Oracle ERP Cloud Budgetary Control: A Case Study
PURPOSE STATEMENT

This white paper has been written to provide guidance on implementation decisions and setup for Budgetary Control in Oracle ERP Cloud through an example case study.

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WELCOME TO VISION CITY

This paper describes the key implementation decisions a small city makes in configuring Oracle ERP Cloud Budgetary Control to manage its finances.

Vision City is a small fictional city in northern California. The city purchases Oracle ERP Cloud to address the following requirements:

- Better analytics during budget preparation/planning to budget execution cycle
- Improved analysis and monitoring of budget consumption
- Increased visibility of budget issues for transaction users
- Streamlined legal and management reporting

Key Funds and Funding Sources

The main revenue sources are sales tax and property tax. The main citywide expenditures that must be budgetary controlled are in the General Fund.

![Figure 1. Expenditures by Fund](image-url)
The following five areas of expenditures are funded by the General Fund:

- General Government
- Public Safety (Police and Fire)
- Parks and Recreation
- Community Development
- Public Works

![General Fund Expenditures FY 2013-2014]

Figure 2. General Fund Expenditures
Vision City Organization

The Vision City government is organized into departments, with lower-level departments rolling up to higher-level or parent departments:

![Vision City Department Hierarchy Diagram]

The city has department managers controlling purchase approvals and budget spending at level 3 in the department hierarchy. Public reporting on the General Fund spending on administration is separated from operations. The finance department on behalf of the city council requires reporting on the type of expenditures at the object (or natural account) level.

Financial Management Cycle

The financial management cycle of the city mainly revolves around the budget planning for the next year and staying on track in the current year. The budget is a financial plan on how the city will receive and spend money during the fiscal year.

The financial management cycle has four phases:

- Planning and Budgeting: Prioritize objectives and determine the allocation of funds to meet these objectives.
- Budget Implementation: Map objectives to specific programs and departments in the city's organization structure for recording, expense monitoring and control.
- Expenditure Monitoring: Ensure that the budget amounts allocated are correctly reflected in Oracle ERP Cloud and the proper controls are set up for expenditures.
- Inquiry and Reporting: Produce periodic reports for the public and the department heads to reflect prior period budget vs. expenditure. Perform budget transfers and approve any budgetary control override requests.

Each department head is responsible for approving expenditures and controlling their budget to ensure they are meeting the associated objectives.
PLANNING AND BUDGETING

The planning and budgeting phase starts in August and continues until March. The proposed budget is prepared in April and is available for public review and hearings in May/June. The final (adopted budget) is released on July 1st.

The planning and budgeting phase has four steps:

1. Plan for Next Year
2. Strategic Goals, Objectives
3. Budget Preparation
4. Budget Review
1. Plan for Next Year

This step of the planning and budgeting phase is to determine budget priorities and expected funding for next year. Departments review funding and projects feasibility. Department managers or their designees review prior year objectives and budget expenditures. Department managers also review reports such as Performance Highlights from prior year benchmarks and Results by Department.

2. Strategic Goals, Objectives

Goals are finalized and budget allocations are refined. The finance department proposes multiple funding scenarios and forecasts revenue and funding.

3. Budget Preparation

The budget manager prepares a preliminary budget for review. The budget amounts are allocated to departments and programs. Department managers allocate budgets to the programs for which they are responsible.

4. Budget Review

The proposed budget is reviewed by the city manager and council. In addition, it is released to the public for review. A final budget is published and adopted for the new fiscal year.

BUDGET IMPLEMENTATION

After adoption, the budget is available for consumption at the beginning of the fiscal year. The enforcement of spending controls begins.

Although public safety is the highest expenditure in the city, it is outsourced and the funds are managed by the supplier, and monthly reports on expenditures are provided to the city. This white paper will focus on the two main functions under the city's direct control, namely General Government and Parks and Recreation.

EXPENDITURE MONITORING

Organizations have great control over which events in the purchasing cycle are subject to budgetary control. Vision City requires all expenditures to be subject to budgetary control validation. They elect to enable funds control at the time of requisition to ensure requestors are aware of any budget issues before they submit requisitions to approvers. Any variances from the requisition to the purchase orders and invoices will also be subject to budgetary control as well as any manual journal entries that impact the budgeted accounts.

Other organizations may elect to bypass budgetary control at requisition time and only enforce controls during purchase order preparation. This may give buyers greater control to complete purchase requests that otherwise would have been rejected. Vision City, however, prefers the requester to be notified as early as possible when there is insufficient budget for their request.

INQUIRY AND REPORTING

During the budget year, the budget manager:

- Monitors the overall health of the budget
- Alerts department managers of potential budget issues
- Overrides insufficient funds
- Executes budget transfers/adjustments
- Prepares periodic reports for management
- Prepares periodic reports for public
KEY IMPLEMENTATION CONSIDERATIONS: ENTERPRISE STRUCTURES

Vision City first defines its chart of accounts using the Rapid Implementation spreadsheet.

The chart of accounts has the following segments:

- **Fund**: Enables reporting by fund, and as their balancing segment, ensures all transactions must balance by fund
- **Department**: Mirrors the organizational structure including the hierarchical relationships
- **Program, Object and Location**: Provides detailed tracking and analysis
- **Future Use**: Allows easy expansion in the future if needed

They enter the segment names, values, and hierarchies in the Rapid Implementation spreadsheet and set July 1 as the beginning of their fiscal year. They then generate a .csv file and upload it to Oracle Financials Cloud, automatically creating all required enterprise structures, including a ledger and business unit which are linked to the newly-defined chart of accounts.

KEY IMPLEMENTATION CONSIDERATIONS: BUDGETING

Budget Entry and Approval

Vision City has historically managed its budgets in spreadsheets. They considered continuing with this approach, which involves simply loading their budgets into Oracle Financials Cloud periodically using the open interface for budgets. However, Vision City instead opts to use Oracle Planning and Budgeting Cloud Service (PBCS) which is seamlessly integrated with Oracle Financials Cloud and offers management and control capabilities beyond what Vision City has with spreadsheets.

Vision City budgets by fund, department, and program and defines their PBCS budgeting application based on these three segments. They include additional segments in their chart of accounts for tracking expenditures at more granular levels, but they do not budget at these levels.

Figure 6. Planning and Budgeting Cloud Service
They define mapping rules to write budget information from PBCS directly to Oracle Financials Cloud for use in budgetary control and actual-budget analysis. Since they do not budget at the Object or Location level, they automatically enter 000 as the value for these segments in their budgets. They also define mapping rules for transferring actual balances from Oracle Financials Cloud to PBCS for use in the budgeting process.

For more information on using PBCS with Oracle Financials Cloud, see Oracle Financials Cloud and Planning and Budgeting Cloud Service.

Using Budgets for Budgetary Control

Before loading budgets to Oracle Financials Cloud, Vision City first defines control budgets. The control budget specifies how the budget will be used to control expenditures, including:

- Transaction types: Requisitions, purchase orders, invoices, manual journal entries, purchase receipts.
- Level of control:
  - Absolute: Reject the transaction if there is insufficient budget.
  - Advisory: Allow the transaction to proceed but notify the user of any budget violations.
  - Track: Allow the transaction to proceed without notifying users of budget violations, but still report on budget vs. consumption.
  - None: Do not track activity.
- Exception conditions: Set one level of control as the default but then use a different level of control in exception conditions, such as a specific fund or group of departments. While it wouldn't make much sense to use None as the control level for an entire control budget, there are definite cases where it makes sense to use None as the default level and then set up exception conditions to enforce stricter control in certain cases.
- Tolerance: Whether users can spend beyond the allowed budget, and if so, by how much.
- Overrides: Whether users can allow a rejected transaction to proceed, and if so, which users and under what conditions.
Vision City defines two control budgets: one for spending control and the other for management reporting.

<table>
<thead>
<tr>
<th></th>
<th>FY2014-15 MONTHLY REPORTING</th>
<th>FY2014-15 ANNUAL CONTROL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Calendar</td>
<td>12 periods (1 for each month)</td>
<td>1 period (year)</td>
</tr>
<tr>
<td>Segments – hierarchy</td>
<td>• Fund</td>
<td>• Fund</td>
</tr>
<tr>
<td></td>
<td>• Department (Level 3)</td>
<td>• Department (Level 2)</td>
</tr>
<tr>
<td></td>
<td>• Program</td>
<td>• Program</td>
</tr>
<tr>
<td>Control Level</td>
<td>Track – record transaction</td>
<td>Absolute – stop transactions when there are insufficient funds</td>
</tr>
<tr>
<td></td>
<td>on funds balances only</td>
<td></td>
</tr>
<tr>
<td>Source Budget</td>
<td>Hyperion Planning</td>
<td>FY2014-15 Monthly Reporting</td>
</tr>
<tr>
<td></td>
<td>(This budget summarizes balances from the monthly budget and is not maintained separately)</td>
<td></td>
</tr>
<tr>
<td>Tolerance / Override</td>
<td>None</td>
<td>The budget manager in finance can approve and override insufficient funds</td>
</tr>
<tr>
<td>Exceptions</td>
<td>None</td>
<td>Public safety departments are outsourced and expenditures are controlled by the provider, therefore their transaction control level is Advisory</td>
</tr>
</tbody>
</table>

Figure 8: Comparison of two budgets

Vision City enters its budgets in PBCS and loads the budget data into the FY2014-15 Monthly Reporting control budget. The other control budget (FY2014-15 Annual Control) uses FY2014-15 Monthly Reporting as its budget source. Therefore Vision City does not enter two sets of budgets; one control budget derives its amounts from the other. This setup allows Vision City to do reporting and analysis at a more granular level than transaction control.

Budget Adjustments

Though Vision City has standardized on PBCS as its budgeting solution, they also allow a small group of budget managers to enter budget adjustments directly in Oracle Financials Cloud. Oracle Financials Cloud offers a spreadsheet interface for budget adjustments:
Vision City can still report on the original budget amount versus the sum total of any adjustments.

**KEY IMPLEMENTATION CONSIDERATIONS: TRANSACTION CONTROL**

Any transaction that consumes funds from a General Government, Administrative Services, or Parks and Recreation department must pass funds reservation before it can proceed. Funds reservation is performed automatically during requisition or purchase order approval, invoice validation, creation of purchase receipt distributions, or posting for a manual journal entry. Users can optionally check funds before submitting a transaction to ensure it will pass.

Vision City opts not to enforce budgetary control during requisitioning, so the first control point is purchase order approval.
Transactions that consume funds from a Public Safety department are only subject to Advisory control, so a funds reservation is not required for these transactions to continue processing.

Transactions are also checked against the FY2014-15 Monthly Reporting control budget, but as this is Track only, budget violations are not enforced.
KEY IMPLEMENTATION CONSIDERATIONS: REPORTING AND ANALYSIS

Oracle Financials Cloud offers a broad array of sophisticated reporting capabilities. The specific ways Vision City uses these tools is described below with examples.

Budgetary Control Infolets

The Budget Consumed and Funds Available infolets allow the budget manager to quickly view and track the funds consumption and funds availability of critical control budgets and budget accounts. These infolets provide insight into your budget position based on real-time transactions, and alert the budget manager to potential risks. Each budget manager can configure up to five different instances of each infolet.

The Budget Consumed infolet displays the budget consumption for a group of budget accounts you choose. You can expand the infolet to see the budget accounts with the highest consumption percentages for the control budget. On the expanded view, you can also view the funds available details by clicking the budget account link.
The Funds Available infolet displays the funds available amount and percentage based on the unused portion of the current period budget for a budget account you specify. You can click the funds available amount link to view the additional funds available details for the budget account.

Figure 13. Funds Available Infolet

**Budget Manager Inquiry/Reporting**

The Budgetary Control Dashboard allows the budget manager to monitor summary fund and department balances, and drill down to specific accounts and transactions.

Figure 14. Budget Account Monitor

Figure 15. Review Budget Balances
Figure 16. Review Budget Transactions

Figure 17. Manual Journals
BUDGETARY CONTROL EXCEPTIONS REPORT

An exceptions report tracks the health of the budget. Transactions with budgetary control failures are grouped and reported.

![Budgetary Control Exceptions Report]

OVER RIDES

When there are insufficient funds and a transaction fails funds control, a transaction user can request an override. This will automatically notify the budget manager, and the notification includes a link to the transaction details.

The budget manager dashboard lists the overrides under "Requiring My Attention" and "Requested By Me", and provides the budgetary control results for the override requests.

Department Head Inquiry/Reporting

The city chose Oracle ERP Cloud to improve analysis and monitoring of budget consumption for the department heads who approve and monitor budget consumption. The main use cases for the department heads include:

- Periodic reports to ensure budget is on track
- Ad hoc analysis to "look for funds" when budget is low
- Budget planning for next year

The budgetary control transaction details can be monitored from the Budgetary Control Analysis report. This interactive Business Intelligence Publisher (BI Publisher) report is shipped with the following three layouts and is fully customizable:

- Funds Available Trend
- View Funds Available
- Account Activities
The Funds Available Trend layout shows the balances by fund, department and object, and the corresponding transaction details of the balance.

Figure 19. Budgetary Control Analysis - Funds Available Trend
The View Funds Available layout shows the budget, commitment, obligation, expenditure and funds available balance by budget account. It can be further filtered by budget period or fund.

The commitment column typically represents the open balance from requisitions, though it also includes manual encumbrance journals with this encumbrance type. The obligation column represents the open balance from purchase orders, also including the appropriate manual encumbrance journals. The expenditure column includes invoices and actual journal entries.
ACCOUNT ACTIVITIES LAYOUT

The Account Activities layout shows account balances and details of the specific transactions that have consumed the budget for each account. The interactive layout allows further filtering by budget account and budget period.

Figure 21. Budgetary Control Analysis - Account Activities
An Oracle Transactional Business Intelligence (OTBI) subject area called "Budgetary Control - Transactions Real Time" is also available for advanced ad hoc queries. This subject area contains budgetary control and source transaction attributes.

The following is an example layout using the subject area:

**Oracle Financial Reporting Center delivers a unique multi-dimensional reporting and analysis platform that provides real time access to financial information. Users can quickly report and analyze data from different perspectives from the same system that is used for operational accounting.**

The reports allow users to:

- Dynamically drill down from balances to live transactions
- Perform multi-dimensional analysis and drill down from anywhere
- Ensure that all users are making decisions from the same source of information

The city provides its users with three reports based on the funds balances. These are secured by budget and published periodically by the budget manager for department heads.

- Balances by Department
- Budget vs. Actual
- Year on Year Comparison
Balances by Department

Figure 23. Balances by Department

Budget vs. Actual

Figure 24. GASB 34 Budget vs. Actual
Year on Year Comparison

Figure 25. Year on Year Comparison

Year-End Public and Management Reporting

Oracle Financial Reporting Center streamlines reporting for management and public reporting on accounting balances, enabling Vision City to:

- Securely distribute and access live or pre-published financial reports from a central location
- Ensure up-to-the-minute reporting and analysis without the need for batch programs

The city creates the following financial reports:

- Trial Balance
- CAFR Balance Sheet
- GASB 34 Statement of Net Assets
- GASB 34 Statement of Activities
Trial Balance

<table>
<thead>
<tr>
<th>Account</th>
<th>Beginning Balance</th>
<th>Period Activity Dr</th>
<th>Period Activity Cr</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>10000-Assets</td>
<td>35,819,749</td>
<td>37,314,321</td>
<td>7,029</td>
<td>73,128,242</td>
</tr>
<tr>
<td>20000-Liabilities</td>
<td>-31,019,806</td>
<td>888</td>
<td>17,881,192</td>
<td>-46,999,110</td>
</tr>
<tr>
<td>30000-Fund Equity</td>
<td>-4,795,006</td>
<td>-</td>
<td>15,034,411</td>
<td>-16,829,417</td>
</tr>
<tr>
<td>40000-Revenues</td>
<td>-</td>
<td>-</td>
<td>19,483,194</td>
<td>-18,653,194</td>
</tr>
<tr>
<td>50000-Expenses</td>
<td>-45,937</td>
<td>15,014,844</td>
<td>123,427</td>
<td>14,045,470</td>
</tr>
<tr>
<td>51000-Personal services - salaries and wages</td>
<td>-770,411</td>
<td>-</td>
<td>770,411</td>
<td>-</td>
</tr>
<tr>
<td>52000-Personal services - employee benefits</td>
<td>-101,397</td>
<td>-</td>
<td>101,397</td>
<td>-</td>
</tr>
<tr>
<td>53000-Purchased professional and technical services</td>
<td>-4,549,544</td>
<td>-</td>
<td>4,549,544</td>
<td>-</td>
</tr>
<tr>
<td>54000-Purchased property services</td>
<td>-1,705,192</td>
<td>-</td>
<td>1,705,192</td>
<td>-</td>
</tr>
<tr>
<td>55000-Other purchased services</td>
<td>-1,330,513</td>
<td>-</td>
<td>1,330,513</td>
<td>-</td>
</tr>
<tr>
<td>56000-Supplies</td>
<td>-1,675,620</td>
<td>-</td>
<td>-</td>
<td>1,675,620</td>
</tr>
<tr>
<td>57000-Property</td>
<td>-45,937</td>
<td>4,973,947</td>
<td>123,427</td>
<td>-4,780,460</td>
</tr>
<tr>
<td>Total</td>
<td>-</td>
<td>52,300,053</td>
<td>52,300,053</td>
<td>-</td>
</tr>
</tbody>
</table>

Figure 26. Trial Balance

Combined Annual Balance Sheet

<table>
<thead>
<tr>
<th>Account</th>
<th>SEP-15</th>
<th>SEP-14</th>
<th>SEP-15</th>
<th>SEP-14</th>
<th>SEP-15</th>
<th>SEP-14</th>
<th>Total Period</th>
<th>Total Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assets and Other Debits</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11100-Cash including cash equivalents</td>
<td>23,369,598</td>
<td>12,071,192</td>
<td>7,811,200</td>
<td>7,811,200</td>
<td>31,170,790</td>
<td>19,863,002</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12200-Receivables</td>
<td>41,772,424</td>
<td>15,353,633</td>
<td>583,020</td>
<td>583,020</td>
<td>41,955,444</td>
<td>15,935,057</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Assets and Other Debits</td>
<td>64,732,022</td>
<td>27,425,529</td>
<td>8,394,220</td>
<td>8,394,220</td>
<td>73,126,242</td>
<td>35,819,749</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Liabilities and Other Credits</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Liabilities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>21000-Current Liabilities</td>
<td>48,678,475</td>
<td>10,729,340</td>
<td>236,183</td>
<td>236,183</td>
<td>48,606,663</td>
<td>10,959,502</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22000-Long-Term Liabilities</td>
<td>1,792,447</td>
<td>600,001</td>
<td>0</td>
<td>0</td>
<td>1,792,447</td>
<td>600,001</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Liabilities</td>
<td>48,680,922</td>
<td>11,329,341</td>
<td>236,183</td>
<td>236,183</td>
<td>48,606,663</td>
<td>10,959,502</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equity and Other Credits:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>31000-Fund Balance</td>
<td>51,873,305</td>
<td>6,219,348</td>
<td>8,164,022</td>
<td>8,164,022</td>
<td>50,009,303</td>
<td>19,789,417</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Equity and Other Credits</td>
<td>11,825,305</td>
<td>6,219,348</td>
<td>8,164,022</td>
<td>8,164,022</td>
<td>50,009,303</td>
<td>19,789,417</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Liabilities, Liabilities and Other Credits</td>
<td>63,708,327</td>
<td>17,548,696</td>
<td>8,394,220</td>
<td>8,394,220</td>
<td>50,009,303</td>
<td>19,789,417</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Figure 27. CAFR Balance Sheet
## Statement of Net Assets

![Progress Logo]

**Ledger:** Progress US Primary Ledger  
**Budget Reference:** Budget Reference  
**Department:** All Department Values Program  
**Program Funding Source:** Funding Source Project  
**Project Scenario:** Actual Balance Amount  
**Balance Amount Type:** Base Currency  
**USD Currency Type:** Total

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>SEP-15</th>
<th>SEP-15</th>
<th>Primary Government Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>11000-Cash including cash equivalents</td>
<td>23,359,598</td>
<td>7,611,200</td>
<td>31,170,798</td>
</tr>
<tr>
<td>12000- Receivables</td>
<td>41,372,424</td>
<td>583,020</td>
<td>41,955,444</td>
</tr>
<tr>
<td>Total Assets</td>
<td>64,732,022</td>
<td>8,394,220</td>
<td>73,126,242</td>
</tr>
</tbody>
</table>

**Liabilities**

<table>
<thead>
<tr>
<th>Liability Type</th>
<th>SEP-15</th>
<th>SEP-15</th>
<th>Total Liabilities</th>
</tr>
</thead>
<tbody>
<tr>
<td>22000-Long-Term Liabilities</td>
<td>-1,792,447</td>
<td>0</td>
<td>-1,792,447</td>
</tr>
<tr>
<td>Total Liabilities</td>
<td>-48,868,922</td>
<td>-230,188</td>
<td>-48,899,110</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fund Balance Type</th>
<th>SEP-15</th>
<th>SEP-15</th>
<th>Total Net Assets</th>
</tr>
</thead>
<tbody>
<tr>
<td>31000-Fund Balance</td>
<td>-11,626,385</td>
<td>-8,164,032</td>
<td>-19,789,417</td>
</tr>
<tr>
<td>Total Liabilities &amp; Net Assets</td>
<td>-50,094,307</td>
<td>-8,394,220</td>
<td>-58,488,527</td>
</tr>
</tbody>
</table>

*Figure 28. GASB 34 Statement of Net Assets*
## Statement of Activities

Ledger: Progress US Primary Ledger Budget Reference: Budget Reference
Department: All Department Values Program: Program Funding Source: Funding Source Project: Project Balance Amount: Balance Amount Amount Type: Base Currency: USD Currency Type: Total

<table>
<thead>
<tr>
<th>Government Activities</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Actual</td>
<td>19,483,194</td>
<td>19,483,194</td>
</tr>
<tr>
<td>Total</td>
<td>19,483,194</td>
<td>19,483,194</td>
</tr>
</tbody>
</table>

### REVENUES

- Operating Revenue
  - 40000-Revenues: -19,483,194

  **Total Revenue**: -19,483,194

### EXPENDITURES

- 51000-Personal services - salaries and wages: 778,441
- 52000-Personal services - employee benefits: 101,387
- 53000-Purchased professional and technical services: 4,549,344
- 54000-Purchased property services: 1,705,192
- 55000-Other purchased services: 1,330,513
- 56000-Supplies: 1,675,820
- 57000-Property: 4,704,502

  **Total Expenditure**: 14,845,479

  **Excess of Revenues Over Expenditures**: -4,637,715

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*Figure 29. GASB 34 Statement of Activities*
CONCLUSION

Oracle ERP Cloud provides Vision City with a robust system for managing its entire purchasing cycle with strict controls to ensure it stays within budget, and much more. It provides rich visibility and insight into how the budget is used, more than the city has ever before been able to derive. This added insight leads to more efficient allocation of scarce funds, and a better use of taxpayer and other resources. The employees of Vision City will spend less time worrying about transaction controls and purchasing processes, and more time focusing on delivering city services to the citizens of Vision City.

For information on how you can leverage Oracle ERP Cloud to achieve similar results, please see https://cloud.oracle.com/erp.