

GENERAL INFORMATION – MAIN/BRANCH CAMPUSES REGENTS REPORT

- Current funds only (Restricted & Unrestricted) – Exclude Agency Funds, Plant Funds, Endowment Funds, and Loan Funds.
- Exclude Internal Services – Program Code P18 – for budget & actual
- Summary & Detail level reports for both Main Campus & Branch Campuses (all Branches are consolidated into one (1) report. The summary and detail reports are the same information – the detail report just breaks down the information by program (I&G, Student Aid, etc.)

REPORTS

1) Budget

- Two (2) columns on the reports (Full Year Budget and Year-to-Date Budget).
- Full year budget is taken from Operating & Capital Budget Plans book prepared by the UNM Main Campus Budget office.
- The full year budget needs to balance – revenues equal expenses (ie \$0 net income).
- The full year budget will not change during the fiscal year.
- Year-to-date budget will either be 1/12 times number of months to date in the fiscal year or a special calculation.
- See budget section of this package for details.

2) Actual

- The year-to-date actual is prepared using queries from Hyperion.
- The report “specs” are listed behind each of the reports in your package. These specs are what are used to base the Hyperion queries on.

- As a general rule – revenues are categorized by account and expenses are categorized by program.
- Transfers are booked to budget – not actual numbers because of the timing issues related to transfers.
- Balance forwards and allocations are excluded from the actual amounts because they zero out in total.

3) Accruals

- Accruals are done for items not booked in Banner – payroll, prepaids, etc.
- The accruals are added to the actual column of the report.
- See the accruals section of this package for details.

4) Variance

- The fiscal year-to-date favorable/(unfavorable) column of the report is a formula.
- The variance compares the year-to-date actual to the year-to-date budget.

TIE OUT

- Make sure that the columns on the Summary and Detail Reports tie in total.
- The reports won't tie to each other by category – different categories are used on the summary versus detail report.
- See the tie out section of this package for details.

ANALYSIS

- The analysis is performed on the detail level report.
- Explains large variances from budget to actual.
- Lists what is in the “Other” Revenue and Expense categories.
- See the analysis section of this package for details.

MAIN CAMPUS ONLY

MONTHLY ACCRUAL ENTRIES – BY TYPE

- 1) **Manual Recurring monthly entries.** These would include such things as dues/subscriptions, endowed spending distribution entries, etc. Currently the entries listed on the recurring sheet are made manually by the Controller's office for purposes of this report – therefore these entries are not made in Banner. In the future – these entries for unrestricted items should be made in Banner by the various departments/core offices.
- 2) **Manual Tuition accrual.** This is a manual entry made by the Controller's office and it will continue to be a manual only accrual. The undistributed tuition from the balance sheet is divided according to the budget and accrued for in the Monthly Regents Report.
- 3) **Manual Payroll & Benefits accrual.** This is a manual entry made by the Controller's office and it will continue to be a manual only accrual. Because of the timing of the month-end closing process versus the availability of the payroll loads from CIRT – a monthly accrual needs to be made for the payrolls that did not get loaded into Banner, but yet contain payroll and benefit information for the current month. Each month, a determination is made of what payrolls related to the current month and which have not been loaded into Banner. For the ones that have not been loaded into Banner, a previous similar payroll (example – bi-weekly staff in January) will be used for the payroll accrual for the current month bi-weekly staff payroll (February). An accrual for benefits expense of 25% of the payroll expense is also made each month. See the payroll accrual sheet for more details.
- 4) **Entries booked in Banner by the Controller's office staff.** There are currently two (2) entries booked in Banner each monthly by the Controller's office staff – a non-endowed spending accrual and an accrual of income for the Winrock sale endowment. The reason that these accruals are made each month is because the actual entries for both of these transactions are not made until the end of the fiscal year. Therefore in June – these accruals that have been made in Banner by the Controller's office staff will be reversed and General Accounting office staff will make the actual entries for these transactions.
- 5) **Review of transactions occurring in the next month (March) that were for the previous months activity.** By running a transaction history query, the Controller's office staff looks for transactions the should have been charged to the previous months expenses. The threshold for this is transactions greater than or equal to \$100,000.00. These transactions will then be manually accrued by the Controller's office staff for purposes of the Monthly Regents Report.

MAIN CAMPUS ONLY

GENERAL STEPS IN PREPARING MONTHLY REGENTS REPORT

- 1) Prepare the budget spec worksheets – both summary & detail worksheets (the legal size papers in your package).
 - a). The budget spec worksheets are used as a reference to prepare the Main Campus Summary & Detail Regents Reports. There is a summary budget spec worksheet and a detail budget spec worksheet – the summary worksheet is used to prepare the Summary Regents Report and the detail budget spec worksheets are used to prepare the Detail Regents Report. The main difference between these two (2) budget specs worksheets is that the detail spec worksheet breaks the summary information down into categories based on program. For the initial report prepared for July (first month of the fiscal year) – input the original full year budget (do not include the Capital Funds budget) from the Operating and Capital Budget Plans book prepared by the Budget Office. This involves identifying the proper categories for each line item of the budget and then inputting this into the respective budget spec worksheets. **It is noted that internal services (P18) are excluded for purposes of the Monthly Regents Reports.**
 - b). The budget will be loaded in at 1/12 for each month except for the highlighted line items on the budget spec worksheet – tuition & fees, lottery scholarships, Bookstore and Parking Sales & Services, Athletics Sales & Services, F&A recovery, transfers, and student aid expense. These highlighted line items use different methods for calculating the monthly budgeted revenue or expense.
 - c). The full year budget will remain the same during the entire fiscal year for the Monthly Regents Reports.
- 2) Prepare the Main Campus Summary Regents Report.
 - a). The full year budget column is pulled directly from the summary budget spec worksheet and thus it should tie out to the budget spec worksheet. It is noted that the budget on this report in the full year column must be balanced (ie revenues & expenses should net to zero).
 - b). The year-to-date budget column is also pulled directly from the summary budget spec worksheet and thus it should tie out year to the year-to-date summary budget spec worksheet.
 - c). The year-to-date actual column on the Monthly Regents Report is obtained by running queries from Hyperion after the month is closed out. For Main Campus – the following factors are considered when running the queries:

The query is run on Fund Type Level 2= 01 & 02 only – therefore loan funds, endowment funds, plant funds, agency funds, and HSC funds are excluded from the Main Campus report. The Main Campus report will include only operating funds (both restricted & unrestricted). Internal Services (Program Code P18) is excluded. The balance forwards and allocations are also excluded – because they will both zero out in total. The transfers are excluded because they are booked to budget (due to timing issues on these). The query is then sorted according to the specs listed on the Main Summary Regents Report spec sheet.

d). The The Fiscal YTD Favorable/(Unfavorable) Variance column and the Fiscal Ytd Percent Variance column are simply formulas and do not change during the year.

e). The accruals are then inserted in the accruals column and also added to the year-to-date actual column. (See accrual sheets for more details).

3) Prepare the Main Campus Detailed Regents Report.

a). The major difference between the Summary and the Detailed Regents Reports is that the Detailed Report lists all the budget and actual activity by program. The full year budget column is pulled directly from the detail budget spec worksheet and thus it should tie out to the budget spec worksheet. It is noted that the budget on this report in the full year column must be balanced (ie revenues & expenses should net to zero).

b). The year-to-date budget column is also pulled directly from the detail budget spec worksheet and thus it should tie out year to the year-to-date budget spec worksheet.

c). The year-to-date actual column on the Monthly Regents Report is obtained by running queries from Hyperion after the month is closed out. For Main Campus – the following factors are considered when running the queries:

The query is run on Fund Type Level 2= 01 & 02 only – therefore loan funds, endowment funds, plant funds, agency funds, and HSC funds are excluded from the Main Campus report. The Main Campus report will include only operating funds (both restricted & unrestricted). Internal Services (Program Code P18) is excluded. The balance forwards and allocations are also excluded – because they will both zero out in total. The transfers are excluded because they are booked to budget (due to timing issues on these). The query is then sorted according to the specs listed on the Main Detailed Regents Report spec sheets.

d). The The Fiscal YTD Favorable/(Unfavorable) Variance column and the Fiscal Ytd Percent Variance column are simply formulas and do not change during the year.

- e). The accruals are then inserted in the accruals column and also added to the year-to-date actual column. (See accrual sheets for more details).
- 4) Tie out of the Summary and Detail Regents Reports
- a). A final tie out is made between all columns in the Summary and Detail Reports – they should match because they contain the same information – the presentation is just done in two (2) different methods. However, these reports will not tie out on a line-by-line basis – because different categories are used on the summary and detail reports. The total revenue & total expense will tie out in total between the reports.
- 5) Analysis of the Detail Regents Report
- a). Analysis is done on any items on the Detail Regents Report by each line item. Particular focus is paid to “other revenue” and “other expense” line items.
- 6) The same steps are repeated for the Branch Campus Reports which are also prepared by the Main Campus Controller’s office. These reports contain information for the Gallup, Taos, Valencia and Los Alamos campuses (summarized – for all the branch campus – not separate reports for each branch).

Main Campus ONLY		SAMPLE ONLY - NOT ACTUAL NUMBERS				
February 2006 Regents Report - Analysis						
I&G:						
1) List major items in Other Revenue:						
See the below:						
	Total Year Budget	Budget Through Feb (8/12)	Actuals through Feb	Variance Favorable/(Unfavorable)		
Income from Unrest Endow Funds	2,021,148.00	1,347,432.00	1,347,432.00	-	booked to budget	
Income from Quasi Endow Funds	115,000.00	76,666.67	76,666.67	-	booked to budget	
State Land & Perm Funds	7,481,977.00	4,987,984.67	5,486,839.19	498,854.52		
Interest income	350,000.00	233,333.33	3,926,298.95	3,692,965.62	this is interest from investments - CD's, T Bills etc.	
Land Building & Equip Rent (Winrock sale endowment)	1,283,000.00	855,333.33	855,333.33	(0.00)	booked to budget	
Gov Grants & Contracts	250,000.00	166,666.67	45,799.54	(120,867.13)		
Use of balance	478,317.00	318,878.00	-	(318,878.00)		
Sales	52,000.00	34,666.67	-	(34,666.67)		
Other	4,431,860.00	2,954,573.33	3,112,227.70	157,654.37		
Total	16,463,302.00	10,975,534.67	14,850,597.38	3,875,062.71		
In the interest income there is \$100M of bond proceeds that has been invested.						
2) Explain the reason for the favorable net I&G balance:						
The I&G net balance is favorable compared to budget through February because of the following:						
a) State appropriations are up over budget \$1.8M ytd						
b) Other revenue is up over budget \$3.9M ytd (see above analysis)						

e) Other expenses are down 7% or \$2.6M from budget					
Program	Budget Expenses less salaries & benefits	Budget Through Feb (8/12)	Actuals through Feb	Variance Favorable/(Unfavorable)	
Instruction	22,246,726.00	14,831,150.67	9,665,345.49	5,165,805.18	
Academic Support	6,734,593.00	4,489,728.67	2,930,447.12	1,559,281.55	
Student Services	4,279,800.00	2,853,200.00	3,660,145.71	(806,945.71)	
Institutional Support	4,344,700.00	2,896,466.67	6,368,677.12	(3,472,210.45)	
Operations & Maintenance of Plant	17,505,684.00	11,670,456.00	11,484,052.97	186,403.03	
Totals	55,111,503.00	36,741,002.00	34,108,668.41	2,632,333.59	
The majority of the Instruction budget to actual variance is caused by the Supplies budget					
There is \$3.5 million (8/12 of total year budget) budgeted for index 054008 (Non Formula Contingency) - and no actual spending through February					
For institutional support - the actual amounts were spent in the following categories:					
Supplies	1,368,446.43	of this - office supplies 240K, 293K WebCT Vista Project, Dues/memberships \$136K, Postage/overnight delivery charges \$259K, Food \$127K			
Travel	202,921.11				
Telephone charges	231,439.42				
Services	3,226,952.24	of this \$1.6 million is CIRT invoices			
Plant maintenance	279,431.72				
Other expenses	975,900.59				
Capital Expenditures	83,585.61				
Total Institutional Support expense	6,368,677.12				

3) List major items in Other Expense :				
See the below:				
	Total year budget	Budget Through Feb (8/12)	Actuals through Feb	<i>Variance Favorable/(Unfavorable)</i>
Supplies	19,533,594.00	13,022,396.00	2,718,235.56	10,304,160.44
Travel	840,880.00	560,586.67	779,059.61	(218,472.94)
Student costs	525,410.00	350,273.33	941,263.32	(590,989.99)
Research costs	4,000.00	2,666.67	20,453.46	(17,786.79)
Patient care	182,725.00	121,816.67	1,009.23	120,807.44
Telephone charges	211,052.00	140,701.33	148,825.82	(8,124.49)
Services	2,530,965.00	1,687,310.00	2,382,287.33	(694,977.33)
Plant maintenance	657,284.00	438,189.33	478,886.59	(40,697.26)
Utilities	52,609.00	35,072.67	27,128.83	7,943.84
Other expenses	2,771,624.00	1,847,749.33	1,709,181.91	138,567.42
Special Grant Contract expense	-	-	80,522.21	(80,522.21)
Capital Expenditures	484,706.00	323,137.33	443,532.84	(120,395.51)
Total	27,794,849.00	18,529,899.33	9,730,386.71	8,799,512.62
The majority of the public service other expense budget to actual variance is caused by the Supplies budget.				
There is \$9.6 million (8/12 of total year budget) budgeted for index 054027(Budget Contingency) - and no actual spending through February.				
Independent Ops - N/A For Main Campus				

Student Aid						
1) Gift revenue						
It is noted that there is an accrual of \$1.5 million in the year to date actual revenue for endowed spending distribution.						
The actual balance in the category is created from unrestricted private (non-governmental) contracts & grants.						
2) State Lottery Scholarships:						
It is noted that for Student Aid the Lottery Scholarship revenue was booked at actual through Dec and an accrual of \$9.8M was made for February.						
The lottery scholarship revenue is paid (reimbursed) to UNM from the State in 2 pieces - once in December and the other in June.						
For purposes of the Regents report - all this revenue is considered earned for the year after January.						

3) List major items in Other Expense :						
See the below:						
		Total year budget	Budget Through Feb 100%	Actuals through Feb	Variance Favorable/(Unfavorable)	
454027	128095-REGENTS ZIA-SFAO Regents Z	150,000.00	150,000.00	42,942.40	107,057.60	
493030	376013-J G MEEM GEN L-Meem Maintena	226,000.00	226,000.00	-	226,000.00	
454235	UNM Assist Grant	300,000.00	300,000.00	393,000.00	(93,000.00)	
034002	377503-LIBRARY ENDOWM-Access Techno	331,000.00	331,000.00	-	331,000.00	
457005	128135-UNDERREP/GRAD - Graduate Fell	352,400.00	352,400.00	350,565.50	1,834.50	
457004	128010-STATE SCHOLARS-Scholarships/	510,434.00	510,434.00	199,379.50	311,054.50	
454029	128150-REGENTS SCHOLA-SFAO Regents	736,000.00	736,000.00	671,034.75	64,965.25	
454002	128011-UNM 3% GRANT-SFAO Main Camp	933,926.00	933,926.00	914,433.00	19,493.00	
454588	128005 State Scholarships	1,217,189.00	1,217,189.00	160,000.00	1,057,189.00	
454278	128097-ACCESS GRANT-Crosswalk Uniq	1,493,634.00	1,493,634.00	-	1,493,634.00	
454589	128055 Success Scholarship	18,243,400.00	18,243,400.00	18,617,154.57	(373,754.57)	
054029	128890-STU.AID CONTIN-Budget Contin	7,365,162.00	7,365,162.00	-	7,365,162.00	If all of these in yellow are netted the total variance is \$14K
454019	128022-UNM SCHOLARS-SFAO Main Camp	-	-	688,880.80	(688,880.80)	
454021	128030-BRIDGE AWARDS	-	-	2,201,832.20	(2,201,832.20)	
454183	398159-SCHOLARSHIPS-SFAO BIA & Tri	-	-	746,694.33	(746,694.33)	
454189	398179-MISC.SCHOLARSH-SFAO Misc. Ex	-	-	1,761,226.22	(1,761,226.22)	
454191	398187-NM SCHOLARS-General Activi	-	-	403,768.00	(403,768.00)	
454254	Hurrican Katrina Scholarship	-	-	251,229.96	(251,229.96)	
454418	398141-PSP AWARD ACCO-SFAO Institut	-	-	1,119,382.40	(1,119,382.40)	
588264	373081-BONDURANT SCHO-General Activ	-	-	205,784.00	(205,784.00)	
All other Misc Scholarships		450,996.00	450,996.00	2,208,268.37	(1,757,272.37)	
Total		32,310,141.00	32,310,141.00	30,935,576.00	1,374,565.00	
The budget through February was recorded at 100% because all the expenditures should have theoretically been made because all the student aid should have been disbursed to the students as of the end of January.						

Student Activities				
1) Sales & services revenue:				
The majority of the unfavorable variance (977K) is caused by:				
There is \$954K (8/12 of total year budget) budgeted for index 054025(Budget Contingency) - and no actual revenue through February for this index.				
2) List major items in other revenue:				
Lease income	16,000.00			
Grad student activities - chem dept.	4,500.00			
Gifts	4,500.00			
Total	25,000.00			
3) List major items in Other Expense :				
See the below:				
	Total year budget	Budget Through Feb (8/12)	Actuals through Feb	Variance Favorable/(Unfavorable)
Supplies	1,437,759.00	958,507.00	377,507.06	580,999.94
Travel	65,596.00	43,730.67	62,653.75	(18,923.08)
Student costs	238,149.00	158,766.00	373,454.85	(214,688.85)
Telephone charges	32,980.00	21,986.67	29,620.42	(7,633.75)
Services	416,325.00	277,550.00	435,198.88	(157,648.88)
Plant maintenance	54,026.00	36,017.33	50,873.31	(14,855.98)
Utilities	10,300.00	6,866.67	4,893.59	1,973.08
Other expenses	226,852.00	151,234.67	85,533.60	65,701.07
Non cash expenditures	17,010.00	11,340.00	(76,535.00)	87,875.00
Capital Expenditures	27,624.00	18,416.00	40,733.49	(22,317.49)
Total	2,526,621.00	1,684,415.00	1,383,933.95	300,481.05
There is a contingency budget in Index 054025 - \$1,450,003 (full year) (\$967K for 8/12) account 3100 (Office Supplies).				
There is no activity in this account through February 2006.				

Auxiliaries					
1) List Other Auxiliaries Revenue Actuals vs. Budget:					
See the below:					
	Total year budget	Budget Through Feb (8/12) & adjustments for 100% of fees revenues	Actuals through Feb	Variance Favorable/(Unfavorable)	
				-	
CE Conference Ctr	235,000.00	156,666.67	130,265.96	(26,400.71)	
NM Union	3,985,755.00	3,068,981.33	3,240,465.20	171,483.87	
Budget Contingency (054031)	(2,310,035.00)	(1,540,023.33)	-	1,540,023.33	
Art Museum	26,750.00	17,833.33	14,925.71	(2,907.62)	
Ticketing Services	443,386.00	295,590.67	370,913.55	75,322.88	
Lodestar	730,150.00	486,766.67	149,661.11	(337,105.56)	
Lobo ID	181,000.00	120,666.67	65,261.67	(55,405.00)	
Faculty Club	-	-	11,090.50	11,090.50	
Young Ranch	54,125.00	36,083.33	-	(36,083.33)	
Taos & Lawrence Ranch	71,500.00	47,666.67	43,396.00	(4,270.67)	
Maxwell Museum	35,900.00	23,933.00	28,064.84	4,131.84	
Total Other Aux. Revenue	3,453,531.00	2,714,165.00	4,054,044.54	1,339,879.54	
1) List Other Auxiliaries Expense Actuals vs. Budget:					
See the below:					
	Total year budget	Budget Through Feb	Actuals through Feb	Variance Favorable/(Unfavorable)	
				-	
CE Conference Ctr	235,000.00	156,666.67	143,510.01	13,156.66	
NM Union	3,985,755.00	2,657,170.00	2,566,076.64	91,093.36	
Budget Contingency (054031)	(2,310,035.00)	(1,540,023.33)	-	(1,540,023.33)	
Art Museum	26,750.00	17,833.33	12,175.65	5,657.68	
Ticketing Services	443,386.00	295,590.67	397,929.94	(102,339.27)	
Lodestar	730,150.00	486,766.67	469,747.40	17,019.27	
Lobo ID	181,000.00	120,666.67	209,929.32	(89,262.65)	
Faculty Club	-	-	12,816.43	(12,816.43)	
Young Ranch	54,125.00	36,083.33	37,467.58	(1,384.25)	
Taos & Lawrence Ranch	71,500.00	47,666.67	62,165.96	(14,499.29)	
Maxwell Museum	35,900.00	23,933.33	12,219.99	11,713.34	
Total Other Aux. Revenue	3,453,531.00	2,302,354.00	3,924,038.92	(1,621,684.92)	

Statement of Revenues, Expenses, and Change in Net Assets Format for Regents		
For the eight months ended February 28, 2006		
Main Campus - Total Operations Current Funds		
		SPECS FOR YEAR TO DATE ACTUALS
Revenues by Source		
Tuition and Fees		Account Level 2= OA1 (Tuition Revenue) + OA2 (Student Fees)
State/Local Appropriations		Account Level 2= OP1 (Appropriations)
Gifts		Account Level 2= OP3 (Gifts) and Account 0460 (Non-governmental Grants & Contracts)
Lottery Scholarships		Account 0420 (State Grants & Contracts) Indices 454024, 454025, 454026, 454589
Grants and Contracts		Account Level 2=OA4 (Grants Contracts) Less Account 0460 (Non-governmental Grants & Contracts)
Distribution from Endowments		Booked to budget specs - these are not recorded until year-end
Sales and Services		Account Level 2= OA3 (Patient Services) + OA5 (Sales & Services) - excluding Program Level 2=P20 & P21
Auxiliary Sales and Services		Account Level 2= OA3 (Patient Services) + OA5 (Sales & Services) - Program Level 2=P20 only
Athletics Sales and Services		Account Level 2= OA3 (Patient Services) + OA5 (Sales & Services) - Program Level 2=P21 only
F&A Recovery		Account 0820 (F&A Cost Recovery)
Investment Income		Account Level 2= OP4 (Investment Income) - excluding P19* Student Aid
Transfers		Booked to budget specs
Other		Account Level 2= OA6 (Other Operating Revenue) - excluding account 0820 (F&A Cost Recovery)
Total Revenues		Add the above rows for total revenues
Expenses by Function		
Instruction and General		Program Level 2= P10*(Instruction), P11*(Academic Support), P12*(Student Services), P13*(Institutional Support) & P14*(Operations & Maintenance)
Research		Program Level 2= P16*(Research)
Public Service		Program Level 2= P17*(Public Service)
Student Aid		Program Level 2= P19*(Student Aid)
Student Activities		Program Level 2= P15*(Student Social & Cultural)
Auxiliaries		Program Level 2= P20*(Auxiliaries) - excluding accts 80G0 & 80G1 (these should be on the balance sheet)
Athletics		Program Level 2= P21*(Athletics)
Total Expenses		Add the above rows for total expenses
Net Revenue/(Expense)		Total Revenues less total expenses
Beginning Net Assets Unrestricted		Taken from the Ending Net Assets as of June 30 (the end of the prior fiscal year) per the Financial Statements
Ending Net Assets Unrestricted		Add Net Revenue/(Expense) to the Beginning Net Assets Unrestricted

Statements of Revenues, Expenses, and Change in Net Assets Format for Regents		
For the eight months ended February 28, 2006		
Main Campus - Total Operations Current Funds		
		SPECS FOR YEAR TO DATE ACTUALS
Instruction and General		
Tuition and Fees Revenues		Program Level 2= P10(Instruction), P11(Academic Support), P12(Student Services), P13(Institutional Support) & P14(Operations & Maintenance) - Account Level 2= OA1 (Tuition Revenue) +OA2 (Student Fees)
State/Local Appropriations		Program Level 2= P10(Instruction), P11(Academic Support), P12(Student Services), P13(Institutional Support) & P14(Operations & Maintenance) - Account Level 2= OP1 (Appropriations)
F & A Revenues		Program Level 2= P10(Instruction), P11(Academic Support), P12(Student Services), P13(Institutional Support) & P14(Operations & Maintenance) - Account = 0820 (F&A Cost Recovery)
Transfers		Program Level 2= P10(Instruction), P11(Academic Support), P12(Student Services), P13(Institutional Support) & P14(Operations & Maintenance) - Book to budget spec sheet
Other Revenues		Program Level 2= P10(Instruction), P11(Academic Support), P12(Student Services), P13(Institutional Support) & P14(Operations & Maintenance) - Any revenue account level 2 in these program codes excluding the account levels & accounts listed above. Add in the I&G budget for Distribution for Endowments.
Total Instruction and General Revenues		Total of above I&G Revenues
Salaries and Benefits		Program Level 2= P10(Instruction), P11(Academic Support), P12(Student Services), P13(Institutional Support) & P14(Operations & Maintenance) - Account Level 2= OF1(Salaries) + OG1(Benefits)
Other Expenses		Program Level 2= P10(Instruction), P11(Academic Support), P12(Student Services), P13(Institutional Support) & P14(Operations & Maintenance) - Any expense account level 2 excluding OF1(Salaries) and OG1(Benefits)
Total Instruction and General Expenses		Total of above I&G Expenses
Net Instruction and General Revenue/(Expense)		I&G revenue less I&G expense
Research		
State/Local Appropriations		Program Level 2= P16(Research) - Account Level 2= OP1(Appropriations)
Transfers		Program Level 2= P16(Research) - Book to budget spec sheet
Other Revenues		Program Level 2= P16(Research) - Any revenue account level 2 in this program code excluding the account level listed above.
Total Research Revenues		Total of above Research Revenues
Salaries and Benefits		Program Level 2= P16(Research) - Account Level 2= OF1(Salaries) + OG1(Benefits)
Other Expenses		Program Level 2= P16(Research) - Any expense account level 2 excluding OF1(Salaries) and OG1 (Benefits)
Total Research Expenses		Total of above Research Expenses
Net Research Revenue/(Expense)		Research revenue less Research expense
Public Service		
State/Local Appropriations		Program Level 2= P17(Public Service) - Account Level 2= OP1 (Appropriations)
Sales and Services Revenues		Program Level 2= P17(Public Service) - Account Level 2= OA3 (Patient Services) + OA5(Sales & Services)
Gifts		Program Level 2= P17(Public Service) - Account Level 2= OP3 (Gifts) and Account 0460 (Non-governmental Grants & Contracts)
Transfers		Program Level 2= P17(Public Service) - Book to budget spec sheet
Other Revenues		Program Level 2= P17(Public Service) - Any revenue account level 2 in this program code excluding the above listed account levels & accounts.
Total Public Service Revenues		Total of above Public Service Revenues
Salaries and Benefits		Program Level 2= P17(Public Service) - Account Level 2= OF1(Salaries) + OG1 (Benefits)
Other Expenses		Program Level 2= P17(Public Service) - Any expense account level 2 excluding OF1(Salaries) and OG1(Benefits)
Total Public Service Expenses		Total of above Public Service Expenses
Net Public Service Revenue/(Expense)		Public Service revenue less Public Service expense
Student Aid		
Private Grants/Gifts		Program Level 2= P19(Student Aid) - Account Level 2= OP3 (Gifts) and Account 0460 (Non-governmental Grants & Contracts)
State Lottery Scholarships		Program Level 2= P19(Student Aid) - Account 0420 (State Grants & Contracts) indices 454025, 454025,454026, & 454589
Transfers		Program Level 2= P19(Student Aid) - Book to budget spec sheet
Other Revenues		Program Level 2= P19(Student Aid) - Any revenue account level 2 in this program code excluding the above listed account levels & accounts.
Total Student Aid Revenues		Total of above Student Aid Revenues
Salaries and Benefits		Program Level 2= P19(Student Aid) - Account Level 2= OF1(Salaries) + OG1(Benefits)
Other Expenses		Program Level 2= P19(Student Aid) - Any expense account level 2 excluding OF1(Salaries) and OG1(Benefits)
Total Student Aid Expenses		Total of above Student Aid Expenses
Net Student Aid Revenue/(Expense)		Student Aid revenue less Student Aid expense

Statements of Revenues, Expenses, and Change in Net Assets Format for Regents	
For the eight months ended February 28, 2006	
Main Campus - Total Operations Current Funds	
	SPECS FOR YEAR TO DATE ACTUALS
Student Activities	
Fee Revenues	Program Level 2= P15(Student Social & Cultural) - Account Level 2= OA1 (Tuition Revenue) + OA2 (Student Fees)
Sales and Services	Program Level 2= P15(Student Social & Cultural) - Account Level 2= OA3 (Patient Services) + OA5 (Sales & Services)
Transfers	Program Level 2= P15(Student Social & Cultural) - Book to budget spec sheet
Other Revenues	Program Level 2= P15(Student Social & Cultural) - Any revenue account level 2 in this program code excluding the above listed account levels & accounts.
Total Student Activities Revenues	Total of above Student Activities Revenues
Salaries and Benefits	Program Level 2= P15(Student Social & Cultural) - Account Level 2= OF1(Salaries) + OG1(Benefits)
Other Expenses	Program Level 2= P15(Student Social & Cultural) - Any expense account level 2 excluding OF1(Salaries) and OG1(Benefits).
Total Student Activities Expenses	Total of above Student Activities Expenses
Net Student Activities Revenue/(Expense)	Student Aid revenue less Student Aid expense
Auxiliaries	
Bookstore revenues	Program Level 2= P20(Auxiliaries) - Transfers are booked to budget spec sheet - All other revenue is booked from org level 5= 051A & 219A
Housing and Food Service revenues	Program Level 2= P20(Auxiliaries) - Transfers are booked to budget spec sheet - All other revenue is booked from org level 5 = 215A & 863A
Popejoy revenues	Program Level 2= P20(Auxiliaries) - Transfers are booked to budget spec sheet - All other revenue is booked from org level 5 = 726A
Golf Courses revenues	Program Level 2= P20(Auxiliaries) - Transfers are booked to budget spec sheet - All other revenue is booked from org level 5 =053A & 531A
Student Health Center revenues	Program Level 2= P20(Auxiliaries) - Transfers are booked to budget spec sheet - All other revenue is booked from org level 5 = 037A
Parking revenues	Program Level 2= P20(Auxiliaries) - Transfers are booked to budget spec sheet - All other revenue is booked from org level 5 = 314A
Other Auxiliaries revenues	Program Level 2= P20(Auxiliaries) - Transfers are booked to budget spec sheet - All other revenue is booked from org level 5 does not equal any of the orgs listed above
Athletics revenues	Program Level 2= P21(Athletics) - Transfers are booked to budget spec sheet - All other revenue in this program level 2. & Program Level 2= P20 (Auxiliaries) org level 5 = 925A all revenues are booked in Athletics.
Total Auxiliares Revenues	Total of above Auxiliaries Revenues
Bookstore expenses	Program Level 2= P20(Auxiliaries) - excluding accts 80G0 & 80G1 (these should be on the balance sheet). All expenses are booked from org level 5 =051A & 219A
Housing and Food Service expenses	Program Level 2= P20(Auxiliaries) - excluding accts 80G0 & 80G1 (these should be on the balance sheet). All expenses are booked from org level 5 =215A & 863A
Popejoy expenses	Program Level 2= P20(Auxiliaries) - excluding accts 80G0 & 80G1 (these should be on the balance sheet). All expenses are booked from org level 5 =726A
Golf Courses expenses	Program Level 2= P20(Auxiliaries) - excluding accts 80G0 & 80G1 (these should be on the balance sheet). All expenses are booked from org level 5 =053A & 531A
Student Health Center expenses	Program Level 2= P20(Auxiliaries) - excluding accts 80G0 & 80G1 (these should be on the balance sheet). All expenses are booked from org level 5 =037A
Parking expenses	Program Level 2= P20(Auxiliaries) - excluding accts 80G0 & 80G1 (these should be on the balance sheet). All expenses are booked from org level 5 =314A
Other Auxiliaries expenses	Program Level 2= P20(Auxiliaries) - excluding accts 80G0 & 80G1 (these should be on the balance sheet). All expenses are booked from org level 5 does not equal any of the orgs listed above.
Athletics expenses	Program Level 2= P21(Athletics) & Program Level 2= P20(Auxiliaries) org level 5 = 925A
Total Auxiliaries Expenses	Total of above Auxiliaries expenses
Net Auxiliaries and Athletics Revenue/(Expense)	Auxiliaries revenue less Auxiliaries expense
Sponsored Programs	
Federal Grants and Contracts Revenues	All program Level 2= xxR (All restricted program level 2's) - Account = 0410 (Federal Grants Contracts) & 04A0 (Program Income)
State and Local Grants and Contracts Revenues	All program Level 2= xxR (All restricted program level 2's) - Account = 0420 (State Grants Contracts) & Account 0440 (Local Grants Contracts)
Gifts	All program Level 2= xxR (All restricted program level 2's) - Account Level 2= OP3 (Gifts) and Account 0460 (Non-governmental Grants & Contracts).
Transfers	All program Level 2= xxR (All restricted program level 2's) - Book to budget spec sheet
Other Revenues	All program Level 2= xxR (All restricted program level 2's) - Any revenue account level 2 in these restricted programs excluding the above listed account levels & accounts.
Total Sponsored Programs Revenues	Total of above Sponsored Programs Revenues
Salaries and Benefits	All program Level 2= xxR (All restricted program level 2's) - Account Level 2= OF1(Salaries) + OG1(Benefits)
Other Expenses	All program Level 2= xxR (All restricted program level 2's) - Any expense account level 2 excluding OF1(Salaries) and OG1(Benefits).
Total Sponsored Programs Expenses	Total of above Sponsored Programs Expenses
Net Sponsored Programs Revenue/(Expense)	Sponsored Programs revenue less Sponsored Programs expense
Net Current Revenue/(Expense)	Total Revenues less total expenses
Beginning Net Assets Unrestricted	Taken from the Ending Net Assets as of June 30 (the end of the prior fiscal year) per the Financial Statements
Ending Net Assets Unrestricted	Add Net Revenue/(Expense) to the Beginning Net Assets Unrestricted

FY 2006

Pepsi Commission and Advertising Revenue

Index	Acct	Program	original JE	Monthly	8 months revenue	back out	Line on Regents Report
925027	05L3	P211	470,000.00	39,166.67	313,333.33	156,666.67	athletics revenue
688036	05N0	P171	410,000.00	34,166.67	273,333.33	136,666.67	public service sales & services
806013	05N0	P201	120,000.00	10,000.00	80,000.00	40,000.00	other auxiliaires revenue
			<u>1,000,000.00</u>	<u>83,333.33</u>	<u>666,666.67</u>	<u>333,333.33</u>	

National Lambda Rail Inc. Membership Dues

Index	Acct	Program	original JE	Monthly	8 months expense	back out	Line on Regents Report
798002	31C0	P161	600,000.00	50,000.00	400,000.00	200,000.00	research - other expenses
798029	31C0	P17R	400,000.00	33,333.33	266,666.67	133,333.33	public service - put with RESTRICTED other expenses
			<u>1,000,000.00</u>	<u>83,333.33</u>	<u>666,666.67</u>	<u>333,333.33</u>	

PBS Membership Dues

Index	Acct	Program	original JE	Monthly	8 months expense	back out	Line on Regents Report
247045	31C0	17R	374,701.87	31,225.16	249,801.25	124,900.62	public service - put with RESTRICTED other expenses
247055	31C0	17R	345,624.64	28,802.05	230,416.43	115,208.21	public service - put with RESTRICTED other expenses
			<u>720,326.51</u>	<u>60,027.21</u>	<u>480,217.67</u>	<u>240,108.84</u>	

Mountain West Conference Fall Dues

Index	Acct	Program	original invoice	Monthly	2 months expense	back out	Line on Regents Report
925238	31C0	P211	150,000.00	25,000.00	50,000.00	100,000.00	athletics expense
			<u>150,000.00</u>	<u>25,000.00</u>	<u>50,000.00</u>	<u>100,000.00</u>	

Amigo Network Services

Not yet invoiced as of March 7, 2006

Index	Acct	Program	original JE	Monthly	6 months expense	back out	Line on Regents Report
177000	6312	P111	273,807.00	45,634.50	273,807.00	-	I&G other expense
			<u>273,807.00</u>	<u>45,634.50</u>	<u>273,807.00</u>	<u>-</u>	

**National
Public
Radio**

Index	Acct	Program	original JE	Monthly	5 months expense	back out	Line on Regents Report
402030	31C0	P17R	219,727.00	18,310.58	91,552.92	128,174.08	public service - put with RESTRICTED other expenses
			<u>219,727.00</u>	<u>18,310.58</u>	<u>91,552.92</u>	<u>128,174.08</u>	

ENDOWED SPENDING DISTRIBUTION - UNM ENDOWMENTS ONLY
MONTHLY ACCRUAL

Green highlight is the action item

STUDENT AID

Per Keith Webster - the 1011 (Endowed spending distribution) entries are booked once a year
He suggests that we accrue 1/12 per month of last year's distribution - there has not been much market fluctuation

Accrue (manual accrual - no Banner entry)	
2,463,072.96	Full year FY 2005
0.67	(8/12)
<u>1,642,048.64</u>	accrue through February

Breakdown as follows:

Main	2,316,891.82	2/3	1,544,594.55	February manual accrual - to be made by Main Campus
HSC	131,273.55	2/3	87,515.70	February manual accrual - to be made by HSC
Branches	14,907.59	2/3	9,938.39	February manual accrual - to be made by Main Campus
	<u>2,463,072.96</u>		<u>1,642,048.64</u>	

Record on Summary Sheet as Gift Revenue & on detail sheet as student aid gift revenue

INSTRUCTION & GENERAL - per Ava Lovell 2/3/06 - put this to Student Aid

Per Keith Webster - the 1011 (Endowed spending distribution) entries are booked once a year
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Accrue (manual would be)
 144,476.82 Full year FY 2005
 0.67 (8/12)

96,317.88 accrue through February

Breakdown as follows:

HSC	144,476.82	2/3	96,317.88	February manual accrual - to be made by HSC
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Per Keith Webster - the 1011 (Endowed spending distribution) entries are booked once a year
 He suggests that we accrue 1/12 per month of last year's distribution - there has not been much market fluctuation

Accrue (manual would be)
 337,304.48 Full year FY 2005
 0.67 (8/12)

224,869.65 accrue through February

Breakdown as follows:

HSC	337,304.48	2/3	224,869.65	February manual accrual - to be made by HSC
	<u>337,304.48</u>		<u>224,869.65</u>	

Record on Summary Sheet as Gift Revenue & on detail sheet as student aid gift revenue

A manual accrual will be done for the admin fee on the endowments

All on Main Campus - I&G

FY 2005 total fee revenue

1,438,956.79
2/3

959,304.53

Record this accrual to other revenue for summary sheet & I&G other revenue for detail sheet.

This entry is a manual accrual for MAIN CAMPUS ONLY

February 2006 Payroll Accrual		Do not include P18* or fund type levels other than restricted & unrestricted current funds							2R17, 4R16 and 4R17 Payroll Accruals were based on 2R16 and 4R15 Actuals which posted in Feb						
TRANSACTION_DESC	ACTUAL_FUND_TYPE_LEVEL_2	ACTUAL_FUND_TYPE_DESC_2	ACTUAL_ACCOUNT_LEVEL_2	ACTUAL_ACCOUNT_DESC_2	ACTUAL_PROGRAM_LEVEL_2	ACTUAL_PROGRAM_DESC_2	INDEX_CODE	INDEX_TITLE	ACCOUNT	ACCOUNT_DESC	TRANSACTION_AMOUNT	Accrual Amount (1)	Benefit Accrual 25% of salaries	Total Accrual Salaries + Benefits	
PAYROLL EXPENSE	2R16	02	CU Main	OF1	Salaries	P10	Instruction Unrestricted Ex 10	359001	102130-WATER RESOURCES PROG	2040	Technician Salary Detail Gen	340.43	238.30	59.58	297.88
PAYROLL EXPENSE	2R16	02	CU Main	OF1	Salaries	P10	Instruction Unrestricted Ex 10	359001	102130-WATER RESOURCES PROG	2060	Support Staff Salary Detail Gen	1,048.00	733.60	183.40	917.00
PAYROLL EXPENSE	2R16	02	CU Main	OF1	Salaries	P10	Instruction Unrestricted Ex 10	353000	101530-HPER-PHY.PERF.& DEV.	2060	Support Staff Salary Detail Gen	1,981.60	1,387.12	346.78	1,733.90
(1) The accrual amount is based on the number of days of payroll expense for the current month (in this case 7/10) Meaning that 7 of the 10 days of expense are related to February expense. This information is obtained from the payroll calendar.															
Payrolls with 2R are bi-weekly staff payrolls															
Payrolls with 4R are bi-weekly staff payrolls															

Feb 2006 Tuition Accrual

FUND	FUND_DESC	ACCOUNT	ACCOUNT_DESC	ofCURRENT_ACTUAL	
1U0081	IU Miscellaneous Undist T&F	L38C	Undist Dist Course Fee	105.00	
1U0081	IU Miscellaneous Undist T&F	L3G1	Undistributed Tuition Fees	181,147.63	
				181,252.63	do not accrue
1U0082	IU Summer Undist T and F	L38C	Undist Dist Course Fee	(229,040.50)	
1U0082	IU Summer Undist T and F	L38F	Intl Std Exchange	2,568.00	
1U0082	IU Summer Undist T and F	L38G	Sr Citizen Discount	15,070.40	
1U0082	IU Summer Undist T and F	L38K	Native Amer Program	17,292.40	
1U0082	IU Summer Undist T and F	L38P	Nasa Sharp	24,097.60	
1U0082	IU Summer Undist T and F	L38R	Tribes Program	34,121.20	
1U0082	IU Summer Undist T and F	L3G1	Undistributed Tuition Fees	(6,234,395.42)	
1U0082	IU Summer Undist T and F	L3J1	Deposits And Funds Held For Others	9,037.20	
1U0085	IU Summer Dist T and F	L38C	Undist Dist Course Fee	229,208.00	
1U0085	IU Summer Dist T and F	L3G1	Undistributed Tuition Fees	6,130,308.15	
				(1,732.97)	immaterial
1U0083	IU Fall Undist T and F	L38C	Undist Dist Course Fee	(1,111,549.75)	
1U0083	IU Fall Undist T and F	L38D	Undist Dist GSA Fee	(116,144.75)	
1U0083	IU Fall Undist T and F	L38E	National Student Exc	(51,747.60)	
1U0083	IU Fall Undist T and F	L38F	Intl Std Exchange	281,656.40	
1U0083	IU Fall Undist T and F	L38G	Sr Citizen Discount	92,681.80	
1U0083	IU Fall Undist T and F	L38J	High Sch Concur Enro	6,302.40	
1U0083	IU Fall Undist T and F	L38L	WUE	10,911.60	
1U0083	IU Fall Undist T and F	L3G1	Undistributed Tuition Fees	(48,429,902.31)	
1U0086	IU Fall Dist T and F	L38C	Undist Dist Course Fee	1,111,634.75	
1U0086	IU Fall Dist T and F	L38D	Undist Dist GSA Fee	114,780.00	
1U0086	IU Fall Dist T and F	L3G1	Undistributed Tuition Fees	48,208,847.85	
				117,470.39	do not accrue
1U0084	IU Spring Undist T and F	L38C	Undist Dist Course Fee	(1,049,880.00)	
1U0084	IU Spring Undist T and F	L38D	Undist Dist GSA Fee	(112,120.00)	
1U0084	IU Spring Undist T and F	L38E	National Student Exc	(55,688.00)	
1U0084	IU Spring Undist T and F	L38F	Intl Std Exchange	203,811.30	
1U0084	IU Spring Undist T and F	L38G	Sr Citizen Discount	83,993.55	
1U0084	IU Spring Undist T and F	L38J	High Sch Concur Enro	2,424.00	
1U0084	IU Spring Undist T and F	L38L	WUE	14,548.80	
1U0084	IU Spring Undist T and F	L3G1	Undistributed Tuition Fees	(44,865,470.27)	
1U0087	IU Spring Dist T and F	L38C	Undist Dist Course Fee	1,047,017.50	

(44,731,363.12) spring undistributed tuition - need to accrue

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	budget for tuition & fees		percentage	
	I&G	90,571,540.00	0.92	(41,043,838.79)
	student activities	2,107,969.00	0.02	(955,257.47)
	research	83,900.00	0.00	(38,020.53)
	public service	76,500.00	0.00	(34,667.11)
	auxiliaries	4,862,700.00	0.05	(2,203,604.74)
	athletics	1,006,200.00	0.01	(455,974.48)
	Total full year budget	98,708,809.00	1.00	(44,731,363.12)
	auxiliaries breakdown			
	Student Health Center	3,464,600.00	0.71	(1,570,034.96)
	Popejoy	67,300.00	0.01	(30,497.99)
	Other Auxiliary	1,330,800.00	0.27	(603,071.79)
	Total full year budget	4,862,700.00	1.00	(2,203,604.74)

Adjust interest income on 100M investment in T bills	
January & February interest booked to 418013 10C0 (this was an estimated amount)	595,616.44
Net earnings per Citigroup Statement	148,278.58
Manual adjustment to interest income	<u><u>(447,337.86)</u></u>

On detail sheet - adjust I&G other revenue

On summary sheet - adjust investment income

ENDOWED SPENDING DISTRIBUTION - UNM ENDOWMENTS ONLY
MONTHLY ACCRUAL

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1U0082	IU Summer Undist T and F	L38F	Intl Std Exchange	2,568.00	
1U0082	IU Summer Undist T and F	L38G	Sr Citizen Discount	15,070.40	
1U0082	IU Summer Undist T and F	L38K	Native Amer Program	17,292.40	
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1U0082	IU Summer Undist T and F	L3G1	Undistributed Tuition Fees	(6,234,395.42)	
1U0082	IU Summer Undist T and F	L3J1	Deposits And Funds Held For Others	9,037.20	
1U0085	IU Summer Dist T and F	L38C	Undist Dist Course Fee	229,208.00	
1U0085	IU Summer Dist T and F	L3G1	Undistributed Tuition Fees	6,130,308.15	
				(1,732.97)	immaterial
1U0083	IU Fall Undist T and F	L38C	Undist Dist Course Fee	(1,111,549.75)	
1U0083	IU Fall Undist T and F	L38D	Undist Dist GSA Fee	(116,144.75)	
1U0083	IU Fall Undist T and F	L38E	National Student Exc	(51,747.60)	
1U0083	IU Fall Undist T and F	L38F	Intl Std Exchange	281,656.40	
1U0083	IU Fall Undist T and F	L38G	Sr Citizen Discount	92,681.80	
1U0083	IU Fall Undist T and F	L38J	High Sch Concur Enro	6,302.40	
1U0083	IU Fall Undist T and F	L38L	WUE	10,911.60	
1U0083	IU Fall Undist T and F	L3G1	Undistributed Tuition Fees	(48,429,902.31)	
1U0086	IU Fall Dist T and F	L38C	Undist Dist Course Fee	1,111,634.75	
1U0086	IU Fall Dist T and F	L38D	Undist Dist GSA Fee	114,780.00	
1U0086	IU Fall Dist T and F	L3G1	Undistributed Tuition Fees	48,208,847.85	
				117,470.39	do not accrue
1U0084	IU Spring Undist T and F	L38C	Undist Dist Course Fee	(1,049,880.00)	
1U0084	IU Spring Undist T and F	L38D	Undist Dist GSA Fee	(112,120.00)	
1U0084	IU Spring Undist T and F	L38E	National Student Exc	(55,688.00)	
1U0084	IU Spring Undist T and F	L38F	Intl Std Exchange	203,811.30	
1U0084	IU Spring Undist T and F	L38G	Sr Citizen Discount	83,993.55	
1U0084	IU Spring Undist T and F	L38J	High Sch Concur Enro	2,424.00	
1U0084	IU Spring Undist T and F	L38L	WUE	14,548.80	
1U0084	IU Spring Undist T and F	L3G1	Undistributed Tuition Fees	(44,865,470.27)	
1U0087	IU Spring Dist T and F	L38C	Undist Dist Course Fee	1,047,017.50	

(44,731,363.12) spring undistributed tuition - need to accrue

	budget for tuition & fees		percentage	
	I&G	90,571,540.00	0.92	(41,043,838.79)
	student activities	2,107,969.00	0.02	(955,257.47)
	research	83,900.00	0.00	(38,020.53)
	public service	76,500.00	0.00	(34,667.11)
	auxiliaries	4,862,700.00	0.05	(2,203,604.74)
	athletics	1,006,200.00	0.01	(455,974.48)
	Total full year budget	98,708,809.00	1.00	(44,731,363.12)
	auxiliaries breakdown			
	Student Health Center	3,464,600.00	0.71	(1,570,034.96)
	Popejoy	67,300.00	0.01	(30,497.99)
	Other Auxiliary	1,330,800.00	0.27	(603,071.79)
	Total full year budget	4,862,700.00	1.00	(2,203,604.74)

Adjust interest income on 100M investment in T bills	
January & February interest booked to 418013 10C0 (this was an estimated amount)	595,616.44
Net earnings per Citigroup Statement	148,278.58
Manual adjustment to interest income	<u><u>(447,337.86)</u></u>

On detail sheet - adjust I&G other revenue

On summary sheet - adjust investment income

