

# REVIEW OF UNM COLLEGE OF ARTS AND SCIENCES OPERATIONS

THE UNIVERSITY OF NEW MEXICO

Report 2013-01  
February 13, 2013



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## ABBREVIATIONS

College.....	College of Arts and Sciences
C&G.....	Contracts and Grants
F&A.....	Facilities and Administration
HED.....	Higher Education Department
IDC.....	Indirect Cost Recovery
ITV.....	Interactive Television
FY.....	Fiscal Year
I&G.....	Instructional and General
Internal Audit.....	University of New Mexico Internal Audit Department
MTS.....	Media Technology Services
PBB.....	Performance Based Budgeting
RCM.....	Responsibility Center Management
STEM.....	Science, Technology, Engineering, and Math
T/TTL.....	Tenure/Tenure-Track and Lecturer Faculty Members
University.....	The University of New Mexico
UNM.....	The University of New Mexico

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## **EXECUTIVE SUMMARY**

During fiscal year (FY) 2012, the College of Arts and Sciences (College) hired 85 new faculty members to fill empty and vacated faculty positions. The new members included 59 tenure and tenure-track faculty, along with 26 full-time lecturers. The University of New Mexico's (University) President requested a review of the College's financial operations to determine if the College's revenues are sufficient to support its expenses with the addition of new faculty lines. In addition, the University President and the University of New Mexico (UNM) Audit Committee requested that the UNM Internal Audit Department (Internal Audit) complete a performance review of the College regarding use of reserves, faculty workload, student academic progress, and hiring methodology. In addition to the College as a whole, Internal Audit also selected seven of the College's departments to complete a financial and operational review for FY 2012, including Biology, Physics and Astronomy, Earth and Planetary Sciences, Mathematics and Statistics, Chemistry, English, and the Dean's Administrative Department.

## **FINANCIAL ANALYSIS**

The College is primarily funded by Contracts and Grants (C&Gs) and Instruction and General (I&G) funds. Internal Audit compiled financial information, including revenues by funding sources and related expenses for the College. Internal Audit completed a high-level trend analysis for the College for FYs 2010-2012. Revenues exceeded expenditures for each year during the three-year period.

Internal Audit also completed a detailed financial analysis of revenues and expenses for the College and selected departments for FY 2012. Revenues and expenses were reviewed to determine if the College and its selected departments have adequate funding to meet their annual expenditures. During FY 2012, the College's revenues of \$113,057,096 exceeded their expenses of \$107,401,881, resulting in net income of \$5,655,215. Exhibits 1 through 8 show that revenues exceeded expenses for the College and each of the departments included in our financial analysis, except for Earth and Planetary Sciences, which had a slight loss of \$43,088. During 2012, the College experienced significant growth in Extended University revenues. Additional base funding of approximately \$6.9 million from Extended University revenues is expected to contribute significant funding to support a potential increase in future expenditures due to the hiring of new faculty lines.

Start-up packages for new STEM faculty are primarily funded with Facilities and Administration (F&A) revenue generated through federal contracts and grants. Potential declines in federal funding for research could result in challenges for the College in the form of start-up packages related to future new STEM faculty hiring. In addition, the College faces challenges related to financing unbudgeted part-time instruction. Although progress has been made in reducing the amount of unbudgeted expenditures for part-time instruction, the College may pay up to \$1.5 million for unbudgeted part-time instruction through FY 2014.

## **RESERVES ANALYSIS**

Reserves represent unrestricted carry-over funds available for spending at the beginning of the fiscal year. Internal Audit compiled reserve information for the College and selected departments. Internal Audit then completed a trend analysis of the College's reserve balances by unrestricted funding source for FYs 2009-2012. Reserve balances have increased from \$11.8 million in FY 2009 to \$20.1 million in FY 2012. At the end of FY 2012, I&G and Research have accumulated the largest reserve balances at \$8.3 million and \$6.4 million, respectively.

At the beginning of each fiscal year, departments commit or dedicate portions of reserve balances for specific purposes. Reservations must be accurately recorded and supported by appropriate documentation. Internal Audit completed detailed test work for Biology, Physics and Astronomy, Earth and Planetary Sciences, Mathematics and Statistics, Chemistry, English, and the Dean's Administrative Department to ensure reserve balances are recorded in the proper category. Internal Audit noted findings for four of the seven departments selected for reserves test work including Biology, Earth and Planetary Sciences, Chemistry, and the Dean's Administrative Department regarding non-compliance with supporting documentation for FY 2013 reserve designation amounts. The supporting documentation for eleven out of thirty-five reserves tested did not indicate a clear and direct correlation for committed and/or dedicated reserve designations as required by the University's reserve policies.

Although, the record keeping and supporting documentation policy for categorizing reserves was not consistently followed. However, the new leadership at the College of Arts and Sciences and the Provost is commended for effectively utilizing these reserves to rebuild the Arts and Sciences faculty and research capabilities to enhance academic mission of the College and University.

## **BUDGET ANALYSIS**

Internal Audit obtained an understanding of the College's budget process and performed an analysis on budgeted unrestricted and restricted funds. Budgeted unrestricted funds, which primarily consist of I&G funding, are prepared by the Provost's office, and approved by the UNM Board of Regents on an annual basis. Budgeted restricted funds are primarily from federal and non-federal contracts and grants. An annual budget for each contract and grant is prepared and monitored by the University's Contracts and Grants department. The College practices the University's budget process for preparing and adjusting its annual budget.

The University is in the process of implementing the Responsibility Center Management (RCM) and Performance Based Budgeting (PBB) budget model. The RCM budget model is a decentralized approach to budgeting that assigns greater control over resource allocation decisions to the Deans of colleges and schools. RCM gives a college, faculty, or department control over the income that it generates and the expenses that it incurs, including indirect and overhead costs. PBB is the process by which decisions are made as to which parts of an

organization are to be grown, maintained, and eliminated. It uses performance metrics as the basis for funding decisions.

## **FACULTY WORKLOAD AND NEW HIRING ANALYSIS**

UNM full-time tenure and tenure-track faculty workload consists of three components, including Instructional, Research, and Public Service. Informal guidelines exist that allocate each type of workload at 40% Instructional, 40% Research, and 20% Public Service, but there is not a current method in place to formally track Research and Public Service activities.

To meet the instructional obligations of the Colleges and its students, the University has policies for minimum academic load requirements for tenure and tenure-track faculty. Academic load requirements are met through a combination of instructional, research, and public service efforts. The typical academic load consists of 23 load units. This includes the sum of 9 instructional load units, 9 research load units, and 5 public service load units. Load units are based on a formula established by the Provost's office. There is not currently a formal process in place to determine if teaching load requirements are met by tenure and tenure-track faculty members, since as mentioned previously the other components, research and public service activities, are not formally tracked. The University is in the process of developing methods that will provide the ability to effectively track both research and public service activities.

The College has a significant amount of courses that are instructed by teaching assistants, part-time, and temporary faculty members. These non-tenure/ tenure-track and lecturer faculty members taught 51% of approximately 391,000 student credit hours during FY 2012. During FY 2012, the College initiated efforts to reduce its reliance on teaching assistants and part-time instructors, primarily by increasing the number of tenure/tenure-track and lecturer faculty (T/TTL). The College completed a hiring plan that included the hiring of 59 tenure and tenure-track faculty and 26 full-time lecturers. Internal Audit reviewed the placement of new hires by department to determine if the faculty members were hired for the departments and positions with the most need. Internal Audit also reviewed whether the additional salaries are fully funded with sufficient revenue sources, and will continue to be funded in the near future. The College appears to have appropriately hired new faculty members for each department and has the funding to cover the expenses of new faculty.

## **COURSE UTILIZATION**

The College offers several courses with multiple sections available to its students. Internal Audit analyzed course utilization for each of the College's departments for the fall 2011 and spring 2012 semesters. The College appears to be efficiently utilizing course capacity as determined by the Dean and Department Chairs. However, certain courses that did not appear to be efficiently utilized were primarily due to maximum enrollments being set significantly higher than actual enrollment needs.

## STUDENT ACADEMIC PROGRESS

Internal Audit compiled the number of degrees awarded by department for FYs 2010-2012. The College awards the most degrees compared to any other college or school in the University. Internal Audit performed an analysis to determine which departments awarded the most undergraduate and graduate level degrees. Psychology, Biology, and Sociology awarded the most undergraduate degrees; whereas Physics, Mathematics, and Anthropology awarded the most graduate degrees since FY 2010. The following schedule presents the number of degrees awarded by department.

Department	FY 2010		FY 2011		FY 2012	
	Undergraduate	Graduate	Undergraduate	Graduate	Undergraduate	Graduate
Psychology	264	18	280	17	329	23
Biology	220	14	235	14	230	11
Sociology	159	6	170	6	171	7
Communication Journalism	135	20	158	11	143	16
English	101	18	109	24	115	20
Political Science	97	5	124	6	84	9
History	75	5	70	26	67	17
Anthropology	66	24	60	18	71	30
Spanish Portuguese	25	13	28	14	35	15
Chemistry	52	10	55	11	64	8
Economics	52	12	53	17	51	12
Foreign Languages Literatures	26	7	22	12	38	11
Philosophy	25	4	32	8	17	5
Linguistics	29	5	30	7	24	6
Interdisciplinary Courses	31	8	42	13	26	15
Earth & Planetary Sciences	26	9	32	12	19	14
Mathematics Statistics	21	27	33	21	38	24
Speech & Hearing Sciences	22	14	22	16	26	13
Religious Studies	9	-	8	-	7	-
Physics Astronomy	11	33	11	32	18	28
American Studies	9	4	3	8	8	12
Geography	10	4	12	4	21	5
Women Studies	1	0	1	2	1	2
African American Studies	-	-	1	-	3	-
Total Arts and Sciences	1,466	260	1,591	299	1,606	303
Total University	3,096	1,533	3,350	1,693	3,403	1,777

Source: Office of Institutional Research

Despite tracking degrees awarded by department, academic progress related to retention and graduation rates for college students within the College and its departments is not reported. Tracking of retention and graduation rates is difficult to accomplish at the college and department level because students can enroll as undeclared/undecided or can switch majors and/or colleges over their academic career. This could result in students being counted in one college's retention or graduation rate, but actually graduating from another. Although retention

and graduation rate data is available, there is not a current process that ties retention and graduation rate data to individual colleges or schools, and their related departments. The UNM Office of Institutional Research is currently developing metrics to capture applicable data, which will allow reporting of retention and graduation rates at both the college and department levels.

## **CONCLUSION**

The College and its departments have sufficient funding to meet annual expenditures. With additional funding provided by Extended University revenues and unrestricted available reserves, funding also appears sufficient to meet a potential increase in future expenditures due to the hiring of new faculty members.

The College operates in an effective and efficient manner. However, Internal Audit noted findings related to non-compliance with the University's reserve policies and recommendations during the review. The following is a summary of recommendations made in the report.

### Recommendations

- The Dean should enforce UNM Reserve policies which require preparing and maintaining adequate supporting documentation for committed and dedicated reservations. Documentation should indicate the initial amount and purpose for which reserves are committed or dedicated. Committed reservations should include formal written communication, and dedicated amounts should have a statement of purpose from the individual dedicating the funds. This will ensure that every department is in compliance with the University's policies related to reserve designations.
- The Provost should implement a process that enables colleges to effectively track and monitor time that faculty members spend on research and public service activities. This will help management determine if faculty members are meeting teaching load requirements and workload guidelines.
- The Provost should carefully evaluate maximum enrollments to ensure maximum efficiency for all courses offered. Department Chairs should adjust maximum enrollment capacity to reflect actual student enrollment needs. A process could include a review of course schedules and class sizes from at least the past two years to determine which courses, if any, need adjustments to maximize enrollment size.
- The Provost should implement a process that provides the ability to capture and present retention and graduation rates for colleges and schools, and their related departments. Such processes could include an electronic program that captures retention and graduation rate data based on the time period when students enroll and declare a major within a college or school through their graduation date. Retention and graduate rate data

could then be tied to each college or school, and be available for presentation and analysis. This process can be an important tool for tracking academic progress and success of students within each of the University's colleges and schools and their departments.



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## **INTRODUCTION**

### **BACKGROUND**

The College is the largest college at the University of New Mexico. The College's goal is to provide the classic liberal arts education to its students in academic departments across humanities, social sciences, physical science, and mathematical sciences. The College offers almost the entire core curriculum and supports students enrolled in all other colleges including Anderson School of Management, School of Engineering, College of Fine Arts, etc.

The College consists of 20 academic departments, which include 7 humanities, 5 sciences and mathematics, and 8 social sciences. The College offers 113 degree programs, including 56 undergraduate majors, 26 masters programs, 21 doctoral programs, and 10 interdisciplinary majors.

The College significantly contributes to UNM's reputation as a Carnegie Very High Research (Research 1) institution. Research grants awarded to the College support research laboratories, as well as equipment and training facilities for graduate students. Almost every faculty member undertakes research activities, whether funded by outside agencies, internally through UNM's Research Allocations Committee, or as part of their regular responsibilities during the academic year.

Public service is also a major commitment among the College's departments and other sub-units. Faculty members contribute a significant amount of their efforts to enhance higher education through teacher education programs, student competitions, and other events within the community and outside the State of New Mexico.

The College teaches more students than any other college or school within the University. For FY 2012, the College's class enrollment was 134,080, and credit hours taught was 391,293. The College also graduates more students than any of the other University's college or school. During 2012, the College awarded 1,909 undergraduate and graduate degrees. There were approximately 470 tenure/ tenure-track and lecturer faculty, and approximately 730 teaching assistants, graduate assistants, and part-time/temporary faculty members.

### **PURPOSE**

During FY 2012, the College announced the hiring of 59 tenure/tenure-track faculty members, along with several full-time lecturers. Additional funding generated from Extended University classes taught by the College's faculty made the hiring of new faculty lines possible. As a result of the hiring, the UNM President and UNM Board of

Regents' Audit Committee requested an Internal Audit review of the College's financial position and operational performance.

## **SCOPE**

The scope of the review included compiling and analyzing financial information for the College's operations from FYs 2010 to 2012 to determine if funding is sufficient to support annual expenses. Internal Audit's procedures included:

- Reviewing the budget process
- Analyzing reserve balances and performing detailed test work on reserve categories
- Analyzing faculty workload
- Analyzing the College's hiring plan
- Reviewing student statistical data

We did not test the internal controls of the College; therefore, an assessment of internal controls is not included in this report.

# OBSERVATIONS, RECOMMENDATIONS AND RESPONSES

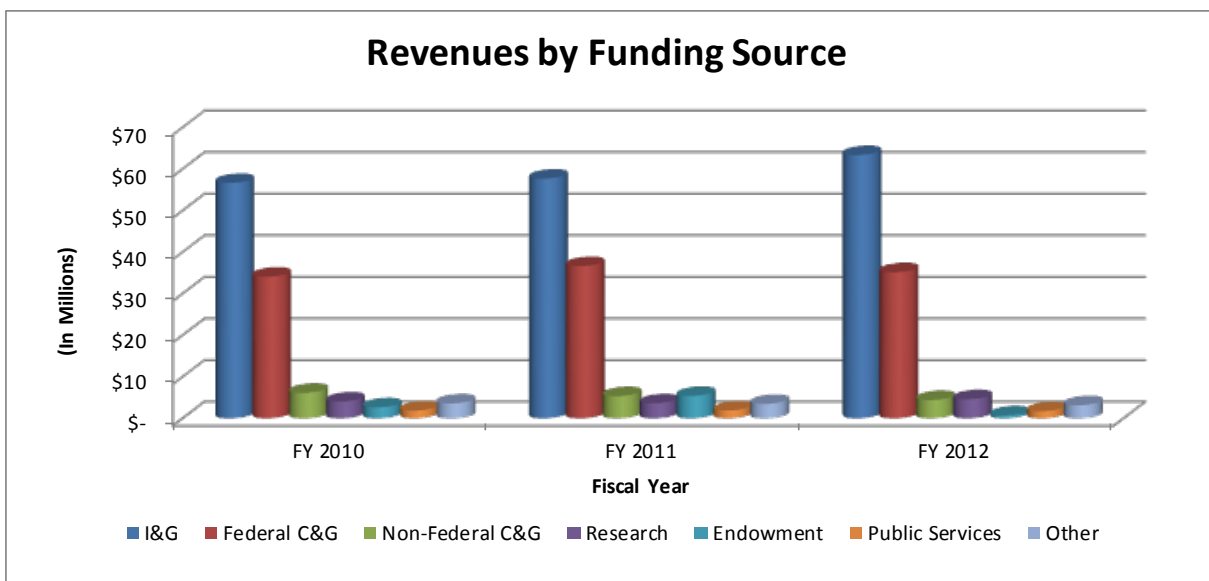
## FINANCIAL ANALYSIS

### Funding Sources

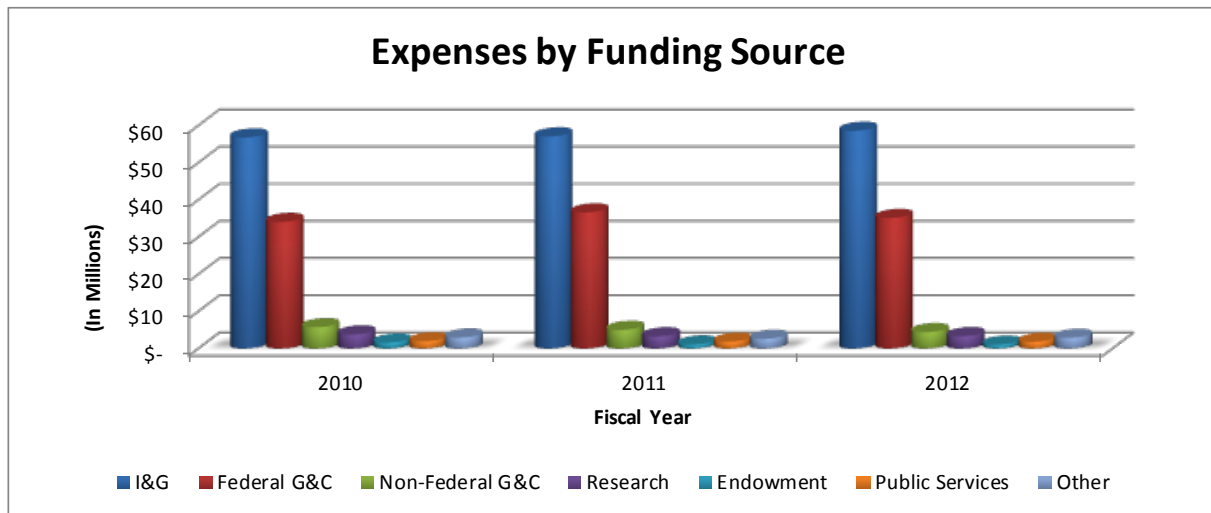
Funding for the College is provided from various sources and is for either restricted or unrestricted purposes. Unrestricted funding includes I&G, Research, Public Service, and other program income. Significant components of I&G funding include state appropriations, tuition and fees, and Extended University revenues. These funding sources are allocated to the College based on budget allocations prepared by the Provost's Office. Research revenues are unrestricted funds primarily generated by indirect cost recovery (IDC) from federal contracts and grants, based on the approved indirect cost rate (currently 51%). Public Service and other funding sources primarily consist of non-endowed contributions and program income generated by the College's departments.

Restricted funding sources include contracts and grants and endowments. Spending of such funds is restricted for specific purposes as indicated in the contract or agreement (C&Gs) or by donor intent (endowments). Restricted revenues are generally allocated to departments generating the funds.

I&G and federal contracts and grants are the largest sources of funding for the College. These funds made up approximately 56% and 31%, respectively, of total funding for the College during FY 2012. Revenues by funding sources and related expenses for FYs 2010-2012 are presented in the graphs below.



Source: Banner Accounting System



### **Extended University**

Extended University offers courses using live off-campus courses, Internet and Interactive Television (ITV) based instruction (Distance Education). Distance Education allows students to access primary content and instruction through the Internet, using a variety of tools including email, chat, discussion boards, web pages, and multimedia technologies.

Typically, the majority (if not all) of coursework takes place online. Some online courses have face-to-face meetings scheduled; however, the courses are designed for out of town students to take the class. Usually, some sort of synchronous web communication is arranged so that distance students can attend. Likewise, group activities are usually conducted online, since people often are not living in the same locale.

ITV is a unit within Media Technology Services (MTS) utilizing two-way videoconferencing technology to provide educational access to students at distant locations. Main Campus courses are video-conferenced to Extended University field centers, including locations in Farmington, Gallup, Hobbs, Kirtland Air Force Base, Los Alamos, Santa Fe, Taos, Valencia, UNM West (Rio Rancho), and at Sandia National Labs.

The cost for online classes does not differ per credit hour from face-to-face courses; however, in addition to tuition and fees, there is an additional \$100 delivery fee charged for each online course. The \$100 fee is retained by Extended University and is utilized to support the staffing and software support for the UNM Learning Management System.

Extended University classes have been steadily increasing over the last few years. The College of Arts and Sciences has generated the most Extended University revenues and has achieved the most growth compared to other schools and colleges within the University. The funding the College receives from Extended University is determined by the base budget prepared by the Provost's

Office. During FY 2012, the College received approximately \$6.9 million of \$11.5 million in revenues that the University generated through Extended University classes. Beginning in FY 2013, the College is guaranteed at least a base budget of approximately \$6.9 million each year, unless there are significant changes in revenues that the University generates through Extended University classes. Extended University revenues are included within I&G funding sources.

### **Financial Analysis for FYs 2010-2012**

Over the three-year period of FYs 2010-2012, contracts and grants and I&G funds made up between 82% and 87% of the College's total revenues and related expenses. Revenues significantly increased since FY 2010, while expenses remained consistent over the three-year period. Expenses primarily consist of labor, which is approximately 73% of total expenses. I&G funds provide the primary funding source for labor-related expenses. For FYs 2010-2012, the College had sufficient funding to meet its annual expenditures each year. Total revenues by funding sources and the related expenses for FYs 2010-2012 are presented below.

Revenues	Unrestricted				Restricted			Total
	I&G	Research	Public Svcs	Other	Federal C&G	Non-Federal C&G	Endowment	
FY 2010	\$ 56,629,430	\$ 4,052,731	\$ 1,853,000	\$ 3,589,444	\$ 34,084,154	\$ 6,135,393	\$ 2,656,824	\$ 109,000,976
% of Total	51.95%	3.72%	1.70%	3.29%	31.27%	5.63%	2.44%	
FY 2011	\$ 57,659,843	\$ 3,612,457	\$ 1,878,602	\$ 3,455,749	\$ 36,643,645	\$ 5,335,223	\$ 5,389,318	\$ 113,974,837
% of Total	50.59%	3.17%	1.65%	3.03%	32.15%	4.68%	4.73%	
FY 2012	\$ 63,341,143	\$ 4,601,269	\$ 1,694,168	\$ 3,142,621	\$ 35,159,281	\$ 4,400,725	\$ 717,889	\$ 113,057,096
% of Total	56.03%	4.07%	1.50%	2.78%	31.10%	3.89%	0.63%	
Expenses								
FY 2010	\$ 56,795,247	\$ 3,826,121	\$ 1,986,401	\$ 2,974,812	\$ 34,084,154	\$ 5,757,882	\$ 1,621,866	\$ 107,046,483
% of Total	53.06%	3.57%	1.86%	2.78%	31.84%	5.38%	1.52%	
FY 2011	\$ 57,091,980	\$ 3,331,073	\$ 1,861,455	\$ 2,655,186	\$ 36,643,645	\$ 5,045,561	\$ 1,107,025	\$ 107,735,925
% of Total	52.99%	3.09%	1.73%	2.46%	34.01%	4.68%	1.03%	
FY 2012	\$ 58,604,880	\$ 3,381,009	\$ 1,835,838	\$ 2,919,451	\$ 35,159,281	\$ 4,438,127	\$ 1,063,295	\$ 107,401,881
% of Total	54.57%	3.15%	1.71%	2.72%	32.74%	4.13%	0.99%	

Source: Banner Operating Ledger

Exhibits 1 through 8 present FY 2012 revenues and expenses for the College and selected departments. Faculty and teaching assistants typically make up the largest portion of labor expenses. Faculty and staff base contracts are funded by I&G funds. Labor expenses charged to other funding sources are related to additional compensation for services not included in base contracts. Non-labor expenses are primarily funded by contracts and grants, and represent approximately 27% of the College's expenses. For FY 2012, the College had revenues over expenses of \$5.6 million, which was primarily due to growth of Extended University revenues.

The Extended University revenues generated by the College grew by approximately \$4.3 million, resulting in additional funding provided to the College. The College has sufficient funding to meet its annual expenditures. With additional funding provided by Extended University revenues and unrestricted available reserves, it appears funding could support potential increases in future expenditures as a result of new faculty lines.

Like the College as a whole, departmental funding primarily consists of federal contracts and grants and I&G. The Departments' related expenses primarily consist of labor, including faculty and staff salaries. For FY 2012, each department included in our financial analysis had revenues over expenses and has sufficient revenues to meet its annual expenditures.

Although the College and its departments have sufficient revenues to meet their annual expenditures, they face future challenges related to start-up packages for new Science, Technology, Engineering, and Math (STEM) faculty, and for financing unbudgeted salary expenses related to part-time instruction.

Start-up packages for new STEM faculty are primarily funded with Facilities and Administration (F&A) revenue generated through federal contracts and grants. Potential declines in federal funding for research could result in challenges for the College in the form of start-up packages related to future new STEM faculty hiring. In addition, the College faces challenges related to financing unbudgeted part-time instruction. Although progress has been made in reducing the amount of unbudgeted expenditures for part-time instruction, the College may pay up to \$1.5 million for unbudgeted part-time instruction through FY 2014.

### **Estimated Tuition and State Appropriation Funding by Department**

The University generates the majority of I&G revenues through tuition and state appropriations. State appropriations are calculated based on a funding formula established by the Higher Education Department (HED). Procedures were performed by the UNM Financial Planning Project Team to determine approximate tuition and state appropriation revenue generated by each of UNM's schools and colleges. The methodology used by the Financial Project Planning Team for calculating estimated tuition and state appropriation funds for FY 2012 is as follows:

#### **Estimated Tuition:**

- Obtain published tuition rates, per college, including any tuition differential (excluding mandatory student fees).
- Calculate the average full-time course load at the undergraduate and graduate levels and divide the published full-time tuition rate by the average course load to obtain the discounted tuition rate.

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- Calculate the average mix of enrollments between full-time resident, part-time resident, full-time non-resident, and part-time non-resident. Residency tuition as reported to the Higher Education Department was used for this purpose.
- Calculate the average cost per credit hour for undergraduate and graduate level courses.
- Calculate the estimated tuition revenue per course by applying the average tuition rate to the enrolled credit hours in each section.

Estimated Funding Formula:

- Obtain the published Higher Education Department funding formula credit hour matrix and group each course into its appropriate “category” (level 1, 2, or 3, tier 1, 2, or 3) in the matrix.
- Multiply the credit hours in each cell of the matrix by the published rate to obtain an estimate of formula funding gross of the tuition credit.
- Using the actual FY12 state formula appropriation, create a discount factor to reflect actual funding net of the tuition credit, and apply this discount to each cell of the HED matrix.
- Use the new discounted rate on the matrix; multiply the credit hours to get the funding estimate.

The following tables present the University’s undergraduate and graduate student mix and tuition rates per credit hour by resident, non-resident, full time (FT) and part time (PT) students.

Undergraduate Student Mix			
	Resident	Non-Resident	Total
FT	86.3%	1.6%	87.8%
PT	12.0%	0.2%	12.2%
Total	98.3%	1.7%	100.0%
Graduate Student Mix			
	Resident	Non-Resident	Total
FT	42.1%	1.0%	43.1%
PT	55.9%	1.0%	56.9%
Total	97.9%	2.1%	100.0%

Source: UNM Financial Project Planning Team

Tuition Rate Per Credit Hour						
College	Resident PT	Resident FT	Non-Resident PT	Non-Resident FT	Avg/Student Credit Hour	Dissertation
A&S Undergraduate	\$193.80	\$157.14	\$781.70	\$633.81	\$169.96	N/A
A&S Graduate	\$216.30	\$178.01	\$803.30	\$664.80	\$210.94	\$99.00

Source: UNM Financial Planning Project Team

Internal Audit reviewed the methodology and data used to calculate approximate revenues generated by each department, and noted the methodology and procedures performed appeared reasonable.

Estimated FY 2012 tuition and state appropriation revenues generated by each of the College's departments as calculated by the UNM Financial Planning Project Team are presented in the following schedule.

Department	State		Total
	Tuition	Appropriations	
Mathematics	\$ 8,365,215	\$ 6,060,928	\$ 14,426,143
Psychology	7,279,754	6,842,243	14,121,997
English	6,154,496	4,903,517	11,058,013
Biology	4,984,251	6,186,735	11,170,986
Sociology	4,425,318	4,100,941	8,526,259
Communication & Journalism	3,951,001	3,964,936	7,915,937
Chemistry	3,676,132	6,017,215	9,693,347
History	3,580,467	3,377,778	6,958,245
Anthropology	3,565,930	3,384,143	6,950,073
Spanish Portuguese	3,426,494	3,118,630	6,545,124
Foreign Languages	3,156,321	2,413,991	5,570,312
Physics Astronomy	3,052,663	4,627,538	7,680,201
Earth and Planetary Sciences	2,422,886	3,216,358	5,639,244
Economics	2,303,767	1,979,462	4,283,229
Philosophy	1,995,381	1,497,695	3,493,076
Political Science	1,632,442	1,585,026	3,217,469
Religious Studies	1,457,421	1,009,952	2,467,373
Linguistics	1,357,285	1,721,841	3,079,126
American Studies	1,304,178	1,366,002	2,670,181
Geography	910,765	791,658	1,702,423
Interdisciplinary	574,176	627,102	1,201,278
Speech & Hearing Sciences	442,734	1,019,597	1,462,332
Africana Studies	370,651	383,291	753,942
Women Studies	229,731	267,154	496,885
Grand Total	\$ 70,619,461	\$ 70,463,733	\$ 141,083,194

Source: UNM Financial Planning Project Team

Total revenues generated by the College do not reflect the actual I&G funds allocated to the College. The above estimate assumes 100% of UNM's I&G appropriation is determined by the student credit hour funding matrix. It is important to note that a substantial portion of generated I&G revenues are generated for "General" purposes, which includes student services, human resource services, accounting services, administrative costs, employee benefits, etc. Prior to the adoption of a new funding formula in 2003, 43% of UNM's I&G appropriation was generated by "General" funding measures.

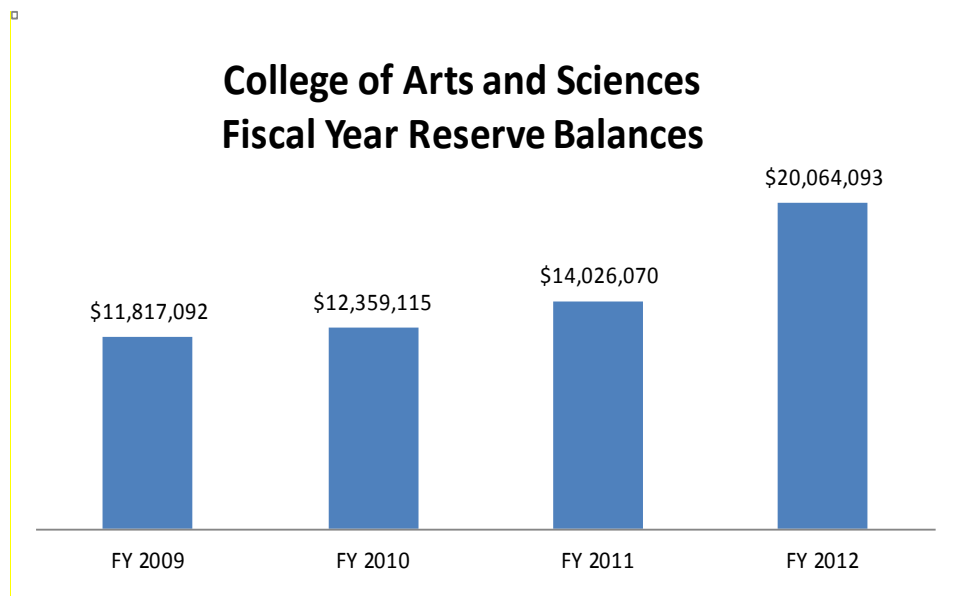


## RESERVES

Reserves represent unrestricted carry-over funds from the prior year available for spending at the beginning of the fiscal year. Unrestricted funds include balances in I&G, Public Service, Research, F&A, course fees and Foundation-based Endowed and Non-Endowed spending accounts. Internal Audit noted that unrestricted carry-over funds properly roll forward from year to year.

The College's reserve balances have steadily increased since FY 2009 due to revenues exceeding expenses each year. Reserves significantly increased from \$14 million in FY 2011 to \$20.1 million in FY 2012 due to unrestricted revenues over expenses of approximately \$6 million in FY 2012. This net income was primarily from a significant growth in Extended University revenues generated by the College. Extended University had growth of \$4.3 million, which increased the College's Extended University funding to \$6.9 million during FY 2012. This resulted in a significant increase in I&G reserve balances at the end of FY 2012. I&G and Research have the College's largest reserve balances for FY 2012 - at \$8.3 million and \$6.4 million, respectively. Of the College's \$20.1 million in reserve balances available for FY 2013, approximately \$14.5 million is committed and/or dedicated for specific purposes and the remaining reserve of \$5.6 million is discretionary.

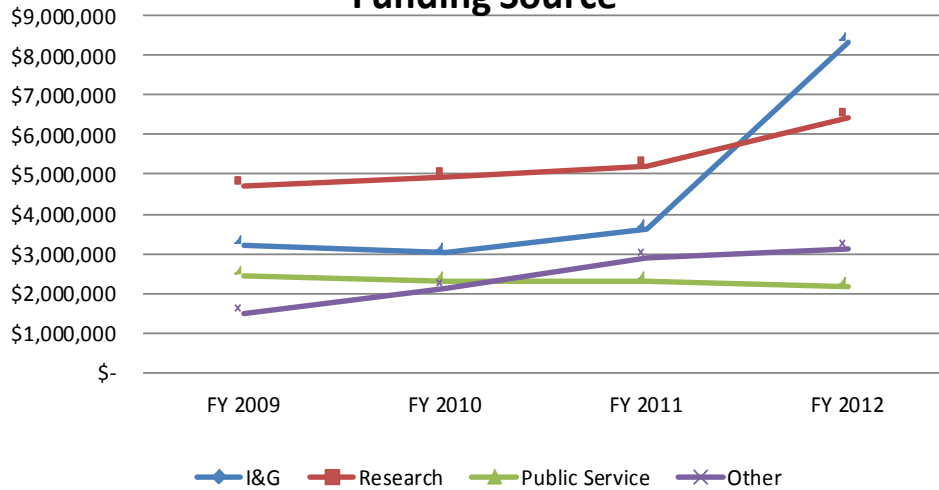
The following graphs illustrate trends in fiscal year reserve balances for FYs 2009-2012.



Source: Banner Accounting System

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### College of Arts and Sciences Reserves by Funding Source



Source: Banner Accounting System

Reserves are classified into three categories: committed, dedicated and discretionary. The following table presents reserve balances by category as of fiscal year ended June 30, 2012.

## OBSERVATIONS, RECOMMENDATIONS AND RESPONSES

Department	Committed	Dedicated	Discretionary	Total
Administrative	\$ 245,973	\$ 3,807,716	\$ 2,333,036	\$ 6,386,725
Biology	1,837,018	-	-	1,837,018
Physics Astronomy	551,438	64,205	747,475	1,363,118
Psychology	288,385	1,000,414	17,861	1,306,661
Earth & Planetary Sciences	138,204	579,337	450,232	1,167,772
Anthropology	843,409	158,852	-	1,002,261
Chemistry	14,067	-	886,853	900,920
English	592,617	271,584	12,212	876,412
Communication Journalism	580,837	82,658	13,110	676,606
Foreign Languages Literatures	137,838	480,925	16,418	635,181
Sociology	33,299	430,016	115,118	578,432
Mathematics & Statistics	244,492	256,835	(351)	500,976
Linguistics	9,196	369,994	45,787	424,977
Religious Studies	245,651	54,746	122,871	423,268
History	137,706	145,992	134,804	418,501
American Studies	28,403	128,633	142,657	299,693
Earth Data Analysis Center	7,813	-	190,797	198,610
Maxwell Museum	19,005	178,099	(25,254)	171,850
Political Science	21,463	75,094	64,428	160,985
Spanish Portuguese	16,736	105,450	21,063	143,250
Philosophy	43,668	13,006	83,557	140,231
Geography	45,296	56,223	5,870	107,390
Economics	52,290	43,269	102	95,661
Other Programs	4,104	21,658	61,336	87,098
African American Studies	(1,562)	8,000	56,068	62,506
Speech & Hearing Sciences	13,002	6,413	40,451	59,866
Women Studies	726	20,558	16,841	38,125
Total Arts and Sciences	\$ 6,151,073	\$ 8,359,678	\$ 5,553,343	\$ 20,064,093

Source: Banner Accounting System

**Compliance with Reserve Designations**

At the beginning of each fiscal year, departments assign portions of reserve balances for either committed or dedicated purposes. Once commitments and dedications have been determined, the remaining reserve balances are discretionary and will only be used if needed. The College completed and submitted FY 2013 reserve designations by the required deadline.

As stated by University policy UBPP 7000, committed reservations are initiated by a formal, written commitment to use a portion of unrestricted reserve balances. Examples include signed offer letters for faculty start-up funds, documented cost share requirements, direct state appropriations for a special project, institutional bond debt service payments, etc.

Also stated by University policy UBPP 7000, dedicated reservations have a clear, focused purpose with a documented description and identify the entity/individual making the dedication. Examples include a Facilities and Administrative (F&A) balance that has been dedicated to fund a lab renovation, a non-endowed gift amount that has been dedicated for faculty travel, student paid course fees that are being accumulated and dedicated to fund the purchase of equipment, etc.

Internal Audit completed detailed test work over reserve categories for the beginning of year FY 2013, based on University Reserve policy UBPP 7000. Reserve test work covered approximately \$2 million of the College's \$14.5 million in total committed and dedicated designations, and included the following departments (the departments selected in our review): Biology, Physics and Astronomy, Earth and Planetary Sciences, Mathematics and Statistics, Chemistry, English, and the Dean's Administrative Department. We identified the following instances of non-compliance with the University's policies over documentation of reserves for four of the seven departments selected in our test work. The following departments had instances of non-compliance with required documentation:

- Biology had non-compliance with four (\$481,061) out of five reserves (\$507,009) tested
- Earth and Planetary Sciences had non-compliance with three (\$45,106) out of five reserves (\$321,177) tested
- Chemistry had non-compliance with two (\$337,672) out of five reserves (\$591,191) tested
- Dean's Administrative Department had non-compliance with two (\$83,335) out of five reserves (\$261,913) tested

For 10 out of 35 reserves tested, the committed and/or dedicated amounts could not be traced to required supporting documentation. Although the committed and/or dedicated reservations exist, the reserved amounts for FY 2013 could not be found in the supporting documentation, as required by the University's Reserve policy UBPP 7000. Also, 1 of 6 endowment reservations tested did not appear to have been properly committed or dedicated.

Although, the record keeping and supporting documentation policy for categorizing reserves was not consistently followed. However, the new leadership at the College of Arts and Sciences and the Provost is commended for effectively utilizing these reserves to rebuild the Arts and Sciences faculty and research capabilities to enhance academic mission of the College and University.

### **Recommendation 1:**

The Dean should enforce UNM Reserve policies which require preparing and maintaining adequate supporting documentation for committed and dedicated reservations. Documentation should indicate the initial amount and purpose for which reserves are committed or dedicated. Committed reservations should include formal written communication, and dedicated amounts

should have a statement of purpose from the individual dedicating the funds. This will ensure that every department is in compliance with the University's policies related to reserve designations.

**Response from the Dean for the UNM College of Arts and Sciences:**

<b>Action Items</b>
<i>Targeted Completion Date: 8/31/2013</i>
<i>Assigned to: Dean's Office Fiscal Staff – Richard Goshorn lead</i>
<i>Corrective Action Planned: We concur. (1) The College will develop a standardized, one page form that all units will use to report reserve categorization. The Dean's office will develop standard operating procedures for completing this form in compliance with UBPP 7000. (2) The College will develop a training schedule for department administrators and Chairs regarding reserve categorization procedures. (3) The College will continue to review all reserve categorizations and develop statistical methods to ensure thorough and regular reviews of categorizations.</i>

## **BUDGET ANALYSIS**

Budgeted unrestricted funds are primarily I&G revenues from state appropriations, tuition and fees, and Extended University. Revenues from these sources are captured in the University's central pooled account and allocated to each of the University's schools, colleges and departments; they are based on budgeted allocations prepared by the Provost's office and approved by the University's Board of Regents. The College's base budget from I&G funding related to State appropriations and tuition and fees was \$51.1 million for FYs 2012 and 2013. The College had a base budget from Extended University of approximately \$6.9 million for FY 2013. The base budget from Extended University revenue is expected to be steady for future years unless there are significant changes in Extended University's revenues or budgeting model. The College's budget process for unrestricted funds is consistent with the University's current budget process.

Budgeted restricted funds are primarily from contracts and grants. Budgeted amounts are entered into UNM's Banner accounting system based on the award period rather than a fiscal year period. Any budget adjustments entered into the accounting system reflect changes made for the award period. Fiscal year budgets are monitored by each individual contract and grant by the University's Contracts and Grants department to ensure grants are not over-expended. The College and its departments also provide input during the budget process. Exhibit 9 presents a budget trend for unrestricted funds for FYs 2010-2013. Exhibits 10 and 11 present unrestricted and restricted budget to actual comparisons for FYs 2010-2012.

The University is in the process of implementing the Responsibility Center Management (RCM) and Performance Based Budgeting (PBB) budget model. The RCM budget model is a decentralized approach to budgeting that assigns greater control over resource allocation decisions to the Deans of colleges and schools. RCM gives a college, faculty, or department control over the income that it generates and the expenses that it incurs, including indirect and overhead costs. PBB is the process by which decisions are made as to which parts of an organization are to be grown, maintained, and eliminated. It uses performance metrics as the basis for funding decisions.

## **FACULTY WORKLOAD**

UNM full-time tenure and tenure-track faculty workload consists of all recognized University duties including Instructional, Research, and Public Service.

### Instructional

Instructional activities are primarily the instruction of classes in a classroom or online setting. Faculty also spend considerable time preparing for lectures, evaluating student performance, advising students, and conducting related administrative tasks (supervising teaching assistants, preparing student progress reports, and writing reference letters for students).

### Research

Faculty members, particularly those at a research institution such as UNM, are required to conduct research related to their discipline or specialty area. Faculty conducting research may seek external funding to support costs associated with research and publish their findings. Such research activities could include grant writing and publications.

### Public Service

Public service activities include disseminating knowledge to students and the community. Faculty members sometimes serve as experts or resource persons for local communities, state, or the nation. They often serve their disciplines by taking leadership roles in professional organizations. In addition to these responsibilities, some faculty members also serve on university committees or fill administrative roles that may require additional time and commitment, such as department chair.

Informal guidelines exist that allocate each type of workload at 40% Instructional, 40% Research, and 20% Public Service. Although the workload allocation is not formally documented, it is considered during the faculty evaluation process. Internal Audit attempted to perform a workload analysis on the three duties of faculty workload; however, there is not a current method in place to formally track research and public service activities. Although tenure and tenure-track faculty members spend considerable time engaging in research and public service, the time spent on these activities is not recorded. The University is in the process of developing methods to effectively track research and public service activities. However, implementation is in the early phases, and full implementation will require further resources.

To meet the instructional obligations of the Colleges and their students, the University has policies for minimum academic load requirements for tenure and tenure-track faculty. Academic load requirements are met through a combination of instructional, research, and public service efforts. The typical academic load consists of 23 load units. This includes the sum of 9 instructional load units, 9 research load units, and 5 public service load units. Load units are based on a formula established by the Provost's office. There is not currently a formal process in place to determine if academic load requirements are met by tenure and tenure-track faculty members because other components such as research and public service activities are not formally tracked.

### **Recommendation 2:**

The Provost should implement a process that enables colleges to effectively track and monitor time that faculty members spend on research and public service activities. Such processes could include software, which is used for recording time spent on research or public service events and activities and has the ability to generate reports for review. This will help management to effectively determine if faculty members are meeting academic load requirements and workload guidelines.

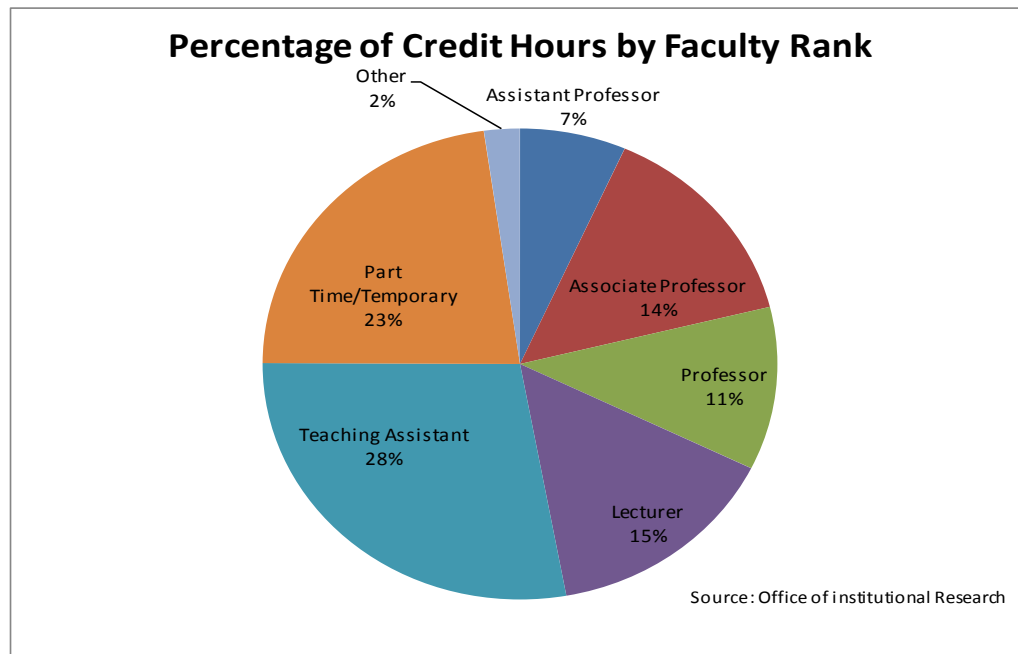
### **Response from the UNM Provost office:**

<b>Action Items</b>
<i><b>Targeted Completion Date:</b> Revised implementation plan completed by 6/30/2013</i>
<i><b>Assigned to:</b> Banner Faculty Workload Project Team (Nancy Middlebrook, Provost's Office, project lead)</i>
<i><b>Corrective Action Planned:</b> We concur. Processes to enable tracking of faculty workload are in development, with a significant amount of work still to be done.</i>
<i>Banner has a module new to version 8 called "Faculty Workload and Compensation" and a project has been created to implement the module. The module includes a self-service portion where department chairs or designees can enter and adjust faculty instructional workload values, and input non-instructional workload measures for areas such as research, public service, administrative duties, and special assignments.</i>
<i>The implementation is in its early phase, and full implementation would require significant further work, including work by a number of units, especially Faculty Contracts, Enrollment Management, Information Technologies, and Institutional Analytics. Also, departments and colleges will have to be trained on how to use the module to input faculty workload information.</i>

### **Instructional Workload Analysis**

Internal Audit performed an analysis on instructional workload by faculty status, faculty rank, and course level. Tenure/tenure-track and lecturer (T/TTL) faculty members consist of Assistant Professors, Associate Professors, Professors, and Lecturers. Non-T/TTL consist of teaching assistants (includes graduate assistants), part-time faculty, and temporary faculty members (includes visiting professors). Assistant Professors, Associate Professors and Professors are tenure or tenure-track faculty. Lecturers are not typically on a tenure track.

During FY 2012, there were approximately 391,000 credit hours taught within the College. The College has a substantial number of classes instructed by teaching assistants, part-time and temporary faculty members. Of the total credit hours, 47% were taught by T/TTL faculty members and 53% were taught by Non-T/TTL faculty members. The following graph illustrates the percentage of credit hours taught by faculty rank.

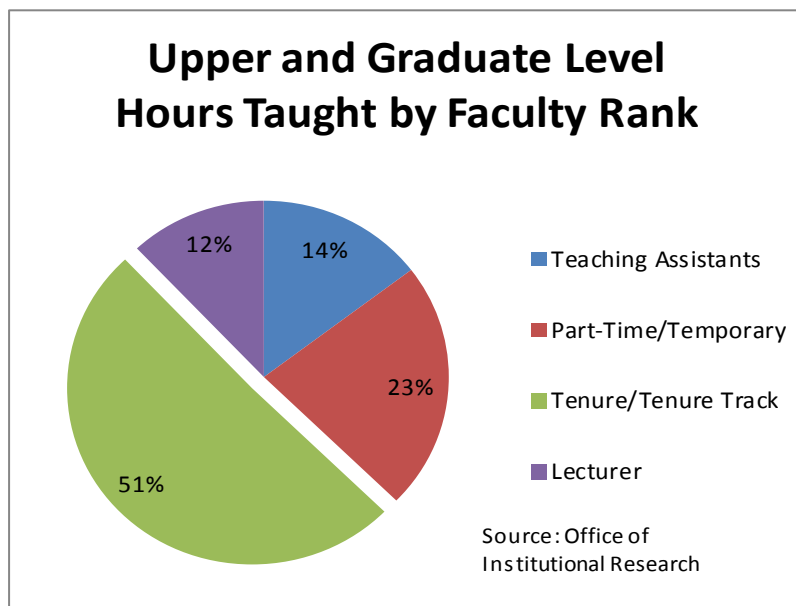
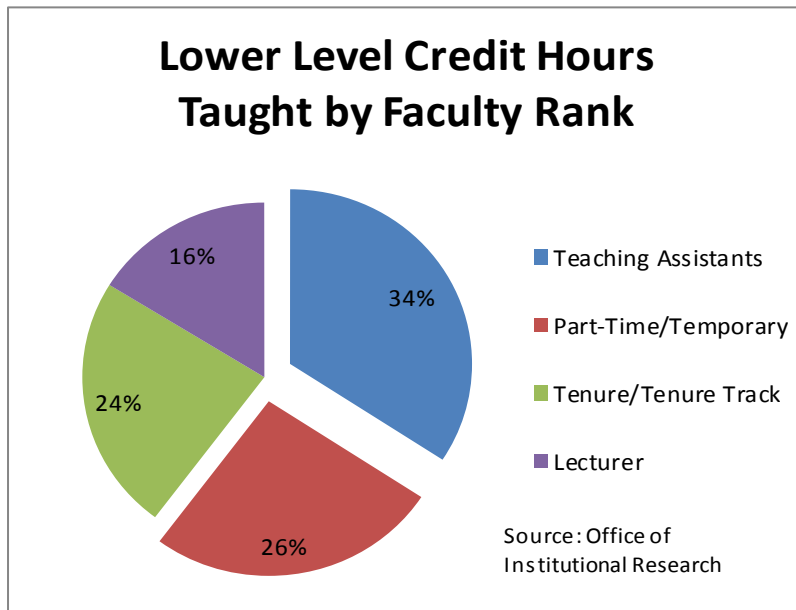


Exhibits 12 and 13 present detailed information of the College's instructional workload by faculty status, faculty rank and class level. Full-time faculty members taught approximately 184,000 credit hours, of which 43% (78,506) were taught to upper level and graduate students. Non-T/TTL faculty members taught approximately 207,000 credit hours, of which 77% (160,200) consisted of lower level undergraduate courses. This indicates that T/TTL faculty are primarily responsible for teaching upper level and graduate courses, whereas Non-T/TTL faculty are primarily responsible for teaching lower level courses. Upper level and graduate courses are primarily taught by Professors and Associate Professors, which are higher ranking T/TTL faculty members. Teaching



assistants instructed approximately 91,000 credit hours of lower level courses, which make up 23% of the College's total credit hours in FY 2012.

The following graphs present the percentage of lower level, upper level and graduate credit hours taught by faculty rank.



Although there are a significant number of credit hours taught by teaching assistants, class instruction is an important part of the professional growth of UNM's graduate students. Teaching assistants received mentoring and instructional guidance from tenure and tenure-track faculty members.

### **Course Utilization**

The College offers several courses with multiple sections available to its students. When developing course schedules, department chairs prepare the schedules, setting maximum course enrollment for each section. In order to fully utilize course capacity, the goal is to enroll as many students in each section as possible. Course sections should be evaluated carefully to ensure the College can operate efficiently while maintaining the quality of its academic programs. During the fall 2011 and spring 2012 semesters, the College offered a significant number of courses with multiple sections. Internal Audit analyzed course utilization during these semesters to determine if courses efficiently met instructional capacity. During each semester, 212 of 219 courses (96.8%), and 206 of 214 (96.3%) courses had course utilization greater than 80% of capacity. The College appears to have efficiently utilized course offerings during the two semesters, as overall course utilization was 83% and 80%, respectively. However, the courses that did not appear to be efficiently utilized were primarily due to maximum enrollments being set significantly higher than actual enrollment needs. In some cases, maximum course enrollments are determined by seating capacities of classrooms designated for each course. The recorded instructional capacity may be inappropriately determined by the size of the classroom where instruction takes place, rather than by a determination of course demand.

### **Recommendation 3:**

The Provost should carefully evaluate maximum enrollments to ensure maximum efficiency for all courses offered. Department Chairs should adjust maximum enrollment capacity to reflect actual student enrollment needs. A process could include a review of course schedules and class sizes from at least the past two years to determine which courses, if any, need adjustments to maximum enrollment size.

### **Response from the UNM Provost office:**

<b>Action Items</b>
<b><i>Targeted Completion Date: 6/30/2013</i></b>
<b><i>Assigned to: Alex Gonzalez, University Registrar</i></b>
<b><i>Corrective Action Planned: We concur. Decisions about the appropriate maximum instructional capacity for a class are determined according to best didactic practices by the faculty and department responsible for the course. It is possible that the maximum instructional capacity for some course sections is inadvertently limited when the size of the classroom could accommodate more students AND the instructor has no pedagogical rationale for limiting course registrations. Enrollment needs should be addressed by increasing capacity where possible and creating additional course sections where necessary. A review of course demand, availability and capacities for a two year period is reasonable and will be completed.</i></b>

## **Faculty Hiring**

During FY 2012, the College initiated efforts to reduce its reliance on teaching assistants and part-time instructors, by increasing the number of tenure/tenure-track and lecturer faculty. The College completed a hiring plan that included the hiring of 59 tenure and tenure-track faculty and 26 full-time lecturers (including six visiting lecturers).

The hiring of new T/TTL faculty members was due in part to increased funding from Extended University revenues. However, the new hires that took place were also due to turnover over the last few years. In 2011, there were 20 T/TTL faculty members that retired or resigned, which significantly contributed to the need for new T/TTL hires. Over the three-year period of FYs 2009-2011, there were 94 T/TTL faculty members that retired or resigned, but only 72 were replaced. The faculty hiring that took place in FY 2012 to replace the 22 unfilled positions does not require any significant increases in budget funds.

The College's hiring plan is heavily based on placing T/TTL faculty members in departments with the most need. A focus point for the College was to hire more T/TTLs in the Mathematics and English departments. These departments have the most teaching assistants, part-time faculty, and temporary faculty members that taught approximately 62,000 credit hours (16% of total credit hours) in FY 2012.

The English and Mathematics departments lost 39 T/TTL faculty members due to retirement or resignation between FY 2009 and FY 2011, and only replaced 17. The College appears to have conducted a thorough hiring plan and appropriately hired T/TTL faculty members for each department. The College's T/TTL faculty hiring for each department is presented Exhibit 12.

## **STUDENT ACADEMIC PROGRESS**

### **Enrollment and Credit Hours by Department**

The College has the largest class enrollment and credit hours instructed compared to any other college or school in the University.

The following schedule presents enrollment and credit hours, by department, for FY 2012.

Department	Class Enrollment	% of Total	Credit Hours	% of Total
Mathematics Statistics	15,842	11.82%	48,440	12.38%
Psychology	13,879	10.35%	41,396	10.58%
English	11,532	8.60%	34,622	8.85%
Biology	9,846	7.34%	27,510	7.03%
Sociology	8,468	6.32%	25,602	6.54%
Chemistry	8,098	6.04%	19,501	4.98%
Communication Journalism	7,496	5.59%	22,375	5.72%
Physics Astronomy	7,018	5.23%	16,455	4.21%
History	6,775	5.05%	20,325	5.19%
Anthropology	6,700	5.00%	19,843	5.07%
Spanish Portuguese	6,422	4.79%	19,605	5.01%
Foreign Languages	5,583	4.16%	17,079	4.36%
Economics	4,339	3.24%	12,998	3.32%
Philosophy	3,826	2.85%	11,456	2.93%
Political Science	3,021	2.25%	9,049	2.31%
Religious Studies	2,847	2.12%	8,553	2.19%
Linguistics	2,730	2.04%	8,168	2.09%
Earth & Planetary Sciences	2,521	1.88%	7,357	1.88%
American Studies	2,408	1.80%	7,224	1.85%
Geography	1,807	1.35%	5,178	1.32%
Interdisciplinary Courses	1,031	0.76%	2,917	0.73%
Speech & Hearing Sciences	734	0.55%	2,202	0.56%
African American Studies	718	0.54%	2,121	0.54%
Women Studies	439	0.33%	1,317	0.34%
<b>Total Arts and Sciences</b>	<b>134,080</b>	<b>100.00%</b>	<b>391,293</b>	<b>100.00%</b>
<b>Total UNM</b>	<b>232,698</b>		<b>698,094</b>	
Arts and Sciences as a percent of total	58%		56%	

Source: UNM Financial Planning Project Team

### **Degrees Awarded by Department**

The College also awards the most degrees compared to any other college of school in the University. During FY 2012, the college awarded a total of 1,909 degrees (Undergraduate and Graduate), which represents 37% of 5,180 total degrees awarded by the University's main campus. Since FY 2010, the number of degrees awarded has increased by 183, or 10.6%, from 1,726 to 1,909. Awarded undergraduate degrees have increased by 140, or 9.55%; graduate degrees have increased by 43, or 16.54%. Psychology, Biology, Sociology, Communications and Journalism, and English have awarded the most degrees over the three-year period. These five departments have awarded over half of the College's degrees each year since FY 2010. The most graduate-level degrees were awarded by the Physics, Mathematics, and Anthropology departments over the same period.

The following schedule presents degrees awarded over a three year period for FYs 2010 - 2012.

Department	FY 2010		FY 2011		FY 2012	
	Undergraduate	Graduate	Undergraduate	Graduate	Undergraduate	Graduate
Psychology	264	18	280	17	329	23
Biology	220	14	235	14	230	11
Sociology	159	6	170	6	171	7
Communication Journalism	135	20	158	11	143	16
English	101	18	109	24	115	20
Political Science	97	5	124	6	84	9
History	75	5	70	26	67	17
Anthropology	66	24	60	18	71	30
Spanish Portuguese	25	13	28	14	35	15
Chemistry	52	10	55	11	64	8
Economics	52	12	53	17	51	12
Foreign Languages Literatures	26	7	22	12	38	11
Philosophy	25	4	32	8	17	5
Linguistics	29	5	30	7	24	6
Interdisciplinary Courses	31	8	42	13	26	15
Earth & Planetary Sciences	26	9	32	12	19	14
Mathematics Statistics	21	27	33	21	38	24
Speech & Hearing Sciences	22	14	22	16	26	13
Religious Studies	9	-	8	-	7	-
Physics Astronomy	11	33	11	32	18	28
American Studies	9	4	3	8	8	12
Geography	10	4	12	4	21	5
Women Studies	1	0	1	2	1	2
African American Studies	-	-	1	-	3	-
Total Arts and Sciences	1,466	260	1,591	299	1,606	303
Total University	3,096	1,533	3,350	1,693	3,403	1,777

Source: Office of Institutional Research

### **Retention and Graduation Rates**

The University only reports retention and graduation rates for the University as a whole. Tracking and presentation of retention and graduation rates at the college and department level is difficult to accomplish because students can enroll as undeclared/undecided or can switch major and/or colleges over their academic career. This could result in students being counted in one college's retention or graduation rate, but actually graduating from another. Although retention and graduation rate data is available, there is not a current process that ties retention and graduation rate data to individual colleges or schools, and their related departments. The UNM Office of Institutional Research is currently developing metrics to capture applicable data, which will allow reporting of retention and graduation rates at both the college and department levels.

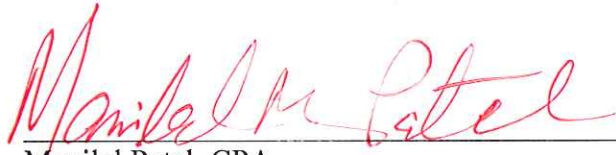
**Recommendation 4:**

The Provost should implement a process that provides the ability to capture and present retention and graduation rates for colleges and schools, and their related departments. Such processes could include an electronic program that captures retention and graduation rate data, based on the time period when students enroll and declare a major within a college or school, through their graduation date. Retention and graduate rate data could then be tied to each college or school, and available for presentation and analysis. This process can be an important tool for tracking academic progress and success of students within each of the University's colleges and schools and their departments.

**Response from the UNM Provost office:**

<b>Action Items</b>
<i>Targeted Completion Date: 6/30/2013</i>
<i>Assigned to: Vicky Dueer, Institutional Analytics</i>
<i>Corrective Action Planned: We concur. The Office of Institutional Analytics has begun development of metrics to estimate retention and graduation rates at both the college and departmental levels. Furthermore, metrics will include tracking of students' ACT, SAT, School District and High School information.</i>

## APPROVALS



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Manilal Patel, CPA  
Director, Internal Audit Department

Approved for Publication



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Chair, Audit Committee

UNM College of Arts and Sciences  
 FY 2012 Financial Analysis - College of Arts and Sciences  
 Fiscal Year Ended June 30, 2012

Revenues	Unrestricted				Restricted			Total
	I&G	Research	Public Services	Other	Federal C&G	Non-Federal C&G	Endowment	
I&G	\$ 62,509,509	\$ 94,047	\$ 23,970	\$ 43,962	\$ -	\$ -	\$ -	\$ 62,671,488
Federal C&G's	-	-	-	-	35,175,052	(4,828)	-	35,170,224
Non-Federal C&G's	-	-	-	-	583	3,414,029	-	3,414,612
Other Revenues	831,634	4,507,223	1,670,198	3,098,659	(16,355)	991,524	717,889	11,800,772
<b>Total Revenues</b>	<b>\$ 63,341,143</b>	<b>\$ 4,601,270</b>	<b>\$ 1,694,168</b>	<b>\$ 3,142,621</b>	<b>\$ 35,159,280</b>	<b>\$ 4,400,725</b>	<b>\$ 717,889</b>	<b>\$ 113,057,096</b>
<b>Expenses</b>								
Faculty	\$ 34,617,753	\$ 503,417	\$ 165,981	\$ 120,319	\$ 6,147,357	\$ 635,323	\$ -	\$ 42,190,150
GA/TA	9,418,992	212,580	85,671	174,807	4,250,189	207,205	-	14,349,444
Staff	7,661,758	647,916	225,092	512,179	3,480,067	1,314,993	-	13,842,005
Student	488,432	23,956	71,125	46,691	988,846	42,654	-	1,661,704
Tuition/Benefits	2,476,995	299,698	19,038	195,938	2,461,491	587,380	-	6,040,540
<b>Total Labor</b>	<b>\$ 54,663,930</b>	<b>\$ 1,687,567</b>	<b>\$ 566,907</b>	<b>\$ 1,049,934</b>	<b>\$ 17,327,950</b>	<b>\$ 2,787,555</b>	<b>\$ -</b>	<b>\$ 78,083,843</b>
<b>Non-Labor</b>								
Supplies	1,280,989	668,517	223,641	514,221	1,986,581	122,242	-	4,796,190
Facilities and administration	-	-	-	-	8,360,248	357,396	-	8,717,644
Scholarships and awards	1,082,757	31,300	382,763	278,606	1,307,509	200,929	-	3,283,864
Services and fees	671,771	306,702	345,932	195,821	1,603,941	125,232	-	3,249,399
Travel	549,237	411,246	154,536	139,260	1,300,346	154,449	-	2,709,074
Subcontracts	1,342	(5,307)	452	1,111	1,775,304	405,225	-	2,178,127
Capital	72,945	156,232	16,000	223,415	1,322,172	141,973	-	1,932,736
Other	281,912	124,748	145,607	517,086	175,229	143,126	1,063,296	2,451,004
<b>Total Non-Labor</b>	<b>\$ 3,940,951</b>	<b>\$ 1,693,438</b>	<b>\$ 1,268,932</b>	<b>\$ 1,869,520</b>	<b>\$ 17,831,330</b>	<b>\$ 1,650,572</b>	<b>\$ 1,063,296</b>	<b>\$ 29,318,038</b>
<b>Total Expenses</b>	<b>\$ 58,604,881</b>	<b>\$ 3,381,005</b>	<b>\$ 1,835,839</b>	<b>\$ 2,919,454</b>	<b>\$ 35,159,280</b>	<b>\$ 4,438,127</b>	<b>\$ 1,063,296</b>	<b>\$ 107,401,881</b>
<b>Revenues Over (Under)</b>								
Expenses	\$ 4,736,262	\$ 1,220,265	\$ (141,671)	\$ 223,167	\$ -	\$ (37,402)	\$ (345,407)	\$ 5,655,215
<b>Reserves, beginning of year</b>								
Reserves, beginning of year	\$ 3,602,838	\$ 5,225,313	\$ 2,301,211	\$ 2,896,708	\$ -	\$ -	\$ -	\$ 14,026,070
Reserves, end of year	\$ 8,339,100	\$ 6,445,578	\$ 2,159,540	\$ 3,119,875	\$ -	\$ -	\$ -	\$ 20,064,093

**Note:** The College's revenues exceeded expenses by \$5.6 million. Unrestricted net income of \$6,038,023 in addition to beginning of year reserves of \$14,026,070 is \$20,064,093, which is carried over to FY 2013 and is available for use.

Source: UNM Banner Accounting System

Exhibit 1



UNM College of Arts and Sciences  
FY 2012 Financial Analysis - Biology Department  
Fiscal Year Ended June 30, 2012

Revenues	Unrestricted				Restricted			Total
	I&G	Research	Public Service	Other	Federal C&G	Non-Federal C&G	Endowment	
I&G	\$ 5,566,527	\$ 164,974	\$ 18,230	\$ 11,200	\$ -	\$ -	\$ -	\$ 5,760,931
Federal C&G's	-	-	-	-	11,830,851	-	-	11,830,851
Non-Federal C&G's	-	-	-	-	-	404,542	-	404,542
Other Revenues	177,647	1,228,609	120,214	488,214	(12,537)	391,178	92,953	2,486,278
<b>Total Revenues</b>	<b>\$ 5,744,174</b>	<b>\$ 1,393,583</b>	<b>\$ 138,444</b>	<b>\$ 499,414</b>	<b>\$ 11,818,314</b>	<b>\$ 795,720</b>	<b>\$ 92,953</b>	<b>\$ 20,482,602</b>
<b>Expenses</b>								
Faculty	\$ 3,305,889	\$ 188,244	\$ 10,713	\$ -	\$ 1,909,929	\$ 127,445	\$ -	\$ 5,542,220
GA/TA	848,271	86,355	861	13,983	875,840	105,887	-	1,931,197
Staff	1,176,785	236,123	16,315	1,311	1,435,563	182,024	-	3,048,121
Student	37,242	15,273	3,796	2,490	719,475	18,407	-	796,683
Tuition/Benefits	1,328	112,533	10,019	1,947	857,883	84,828	-	1,068,538
<b>Total Labor</b>	<b>\$ 5,369,515</b>	<b>\$ 638,528</b>	<b>\$ 41,704</b>	<b>\$ 19,731</b>	<b>\$ 5,798,690</b>	<b>\$ 518,591</b>	<b>\$ -</b>	<b>\$ 12,386,759</b>
<b>Non-Labor</b>								
Supplies	\$ 152,139	\$ 226,993	\$ 24,451	\$ 164,001	\$ 924,667	\$ 61,120	\$ -	\$ 1,553,371
Facilities and administration	-	-	-	-	2,714,329	36,132	-	2,750,461
Scholarships and awards	1,426	18,223	11,143	18,699	448,149	2,436	-	500,076
Services and fees	119,819	99,984	8,807	44,934	356,461	44,362	-	674,368
Travel	64,001	124,397	37,154	17,959	461,611	12,414	-	717,536
Subcontracts	-	10,549	6	-	730,989	69,691	-	811,235
Capital	-	34,496	-	112,310	350,378	131,937	-	629,121
Other	35,880	61,872	(2,106)	14,801	33,040	37,406	87,463	268,356
<b>Total Non-Labor</b>	<b>\$ 373,265</b>	<b>\$ 576,514</b>	<b>\$ 79,455</b>	<b>\$ 372,704</b>	<b>\$ 6,019,624</b>	<b>\$ 395,499</b>	<b>\$ 87,463</b>	<b>\$ 7,904,524</b>
<b>Total Expenses</b>	<b>\$ 5,742,780</b>	<b>\$ 1,215,042</b>	<b>\$ 121,159</b>	<b>\$ 392,435</b>	<b>\$ 11,818,314</b>	<b>\$ 914,090</b>	<b>\$ 87,463</b>	<b>\$ 20,291,283</b>
Revenues Over (Under) Expenses	\$ 1,394	\$ 178,541	\$ 17,285	\$ 106,979	\$ -	\$ (118,370)	\$ 5,490	\$ 191,319
Reserves, beginning of year	\$ 4,078	\$ 890,489	\$ 199,890	\$ 438,362	\$ -	\$ -	\$ -	\$ 1,532,819
Reserves, end of year	\$ 5,472	\$ 1,069,030	\$ 217,175	\$ 545,341	\$ -	\$ -	\$ -	\$ 1,837,018

**Note:** The Biology department's funding sources primarily consist of federal contracts and grants (58%) and I&G (28%). The Department's related expenses primarily consist of labor, which make up approximately 61% of total expenses. Faculty and staff make up the largest portion of labor expenses at 45% and 25%, respectively. The Department had revenues over expenses of \$191,319. Unrestricted net income of \$304,199 in addition to beginning of year reserves of \$1,532,819 is \$1,837,018, which is carried over to FY 2013 and is available for use.

UNM College of Arts and Sciences  
 FY 2012 Financial Analysis - Physics and Astronomy Department  
 Fiscal Year Ended June 30, 2012

Revenues	Unrestricted				Restricted			Total
	I&G	Research	Public Service	Other	Federal C&G	Non-Federal C&G	Endowment	
I&G	\$ 3,796,120	\$ -	\$ -	\$ 2,900	\$ -	\$ -	\$ -	\$ 3,799,020
Federal C&G's	-	-	-	-	7,510,545	(4,828)	-	7,505,717
Non-Federal C&G's	-	-	-	-	-	33,391	-	33,391
Other Revenues	45,593	316,201	81,501	86,992	-	200,923	2,419	733,629
<b>Total Revenues</b>	<b>\$ 3,841,713</b>	<b>\$ 316,201</b>	<b>\$ 81,501</b>	<b>\$ 89,892</b>	<b>\$ 7,510,545</b>	<b>\$ 229,486</b>	<b>\$ 2,419</b>	<b>\$ 12,071,757</b>
<b>Expenses</b>								
Faculty	\$ 2,533,734	\$ 85,456	\$ -	\$ 2,338	\$ 1,422,010	\$ 15,986	\$ -	\$ 4,059,524
GA/TA	488,698	53,075	-	1,700	1,381,063	5,674	-	1,930,210
Staff	557,779	58,017	633	17,775	281,531	16,968	-	932,702
Student	11,646	-	-	876	56,982	-	-	69,503
Tuition/Benefits	2	35,971	133	2,816	441,758	7,454	-	488,134
<b>Total Labor</b>	<b>\$ 3,591,858</b>	<b>\$ 232,519</b>	<b>\$ 766</b>	<b>\$ 25,504</b>	<b>\$ 3,583,344</b>	<b>\$ 46,082</b>	<b>\$ -</b>	<b>\$ 7,480,073</b>
<b>Non-Labor</b>								
Supplies	104,146	42,893	8,174	26,452	337,818	13,566	-	533,049
Facilities and administration	-	-	-	-	1,753,069	7,542	-	1,760,611
Scholarships and awards	75	1,496	4,000	800	56,926	-	-	63,297
Services and fees	56,307	15,757	70,756	21,294	174,909	3,359	-	342,383
Travel	8,116	62,077	3,984	-	245,919	2,755	-	322,852
Subcontracts	-	748	-	-	633,669	-	-	634,417
Capital	-	2,457	-	776	707,317	-	-	710,550
Other	8,830	32,002	800	566	17,574	33	3,675	63,479
<b>Total Non-Labor</b>	<b>\$ 177,474</b>	<b>\$ 157,431</b>	<b>\$ 87,714</b>	<b>\$ 49,888</b>	<b>\$ 3,927,201</b>	<b>\$ 27,255</b>	<b>\$ 3,675</b>	<b>\$ 4,430,638</b>
<b>Total Expenses</b>	<b>\$ 3,769,332</b>	<b>\$ 389,950</b>	<b>\$ 88,480</b>	<b>\$ 75,392</b>	<b>\$ 7,510,545</b>	<b>\$ 73,337</b>	<b>\$ 3,675</b>	<b>\$ 11,910,711</b>
<b>Revenues Over (Under)</b>								
Expenses	\$ 72,381	\$ (73,749)	\$ (6,979)	\$ 14,500	\$ -	\$ 156,149	\$ (1,256)	\$ 161,046
Reserves, beginning of year	\$ 72,821	\$ 1,101,594	\$ 84,956	\$ 97,594	\$ -	\$ -	\$ -	\$ 1,356,965
Reserves, end of year	\$ 145,202	\$ 1,027,845	\$ 77,977	\$ 112,094	\$ -	\$ -	\$ -	\$ 1,363,118

**Note:** The Physics & Astronomy Department's funding sources primarily consist of federal contracts and grants (62%) and I&G (32%). The Department's related expenses primarily consist of labor, which make up approximately 63% of total expenses. Faculty and GA/TA's make up the largest portion of labor expenses at 54% and 26%, respectively. The Department had revenues over expenses of \$161,046. Unrestricted net income of \$6,153 in addition to beginning of year reserves of \$1,356,965 is \$1,363,118, which is carried over to FY 2013 and is available for use.

Source: UNM Banner Accounting System

Exhibit 3

UNM College of Arts and Sciences  
 FY 2012 Financial Analysis - Earth and Planetary Sciences Department  
 Fiscal Year Ended June 30, 2012

Revenues	Unrestricted				Restricted			Total
	I&G	Research	Public Services	Other	Federal C&G	Non-Federal C&G	Endowment	
I&G	\$ 2,328,113	\$ 47,510	\$ -	\$ 8,185	\$ -	\$ -	\$ -	\$ 2,383,808
Federal C&G's	-	-	-	-	2,680,367	-	-	2,680,367
Non-Federal C&G's	-	-	-	-	-	169,454	-	169,454
Other Revenues	44,860	85,946	55,230	573,134	(1,192)	15,383	(18,630)	754,731
<b>Total Revenues</b>	<b>\$ 2,372,973</b>	<b>\$ 133,456</b>	<b>\$ 55,230</b>	<b>\$ 581,319</b>	<b>\$ 2,679,175</b>	<b>\$ 184,837</b>	<b>\$ (18,630)</b>	<b>\$ 5,988,360</b>
<b>Expenses</b>								
Faculty	\$ 1,387,233	\$ 3,000	\$ -	\$ 55,381	\$ 502,432	\$ 22,377	\$ -	\$ 1,970,423
GA/TA	225,115	-	23,607	59,530	731,632	14,195	-	1,054,079
Staff	517,665	32,952	1,872	34,571	58,800	15,335	-	661,195
Student	6,839	-	-	10,431	28,666	3,240	-	49,176
Tuition/Benefits	831	10,248	2,600	23,451	155,269	8,787	-	201,186
<b>Total Labor</b>	<b>\$ 2,137,683</b>	<b>\$ 46,200</b>	<b>\$ 28,079</b>	<b>\$ 183,364</b>	<b>\$ 1,476,799</b>	<b>\$ 63,934</b>	<b>\$ -</b>	<b>\$ 3,936,059</b>
<b>Non-Labor</b>								
Supplies	35,685	14,714	5,798	102,411	63,345	1,188	-	223,140
Facilities and administration	-	-	-	-	592,866	21,024	-	613,890
Scholarships and awards	4,391	-	7,385	78,580	64,339	-	-	154,695
Services and fees	32,877	19,489	6,121	25,102	243,898	3,287	-	330,774
Travel	48,532	16,048	8,352	30,230	97,228	10,706	-	211,095
Subcontracts	-	10	-	1,111	25,266	74,663	-	101,050
Capital	-	-	-	35,420	112,990	10,035	-	158,445
Other	19,156	563	6,285	135,382	2,444	-	138,470	302,300
<b>Total Non-Labor</b>	<b>\$ 140,640</b>	<b>\$ 50,823</b>	<b>\$ 33,941</b>	<b>\$ 408,236</b>	<b>\$ 1,202,376</b>	<b>\$ 120,903</b>	<b>\$ 138,470</b>	<b>\$ 2,095,389</b>
<b>Total Expenses</b>	<b>\$ 2,278,323</b>	<b>\$ 97,023</b>	<b>\$ 62,020</b>	<b>\$ 591,600</b>	<b>\$ 2,679,175</b>	<b>\$ 184,837</b>	<b>\$ 138,470</b>	<b>\$ 6,031,448</b>
<b>Revenues Over (Under)</b>								
Expenses	\$ 94,650	\$ 36,433	\$ (6,790)	\$ (10,281)	\$ -	\$ -	\$ (157,100)	\$ (43,088)
Reserves, beginning of year	\$ 21,603	\$ 224,397	\$ 155,547	\$ 652,214	\$ -	\$ -	\$ -	\$ 1,053,761
Reserves, end of year	\$ 116,253	\$ 260,830	\$ 148,757	\$ 641,933	\$ -	\$ -	\$ -	\$ 1,167,772

**Note:** The Earth and Planetary Science Department's funding sources primarily consist of federal contracts and grants (45%) and I&G (40%). The Department's related expenses primarily consist of labor, which make up approximately 65% of total expenses. Faculty and GA/TA's make up the largest portion of labor expenses at 50% and 27%, respectively. The Department had revenues under expenses of (\$43,088). However, unrestricted net income of \$114,011 in addition to beginning of year reserves of \$1,053,761 is \$1,167,772, which is carried over to FY 2013 and is available for use.

Source: UNM Banner Accounting System

Exhibit 4

UNM College of Arts and Sciences  
FY 2012 Financial Analysis - Mathematics and Statistics Department  
Fiscal Year Ended June 30, 2012

Revenues	Unrestricted				Restricted			Total
	I&G	Research	Public Services	Other	Federal C&G	Non-Federal C&G	Endowment	
I&G	\$ 3,413,448	\$ 74,719	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,488,167
Federal C&G's	-	-	-	-	1,496,498	-	-	1,496,498
Non-Federal C&G's	-	-	-	-	-	16,379	-	16,379
Other Revenues	19,642	58,200	14,583	18,630	-	13,616	(8,919)	115,752
<b>Total Revenues</b>	<b>\$ 3,433,090</b>	<b>\$ 132,919</b>	<b>\$ 14,583</b>	<b>\$ 18,630</b>	<b>\$ 1,496,498</b>	<b>\$ 29,995</b>	<b>\$ (8,919)</b>	<b>\$ 5,116,796</b>
<b>Expenses</b>								
Faculty	\$ 2,315,982	\$ -	\$ -	\$ -	\$ 462,641	\$ 8,550	\$ -	\$ 2,787,173
GA/TA	720,981	7,432	-	4,504	171,401	-	-	904,318
Staff	247,568	751	-	-	19,503	-	-	267,822
Student	42,975	-	-	-	648	-	-	43,623
Tuition/Benefits	11,738	549	-	4,106	98,030	2,863	-	117,286
<b>Total Labor</b>	<b>\$ 3,339,244</b>	<b>\$ 8,732</b>	<b>\$ -</b>	<b>\$ 8,610</b>	<b>\$ 752,223</b>	<b>\$ 11,413</b>	<b>\$ -</b>	<b>\$ 4,120,222</b>
<b>Non-Labor</b>								
Supplies	30,877	20,691	10,436	387	12,200	813	-	75,404
Facilities and administration	-	-	-	-	409,436	2,141	-	411,577
Scholarships and awards	545	-	6,270	-	47,676	-	-	54,491
Services and fees	10,764	8,755	5,899	68	12,564	330	-	38,381
Travel	1,539	35,176	11,475	8,098	58,134	2,936	-	117,357
Subcontracts	-	426	-	-	182,060	-	-	182,486
Capital	7,522	6,275	-	-	22,205	-	-	36,002
Other	9,197	1,247	276	83	-	-	16,139	26,942
<b>Total Non-Labor</b>	<b>\$ 60,444</b>	<b>\$ 72,570</b>	<b>\$ 34,356</b>	<b>\$ 8,636</b>	<b>\$ 744,275</b>	<b>\$ 6,220</b>	<b>\$ 16,139</b>	<b>\$ 942,640</b>
<b>Total Expenses</b>	<b>\$ 3,399,688</b>	<b>\$ 81,302</b>	<b>\$ 34,356</b>	<b>\$ 17,246</b>	<b>\$ 1,496,498</b>	<b>\$ 17,633</b>	<b>\$ 16,139</b>	<b>\$ 5,062,862</b>
<b>Revenues Over (Under)</b>								
Expenses	\$ 33,402	\$ 51,617	\$ (19,773)	\$ 1,384	\$ -	\$ 12,362	\$ (25,058)	\$ 53,934
Reserves, beginning of year	\$ 70,913	\$ 168,949	\$ 86,949	\$ 107,535	\$ -	\$ -	\$ -	\$ 434,346
Reserves, end of year	\$ 104,315	\$ 220,566	\$ 67,176	\$ 108,919	\$ -	\$ -	\$ -	\$ 500,976

**Note:** The Mathematics and Statistics Department's funding sources primarily consist of I&G (67%) and federal contracts and grants (29%). The Department's related expenses primarily consist of labor, which make up approximately 81% of total expenses. Faculty and GA/TA's make up the largest portion of labor expenses at 68% and 22%, respectively. The Department had revenues over expenses of \$53,934. Unrestricted net income of \$66,630 in addition to beginning of year reserves of \$434,346 is \$500,976, which is carried over to FY 2013 and is available for use.

Source: UNM Banner Accounting System

Exhibit 5

UNM College of Arts and Sciences  
 FY 2012 Financial Analysis - Chemistry Department  
 Fiscal Year Ended June 30, 2012

Revenues	Unrestricted				Restricted			Total
	I&G	Research	Public Service	Other	Federal C&G	Non-Federal C&G	Endowment	
I&G	\$ 3,480,222	\$ 439,931	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,920,153
Federal C&G's	-	-	-	-	2,228,815	-	-	2,228,815
Non-Federal C&G's	-	-	-	-	-	54,030	-	54,030
Other Revenues	200,486	227,348	(8,900)	221,023	-	-	66,736	706,693
<b>Total Revenues</b>	<b>\$ 3,680,708</b>	<b>\$ 667,279</b>	<b>\$ (8,900)</b>	<b>\$ 221,023</b>	<b>\$ 2,228,815</b>	<b>\$ 54,030</b>	<b>\$ 66,736</b>	<b>\$ 6,909,691</b>
<b>Expenses</b>								
Faculty	\$ 1,683,934	\$ 147,569	\$ -	\$ -	\$ 541,847	\$ 21,000	\$ -	\$ 2,394,350
GA/TA	565,810	23,159	-	4,634	295,202	28,143	-	916,948
Staff	570,749	996	660	30,898	22,059	-	-	625,362
Student	182,499	(918)	705	-	27,409	-	-	209,695
Tuition/Benefits	5,604	28,432	56	6,459	99,670	4,338	-	144,559
<b>Total Labor</b>	<b>\$ 3,008,596</b>	<b>\$ 199,238</b>	<b>\$ 1,421</b>	<b>\$ 41,991</b>	<b>\$ 986,187</b>	<b>\$ 53,481</b>	<b>\$ -</b>	<b>\$ 4,290,914</b>
<b>Non-Labor</b>								
Supplies	225,982	165,612	9,918	18,146	297,167	246	-	717,071
Facilities and administration	-	-	-	-	651,633	-	-	651,633
Scholarships and awards	4,925	600	300	24,000	-	-	-	29,825
Services and fees	61,877	10,808	165	1,917	81,762	-	-	156,529
Travel	27,336	11,959	-	1,642	39,922	303	-	81,162
Subcontracts	-	30	-	-	125,937	-	-	125,967
Capital	-	51,579	-	67,984	43,257	-	-	162,820
Other	56,056	15,792	101	16,471	2,950	-	85,407	176,776
<b>Total Non-Labor</b>	<b>\$ 376,175</b>	<b>\$ 256,380</b>	<b>\$ 10,484</b>	<b>\$ 130,159</b>	<b>\$ 1,242,628</b>	<b>\$ 549</b>	<b>\$ 85,407</b>	<b>\$ 2,101,782</b>
<b>Total Expenses</b>	<b>\$ 3,384,771</b>	<b>\$ 455,618</b>	<b>\$ 11,905</b>	<b>\$ 172,150</b>	<b>\$ 2,228,815</b>	<b>\$ 54,030</b>	<b>\$ 85,407</b>	<b>\$ 6,392,696</b>
<b>Revenues Over (Under)</b>								
Expenses	\$ 295,937	\$ 211,661	\$ (20,805)	\$ 48,873	\$ -	\$ -	\$ (18,671)	\$ 516,995
Reserves, beginning of year	\$ 36,994	\$ 217,108	\$ 105,118	\$ 6,034	\$ -	\$ -	\$ -	\$ 365,254
Reserves, end of year	\$ 332,931	\$ 428,769	\$ 84,313	\$ 54,907	\$ -	\$ -	\$ -	\$ 900,920

**Note:** The Chemistry Department's funding sources primarily consist of I&G (53%) and federal contracts and grants (32%). The Department's related expenses primarily consist of labor, which make up approximately 67% of total expenses. Faculty and GA/TA's make up the largest portion of labor expenses at 56% and 21%, respectively. The Department had revenues over expenses of \$516,995. Unrestricted net income of \$535,666 in addition to beginning of year reserves of \$365,254 is \$900,920, which is carried over to FY 2013 and is available for use.

Source: UNM Banner Accounting System

Exhibit 6

UNM College of Arts and Sciences  
 FY 2012 Financial Analysis - English Department  
 Fiscal Year Ended June 30, 2012

Revenues	Unrestricted				Restricted			Total
	I&G	Research	Public Services	Other	Federal C&G	Non-Federal C&G	Endowment	
I&G	\$ 3,743,632	\$ 12,931	\$ 4,500	\$ 10,409	\$ -	\$ -	\$ -	\$ 3,771,472
Federal C&G's	-	-	-	-	-	-	-	-
Non-Federal C&G's	-	-	-	-	-	86,920	-	86,920
Other Revenues	49,668	5,927	235,366	108,685	(7,793)	(1,543)	(18,850)	371,460
<b>Total Revenues</b>	<b>\$ 3,793,300</b>	<b>\$ 18,858</b>	<b>\$ 239,866</b>	<b>\$ 119,094</b>	<b>\$ (7,793)</b>	<b>\$ 85,377</b>	<b>\$ (18,850)</b>	<b>\$ 4,229,852</b>
<b>Expenses</b>								
Faculty	\$ 2,168,024	\$ -	\$ 70,362	\$ 45,000	\$ 2,975	\$ 97,052	\$ -	\$ 2,383,413
GA/TA	1,001,441	-	9,591	-	-	-	-	1,011,032
Staff	249,288	-	240	-	-	-	-	249,528
Student	5,609	-	-	-	-	-	-	5,609
Tuition/Benefits	10,132	-	7,222	11,530	(15,367)	34,841	-	48,358
<b>Total Labor</b>	<b>\$ 3,434,494</b>	<b>\$ -</b>	<b>\$ 87,415</b>	<b>\$ 56,530</b>	<b>\$ (12,392)</b>	<b>\$ 131,893</b>	<b>\$ -</b>	<b>\$ 3,697,940</b>
<b>Non-Labor</b>								
Supplies	56,880	7,869	13,118	2,278	500	1,014	-	81,660
Scholarships and awards	3,300	959	11,641	26,973	-	-	-	42,873
Services and fees	7,336	265	38,458	705	4,044	437	-	51,244
Travel	33,848	15,537	18,406	5,206	1,250	500	-	74,746
Capital	5,829	-	-	-	-	-	-	5,829
Other	23,233	1,432	32,519	82	(1,195)	-	121,490	177,560
<b>Total Non-Labor</b>	<b>\$ 130,426</b>	<b>\$ 26,062</b>	<b>\$ 114,142</b>	<b>\$ 35,244</b>	<b>\$ 4,599</b>	<b>\$ 1,950</b>	<b>\$ 121,490</b>	<b>\$ 433,913</b>
<b>Total Expenses</b>	<b>\$ 3,564,920</b>	<b>\$ 26,062</b>	<b>\$ 201,557</b>	<b>\$ 91,774</b>	<b>\$ (7,793)</b>	<b>\$ 133,843</b>	<b>\$ 121,490</b>	<b>\$ 4,131,853</b>
<b>Revenues Over (Under) Expenses</b>								
	\$ 228,380	\$ (7,204)	\$ 38,309	\$ 27,320	\$ -	\$ (48,466)	\$ (140,340)	\$ 97,999
Reserves, beginning of year	\$ 209,322	\$ 16,478	\$ 222,638	\$ 141,169	\$ -	\$ -	\$ -	\$ 589,607
Reserves, end of year	\$ 437,702	\$ 9,274	\$ 260,947	\$ 168,489	\$ -	\$ -	\$ -	\$ 876,412

**Note:** The English Department's funding sources primarily consist of I&G (90%). The Department's related expenses primarily consist of labor, which make up approximately 89% of total expenses. Faculty and GA/TA's make up the largest portion of labor expenses at 64% and 27%, respectively. The Department had revenues over expenses of \$97,999. Unrestricted net income of \$286,805 in addition to beginning of year reserves of \$589,607 is \$876,412 which is carried over to FY 2013 and is available for use.

UNM College of Arts and Sciences  
 FY 2012 Financial Analysis - Dean's Administrative Department  
 Fiscal Year Ended June 30, 2012

Revenues	Unrestricted				Restricted			Total
	I&G	Research	Public Services	Other	Federal C&G	Non-Federal C&G	Endowment	
I&G	\$ 10,948,968	\$ (955,598)	\$ (3,100)	\$ -	\$ -	\$ -	\$ -	\$ 9,990,270
Federal C&G's	-	-	-	-	-	-	-	-
Non-Federal C&G's	-	-	-	-	-	-	-	-
Other Revenues	(209,968)	1,568,185	(21,375)	147,039	-	4,485	39,783	1,528,149
<b>Total Revenues</b>	<b>\$ 10,739,000</b>	<b>\$ 612,587</b>	<b>\$ (24,475)</b>	<b>\$ 147,039</b>	<b>\$ -</b>	<b>\$ 4,485</b>	<b>\$ 39,783</b>	<b>\$ 11,518,419</b>
<b>Expenses</b>								
Faculty	3,841,475	\$ 953	\$ 23,200	\$ -	\$ -	\$ -	\$ -	\$ 3,865,628
GA/TA	2,021,045	-	1,650	-	-	-	-	2,022,695
Staff	1,153,278	66,776	3,456	-	-	-	-	1,223,510
Student	71,486	-	-	-	-	-	-	71,486
Tuition/Benefits	2,188,847	16,020	3,556	-	-	-	-	2,208,423
<b>Total Labor</b>	<b>\$ 9,276,130</b>	<b>\$ 83,749</b>	<b>\$ 31,862</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,391,741</b>
<b>Non-Labor</b>								
Supplies	76,917	140	9,667	25,650	-	-	-	112,374
Scholarships and awards	3,256	-	21,000	41,400	-	-	-	65,656
Services and fees	57,359	-	14,001	-	-	-	-	71,361
Travel	45,119	-	13,218	-	-	-	-	58,337
Other	12,628	6,153	593	228	-	-	76,974	96,576
<b>Total Non-Labor</b>	<b>\$ 195,279</b>	<b>\$ 6,293</b>	<b>\$ 58,479</b>	<b>\$ 67,278</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 76,974</b>	<b>\$ 404,304</b>
<b>Total Expenses</b>	<b>\$ 9,471,409</b>	<b>\$ 90,042</b>	<b>\$ 90,341</b>	<b>\$ 67,278</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 76,974</b>	<b>\$ 9,796,045</b>
<b>Revenues Over (Under)</b>								
Expenses	\$ 1,267,591	\$ 522,545	\$ (114,816)	\$ 79,761	\$ -	\$ 4,485	\$ (37,191)	\$ 1,722,374
Reserves, beginning of year	2,263,568	\$ 1,795,315	\$ 294,522	\$ 278,240	\$ -	\$ -	\$ -	\$ 4,631,645
Reserves, end of year	\$ 3,531,159	\$ 2,317,860	\$ 179,706	\$ 358,001	\$ -	\$ -	\$ -	\$ 6,386,725

**Note:** The Administrative department's funding sources primarily consist of I&G (93%). Administrative related expenses primarily consist of labor, which make up approximately 96% of total expenses. Faculty and Tuition/Benefits make up the largest portion of labor expenses at 41% and 24%, respectively. Tuition/Benefits primarily consists of tuition waivers for graduate and teaching assistants. The Administration department had revenues over expenses of \$1,722,374. Unrestricted net income of \$1,755,080 in addition to beginning of year reserves of \$4,631,645 is \$6,386,725, which is carried over to FY 2013 and is available for use.

Source: UNM Banner Accounting System

Exhibit 8

UNM College of Arts and Sciences  
 Budget Trend Analysis - Unrestricted Funds  
 Fiscal Years Ended June 30, 2010 - 2013

Budgeted Revenues	Unrestricted Budget			
	FY 2010	FY 2011	FY 2012	FY 2013
I&G	\$ 56,996,166	\$ 59,430,757	\$ 62,811,847	\$ 58,642,031
Other Revenues	15,194,268	13,381,629	15,171,822	18,213,469
Total Budgeted Revenues	\$ 72,190,434	\$ 72,812,386	\$ 77,983,669	\$ 76,855,500
<u>Budgeted Expenses</u>				
Faculty	\$ 34,331,302	\$ 34,336,445	\$ 34,810,292	\$ 37,740,291
GA/TA	9,011,121	9,974,883	8,431,139	7,693,839
Staff	10,665,134	11,089,149	11,673,020	10,599,649
Student	401,305	477,629	454,091	423,664
Tuition/Benefits	2,713,606	2,694,591	2,836,820	3,549,162
Total Budgeted Labor	\$ 57,122,468	\$ 58,572,697	\$ 58,205,362	\$ 60,006,605
<u>Non-Labor</u>				
Supplies	\$ 6,913,745	\$ 8,514,184	\$ 5,127,864	\$ 3,750,689
Scholarships and awards	1,761,816	2,402,953	1,869,827	1,914,427
Services and fees	1,227,219	1,291,764	1,283,511	1,130,836
Travel	1,244,725	1,453,949	1,418,094	1,371,848
Subcontracts	-	15,000	-	5,500
Capital	891,353	261,623	106,228	564,897
Other	3,029,108	300,216	9,972,783	8,110,698
Total Non-Labor	\$ 15,067,966	\$ 14,239,689	\$ 19,778,307	\$ 16,848,895
Total Budgeted Expenses	\$ 72,190,434	\$ 72,812,386	\$ 77,983,669	\$ 76,855,500
Budgeted Revenues Over (Under)				
Expenses	-	-	-	-

Source: UNM Banner Accounting System

Exhibit 9



UNM College of Arts and Sciences  
Budget vs. Actual Analysis - Unrestricted Funds  
Fiscal Years Ended June 30, 2010-2012

FY 2010 Budget vs. Actual				FY 2011 Budget vs. Actual				FY 2012 Budget vs. Actual			
	Budget	Actual	Over (under) Budget		Budget	Actual	Over (under) Budget		Budget	Actual	Over (under) Budget
<b>Revenues</b>				<b>Revenues</b>				<b>Revenues</b>			
I&G	\$ 56,996,166	\$ 56,960,118	\$ (36,048)	I&G	\$ 59,430,757	\$ 59,217,064	\$ (213,693)	I&G	\$ 62,811,847	\$ 62,671,488	\$ (140,359)
Other Revenues	15,194,268	9,164,486	(6,029,782)	Other revenues	13,381,629	7,389,586	(5,992,043)	Other revenues	15,171,821	10,107,714	(5,064,107)
<b>Total Revenues</b>	<b>\$ 72,190,434</b>	<b>\$ 66,124,604</b>	<b>\$ (6,065,830)</b>	<b>Total Revenues</b>	<b>\$ 72,812,386</b>	<b>\$ 66,606,651</b>	<b>\$ (6,205,735)</b>	<b>Total Revenues</b>	<b>\$ 77,983,668</b>	<b>\$ 72,779,201</b>	<b>\$ (5,204,467)</b>
<b>Expenses</b>				<b>Expenses</b>				<b>Expenses</b>			
Faculty	\$ 34,331,302	\$ 35,110,710	\$ 779,408	Faculty	\$ 34,336,445	\$ 35,247,363	\$ 910,918	Faculty	\$ 34,810,292	\$ 35,407,470	\$ 597,178
GA/TA	9,011,121	9,406,186	395,065	GA/TA	9,974,883	9,316,250	(658,633)	GA/TA	8,431,139	9,892,052	1,460,913
Staff	10,665,134	9,431,827	(1,233,307)	Staff	11,089,149	8,799,857	(2,289,292)	Staff	11,673,020	9,046,944	(2,626,076)
Student	401,305	577,986	176,681	Student	477,629	568,084	90,455	Student	454,091	630,204	176,113
Tuitions/Benefits	2,713,606	2,751,548	37,942	Tuitions/Benefits	2,694,591	2,637,075	(57,516)	Tuitions/Benefits	2,836,820	2,991,667	154,847
<b>Total labor</b>	<b>\$ 57,122,468</b>	<b>\$ 57,278,258</b>	<b>\$ 155,790</b>	<b>Total labor</b>	<b>\$ 58,572,697</b>	<b>\$ 56,568,629</b>	<b>\$ (2,004,068)</b>	<b>Total labor</b>	<b>\$ 58,205,362</b>	<b>\$ 57,968,338</b>	<b>\$ (237,024)</b>
<b>Non-Labor</b>				<b>Non-Labor</b>				<b>Non-Labor</b>			
Supplies	\$ 6,913,747	\$ 2,256,256	\$ (4,657,491)	Supplies	\$ 8,514,185	\$ 2,550,254	\$ (5,963,931)	Supplies	\$ 5,127,864	\$ 2,687,368	\$ (2,440,496)
Scholarships and awards	1,761,816	1,775,384	13,568	Scholarships and awards	2,402,953	1,724,759	(678,194)	Scholarships and awards	1,869,827	1,775,427	(94,400)
Services and fees	1,227,219	1,486,996	259,777	Services and fees	1,291,764	1,424,386	132,622	Services and fees	1,283,511	1,520,230	236,719
Subcontracts	-	126,270	126,270	Subcontracts	15,000	210,598	195,598	Subcontracts	-	(2,402)	(2,402)
Travel	1,244,725	1,163,586	(81,139)	Travel	1,453,949	1,273,467	(180,482)	Travel	1,418,094	1,254,279	(163,815)
Capital	891,353	484,584	(406,769)	Capital	261,623	485,383	223,760	Capital	106,228	468,587	362,359
Other	3,029,106	1,011,246	(2,017,860)	Other	300,215	702,218	402,003	Other	9,972,782	1,069,352	(8,903,430)
<b>Total Non-Labor</b>	<b>\$ 15,067,966</b>	<b>\$ 8,304,323</b>	<b>\$ (6,763,643)</b>	<b>Total Non-Labor</b>	<b>\$ 14,239,689</b>	<b>\$ 8,371,065</b>	<b>\$ (5,868,624)</b>	<b>Total Non-Labor</b>	<b>\$ 19,778,306</b>	<b>\$ 8,772,841</b>	<b>\$ (11,005,465)</b>
<b>Total expenses</b>	<b>\$ 72,190,434</b>	<b>\$ 65,582,581</b>	<b>\$ (6,607,853)</b>	<b>Total expenses</b>	<b>\$ 72,812,386</b>	<b>\$ 64,939,694</b>	<b>\$ (7,872,692)</b>	<b>Total expenses</b>	<b>\$ 77,983,668</b>	<b>\$ 66,741,179</b>	<b>\$ (11,242,489)</b>
<b>Revenues over (under) expenses</b>	<b>\$ -</b>	<b>\$ 542,024</b>	<b>\$ 542,024</b>	<b>Revenues over (under) expenses</b>	<b>\$ -</b>	<b>\$ 1,666,956</b>	<b>\$ 1,666,956</b>	<b>Revenues over (under) expenses</b>	<b>\$ -</b>	<b>\$ 6,038,023</b>	<b>\$ 6,038,023</b>

Source: UNM Banner Accounting System

UNM College of Arts and Sciences  
Budget vs. Actual Analysis - Restricted Funds  
Fiscal Years Ended June 30, 2010 - 2012

FY 2010 Budget vs. Actual				FY 2011 Budget vs. Actual				FY 2012 Budget vs. Actual			
	Budget	Actual	Over (under) Budget		Budget	Actual	Over (under) Budget		Budget	Actual	Over (under) Budget
<b>Revenues</b>				<b>Revenues</b>				<b>Revenues</b>			
Fed C&G's	\$ 79,875,853	\$ 34,159,824	\$ (45,716,029)	Fed C&G's	\$ 81,873,567	\$ 36,692,889	\$ (45,180,678)	Fed C&G's	\$ 77,052,762	\$ 35,170,224	\$ (41,882,538)
Non-Federal C&G's	8,427,057	4,991,239	(3,435,819)	Non-Federal C&G's	7,874,803	4,268,926	(3,605,878)	Non-Federal C&G's	7,404,170	3,414,613	(3,989,558)
Other Revenues	(6,716,058)	3,725,308	10,441,366	Other revenues	(6,586,847)	6,406,372	12,993,220	Other Revenues	(4,649,531)	1,693,059	6,342,590
<b>Total Revenues</b>	<b>\$ 81,586,852</b>	<b>\$ 42,876,370</b>	<b>\$ (38,710,482)</b>	<b>Total Revenues</b>	<b>\$ 83,161,523</b>	<b>\$ 47,368,187</b>	<b>\$ (35,793,336)</b>	<b>Total Revenues</b>	<b>\$ 79,807,401</b>	<b>\$ 40,277,895</b>	<b>\$ (39,529,506)</b>
<b>Expenses</b>				<b>Expenses</b>				<b>Expenses</b>			
Faculty	\$ 12,469,245	\$ 6,075,220	\$ (6,394,025)	Faculty	\$ 13,258,209	\$ 6,867,378	\$ (6,390,832)	Faculty	\$ 12,379,765	\$ 6,782,681	\$ (5,597,084)
GA/TA	6,752,567	4,169,036	(2,583,532)	GA/TA	7,174,424	4,498,356	(2,676,068)	GA/TA	7,771,422	4,457,394	(3,314,028)
Staff	13,503,974	4,903,419	(8,600,555)	Staff	13,556,831	5,404,458	(8,152,373)	Staff	11,772,667	4,795,060	(6,977,607)
Student	267,537	926,890	659,353	Student	722,861	903,279	180,417	Student	1,910,229	1,031,501	(878,728)
Tuitions/Benefits	9,392,141	3,208,667	(6,183,474)	Tuitions/Benefits	9,995,024	3,542,349	(6,452,675)	Tuitions/Benefits	9,206,110	3,048,871	(6,157,239)
<b>Total labor</b>	<b>\$ 42,385,465</b>	<b>\$ 19,283,232</b>	<b>\$ (23,102,233)</b>	<b>Total labor</b>	<b>\$ 44,707,349</b>	<b>\$ 21,215,819</b>	<b>\$ (23,491,531)</b>	<b>Total labor</b>	<b>\$ 43,040,193</b>	<b>\$ 20,115,506</b>	<b>\$ (22,924,687)</b>
<b>Non-Labor</b>				<b>Non-Labor</b>				<b>Non-Labor</b>			
Supplies	\$ 6,115,222	\$ 2,150,014	\$ (3,965,208)	Supplies	\$ 5,900,551	\$ 2,045,054	\$ (3,855,497)	Supplies	\$ 4,888,210	\$ 2,108,823	\$ (2,779,387)
Scholarships and awards	7,460,105	2,977,019	(4,483,086)	Scholarships and awards	5,992,808	1,998,365	(3,994,443)	Scholarships and awards	5,721,835	1,508,438	(4,213,397)
Facilities and Administration	17,876,658	7,918,852	(9,957,805)	Facilities and Administration	19,063,502	8,548,718	(10,514,784)	Facilities and Administration	18,852,097	8,717,645	(10,134,453)
Services and fees	1,640,251	1,489,657	(150,593)	Services and fees	1,533,854	1,891,926	358,072	Services and fees	1,567,705	1,729,168	161,463
Travel	3,261,992	1,470,412	(1,791,580)	Travel	3,628,685	1,467,312	(2,161,373)	Travel	3,556,499	1,454,795	(2,101,704)
Subcontracts	4,679,197	2,040,901	(2,638,296)	Subcontracts	4,695,155	2,239,267	(2,455,888)	Subcontracts	5,136,576	2,180,528	(2,956,048)
Capital	5,893,772	2,191,203	(3,702,569)	Capital	5,013,889	2,013,354	(3,000,535)	Capital	2,853,383	1,464,145	(1,389,238)
Other	(7,573,268)	1,942,612	9,515,879	Other	(6,513,574)	1,376,416	7,889,990	Other	(4,845,071)	1,381,654	6,226,724
<b>Total Non-Labor</b>	<b>\$ 39,353,929</b>	<b>\$ 22,180,670</b>	<b>\$ (17,173,259)</b>	<b>Total Non-Labor</b>	<b>\$ 39,314,869</b>	<b>\$ 21,580,413</b>	<b>\$ (17,734,456)</b>	<b>Total Non-Labor</b>	<b>\$ 37,731,235</b>	<b>\$ 20,545,196</b>	<b>\$ (17,186,039)</b>
<b>Total expenses</b>	<b>\$ 81,739,393</b>	<b>\$ 41,463,902</b>	<b>\$ (40,275,491)</b>	<b>Total expenses</b>	<b>\$ 84,022,219</b>	<b>\$ 42,796,231</b>	<b>\$ (41,225,987)</b>	<b>Total expenses</b>	<b>\$ 80,771,428</b>	<b>\$ 40,660,702</b>	<b>\$ (40,110,726)</b>
<b>Revenues over (under) expenses</b>				<b>Revenues over (under) expenses</b>				<b>Revenues over (under) expenses</b>			
	\$ (152,541)	\$ 1,412,469	\$ 1,565,010		\$ (860,696)	\$ 4,571,955	\$ 5,432,651		\$ (964,027)	\$ (382,807)	\$ 581,220

**Note:** Restricted budget amounts primarily reflect federal and non-federal contracts and grants. Budget amounts for contracts and grants are entered into Banner for the award period rather than a fiscal year period.

**Source:** UNM Banner Accounting System

UNM College of Arts and Sciences  
Instructional Workload Analysis  
Fiscal Year 2012

Department/Program	New T/TTL Hires	Credit Hours by Level				T/TTL Faculty				Non-T/TTL Faculty			
		Lower Level Credit Hours	Upper Level Credit Hours	Graduate Credit Hours	Total Credit Hours	T/TTL	Credit Hours Taught	Credit Hour to FTE	% Total Credit Hours	Non-T/TTL	Credit Hours Taught	Credit Hour to Non-FTE	% Total Credit Hours
Mathematics Statistics	10	41,933	5,660	847	48,440	37	10,498	284	21.67%	79	37,942	480	78.33%
Psychology	1	23,701	16,550	1,145	41,396	27	19,531	723	47.18%	41	21,865	533	52.82%
English	13	27,309	6,309	1,004	34,622	40	10,142	254	29.29%	121	24,480	202	70.71%
Biology	5	21,168	5,843	499	27,510	43	24,134	561	87.73%	22	3,376	153	12.27%
Sociology	6	13,728	11,538	336	25,602	19	5,388	284	21.05%	38	20,214	532	78.95%
Communication Journalism	8	10,215	11,652	508	22,375	20	7,401	370	33.08%	68	14,974	220	66.92%
History	3	11,892	8,019	414	20,325	28	17,166	613	84.46%	10	3,159	316	15.54%
Anthropology	3	14,090	4,983	770	19,843	30	11,196	373	56.42%	45	8,647	192	43.58%
Spanish Portuguese	4	12,048	6,801	756	19,605	18	3,141	175	16.02%	70	16,464	235	83.98%
Chemistry	3	11,950	7,072	479	19,501	20	14,319	716	73.43%	6	5,182	864	26.57%
Foreign Languages Literatures	5	12,672	4,046	361	17,079	15	8,268	551	48.41%	44	8,811	200	51.59%
Physics Astronomy	2	14,579	1,390	486	16,455	33	11,053	335	67.17%	10	5,402	540	32.83%
Economics	3	9,576	2,948	474	12,998	13	5,471	421	42.09%	19	7,527	396	57.91%
Philosophy	2	9,072	2,280	104	11,456	13	5,417	417	47.29%	21	6,039	288	52.71%
Political Science	2	5,277	3,480	292	9,049	19	5,839	307	64.53%	16	3,210	201	35.47%
Religious Studies	1	6,963	1,590	-	8,553	6	6,030	1,005	70.50%	10	2,523	252	29.50%
Linguistics	2	4,860	3,005	303	8,168	17	4,745	279	58.09%	20	3,423	171	41.91%
Earth and Planetary Sciences	2	5,038	2,109	210	7,357	18	5,823	324	79.15%	13	1,534	118	20.85%
American Studies	2	3,882	3,012	330	7,224	12	1,782	149	24.67%	30	5,442	181	75.33%
Geography	2	3,468	1,404	306	5,178	10	2,841	284	54.87%	9	2,337	260	45.13%
Interdisciplinary courses	-	1,673	1,244	-	2,917	20	1,328	66	45.53%	14	1,589	114	54.47%
Speech and Hearing Sciences	5	-	1,620	582	2,202	6	1,431	239	64.99%	4	771	193	35.01%
African American Studies	1	660	1,461	-	2,121	4	1,155	289	54.46%	17	966	57	45.54%
Womens Studies	-	324	906	87	1,317	2	243	122	18.45%	9	1,074	119	81.55%
<b>Totals</b>	<b>85</b>	<b>266,078</b>	<b>114,922</b>	<b>10,293</b>	<b>391,293</b>	<b>470</b>	<b>184,342</b>			<b>736</b>	<b>206,951</b>		

(1)

Source: UNM Financial Planning Project Team and Dean's Administrative office

Note: T/TTL faculty consists of Assistant Professors, Associate Professors, Professors and Lecturers. Non-TTLs consist of Teacher Assistants and Part-Time/Temporary faculty. Certain departments are primarily instructed by Part-Time/Temporary faculty members. Mathematics, English, Sociology and Spanish Portuguese are departments that have over 10,000 credit hours with over 70% of the credit hours taught by Part-Time/Temporary faculty members. These departments also have the lowest credit hour to T/TTL ratios. Classes within these disciplines are significantly instructed by Non-T/TTL faculty due to the significant number of lower level classes needed by undergraduate students. Based on new hires of T/TTLs, it appears that there was a focus on hiring T/TTLs for these disciplines.

Note 2: The credit hours reflected in the above schedule are for summer 2011, fall 2011 and spring 2012 school semesters.

(1) New hires consist of 59 Tenure/Track faculty and 26 full-time Lecturers. New Tenure Track faculty primarily consists of Assistant Professors (49).

Exhibit 12

College of Arts and Sciences  
Instructional Workload Analysis by Faculty Rank  
Fiscal Year 2012

Department/Program	T/TTL Faculty by Rank												Total T/TTL Faculty Hours
	Lower Level Credit Hours				Upper Level Credit Hours				Graduate Level Credit Hours				
	Assistant Professor	Associate Professor	Professor	Lecturer	Assistant Professor	Associate professor	Professor	Lecturer	Assistant Professor	Associate Professor	Professor	Lecturer	
Mathematics Statistics	138	658	72	5,232	1,207	321	1,417	738	231	52	432	-	10,498
Psychology	1,356	6,537	669	1,890	1,344	5,399	324	909	48	791	264	-	19,531
English	480	330	255	3,783	1,029	327	1,797	1,161	259	343	336	42	10,142
Biology Department	648	4,368	1,160	12,460	257	1,119	3,094	560	135	7	326	-	24,134
Sociology Department	381	57	279	234	987	947	1,027	1,167	30	141	138	-	5,388
Communication Journalism	78	429	261	1,773	555	2,049	153	1,791	132	66	96	18	7,401
History Department	774	6,582	1,197	639	669	2,865	3,114	912	36	231	147	-	17,166
Anthropology	1,401	4,121	1,520	-	678	1,503	1,077	171	15	102	608	-	11,196
Spanish Portuguese	279	-	-	3	453	897	363	390	180	417	87	72	3,141
Chemistry	4,175	-	1,765	1,432	740	644	1,484	3,600	182	64	233	-	14,319
Foreign Languages	936	72	2,766	987	81	1,115	1,428	550	21	138	51	123	8,268
Physics Astronomy	111	2,715	3,932	2,665	321	197	665	9	60	18	360	-	11,053
Economics	534	1,899	948	-	183	482	951	-	72	123	279	-	5,471
Philosophy	-	1,788	1,011	783	-	843	759	159	-	42	32	-	5,417
Political Science	774	666	69	1,086	579	678	630	1,065	24	147	121	-	5,839
Religious Studies	-	-	-	5,469	-	-	108	453	-	-	-	-	6,030
Linguistics	-	168	363	1,497	522	698	1,062	177	93	39	126	-	4,745
Earth and Planetary Sciences	-	264	1,004	2,499	-	311	1,625	-	-	51	69	-	5,823
American Studies	324	54	-	198	177	357	180	162	69	66	195	-	1,782
Geography	1,332	-	549	-	438	183	156	-	108	-	75	-	2,841
Interdisciplinary Courses	78	354	192	-	186	126	353	39	-	-	-	-	1,328
Speech and Hearing Sciences	-	-	-	-	-	1,131	33	-	-	267	-	-	1,431
African American Studies	-	-	-	333	60	129	-	633	-	-	-	-	1,155
Womens Studies	-	-	-	-	96	-	-	99	-	-	-	48	243
<b>Totals</b>	13,799	31,062	18,012	42,963	10,562	22,321	21,800	14,745	1,695	3,105	3,975	303	184,342
<b>% of total credit hours</b>	3.53%	7.94%	4.60%	10.98%	2.70%	5.70%	5.57%	3.77%	0.43%	0.79%	1.02%	0.08%	47.11%

**Note:** Of the 391,293 credit hours taught during FY 2012, 47.11% were taught by T/TTL faculty and 52.89% by Teaching Assistants and Part-Time/Temporary faculty . Of the credit hours taught by T/TTL faculty, 78,506 (43%) were taught to upper level undergraduate and graduate level students. Of the credit hours taught by Non-T/TTLs 160,200 (77%) were taught to lower level undergraduate students. This indicates that T/TTL faculty are primarily responsible for teaching upper level undergraduate and graduate courses and Non-T/TTL faculty are primarily responsible for teaching lower level undergraduate courses. In addition, it appears upper level graduate and graduate courses are primarily taught by Professors and Associate Professors. Teacher Assistants are primarily responsible for teaching lower level courses (23%).

**Note 2:** The credit hours reflected in the above schedule are for Summer 2011, Fall 2011 and Spring 2012 school semesters.

**Exhibit 13, 1 of 2**

College of Arts and Sciences  
Instructional Workload Analysis by Faculty Rank  
Fiscal Year 2012

Department/Program	Non-T/TTL Faculty by Rank							Total Non-T/TTL Faculty Hours	Total Credit Hours
	Lower Level Credit Hours		Upper Level Credit Hours		Graduate level Credit Hours				
	Teaching Assistants	Temporary / Part-Time	Teaching Assistants	Temporary / Part-Time	Teaching Assistants	Temporary / Part-Time			
Mathematics Statistics	10,466	25,367	666	1,311	-	132	37,942	48,440	
Psychology	4,645	8,604	3,210	5,364	-	42	21,865	41,396	
English	19,296	3,165	135	1,860	-	24	24,480	34,622	
Biology Department	951	1,581	31	782	-	31	3,376	27,510	
Sociology Department	9,843	2,934	3,114	4,296	-	27	20,214	25,602	
Communication Journalism	6,714	960	4,716	2,388	46	150	14,974	22,375	
History Department	789	1,911	240	219	-	-	3,159	20,325	
Anthropology	4,270	2,778	234	1,320	-	45	8,647	19,843	
Spanish Portuguese	11,352	414	3,018	1,680	-	-	16,464	19,605	
Chemistry	-	4,578	-	604	-	-	5,182	19,501	
Foreign Languages	6,753	1,158	221	651	-	28	8,811	17,079	
Physics Astronomy	-	5,156	-	198	-	48	5,402	16,455	
Economics	2,904	3,291	1,008	324	-	-	7,527	12,998	
Philosophy	4,419	1,071	270	249	-	30	6,039	11,456	
Political Science	2,436	246	165	363	-	-	3,210	9,049	
Religious Studies	-	1,494	-	1,029	-	-	2,523	8,553	
Linguistics	2,091	741	288	258	-	45	3,423	8,168	
Earth and Planetary Sciences	575	696	84	89	-	90	1,534	7,357	
American Studies	2,862	444	507	1,629	-	-	5,442	7,224	
Geography	183	1,404	80	547	-	123	2,337	5,178	
Interdisciplinary Courses	-	1,007	6	576	-	-	1,589	2,917	
Speech and Hearing Sciences	-	-	-	456	-	315	771	2,202	
African American Studies	261	66	219	420	-	-	966	2,121	
Womens Studies	234	90	72	639	-	39	1,074	1,317	
<b>Totals</b>	91,044	69,156	18,284	27,252	46	1,169	206,951	391,293	
<b>% of total credit hours</b>	23.27%	17.67%	4.67%	6.96%	0.01%	0.30%	52.89%		

Source: UNM Financial Planning Project Team