

## **INSTRUCTIONS FOR COMPLETING BOARD OF REGENTS OPERATING BUDGET FORMS**

Act 49 of the first extraordinary session of 1998 directs the Board of Regents to prescribe the content and format of budget documents for higher education budget units covered by the Board of Regents Funding Formula. Act 49 also provides that the budget requests submitted by the Board of Regents shall consist of the current approved annual operating budget and the operational plan for each higher education agency, and a funding request for each agency under the higher education funding formula. The information requested on the Board of Regents operating budget forms require budgeted 2019-20 and 2020-21 figures to be submitted with the operating budget prepared and submitted by **August 31, 2020**. Subsequently a complete set of all forms reporting the actual 2019-20 figures where appropriate are due at the Board of Regents no later than **September 28, 2020**.

### **FY 2020-2021 CHANGES**

1. Funds received via the Coronavirus Aid, Relief, and Economic Security (CARES) Act are added under IAT. Please see details below for the Revenue section, Function expenditure sections, and BOR 1, 2, and 3 instructions.
2. Operational and Expanded Need forms that were previously requested by the Office of Planning and Budget are now included in the BOR form packet. The forms will need to be submitted with the operating budget information by August 31, 2020.

### **NOTE OF PREVIOUS YEAR CHANGES**

Please remember an additional category was added to the Mandated Costs sheet to collect Optional Retirement Plan (ORP) costs apart from Teachers' Retirement costs. This additional category allows for the collection of retirement costs paid to LASERS, TRSL, ORP, and FICA. If there is any additional retirement information, please note it on the "Other" category. Please complete the sheet for the budgeted mandated costs for your institution. This will help us in compiling the overall mandated costs for higher education at the time of budget approval.

### **SUBMISSION PROCESS CHANGE (effective July 2010)**

In an effort to ensure all are reporting as uniformly as possible, a new Excel workbook was created to reduce errors, standardize reporting, and allow easier compilation of summary data at the end of the budget reporting process. This workbook requires entry of revenues by classifications and expenditures by function and object.

As a result of the data entry, the BOR-1, BOR-2, BOR-3, BOR-4 Summary, BOR-6, BOR-ATH-1 and BOR-ATH-2 will automatically be completed. These forms may be printed and included in the bound budget packet. The forms are not protected, but are to be populated using the revenue and function tabs in the workbook. Do not enter data directly into these forms nor add or delete lines. Any data entry and adjustment to amounts must be done using the revenue and function tabs.

An additional form was added to the above forms – BOR-3A. This form is a combination of fields populated from the revenue data entry and lines that must be manually entered. This is the only form in the electronic submission workbook that will require some data entry. This form is necessary to reconcile certain lines on the BOR-3 reported in summary. Please see the instructions later in this document.

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The completed Excel workbook and electronic BOR-5 and BOR-7 MUST be submitted to Board of Regents each time a bound version of the budget is submitted. The final electronic submission is due to this office no later than **September 28, 2020** as well. In addition, the forms in the bound budget must agree with the electronic forms.

### Electronic Data Entry

All funds, restricted and unrestricted, should be entered for both expenditures and revenues. Summary totals from the ATH-1 and ATH-2 will be entered as well.

### Revenue Data:

The name of the institution/board/budget unit will be entered on the Revenue data sheet and will populate throughout the remainder of the workbook. Likewise, the institution code (See Appendix A) will be entered on the third line of the Revenue data sheet and populate throughout.

#### **Tuition:**

Report the amount of student mandatory attendance fees received from both resident and non-residents regardless of student status.

#### **Student Fees:**

Academic Excellence Fee – Report the amount of fees received due to the Academic Excellence Fee. (RS 17:3351.3, RS 17:3351.9 and RS 17:3351.10)

Operational Fee – Report the amount of fees received due to the Operational Fee. (RS 17:3351(5)(d)(i))

Academic Enhancement Fee – Report the amount of fees received due to the Academic Enhancement Fee.

Building Use Fee – Report the amount of fees received due to the Building Use Fee.

Building Use Fee Act 426- Report the amount of fees received due to the Building Use Fee as authorized by Act 426 of the 2013 Regular Legislative Session.

Technology Fee – Report the amount of fees received due to the Technology Fee. (RS 17:3351.1)

Student Services Fee – Report the amount of fees received due to the Student Services Fee charged by LCTC System schools.

Energy Surcharge – Report the amount of fees received due to the Energy Surcharge.

Student Athletic Fees – Report the amount of restricted fees received due to student athletic fees.

University Self-Assessed Fees – Report the amount of fees received due to University Self-Assessed Fees. These are fees charged to all students but not voted on by the students.

Student Self-Assessed Fees - Report the amount of fees received due to fees self assessment. These are fees charged to all students and voted on by the students.

Non-Resident Fees – Report the amount of student fees charged to non-resident students as non-resident fees regardless of student status.

All Other Mandated Fees – Report all mandated student fees such as lab fees, course fees curriculum fees, etc. not covered in tuition and student fees.

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All Other Student Fees – Report all other student fees not shown above.

**Hospital-Commercial/Self Pay**

This line is to be used by the LSU Health Science Center to report fees derived from commercial activities and/or self-pay.

**Sales and Services of Educational Activities**

This revenue source is related incidentally to the conduct of instruction, research, and public service plus any revenue generated from activities that exist to provide an instructional and laboratory experience for students which incidentally create goods and services that may be sold to students, faculty, staff and the general public.

**State Grants and Contracts**

Report all revenue derived from state grants and contracts contained in the unrestricted operating budget.

**Organized Activities Related to Instruction**

Report those funds received which are derived as a direct result of instruction.

**All Other Self Generated** – This category should include all other sources of revenue not covered above other than gifts, grants and contracts, endowment income, auxiliary enterprises and athletics.

**State Appropriations:**

General Funds Direct – Report the amount of state general funds direct listed in the appropriation letter from the Division of Administration

Interim Emergency Board – Report the amount of any interim emergency board action.

General Funds Restoration – Report the amount of general fund restoration that was received as a result of the FY 2009-2010 beginning year executive budget reductions.

**Statutory Dedicated:**

All dedicated fund amounts should be listed separately here. Examples would be the amount of funds appropriated from the Fireman Training Fund to LSU for its Fireman Training School or the funds appropriated to institutions from the Support Education in Louisiana First (SELF) Fund for faculty salaries. Each dedicated fund for which an appropriation is made to an institution should be itemized in the appropriate line.

**Federal Appropriations:**

Report all sources of funds received from federal sources that are contained in the unrestricted and restricted operating budget.

**Gifts, Grants and Contracts:**

Report all funds received as a result of federal, state, local and private gifts, grants and contracts.

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### **Endowment Income:**

Report all funds received as a result of endowments

### **Auxiliary Enterprises:**

Report all funds received as a result of resident halls, food services and bookstore operations. Funds received as a result of any other auxiliary operations, should be reported in 'All Other Auxiliaries'. The auxiliary enterprises total should equal the total revenue report on BOR-8.

### **Interagency Transfers:**

Report the total amount of funds received from other state agencies and contained in the operating budget on this line. Interagency Transfers revenue receives via the **Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 should be noted in the row titled "CARES Act." For "Prior Year Actual and Budget", CARES Act funds should be entered into the "Unrestricted" column. For "Current Year Budget", CARES Act funds should be entered into the "Restricted" column.**

### **Funds due to institutions:**

Management Boards and the Board of Regents should report the amounts that are appropriated at the Management Board or Board of Regents level, but will be distributed to the institutions. This will not include the amounts allocated to the institutions that are appropriated in the capital outlay bill. When calculating the line for total state funds, Management Boards and the Board of Regents should not include these amounts in the total unless a distribution plan has not been approved for these funds at the time of the budget submission.

### **Expenditure Data:**

Expenditures should be allocated by the functional categories using the latest NACUBO guidelines. The data will be entered using the function tabs broken by object within the function.

Under the functional category of expenditure, any budgeted expenditures of appropriated unrestricted general funds which are used to support auxiliary operations should be shown as "other". For example, assume \$25,000 in state unrestricted current general funds is budgeted to provide for increased cost of utilities used in dormitories. The \$25,000 should be included in the amount reported on the "other" functional tab in the "other charges" expenditure object.

**For CARES Act funds that are utilized in FY21, please use the "Restricted" column to indicate these expenditures in the appropriate categories. The CARES Act funds serve as "State General Fund Equivalent" dollars just as ARRA funds, Overcollections Fund, and SAVE Fund dollars have been used over the years during SGF reductions. The only difference this year is that the funds are in the restricted fund category. By reporting the expenditures of CARES funds in the appropriate expenditure category, BOR will be able to track how the funds are allocated in the similar manner of previous SGF Equivalent years.**

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Library expenditures are to be reported within the function of academic support. Library expenditures must also be segregated from the general acquisitions object. Do not include expenditures for library acquisitions in both the general acquisitions and the library acquisitions object.

Under object "other charges" report amount budgeted for any other amounts not reported in another object.

Expenditure data will be transferred to the BOR-1 in summary form. In addition, the BOR-4 Summary will be created from the expenditure data entered by function and object.

Professional Services will be entered by type. The BOR-6 will be generated from this data as well.

Revenue and expenditures reported on the BOR-ATH-1 and BOR-ATH-2 will be reported on the athletics tab using classifications other than object codes. These are the same classifications used on the current athletic forms.

### **Notes to Forms:**

A tab has been added in front of the BOR-1 for any notes you may wish to submit with the generated forms. In order to keep the forms uniform between institutions for summarizing the data, any notes you wish to make should be made on the Notes form. Enter the form number related to the note in the first column and the note in the second column.

### **BOR-1: Revenue/Expenditure Data (Generated by data entry)**

This form provides sources of revenues and expenditures by function and object for two fiscal years. Report budgeted amounts for FY 2019-2020 and FY 2020-2021 by **August 31, 2020** and report actual amounts for FY 2019-2020 by **September 28, 2020**. Revenue and expenditures should be reported in a manner to conform to the most recent National Association of College and University Business Officers (NACUBO) guidelines.

Revenue Over Expenditures will only be used for reporting in the actual column. This is a calculated field based on total revenues minus total expenditures. This total will be the amount of revenue received over expenses for that fiscal year that the institution will be able to keep. The institution must report the amount received from each means of financing. This could include Act 971 funds. This amount should also balance to any requests for Act 971 carryovers.

***NOTE: The total revenue on the BOR-1, for each budgeted year, should equal the total expenditures by function and total expenditures by object for those respective years. Any revenue over expenditures when reporting actual years will be listed on the revenue over expenditures line.***

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**Expenditures by Function:**

The reported amounts for total expenditures by function should equal the total revenue for the reported year.

**Expenditure by Object:**

Library acquisitions must be segregated from the general acquisitions object. Do not include expenditures for library acquisitions in both the general acquisitions object and the library acquisitions object.

Under “other charges” report amount budgeted for any other amounts not reported in another object.

The reported amounts for total expenditures by object should equal the total revenue for the reported year.

On the BOR-1 the column entitled “budgeted 2019-20” should reflect the last approved BA-7 for that year.

**BOR-2: Financing Other Than State Funds Appropriations (Generated by data entry)**

This form provides a detail of interagency transfers, self-generated, and federal funds in the unrestricted operating budget.

**Interagency Transfers:**

Report revenue which is transferred into your institution from another state agency. There is a line for the LSU Health Sciences Center to report Medicaid funds, Uncompensated Care funds, and Hospital Contracts. The total of the interagency transfers should equal the amount of interagency transfers reported on the BOR-1 and also the unrestricted column of the BOR-3. CARES Act funds are reported separately.

**Interagency Transfers – CARES Act:**

Report all funds transferred to your institution from the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020. This line should equal CARES Act Interagency Transfers reported on BOR-1 and the unrestricted/restricted columns in the BOR-3.

**Self-Generated Funds:**

**Student Fees:**

***General Registration Fees***

Report the amount of student mandatory attendance fees received from both resident and nonresidents regardless of student status.

***Non-Resident Fees***

Report the amount of student fees charged to non-resident students as non-resident fees

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regardless of student status.

***Academic Excellence Fee***

Report the amount of fees received due to the Academic Excellence Fee.

***Operational Fee***

Report the amount of fees received due to the Operational Fee.

***Other Total***

These are all other student fees which are not shown above.

**Hospital-Commercial/Self Pay**

This line is to be used by the LSU Health Science Center to report fees derived from commercial activities and/or self-pay.

**Sales and Services of Educational Activities**

This revenue source is related incidentally to the conduct of instruction, research, and public service plus any revenue generated from activities that exist to provide an instructional and laboratory experience for students which incidentally create goods and services that may be sold to students, faculty, staff and the general public.

**State Grants and Contracts**

Report all revenue derived from state grants and contracts contained in the unrestricted operating budget.

**Organized Activities Related to Instruction**

Report those funds received which are derived as a direct result of instruction.

**Athletics-Other Than Student Fees**

This category should include but not be limited to amounts of revenue generated from season ticket sales, gate receipts, and sales of programs contained in the unrestricted operating budget.

**Other Self-Generated Funds**

This category should include all other sources of revenue not covered in any of the above self-generated categories. Report the total amount for this category on the line entitled "other self-generated funds" and then list the items which comprise the total. Some examples of income which can be included are: interest income, rental income, indirect cost recovery, library and traffic fines, etc.

The total of the self-generated funds should equal the amount reported on the BOR-1 under the section entitled "revenue by source: self-generated funds" and also the total listed on the BOR-3 unrestricted column.

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### **Federal Funds:**

Detail all sources of funds received from federal sources that are contained in the unrestricted operating budget. The total from all federal sources should equal the amount of federal funds reported on form BOR-1, under the section entitled “revenue by source” and also the total listed in the BOR-3 unrestricted column. There is a line for the LSU Health Science Center to report Medicare funds. The total of the federal funds should equal the amount of federal funds reported on the BOR-1 and also the total listed in the BOR-3 unrestricted column.

### **BOR-3: Revenue Sources-Unrestricted & Restricted (Generated by data entry)**

On this form report the amounts of unrestricted and restricted revenue, by type. The reported amount of unrestricted revenue should equal the total revenue amounts reported on form BOR-1 for the appropriate years unless you have an amount in the revenue over expenditure line for the actual column. The first submission due of **August 31<sup>st</sup>** should include Budgeted for FY 2019-20 and budgeted for FY 2020-21. The second submission due **September 28<sup>th</sup>** should be Budgeted for FY 2020-21 and actual for FY 2019-20. See NACUBO guidelines for definitions of revenue types listed on this form.

Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 should be noted in the row titled “CARES Act.” For “Budgeted 2019-2020”, CARES Act funds should be entered into the “Unrestricted” column. For “Budgeted 2020-2021”, CARES Act funds should be entered into the “Restricted” column.

### **BOR-3A: Revenue Sources-Unrestricted & Restricted (Detail)**

The inclusion of this form is necessary to detail items included in “other” lines on the BOR-3. Areas included are

- Other State Funds
- Hospital Contracts and Other under Interagency Transfers
- Student Fees – Academic Enhancement Fee, Building Use Fee, Energy Surcharge, University Self Assessed Fees and Student Self-Assessed Fees have been linked to the revenue data entry sheet. All Other Mandated Fees and All Other Student Fees will need to be detailed.
- Other Self Generated Funds
- Other Federal Grants

Three (3) numbered lines have been entered and appropriate summary calculations included on the form. However, if more lines in a specific grouping are needed, please add them. The summary line for each of these breakdowns should tie to the corresponding BOR-3 line.

### **BOR-4: Summary of Functional Costs (Generated by data entry)**

Report institutional costs by object within functions. Use NACUBO definitions for functions as guidelines. Include library costs within the function of academic support.

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### **BOR-4A: Detail of Departmental Costs by Function**

Report College costs, by department by function and object detail. Include library costs as a separate department within the function of academic support.

### **BOR-5: Schedule of Unrestricted Scholarships & Fee Exemptions**

Indicate the number (both full and partial) of scholarships and fee exemptions budgeted by type as listed. Report the number awarded by in-state and out-of-state. Report the total amount of “other” scholarships on the line provided and then list the items which comprise the total of the “other” scholarships. Use the same procedure for the fee exemptions. The totals should tie to BOR-4, BOR-4a, and BOR-1 or a reconciliation must accompany the form. The FY 2019-20 Actual Data will be compared to the information received from the Board of Regents Financial Aid Data System (FADS) if applicable. **Please submit this form electronically as well.**

**July 2017 Change – A new sheet, BOR-5A, has been added to collect information on the 5% needs based assistance fund. Indicate any hardship scholarships, scholarship programs, aid programs, etc. using these funds for students. Please add this sheet behind the BOR-5 in your hard copy, bound submissions.**

### **BOR-6: Schedule of Professional Services (Generated by data entry)**

Provide funds budgeted for the types of professional services listed.

### **BOR-7: Report on Special Funds**

This form provides information on those special funds used for general capital purposes and equipment purchases derived from (1) building use fees or fees used specifically for educational and general capital purposes, (2) parking fees and revenues used for general capital purposes, and (3) student technology fees per act 1450 of 1997, and (4) Act 971 of 1985 amounts. These funds are reported for informational purposes and are not part of the operating budget.

### **BOR-8: Auxiliary Enterprise Operations**

This form provides detailed budget information on all auxiliary operations to include but not limited to cafeterias, dormitories, married student housing, bookstores, student unions, etc.

### **BOR-10: Summary Request for Budgeted Positions**

The request is separated between full time funded positions and part time funded positions. For each type of employee report the number of funded positions, the full-time equivalent positions, the amount of salary that runs through the operating budget, the amount of benefits that run through the operating budget, the amount of all other salary sources that do not run through the operating budget, and the amount of all other benefits sources that do not run through the operating budget. Any funded position that is not filled when the budget is compiled, including

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graduate assistants and adjunct faculty should be listed in the funded vacant position row. **This report should include all funded positions of the institution regardless of funding source.**

### **Position Count**

Position Counts should include all fulltime and part-time employees. This form accounts for positions and not employees. Therefore, positions should be only counted once regardless of the amount of employees that may be assigned to a particular position.

### **BOR-12: Schedule of Automobiles, Trucks, Boats & Airplanes**

Report information requested for all automobiles, trucks, boats and airplanes currently assigned to your institution.

### **BOR-13: Cost Recovery – Revenue Means of Financing Other Than General Fund Direct BOR-13A: Cost Recovery – Revenue Means of Financing Other Than General Fund Direct BOR-13B: Cost Recovery – Recommendation on Apportionment of Funding Between the State and the User Group**

Act 1001 of the 2010 Regular Session required Board of Regents to develop a cost recovery budget request form to be included with the yearly budget request starting with FY 2011-2012. These forms are the result of this legislation. The BOR-13 will provide the information requested on the revenue generation of all of the institution's fees that are budgeted through the operating budget. The fees are grouped by student related fees and then all other fees. This form requires the individual fee, the description of the fee and legal citation authorizing the fee, as well as prior year actual revenue, current year budgeted revenue and next year budget request revenue. The law also asks for the performance indicator data of each fee.

The BOR-13A provides the information requested on the expenditures for which the fees were used. The expenditures are to include all of the program regardless of whether the fees covered the expenditures.

The BOR-13B provides a recommendation of the percentage of requested expenditures for the program that the State should be responsible and a percentage that the user should be responsible.

### **BOR-15: Programs Substituting State Funds for Federal Funds**

Report those programs where the federal match or dollar allocation has been reduced or is scheduled to be reduced.

### **BOR-16: Total Operating Budget by Means of Financing**

BOR-16 will not be submitted with the operating budgets to the Board of Regents. The Division of Administration, Office of Planning and Budget will request this information in a form prescribed by them directly from the institutions at a later date. This information will be reported to the Board of Regents at the time specified by the Office of Planning and Budget.

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**Operational and Expanded Need Form**

In previous years, the Operational and Expanded Need Form was sent by Office of Planning and Budget with the BOR-16 form. **Report Operational and Expanded Need forms to BOR by**

**August 31, 2020.** Included in the “Operational or Expanded Need” forms are five tabs:

1) Instructions

2-3) Priority List and Budget Impact – the budgetary needs and priorities of each of the colleges/universities

4-5) Group Insurance and Retirement – Full-Time Equivalent and Existing Operating Budget information