net budget to zero

At the end of the process, the booked budget is reviewed by the VP for Student Affairs.

Permanent Budget Adjustments

All permanent budget adjustments, during and after booking, will be processed by the Budget Analyst Senior, Student Affairs Business Operations. The department head will approve permanent budget adjustments within operational accounts, and the Vice President will approve budget adjustments involving overhead accounts. A funding request form should be completed for requested permanent budget adjustments. The form can be found on the Student Affairs website.

One-Time Budget Adjustments

All one-time adjustments will be processed by the Budget Analyst Senior, Student Affairs Business Operations. Sindecuse Health Center may request one-time budget adjustments for select expense codes and non-controlled compensation codes within each department number. A funding request form should be completed for requested one-time adjustments. The form can be found on the Student Affairs website.

Salary Savings/Residual

All budget savings of controlled-position salary expenses (one-time adjustments) or residual of controlled-position salary budgets (perm adjustments) will be processed as a budget adjustment via 43-5303300-4150 and should not be relied upon by the department for operating. As of the date of this document, controlled compensation includes the following accounts: 3211, 3145, 3221, 3311, and 3713. These accounts are subject to change.

Transfers to/from Other Funds

Transfers/support to/from other funds, not set forth in the booked budget, must first be approved by the Vice President. Transfers in or out will be processed in appropriate revenue or expense codes in 435303300. Transfers/support that occur as part of day-to-day operating, such as fees for service paid by internal departments, are exempted from VP approval.

43-5303300-4150

43-5303300-4150 is used as a budget balancing/monitoring line for the fund's activities and should be used in a way that allows this line to be a key indicator of overall performance at any given time. Strictly adhering to this protocol and consistency and uniformity in practice and use is required to achieve that result. Only budget adjustments will be made to this account.

Regulated Funds Transfer (43-5303300-4188)

Based on mindful planning, a regulated funds transfer is the transfer of funds to reserve accounts to assist in avoiding negative impacts on operational services and programs during short term fluctuations in revenue and to set aside sufficient funds to support/realize longer range goals. Each year, at the time of budget setting, specific amounts to be transferred to department specific reserves (including capital accounts and quasi-endowments) will be set. These transfers should be budgeted in 435303300-4188. Actual transfers will depend upon actual operating performance and factors. Additional funds may be earmarked for general or specific reserves by the VP for Student Affairs. Sindecuse Health Center is working on developing a regulated funds strategy at this time.

43-0000000

The only regular transactions that are to be made from or to 43-0000000 are monthly accounts receivable entries using object code 1297. Proposed changes to this should be discussed with Student Affairs Business Operations. Refer to the Student Affairs business process documents for more detail related to accounts receivable processes. These documents are in the process of being updated.

Inventory and Accounts Receivable

Inventory for pharmacy and sports medicine will be posted annually at year-end within the timeframe set forth by WMU. Accounts Receivable for health services and for pharmacy will be posted monthly, within the time frames set forth by WMU. Refer to the Student Affairs business process documents for more detail related to inventory and accounts receivable processes. These documents are in the process of being updated. Entries must be submitted to Student Affairs Business Operations at the end of the fiscal year for inventory and quarterly for accounts receivable.

Fund Balance

All year end fund balances will roll forward to 43-5303300-9200. Sindecuse Health Center will be responsible for absorbing operational account year-end deficit balances. The amount in the fund balance should align with the regulated funds strategy.

Department Number Set-up, Change and Deactivation

All non-grant department number (formerly fund and cost center) set-ups, changes or deactivations, including project accounts, must be reviewed by the Student Affairs Business Operations contact person. The Student Affairs Business Operations contact person should be notified of any new grant department numbers.

Student Affairs Business Operations

This office serves as a resource for items pertaining to Student Affairs policies, procedures or practices and is responsible for periodic review of sample transactions to help ensure consistency and uniformity of budgets and financials across Student Affairs. The Budget Analyst Senior, Student Affairs Business Operations, will be solely responsible for the processing of all budget adjustments, both permanent and one time.

Department Descriptions

Revised FY2017	Description	Manager	Year End Roll Forward To:
5303100	Administrative Operations	Lisa Marshall	5303300
5303110	Health Center - Bus Svcs	Lisa Marshall	5303300
5303120	Pharmacy	Lisa Marshall	5303300
5303140	Diagnostic Services	Lisa Marshall	5303300
5303160	Medical	Lisa Marshall	5303300
5303190	Sports Medicine Clinic	Lisa Marshall	5303300
5303220	Nursing	Lisa Marshall	5303300
5303240	Health Education	Lisa Marshall	5303300
5303270	Early Return to Work Program	Lisa Marshall	5303300
5303280	SHC Revenue Holding Account	Lisa Marshall	5303300
5303300	Health Center Net Income/Loss	Diane Anderson	5303300
5303020	SA Information Svcs SHC	Lisa Marshall	5303300
5303170	Information Systems	Lisa Marshall	5303300
5303180	Marketing	Lisa Marshall	5303300
5303290	Sindecuse Deferred Maint/Refurb	Lisa Marshall	5303300
5303350	Sindecuse Overhead	Diane Anderson	5303300

Department	Description	Function
5303100	Administrative Operations	All compensation and other expense (and revenue if applicable) activity directly related to the core central office administration
5303110	Health Center- Bus Svcs	All compensation and other expense activity (and revenue if applicable) directly related to registration, cashiering, medical records and insurance is housed here.
5303120	Pharmacy	All revenue, compensation and other expense activity directly related to pharmaceutical operations and OTC sales.
5303140	Diagnostic Services	All revenue, compensation and other expense activity directly related to diagnostic services.
5303160	Medical	All revenue, compensation and other expense activity directly related to physician clinical services.
5303190	Sports Medicine Clinic	All revenue, compensation, massage and other expense activity directly related to sports med operations and massage.
5303220	Nursing	All revenue, compensation and other expense activity directly related to nursing operations and central supply operations.
5303240	Health Education	All revenue, compensation and other expense activity directly related to health education and dietetic operations.
5303270	Early Return to Work Program	All revenue, compensation and other expense activity directly related to ERTW program.
5303280	SHC Revenue Holding Account	SHC revenues are deposited here and allocated prior to each month end to the appropriate operations within the Health Center. This account should operate near zero at each month close and must equal zero at year end.
5303300	Health Center Net Income/Loss	Simply a balancing account for the fund's activities.
5303020	SA Information Svc SHC	All revenue, compensation and other expense activity directly related to SA information systems operations.
5303170	Information Systems	All revenue, compensation and other expense activity directly related to information systems operations.
5303180	Marketing	All revenue, compensation and other expense activity directly related to marketing operations and services.
5303290	Sindecuse Deferred Maint/Refurb	Place to budget for and spend from related to planned maintenance, repair replacement and large or unexpected projects.
5303350	Sindecuse Overhead	Includes broad revenue and expense activity for the entire health center, including items such as student health fee, general insurance and general fund chargeback.